

審計委員會運作情形資訊

最近(113)年度審計委員會開會 8 次(A)，獨立董事出席情形如下：

職稱	姓名	實際出席次數 (B)	委託出席次數	實際出席率(%) (B / A)(註1、註2)	備註
獨立董事	王日春	7	1	88%	
獨立董事	張國雄	7	1	88%	
獨立董事	李元恕	7	1	88%	
獨立董事	詹家昌	6	2	75%	

本公司審計委員會之職權事項如下：

- 一、依證交法第十四條之一規定訂定或修正內部控制制度。
- 二、內部控制制度有效性之考核。
- 三、依證交法第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。
- 四、涉及董事自身利害關係之事項。
- 五、重大之資產或衍生性商品交易。
- 六、重大之資金貸與、背書或提供保證。
- 七、募集、發行或私募具有股權性質之有價證券。
- 八、簽證會計師之委任、解任或報酬。
- 九、財務、會計或內部稽核主管之任免。
- 十、由董事長、經理人及會計主管簽名或蓋章之年度財務報告及須經會計師查核簽證之第二季財務報告。
- 十一、其他公司或主管機關規定之重大事項。

本公司審計委員會 113 年度工作重點：

- 一、審議財務報告。
- 二、審議修正內部控制制度及內部控制制度有效性之考核。
- 三、審議修正取得或處分資產處理準則、公司治理實務守則、關係企業相互間財務業務相關作業規範、長短期股權投資作業管理辦法。
- 四、審議簽證會計師獨立性及適任性評估。
- 五、審議現金增資發行新股相關事宜。
- 六、審議委託子公司寶鑫營造股份有限公司新建及裝修工程案。
- 七、審議增加子公司寶鑫營造股份有限公司資本額案。

其他應記載事項：

- 一、審計委員會之運作如有下列情形之一者，應敘明審計委員會召開日期、期別、議案內容、獨立董事反對意見、保留意見或重大建議項目內容、審計委員會決議結果以及公司對審計委員會意見之處理。
 - (一)證券交易法第 14 條之 5 所列事項。
 - (二)除前開事項外，其他未經審計委員會通過，而經全體董事三分之二以上同意之議決事項。

審計委員會	議案內容	證券交易法第 14 條之 5 所列事項	未經審計委員會通過，而經全體董事三分之二以上同意之議決事項	內部稽核主管、會計師列席溝通情形
第一屆	1. 112 年度營業報告書及財務報表案	✓	無	

