

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.

The Company's Audit Committee was formed on June 13, 2018, with a total of 4 members.

Tenure of current committee: from June 13, 2024 to June 12, 2027.

The Audit Committee met 7 times throughout 2024 (A), 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	7	0	100.00%	2024.06.13 re-elected
Member of Committee	Lee, Fa-Yauh	7	0	100.00%	2024.06.13 re-elected
Member of Committee	Eizo Kobayashi	7	0	100.00%	2024.06.13 re-elected
Member of Committee	Ankur Singla	7	0	100.00%	2024.06.13 re-elected

Note 1: Mr. Ankur Singla resigned as independent director on May 23, 2025.

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
16th meeting of the 2nd term 2024.03.07	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.
17th meeting of the 2nd term 2024.03.29	1. Approved to participate in LumiLens Series A fundraising with an investment not exceeding USD 9.2 million.	V	None	Unanimously approved by all the independent directors present.
18th meeting of the 2nd term 2024.05.09	1. Approved the Q1 2024 financial statements.	V	None	Unanimously approved by all the independent directors present.
1st meeting of the 3rd term 2024.06.21	1. Approved the proposal for the purchase of the Accton Vietnam F4B plant. 2. Approved the proposal for the procurement of SMT equipment to increase production capacity. 3. Approved to engage Deloitte Legal for legal-related matters.	V	None	Unanimously approved by all the independent directors present.
2nd meeting of the 3rd term 2024.08.08	1. Approved the Q2 2024 financial statements. 2. Approved the proposal for the procurement of SMT and back-end equipment to increase production capacity at the Vietnam plant. 3. Approved the amendment to the Company's internal control system "Computerized Information System CC-100."	V	None	Unanimously approved by all the independent directors present.

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
3rd meeting of the 3rd term 2024.09.26	1. Approved the proposal to dispose of its 100% equity interest in its subsidiaries Joy Technology (Shenzhen) Corporation and Accton Technology Co., Ltd. (China). 2. Approved the proposal to acquire a 40% equity interest in Muxi Network Co., Ltd. (Shenzhen) (tentative name), a joint venture company. 3. Approved the proposal for the procurement of SMT and back-end equipment to increase production capacity at the Taiwan plant.	V	None	Unanimously approved by all the independent directors present.
4th meeting of the 3rd term 2024.11.07	1. Approved the Q3 2024 financial statements. 2. Approved the appointment of Deloitte & Touche to provide non-assurance services and public fees. 3. Approved the 2025 annual audit plan. 4. Approved the addition of the Company's internal control system "CM-190 Management of Sustainability Information." 5. Approval for providing endorsements and guarantees to subsidiaries in which the Company is 100% invested. 6. Approved the proposal to dispose of the marketable securities of Astera Labs, Inc., held through its subsidiary Accton Investment Corporation. 7. Approved the proposal to invest in InLC, with an investment amount not exceeding USD 29 million. 8. Approved the proposal for the procurement of SMT and back-end equipment to increase production capacity at the Vietnam plant.	V	None	Unanimously approved by all the independent directors present.
5th meeting of the 3rd term 2025.03.13	1. Approving the financial statements as of December 31, 2024. 2. Approved the 2024 "Assessment of the Effectiveness of the Internal Control System" and the "Statement of Internal Control System". 3. Approved the proposal for the additional budget for secondary construction required for capacity expansion at the Zhubei plant.	V	None	Unanimously approved by all the independent directors present.

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
	4. Approved the proposal to dispose of the marketable securities of Astera Labs, Inc., held through its subsidiary Accton Investment Corporation. 5. Approved the proposal for leasing additional office space at the Taoyuan plant.			

(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:

In 2024, there is no conflict of interest that must be avoided.

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) Independent directors and internal audit officers communicate with each other by e-mail, telephone, or in person, and make internal audit reports at quarterly Audit Committee meetings. A meeting may be convened at any time in case of material abnormality. The communication channels are diverse and unobstructed; the Company's internal audit officer submits a monthly summary report on the audit of deficiencies and improvements made in the previous month to the independent directors for review. The independent directors provide feedback or opinions depending on the content of the report. At least one communication meeting is held each year with independent directors on the implementation of internal audit and internal control systems in the presence of other operating units.

