

## 審計委員會

本公司由三席獨立董事成立審計委員會。此委員會的主要工作為審閱財務報告、檢視內部控制制度的每月執行情形、協助公司符合相關法規行事等；另外也會討論並提供意見予公司所提出的重要經理人聘用案或是與資金貸與、背書保證等相關的案子；公司也會遵照審計委員會成員的討論結果去辦理相關事務。

稽核主管每月會提供稽核報告(email)予獨立董事檢視，並視需要於審計委員會中列席報告及溝通討論。另本公司之獨立董事與簽證會計師相互留有聯繫方式，必要時審計委員會亦委請簽證會計師列席委員會進行說明，溝通情形良好。

本公司審計委員會成員專業資格與經驗如下：

職稱	姓名	專業資格與經驗
獨立董事	鄭貝川	獨立董事鄭貝川為馬來西亞國籍。鄭獨董擁有英國倫敦大學法律榮譽學士學位，係一名在職律師，並為 Tay Puay Chuan & Co.律師樓創辦人。
獨立董事	溫立璋	獨立董事溫立璋為馬來西亞籍，係馬來西亞 MIA 會計師協會會員，亦為 Oun& Partners 會計師事務所之創辦合夥人。
獨立董事	廖偉全	獨立董事廖偉全為台灣籍，曾有在金融業界逾十年之工作經驗，經檢視工作經歷內容相符。

最近年度(2020 年度)及 2021 年度截至 5 月 31 日止，本公司審計委員會開會 7 次。審計委員出席情形如下：

職稱	姓名	實際列席次數	委託出席次數	實際出席率(%)
獨立董事	鄭貝川	7	0	100%
獨立董事	溫立璋	7	0	100%
獨立董事	廖偉全	6	0	85.7%

審計委員會之決議內容與結果：

審計委員會日期	重要決議事項		獨立董事意見
2020/02/13	1	通過資金貸與子公司 Techcential Sdn Bhd 之額度與期限案	無意見
	2	通過向子公司 Techcential Sdn Bhd 購買孫公司 EHL Cabinetry Sdn Bhd 之股權案	無意見

	3	通過修訂「資金貸與作業程序」條文案	無意見
	4	通過修訂「財務報表編製流程之管理辦法」條文案	無意見
2020/03/20	1	通過本公司 2019 年度營業報告書及財務報表案	無意見
	2	通過本公司 2019 年度盈餘分配案	無意見
	3	通過本公司 2019 年度之「內部控制制度有效性考核」及「內部控制制度聲明書」案	無意見
	4	通過簽證會計師之獨立性評估暨 2020 年度報酬案	無意見
	5	通過 EHL 總經理聘用案	無意見
	6	通過辦理 EHL Cabinetry Sdn Bhd 現金增資發行新股，引進策略性投資人，原始股東放棄優先認購權案	無意見
	7	通過修訂本公司章程案	無意見
	8	通過修訂本公司「資金貸與他人作業辦法」條文案	無意見
	9	通過修訂本公司「股東會議事規則」條文案	無意見
2020/05/14	1	通過本公司 2020 年 Q1 財務報表案	無意見
	2	通過修訂本公司「電腦化資訊系統處理循環」條文案	無意見
2020/08/12	1	通過本公司 2020 年上半年度財務報表案	無意見
	2	通過本公司 2020 年上半年度不分配盈餘案	無意見
	3	通過提前買回並註銷本公司 2019 年度發行之第一次無擔保可轉換公司債案	無意見
	4	通過修訂本公司「從事衍生性商品交易處理作業程序」部分條文案	無意見
2020/11/11	1	通過本公司 2020 年 Q3 財務報表案	無意見
	2	通過本公司 2021 年營運計劃	無意見
	3	通過訂定本公司 2021 年度內部稽核計劃案	無意見
	4	修訂本公司「從事衍生性商品交易處理程序」部分條文案	無意見
2021/03/22	1	通過本公司 2020 年度營業報告書及財務報表案	無意見
	2	通過本公司 2020 年度盈餘分配案	無意見
	3	本公司 2020 年度之「內部控制制度有效性考核」及「內部控制制度聲明書」案	無意見
	4	通過簽證會計師之獨立性評估暨 2021 年度報酬案	無意見
	5	修訂本公司「股東會議事規則」條文案	無意見

	6	本公司擬辦理 110 年度現金增資發行新股暨中華民國境內第二次無擔保轉換公司債案	無意見
2021/05/10	1	擬通過本公司 2021 年第一季之合併財務報表案	無意見
	2	修正“2021 年度現金增資暨發行國內第二次無擔保轉換公司債案”部分內容	無意見

## Audit Committee

The company has an audit committee established by three independent directors. To review financial reports, review the monthly implementation of the internal control system, and assist the company in complying with relevant laws and regulations. Besides, it will also discuss and provide opinions to the company's manager's appointments or financial loans. The company will also follow the discussion results of the members of the audit committee to handle related matters.

