

Audit Committee Charter

Article 1

This Charter is adopted pursuant to Article 3, of the Regulation governing the exercise of powers by Audit Committee by TWSE.

Article 2

The number of members, terms of office, powers, rules of procedure, and resources to be provided by the company for the exercise of powers of this Committee shall be governed by the provisions of this Charter.

Article 3

Audit Committee shall primarily overseeing the following matters:

1. Fair presentation of the Financial Statement
2. Appointment and Dismissal of the CPA and evaluation of independence and performance.
3. The effective of the internal Audit
4. Corporate Governance and relative compliance of the regulation
5. Risk management.

Article 4

The audit committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be committee convenor, and at least one of whom shall have accounting or financial expertise.

The term shall be 3 years, could be run in consecutive election and re-election. When an independent director is dismissed for any reason, resulting in a number of directors lower than that required in previous paragraph or the company's articles of incorporation, a by-election for independent director shall be held within 60 days from the date on which the situation arose.

Article 5

The provisions of the Securities Act, the Company Act, and any other law regarding supervisors except Article 14-4, 4th item, shall apply mutatis mutandis to the audit committee.

The provisions of Article 14-4, paragraph 4, of the Act concerning provisions of the Company Act that involve the powers of supervisors shall apply mutatis mutandis to

the independent director members on the audit committee.

Article 6

The Power of the Committee as follows:

1. Adoption or amendment of an internal control system pursuant to Article 14-1.
2. Assessment of the effectiveness of internal control system
3. Adoption or amendment, pursuant to Article 36-1, of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others.
4. A matter bearing on the personal interest of a director
5. A material asset or derivatives transaction
6. A material monetary loan, endorsement, or provision of guarantee
7. The offering, insurance or private placement of equity type securities
8. The hiring or dismissal of an attesting CPA, or the compensation given thereto
9. The appointment or discharge of a financial, accounting, or internal auditing officer
10. Financial statement insurance in accordance with Article 36, item 1 and 2.
11. Any other material matter so required by the company or the Competent Authority.

The matters set above shall be subject to the consent of one-half or more of the entire membership of the audit committee and be submitted to the board of directors for a resolution.

With the exception of subparagraph 10, any matter under a subparagraph of the preceding paragraph that has not been approved with the consent of one-half or more of all audit committee members may be undertaken upon the consent of two-thirds or more of all Board directors.

The term "entire membership" as used in these Regulations shall be calculated as the number of members actually in office.

The committee convenor shall represent the audit committee to the public.

Article 7

The board of directors of GUIC appoint Secretary of Board as agenda working group (the agenda working group”).

An audit committee shall meet at least quarterly, which shall be set out in the audit committee charter.

The reasons for calling a meeting of the audit committee shall be notified to each

independent director member at least seven days in advance. In emergency circumstances, however, this requirement does not apply.

One member shall be elected as the convener and meeting chair by and from among the entire membership of the audit committee. When the convener goes on leave or otherwise for any reason whatsoever is unable to convene a meeting, the meeting shall be convened by another independent director member designated by the convener, or if no such designation is made, by another member elected by and from among the independent director members of the committee.

The audit committee may by resolution request relevant department officers, internal auditors, certified public accountants, legal counsels, or other personnel to attend the meeting as nonvoting participants and provide pertinent and necessary information; provided, they shall leave the meeting when discussion and voting take place.

The Responsible unit shall prepare meeting material for reference during the meeting.

Article 8

When an audit committee meeting is held, the company shall have an attendance book ready for signature by the independent director members attending the meeting and thereafter keep it available for future reference.

All independent director members on the audit committee shall attend committee meetings in person; a member who cannot attend in person may appoint another independent director member to attend as their proxy. Attendance via tele- or video-conference is deemed attendance in person.

A member of the audit committee appointing another independent director member to attend a committee meeting shall in each instance give to that director a written proxy stating the scope of authorization with respect to the items on the meeting agenda.

Resolutions at meetings of the audit committee shall be adopted with the consent of one-half or more of the entire membership. The result of a vote shall be made known immediately and recorded in writing.

If for a legitimate reason it is impossible to hold an audit committee meeting, matters on the meeting agenda shall be adopted with the consent of two-thirds or more of the entire board of directors. Notwithstanding the foregoing, the matters in Article 6, paragraph 1, subparagraph 10 of the charter shall still require the opinion of the independent directors indicating their consent..

A proxy under paragraph 2 may accept a proxy from one person only.

