The Audit Committee held 5 meetings in 2023, and the attendance of independent directors is as follows:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Title | Name | Actual attendance  | Number of delegated attendance | actual attendance (%) | Remark |
| Chairman | Wayne Chang | 3 | 0 | 100% | Resigning on 2023/6/28 |
| Chairman | Cy Su | 5 | 0 | 100% | Serve as the convener of the Audit Committee starting from 2023/6/28 |
| Member | Minkon Huang | 5 | 0 | 100% |  |
| Member | Wen Hsiang Lu | 2 | 0 | 100% | 2023/6/28 Appointed as a member of the Audit Committee |
| Member | Ding An Lee | 2 | 0 | 100% | 2023/6/28 Appointed as a member of the Audit Committee |

 Important resolutions of the Audit Committee in 2023:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Date/Session | Motions | Objection, reservationor recommendation bymember | Resolution | Action Status |
| January 6, 2023The 13th session ofthe 1th term of the Audit Committee | Business Plan for 2023. | None. | Submit to the Boardfor approval | Approved by theBoard |
| February 17, 2023The14th session ofthe 1th term of the Audit Committee | 1. The 2023 Business Report and Financial Statements .2. The proposal of the assessment theindependence ofan attesting CPA of 2023.3. Declaration of Internal control for 2022.4. 2022 Deficit Compensation.5. Amendment to “Aero Win Technology Corporation Rules of Corporate Governance Best Practice Principles ”and “Aero Win Technology Corporation Rules of Sustainable Development Best Practice Principles” | None. | Submit to the Boardfor approval | Approved by theBoard |
| May 8, 2023The 15th session ofthe 1th term of the Audit Committee | 1.Financial statement for the first quarter of 2023.2.Internal audit manager personnel adjustment.3. Proposal of release the prohibition on new Directors and their representatives from participation in competitive business.4. Set to“Aero Win Technology Corporation Rules of Rules Governing Financial and Business Matters Between this Corporation and its Affiliated Enterprises and repeal to “Aero Win Technology Corporation Rules of Measures for the Management of Transactions between Group Enterprises, Specific Companies and Related Persons”.5. Formulate the “Aero Win Technology Corporation Rules of Audit Methods for Pre-Approval of Non-Confirmed Services Provided by Certification Accountants”. | None. | Submit to the Boardfor approval | Approved by theBoard |
| June 28, 2023The 2th term Preliminary Meeting of the Audit Committee | To elect the convener and chairman of the Audit Committee. | None. | Independent Director Cy Su was unanimously elected as the convener and chairman of the audit committee of the company. | None. |
| August 7, 2023The first session of the second audit committee | 1.Financial statement for the second quarter of 2023.2.Budget for additional purchases of production machinery and equipment. | None. | Submit to the Boardfor approval | Approved by theBoard |
| November 6, 2023The second session of the second audit committee | 1.Financial statement for the third quarter of 2023.2. Internal Audit Plan for 20243. Amendment to “Aero Win Technology Corporation Rules of Corporate Governance Best Practice Principles”and “Aero Win Technology Corporation Rules of Standard Operating Procedures for Handling Directors’ Requests” and “Aero Win Technology Corporation Rules of Measures for the Operation and Management of Salary and Remuneration Committee”.4. Budget for additional purchases of production machinery and equipment. | None. | Submit to the Boardfor approval | Approved by theBoard |