Communication between independent directors and chief internal auditor :

Meeting Date	Issues communicated with internal audit supervisor	Recommendation from Independent Directors
2024.03.07	(Individual meeting between the audit supervisor and independent directors) • Internal audit execution report of Q4 2023. • Issuance of the Company's "Statement on Internal Control System" for the year 2023.	The proposal was reviewed and approved by the Audit Committee and then submitted to the Board of Directors, with no objections from the independent directors.
2024.03.29	(Individual meeting between the audit supervisor and independent directors) • Review on the implementation report of the internal audit.	The proposal was reviewed and approved by the Audit Committee and then submitted to the Board of Directors, with no objections from the independent directors.

Meeting Date	Issues communicated with internal audit supervisor	Recommendation from Independent Directors
2024.05.09	(Individual meeting between the audit supervisor and independent directors) •Internal audit execution report of Q1 2024.	The proposal was reviewed and approved by the Audit Committee and then submitted to the Board of Directors, with no objections from the independent directors.
2024.06.21	(Individual meeting between the audit supervisor and independent directors) •Review on the implementation report of the internal audit.	The proposal was reviewed and approved by the Audit Committee and then submitted to the Board of Directors, with no objections from the independent directors.
2024.08.08	(Individual meeting between the audit supervisor and independent directors) •Internal audit execution report of Q2 2024. •Amendments to the Company's internal control system.	The proposal was reviewed and approved by the Audit Committee and then submitted to the Board of Directors, with no objections from the independent directors.
2024.09.26	(Individual meeting between the audit supervisor and independent directors) •Review on the implementation report of the internal audit.	The proposal was reviewed and approved by the Audit Committee and then submitted to the Board of Directors, with no objections from the independent directors.
2024.11.07	(Individual meeting between the audit supervisor and independent directors) •Internal audit execution report of Q3 2024. •Discussion of the internal audit annual plan for 2025. •Addition to the Company's internal control system.	The proposal was reviewed and approved by the Audit Committee and then submitted to the Board of Directors, with no objections from the independent directors.

(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
2024.03.07	(Individual meeting between CPA and independent directors) •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.

Meeting Date	Issues communicated with CPAs	Recommendation from Independent Directors
2024.05.09	•Discussion the outcome of the review of the 2024 Q1 financial statements, including any audit questions or difficulties, and the response of the management.	Independent directors approved the proposal in favor without objection.
2024.08.08	•Discussion the outcome of the review of the 2024 Q2 financial statements, including any audit questions or difficulties, and the response of the management.	Independent directors approved the proposal in favor without objection.
2024.11.07	•Discussion the outcome of the review of the 2024 Q3 financial statements, including any audit questions or difficulties, and the response of the management.	Independent directors approved the proposal in favor without objection.
2025.03.13	(Individual meeting between CPA and independent directors) •Discussion of the audit status of the 2024 financial statements, including any audit questions or difficulties, and the response of the management.	Independent directors approved the proposal in favor without objection.

審計委員會運作情形

審計委員會運作情形資訊

本公司審計委員會由全體獨立董事組成，旨在協助董事會履行監督公司，提高公司治理績效。其職權包括：(1)訂定或修正內部控制制度。(2)內部控制制度有效性之考核。(3)訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。(4)涉及董事自身利害關係之事項。(5)重大之資產或衍生性商品交易。(6)重大之資金貸與、背書或提供保證。(7)募集、發行或私募具有股權性質之有價證券。(8)簽證會計師之委任、解任或報酬。(9)財務、會計或內部稽核主管之任免。(10)年度財務報告及半年度財務報告。(11)其他公司或主管機關規定之重大事項。審計委員會每季召開定期會議，於其職權範圍內，得要求相關部門經理人員、內部稽核人員、會計師、法律顧問或其他人員列席並提供相關必要資訊。

