

CMT

Operation of the Audit Committee

The audit committee met four times in 2023 (Note 1). Attendance of independent directors:

Title	Name	Meetings Attended (B)	Attendance by Proxy	Attendance Rate (%) (B/A) (Note 2)	Remarks
Independent Director	Donald Kuo-Liang Chao	4	0	100	
Independent Director	Paul Shih-Sheng Lai	4	0	100	
Independent Director	Roger I-Hung Hsu	4	0	100	

Other information required to be disclosed:

- If any of the following circumstances exists, specify the audit committee meeting date, meeting session number, content of the motion(s), the content of any dissenting or qualified opinion or significant recommendation of the independent directors, the outcomes of audit committee resolutions, and the measures taken by the Company based on the opinions of the audit committee:

(1) Any matter under Article 14-5 of the Securities and Exchange Act

Date and Session	Proposals	Audit Committee Resolution	Company' s Response to Opinion of Independent Directors
Mar. 16, 2023 4 th Session of 1 st Committee	<ul style="list-style-type: none"> ● Review of 2022 parent company-only and consolidated financial statements ● Review of self-assessment the design and operating effectiveness of the internal control system and Internal Control System Statement of 2022 ● Review of Engagement of CPA and Non-assurance Services Provisions for 2023 	Approved	Approved by all board members at the 4th session of the 17th board on Mar. 20, 2023
May 9, 2023 5 th Session of 1 st Committee	<ul style="list-style-type: none"> ● Review of Q1 2023 consolidated financial statements 	Approved	Approved by all board members at the 5th session of

			the 17th board on May 12, 2023
Aug. 7, 2023 6 th Session of 1 st Committee	<ul style="list-style-type: none"> ● Review of Q2 2023 consolidated financial statements 	Approved	Approved by all board members at the 6th session of the 17th board on Aug. 10, 2023
Nov. 6, 2023 7 th Session of 1 st Committee	<ul style="list-style-type: none"> ● Review of Q3 2023 consolidated financial statements 	Approved	Approved by all board members at the 7 th session of the 17 th board on Nov. 9, 2023

(2) In addition to the matters referred to above, any matter that was not approved by the audit committee but was approved by a two-thirds or greater majority resolution of the board of directors: None.

2. Implementation of recusals of independent directors with respect to any motions with which they may have a conflict of interest (specify the independent director's name, the content of the motion, the cause for recusal, and whether and how the independent director voted): None.
3. Communication between the independent directors and the chief internal audit officer and the CPAs that serve as external auditor (including any significant matters communicated about with respect to the state of the company's finances and business and the method(s) and outcomes of the communication.)

Disclosed on the Company's website: <https://cmt.tw/ch/internal-audit/> .

Note 1: The independent directors on the 17th board of directors, who serve as the members of the Company's first audit committee, were elected at the Company's shareholders' meeting on May 12, 2022. The audit committee convened its first meeting on July 20, 2022 and elected Donald Kuo-Liang Chao as convener and committee chair.

Note 2: (1) If any independent director left office before the end of the fiscal year, specify the date that they left office in the Remarks column. Their in-person attendance rate (%) should be calculated based on the number of audit committee meetings held and the number they attended in person during the period they were in office.

(2) If any by-election for independent directors was held before the end of the fiscal year, the names of the new and old independent directors should be filled in the table, with a note stating whether the independent director left office, was newly serving, or was serving consecutive terms, and the date of the by-election. The in-person attendance rate (%) should be calculated based on the number of board meetings held and the number attended in person during the period of each such person's actual time in office.