

# The Audit Committee Highlights and Important Resolutions

## Main focus

- Establishment or revision of internal control system, the procedures for dealing with material financial instruments such as acquiring or disposing of assets, engaging in derivative transactions, and evaluating the effectiveness of the internal control system.
- Matters involving directors' self-interest.
- Significant Asset or Derivative Commodity Transactions.
- The fundraising, issuance or private placement of marketable securities of an equity nature.
- Appointment, dismissal, or compensation of certified public accountants, appointment or removal of the head of finance, accounting, or internal audit.
- Annual Financial Report and Second Quarter Financial Report.
- Report of Operations, Proposals for Distribution of Earnings or Appropriation of Losses.
- Other material matters as stipulated by the Company or the competent authorities.

## Important Resolutions

<b>Meeting Date</b>	<b>Members present</b>	<b>Content of Motion</b>
2024/03/14	Wang Shih-kun Yang Po Min Chen, Yung-Lung	<ol style="list-style-type: none"> <li>1 The Company's Annual Report on Operations and Consolidated Financial Statements for Year 2022.</li> <li>2 The Company's 2022 Surplus Allocation.</li> <li>3 The Company's internal control system Declaration.</li> <li>4 Tone Ming Endorsement Guarantee Line Adjustment Case.</li> <li>5 Proposal to amend the “Shareholders' Meeting Rules,” “Board of Directors Meeting Rules,” and “Corporate Integrity Code of Conduct.”</li> <li>6 Revision of the “Board Performance Evaluation Method” Proposal ◦</li> </ol>
		Results of Audit Committee Resolutions : All members present agreed.
		The Company's Handling of the Audit Committee's Opinion : All Directors present agreed to approve.
2024/05/13	Wang Shih-kun Yang Po Min Chen, Yung-Lung Chiu, Joun-Fu	<ol style="list-style-type: none"> <li>1. To approve the consolidated financial statements of the Company for the first quarter of 2024.</li> <li>2. Tone Ming Endorsement Guarantee Line Adjustment Case.</li> <li>3. Revision of the “Audit Committee Charter” and “Procedures for the Exercise of Powers by the Audit Committee.”</li> <li>4. Assessment of the Independence and Competence of the Certifying Accountant and Proposal for Engagement Fees.</li> </ol>
		Results of Audit Committee Resolutions : All members present agreed.
		The Company's Handling of the Audit Committee's Opinion : All Directors present agreed to approve.

2024/08/22	Wang Shih-kun Yang Po Min Chen, Yung-Lung	1. Proposed to approve the consolidated financial statements of the Company for the second quarter of 2024.
Results of Audit Committee Resolutions : All members present agreed.		
The Company's Handling of the Audit Committee's Opinion : All Directors present agreed to approve.		
2024/11/12	Wang Shih-kun Yang Po Min Chen, Yung-Lung Chiu, Joun-Fu	<ol style="list-style-type: none"> <li>1. Approval of the internal rotation and replacement of the certifying accountant at Deloitte Touche Tohmatsu CPA Firm.</li> <li>2. Proposed approval of the Company's consolidated financial statements for the third quarter of 2023.</li> <li>3. Proposed formulation of the Company's 2025 operational plan (annual budget).</li> <li>4. Propose the Company's 2025 Audit Plan.</li> <li>5. Construction of the Cayman Tong Ming Headquarters Building.</li> <li>6. Establishment of the Company's Thai Subsidiary.</li> <li>7. Revision of the "Audit Committee Organizational Regulations," "Corporate Governance Practice Code," and "Internal Audit System."</li> <li>8. Establishment of the "Sustainability Information Management Procedures" and "Sustainability Information Management Control Operations."</li> </ol>
Results of Audit Committee Resolutions : All members present agreed.		
The Company's Handling of the Audit Committee's Opinion : All Directors present agreed to approve.		