第 12 次 113/3/12	2. 112 年度虧損撥補案	✓	無	
	3. 本公司 112 年度「內部控制制度聲明書」案	✓	無	內部稽核 主管列席
	4. 修正本公司「內部控制制度」案	✓	無	內部稽核 主管列席
	5. 簽證會計師獨立性、適任性評估及委任案	✓	無	
	6. 擬預先核准簽證會計師、其事務所及事務所關係企業向本公司及子公司提供非確信服務案	✓	無	
	審計委員會決議結果：全體出席委員同意通過。			
	公司對審計委員會意見之處理：全體出席董事同意通過。			
獨立董事反對意見、保留意見或重大建議項目內容：無此情事。				
第一屆 第 13 次 113/5/10	1. 本公司 113 年第 1 季合併財務報告案		無	
	2. 委託子公司寶鑫營造股份有限公司新建及裝修工程案	✓	無	內部稽核 主管列席
	審計委員會決議結果：全體出席委員同意通過。			
	公司對審計委員會意見之處理：全體出席董事同意通過。			
	獨立董事反對意見、保留意見或重大建議項目內容：無此情事。			
	第一屆 第 14 次 113/5/10	1. 發行本公司 113 年度員工認股權憑證案	✓	無
	審計委員會決議結果：全體出席委員同意通過。			
公司對審計委員會意見之處理：全體出席董事同意通過。				
獨立董事反對意見、保留意見或重大建議項目內容：無此情事。				
第一屆 第 15 次 113/6/12	1. 修正本公司 113 年度員工認股權憑證發行及認股辦法部分內容案	✓	無	
	審計委員會決議結果：全體出席委員同意通過。			
	公司對審計委員會意見之處理：全體出席董事同意通過。			
	獨立董事反對意見、保留意見或重大建議項目內容：無此情事。			
	第一屆 第 16 次 113/7/11	1. 因業務需要，擬為子公司寶鑫營造股份有限公司背書保證案	✓	無
	審計委員會決議結果：全體出席委員同意通過。			
	公司對審計委員會意見之處理：全體出席董事同意通過。			
獨立董事反對意見、保留意見或重大建議項目內容：無此情事。				
第一屆 第 17 次 113/8/9	1. 本公司 113 年第 2 季合併財務報告案		無	
	2. 修正本公司「背書保證作業辦法」部分內容案	✓	無	內部稽核 主管列席
	3. 修正本公司 113 年度員工認股權憑證發行及認股辦法部分內容案	✓	無	
	審計委員會決議結果：全體出席委員同意通過。			
	公司對審計委員會意見之處理：全體出席董事同意通過。			
	獨立董事反對意見、保留意見或重大建議項目內容：無此情事。			
	1. 本公司 113 年第 3 季合併財務報告案		無	
第一屆 第 18 次 113/11/8	2. 委託子公司寶鑫營造股份有限公司新建及裝修工程案	✓	無	內部稽核 主管列席
	3. 配合不動產買賣借名登記案	✓	無	
	4. 擬辦理不動產合建分售	✓	無	
	5. 擬購入不動產案	✓	無	
	6. 修正本公司「公司治理實務守則」、「董事會議事規則」及「審計委員會組織規程」案	✓	無	內部稽核 主管列席
	7. 訂定及修正本公司「內部控制制度」案	✓	無	內部稽核 主管列席
	8. 訂定本公司「永續發展執行推動小組組織規程」案	✓	無	內部稽核 主管列席
審計委員會決議結果：全體出席委員同意通過。				
公司對審計委員會意見之處理：全體出席董事同意通過。				
獨立董事反對意見、保留意見或重大建議項目內容：無此情事。				
第一屆 第 19 次 113/12/30	1. 補追認購買台中市北屯區同榮段不動產案	✓	無	內部稽核 主管列席
	審計委員會決議結果：全體出席委員同意通過。			
	公司對審計委員會意見之處理：全體出席董事同意通過。			
	獨立董事反對意見、保留意見或重大建議項目內容：無此情事。			

独立董事反對意見、保留意見或重大建議項目內容：無此情事。

二、獨立董事對利害關係議案迴避之執行情形，應敘明獨立董事姓名、議案內容、應利益迴避原因以及參與表決情形：無此情事。

三、獨立董事與內部稽核主管及會計師之溝通情形（應包括就公司財務、業務狀況進行溝通之重大事項、方式及結果等）：

1. 本公司定期召開審計委員會，除內部稽核主管應列席審計委員會外，並視需要邀請會計師及相關主管列席。
2. 本公司由全體獨立董事組成審計委員會，內部稽核主管於每月完成內部稽核報告時，於次月底前交付稽核報告供其查閱及簽名外，且每年至少參加一次獨立董事與會計師之溝通會議。
3. 審計委員會每年定期與本公司之簽證會計師針對財務報表查核結果以及主管機關規定之其他溝通事項進行交流。

註1：年度終了日前有獨立董事離職者，應於備註欄註明離職日期，實際出席率(%)則以其在職期間審計委員會開會次數及其實際出席次數計算之。

註2：年度終了日前，有獨立董事改選者，應將新、舊任獨立董事均予以填列，並於備註欄註明該獨立董事為舊任、新任或連任及改選日期。實際出席率(%)則以其在職期間審計委員會開會次數及其實際出席次數計算之。

Audit Committee

A total of 8 times (A) Audit Committee meetings were held in the previous period (2024). The attendance of the independent directors was as follows:

Position	Name (Note 1)	Attendance in Person (B)	Attendance by Proxy	Actual Attendance (%) 【B/A】 (Note 2)	Remarks
Independent Director	Wang, Jin-Chun	7	1	88%	
Independent Director	Chang, Kuo-Hsiung	7	1	88%	
Independent Director	Lii, Yuan-shuh	7	1	88%	
Independent Director	Chan, Chia Chang	6	2	75%	

The functions and powers of the Audit Committee of the Company are as follows:

