

The 4th term of Audit Committee of the members

Category	Name	Education/ Experience	Other current positions
Convener	Chung Hui-Min	<ul style="list-style-type: none"> • CEO, BioMed Executive MBA Program, NYCU • Member of the Corporate Governance Evaluation Committee, Taiwan Stock Exchange • Ph.D. in Economics, Michigan State University • B.S. in Management Science, National Chiao Tung University 	<ul style="list-style-type: none"> • Dean, College of Management, National Yang Ming Chiao Tung University (NYCU) • Professor, Department of Information Management and Finance, NYCU • Director, Executive MBA Program, NYCU • Member of Management Committee, Industry Academia Innovation School, NYCU • Editor, Review of Security and Futures Market • Director, Taiwan Futures Exchange Co., Ltd.
Committee member	Shen Ling-Long	<ul style="list-style-type: none"> • Director of the Department of Insurance, Ministry of Finance • Chairman of Mega Asset Management Corp. • Chairman of Chung Kuo Insurance Co., Ltd. • Chairman of the Taiwan Asset Management Corporation • Chairman of Taiwan Cooperative Financial Holding Co., Ltd. and Taiwan Cooperative Bank • Adjunct Professor, National Cheng Chi University • PhD in Economics, University of Paris, France 	<ul style="list-style-type: none"> • Vice Chairman, The Appacus Foundation
Committee member	Hsuan Chien-Shen	<ul style="list-style-type: none"> • Project Manager, General Electric • Vice President, Pepsi Taiwan • Vice President, Sesoda Corporation • Vice President, Pen Holdings Taiwan • President of Overseas Operations, Admiral Oversea Corporation • President, TPV Technology Group • Ph.D. in Systems Engineering, New York Institute of Technology, USA • Master's degree in System Engineering, Boston University, 	<ul style="list-style-type: none"> • Chairman and CEO, TPV Technology Co., Ltd. • Director, Standard Foods Co., Ltd. • Chairman, Shanghai Standard Foods Co., Ltd. • Chairman, Standard Investment (China) Co., Ltd. • Chairman, Standard Foods (China) Co., Ltd. • Chairman, Standard Foods (Xiamen) Co., Ltd. • Chairman, Shanghai Le Bonta Wellness Co., Ltd. • Chairman, Shanghai Xin-Huo-Li

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		USA • Bachelor's degree in Electrical Engineering, National Cheng Kung University	Health Technology Co, Ltd.

Annual work focus and state of operations of the Audit Committee:

- The company selected three independent directors and established the Audit Committee at the shareholders' meeting on June 12, 2015.
- The annual work focus of the Audit Committee is on assisting the Board of Directors in fulfilling their supervisory responsibilities in the company's implementation of the quality and integrity of accounting, auditing, financial reporting processes, and financial controls. The matters considered by the Audit Committee mainly include: financial statements; audit and accounting policies and procedures; internal control systems and relevant policies and procedures; major assets or derivatives transactions; major fund loans and endorsements or guarantees; raising or issuing securities; derivative financial products and cash investments status; regulatory compliance; information security; corporate risk management; auditor qualifications, independence, and performance evaluation; auditor appointment, dismissal, or remuneration; appointment and dismissal of finance, accounting, or internal auditing managers, and status of performance of Audit Committee duties. Review financial report: The Board of Directors has prepared and submitted the 2024 business report, financial reports, and earnings distribution proposal. The Board of Directors have appointed PwC Taiwan to audit the financial statements and submit an audit report.
The Audit Committee has reviewed the business report, the financial reports, and the earnings distribution proposal and did not find any instances of noncompliance. Evaluating the effectiveness of the internal control system: The Audit Committee believes that the company's risk management and internal control systems are effective, and the company has adopted the necessary control mechanisms to monitor and correct violations.
- Should any of the following occur during the Audit Committee's operations, the date and number of the meeting, the content of the proposal, independent director's opinions and the company's response to such opinions should be recorded:

- Items specified in Article 14-5 of the Securities and Exchange Act:

Meeting date/term	Details of the meeting and subsequent developments
2025.03.12 3 rd meeting of term 4	1. Declaration on Internal Control 2. The Company's 2024 financial statements 3. 2024 Business Report 4. The Company's 2024 earnings distribution proposal 5. Evaluation of the independence and competence of appointed CPA Audit Committee's opinions: None Actions taken by the company in response to the Audit Committee's opinions: None Resolution: Approved by all committee members attendance, and reported to the Board of Directors for discussion

Meeting date/term	Details of the meeting and subsequent developments
2025.05.06 4 th meeting of term 4	1. Consolidated financial report for Q1 2025 2. The loan to BESTCOM Infotech Corp. Audit Committee's opinions: None Actions taken by the company in response to the Audit Committee's opinions: None Resolution: Approved by all committee members attendance, and reported to the Board of Directors for discussion
2025.08.07 5 th meeting of term 4	1. Consolidated financial report for Q2 2025 2. Revision of the Company's Internal Control System and Internal Audit System Regulations 3. The loan to E-Fan Investments CO., LTD. Audit Committee's opinions: None Actions taken by the company in response to the Audit Committee's opinions: None Resolution: Approved by all committee members attendance, and reported to the Board of Directors for discussion
2025.11.11 6 th meeting of term 4	1. 2026 audit plan of the Company 2. Consolidated financial report for Q2 2025 3. The loan to Seper Technology Corp. 4. The loan to SYNEX GLOBAL LTD. Audit Committee's opinions: None Actions taken by the company in response to the Audit Committee's opinions: None Resolution: Approved by all committee members attendance, and reported to the Board of Directors for discussion

II. In addition to matters above, other resolutions that have not been approved by the Audit Committee but have been passed by a vote of two-thirds or more of the entire Board of Directors: None.

4. The independent directors' avoidance of interest should indicate the names of the directors, content of the motion and reasons of avoidance of interest as well as the involvement in voting: None.