

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 25 th Meeting 2023/01/06	19 th Term 22 th Meeting 2023/01/10	Proposal: The Company's 2023 annual business plan. Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: Assessment of CPAs' independence, competency and both CPA firm and case's Audit Quality Indicators as well as the annual remuneration payable to the CPA firm. Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: Due to the investment in automation equipment, updated the investment plan and investment amount of the hot rolling plant and cold finished bar plant at Yantai Walsin Stainless Steel Co., Ltd. Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: Amendment to the Company's Derivatives Trading Procedures. Resolution: Proposal passed.	None	Directors approved the proposal unanimously
2 nd Term 25 th Meeting 2023/01/06	19 th Term 22 th Meeting 2023/01/10	Proposal: Amendment to the Company's Procedures for Lending Funds to Other Parties. Resolution: Proposal passed.	None	Directors approved the proposal unanimously

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		<p>Proposal: A total loan of USD 1 billion and RMB 1.48 billion to be provided by Walsin International Investments Ltd. to the Company and its subsidiaries.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
<p>2nd Term 26th Meeting 2023/02/20</p>	<p>19th Term 23th Meeting 2023/02/24</p>	<p>Proposal: The Company's 2022 business reports and financial statements.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
		<p>Proposal: The 2022 consolidated business reports and consolidated financial statements of affiliated enterprises.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
		<p>Proposal: The Company's 2022 profit distribution plan.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
		<p>Proposal: The Company's 2022 internal control system statement.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
<p>2nd Term 26th Meeting 2023/02/20</p>	<p>19th Term 23th Meeting 2023/02/24</p>	<p>Proposal: Amendments to the Articles of Incorporation of the Company.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously

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		<p>Proposal: The Company and its subsidiary Walsin Energy Cable System Co., Ltd. intend to sign joint venture agreement, technology consultancy agreement and technology license agreement with NKT Cables Group A/S's wholly-owned subsidiary NKT HV Cables AB.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
		<p>Proposal: NT\$2.699 billion subscription to a follow-on offering by Walsin Energy Cable System Co., Ltd., a subsidiary of Walsin Lihwa.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
		<p>Proposal: Investment of US\$93 million in PT. Sunny Metal Industry for nickel matte production line upgrading in the PT. Indonesia Weda Bay Industrial Park.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
2 nd Term 26 th Meeting 2023/02/20	19 th Term 23 th Meeting 2023/02/24	<p>Proposal: Investment of RMB\$178 million by Yantai Walsin Stainless Steel Co., Ltd. to procure accommodation for qualified specialists and talents in response to growing business needs.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
		<p>Proposal: The Company issues Domestic ordinary corporate bond no more than NTD 10 billion.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously

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		Proposal: A non-revolving loan of USD 175.75 million to be provided by Walsin Singapore Pte. Ltd. to PT. Sunny Metal Industry. Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: A non-revolving loan of USD 27.5 million to be provided by Walsin Singapore Pte. Ltd. to PT. Westrong Metal Industry. Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: Capital reductions of Walsin International Investments Ltd. and Walsin Lihwa Holdings Ltd.to strengthen fund use efficiency. Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: Subsidiary Borrego Energy, LLC's plan to sell its solar power and power storage procurement platform businesses. Resolution: Proposal passed.	None	Directors approved the proposal unanimously
2 nd Term 26 th Meeting 2023/02/20	19 th Term 23 th Meeting 2023/02/24	Proposal: Amendment to the Company's internal control system. Resolution: Proposal passed.	None	Directors approved the proposal unanimously

