

1. Organization of the Audit Committee

The Audit Committee of our company is comprised of three independent directors. The Audit Committee is designed to assist the Board of Directors in overseeing the quality and integrity of the company's execution of accounting, auditing, financial reporting processes, and financial controls.

- The Audit Committee of our company was established on May 30th, 2022, with a membership of three directors.
- The current (second) term of the committee is from May 30th, 2022, to May 29th, 2025.

2. The list of directors and independent directors, their professional qualifications, and information on the independence of independent directors

Condition Name	Professional qualifications and experience	Information on the independence of independent directors	Number of independent directors concurrently serving as other public offering companies
Independent Director: Zhang Rong Ming (Note 2)	Master of Accounting, University of Oklahoma (City), USA Certified Public Accountant of Qinye Zhongxin United Accounting Firm	1. Whether the undersigned, their spouse, or relatives within the second degree of kinship are serving as directors, supervisors, or employees of the Company or its affiliated enterprises: No.	1
Independent Director: Xue Rong Sheng (Note 2)	MBA from the University of Leicester, UK TSMC director Consultant of United Renewable Energy Co., Ltd.	2. The number and proportion of the Company's shares held by the undersigned, their spouse, or relatives within the second degree of kinship (or in	-

Independent Director: Guo Zi Hong (Note2)	Ph.D. in Business Administration, Taipei University Assistant Professor, Department of Business Administration, Kai Nan University Lecturer, Department of Business Administration, Te-Ling Institute of Technology Manager, Chunghwa Creation Investment Co., Ltd. Chairman, Dataguru Co., Ltd. Manager, E-commerce Department, Solomon Technology Corp. Officer, Information Technology Division, Institute for Information Industry Assistant Professor, Department of Marketing and Distribution Management, Pingtung University	the name of others): None. 3. Whether the undersigned is serving as a director, supervisor, or employee of any company that has a specific relationship with the Company: No. 4. The amount of remuneration received from providing business, legal, financial, accounting, or other services to the Company or its affiliated enterprises in the past 2 years: None.	-
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Note1 : None of the circumstances specified in Article 30 of the Company Law °

Note2 : Concurrently serves as a member of the Remuneration Committee, Audit Committee, and Integrity Management Committee.

3. Annual Work Priorities of the Audit Committee

1. Annual work focus of the Audit Committee:

(1) The operation of the Audit Committee aims to supervise the following matters:

- A. Reasonable expression of the company's financial statements.
- B. Selection (dismissal) and independence and performance of the certifying accountant.
- C. Effective implementation of the company's internal control.
- D. Compliance with relevant laws and regulations.
- E. Control of existing or potential risks in the company.

(2) The duties of the Audit Committee are as follows:

- A. To establish or amend the internal control system in accordance with Article 14-1 of the Securities and Exchange Act.
- B. Assessment of the effectiveness of the internal control system.
- C. To establish or amend the handling procedures for significant financial and business transactions, such as acquisition or disposition of assets, engaging in derivative commodity transactions, lending funds to others, endorsing or providing guarantees, in accordance with Article 36-1 of the Securities and Exchange Act.
- D. Matters involving the directors' own interests.
- E. Significant asset or derivative commodity transactions.

- F. Significant lending, endorsement or guarantee of funds.
- G. The issuance, offering or private placement of equity securities.
- H. Appointment, dismissal or remuneration of the certifying accountant.
- I. Appointment or removal of the financial, accounting or internal audit director.
- J. Annual financial reports signed or stamped by the chairman of the board, the manager, and the accounting director.
- K. Other significant matters as required by other companies or competent authorities.

4. The recent meeting, review, and evaluation of the audit committee of our company are as follows :

Date	Terms	Agenda Items	Resolution
2022.03.14	The 13th meeting of the 1st session of Audit Committee Meeting	1. Financial statements and operating report for fiscal year 2021 of the Company 2. Profit distribution proposal for fiscal year 2021 of the Company 3. Proposal for capital increase by utilizing retained earnings and issuance of new shares by the Company 4. Assessment of the effectiveness of the Company's internal control system for fiscal year 2021 5. Changes and expiry of credit agreements with financial institutions in the second quarter of fiscal year 2022 of the Company 6. Proposal for amendment to the Company's articles of incorporation 7. Proposal for partial amendment to the "acquisition or disposal of assets processing procedures" of the Company 8. Establishment of the Company's code of conduct committee organization regulations 9. Proposal for a comprehensive election of directors (including independent directors) of the Company 10. Proposal for lifting the non-competition restriction on the new directors of the Company 11. Proposal for changing the head of internal audit of the Company.	Approved with no objections from the attending committee members.

