



Sino-American Silicon Products Inc.

Audit Committee Self-evaluation Principles

Article 1 Purpose

In order to realize company governance and the function of the audit committee, the Company adopts the following principles to improve the operating efficiency through self-evaluation.

Article 2 Procedures

1. Reviews shall be made in relation to each yearly evaluation target by the end of the year.
2. The committee shall fill out the evaluation form in the self-evaluation method at the beginning of the next year and hand it in to the operating unit to submit to the board of directors.
3. The operating unit shall review the functions of the evaluation flow periodically.
4. The operating unit shall report to the board of directors in line with the evaluation results and execution status of the preceding year in the middle of the next year.

Article 3 Operation Unit

The president office of the Company shall act as the operation unit.

Article 4 Execution and Modification

1. The principles shall be implemented after the board of directors' approval. The same procedure shall be followed when the principles have been amended.
2. The Principles were enacted on August 10th, 2015.