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
		<p>Proposal: Release of the directors of the company from non-compete restrictions set forth in Article 209 of the Company Act.</p> <p>Resolution: Proposal passed.</p> <p>Recusal: Mr. Hsueh, Ming-Ling</p>	None	Except that Mr. Hsueh, Ming-Ling recused himself because he had a personal interest in this proposal, all the other directors approved the proposal unanimously.
<p>2nd Term 27th Meeting 2023/03/24</p>	<p>19th Term 24th Meeting 2023/03/24</p>	<p>Proposal: A follow-on offering of common shares and/or issuance of overseas depository receipts.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
		<p>Proposal: A capital increase of US\$45 million for Walsin Singapore Pte. Ltd., a wholly-owned subsidiary.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
		<p>Proposal: A non-revolving loan of USD 90 million to be provided by Walsin Singapore Pte. Ltd. to PT. Westrong Metal Industry.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
<p>2nd Term 27th Meeting 2023/03/24</p>	<p>19th Term 24th Meeting 2023/03/24</p>	<p>Proposal: A non-revolving loan of USD 75 million to be provided by Walsin Singapore Pte. Ltd. to PT. Sunny Metal Industry.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously

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2 nd Term 28 th Meeting 2023/04/28	19 th Term 25 th Meeting 2023/05/05	<p>Proposal: The company's A6-A area of land of the in the Port of Kaohsiung to be leased to subsidiary Walsin Energy Cable System Co., Ltd. for development of its submarine cable business.</p> <p>Resolution: Proposal to be amended for further discussion at the next committee meeting after the chairman solicited opinions from the committee members present.</p>	None	Proposal to be amended for further discussion at the next committee meeting.
		<p>Proposal: An investment of NT\$10.7 billion by subsidiary Walsin Energy Cable System Co., Ltd. to set up submarine cable production facilities and equipment for development of its submarine cable business.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
2 nd Term 29 th Meeting 2023/05/05	19 th Term 25 th Meeting 2023/05/05	<p>Proposal: The common use right to the company's A6-A area of land in the Port of Kaohsiung to be acquired by subsidiary Walsin Energy Cable System Co., Ltd. for development of its submarine cable business.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously

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		<p>Proposal: 100% shares of the UK-based Special Melted Products Limited to be acquired by Cogne Acciai Speciali S.p.A., the company's 70%-owned subsidiary in Italy.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
		<p>Proposal: A capital injection of no more than €140 million to Cogne Acciai Speciali S.p.A. (CAS), a 70%-owned subsidiary in Italy requiring €2 billion for business development, based on the company's shareholding ratio in CAS after a shareholding structure-based capital increase for subsidiary Walsin Lihwa Europe SARL to provide the capital injection to CAS through Walsin Lihwa Europe SARL's subsidiary MEG S.A.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
3 rd Term 1 th Meeting 2023/05/29	20 th Term 2 th Meeting 2023/05/29	<p>Proposal: To issue Common Shares for Cash for Sponsoring Issuance of Global Depositary Shares.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
		<p>Proposal: A non-revolving loan of US\$75 million to be provided by subsidiaries PT. Sunny Metal Industry and Walsin Singapore Pte. Ltd. to PT. Walhsu Metal Industry.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously

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		<p>Proposal: A non-revolving loan of US\$20.5 million to be provided by the company's Singaporean subsidiary Walsin Singapore Pte. Ltd. to Innovation West Mantewe Pte. Ltd.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
<p>3rd Term 2th Meeting 2023/08/04</p>	<p>20th Term 3th Meeting 2023/08/11</p>	<p>Proposal: An endorsement guarantee to be provided by the company's Italian subsidiary Cogne Acciai Speciali S.p.A.to its Swedish subsidiary Degerfors Long Products AB.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
		<p>Proposal: A non-revolving loan of €10 million to be provided by the company's Italian subsidiary Cogne Acciai Speciali S.p.A.to its Swedish subsidiary Degerfors Long Products AB.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
		<p>Proposal: A non-revolving loan of €12 million to be provided by the company's Italian subsidiary Cogne Acciai Speciali S.p.A.to the UK-based Special Melted Products Limited.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
		<p>Proposal: The Company's 2023Q2 consolidated financial statements.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously

