

1. Organization of the Audit Committee

The Company's Audit Committee is composed of four independent directors. The Audit Committee is established to assist the Board of Directors in fulfilling its oversight responsibilities with respect to the quality and integrity of the Company's accounting practices, auditing processes, financial reporting, and financial controls. °

- The Company's Audit Committee was established on May 30, 2022, and initially consisted of three members.
- The term of office of the third-term Audit Committee is from May 22, 2025 to May 21, 2026, and the Committee consists of four members. °

2. Disclosure of Independent Directors, Their Professional Qualifications, and Independence Information

Name	Condition	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. 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 the name of others): None. 3. Whether the undersigned is serving as a director, supervisor, or	1
Independent Director: Xue Rong Sheng (Note 2)		MBA from the University of Leicester, UK TSMC director Consultant of United Renewable Energy Co., Ltd.		-

Name	Condition	Professional qualifications and experience	Information on the independence of independent directors	Number of independent directors concurrently serving as other public offering companies
Independent Director: Guo Zi Hong (Note2)		Associate Professor, Master' s Program in Hakka Cultural Industry, National Pingtung University Ph.D. in Business Administration, National Taipei University Assistant Professor, Department of Marketing and Distribution Management, National Pingtung University Assistant Professor, Department of Business Administration, Kainan University Lecturer, Department of Business Administration, Tolin Institute of Technology Manager, Tronweb International Investment Co., Ltd. Chairman, GoFast Network Technology Co., Ltd. Manager, E-commerce Department, Solomon Technology Corporation Specialist, Information Technology Division, Institute for Information Industry (III)	4. employee of any company that has a specific relationship with the Company: No. 5. 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.	-
Independent Director: Sheng-Hao Hung (Note2)		Bachelor of Science in Chemistry, National Taiwan University Master of Science in Environmental Engineering, National Taiwan University Master of Laws (LL.M.) in Science and Technology Law, National Tsing Hua University Attorney-at-Law, Zhi-Xin Law Firm		

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 per Article 14-1 of the Securities and Exchange Act.
- B. Assessment of the effectiveness of the internal control system.
- C. Establish or amend the handling procedures for significant financial and business transactions, such as acquiring or disposing assets, engaging in derivative commodity transactions, lending funds to others, endorsing or providing guarantees, per Article 36-1 of the Securities and Exchange Act.
- D. Matters involving the directors' 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 the Audit Committee Meeting	<ol style="list-style-type: none"> 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 the 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 the 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 	Approved with no objections from the attending

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		3. The company's procurement contract amount has exceeded NTD 30 million as of May 31, 2023.	committee members.
2022.08.15	The 2nd meeting of the 2nd session of the 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 contract renewal and changes with financial institutions regarding credit contracts, which are due to expire in the 3rd quarter of 2022. 	Approved with no objections from the attending committee members.
2022.12.16	The 3rd meeting of the 2nd session of the 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 the Audit Committee Meeting	<ol style="list-style-type: none"> 1. Present the financial and operating reports for the fiscal year 2022. 2. Discussing the allocation of profits for the fiscal year 2022. 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 specific provisions of the company's "Financial Operations Procedures for Related Enterprises, Related Parties, Specific Companies, and Group Enterprises." 6. Discuss amendments to the company's "Corporate Governance Practice 	Approved with no objections from the attending committee members.

