

Organization, Operation and Work Responsibility of Internal Audit

I 、 Organization of Internal Audit

1. The audit office is an independent unit, subordinate to the board of directors, responsible for the inspection and evaluation of the Company's internal control to promote the Company's operational performance.
2. The audit office is composed of one audit supervisor and two auditors, who have the applicable qualifications required by the Securities and Futures Bureau, and continue to study internal audit-related professional courses each year. The register of internal auditors must be declared in the Market Observatory Posting System at the end of January each year.
3. The appointment and dismissal, evaluation, and salary and remuneration of internal auditors must be resolved by the Company's board of directors in accordance with the Company's authority regulations. The evaluation of internal auditors is carried out once a year, signed by the audit supervisor to the chairman of the Company .

II 、 Work Responsibility of Internal Audit

1. Risk assessment and planning of the internal control and internal audit system of the Company and its subsidiaries.
2. Supervise and assist all units and subsidiaries of the Company to formulate internal control systems.
3. Drafting and implementing audit plans.
4. Audit report writing and tracking deficiencies.
5. Review the self-inspection of all units and subsidiaries of the Company.
6. Execution of project audit.
7. Other matters to be implemented in accordance with relevant laws and regulations.

III 、 Operation of Audit Office

1. Audit scope: include all financial, business, operation and management functions, and perform audits separately.
2. Audit object: All units and subsidiaries of the Company are uniformly audited by the audit office of the Company.
3. Audit method :

In accordance with the " Regulations Governing Establishment of Internal Control Systems by Public Companies " promulgated by the Securities and Futures Bureau, the audit office establishes an "internal control system" and "internal audit implementation rules" based on the company's operating style as the basis for internal audit execution. The audit office formulates an annual audit plan

every year, and implements routine audits according to the plan, and executes project audits as needed. The deficiencies and abnormalities of the internal control system found in the inspection are disclosed in the audit report, and suggestions for improvement are provided in a timely manner, which will be tracked after the report is submitted. The relevant audit report shall be proposed by the audit supervisor to report the implementation status and results to the board of directors to fulfill corporate governance. In addition, the audit office reviews the self-inspection reports of the company's units and subsidiaries every year in accordance with the regulations, and, together with the aforementioned internal audit results and improvements, provides the board of directors and the general manager to assess the effectiveness of the overall internal control system and issue an internal control system statement. This statement must be published in the annual report, public offering prospectus in accordance with regulations. The annual internal audit plan, the implementation of the audit plan, the deficiencies of internal control and the improvement of abnormal matters, etc., must be declared in the Market Observatory Posting System in accordance with the regulations.

4. Main objectives of audit : Promote the overall sound management of the Company to reasonably ensure the achievement of the following goals :
 - (1)Operational effectiveness and efficiency: including goals such as profitability, performance and safeguarding asset safety.
 - (2)Reliability of financial reporting: to ensure that external financial statements are prepared in accordance with generally accepted accounting principles and transactions are properly approved.
 - (3)Compliance with relevant laws and regulations.