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		Proposal: Amendment to the Company's internal control system. Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: An endorsement guarantee to be provided by the company to a medium-term loan application made by its Mainland China subsidiary Yantai Walsin Stainless Steel Co., Ltd. to meet its capital expenditure need. Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: The company's Singaporean subsidiary Walsin Singapore Pte. Ltd.'s disposal of all its equity in PT. Westrong Metal Industry in Indonesia. ° Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: 75% of the equity of the Hong Kong-based Berg Holding Limited to be acquired by the company's Singapore subsidiary Walsin Singapore Pte. Ltd. Resolution: Proposal passed.	None	Directors approved the proposal unanimously

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		<p>Proposal: A loan of US\$70 million to be provided by Walsin Singapore Pte. Ltd. (WLS) to the company's Indonesian subsidiary PT. Sunny Metal Industry (Sunny) in response to the company's increase of shareholdings in Sunny , and cancellation of the total loans of US\$61.09 million provided by WLS to PT. Walhsu Metal Industry and PT. Westrong Metal Industry in Indonesia.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
<p>3rd Term 3th Meeting 2023/08/11</p>	<p>20th Term 3th Meeting 2023/08/11</p>	<p>Proposal: A non-revolving loan of £12 million to be provided by the company's Italian subsidiary Cogne Acciai Speciali S.p.A. to the UK-based Special Melted Products Limited.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
		<p>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.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously

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3 rd Term 4 th Meeting 2023/10/27	20 th Term 4 th Meeting 2023/11/03	<p>Proposal: Retrospective ratification of Walsin Energy Cable System Co., Ltd.'s land common use right in the Kaohsiung Intercontinental Container Terminal acquired from the company in October 26, 2023 for the subsidiary's plant construction to develop its submarine cable business.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
		<p>Proposal: Ratification of a Kaohsiung Intercontinental Container Terminal and its wharf storage area lease contract as well as a port facility operation contract to be signed between the company and the Port of Kaohsiung. Taiwan International Ports Corp., Ltd. for Walsin Energy Cable System Co., Ltd. to develop its submarine cable business.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
		<p>Proposal: Formulation of the 2024 annual audit plan</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
		<p>Proposal: Review of the company's accounting executive and managerial job changes.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously
		<p>Proposal: Review of the company's plan to subscribe to Winbond Electronics Corp.'s follow-on offering in 2023.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously

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		Proposal: Review of Jiangyin Walsin Steel Cable Co., Ltd.'s plan to sell its facility and office to Jiangyin Walsin Specialty Alloy Materials Co., Ltd. at RMB\$62.19 million. Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: Review of the company's plan to provide non-revolving credit loans totaling US\$50 million to its American subsidiary's subsidiary Borrego Energy Holdings, LLC and the American subsidiary's subsidiary Borrego Energy, LLC. Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: Review of Walsin Info-Electric Inc.'s plan to provide a non-revolving credit loan of NT\$100 million to the company. Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: Review of Walsin China Investment Co., Ltd.'s plan to provide a non-revolving credit loan of RMB\$190 million to Xi'an Walsin Metal Co., Ltd. Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: Review of Walsin Singapore Pte.Ltd.'s plan to provide a non-revolving credit loan of US\$75 million to its Indonesian subsidiary PT. Sunny Metal Industry. Resolution: Proposal passed.	None	Directors approved the proposal unanimously

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		Proposal: Review of the company's Italian subsidiary Cogne Acciai Speciali S.p.A.'s plan to provide an endorsement guarantee to its Sweden subsidiary Degerfors Long Products AB. Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: Review of the company's Italian subsidiary Cogne Acciai Speciali S.p.A.'s plan to provide a non-revolving credit loan of <i>£1.93 million to its U.K. subsidiary Special Melted Products Limited.</i> Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: Review of Dongguan Walsin Wire and Cable Co., Ltd.'s plan to acquire 60% of the equity in Hangzhou Walsin Power Cable and Wire Co., Ltd. Resolution: Proposal passed.	None	Directors approved the proposal unanimously
		Proposal: Review of Walsin China Investment Co., Ltd.'s plan to provide a non-revolving credit loan of RMB\$800,000 to Hangzhou Walsin Power Cable and Wire Co., Ltd. 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.