

Audit Committee

Implementation of the Meeting of Audit Committee

Accton's Audit Committee is composed of all independent directors, and designed to assist the Board of Directors in monitoring the Company and improving corporate governance efficiency.

Its powers include : (1) Formulation of or amendment to internal control systems. (2) Assessment on the effect of internal control system. (3) Formulation of or amendment to the procedures for acquiring or disposing assets, engaging in derivative commodity transactions, lending funds to others, endorsing for others or providing guarantee and other major financial and business activities. (4) Matters involving director's own interests. (5) Major assets or derivative commodity trading. (6) Major funds lending, endorsement or provision of guarantee. (7) Raising, issuance or private offer of securities with equity nature. (8) Appointment, dismissal and remuneration of CPAs. (9) Appointment and dismissal of finance manager, accounting manager, and head of internal audit. (10) Annual and semi-annual financial reports. (11) Major matters stipulated by Accton or competent authorities. The Audit Committee holds regular meetings every quarter, and requires the managers of relevant departments, internal auditors, accountants, legal counsel or other personnel to attend and provide relevant necessary information within the scope of its power.

1. The Company's Audit Committee was formed on June 13, 2018, with a total of 4 members.
2. Tenure of current committee: from July 8, 2021 to July 7, 2024.
3. The Audit Committee met 5 times throughout 2023, with the attendance of independent directors as follows:

Job Title	Name	Number of Actual Attendance (B)	Number of Attendance in Proxy	Ratio of Actual Attendance (%) [B/A]	Remarks
Convener	Huang, Shu-Chieh	5	0	100.00%	
Member of Committee	Lee, Fa-Yauh	5	0	100.00%	
Member of Committee	Eizo Kobayashi	5	0	100.00%	
Member of Committee	Ankur Singla	4	0	80.00%	

Note 1: Mr. Avigdor Willenz resigned as independent director on January 16, 2023.

Other Required Disclosure

- I. If the Audit Committee has any of the following circumstances, the date and session number of the meeting of the Audit Committee, proposal contents, independent directors' dissenting opinions, reservation, or major recommendations, the resolution made by the Audit Committee and the Accton's reactions towards the Audit Committee's opinions shall be specified:

(I) Issues specified in Article 14-5 of Securities and Exchange Act

Audit Committee	Contents of Resolution	Issues specified in §14-5 of Securities and Exchange Act	Company's Reaction towards Audit Committee's Opinions	Result of Resolution made by Audit Committee
The 11th meeting of the 2nd intake March 9, 2023	<ol style="list-style-type: none"> 1. Approval of the 2022 financial statements. 2. Approved the 2022 "Assessment of the Effectiveness of the Internal Control System" and the "Statement of Internal Control System". 3. Approval of the CPA professional fees for 2023. 4. Approved the appointment of Deloitte & Touche to provide non-assurance services and public fees. 5. Approving the amendments to the "Procedures for Acquisition and Disposal of Assets". 6. Approved the change of the CFO. 7. Approval for the investment in the establishment of ACCE Technology. 	V	None	Unanimously approved by all the independent directors present.
The 12th session of the 2nd term May 11, 2023	<ol style="list-style-type: none"> 1. Approval of the 2023 Q1 financial statements. 2. Appointed Deloitte & Touche to provide non-assurance services and public expenditure. 	V	None	Unanimously approved by all the independent directors present.
The 13th session of the 2nd term June 15, 2023	<ol style="list-style-type: none"> 1. Approval of the budget for the expansion of Accton Vietnam Factory. 2. Approved the purchase of equipment for the new plant in Zhubei. 	V	None	Unanimously approved by all the independent directors present.
The 14th meeting of the 2nd term August 10, 2023	<ol style="list-style-type: none"> 1. Approval of the financial statements for Q2 2023. 2. Approval for providing endorsement and guarantee to the Company's 100% owned subsidiary Vietnam Accton Technology Company Limited. 3. Approved the purchase of equipment for the new plant in Zhubei. 	V	None	Unanimously approved by all the independent directors present.
The 15th meeting of the 2nd term November 9, 2023	<ol style="list-style-type: none"> 1. Approval of the financial statements for Q3 2023. 2. Approval for Deloitte Taiwan to provide transfer pricing service fees for 2023. 3. Approval for providing endorsements and guarantees to subsidiaries in which the Company is 100% invested. 	V	None	Unanimously approved by all the independent directors present.

