

D-Link Corporation
Audit Committee Members' Professional Qualifications and Experience,
Annual Major Tasks and Operations in 2022

I. Professional Qualifications and Experience of Audit Committee Members

Title	Name	Professional Qualifications and Experience
Convener	Richard Chen	Mr. Richard Chen graduated from the Department of Accounting, Chinese Culture University. In addition to passing the Senior Professional and Technical Examination for Certified Public Accountants, he obtained the securities analyst and the land administration agent licenses, with accounting professional and financial analysis capabilities. Therefore, he has met the professional qualifications for an independent director. He is also the convener of the Company's Audit Committee and a member of the Remuneration Committee and the ESG Committee.
Independent Director	Richard Lee	Mr. Richard Lee graduated from the Institute of China and Asia-Pacific Studies, National Sun Yat-sen University. He used to be the district court chief judge and chief justice. He has extensive experience in court proceedings as a legal specialist. Therefore, he has met the professional qualifications for an independent director. He is also the convener of the Company's Remuneration Committee and a member of the Audit Committee and the ESG Committee.
Independent Director	Chun-Hsiung Chu	Mr. Chun-Hsiung Chu graduated from the master's program, School of Law, National Chung Hsing University. He has practiced as an attorney for more than 30 years with profound legal expertise. Therefore, he has met the professional qualifications for an independent director. He is also the convener of the Company's CSR Committee and a member of the Audit Committee and the Remuneration Committee.

II. Annual Major Tasks

The Audit Committee aims to assist the Board of Directors in overseeing the quality and integrity during the Company's implementation of accounting, auditing, and financial reporting processes, as well as

financial controls. The Audit Committee's major tasks in 2022 are as follows:

- Reviewed quarterly financial statements.
- Formulated or amended the internal control system and relevant important measures.
- Assessed the effectiveness of internal control system.
- Regularly communicated the audit report results with the Internal Auditor as per the annual audit plan.
- Audit of transactions in which the Company acquires or disposes of assets, and significant endorsements or guarantees for others.
- Assessed the audit fees, independence, and suitability of CPAs.
- Reviewed investment proposals.
- Handled matters bearing on the personal interest of a director.
- Issuance of equity securities.

III. Operations Information

(1) The Company's Audit Committee held a total of 6 meetings (A) in 2022; the attendance of Independent Director is as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (B/A)
Convener	Richard Chen	6	0	100%
Independent Director	Richard Lee	6	0	100%
Independent Director	Chun-Hsiung Chu	6	0	100%

(2) Major Resolutions

Meeting Date (Term of Meeting)	Proposal	Audit Committee Resolution Results	The Company's Response to the Audit Committee's Opinions
2022.02.22 (The 11 th meeting of the 2 nd term)	<ol style="list-style-type: none"> 1. Proposal for the 2021 Internal Control System Statement. 2. Proposal for independence and suitability evaluation report of the CPAs appointed by the Company for 2022. 3. Proposal for the CPAs' fees for the Company's financial statements and taxation. 4. Proposal for adjustment to D-Link Group's global investment structure. 5. Release of non-competition restrictions for directors. 6. Proposal for amendment to the Company's "Group Tax Policy and Management 	All Independent Directors agreed to pass it without any opinion.	Submitted to the Board of Directors for a resolution and approved by all the Directors present.

Meeting Date (Term of Meeting)	Proposal	Audit Committee Resolution Results	The Company's Response to the Audit Committee's Opinions
	<p>Regulation”.</p> <p>7. Proposal for amendment to the Company's “Corporate Social Responsibility Best Practice Principles”.</p> <p>8. Proposal for amendment to the “Seal Management Regulations”.</p> <p>9. Proposal for amendment to the Company's “Information Security Management Policy”.</p>		
	<p>10. Proposal for amendment to the Company's “Corporate Governance Best Practice Principles”.</p>	<p>Some provisions of these principles were revised after the discussion by the Independent Directors and then approved by all the Independent Directors without any opinion.</p>	<p>The Board of Directors referred to the Audit Committee’s opinion and approved it with the consent of all the Directors present.</p>
<p>2022.03.29 (The 12th meeting of the 2nd term)</p>	<p>1. Proposal for the Company’s 2021 business report and financial statements.</p> <p>2. Proposal for the earnings distribution for 2021.</p> <p>3. Proposal for the amendment to the “Articles of Incorporation”.</p> <p>4. Proposal for the amendment to the “Regulations Governing the Acquisition and Disposal of Assets”.</p>	<p>All Independent Directors agreed to pass it without any opinion.</p>	<p>Submitted to the Board of Directors for a resolution and approved by all the Directors present.</p>
<p>2022.04.12 (The 13th meeting of the 2nd term)</p>	<p>Proposal for issuance of restricted stock awards.</p>	<p>All Independent Directors agreed to pass it without any opinion.</p>	<p>Submitted to the Board of Directors for a resolution and approved by all the Directors present.</p>
<p>2022.05.03 (The 14th meeting of the 2nd term)</p>	<p>1. Proposal for the 2022 Q1 consolidated financial statements.</p> <p>2. Proposal for the amendment to “Internal Audit System and Implementation Rules” and establishment of the” Internal</p>	<p>All Independent Directors agreed to pass it without any opinion.</p>	<p>Submitted to the Board of Directors for a resolution and approved by all the Directors present.</p>

Meeting Date (Term of Meeting)	Proposal	Audit Committee Resolution Results	The Company's Response to the Audit Committee's Opinions
	Audit Procedures” and “Internal control system self-assessment operating procedures ”.		
2022.08.12 (The 15 th meeting of the 2 nd term)	1. Proposal for the 2022 Q2 consolidated financial statements.	All Independent Directors agreed to pass it without any opinion.	Submitted to the Board of Directors for a resolution. Except for Director John Lee, Director Alan Yu and David Tai, the representatives of Pu Ju Investment Co., Ltd., expressed reservations to this proposal. The proposal was approved by the rest of Directors present.
	2. Proposal for providing endorsement guarantee to 100% indirectly invested subsidiary of the Company. 3. Proposal for the amendment to the “Internal Audit Implementation Rules” and “R&D cycle”. 4. Proposal for the amendment to the “Budget management policy”.		Submitted to the Board of Directors for a resolution and approved by all the Directors present.
2022.11.04 (The 16 th meeting of the 2 nd term)	1. Proposal for the Company’s 2023 annual audit plan. 2. Proposal for the amendment to the "Implementation Measures for the Whistleblowing System". 3. Proposal for the amendment to the “2022 Restricted Stock Award Plan”. 4. Proposal for 2022 Q3 consolidated financial statements. 5. Proposal for the new acquisition of right-of-use	All Independent Directors agreed to pass it without any opinion.	Submitted to the Board of Directors for a resolution and approved by all the Directors present.

Meeting Date (Term of Meeting)	Proposal	Audit Committee Resolution Results	The Company's Response to the Audit Committee's Opinions
	<p>assets by the subsidiary of the Company.</p> <p>6. Proposal for cash capital reduction by the subsidiary of the Company.</p> <p>7. Proposal for the amendment to the "Audit Committee Charter".</p> <p>8. Proposal for the amendment to the "Risk Management Policies and Procedures".</p> <p>9. Proposal for the amendment to the "Procedures for Materiality Management and Prevention of Insider Trade".</p>		