

1. If any of the following circumstances occurs during the operation of the Audit Committee, the Board meeting date, meeting number, the proposal contents, the resolution of the Audit Committee and our company's handling of the Audit Committee's opinions shall be clearly described.

A. Items listed in Article 14-5 of the Securities and Exchange Act:

Audit Committee Meeting Number and Date	Board of Directors Meeting Number and Date	Proposals and Resolutions	Company's Handling of Audit Committee Member's Opinion
2 nd Term 6 th Meeting 2021.1.13	19 th Term 5 th Meeting 2021.1.22	Proposal: The Company's 2021 annual business plan Resolution: Proposal passed.	Directors approved the proposal unanimously
		Proposal: Assessment of the annual remuneration for the Company's accounting firm as well as the independence and competency of CPAs Resolution: Proposal passed.	Directors approved the proposal unanimously
		Proposal: A total loan of US\$682 million and RMB\$1.127 billion to be provided by Walsin International Investments Ltd. to the Company and its subsidiaries Resolution: Proposal passed.	Directors approved the proposal unanimously
		Proposal: The Company's plan to acquire additional common shares from TECO Electric and Machinery Co., Ltd. at no more than NT\$1.8 billion Resolution: Proposal passed.	Directors approved the proposal unanimously
2 nd Term 7 th Meeting 2021.2.19	19 th Term 6 th Meeting 2021.2.26	Proposal: The Company's 2020 business report and financial statements Resolution: Proposal passed.	Directors approved the proposal unanimously
		Proposal: The 2020 business reports and financial statements of the Company's subsidiaries Resolution: Proposal passed.	Directors approved the proposal unanimously
		Proposal: The Company's 2020 profit distribution plan Resolution: Proposal passed.	Directors approved the proposal unanimously

2 nd Term 7 th Meeting 2021.2.19	19 th Term 6 th Meeting 2021.2.26	Proposal: The Company's 2020 internal control system statement Resolution: Proposal passed.	Directors approved the proposal unanimously
		Proposal: Lifting the non-competition ban on the board of directors as prescribed in Article 209 of the Company Act Resolution: Proposal passed.	Directors approved the proposal unanimously
		Proposal: Walsin Lihwa Holdings Ltd.'s acquisition of shares from Walsin International Investments Ltd. at US\$45 million Resolution: Proposal passed.	Directors approved the proposal unanimously
		Proposal: A loan of US\$45 million to be provided by Walsin International Investments Ltd. to the Company Resolution: Proposal passed.	Directors approved the proposal unanimously
		Proposal: Secured ordinary bond issuance in Taiwan to strengthen the Company's medium- and long-term working capital as well as financial structure Resolution: Proposal passed.	Directors approved the proposal unanimously
		Proposal: Walsin International Investments Ltd.'s transfer of all its equity in Borrego Solar Systems, Inc. to the Company at a fair price for a capital reduction based on the value of its equity transfer Resolution: Proposal passed.	Directors approved the proposal unanimously
		Proposal: Walsin Specialty Steel Holdings Co., Ltd.'s transfer of all its equity in Walsin Precision Technology Sdn Bhd to the Company at a fair price for a capital reduction based on the value of its equity transfer Resolution: Proposal passed.	Directors approved the proposal unanimously
		Proposal: Jiangyin Walsin Steel Cable Co., Ltd.'s sale of all its real estate to Jiangyin Walsin Specialty Alloy Materials Co., Ltd. at RMB\$62.57 million Resolution: Proposal passed.	Directors approved the proposal unanimously

2 nd Term 8 th Meeting 2021.4.7	19 th Term 7 th Meeting 2021.4.9	Proposal: Updating the investment plan and investment amount of the hot rolling production line at Yantai Walsin Stainless Steel Co., Ltd. Resolution: Proposal passed. Collateral resolution: Request for inclusion of the investment implementation status into the annual audit plan	Directors approved the proposal unanimously
		Proposal: Waste acid recovery and processing facility establishment at the Yenshui plant Resolution: Proposal passed.	Directors approved the proposal unanimously
2 nd Term 9 th Meeting 2021.4.26	19 th Term 8 th Meeting 2021.5.7	Proposal: Amendment to the Company's internal control system regarding finance cycles and the administration of shareholder services Resolution: Proposal passed.	Directors approved the proposal unanimously
2 nd Term 10 th Meeting 2021.6.25	19 th Term 9 th Meeting 2021.6.25	Proposal: The Company's acquisition of all the equity of New Hono Investment Pte. Ltd. in order to acquire 42% of the equity of PT Walsin Nickel Industrial Indonesia, one of the Company's subsidiaries Resolution: Proposal passed.	Directors approved the proposal unanimously
		Proposal: Investment in pickling production line expansion at Changshu Walsin Specialty Steel Co., Ltd. Resolution: Proposal passed.	Directors approved the proposal unanimously
2 nd Term 11 th Meeting 2021.7.28	19 th Term 10 th Meeting 2021.8.6	Proposal: Unsecured ordinary bond issuance in Taiwan for the Company's debt repayment Resolution: Proposal passed.	Directors approved the proposal unanimously
		Proposal: A one-year loan of RMB\$80 million to be provided by Walsin (China) Investment Co., Ltd. to Hangzhou Walsin Power Cable and Wire Co., Ltd. Resolution: Proposal passed.	Directors approved the proposal unanimously
		Proposal: A non-revolving loan of US\$250 million and a revolving loan of US\$70 million to be provided to Walsin Nickel Industrial Indonesia Resolution: Proposal passed.	Directors approved the proposal unanimously

2 nd Term 13 th Meeting 2021.10.25	19 th Term 11 th Meeting 2021.11.5	Proposal: Development of the 2022 annual audit plan Resolution: Proposal passed.	Directors approved the proposal unanimously
		Proposal: Amendment to the Company's internal control system Resolution: Proposal passed.	Directors approved the proposal unanimously
		Proposal: Updating the investment plan and investment amount of setting up a production line of low voltage power cables and wires for architecture purposes as well as a three-dimensional automatic warehouse at the Yangmei plant Resolution: Proposal pass after some wording adjustment	Directors approved the proposal unanimously
		Proposal: Updating the investment plan and investment amount of a cold finished bar plant at Yantai Walsin Stainless Steel Co., Ltd. Resolution: Proposal pass after some wording adjustment	Directors approved the proposal unanimously
		Proposal: A non-revolving loan of NT\$130 million to be provided by Walsin Info-Electric Inc. to the Company Resolution: Proposal passed.	Directors approved the proposal unanimously
2 nd Term 14 th Meeting 2021.12.13	19 th Term 12 th Meeting 2021.12.13	Proposal: A cash capital increase through common stock issuance Resolution: Proposal passed.	Directors approved the proposal unanimously
		Proposal: A non-revolving loan of US\$250 million to be provided by Walsin International Investments Ltd. to PT Walsin Nickel Industrial Indonesia Resolution: Proposal passed.	Directors approved the proposal unanimously
		Proposal: The Company's endorsement to PT Walsin Nickel Industrial Indonesia Resolution: Proposal passed.	Directors approved the proposal unanimously

B. Except for the foregoing items, the items that were not approved by the Audit Committee but were resolved by more than two-thirds of all directors:
No such situation.