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		<p>Guidelines" provisions.</p> <p>7. Discuss amendments to the company's "Sustainable Development Practice Guidelines" provisions.</p> <p>8. Discuss amendments to specific provisions of the company's "Asset Acquisition and Disposal Procedures."</p> <p>9. Reviewing the independence and qualifications of the company's audit committee members.</p> <p>10. Discussing the possibility of applying for stock listing.</p> <p>11. Discuss the details of a cash increase and shareholders' rights waiver plan in preparation for the initial public stock offering.</p>	
2023.06.02	The 5th meeting of the 2nd session of the Audit Committee Meeting	<p>1. Approval of the financial forecast for the second and third quarters of 2023.</p> <p>2. Statement on the Internal Control System covering April 1, 2022, to March 31, 2023.</p> <p>3. Establishment of general principles for the pre-approval policy of non-audit services in the company.</p> <p>4. Amendment and renewal of the credit contract between the company and financial institutions for the third quarter of 2022.</p> <p>5. Conducting a cash capital increase by issuing common shares for public underwriting during the listing process.</p> <p>1. 6. Amendment of specific provisions in the "Operating Procedures for Financial Transactions with Related Companies, Related Parties, Specific Companies, and Group Companies" of the company.</p>	Approved with no objections from the attending committee members.
2023.06.26	The 6th meeting of the 2nd session of the Audit Committee Meeting	<p>1. The Consolidated Financial Statements for the first quarter of 2023</p> <p>2. In preparation for the Company's application for stock listing, the Company issues a "Self-Compiled Financial Report Assessment Form."</p>	Approved with no objections from the attending committee members.
2023.08.09	The 7th meeting of the 2nd session of the Audit Committee Meeting	<p>1. The Financial statements for the second quarter of 2023.</p> <p>2. Application for renewal and changes to credit contracts with financial institutions for the fourth quarter of 2023</p> <p>3. Cancellation of inter-group endorsement and guarantee cases</p>	Approved with no objections from the attending

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		<ol style="list-style-type: none"> 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 	committee members.
2023.11.07	The 8th meeting of the 2nd session of the 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 specific 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 company's office property purchase in Kaohsiung. 	Approved with no objections from the attending committee members.
2023.12.25	The 9th meeting of the 2nd session of the Audit Committee Meeting	<ol style="list-style-type: none"> 1. Operating plan and annual budget proposal for fiscal year 113. 2. Internal audit plan proposal for fiscal year 113. 3. Proposal for reviewing the fees of the certifying accountant and evaluating their independence and suitability. 4. Revision of the Company's "Shareholders' Meeting Rules." 5. Changes to and renewal of credit contracts with financial institutions for fiscal year 113. 1. 6. Personnel changes proposal of the Company. 	Approved with no objections from the attending committee members.
2024.03.13	The 10th meeting of the 2nd session of the Audit Committee Meeting	<ol style="list-style-type: none"> 1. Proposal for the financial statements and business report for fiscal year 2023. 2. Proposal for the distribution of earnings for fiscal year 2023. 3. Propose a capital increase by issuing new shares from retained earnings. 4. Proposal for evaluating the effectiveness of the internal control system for fiscal year 2023. 5. Proposal for amendments to specific provisions of the "Rules of Procedure for Board of Directors Meetings." 6. Proposal for amendments to specific provisions of the "Audit Committee Charter." 	Approved with no objections from the attending committee members.

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2024.05.07	The 11th meeting of the 2nd session of the Audit Committee Meeting	1. 1. The financial statements for the first quarter of 2024.	Approved with no objections from the attending committee members.
2024.06.12	The 12th meeting of the 2nd session of the Audit Committee Meeting	1. Revision of the company's "Organizational Chart."	Approved with no objections from the attending committee members.
2024.08.12	The 13th meeting of the 2nd session of the Audit Committee Meeting	<ol style="list-style-type: none"> 1. Proposal to change the certifying accountant and assess the independence and suitability of the certifying accountant. 2. Proposal regarding the company's financial statements for the second quarter 2024. 3. Proposal to add a new financing credit agreement with financial institutions. 4. Proposal for the company to invest in establishing an overseas subsidiary. 	Approved with no objections from the attending committee members.
2024.11.12	The 14th meeting of the 2nd session of the Audit Committee Meeting	<ol style="list-style-type: none"> 1. Proposal for the Consolidated Financial Statements for the Third Quarter of 2024 2. Proposal for Partial Amendments to the Company's Corporate Governance Practice Principles 3. Proposal for the Establishment of the Company's Sustainable Information Management Regulations 4. Proposal for the Establishment of the Operating Procedures for the Preparation and Verification of the Sustainability Report 5. Proposal for the Appointment of a Director for the U.S. Subsidiary, Desiccant Technology Corporation, as Assigned by the Chairman 1. Proposal for Land Purchase for Factory Expansion and Construction of a 	Approved with no objections from the attending committee members.

