

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	Independent Directors' Dissenting Opinions, Reservations or Significant Recommendations	Company's Handling of Audit Committee Member's Opinion
2 nd Term 15 th Meeting 2022/01/07	19 th Term 13 th Meeting 2022/01/10	Proposal: The Company's 2022 annual business plan Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: Replacement of CPAs due to internal rotation mechanism of Deloitte Taiwan and the assessment of CPAs' independence as well as the annual remuneration payable to the CPA firm Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: A total loan of US\$650 million and RMB\$1.5 billion to be provided by Walsin International Investments Ltd. to the Company and its subsidiaries Resolution: Proposal passed.	None	Directors approved the proposal unanimously
2 nd Term 16 th Meeting 2022/02/18	19 th Term 14 th Meeting 2022/02/22	Proposal: The Company's 2021 business reports and financial statements Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: The 2021 Consolidated business reports and Consolidated Financial Statements of Affiliated Enterprises Resolution: Proposal passed.	None	Directors approved the proposal unanimously

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		Proposal: The Company's 2021 profit distribution plan Resolution: Proposal passed.	None	Directors approved the proposal unanimously
2 nd Term 16 th Meeting 2022/02/18	19 th Term 14 th Meeting 2022/02/22	Proposal: The Company's 2021 internal control system statement. Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: Review and approval of the amendments to the Company's Procedures for the Acquisition and Disposal of Assets Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: Review and approval of the amendments to the Articles of Incorporation of the Company. Resolution: Proposal passed.	None	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. Recusal: Mr. Shiang-Chung Chen	None	Except that Mr. Shiang-Chung Chen recused himself because he had a personal interest in this proposal, all the other directors approved the proposal unanimously.

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2 nd Term 17 th Meeting 2022/03/18	19 th Term 15 th Meeting 2022/03/18	Proposal: Acquisition of the right-of use asset of land for submarine communication cable business development Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: Domestic ordinary corporate bond issuance of no more than NT\$10 billion Resolution: Proposal passed.	None	Directors approved the proposal unanimously
2 nd Term 18 th Meeting 2022/04/11	19 th Term 16 th Meeting 2022/04/11	Proposal: Acquisition of 50.1% equity of PT. Sunny Metal Industry in Indonesia Resolution: Proposal passed.	None	Directors approved the proposal unanimously
2 nd Term 19 th Meeting 2022/04/29	19 th Term 17 th Meeting 2022/05/06	Proposal: Disposal and sale of land in Baoshan Township, Hsinchu County to a related party Resolution: Proposal withdrawn by the unit proposing the disposal and sale	None	
2 nd Term 20 th Meeting 2022/05/24	19 th Term 18 th Meeting 2022/05/24	Proposal: Adjustment of the structure of investment in Borrego Solar Systems, Inc. a US-based subsidiary, through Walsin Lihwa Holdings Limited, another subsidiary Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: Walsin Lihwa Holdings Limited's complete divestment of 2022 Solar Development, Inc. Limited Resolution: Proposal passed.	None	Directors approved the proposal unanimously

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2 nd Term 20 th Meeting 2022/05/24	19 th Term 18 th Meeting 2022/05/24	Proposal: Walsin Lihwa Holdings Limited's increase of investment of no more than US\$33 million in its subsidiary Borrego Energy, LLC through Walsin America, LLC and Borrego Energy Holdings, LLC Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: Sale of land in Baoshan Township, Hsinchu County to a related party, Hwa Bao Botanic Conservation Corp. Resolution: Proposal passed.	None	Directors approved the proposal unanimously
2 nd Term 21 th Meeting 2022/05/31	19 th Term 19 th Meeting 2022/05/31	Proposal: Investment of no more than €210,300,000 in Walsin Lihwa Europe SARL, a subsidiary Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: Acquisition of 85.032 equity of MEG S.A. in Luxembourg through Walsin Lihwa Europe SARL, a wholly-owned subsidiary Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: Acquisition of 40% equity of Innovation West Mantewe Pte. Ltd in Singapore Resolution: Proposal passed.	None	Directors approved the proposal unanimously
2 nd Term 22 th Meeting 2022/07/29	19 th Term 20 th Meeting 2022/08/05	Proposal: Amendment to the Company's internal control system Resolution: Proposal passed.	None	Directors approved the proposal unanimously

