

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

| Meeting Date | Members present | Content of Motion |
|---------------------|--|---|
| 2025/03/14 | Wang Shih-kun Yang Po Min Chen, Yung-Lung Chiu, Joun-Fu | <ol style="list-style-type: none"> 1 The Company's Annual Report on Operations and Consolidated Financial Statements for Year 2024. 2 The Company's 2024 Surplus Allocation. 3 The Company's internal control system Declaration. 4 Tone Ming Endorsement Guarantee Line Adjustment Case. 5. Proposed Amendment to the Articles of Association |
| | 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. | |
| 2025/05/09 | Wang Shih-kun Yang Po Min Chen, Yung-Lung | <ol style="list-style-type: none"> 1. To approve the consolidated financial statements of the Company for the first quarter of 2025. 2. Tone Ming Endorsement Guarantee Line Adjustment Case. 3. Assessment of the Independence and Competence of the Certifying Accountant and Proposal for Engagement Fees. 4. Change of the Company's Corporate Governance Officer ◦ |
| | 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. | |
| | Ko, Yung Hsiang Yang Po Min Chen, Yung Lung | <ol style="list-style-type: none"> 1. Regarding the Nomination of the Convener of This Committee ◦ 2. Proposed to approve the consolidated financial statements of the Company for the second quarter of 2025. |

| | | |
|------------|--|--|
| 2025/08/21 | Tsai, Tsai Wei | <ul style="list-style-type: none"> 3. Retroactive Approval of the Company's Accounting Supervisor ° 4. Tone Ming Endorsement Guarantee Line Adjustment Case. ° 5. The Company intends to apply for a credit facility from China Trust Commercial Bank. |
| | 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. | |
| 2025/11/11 | Ko, Yung Hsiang Yang Po Min Chen, Yung Lung Tsai, Tsai Wei | <ul style="list-style-type: none"> 1. Proposed approval of the Company's consolidated financial statements for the third quarter of 2025. 2. Proposed formulation of the Company's 2026 operational plan (annual budget). 3. Propose the Company's 2026 Audit Plan. 4. Tone Ming Endorsement Guarantee Line Adjustment Case. |
| | 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. | |