

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
3rd Term 20th Meeting 2026/01/16	20th Term 21th Meeting 2026/01/23	Proposal: The Company's 2026 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: An amendment to some articles in the Company's Internal Control Systems. 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.à 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: A capital increase of €70 million by the Company in its wholly-owned Luxembourg subsidiary Walsin Lihwa Europe S.a r.l. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: A revolving line of credit of €10 million to be provided by the Company's Luxembourg subsidiary Walsin Lihwa Europe S.à r.l. to its Italian subsidiary Walsin Lihwa Italy S.r.l. Resolution: Proposal passed.	None	Directors approved the proposal unanimously.
		Proposal: A line of credit of €60 million to be provided by the Company's Luxembourg subsidiary Walsin Lihwa Europe S.à r.l. to its German subsidiary DMV GmbH and its Italian subsidiary Com.Steel Inox 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 non-revolving line of credit of US\$216.75 million to be provided by the Company's Singaporean subsidiary Walsin Singapore Pte. Ltd. to its Indonesian subsidiary PT. Sunny Metal Industry.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: A non-revolving line of credit of US\$12 million to be provided by the Company's Singaporean subsidiary Walsin Singapore Pte. Ltd. to Singaporean company Innovation West Mantewe Pte. Ltd.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>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.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
3rd Term 21th Meeting 2026/02/24	20th Term 21th Meeting 2026/02/26	<p>Proposal: The Company's 2025 business reports and financial statements.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: The 2025 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 2025 profit distribution plan.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: The Company's 2025 internal control system statement.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: An absorption merger of Nanjing Taiwan Trade Mart Co., Ltd. by Walsin (China) Investment Co., Ltd., which is held through the Company's subsidiary, Walsin Lihwa Holdings Limited.</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
		<p>Proposal: An additional investment budget for the Taiwan Insulated Wire & Cable Business Unit to enhance supply flexibility, driven by increasing demand for 345kV ultra-high voltage and green energy high-voltage cables.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: The disposal of ordinary shares of Winbond Electronics Corporation by the Company.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: The disposal of ordinary shares of Walton Advanced Engineering, Inc. by the Company.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: Lifting the non-compete restriction on directors of the board as prescribed in Article 209 of the Company Act.</p> <p>Resolution: Proposal passed.</p> <p>Recusal: Independent Director Hsueh Ming-Ling recused himself due to a personal conflict of interest.</p>	None	Directors approved the proposal unanimously.
3rd Term 22th Meeting 2026/04/30	20th Term 23th Meeting 2026/05/08	<p>Proposal: Review and approval of the Company's consolidated financial statement for the 1st quarter of FY 2026.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: An amendment to some articles in the Company's Internal Control Systems.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: The acquisition of land use right assets by the Taiwan Insulated Wire & Cable Business Unit, required to complete its strategic layout across the power grid transmission and distribution industry chain.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: The issuance of corporate bonds by the Company's Hong Kong subsidiary Walsin International Investments Limited to manage its financial liabilities in mainland China, with the Company providing a corporate endorsement and guarantee.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.

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		<p>Proposal: An amendment to increase the revolving line of credit provided by Walsin International Investments Limited to the mainland China subsidiary from RMB\$3.7 billion (or equivalent in US dollars) to RMB\$5.2 billion (or equivalent in US dollars).</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: A non-revolving line of credit of US\$40 million to be provided by the Company's Singaporean subsidiary Walsin Singapore Pte. Ltd. to Indonesian company PT. Walsin Everising Specialty Steel Indonesia.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>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 Singaporean company Innovation West Mantewe Pte. Ltd.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: A follow-on offering through Concord Industries Limited for Yantai Walsin Stainless Steel Co., Ltd.</p> <p>Resolution: Proposal passed.</p>	None	Directors approved the proposal unanimously.
		<p>Proposal: Amendments to the Internal Audit Regulations and the Guidelines for Suggestions and Complaints by Stakeholders.</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.