

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.
		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. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.

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3 rd Term 6 th Meeting 2024/01/19	20 th Term 6 th Meeting 2024/01/26	<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.
	20 th Term 10 th Meeting 2024/03/29	<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.
3 rd Term 7 th Meeting 2024/02/16	20 th Term 7 th Meeting 2024/02/19	<p>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.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
	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.
		<p>Proposal: The Company's 2023 internal control system statement.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: An amendment to some provisions of the Company's internal control systems.</p> <p>Resolution: Proposal passed.</p> <p>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.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.

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3 rd Term 7 th Meeting 2024/02/16	20 th Term 8 th Meeting 2024/02/23	Proposal: Removal of the non-competition requirement for directors of the board as prescribed in Article209 of the Company Act. Resolution: Proposal passed.	None	All attending directors approved the proposal unanimously with recusal taken by an independent director for a conflict of interest concern.
		Proposal: Amendment to the Company's Articles of Incorporation. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: Domestic ordinary corporate bond issuance by the Company. 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.
		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. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
3 rd Term 8 th Meeting 2024/03/22	20 th Term 10 th Meeting 2024/03/29	Proposal: A cash capital increase for Yantai Walsin Stainless Steel Co., Ltd. through Concord Industries Limited. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
3 rd Term 9 th Meeting 2024/04/26	20 th Term 11 th Meeting 2024/05/03	Proposal: Review and approval of the Company's consolidated financial statement for the 1 st quarter of FY 2024. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: An amendment to the Company's internal control system. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.

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3 rd Term 9 th Meeting 2024/04/26	20 th Term 11 th Meeting 2024/05/03	<p>Proposal: A revolving line of credit of US\$18 million to be provided by the Company's Singaporean subsidiary Walsin Singapore Pte. Ltd. to PT. Transcoal Minergy, a reinvestment in Indonesia.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: A non-revolving line of credit of US\$60 million to be provided by the Company's Indonesian subsidiary PT Sunny Metal Industry to another Indonesian subsidiary PT Walhsu Metal Industry.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: The Company's increase in investment of US\$160 million in its wholly-owned subsidiary Walsin Singapore Pte. Ltd.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: A non-revolving line of credit of €30 million to be provided by the Company's Singaporean subsidiary Walsin Singapore Pte. Ltd. to the Company's Luxembourg subsidiary Walsin Lihwa Europe S.a r.l. (WLE) for WLE to provide a non-revolving line of credit of €30 million to its Italian subsidiary Cogne Acciai Speciali S.p.A.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: A change to how Walsin China Investment Co., Ltd. provides loans to Walsin (Nanjing) Development Co., Ltd.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
3 rd Term 10 th Meeting 2024/07/26	20 th Term 12 th Meeting 2024/08/02	<p>Proposal: Review and approval of the Company's consolidated financial statement for the 2nd quarter of FY 2024.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: A non-revolving line of credit of US\$17.85 million to be provided by the Company's Singaporean subsidiary Walsin Singapore Pte. Ltd. to the Company's Indonesian subsidiary PT. Walsin Indigo Specialty Steel Indonesia.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.

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3 rd Term 10 th Meeting 2024/07/26	20 th Term 12 th Meeting 2024/08/02	Proposal: Investment restructuring of the Company's European subsidiaries through the Company's Luxembourg subsidiaries Walsin Lihwa Europe S.a r.l. and MEG S.A. as well as Italian subsidiary Cogne Acciai Speciali S.p.A. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: A non-revolving line of credit of €30.5 million to be provided by the Company's Luxembourg subsidiary Walsin Lihwa Europe S.a r.l. to another Luxembourg subsidiary MEG S.A. for MEG S.A. to provide a non-revolving line of credit of €30.5 million to the Company's Italian subsidiary Cogne Acciai Speciali S.p.A. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: The Company's increase in investment in its Italian subsidiary Cogne Acciai Speciali S.p.A. through the Company's Luxembourg subsidiaries Walsin Lihwa Europe S.a r.l. and MEG S.A. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: Share buyback by the Company's indirect wholly-owned Luxembourg subsidiary MEG S.A. from Walsin Lihwa Europe S.a r.l. to enable share cancellation and capital reduction. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: The Company's subscription to Winbond Electronics' follow-on offering in 2024. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: A one-year revolving line of credit of US\$30 million to be provided by the Company's Indonesian subsidiary PT. Walsin Nickel Industrial Indonesia to another two Indonesian subsidiaries PT. Sunny Metal Industry and PT. Walhsu Metal Industry to cancel PT. Walsin Nickel Industrial Indonesia's one-year revolving line of credit of US\$40 million provided to the Company. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.

