

✧ Compensation Committee

The Company has set up a Compensation Committee on May 16, 2011 for assisting the Board in discharging its responsibilities related to Chia Chang' s compensation and benefits policies, plans and programs, and in the evaluation and compensation of Chia Chang' s directors of the Board and executives. The members of the Compensation Committee are appointed by the Board as required by R.O.C. law. According to Chia Chang' s Compensation Committee Charter, the Committee shall consist of no fewer than three people. Currently, the Compensation Committee is comprised of three independent directors. The Committee meets at least twice every year. Please consult Chia Chang's Annual Report for the relevant year for the number of meetings convened and each member' s attendance rate.

The 5th Term of Compensation Committee

Tenor: June 29, 2022 to June 28, 2025

Title	Name	Education & Experience	Major Current Positions
Convener	Ping-Kuen Chen	BS, Mechanical Engineering, Tamkang University Chairman, Huan Hower Enterprise Co., Ltd	Independent Director, Chia Chang Co., Ltd Chairman, Huan Hower Enterprise Co., Ltd Director, Tien Liang Biotech Co., Ltd.
Member	Teh-Jung Kao	BS, Accounting, Cheng Kung University Finance & Accounting Manager, Philips Taiwan Ltd. Senior Vice President and CFO, Primax Electronics Ltd. Chairman, PreVision Technology Ltd. Senior Vice President and Group CFO, Taiwan Cement Corp. Independent Director, CoAdna Holdings, Inc. Compensation Committee Member of Microlife Corporation Independent Director, LuxNet Corporation Independent Director, CONTINENTAL HOLDINGS CORP.	Independent Director, Chia Chang Co., Ltd. Consultant, AQUSEN Technology Co., Ltd.
Member	Jui-Hsin Lin	BS, Accounting, Tung Hai University Vice President, SOFTSTAR ENTERTAINMENT INC. CFO, G.M.I Technology Inc. Independent Director, HLJ Technology Co., Ltd.	Independent Director, Chia Chang Co., Ltd. Partner CPA, Cheng Yang Certified Public Accountants Representative, Cheng Yang Management Company Limited Independent Director, ETREND Hightech Corp.

✧ Audit Committee

The Committee consists of 4 independent directors. The Audit Committee assists the Board in fulfilling its oversight of the quality and integrity of the accounting, auditing, reporting, and financial control practices of the Company.

● Professional qualification and experience

Title	Name	Education & Experience	Major Current Positions
Convener	Jui-Hsin Lin	BS, Accounting, Tung Hai University Vice President, SOFTSTAR ENTERTAINMENT INC. CFO, G.M.I Technology Inc. Independent Director, HLJ Technology Co., Ltd.	Independent Director, Chia Chang Co., Ltd. Partner CPA, Cheng Yang Certified Public Accountants Representative, Cheng Yang Management Company Limited Independent Director, ETREND Hightech Corp.
Member	Teh-Jung Kao	BS, Accounting, Cheng Kung University Finance & Accounting Manager, Philips Taiwan Ltd. Senior Vice President and CFO, Primax Electronics Ltd. Chairman, PreVision Technology Ltd. Senior Vice President and Group CFO, Taiwan Cement Corp. Independent Director, CoAdna Holdings, Inc. Compensation Committee Member of Microlife Corporation Independent Director, LuxNet Corporation Independent Director, CONTINENTAL HOLDINGS CORP.	Independent Director, Chia Chang Co., Ltd. Consultant, AQUSEN Technology Co., Ltd.
Member	Ping-Kuen Chen	BS, Mechanical Engineering, Tamkang University Chairman, Huan Hower Enterprise Co., Ltd	Independent Director, Chia Chang Co., Ltd Chairman, Huan Hower Enterprise Co., Ltd Director, Tien Liang Biotech Co., Ltd.

Member	Chia-Hsiang Chu	<p>MBA, National Cheng Kung University Manager, Assistant manager, Vice President and President, WK Technology Fund Ltd. Manager, HP Taiwan</p>	<p>Chairman and President, WK Innovation Ltd. Chairman and President, WK Technology Fund IX Ltd. Director, Foxfortune Technology Ventures Limited Independent Director, Chicony Electronics Co., Ltd. Supervisor, Googol Technology (TWN) Limited Supervisor, eTouch Medical Inc. Chairman, MinYun Investment Co., Ltd. Chairman, Sunny Ventures Limited Independent Non-executive Director, Q Technology (Group) Company Limited Director, Beken Corporation Supervisor, Googol Technology Co., Ltd. Director, SmartSens Technology Director, SPINTROL Company Ltd. Executive Director and President, Shanghai Hongyi Enterprise Management Consulting Co., Ltd. Director, ESSENTIAL INVESTMENTS LIMITED Chairman and President, Guangxi Hongzhiyi Investment Co., Ltd. Director, Wealth Guard Ventures Limited Director, Excellence Wealthy Limited Director, North Star Ventures Limited Independent Director, Chia Chang Co., Ltd.</p>
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- The Audit Committee is responsible to review the following major matters:
 1. The adoption of or amendments to the internal control system
 2. Assessment of the effectiveness of the internal control system.
 3. The adoption or amendment of the procedures for handling financial or business activities of a material nature, such as acquisition or disposal of assets, derivatives trading, loaning of funds to others, and endorsements or guarantees for others.
 4. Matters in which a director is an interested party.
 5. Asset transactions or derivatives trading of a material nature.
 6. Loans of funds, endorsements, or provision of guarantees of a material nature.
 7. The offering, issuance, or private placement of equity-type securities
 8. The hiring or dismissal of a certified public accountant, or their compensation.
 9. The appointment or discharge of a financial, accounting, or internal audit officer.
 10. Annual and semi-annual financial reports.
 11. Other material matters as may be required by this Corporation or by the competent authority.

- Financial reports review

The Company has prepared the financial statements. The CPA firm of Deloitte & Touche was retained to review Chia Chang' s financial statements and has issued a review report relating to the financial statements. The financial statements have been reviewed and determined to be correct and accurate by the Audit Committee members of Chia Chang CO., LTD.

- Audit Committee Meeting Status

The Committee meets at least once a quarter.

The Committee members' attendance status of 2022 is shown in the following table.

Title	Name	Attendance in Person	By Proxy	Attendance Rate in Person (%)
Convener	Jui-Hsin Lin	1	0	100
Member	Teh-Jung Kao	1	0	100
Member	Ping-Kuen Chen	1	0	100
Member	Chia-Hsiang Chu	1	0	100

Resolutions related to Securities and Exchange Act §14-5

Meeting Date	Resolution	Resolution of the Audit Committee	The Company' s response to the Audit Committee' s opinion
2022.8.10 1st meeting of 2022	1. 2022 second quarter consolidated financial statements 2. Amendment to the accounting system 3. Amendment to the Management of the procedures for preparation of financial statements 4. Appointment of Subsidiary' s director	The members of the Audit Committee unanimously approved all the resolutions.	The Board of Directors approved all such resolutions recommended by the Audit Committee.