

# **Operations and Implementation Status of Functional Committees in 2025**

## **Audit Committee**

The term of the first Audit Committee members came into effect from May 18, 2023 to May 17, 2026, which is the same as the term of the current Board of Directors. All members elected Mr. Yi-chia Chiu as the convener and chairman of the meeting. The resignation of Committee Member Vincent Lin became effective on May 15, 2024. On May 22, 2025, independent director Vincent Lin was reappointed as a member of the Audit Committee.

The main purpose of the operation of this committee is to supervise the following matters:

1. Proper interpretation of the Company's financial statements.
2. The choice of CPA (dismissal), independence and performance.
3. Effective implementation of the company's internal controls.
4. The Company complies with relevant laws and regulations.
5. Management and control of existing or potential risks of the Company.

The committee's duties and authorities are as follows:

1. Establish or amend the internal control system in accordance with Article 14-1 of the Securities and Exchange Act.
2. Assessment of the effectiveness of the internal control system.
3. Establish or amend the procedures for handling major financial business activities such as acquiring or disposing of assets, engaging in derivatives transactions, lending funds to others, endorsing or providing guarantees for others, in accordance with Article 36-1 of the Securities and Exchange Act.
4. Matters involving the directors' own interests.
5. Material asset or derivatives transactions.
6. Material capital loans, endorsements or guarantees.
7. The offering, issuance or private placement of equity-nature securities.
8. Appointment, dismissal or remuneration of CPA.
9. Appointment and discharge of finance, accounting or internal audit supervisors.
10. The annual financial report signed or sealed by the chairman, manager and accounting supervisor and the second quarter financial report reviewed and audited by an accountant.

11. Other major matters stipulated by the Company or the competent authority.

The Audit Committee convened ten meetings from January 1 to December 31, 2025, with a 100% attendance rate by all members. The committee reviewed and approved the following proposals, which were submitted to the Board of Directors for discussion and subsequently approved by all attending board members.

Audit Committee	Member present	Proposal contents and follow-up actions	Resolution	The Company's handling of Audit committee's opinions
1st in 2025 (2025.02.26)	Yi-chia Chiu Vincent Weng Cheryl Chien	<ol style="list-style-type: none"> <li>1. Proposal for the 2024 Business Report, Individual Financial Statements, and Consolidated Financial Statements.</li> <li>2. Proposal for the distribution of earnings for 2024.</li> <li>3. Proposal for the company's 2025 budget.</li> <li>4. Proposal to endorse and guarantee the joint credit facility organized by SinoPac Commercial Bank Co., Ltd. for Dynamic Technology Manufacturing (Thailand) Co., Ltd.</li> <li>5. Proposal to reconfirm the company's "General Policy for Pre-Approval of Non-Assurance Services."</li> <li>6. Proposal regarding additional undertakings to be issued for the listing of the company's subsidiary, Dynamic Electronic (Huangshi) Co., Ltd., on a securities exchange in mainland China.</li> <li>7. Proposal to issue the "Internal Control System Statement."</li> <li>8. Proposal to amend the company's internal control system.</li> </ol> <p><b>Follow-up action:</b> Execute according to the resolutions.</p>	The proposal approved by all the members present.	Submitted to the board of directors and approved by all the directors present.
2nd in 2025 (2025.04.09)	Yi-chia Chiu Vincent Weng Cheryl Chien	<ol style="list-style-type: none"> <li>1. The company intends to apply for the execution of matters related to the first repurchase of treasury shares.</li> </ol> <p><b>Follow-up Actions:</b> Execute according to the resolutions.</p>	The proposal approved by all the members	Submitted to the board of directors and approved by all the directors present.