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3 rd Term 10 th Meeting 2024/07/26	20 th Term 12 th Meeting 2024/08/02	Proposal: Two one-year revolving lines of credit totaling US\$45million to be provided by the Company's Singaporean subsidiary Walsin Singapore Pte. Ltd. to the Company's Indonesian subsidiary PT. Sunny Metal Industry. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: A non-revolving line of credit of US\$18 million to be provided by the Company's Singaporean subsidiary Walsin Singapore Pte. Ltd.to another Singaporean reinvestment Innovation West Mantewe Pte. Ltd. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: A revolving line of credit of RMB\$150 million to be provided by the Company's subsidiary Walsin China Investment Co., Ltd. to Hangzhou Walsin Power Cable & Wire Co., Ltd. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: A non-revolving line of credit of RMB\$190 million to be provided by the Company's subsidiary Walsin China Investment Co., Ltd. to Xi'an Walsin Metal Product Co., Ltd. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: A one-year non-revolving line of credit of US\$50 million to be provided by the Company to its American subsidiary Borrego Energy Holdings, LLC as well as the latter's subsidiary Borrego Energy, LLC. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: An amendment to some provisions of the Company's internal control system. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: A one-year non-revolving line of credit of €130 million to be provided by the Company's Singaporean subsidiary Walsin Singapore Pte. Ltd. to the Company's Luxembourg subsidiary Walsin Lihwa Europe S.a r.l. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.

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		<p>Proposal: An endorsement guarantee of €130 million for no longer than 5 years to be provided by the Company or its Luxembourg subsidiary Walsin Lihwa Europe S.a r.l. to the Company's Italian subsidiary Cogne Acciai Speciali S.p.A.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
<p>3rd Term 11th Meeting 2024/10/14</p>	<p>20th Term 13th Meeting 2024/10/14</p>	<p>Proposal: A one-year non-revolving line of credit of US\$50 million to be provide by the Company's Hong Kong subsidiary Walsin International Investment Co., Ltd. to the Company's American subsidiary Borrego Energy Holdings, LLC and its subsidiary Borrego Energy, LLC.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
<p>3rd Term 12th Meeting 2024/11/01</p>	<p>20th Term 14th Meeting 2024/11/08</p>	<p>Proposal: A one-year non-revolving line of credit of €30 million to be provided by the Company's Italian subsidiary Cogne Acciai Speciali S.p.A.to its German subsidiary Mannesmann Stainless Tubes GmbH (MST) and MST's 5 wholly-owned subsidiaries.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: A revolving line of credit of €50 million to be by the Company's German subsidiary Mannesmann Stainless Tubes GmbH (MST) to MST's subsidiaries.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: The Company's consolidated financial statement for the 3rd quarter of 2014.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: An amendment to some provisions of the Company's internal control systems.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: The 2015 annual audit plan.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: An increase in investment of US\$9.15 million by the Company's Singaporean subsidiary Walsin Singapore Pte. Ltd. in PT. Walsin Everising Specialty Steel Indonesia.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.

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		Proposal: A non-revolving line of credit of NT\$100 million to be provided by the Company's subsidiary Walsin Info-Electric Inc. to the Company. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: A revolving line of credit of RMB\$55 million to be provided by the Company's subsidiary Jiangyin Walsin Steel Cable Co., Ltd. to Walsin China Investment 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.