

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 13 th Meeting 2025/01/06	20 th Term 15 th Meeting 2025/01/06	Proposal: The Company's 2025 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: The Audit Committee's authorization of the Company to approve any CPA non-assurance service not exceeding NT\$500,000 as well as CPA independence assessment of such service. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: €60.5 million to be provided by the Company's wholly-owned Luxembourg subsidiaries Walsin Lihwa Europe S.a r.l. and MEG S.A. for subscription to a follow-on offering by the Company's Italian subsidiary Cogne Acciai Speciali S.p.A. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: Yantai Walsin Stainless Steel Co., Ltd.'s investment in extra-low emission facilities throughout its premises in response to the government promotion of high-quality development of the steel industry in Mainland China. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: The Company's subsidiary Walsin Energy Cable System Co., Ltd.'s supplementary budget expenditure budget to be updated for the construction of its Kaohsiung plant. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: A non-revolving line of credit of US\$80 million to be provided by the Company's Indonesian subsidiary PT. Walsin Nickel Industrial Indonesia to PT. Sunny Metal Industry. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.

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3 rd Term 13 th Meeting 2025/01/06	20 th Term 15 th Meeting 2025/01/06	Proposal: A non-revolving line of credit of US\$175.75 million to be provided by the Company's Singaporean subsidiary to the Company's Indonesian subsidiary PT. Sunny Metal Industry. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: A revolving line of credit of US\$300 million and another revolving line of credit of RMB\$3.7 billion (or equivalent in US dollars) to be provided by the Company's Hong Kong subsidiary Walsin International Investments Ltd. respectively to the Company and the Company's Mainland China subsidiary Walsin (China) Investment Co., Ltd. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: The Audit Committee's executive shuffling. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: The Resources Business Group's change of its accounting methods for depreciation and amortization of machinery, equipment, and intangible assets. ° Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: A follow-on offering by the Company. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
3 rd Term 14 th Meeting 2025/02/14	20 th Term 16 th Meeting 2025/02/21	Proposal: The Company's 2024 business reports and financial statements. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: The 2024 consolidated business reports and consolidated financial statements of affiliated enterprises. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: The Company's 2024 profit distribution plan. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: The Company's 2024 internal control system statement. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: An amendment to the Company's Endorsement and Guarantee Procedures. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.

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3 rd Term 14 th Meeting 2025/02/14	20 th Term 16 th Meeting 2025/02/21	Proposal: The Company's subsidiary Walsin Energy Cable System Co., Ltd. to acquire a joint land use right from the Company to use the A6-A dock area in the Port of Kaohsiung for its plant construction pipeline laying to develop its submarine cable business. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: An amendment to the Company's Articles of Incorporation. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: Lifting the non-compete restriction on directors of the board as prescribed in Article 209 of the Company Act. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
3 rd Term 15 th Meeting 2025/05/02	20 th Term 17 th Meeting 2025/05/09	Proposal: Review and approval of the Company's consolidated financial statement for the 1 st quarter of FY 2025. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: An amendment to some articles in the Company's Internal Control Systems. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: An endorsement deposit of US\$4.5 billion provided by the Company to its subsidiary Walsin Energy Cable System Co., Ltd. for a syndicated loan of NT\$13.74 billion secured by the subsidiary on April 9, 2024 to be increased to NT\$5.9 billion for the subsidiary to increase the syndicated loan by no more than NT\$4.18 billion to finance the subsidiary's plant construction. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: A non-revolving line of credit of US\$19 million to be provided by the Company's Singaporean subsidiary Walsin Singapore Pte.Ltd. to Innovation West Mantewe Pte. Ltd. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: A non-revolving line of credit of US\$27.03 million to be provided by the Company's Singaporean subsidiary Walsin Singapore Pte. Ltd. to PT. Walsin Everising Specialty Steel Indonesia. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.

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3 rd Term 16 th Meeting 2025/07/14	20 th Term 18 th Meeting 2025/07/14	Proposal: The Company's UK subsidiary Special Melted Products Ltd.'s capital expenditure investment in new product development. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
3 rd Term 17 th Meeting 2025/07/31	20 th Term 19 th Meeting 2025/08/08	Proposal: Review and approval of the Company's consolidated financial statement for the 2 nd quarter of FY 2025. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: Renewal of a one-year revolving line of credit of US\$30 million and a one-year non-revolving line of credit of US\$145 million respectively by the Company's Indonesia subsidiary PT. Walsin Nickel Industrial Indonesia and Singapore subsidiary Walsin Singapore Pte. Ltd. to be provided to the Company's Indonesia subsidiary PT. Sunny Metal Industry. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: Renewal of a one-year non-revolving line of credit of US\$140.14 million by the Company's Singaporean subsidiary Walsin Singapore Pte.Ltd. to be provided to the Company's Luxembourg subsidiary Walsin Lihwa Europe S.à r.l. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: Renewal of a non-revolving line of credit of US\$15 million by the Company's Italian subsidiary Cogne Acciai Speciali S.p.A. to be provided to its indirectly 100% owned Italian subsidiary DMV Italia S.r.l., French subsidiary DMV France S.A.S., and US subsidiary DMV USA, Inc. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: Renewal of a one-year revolving line of credit of €50 million by the Company's German subsidiary DMV GmbH to be provided to the latter's subsidiary. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.

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3 rd Term 17 th Meeting 2025/07/31	20 th Term 19 th Meeting 2025/08/08	Proposal: Renewal of a one-year non-revolving line of credit of US\$50 million by the Company's Hong Kong Subsidiary Walsin International Investments Limited to be provided to the Company's US subsidiary Borrego Energy Holdings, LLC and the latter's subsidiary Borrego Energy, LLC. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: A donation of NT\$6.5 million to the Walsin Lihwa Sustainable Development Foundation. 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.