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3rd in 2025 (2025.04.28)	Yi-chia Chiu Vincent Weng Cheryl Chien	1. Proposal for the 2025 Q1 Consolidated Financial Statements <b>Follow-up Actions:</b> Execute according to the resolutions.	The proposal approved by all the members present.	Submitted to the board of directors and approved by all the directors present.
4th in 2025 (2025.06.09)	Yi-chia Chiu Vincent Weng Cheryl Chien Vincent Lin	1. Proposal to adjust the endorsement and guarantee amount previously approved by the Audit Committee on February 26, 2025, for the joint credit facility organized by SinoPac Commercial Bank Co., Ltd. for Dynamic Technology Manufacturing (Thailand) Co., Ltd. <b>Follow-up Actions:</b> Execute according to the resolutions.	The proposal approved by all the members present.	Submitted to the board of directors and approved by all the directors present.
5th in 2025 (2025.07.28)	Yi-chia Chiu Vincent Weng Cheryl Chien Vincent Lin	1. Proposal for the 2025 Q2 Consolidated Financial Statements <b>Follow-up Actions:</b> Execute according to the resolutions.	The proposal approved by all the members present.	Submitted to the board of directors and approved by all the directors present.
6th in 2025 (2025.08.26)	Yi-chia Chiu Vincent Weng Cheryl Chien Vincent Lin	1. The company's endorsement and guarantee for Dynamic Technology Manufacturing (Thailand) Co., Ltd.'s application for a short-term credit facility from DBS Bank (Taiwan) Co., Ltd. 2. The endorsement and guarantee by the subsidiary, Ding Ying Electronics Co., Ltd., for Dynamic Technology Manufacturing (Thailand) Co., Ltd.'s application for a short-term credit facility from DBS Bank (Taiwan) Co., Ltd. <b>Follow-up Actions:</b> Execute according to the resolutions.	The proposal approved by all the members present.	Submitted to the board of directors and approved by all the directors present.

7th in 2025 (2025.10.15)	Yi-chia Chiu Vincent Weng Cheryl Chien Vincent Lin	<p>1. The company's cumulative shareholding in the Group's key subsidiary, Dynamic Electronic (Huangshi) Co., Ltd., has decreased by more than 10%.</p> <p><b>Follow-up Actions:</b> Execute according to the resolutions.</p>	The proposal approved by all the members present.	Submitted to the board of directors and approved by all the directors present.
8th in 2025 (2025.10.27)	Yi-chia Chiu Vincent Weng Cheryl Chien Vincent Lin	<p>1. The company intends to conduct a cash capital increase and issue new shares for 2025.</p> <p>2. The company intends to issue its first domestic unsecured convertible bonds and its second domestic unsecured convertible bonds.</p> <p><b>Follow-up Actions:</b> Execute according to the resolutions.</p>	The proposal approved by all the members present.	Submitted to the board of directors and approved by all the directors present.
9th in 2025 (2025.11.13)	Yi-chia Chiu Vincent Weng Cheryl Chien Vincent Lin	<p>1. Proposal for the 2025 Q3 Consolidated Financial Statements.</p> <p><b>Follow-up Actions:</b> Execute according to the resolutions.</p>	The proposal approved by all the members present.	Submitted to the board of directors and approved by all the directors present.
10th in 2025 (2025.12.15)	Yi-chia Chiu Vincent Weng Cheryl Chien Vincent Lin	<p>1. Proposal to amend the company's internal control system.</p> <p>2. The company's audit plan for 2026.</p> <p>3. Proposal to revise the company's 2025 budget.</p> <p>4. Proposal for the company's 2026 operational plan.</p> <p>5. Appointment of the company's certified public accountant and assessment of their independence.</p> <p>6. Proposal for the company's endorsement and guarantee for Dynamic Technology Manufacturing (Thailand) Co., Ltd.'s application for a short-term credit facility from KGI Commercial Bank.</p> <p>7. Proposal for the company's endorsement and guarantee for Dynamic Technology Manufacturing (Thailand) Co., Ltd.'s application for a</p>	The proposal approved by all the members present.	Submitted to the board of directors and approved by all the directors present.

		<p>short-term credit facility from Cathay United Bank.</p> <p>8. Proposal for the company's endorsement and guarantee for Dynamic Technology Manufacturing (Thailand) Co., Ltd.'s application for a medium-term credit facility from Bangkok Bank Public Company Limited.</p> <p><b>Follow-up Actions:</b> Execute according to the resolutions.</p>		
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## Remuneration Committee

On May 18, 2023, following the full re-election of the Board of Directors, the newly appointed directors convened an extraordinary board meeting to appoint Mr. Vincent Weng, Mr. Chiu Yi-Jia, Mr. Vincent Lin, and Ms. Cheryl Chien as members of the Company's second Compensation Committee. Their term of office runs from May 18, 2023, to May 17, 2026, coinciding with the term of the current board. The members unanimously selected Mr. Vincent Weng as the convener and chairman of the meetings. On May 15, 2024, Mr. Vincent Lin resignation as a member became effective. On July 2, 2025, independent director Vincent Lin was reappointed as a member of the Remuneration Committee.

