

Audit Committee Operations

Meetings and Attendance (2025)

During the most recent fiscal year (2025), the Audit Committee convened four times (A). The attendance of independent directors was as follows:

Title	Name	Actual Attendance (B)	Proxy Attendance	Attendance Rate (%) (B/A)	Remarks
Independent Director	Wang Wen-Tsung	3	0	100%	
Independent Director	Wang Chin-Lai	4	0	100%	
Independent Director	Lai Shan-Kuei	4	0	100%	
Independent Director	Lo Ming-Hsiu	1	0	100%	

Other Required Disclosures

- A. Matters under Article 14-5 of the Securities and Exchange Act
- (A) If any of the following circumstances occur, the Company shall disclose the date, session, agenda, independent directors' dissenting or qualified opinions, major recommendations, resolutions of the Audit Committee, and the Company's handling of such opinions:

Date / Session	Agenda Items	Resolution and Company's Handling
1st Meeting, Feb. 26, 2025	2024 Internal Control System Statement and Self-Assessment Report; 2024 Financial Statements, Business Report, and 2024 Operating Plan; Proposed guarantee for 100%-owned subsidiary COREX (PTY) LTD; Proposed audit service fees for 2025	Independent directors' dissenting opinions, reservations, or major recommendations: None. All attending members approved without objection. Company's handling: None.
2nd Meeting, Apr. 28, 2025	2023 Internal Control System Statement and Self-Assessment Report; 2023 Financial Statements, Business Report, and 2024 Operating Plan; Proposed guarantee for 100%-owned subsidiary COREX (PTY) LTD; Proposed audit service fees for 2024	
3rd Meeting, Jul. 28, 2025	2025 Q2 Consolidated Financial Report	
4th Meeting, Oct. 27, 2025	Proposed guarantee for 100%-owned subsidiary COREX (PTY) LTD; Proposed appointment of auditors for the Company's FY 2026 financial statements	

- (B) Other matters not approved by the Audit Committee but passed by at least two-thirds of all directors: None.
- B. Recusal of Independent Directors in Conflict-of-Interest Cases and Disclosure of names, agenda items, reasons for recusal, and voting participation: None.
- C. Communication Between Independent Directors, Internal Audit Officer, and External Auditors
- (A) The Chief Auditor reports audit findings to independent directors in the month following completion of each audit project. No objections were raised.
- (B) The Chief Auditor attends regular Audit Committee meetings to present audit reports (including current findings and follow-up actions). Independent directors raised no objections. Independent directors may contact external auditors when necessary to understand findings and corrective measures.
- (C) External auditors report semi-annually to independent directors on the Company's financial condition, overall operations, and internal control audits. Reports cover the scope and methods of financial statement audits/reviews, results, major accounting treatments, regulatory updates, and other relevant matters, with full communication ensured.
- D. Annual Work Focus and Operations
- (A) Annual Work Focus
1. Communicate regularly with the Chief Auditor on audit results per the annual audit plan.
2. Exchange views with external auditors on financial statement reviews or audits.
3. Review financial reports.
4. Assess the effectiveness of internal control systems.
5. Review appointment, dismissal, remuneration, and services of external auditors.
6. Review policies and major transactions regarding assets, derivatives, loans, and guarantees.
7. Ensure regulatory compliance.
- (B) Operations in 2025: All agenda items were reviewed or approved by the Audit Committee. Independent directors raised no objections.