

B. AUDIT COMMITTEE'S RESPONSIBILITIES**Responsibilities**

The Audit Committee is responsible for overseeing the qualification, independence and performance of internal audit function and independent auditors, and overseeing the accounting policies and financial reporting and disclosure practices of the Company. More specifically, the Audit Committee is responsible for, but not limited to, the following:

1. Setting up or revising internal control standards in accordance with Article 14-1 of the ROC Exchange Act.
2. Auditing the effectiveness of internal control standards.
3. Setting up or amending material financial procedures in acquisition and disposal of fixed assets, transactions of financial derivatives, loans, endorsements and guarantees in accordance with Article 36-1 of the ROC Exchange Act.
4. Matters that involve personal interests of directors.
5. Material transactions of assets or derivatives.
6. Material loans, endorsements or guarantees.
7. Public offering or private placement of equity linked securities.
8. Engaging and removing the Company's independent auditors and accessing such auditors' remuneration, qualification, independence and performance.
9. Appointing or removing managers of finance, accounting and internal auditing divisions.
10. Reviewing and having discussions with independent auditors in regards to the Company's annual, semi-annual, and quarterly financial reports.
11. Reviewing and having discussions with independent auditors with regards to reports that comply with U.S. Securities and Exchange Commission requirements.
12. Assisting to resolve any disagreements between the Company's management and independent auditors, if any.
13. Pre-approval of the audit and non-audit services provided by the Company's independent auditors pursuant to the pre-approval policies and procedures established by the Committee. The Committee may authorize one or more Committee members to pre-approve such services, and then present any such approvals to the full Committee at the next Committee meeting.
14. Assessment of the Company's internal audit division.
15. Process reported cases and other accounting, auditing, or internal control related issues.
16. Periodically review the Company's compliance with government law, documentation that involves government agencies, and the compliance of employees' Code of Conduct.
17. Perform an annual Self-Assessment Process within the Committee and report the Committee's performance to the Board periodically.
18. A donation to a related party or a major donation to a non-related party, provided that a public interest donation of disaster relief for a major natural disaster, may be submitted to the subsequent Committee for retroactive recognition.
19. Other material items related to the Company or government agencies.