2022.04.19	The 14th meeting of the 1st session of Audit Committee Meeting	<ol style="list-style-type: none"> 1.Personnel changes in our company 2.Revision of the company's organizational chart 3.Approval of the public expense review and assessment of the independence and suitability of the signing auditor. 	Approved with no objections from the attending committee members.
2022.06.15	The 1st meeting of the 2nd session of Audit Committee Meeting	<ol style="list-style-type: none"> 1.Proposed revision of "Shareholders Meeting Rules" of the company 2.Proposed revision of "Operating Procedures for Financial Business of Related Parties, Related Persons, Specific Companies, and Group Companies" of the company 3.The company's procurement contract amount has exceeded NTD 30 million as of May 31, 2023. 	Approved with no objections from the attending committee members.
2022.08.15	The 2nd meeting of the 2nd session of Audit Committee Meeting	<ol style="list-style-type: none"> 1.Financial statements for the 2nd quarter of the year 2022 of our company. 2.Revision of the "Decision-making Authority Table" of our company. 3.Our company's application for renewal of contract and changes with financial institutions regarding credit contracts, which are due to expire in the 3rd quarter of the year 2022. 	Approved with no objections from the attending committee members.
2022.12.16	The 3rd meeting of the 2nd session of Audit Committee Meeting	<ol style="list-style-type: none"> 1.Revision of the "Internal Control System - Computer Information Cycle" and "Internal Audit System of Computer Information Cycle" of the company 2.Operating plan and annual budget for the year 2023 of the company 3.Internal audit plan for the year 2023 of the company 4.Changes to the independence and qualification assessment of the signing and evaluation auditors 5.Revision of the "Performance Evaluation and Compensation Policy for Directors and Managers" of the company 6.Revision of the "Corporate Social Responsibility Practice Guidelines" of the company 7.Revision of the "Corporate Governance Practice Guidelines for Listed Companies" of the company 8.Revision of the "Rules of Procedure for the Board of Directors Meetings" of the company. 	Approved with no objections from the attending committee members.
2023.03.14	The 4th meeting of the 2nd session of	<ol style="list-style-type: none"> 1.Presenting the financial report and operating report for the fiscal year 2022. 2.Discussing the allocation of profits for the fiscal year 2022. 	Approved with no objections

	Audit Committee Meeting	<ul style="list-style-type: none"> 3.Reviewing the effectiveness of the company's internal control system for the fiscal year 2022. 4.Discussing changes and renewal of credit contracts with financial institutions for the second quarter of fiscal year 2023. 5.Discussing amendments to certain provisions of the company's "Financial Operations Procedures for Related Enterprises, Related Parties, Specific Companies, and Group Enterprises". 6.Discussing amendments to certain provisions of the company's "Corporate Governance Practice Guidelines". 7.Discussing amendments to certain provisions of the company's "Sustainable Development Practice Guidelines". 8.Discussing amendments to certain provisions of the company's "Asset Acquisition and Disposal Procedures". 9.Reviewing the independence and qualifications of the company's audit committee members. 10.Discussing the possibility of applying for stock listing. 11.Discussing the details of a cash increase and shareholders' rights waiver plan in preparation for the initial public offering of stock. 	from the attending committee members.
2023.06.02	The 5th meeting of the 2nd session of Audit Committee Meeting	<ul style="list-style-type: none"> 1. Proposal to approve the financial forecast for the second and third quarters of the fiscal year 2023. 2. Proposal for the "Internal Control System Statement" covering the period from April 1, 2022, to March 31, 2023. 3. Proposal to establish general principles for the pre-approval policy of non-audit services in the company. 4. Proposal for the amendment and renewal of the credit contract between the company and financial institutions for the third quarter of the fiscal year 2022. 5. Proposal to conduct a cash capital increase by issuing common shares for public underwriting during the listing process. 6. Proposal for the amendment of certain provisions in the "Operating Procedures for Financial Transactions with Related Companies, Related Parties, Specific Companies, and Group Companies" of the company. 	Approved with no objections from the attending committee members.
2023.06.26	The 6th meeting of the 2nd session of	<ul style="list-style-type: none"> 1. The Consolidated Financial Statements for the first quarter of 2023 2. In preparation for the Company's application for stock listing, the 	Approved with no objections

	Audit Committee Meeting	Company issues a "Self-Compiled Financial Report Assessment Form."	from the attending committee members.
2023.08.09	The 7th meeting of the 2nd session of Audit Committee Meeting	<ol style="list-style-type: none"> 1. The Financial statements for the second quarter of 2023. 2. Application for renewal and changes to credit contracts with financial institutions for the fourth quarter of 2023 3. Cancellation of inter-group endorsement and guarantee cases 4. Promotion of the Company's internal audit supervisor 5. Pledging of agricultural land registered under the name of the Company 6. Proposed modifications to the financial forecasts for the second and third quarters of 2023 	Approved with no objections from the attending committee members.
2023.11.07	The 8th meeting of the 2nd session of Audit Committee Meeting	<ol style="list-style-type: none"> 1. The financial statements for the third quarter of 2023. 2. Setting the record date and related matters for the first cash capital increase in 2023. 3. Revision of certain articles of the "Employee Stock Subscription Rules for Cash Capital Increase" of the company. 4. Distribution of common shares issued in the first cash capital increase of the company in 2023 to managerial employees. 5. Real estate transaction case for the purchase of office property in Kaohsiung by the company. 	Approved with no objections from the attending committee members.