Audit Committee

A total of 4 times (A) Audit Committee meetings were held in the previous period (2025). 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	4	0	100%	
Independent Director	Chang, Kuo-Hsiung	4	0	100%	
Independent Director	Lii, Yuan-shuh	4	0	100%	
Independent Director	Yang, Fu Chuan	2	0	100%	Newly appointed on May 29, 2025.
Independent Director	Chan, Chia Chang	1	1	50%	Stepping down on May 29, 2025.

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 2025 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 20th meeting 2025/3/12	1.2024 Business Report and Financial Statements.	✓	None	
	2.2024 Earnings Distribution.	✓	None	
	3.2024 Annual "Internal Control System Statement" Case.	✓	None	Internal audit supervisor attended
	4.Amendment to the Company's "Internal Control System" Case.	✓	None	Internal audit supervisor attended
	5.Independent, Competency Assessment and Appointment of Visa Accountant.	✓	None	
	6.Proposed Pre-approval of the Legal Accountant, his	✓	None	

	firm and its affiliates to provide non-assurance services to the Company and its subsidiaries.			
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 21th meeting 2025/5/6	1.The change of the accounting officer.		None	
	2.The Company's consolidated financial report for the first quarter of 2024.		None	
	3.Case of purchasing land from related parties.	✓	None	Internal audit supervisor 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.				
2nd term 1st meeting 2025/8/8	1.The Company's consolidated financial report for the second quarter of 2024.		None	
	2.The Company plans to issue its fourth domestic guaranteed convertible corporate bond.	✓	None	
	3.This company's plan for defining the scope of entry-level employees.	✓	None	
	4.Amendment to the Company's "Internal Control System" Case.	✓	None	Internal audit supervisor attended
	5.Due to business needs, it is proposed to endorse and guarantee the subsidiary Baoxin Construction Co., Ltd.	✓	None	Internal audit supervisor 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.				
2nd term 2nd meeting 2025/11/7	1.The change of the accounting officer.		None	
	2.The Company's consolidated financial report for the third quarter of 2025.	✓	None	
	3.Entrust the subsidiary Baoxin Construction Co., Ltd. to build a new project.	✓	None	Internal audit supervisor attended
	4.Case involving the renewal of office leases with related parties.	✓	None	Internal audit supervisor 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.