

Operations and Major resolutions of the Audit Committee in 2021:

Operations of the Audit Committee :

Annual key points :

The Audit Committee of the company is composed of 3 independent directors. The Audit Committee aims to assist the board of directors in supervising the company's quality and integrity in the implementation of related accounting, auditing, financial reporting processes and financial control.

The Audit Committee held 4 meetings in 2021, and the main items considered were :

- (1). Establish or amend the internal control system in accordance with Article 14-1 of the Securities and Exchange Act.
- (2). Evaluation of the effectiveness of the internal control system.
- (3). In accordance with the provisions of Article 36-1 of the Securities and Exchange Act, establish or amend the procedures for the acquisition and disposal of assets, derivative commodity transactions, Loaning Funds to Others, Guarantees Endorsements.
- (4). Matters with the director's own interests.
- (5). Major asset or derivative commodity transactions.
- (6). Major Loaning Funds, endorsements or guarantees.
- (7). Raising, issuing or private placement of equity securities.
- (8). Appointment, dismissal or remuneration of certified accountants.
- (9). Appointment and dismissal of Financial, Accounting or internal audit supervisors.
- (10). Annual financial report signed or stamped by the chairman, manager and accounting supervisor, and the Q2 financial report subject to verification by accountants.
- (11). Other important matters specified by the company or the competent authority.

Review financial reports

Since the establishment of the Audit Committee on 2020.6.19, the board of directors has since prepared the company's 2020-year interim and quarterly financial statements, among which the financial statements have been verified or reviewed by PwC, and a review report has been issued. The above-mentioned financial statements have been reviewed by the Audit Committee and found that there is no discrepancy.

Assess the effectiveness of the internal control system

The Audit Committee evaluated the effectiveness of the company's internal control system strategies and procedures (including financial, operational, risk management,



information security, outsourcing, legal compliance and other control measures), and reviewed the regular Reports including risk management and compliance from company's audit department, certified accountants, and management's. Refer to the internal control system published by The Committee of Sponsoring Organizations of the Treadway Commission (COSO) in 2013 - Internal Control-Integrated Framework. The Audit Committee recognized that the company's risk management and internal control systems are effective. The company has adopted necessary control steps to monitor and correct violations.

In order to ensure the independence of the certified public accountant firm, the Audit Committee has formulated an independent evaluation form with reference to Article 47 of the Accountants Act and the Bulletin of the Professional Ethics of Accountants No. 10 "Integrity, impartiality, objectivity, and independence", to assess the independence, Professional and competency assessment of accountants, assess whether the company is a mutual related person, mutual business or financial interests and other projects.

Major resolution of the Audit Committee:

Board of Directors	Audit Committee	Proposal and processing	Matters listed in 14-5 of the Securities and Exchange Act	Resolutions that have not been approved by the Audit Committee but approved by more than 2/3 of all directors	
the 6 th meeting of the 8 th term (2021.3.19)	the 4 th meeting of the 1 st term (2021.3.19)	1. Consolidated report and Business report for 2020	V	Non	
		2. Approved the assessment of the independence of the auditors.	V	Non	
		3. Approved the declaration of internal control system of Year 2020.	V	Non	
		<u>Audit Committee resolution (2021.3.19):</u> Proposals 1, 2 and 3 were approved by all the directors present at the Audit Committee.			
		<u>Follows up for Audit Committee resolutions:</u> Proposals 1, 2 and 3 were approved by all the directors present at the board of directors.			
the 7 th meeting of the 8 th term (2021.5.10)	the 5 th meeting of the 1 st term (2021.5.10)	1. Approved the assessment of the independence of the auditors.	V	Non	
		2. Q1 Consolidated report for 2021	V	Non	
		<u>Resolution of the Audit Committee (2021.5.10):</u> Proposals 1 and 2 were approved by all the directors present at the Audit Committee.			
		<u>Follows up for Audit Committee resolutions:</u> Proposals 1 and 2 were passed by all the directors present at the board of directors.			
the 9 th meeting of the 8 th term (2021.8.9)	the 6 th meeting of the 1 st term (2021.8.9)	1. Q2 Consolidated report for 2021	V	Non	
		2. Approved the case of obtaining the right to use real estate assets from a related party	V	Non	
		3. Approved the renewal of loan to the related party AblereX Latam Corporation	V	Non	
		4. Approved the case of Endorsement guarantee	V	Non	
		<u>Resolution of the Audit Committee(2021.8.9) :</u> Proposals 1, 2, 3 and 4 were approved by all the directors present at the Audit Committee.			
		<u>Follows up for Audit Committee resolutions:</u> Proposals 1, 2, 3, and 4 were passed by all the directors present at the board of directors.			
the 10 th meeting of the 8 th term (2021.11.8)	the 7 th meeting of the 1 st term (2021.11.8)	1. Q3 Consolidated report for 2021	V	Non	
		2. Annual audit plan for year 2022	V	Non	
		3. the amendments to the company's "Audit Committee Charter"	V	Non	
		<u>Resolution of the Audit Committee(2021.11.8) :</u> Proposals 1 and 2 were passed by all the directors present at the Audit Committee.			
		<u>Follows up for Audit Committee resolutions:</u> Proposals 1 and 2 were passed by all the directors present at the board of directors.			