1、本公司之審計委員會於 107 年 6 月 13 日成立，委員計 4 人。

2、本屆委員會任期：113 年 6 月 13 日至 116 年 6 月 12 日。

3、113 年度審計委員會開會 7 次，獨立董事出席情形如下：

職 稱	姓 名	實際出(列)席次(B)	委託出席次數	實際出(列)席率(%)【B/A】	備 註
召集人	黃樹傑	7	0	100.00%	113.06.13 連任
委 員	李發耀	7	0	100.00%	113.06.13 連任
委 員	Eizo Kobayashi	7	0	100.00%	113.06.13 連任
委 員	Ankur Singla	7	0	100.00%	113.06.13 連任

註 1：Mr. Ankur Singla 於 114 年 5 月 23 日辭任獨立董事一職。

其他應記載事項：

一、審計委員會之運作如有下列情形之一者，應敘明審計委員會召開日期、期別、議案內容、獨立董事反對意見、保留意見或重大建議項目內容、審計委員會決議結果以及公司對審計委員會意見之處理。

(一)證券交易法第14條之5所列事項

審委會	議案內容	證交法§14-5所列事項	公司對審計委員會意見之處理	審計委員會決議結果
第二屆第十六次 113.03.07	1.核准民國 112 年度財務報表。 2.核准 112 年度「內部控制制度有效性考核」及「內部控制制度聲明書」。 3.核准 113 年會計師公費。 4.核准本公司因配合會計師事務所內部輪調更換會計師。 5.核准智邦和子公司擬於新台幣 20 億元投資固定收益有價證券。	V	無	全體出席 獨立董事 同意通過。
第二屆第十七次 113.03.29	1.核准於不超過美金 920 萬元下，參與投資 LumiLens A 輪募資。	V	無	全體出席 獨立董事 同意通過。

審委會	議案內容	證交法 §14-5 所列事項	公司對 審計委員會 意見之處理	審計委員會 決議結果
第 二 屆 第十八次 113.05.09	1.核准 113 年第 1 季財務報告。	V	無	全體出席 獨立董事 同意通過。
第 三 屆 第 一 次 113.06.21	1.核准智邦越南 F4B 廠房購置案。 2.核准產能提升 SMT 設備採購案。 3.核准就法律相關事務委託「德勤商務法律事務所」。	V	無	全體出席 獨立董事 同意通過。
第 三 屆 第 二 次 113.08.08	1.核准 113 年第 2 季財務報告。 2.核准越南工廠產能提升 SMT 設備&後段設備採購案。 3.核准本公司內部控制制度『電腦化資訊系統 CC-100』修正案。	V	無	全體出席 獨立董事 同意通過。
第 三 屆 第 三 次 113.09.26	1.核准處分大陸子公司昊陽天宇科技(深圳)有限公司(昊陽天宇)以及智邦大陸科技有限公司(智邦大陸)100%股權。 2.核准取得深圳木犀網路有限公司(名稱暫定)(合資公司) 40%股權。 3.核准台灣工廠產能提升 SMT 設備&後段設備採購案。	V	無	全體出席 獨立董事 同意通過。
第 三 屆 第 四 次 113.11.07	1.核准 113 年第 3 季財務報告。 2.核准委任勤業眾信聯合會計師事務所提供非確信服務項目及公費。 3.核准 114 年度稽核計畫。 4.核准公司內部控制制度『CM-190 永續資訊之管理』新增案。 5.核准對本公司 100%投資之子公司提供背書保證事宜。 6.核准處分本公司透過子公司 Accton Investment Corporation 持有之有價證券 Astera Labs,Inc。 7.核准投資 InLC 公司金額不超過美金 2,900 萬元下。 8.核准越南工廠產能提升，SMT 設備&後段設備採購案。	V	無	全體出席 獨立董事 同意通過。
第 三 屆 第 五 次 114.03.13	1.核准民國 113 年度財務報表。 2.核准 113 年度「內部控制制度有效性考核」及「內部控制制度聲明書」。 3.核准智邦竹北廠產能擴增所需之二次建設預算追加。 4.核准處分本公司透過子公司 Accton Investment Corporation 持有之有價證券 Astera Labs,Inc。 5.核准本公司新增桃園工廠辦公室承租案。	V	無	全體出席 獨立董事 同意通過。

