

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
3 rd Term 6 th Meeting 2024/01/19	20 th Term 6 th Meeting 2024/01/26	Proposal: The Company's 2024 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: Increase of inspection and production equipment for high voltage cable production capacity expansion at the Hsinchung plant of the Company's Power Cable and Wire Business Group for inspection equipment's voltage grade improvement and business expansion. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: Updated submarine cable plant establishment, equipment investment, and investment amount planning for the Company's subsidiary Walsin Energy Cable System Co., Ltd. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: Acquisition of 65% of the controlling interest in the Italy-based Com. Steel Inox S.p.A. by the Company's Italian subsidiary Cogne Acciai Speciali S.p.A. 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: A loan of US\$1 billion and a loan of RMB\$1.48 billion to be provided by Walsin International Investments Ltd. to the Company and its subsidiary in Mainland China.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: Disposal of 20% of the controlling interest in Innovation West Mantewe Pte. Ltd. in Singapore.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: A loan of US\$100 million to be provided by the Company's Indonesian subsidiary PT. Walsin Nickel Industrial Indonesia to the Company's Singaporean subsidiary Walsin Singapore Pte. Ltd.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: A loan of US\$200 million and a loan of US\$320 million equivalent to RMB\$2.22 billion to be provided by the Company's Hong Kong subsidiary Walsin International Investments Ltd. respectively to the Company and its Mainland China subsidiary Walsin (China) Investment Co., Ltd...</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
3 rd Term 7 th Meeting 2024/02/16	20 th Term 8 th Meeting 2024/02/23	<p>Proposal: The Company's 2023 business reports and financial statements.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: The 2023 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 2023 profit distribution plan.</p> <p>Resolution: Proposal passed.</p>	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
		Proposal: The Company's 2023 internal control system statement. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: An amendment to some provisions of the Company's internal control systems. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
	20 th Term 7 th Meeting 2024/02/19	Proposal: Acquisition of 100% of the controlling interest in the Germany-based Mannesmann Stainless Tubes GmbH by the Company's Italian subsidiary Cogne Acciai Speciali S.p.A. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
	20 th Term 8 th Meeting 2024/02/23	Proposal: Investment in the Company's Indonesian subsidiary PT. Walhsu Metal Industry to be increased by the Company's Indonesian subsidiaries PT. Sunny Metal Industry and PT. Walsin Nickel Industrial Indonesia for high nickel matte production line development at PT. Walhsu Metal Industry. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: Removal of the non-competition requirement for directors of the board as prescribed in Article 209 of the Company Act. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: Amendment to the Company's Articles of Incorporation. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: Endorsement to be provided by the Company to a loan application by the Company's subsidiary Walsin Energy Cable System Co., Ltd. to finance its plant construction. 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: A non-revolving credit loan of US\$175.75 million to be provided by the Company's subsidiary Walsin Singapore Pte. Ltd. to the Company's Indonesian subsidiary PT. Sunny Metal Industry.</p> <p>Resolution: Proposal passed.</p>	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.