The 16th meeting of the 2nd term March 7, 2024	1. Approving the financial statements as of December 31, 2023. 2. Approved the 2023 "Assessment of the Effectiveness of the Internal Control System" and the "Statement of Internal Control System". 3. Approval of the CPA professional fees for 2024. 4. Approved the replacement of the Company's CPAs due to the internal rotation of the CPA firm. 5. Approval for Accton and its subsidiary to invest NTD 2 billion in fixed income securities.	V	None	Unanimously approved by all the independent directors present.
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(II) Other than the above-mentioned items, the resolutions passed by over two-thirds all directors but not approved by the Audit Committee: None.

II. In regards to the recusal of independent directors from voting due to conflict of interests, the name of the independent directors, proposal contents, the reasons for recusal due to conflict of interests and voting condition:

There was no recusal due to conflict of interests in 2023.

III. The indep Communication among Independent Directors, internal Audit Supervisors and accountants (including important matters, methods, and results of Accton's finance and operations):

(I) The independent directors and the internal audit supervisors contact each other by E-mail, telephone or through meeting at any time as necessary, and make internal audit reports at quarterly audit committee meetings. In case of significant anomalies, meetings will be convened at any time, enabling a diverse and smooth communication channels. Each month, the internal audit supervisor of Accton delivers a summary report on the verifying deficiency and rectification tracking of the previous month to the Independent Directors for review. The Independent Directors will then respond or comment based on the content of the report. Communications between independent directors and the internal audit supervisors are summarized as follows:

Meeting Date	Issues communicated with internal audit supervisor	Recommendation from Independent Directors
March 9, 2023	(Individual meeting between the audit supervisor and independent directors) <ul style="list-style-type: none"> Internal audit operation status discussion Internal audit execution report of Q4 2022. Discussion of the 2022 "Internal Control System Statement". 	Executed in accordance with the audit plan. The audit committee reviewed or approved and the independent directors have no objection.
May 11, 2023	(Individual meeting between the audit supervisor and independent directors) <ul style="list-style-type: none"> Internal audit execution report of Q1 2023. 	The audit committee reviewed or approved and the independent directors have no objection.
June 15, 2023	(Individual meeting between the audit supervisor and independent directors) <ul style="list-style-type: none"> Review on the implementation report of the internal audit. 	The audit committee reviewed or approved and the independent directors have no objection.
August 10, 2023	(Individual meeting between the audit supervisor and independent directors) <ul style="list-style-type: none"> Internal audit execution report of Q2 2023. 	The audit committee reviewed or approved and the independent directors have no objection.

November 9, 2023	(Individual meeting between the audit supervisor and independent directors) <ul style="list-style-type: none"> •Internal audit execution report of Q3 2023. •Discussion of the internal audit annual plan for 2024. 	The audit committee reviewed or approved and the independent directors have no objection.
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- (II) The Company's CPAs not only report the audits or reviews of the financial statements to the independent directors, but also communicate the latest financial and taxation laws and regulations and the corresponding measures in response to the impact. The independent directors and the accountants may communicate with each other at any time as needed. They shall communicate with each other by e-mail, telephone, or in person. In the absence of the presence of the management and the property management unit, the independent directors and the CPAs shall convene a communication meeting at least once a year.

Communication between the Independent Directors and the CPAs:

Meeting Date	Issues communicated with CPAs	Recommendation from Independent Directors
March 9, 2023	(Individual meeting between CPA and independent directors) <ul style="list-style-type: none"> •Discussion of the audit status of the 2022 financial statements, including any audit questions or difficulties, and the response of the management. 	Independent directors approved the proposal in favor without objection.
May 11, 2023	<ul style="list-style-type: none"> •Discussion the outcome of the review of the 2023 Q1 financial statements, including any audit questions or difficulties, and the response of the management. 	Independent directors approved the proposal in favor without objection.
August 10, 2023	<ul style="list-style-type: none"> •Discussion the outcome of the review of the 2023 Q2 financial statements, including any audit questions or difficulties, and the response of the management. 	Independent directors approved the proposal in favor without objection.
November 9, 2023	<ul style="list-style-type: none"> •Discussion the outcome of the review of the 2023 Q3 financial statements, including any audit questions or difficulties, and the response of the management. 	Independent directors approved the proposal in favor without objection.
March 7, 2024	(Individual meeting between CPA and independent directors) <ul style="list-style-type: none"> •Discussion of the audit status of the 2023 financial statements, including any audit questions or difficulties, and the response of the management. 	Independent directors approved the proposal in favor without objection.