1. Establish or amend the internal control system in accordance with Article 14-1 of the Securities Exchange Act.
2. Assessment of the effectiveness of the internal control system.
3. In accordance with the provisions of Article 36-1 of the China Securities and Exchange Law, the procedures for major financial business acts such as acquiring or disposing of assets, engaging in derivatives trading, lending funds to others, endorsing or providing guarantees to others, stipulating or amending the procedures for major financial business acts of acquiring or disposing of assets, engaging in derivatives trading, lending funds to others, or providing guarantees to others.
4. Matters involving the directors' own interests.
5. Major asset or derivative commodity transactions.
6. Significant capital loans, endorsements or guarantees.
7. Offering, issuance or private placement of securities with the nature of equity.
8. Appointment, dismissal or remuneration of certified public accountants.
9. Appointment and removal of finance, accounting or internal audit supervisors.
10. Annual financial report signed or sealed by the chairman, manager and accounting supervisor and the second quarter financial report subject to verification by accountants.
11. Other major matters stipulated by the company or the competent authority.

The focus of the Audit Committee of the Company in 2024 is as follows:

1. Review the financial report.
2. Review and revise the internal control system and evaluate the effectiveness of the internal control system.
3. Reviewed and amended the "Endorsement and Guarantee Operating Regulations", "Corporate Governance Best Practice Rules", "Rules of Procedure of the Board of Directors", "Organizational Regulations of the Audit Committee" and "Organizational Regulations of the Sustainability Implementation Promotion Group".
4. Review the assessment of the independence and competency of the visa accountant.
5. Deliberate on matters related to the issuance of 113 employee stock option certificates of the company and amendments to the issuance and share subscription regulations.
6. Review the new project case of Baoxin Construction Co., Ltd., a subsidiary of the entrusted subsidiary.
7. Deliberation on the endorsement guarantee case for the subsidiary Baoxin Construction Co., Ltd.
8. Deliberation and cooperation with the registration of borrowed names for the sale and purchase of real estate.
9. Deliberation on the case of joint construction and sale of immovable property and purchase of immovable property

Other mentionable items:

1. If any of the following circumstances occur, the dates of meetings, sessions, contents of motion, resolutions of the Audit Committee and the Company's response to the Audit Committee's opinion should be specified:
 - (1) Matters referred to in Article 14-5 of the Securities and Exchange Act.
 - (2) Other matters which were not approved by the Audit Committee but were approved by two-thirds or more of all directors.

Audit Committee	Content of Motion	Matters specified in Article 14-5 of the Securities and Exchange Act	Other resolutions passed by two-thirds of all Directors but yet to be approved by the Audit Committee	Communication between the Independent Directors, chief internal auditor, and CPAs
1st term 12th meeting 2024/3/12	1.2023 Annual Business Report and Financial Statements.	✓	None	
	2.2023 Annual Loss Provision.	✓	None	
	3.2023 Annual "Internal Control System Statement" Case.	✓	None	The chief internal auditor attended
	4. Amendment to the Company's "Internal Control System" Case.	✓	None	The chief internal auditor attended
	5.Independent, Competency Assessment and Appointment of Visa Accountant.	✓	None	
	6.Proposed Pre-approval of the Legal Accountant, his firm and its affiliates to provide non-assurance services to the Company and its subsidiaries.	✓	None	