The Committee shall faithfully perform the following duties and powers with the due care of a good administrator, and submit its recommendations to the Board of Directors for discussion:

1. Regularly review this regulation and make suggestions for amendments.
2. Establish and regularly review the annual performance evaluation standards for the company's directors, supervisors and managers, as well as long-term performance goals and remuneration policies, systems, standards and structures, and disclose the content of the performance evaluation standards in the annual report.
3. Regularly evaluate the achievement of performance goals and remuneration of the company's directors, supervisors and managers, and determine the content and amount of individual remuneration based on the evaluation results obtained from the performance evaluation standards. The annual report should disclose the individual performance evaluation results of directors, supervisors and managers, as well as the correlation and rationality of the content and amount of individual remuneration with the performance evaluation results, and report it to the shareholders' meeting.

The Remuneration Committee held eight meetings from January 1 to December 31, 2025, with a 100% attendance rate by all members. The committee reviewed and approved the following proposals, which were submitted to the Board of Directors for discussion and subsequently approved by all attending board members.

Remuneration Committee	Member present	Proposal contents and follow-up actions	Resolution	The Company's handling of Remuneration committee's opinions
1st in 2025 (2025.02.26)	Yi-chia Chiu Vincent Weng Cheryl Chien	<ol style="list-style-type: none"> <li>1. Distribution plan for employee compensation and director remuneration for 2024.</li> <li>2. Review of performance evaluation indicators for managers for 2024.</li> <li>3. Actual payment status of remuneration for directors and managers for 2024.</li> </ol> <p><b>Follow-up Actions:</b> Execute according to the resolutions.</p>	The proposal approved by all the members present.	Submitted to the board of directors and approved by all the directors present.
2nd in 2025 (2025.04.01)	Yi-chia Chiu Vincent Weng Cheryl Chien	<ol style="list-style-type: none"> <li>1. Amendment to the Organizational Charter of the Remuneration Committee</li> </ol> <p><b>Follow-up Actions:</b> Execute according to the resolutions.</p>	The proposal approved by all the members present.	Submitted to the board of directors and approved by all the directors present.
3rd in 2025 (2025.04.28)	Yi-chia Chiu Vincent Weng Cheryl Chien	<ol style="list-style-type: none"> <li>1. Directors' remuneration from the distribution of earnings for 2024 shall be allocated based on weighted factors in accordance with the "Regulations Governing Directors' Remuneration."</li> <li>2. Review of performance evaluation indicators for managers for the first quarter of 2025.</li> </ol> <p><b>Follow-up Actions:</b> Execute according to the resolutions.</p>	The proposal approved by all the members present.	Submitted to the board of directors and approved by all the directors present.

4th in 2025 (2025.07.02)	Yi-chia Chiu Vincent Weng Cheryl Chien	1. Review of compensation and benefits in connection with personnel changes of senior executives. <b>Follow-up Actions:</b> Execute according to the resolutions.	The proposal approved by all the members present.	Submitted to the board of directors and approved by all the directors present.
5th in 2025 (2025.07.28)	Yi-chia Chiu Vincent Weng Cheryl Chien Vincent Lin	1. Review of performance evaluation indicators for managers for the second quarter of 2025. <b>Follow-up Actions:</b> Execute according to the resolutions.	The proposal approved by all the members present.	Submitted to the board of directors and approved by all the directors present.
6th in 2025 (2025.11.13)	Yi-chia Chiu Vincent Weng Cheryl Chien Vincent Lin	1. Review of performance evaluation indicators for managers for the third quarter of 2025. <b>Follow-up Actions:</b> Execute according to the resolutions.		
7th in 2025 (2025.11.28)	Yi-chia Chiu Vincent Weng Cheryl Chien Vincent Lin	1. Proposal to formulate the “Employee Stock Subscription Plan for the Cash Capital Increase” for 2025. 2. Proposal for the recommended employee subscriptions by managers and directors with employee status for the 2025 cash capital increase. <b>Follow-up Actions:</b> Execute according to the resolutions.		
8th in 2025 (2025.12.15)	Yi-chia Chiu Vincent Weng Cheryl Chien Vincent Lin	1. Directors’ and employees’ remuneration distribution plan for 2025. 2. Review of various compensation items to be implemented by the company in 2026. 3. The Remuneration Committee’s work plan for 2026. <b>Follow-up Actions:</b> Execute according to the resolutions.		

