

The Audit Committee assists the Board in fulfilling its oversight of the quality and integrity of the accounting, auditing, reporting, and financial control practices of the Company.

The Audit Committee is responsible to review the following major matters:

- Financial reports;
- Auditing and accounting policies and procedures;
- Internal control systems and including related policies and procedures;
- Material asset or derivatives transactions;
- Material lending funds, endorsements or guarantees;
- Offering or issuance of any equity-type securities;
- Derivatives and cash investments;
- Legal compliance;
- Related-party transactions and potential conflicts of interests involving executive officers and directors;
- Fraud prevention and investigation reports;
- Performance, independence, qualification of independent auditor;
- Hiring or dismissal of an attesting CPA, or the compensation given thereto;
- Appointment or discharge of financial, accounting, or internal auditing officers;
- Assessment of Committee Charter and fulfillment of Audit Committee duties; and
- Assessment of the Committee's performance, etc.

Inventec Besta Co., Ltd.
The 2rd Audit Committee

Name	Gender	Select to assume office as date	Education & Previous Major Experience	Concurrent position in another company
Chen, Chin-Tasi (陳進財)	Male	2023.06.15	<ul style="list-style-type: none"> ● Master Degree in Public Administration, University of San Francisco, USA. ● Master Degree in Accounting, Tamkang University, Taiwan. ● Honorary Doctorate, Tamkang University, Taiwan. ● Honorary Doctorate, Taipei Medical University. ● Director and President, Namchow Chemical Industrial Co., Ltd. 	<ul style="list-style-type: none"> ● Chairman, WIN Semiconductors Corp. ● Chairman, ITEQ Corp. ● Chairman, Jiangsu Chainwin Agriculture and Animal Technology Co., Ltd. ● Chairman, Jiangsu Chainwin Kang Yuan Agricultural Development Co., Ltd. ● Chairman, Win Lux Biotech Co., Ltd. ● Chairman, WIN Venture Capital Corp. ● Chairman, WIN Earn Investment Corp. ● Chairman, WIN Chance Investment Corp. ● Chairman, Jiangsu Win Chance Agriculture Development Co., Ltd. ● Chairman of Jiangsu Win Yield Agriculture Development Co., Ltd. ● Chairman, Jiangsu Win Shine Agriculture Development Co., Ltd. ● Chairman, Phalanx Biotech Group, Inc. ● Chairman, Bangmao Investment Co., Ltd.

Name	Gender	Select to assume office as date	Education & Previous Major Experience	Concurrent position in another company
				<ul style="list-style-type: none"> ●Chairman, ITEQ (Wuxi) Electronic Technologies Co., Ltd. ●Chairman, ITEQ(Dongguan) Electronic Technologies Co., Ltd. ●Chairman, Maocheng Electronic Technology (Dongguan) Co., Ltd. ●Chairman, ITEQ (Guang Zhou) Electronic Technologies Co., Ltd. ●Chairman, Chainwin Biotech and Agrotech (Cayman Islands) Co., Ltd. ●Chairman, Ever Smart International Corp. ●Chairman, International Partners Ltd. ●Chairman, Inspire Investments Ltd. ●Chairman, ITEQ International Ltd. ●Chairman, ITEQ Holding Ltd. ●Chairman, Eagle Great Investments Ltd. ●Chairman, ITEQ (Hong Kong) Ltd. ●Chairman, ITEQ (Jiangxi) Electronic Technologies Co., Ltd. ●Independent Director, Kinsus Interconnect Technology Corp. ●Independent Director, Tong Hsing

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				Electronic Ind, Ltd. ●Vice Chairman, HIWIN Technologies Corp. ●Director Representative, Mercuries Life Insurance Co., Ltd. ●Director, Taiwan New Economy Foundation. ●Chairman, Jiangsu Chainwin Agriculture Development Co., Ltd. ●Director, i-Chainwin Technology Co., Ltd. ●Director, WIN SEMI. USA, INC.WIN SEMI. USA, INC. ●Director, Win Semiconductors Cayman Islands Co., Ltd. ●Supervisor of Excellence Sporting Goods Co., Ltd. ●Supervisor, Comax Sporting Goods Co., Ltd.
Liu, Kuo-Chao (劉國昭)	Male	2023.06.15	●Bachelor in Economics, Tunghai University. ●Master in Business Administration, Meiji University, Japan.	●Chairman, Electronics Testing Center, Taiwan. ●Honorary Chairman, Institute of Electrical and Electronics Engineers.

Name	Gender	Select to assume office as date	Education & Previous Major Experience	Concurrent position in another company
			<ul style="list-style-type: none"> ●Chairman, Institute of Electrical and Electronics Engineers. ● Chairman, Importers and Exporters Association of Taipei. 	<ul style="list-style-type: none"> ●Chairman, Taiwan Tianma Technology Co., Ltd. ●Chairman, The Giant CO., Ltd. ●Chairman, Hsinhoti Development Ltd. ●Director, Tongya Telecommunication Industry CO., Ltd.
Lai, Ming-Zhang (賴明彰)	Male	2023.06.15	<ul style="list-style-type: none"> ●Master in Electrical Engineering, National Taiwan University. ●President, TRUMPF Corp. ●President, Stronwi Corp. ●President, Inventec Malaysia Electrical Corp. ●Vice President, Inventec Corp. ●Special Adviser and Remuneration Committee, Inventec Corp. ●Independent Director, E-Ton Solar Tech Co., Ltd. 	None