(二)除前開事項外，其他未經審計委員會通過，而經全體董事三分之二以上同意之議決事項：無。

二、獨立董事對利害關係議案迴避之執行情形，應敘明獨立董事姓名、議案內容、應利益迴避原因以及參與表決情形：

113 年度無議案有利害關係而須迴避之情形。

三、獨立董事與內部稽核主管及會計師之溝通情形（應包括就公司財務、業務狀況進行溝通之重大事項、方式及結果等）：

(一)獨立董事與內部稽核主管平時視需要隨時以電子郵件、電話、或會面方式相互聯繫，並於每季的審計委員會會議中作內部稽核報告，如有重大異常事項時可隨時召集會議，溝通管道多元且暢通；本公司內部稽核主管每月就前月份查核缺失及改善補正追蹤情形彙總報告交付獨立董事核閱，獨立董事視報告之內容給予回應或意見，及在無管理階層及業管單位在場時，每年至少與獨立董事就內部稽核暨內部控制制度執行情形等事項召開乙次溝通會議。

獨立董事與內部稽核主管溝通事項如下表：

會議日期	與內部稽核主管溝通事項	獨立董事建議
113.03.07	【稽核主管與獨立董事進行單獨會談】 •112 年第 4 季內部稽核業務執行報告。 •出具本公司 112 年度「內部控制制度聲明書」案。	審計委員會審閱或核准通過後，提報至董事會，獨立董事並無反對意見。
113.03.29	【稽核主管與獨立董事進行單獨會談】 •審閱內部稽核業務執行報告。	審計委員會審閱或核准通過後，提報至董事會，獨立董事並無反對意見。
113.05.09	【稽核主管與獨立董事進行單獨會談】 •113 年第 1 季內部稽核業務執行報告。	審計委員會審閱或核准通過後，提報至董事會，獨立董事並無反對意見。
113.06.21	【稽核主管與獨立董事進行單獨會談】 •審閱內部稽核業務執行報告。	審計委員會審閱或核准通過後，提報至董事會，獨立董事並無反對意見。
113.08.08	【稽核主管與獨立董事進行單獨會談】 •113 年第 2 季內部稽核業務執行報告。 •修正本公司內部控制制度。	審計委員會審閱或核准通過後，提報至董事會，獨立董事並無反對意見。
113.09.26	【稽核主管與獨立董事進行單獨會談】 •審閱內部稽核業務執行報告。	審計委員會審閱或核准通過後，提報至董事會，獨立董事並無反對意見。
113.11.07	【稽核主管與獨立董事進行單獨會談】 •113 年第 3 季內部稽核業務執行報告。 •討論民國 114 年內部稽核年度計劃。 •新增本公司內部控制制度。	審計委員會審閱或核准通過後，提報至董事會，獨立董事並無反對意見。

(二)本公司簽證會計師除針對財務報告之查核或核閱情形向獨立董事報告外，當有最新之財稅法令新知也會傳達及相關影響之因應措施，平時獨立董事與會計師間得視需要隨時以電子郵件、電話、或會面方式相互聯繫，及在無管理階層及業管單位在場時，獨立董事與簽證會計師至少每年召開乙次溝通會議。

獨立董事與會計師溝通事項如下表：

會議日期	與簽證會計師溝通事項	獨立董事建議
113.03.07	【會計師與獨立董事進行單獨會談】 •討論民國 112 年度財務報表查核情況，包含任何查核的問題或困難以及經營階層的回應。	獨立董事同意通過，無反對意見。
113.05.09	•討論民國 113 年第 1 季財務報表審閱情況，包含任何查核的問題或困難以及經營階層的回應。	獨立董事同意通過，無反對意見。
113.08.08	•討論民國 113 年第 2 季財務報表審閱情況，包含任何查核的問題或困難以及經營階層的回應。	獨立董事同意通過，無反對意見。
113.11.07	•討論民國 113 年第 3 季財務報表審閱情況，包含任何查核的問題或困難以及經營階層的回應。	獨立董事同意通過，無反對意見。
114.03.13	【會計師與獨立董事進行單獨會談】 •討論民國 113 年度財務報表查核情況，包含任何查核的問題或困難以及經營階層的回應。	獨立董事同意通過，無反對意見。