Article 9

Discussions at an audit committee meeting shall be included in the meeting minutes, which shall faithfully record the following:

1. Session, time, and place of meeting.
2. Name of meeting chair.
3. Attendance of independent director members at the meeting, specifying names and number of members present, excused, and absent.
4. Names and titles of those attending the meeting as a nonvoting participant.
5. Name of minutes taker.
6. Matters reported.
7. Agenda items: resolution method and result of each proposal; summary of the comments made by the independent director members on the audit committee and the experts and any other persons present at the meeting; the name of any independent director member possibly having an interest relationship as referred to in paragraph 1 of the preceding article, the essential content of the interest, the reasons why the director was required or not required to enter recusal, and the status of the recusal; and any objections or reservations expressed at the meeting.
8. Extraordinary motions: Name of the mover; the resolution method and result of each proposal; summary of the comments made by the independent director members on the audit committee and the experts and any other persons present at the meeting; the name of any independent director member possibly having an interest relationship as referred to in paragraph 1 of the preceding article, the essential content of the interest, the reasons why the director was required or not required to enter recusal, and the status of the recusal; and any objections or reservations expressed at the meeting.
9. Other matters required to be recorded.

The attendance book forms a part of the minutes of each audit committee meeting and shall be well preserved for the duration of the existence of the company.

The minutes of an audit committee meeting shall bear the signature or seal of both the meeting chair and the minutes taker, and a copy shall be distributed to each independent director member on the committee within 20 days after the meeting and be carefully preserved as important company records during the existence of the company.

The production and distribution of the meeting minutes referred to in paragraph 1 may be made in electronic form.

Article 9-1

GUIC shall record on audio or video tape the entire proceedings of an audit committee meeting, and preserve the recordings for at least five years, in electronic form or otherwise.

If before the end of the preservation period referred to in the preceding paragraph any litigation arises in connection with a resolution of an audit committee meeting, the relevant audio or video recordings shall continue to be preserved until the litigation is concluded.

Where an audit committee meeting is held by video conference, the audio or video documentation of the meeting constitutes part of the meeting minutes and shall be well preserved for the duration of the existence of the company.

Article 10

The agenda for the Committee meetings shall be set by the convener, but other members may also propose items for discussion by the Committee.

Article 11

If an independent director member of the audit committee has a personal interest in any agenda item, the director shall explain the essential content of the interest. If the director's personal interest is likely to prejudice the interest of the company, the director member may not participate in discussion and voting, and shall recuse himself or herself from the discussion and voting, and also may not exercise voting rights as a proxy for any other independent director member.

Where the spouse or a blood relative within the second degree of kinship of an independent director is an interested party with respect to an agenda item as described in the preceding paragraph, such director shall be deemed to be an interested party with respect to that agenda item.

Where a matter is unable to be resolved at a committee meeting for the reason stated in paragraph 1, the fact shall be reported to the board of directors and the matter shall be resolved by the board instead.

Article 12

The audit committee or any independent director member thereof may, on behalf and at the cost of the company, engage an attorney, certified public accountant, or other professional to conduct a necessary audit or provide advice with respect to any matter

related to the exercise of the committee's powers.

Article 12

A public company that has established an audit committee under the Act is exempted from application of the provisions hereof before expiration of the term of office of the current directors or supervisors.

Article 13

The Audit committees shall have the loyalty and shall exercise the due care of a good administrator under this charter, it shall be responsible to the board of directors and submit their proposals to the board of directors for approval,

Article 14

The Committee shall regularly review the relevant provisions of its organizational rules and submit recommendations for amendments to the Board of Directors.

Matters resolved by the Committee may be delegated to the convener or other Committee members for further action. During the execution of these tasks, the person delegated must provide written or verbal reports to the Committee. If necessary, the person should also present the matters for ratification or report at the next Committee meeting

Article 15

Each member of the Audit Committee may receive fixed compensation at a payment standard of NT\$150,000 per year; for each attendance of the board meeting (including via video conference), shareholders' meeting, or other meetings convened by the Company, a fixed amount transportation allowance will be paid. If appoint a proxy to attend the meeting, which is not counted towards the number of attendances; if there are multiple meetings on the same day, only one attendance will be counted.

For serving time as an Audit committee member less than a year, the proportion of months served as a director to the entire year will be considered; if serving time exceeds more than half of that month, it will be considered as a full month; if it is less than half of that month, it will not be calculated.

Article 16

The Audit Committee shall conduct performance assessment at least once a year.

Article 17

This Charter was approved by the Board of Directors, effectively enforced after 2018 Shareholder meeting, any amendments to this Charter shall be approved by the Board.

Effective May 25th, 2018.

First amendment was made Dec 10th, 2020.

Second amendment was made Nov 4th, 2022.