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		New Plant	
2024.12.25	The 15th meeting of the 2nd session of the Audit Committee Meeting	<ol style="list-style-type: none"> 1. Company's 2025 Business Plan and Annual Budget Proposal 2. Company's 2025 Internal Audit Plan Proposal 3. Audit Fee Review and Evaluation of the Independence and Competency of the Certifying Accountant 4. Company's 2025 Credit Contract Renewal and Modification with Financial Institutions 5. Discussion on Procurement Orders Exceeding NT\$30 Million Issued as of December 10, 2024 	Approved with no objections from the attending committee members.
114.03.04	The 16th meeting of the 2nd session of the Audit Committee Meeting	<ol style="list-style-type: none"> 1. Proposal for the financial statements and business report for fiscal year 2024. 2. Proposal for the appropriation of earnings for fiscal year 2024. 3. Proposal to capitalize retained earnings and issue new shares. 4. Proposal for the assessment of the effectiveness of the Internal Control System for fiscal year 2024. 5. Proposal to invest in and establish overseas subsidiaries in the Singapore–Malaysia region. 6. Proposal regarding the definition of grassroots employees. 7. Proposal to amend the Company' s Articles of Incorporation. 8. Proposal regarding procurement contracts awarded with individual purchase order amounts exceeding NTD 30 million as of February 18, 2025. 9. Proposal to amend the Company' s Procedures for the Election of Directors. ° 	Approved with no objections from the attending committee members.

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114.05.13	The 17th meeting of the 2nd session of the Audit Committee Meeting	<ol style="list-style-type: none"> 1. Proposal for the financial statements for the first quarter of fiscal year 2025. ° 2. Proposal to amend the Company' s Organizational Regulations of the Remuneration Committee. ° 	Approved with no objections from the attending committee members.
2025.08.12	The 1th meeting of the 3rd session of the Audit Committee Meeting	<ol style="list-style-type: none"> 1. Proposal for the consolidated financial statements for the second quarter of fiscal year 2025. 2. Proposal for the Company to undertake the U.S. fab construction project for Company T. 	Approved with no objections from the attending committee members.
205.11.03	The 2th meeting of the 3rd session of the Audit Committee Meeting	<ol style="list-style-type: none"> 1. Proposal for the consolidated financial statements for the third quarter of fiscal year 2025. 2. Proposal to amend the Company' s Procedures for Acquisition or Disposal of Assets. 3. Proposal to amend the Company' s Internal Control System – Payroll Cycle. 	Approved with no objections from the attending committee members.
2025.12.26	The 3th meeting of the 3rd session of the Audit Committee Meeting	<ol style="list-style-type: none"> 1. Proposal for the operating plan and annual budget for fiscal year 2026. 2. 3. Proposal for the internal audit plan for fiscal year 2026. 4. 5. Proposal regarding the change of the signing CPA, assessment of the CPA' s independence and competence, and review of CPA remuneration. 6. 7. Proposal regarding the amendment to and expiration of credit facilities agreements with financial institutions for fiscal year 2026. 	Approved with no objections from the attending committee members.

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		<p>8.</p> <p>9. Proposal for the Company to invest in establishing a manufacturing facility in the Pingtung Park of the Southern Taiwan Science Park.</p> <p>10.</p> <p>11. Proposal for the Company to dispose of its 8% equity interest in Xinmao Xinye Co., Ltd.</p> <p>12.</p> <p>13. Proposal to amend the Company' s Internal Control System – Payroll Cycle.</p>	