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		Proposal: A non-revolving loan of US\$175.75 million to be provided to PT. Sunny Metal Industry. Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: A non-revolving 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.	None	Directors approved the proposal unanimously
2 nd Term 22 th Meeting 2022/07/29	19 th Term 20 th Meeting 2022/08/05	Proposal: A plan of Walsin Lihwa Holdings Limited, a wholly-owned subsidiary, to increase investment of no more than US\$36 million in its wholly-owned subsidiary Walsin (China) Investment Co., Ltd. and apply to Walsin (China) Investment Co., Ltd to acquire the full equity of Changshu Walsin Specialty Steel Co., Ltd. through Walsin Specialty Steel Corp., an indirect wholly-owned subsidiary Resolution: Proposal passed.	None	Directors approved the proposal unanimously

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		Proposal: A plan of Walsin Lihwa Holdings Limited, a wholly-owned subsidiary, to increase investment of no more than US\$18 million in its wholly-owned subsidiary Walsin (China) Investment Co., Ltd. and apply to Walsin (China) Investment Co., Ltd. to acquire 30% of the equity of Changzhou China Steel Precision Materials Co., Ltd. through Concord Industries Limited, a wholly-owned subsidiary Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: Acquisition of 29.5% equity of PT. Westrong Metal Industry in Indonesia Resolution: Proposal passed.	None	Directors approved the proposal unanimously
2 nd Term 23 th Meeting 2022/10/24	19 th Term 21 th Meeting 2022/11/04	Proposal: Development of the 2023 annual audit plan Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: Amendment to the Company's internal control system Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: A non-revolving loan of US\$100 million to be provided by Walsin International Investments Ltd. to PT Walsin Nickel Industrial Indonesia Resolution: Proposal passed.	None	Directors approved the proposal unanimously

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		Proposal: A non-revolving loan of NT\$130 million to be provided by Walsin Info-Electric Inc. to the Company Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: A non-revolving loan of US\$75 million to be provided to PT. Sunny Metal Industry. Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: A non-revolving loan of US\$90 million to be provided to PT. Westrong Metal Industry. Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: A plan to transfer 50.1% of the equity of PT. Sunny Metal Industry in Indonesia, 40% of the equity of Innovation West Mantewe Pte. Ltd. in Singapore, and 29.5% of the equity of PT. Westrong Metal Industry in Indonesia to Walsin Singapore Pte. Ltd., a wholly-owned subsidiary in Singapore for a capital increase of Walsin Singapore Pte. Ltd. equivalent to the value of the transfer. Resolution: Proposal passed.	None	Directors approved the proposal unanimously

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2 nd Term 23 th Meeting 2022/10/24	19 th Term 21 th Meeting 2022/11/04	Proposal: A plan to increase the capital of Walsin Singapore Pte. Ltd., a wholly-owned subsidiary in Singapore, by US\$300 million Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: A plan of Walsin Lihwa Holdings Limited, a wholly-owned subsidiary, to sell its earnout financial asset resulting from equity transactions to Walsin Lihwa for a capital reduction equivalent to the value of the sale Resolution: Proposal passed.	None	Directors approved the proposal unanimously
2 nd Term 24 th Meeting 2022/11/04	19 th Term 21 th Meeting 2022/11/04	Proposal: A plan of Walsin Lihwa Holdings Limited's cash capital reduction totaling US\$140 million to strengthen fund use efficiency. Resolution: Proposal passed.	None	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.