## Nomination Committee

The term of the first Nomination Committee members took effect on May 29, 2023, and will end on May 17, 2026, aligning with the term of the current Board of Directors. The members unanimously selected Ms. Cheryl Chien as the convener and chairman of the meetings. On May 15, 2024, Mr. Vincent Lin resignation as a member became effective. On July 2, 2025, independent director Vincent Lin was reappointed as a member of the Nomination Committee.

The Committee shall, in accordance with the authorization of the Board of Directors, faithfully perform the following duties and powers with the due care of a good administrator, and submit its suggestions to the Board of Directors for discussion:

1. Establish standards for diversity of backgrounds and independence in terms of professional knowledge, skills, experience, gender, etc. required by board members and executive managers, and use this to identify, review and nominate candidates for directors and executive managers.
2. Construct and develop the organizational structure of the board of directors and committees, conduct performance evaluations of the board of directors, committees, directors and senior managers, and evaluate the independence of independent directors.
3. Formulate and regularly review director training plans and succession plans for directors and executive managers.
4. Formulate the Company's Corporate Governance Code of Practice.

The Nomination Committee held two meetings from January 1 to December 31, 2025, with a 100% attendance rate by all members. The committee reviewed and approved the following proposals, which were submitted to the Board of Directors for discussion and subsequently approved by all attending board members.

Nomination Committee	Member present	Proposal contents and follow-up actions	Resolution	The Company's handling of Nomination committee's opinions
1st in 2025 (2025.02.26)	Yi-chia Chiu Vincent Weng	1. Proposal for the Nomination and Qualification Review of Independent Director Candidates. <b>Follow-up Actions:</b> Execute according to the resolutions.	The proposal approved by all the	Submitted to the board of directors and approved by all



	Cheryl Chien		members present.	the directors present.
2nd in 2025 (2025.07.02)	Yi-chia Chiu Vincent Weng Cheryl Chien	1. Proposal for personnel changes of the Group's "Corporate Governance Officer." <b>Follow-up Actions:</b> Execute according to the resolutions.	The proposal approved by all the members present.	Submitted to the board of directors and approved by all the directors present.

## Risk Management Committee

On May 29, 2023, the Company's Board of Directors appointed four independent directors as members of the first Risk Management Committee, formally establishing the committee in accordance with the "Risk Management Committee Organizational Rules" approved by the Board on August 4, 2023. The term of the first Risk Management Committee members took effect on May 29, 2023, and will end on May 17, 2026, aligning with the term of the current Board of Directors. The members unanimously selected Mr. Vincent Lin as the convener and chairman of the meetings. On May 15, 2024, Mr. Vincent Lin's resignation as a member became effective, and the members unanimously selected Mr. Vincent Weng as the new convener and chairman of the meetings. On July 2, 2025, independent director Vincent Lin was reappointed as a member of the Risk Management Committee and was elected as convener and meeting chair.

The committee's duties and authorities are as follows:

1. To be in overall charge to oversee the Company's overall risk management, formulating risk management policies, structures, organizations and mechanisms, and establishing qualitative and quantitative management standards.
2. Implement the risk management decisions of the Board of Directors and regularly review the development, establishment and implementation effectiveness of the Company's overall risk management mechanism.
3. Coordinate and promote cross-organizational risk management and control plans.
4. Supervise and manage the overall risk management and control improvement mechanism of the Company and its subsidiaries.
5. Review and integrate various risk management and control reports, submit reports to the

Board of Directors regularly every year, update on the implementation of risk management, and make necessary improvement suggestions.

The Risk Management Committee held three meetings from January 1 to December 31, 2025, with a 100% attendance rate by all members. The committee members have reviewed the above report and raised no questions or objections.

