

Formosa Optical Technology Co., Ltd.

Introduction to the Audit Committee

According to the provisions of "Article 14-4 of the Securities and Exchange Act" and "Regulations Governing the Exercise of Powers by Audit Committees of Public Companies," the Company's Board of Directors has passed the "Audit Committee Charter" on June 24, 2020, and set up an Audit Committee on July 27, 2021. According to Article 5-2 of the Audit Committee Charter, 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. For details of the Audit Committee members, please refer to the information on the selection of independent directors.

The Audit Committee of the Company is composed of four independent directors.

The biographies of the members are as follows:

Name	Academic background	Experience	Current position
MING-HSUAN CHIANG	Master of Laws, National Chung Cheng University	Lawyer at Chu & Chiu Internation International Law Offices LCS & Partners Attorneys-at Law	LCS & Partners Attorneys-at Law
Yu-Ching Tsai	Graduate School of Accounting, National Taiwan University	Partner CPA of Everwell & Co., CPAs. Adjunct Lecturer, Department of Finance, National Taichung University of Science and Technology	Partner CPA of Everwell & Co., CPAs.
Meng-Jou Wu	Master of Economics, School of Management, Michigan State University	Attorney of Fach Law Firm	Attorney of Fach Law Firm
Jung-Hui Liang	Ph.D. in Finance, Graduate School of Business Administration, National Taiwan University of Science and Technology	Adjunct Professor, Department of Finance, Chinese Culture University	Adjunct Professor, Department of Finance, Chinese Culture University