Audit Committee Resolution Result: Approved by all members present at the meeting.				
Handling of the opinion of the Audit Committee by the Company: Approved by all Directors present at the meeting.				
Objections, reservations or significant proposed items by independent directors:None.				
1st term 13th meeting 2024/5/10	1.The Company's consolidated financial report for the first quarter of 2024.		None	
	2.The new construction project of Baoxin Construction Co., Ltd., a subsidiary of the Company.	✓	None	The chief internal auditor attended
Audit Committee Resolution Result: Approved by all members present at the meeting.				
Handling of the opinion of the Audit Committee by the Company: Approved by all Directors present at the meeting.				
Objections, reservations or significant proposed items by independent directors:None.				
1st term 14th meeting 2024/5/10	1.Issuance of the Company's 2024 Employee Stock Option Certificates.	✓	None	
Audit Committee Resolution Result: Approved by all members present at the meeting.				
Handling of the opinion of the Audit Committee by the Company: Approved by all Directors present at the meeting.				
Objections, reservations or significant proposed items by independent directors:None.				
1st term 15th meeting 2024/6/12	1.Amendment to the Company's 2024 Employee Stock Option Certificate Issuance and Share Subscription Regulations.	✓	None	
Audit Committee Resolution Result: Approved by all members present at the meeting.				
Handling of the opinion of the Audit Committee by the Company: Approved by all Directors present at the meeting.				
Objections, reservations or significant proposed items by independent directors:None.				
1st term 16th meeting 2024/7/11	1.Due to business needs, it is proposed to endorse and guarantee the subsidiary Baoxin Construction Co., Ltd.	✓	None	
Audit Committee Resolution Result: Approved by all members present at the meeting.				
Handling of the opinion of the Audit Committee by the Company: Approved by all Directors present at the meeting.				
Objections, reservations or significant proposed items by independent directors:None.				
1st term 17th meeting 2024/8/9	1.The Company's consolidated financial report for the second quarter of 2024.		None	
	2.Amendment to part of the company's "Endorsement Guarantee Operating Regulations".	✓	None	The chief internal auditor attended
	2.Amendment to part of the Company's 2024 Employee Stock Option Certificate Issuance and Share Subscription Regulations.	✓	None	
Audit Committee Resolution Result: Approved by all members present at the meeting.				
Handling of the opinion of the Audit Committee by the Company: Approved by all Directors present at the meeting.				
Objections, reservations or significant proposed items by independent directors:None.				
1st term 18th meeting 2024/11/8	1.The Company's consolidated financial report for the third quarter of 2024.		None	
	2. Entrust the subsidiary Baoxin Construction Co., Ltd. to build a new project.	✓	None	The chief internal auditor attended
	3. Cooperate with the registration of real estate sales and loans.	✓	None	
	4. It is planned to handle the joint construction and sale of real estate.	✓	None	
	5. Proposed purchase of immovable property.	✓	None	
	6. Amendments to the "Code of Corporate Governance Practice", "Rules of Procedure of the Board of Directors" and "Rules of Organization of the Audit Committee" of the Company.	✓	None	The chief internal auditor attended
	7. Formulation and amendment of the Company's "Internal Control System".	✓	None	The chief internal auditor attended
	8. Formulated the "Organizational Rules of the Sustainable Development Implementation Promotion Group" of the Company.	✓	None	The chief internal auditor attended
Audit Committee Resolution Result: Approved by all members present at the meeting.				
Handling of the opinion of the Audit Committee by the Company: Approved by all Directors present at the meeting.				
Objections, reservations or significant proposed items by independent directors:None.				
1st term 19th meeting 2024/12/30	1. Retrospectively recognized the purchase of real estate in Tongrong Section, Beitun District, Taichung City.	✓	None	The chief internal auditor attended
Audit Committee Resolution Result: Approved by all members present at the meeting.				
Handling of the opinion of the Audit Committee by the Company: Approved by all Directors present at the meeting.				
Objections, reservations or significant proposed items by independent directors:None.				
2. If there are independent directors' avoidance of motions in conflict of interest, the directors' names, contents of motion, causes for avoidance and voting should be specified: None.				
3. Communications between the independent directors, the Company's chief internal auditor and CPAs (e.g. the material items, methods and results of audits of corporate finance or operations, etc.)				
(1) The Company convenes the Audit Committee on a regular basis, except for the head of internal audit, who shall attend				

the Audit Committee as an observer, and invite accountants and relevant supervisors to attend as necessary.

(2) The Audit Committee of the Company consists of all independent directors, and the head of internal audit shall submit the audit report for review and signature by the end of the following month when completing the internal audit report every month, and participate in the communication meeting between independent directors and accountants at least once a year.

(3) The Audit Committee conducts regular communication with the Company's certified public accountants on the results of the financial statement review and other communication matters required by the competent authority.

Note 1: If an independent director leaves before the end of the year, the date of departure should be indicated in the remarks column, and the actual attendance rate (%) is calculated based on the number of meetings of the Audit Committee and the actual number of attendance during the period of service.

Note 2: If there is a re-election of an independent director before the end of the year, both the new and old independent directors should be filled in, and the remarks column should indicate whether the independent director is the old, new or re-elected and the date of re-election. The actual attendance rate (%) is calculated based on the number of meetings of the Board of Auditors and its actual attendance during the period of service.

