



## Sonix Technology Co., Ltd.

### Operation of the Audit Committee

The company's Audit Committee consists of three independent directors, the main function is to supervise the fair presentation of the financial reports 、 the hiring (and dismissal) independence and performance of certificated public accountants 、 the effective implementation of the internal control system 、 compliance with relevant laws and regulations and Management of the existing or potential risks.

#### The powers and responsibilities of the Audit Committee are as follows:

1. Adoption or amendment of an internal control system pursuant to Article 14-1.
2. Assessment of the effectiveness of the internal control system.
3. Adoption or amendment, pursuant to Article 36-1, of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others.
4. A matter bearing on the personal interest of a director.
5. A material asset or derivatives transaction.
6. A material monetary loan, endorsement, or provision of guarantee.
7. The offering, issuance, or private placement of any equity-type securities.
8. The hiring or dismissal of an attesting CPA, or the compensation given thereto.
9. The appointment or discharge of a financial, accounting, or internal auditing officer.
10. Annual financial reports and second quarter financial reports that must be audited and attested by a CPA, which are signed or sealed by the chairperson, managerial officer, and accounting officer.
11. Any other material matter so required by the company or the Competent Authority.

#### Audit Committee members:

Name	Professional qualifications and experience
Chih Cheng Chou (Convener)	Education : Ph.D., Accounting, Shanghai University of Finance and Economics M.A. Institute of Accounting, National Chengchi University Experience : CPA and Director of the Taipei Office of WeTec International CPAs
Kao Chung Tsai	Education : M.A. Institute of Economics, Soochow University Experience : CEO of Best Yield Management and Consulting Corporation
Mao Tien Shen	Education : B.S. Civil Engineering, Tamkang University Experience : Director and VP of Taiwan Mask Corp.



**The attendance by the Audit Committee members in 2023 was as follows:**

Title	Name	No. of meetings attended in person	No. of meetings attended by proxy	In-person attendance rate (%)
Convener	Chih Cheng Chou	3	0	100%
Member	Kao Chung Tsai	3	0	100%
Member	Mao Tien Shen	3	0	100%

**The operation by the Audit Committee members in 2023:**

Session	Date	Proposal content	Resolution	The measures taken by the Company with respect to the opinions given by the audit committee
The 1th Term, the 8th Meeting	2023.2.24	The business report and financial statements of 2022 Internal control system statement of 2022	All agree	Proposal to the board of directors, approved by all directors present without objection
The 1th Term, the 9th Meeting	2023.5.5	The consolidated financial statements of the 1st quarter of 2023 The auditing and attesting fees of CPA in 2023 Distribution of 2022 profits General principles for formulating the company's pre-approved non-assurances services policy	All agree	
The 1th Term, the 10th Meeting	2023.8.8	The consolidated financial statements of the 1st half of 2023	All agree	
The 1th Term, the 11th Meeting	2023.11.8	The consolidated financial statements of the 3rd quarter of 2023	All agree	
The 1th Term, the 12th Meeting	2023.12.4	Internal audit plan of 2024	All agree	