The internal audit director will provide an audit report (email) to the independent directors for review every month, and attend the report and communicate with the audit committee as needed. Besides, the independent directors of the company and the certified public accountant have mutual contact information.

Details of the professional qualifications and experience of the Audit Committee are:

Title	Name	Professional qualifications and experience
Independent Director	Tay Puay Chuan	Independent Director Mr. Tay Puay Chuan is a Malaysian. He holds a Bachelor of Laws (Honours) degree from the University of London, UK. He is a Founder of Tay Puay Chuan & Co.
Independent Director	Oun Lek Wee	Oun Lek Wee is a Malaysian, a member of the Malaysian MIA Institute of Accountants, and a founding partner of Oun & Partners.
Independent Director	Liao Wei Chuan	Liao Wei Chuan is a Taiwanese and has more than ten years of work experience in the financial industry. After inspection, the content of the work experience is consistent.

The audit committee meeting 7 times in 2020 and as of 31 May 2021. Details of the attendance of the Audit Committee are:

Title	Name	Number of Actual Attendance	Number of Delegate Attendance	Rate of Actual Attendance (%)	Note
Independent Director	Tay Puay Chuan	7	0	100%	-
Independent Director	Oun Lek Wee	7	0	100%	-
Independent Director	Liao Wei Chuan	6	0	85.7%	-

**The important resolutions of the Audit Committee:**

The Date of Audit Committee meeting	The Important Resolutions (Securities and Exchange Act- Acticle 14 , paragraph 5)		The opinions of independent directors
2020/02/13	1	To revise the amount and the period of granting loan to Techcential Sdn Bhd	No Opinion
	2	To acquire 100% equity of EHL Cabinetry Sdn Bhd from Techcential Sdn Bhd	No Opinion
	3	To amend the Procedure for Lending for Funds to Other Parties	No Opinion
	4	To amend the Management Method for Preparation Process of Financial Statement	No Opinion
2020/03/20	1	To adopt 2019 Consolidated Financial Statements and Annual Report	No Opinion
	2	To adopt Annual Earnings Distributions for the year 2019.	No Opinion
	3	To present the 2019 Statements of Internal Control System	No Opinion
	4	To adopt the assessment of the Independence and the 2020 annual remuneration of Certified Public Accountant	No Opinion
	5	To appoint Chief Executive Officer of EHL Cabinetry Sdn Bhd	No Opinion
	6	Increase of issued share capital and the offering of the new shares of EHL Cabinetry Sdn Bhd, and waiver by the shareholders of their pre-emptive rights over the new shares.	No Opinion
	7	To amend the Company M&A	No Opinion
	8	To amend “the Procedure for Lending for Funds to Other Parties”	No Opinion
	9	To amend “Rules and Procedures of Shareholders’ Meetings	No Opinion
2020/05/14	1	To adopt 2020 Q1 Consolidated Financial Statements and Annual Report	No Opinion
	2	To amend “Computerized Information System Processing Cycle”	No Opinion
2020/08/12	1	To adopt 2020 First-Half Consolidated Financial Statements.	No Opinion
	2	To adopt that the company not to distribute 2020 First-Half Annual Earnings.	No Opinion

	3	Buy back and cancellation of the first unsecured convertible corporate bond	No Opinion
	4	To amend “Procedures for Financial Derivative Transaction”	No Opinion
2020/11/11	1	To adopt 2020 Q3 Consolidated Financial Statements.	No Opinion
	2	To Adopt Company Business Plan and Budget for 2021	No Opinion
	3	To Adopt Audit Plan for 2021	No Opinion
	4	To amend policy “Procedures for Financial Derivative Transaction”	No Opinion
2021/03/22	1	To adopt 2020 Consolidated Financial Statements and Annual Report.	No Opinion
	2	To adopt Annual Earnings Distributions for the year 2020.	No Opinion
	3	To present the 2020 Statements of Internal Control System.	No Opinion
	4	To adopt the assessment of the Independence and the 2021 annual remuneration of Certified Public Accountant.	No Opinion
	5	To amend “Rules and Procedures of Shareholders’ Meetings”.	No Opinion
	6	To adopt the proposal of increase share capital by issuing ordinary shares and the 2nd Non-Guaranteed Convertible Corporate Bond in Taiwan R.O.C.	No Opinion
2021/05/10	1	To adopt 2021 Q1 Consolidated Financial Statements	No Opinion
	2	To adopt the amendments of increase share capital by issuing ordinary shares and the 2nd Non-Guaranteed Convertible Corporate Bond in Taiwan R.O.C.	No Opinion