

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
2023/03/14	Wang , Shin-Kun Chen,Yung-Lung	<ol style="list-style-type: none">1. The Company's Annual Report on Operations and Consolidated Financial Statements for Year 2022.2. The Company's 2022 Surplus Allocation.3. The Company's internal control system Declaration.4.KGI Bank Credit Limit and TONG MING Endorsement Guarantee Line Adjustment Case.5. Amendment to the “Articles of Association”.6. Amendment to “Procedures for the Acquisition or Disposal of Assets”.7. Amendment to “Code of Practice on Sustainable

		<p>development”.</p> <p>8. Amendment to “Code of Practice on Corporate Governance”, “Matters to be Followed for Board Establishment and Exercise of Functions and Powers”, and “Self-Assessment”.</p> <p>9. Establishment of “Financial Business Operation Regulations between Related Parties”.</p>
	<p>Results of Audit Committee Resolutions : All members present agreed.</p>	
	<p>The Company's Handling of the Audit Committee's Opinion : All Directors present agreed to approve.</p>	
<p>2023/03/29</p>	<p>Wang Shih-kun Yang Po Min</p>	<p>By-election of independent directors of the Company.</p>

	Chen,Yung-Lung	
	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.	
2023/05/12	Wang Shih-kun Yang Po Min Chen,Yung-Lung	TONG MING additional Endorsement and guarantee cases.
	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.	
	Wang Shih-kun Yang Po Min	Approve the Proposal to Recognize the Company's Consolidated Financial Statements for the Second quarter of

2023/08/22	Chen,Yung-Lung Chiu, Joun-Fu	Fiscal year 2023.
	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.	
2023/11/08	Wang Shih-kun Yang Po Min Chen,Yung-Lung Chiu, Joun-Fu	<ol style="list-style-type: none"> 1. Approve the Proposal to Recognize the Company's Consolidated Financial Statements for the Third quarter of Fiscal year 2023. 2. Proposed 2024 Operating Plan (Annual Budget) of the Company. 3. Proposed 2024 Audit Plan of the Company. 4. Amendment to “Matters to be Followed for Board

		<p>Establishment and Exercise of Functions and Powers”.</p> <p>5. Appointment of the Company's Information Security Manager and Information Security Personnel.</p> <p>6. To be Developed the Company in advance Authorize Non-Assurance Service Policy and General Principle.</p>
	<p>Results of Audit Committee Resolutions : All members present agreed.</p>	
	<p>The Company's Handling of the Audit Committee's Opinion : All Directors present agreed to approve.</p>	