Risk Management Committee	Member present	Proposal contents and follow-up actions	Resolution	The Company's handling of Risk Management committee's opinions
1st in 2025 (2025.02.26)	Yi-chia Chiu Vincent Weng Cheryl Chien	Only report items, no discussion item	-	-
2nd in 2025 (2025.04.28)	Yi-chia Chiu Vincent Weng Cheryl Chien	Only report items, no discussion item	-	-
3rd in 2025 (2025.12.15)	Yi-chia Chiu Vincent Weng Cheryl Chien Vincent Lin	Only report items, no discussion item	-	-

## Sustainable Development Committee

The Company established the "ESG Sustainability Committee" on February 23, 2022. To further implement sustainable development and strengthen sustainability governance, on October 27, 2024, the Board of Directors approved the elevation of this committee to the "Sustainable Development Committee" under the Board, in accordance with Article 27, Section 3 of the Company's "Corporate Governance Best Practice Principles" and Article 9, Section 1 of the "Sustainable Development Best Practice Principles." The committee also

established its organizational rules for compliance. The term of the first Sustainable Development Committee members took effect on October 27, 2024, and will end on May 17, 2026, aligning with the term of the current Board of Directors. The members unanimously selected Mr. Chiu Yi-Jia as the convener and chairman of the meetings. On July 2, 2025, independent director Vincent Lin was reappointed as a member of the Committee

The Sustainability Committee is under the Board of Directors and is responsible for overseeing the company's sustainability strategies, major issues, and implementation effectiveness, and reporting to the Board. The authorities and responsibilities of the Committee are as follows:

1. Formulate, promote, and strengthen the company's sustainable development policies, annual plans, and strategies.
2. Review, track, and revise the implementation status and effectiveness of sustainable development efforts.
3. Supervise sustainability-related disclosures and review sustainability reports.
4. Oversee the execution of the company's sustainability guidelines and other sustainability-related tasks as decided by the Board of Directors.

The company has established a dedicated (full-time or part-time) unit to promote sustainability, responsible for planning and implementing sustainability policies, systems, and related management guidelines, and for coordinating specific promotion plans. This unit reports quarterly to the Sustainability Committee on implementation progress.

To implement sustainable governance, the company has set up multiple functional teams under the sustainability framework. Each team drives relevant initiatives according to its responsibilities, and through cross-unit collaboration mechanisms, ensures effective execution of sustainability strategies:

**1. Corporate Governance Team**

Responsible for compliance with corporate governance-related laws and regulations, supporting the operation of the Board of Directors and functional committees, planning competitive compensation and performance management systems, and establishing stakeholder communication mechanisms.

**2. Environmental Sustainability Team**

Responsible for establishing and operating the environmental management system, complying with environmental regulations and international standards, promoting energy

saving and carbon reduction, resource management, and climate change response strategies, thereby enhancing overall operational resilience.

**3. Social Responsibility Team**

Responsible for planning and implementing human rights policies and related procedures, establishing communication mechanisms across internal and external stakeholders and the value chain, assessing and managing related risks, and promoting community and cultural development.

**4. Supply Chain Management Team**

Plans and implements sustainable supply chain management policies, enforces supplier management, evaluation, and guidance mechanisms, and facilitates continuous ESG improvement across supply chain partners.

**5. Information Security Team**

Responsible for establishing and implementing information security management systems, strengthening risk identification, protection, and response mechanisms, and ensuring the security of information assets and operational stability.

**6. Integrity and Compliance Team**

Responsible for establishing and implementing integrity management and legal compliance systems, strengthening internal controls, risk management, and anti-fraud mechanisms.

**The Sustainability Promotion Office** coordinates, integrates, and oversees the operations of all functional teams, consolidates sustainability performance and key issues, and reports quarterly to the Sustainability Committee and the Board of Directors. The company reports at least once a year to the Board on the progress of sustainability initiatives and major issues, serving as a critical basis for strategy adjustments and resource allocation

The Sustainable Development Committee held three meetings from January 1 to December 31, 2025, with a 100% attendance rate by all members. The committee members have reviewed the above report and raised no questions or objections.

Sustainable Development Committee	Member present	Proposal contents and follow-up actions	Resolution	The Company's handling of Sustainable Development committee's opinions
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1st in 2025 (2025.04.28)	Yi-chia Chiu Vincent Weng Cheryl Chien	Only report items, no discussion item	-	-
2nd in 2025 (2025.07.28)	Yi-chia Chiu Vincent Weng Cheryl Chien Vincent Lin	Only report items, no discussion item	-	-
3rd in 2025 (2025.12.15)	Yi-chia Chiu Vincent Weng Cheryl Chien Vincent Lin	Only report items, no discussion item	-	-