

## 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	周志遠	獨立董事周志遠先生為台灣籍，畢業於長榮大學會計系學士。曾任全亞聯合會計師事務所經理；國富浩華聯合會計師事務所組長；勤業眾信聯合會計師事務所副理。目前為健成會計師事務所所長。
獨立董事	黃啟瑞	獨立董事黃啟瑞先生為台灣籍，畢業於私立淡江大學會計系學士。曾任安侯建業聯合會計師事務所副理；光寶科技股份有限公司；荷盛國際顧問股份有限公司處長。目前為旭正聯合會計師事務所會計師。
獨立董事	鄭貝川	獨立董事鄭貝川先生為馬來西亞籍，畢業於英國倫敦大學法律榮譽學士。鄭獨董工作經驗豐富，曾任武吉阿曼皇家警察局督察、Fajar Sawmill Sdn. Bhd. 工廠經理、Syarikat Teong Sheng Sdn. Bhd. 工廠經理、Fadzilah Ong Chee Seong & Associates 律師、馬來西亞國會上議員、Guan Chong Berhad Sdn. Bhd. 獨立董事、Star Foundation 董事、Sern Kou Resources Sdn. Bhd. 獨立董事、Homeritz Corporation Sdn. Bhd. 獨立董事。鄭獨董係一名在職律師，並於民國 92 年 5 月創辦 Tay Puay Chuan & Co. 律師樓。

最近年度(2023 年度)及 2024 年度截至 5 月 31 日止，本公司審計委員會共開會 7 次。獨立董事出(列)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(%)	備註
(召集人) 獨立董事	周志遠	7	0	100%	2022.06.29 新任
獨立董事	黃啟瑞	7	0	100%	2022.06.29 新任
獨立董事	鄭貝川	7	0	100%	2022.06.29 連任

審計委員會之決議內容與結果：

日期	重要決議	獨立董事意見
2023/03/21	1 通過本公司 2022 年度營業報告書及財務報表案	無意見
	2 通過本公司 2022 年度盈餘分配案	無意見
	3 盈餘轉增資發行新股案	無意見
	4 本公司 2022 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
	5 通過本公司更換會計師案	無意見
	6 通過簽證會計師之獨立性評估暨 2023 年度報酬案	無意見
	7 修正「預先核准非確信服務政策之一般性原則」案	無意見
	8 修訂本公司「公司治理實務守則」、「企業永續發展實務守則」部分條文案	無意見
	9 發行限制員工權利新股案	無意見
2023/05/11	1 通過本公司 2023 年第一季之合併財務報表案	無意見
	2 通過公司治理主管派任	無意見
	3 修訂本公司「董事會議事規範」條文案	無意見
2023/07/21	1 本公司擬辦理「2023 年度現金增資發行新股暨中華民國境內第三次無擔保轉換公司債」案	無意見
2023/08/24	1 通過本公司 2023 年上半年度財務報表案	無意見
	2 通過本公司 2023 年上半年度不分配盈餘案	無意見
2023/11/09	1 通過本公司 2023 年第三季之合併財務報表案	無意見
	2 通過本公司 2024 年營運計劃	無意見
	3 通過訂定本公司 2024 年度內部稽核計畫案	無意見
	4 通過資訊安全主管派任案	無意見
2024/03/15	1 通過本公司 2023 年度營業報告書及財務報表案	無意見
	2 通過本公司 2023 年度盈虧撥補案	無意見
	3 本公司 2023 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 2024 年度報酬案	無意見
	5 修訂本公司章程案	無意見
	6 修訂本公司「董事選舉辦法」部分條文案	無意見
2024/05/13	1 通過本公司 2024 年第一季之合併財務報表案	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	Chou Chih Yuan	Mr. Chou Chih Yuan is a Taiwanese. He earned a bachelor's degree in accounting from Chang Jung Christian University. He held positions as a manager at Nexia Trans-Asia Associates, section head at Crowe Global, and deputy manager at Deloitte & Touche. He is currently the Founder of J & C Certified Public Accountant.
Independent Director	Huang Chi Jui	Mr. Huang Chi Jui is a Taiwanese. He earned a bachelor's degree in accounting from Tamkang University. He previously held positions as a deputy manager at KPMG, Lite-On Technology Corporation, and R & K Consultants Limited. He is a Favorable Business Partner CPAs currently.
Independent Director	Tay Puay Chuan	Independent Director Mr. Tay Puay Chuan is a Malaysian and graduated from the University of London with a Bachelor of Laws (Honours) degree. He has served as Inspector of Bukit Oman Royal, Factory Manager of Fajar Sawmill Sdn. Bhd., Factory Manager of Syarikat Teong Sheng Sdn. Bhd., Fadzilah Ong Chee Seong & Associates Lawyer, Member of Parliament of Malaysia, Independent Director of Guan Chong Berhad Sdn. Bhd., Director of Star Foundation, Independent Director of Sern Kou Resources Sdn. Bhd and Independent Director of Homeritz Corporation Sdn. Bhd. He is an in-service lawyer and the founder of Tay Puay Chuan & Co. Law Firm, which he founded in May 2013.

The Audit Committee meeting 7 times in 2023 and as of 31 May 2024. 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	Chou Chih Yuan	7	0	100%	2022.06.29 New
Independent	Huang Chi Jui	7	0	100%	2022.06.29 New

Director					
Independent Director	Tay Puay Chuan	7	0	100%	2022.06.29 Re- elected

The important resolutions of the Audit Committee:

Date	The important Resolutions		The opinions of independent directors
21/03/2023	1	2022 Consolidated Financial Statements and Annual Report.	No opinion
	2	Annual Earnings Distributions for the year 2022.	No opinion
	3	Issue new shares through capitalization of earnings.	No opinion
	4	2022 Statements of Internal Control System.	No opinion
	5	The change of CPA.	No opinion
	6	The assessment of the Independence and the 2023 annual remuneration of Certified Public Accountant.	No opinion
	7	The amendment the "General Principles of Pre-approval of Non-Confidential Service Policy"	No opinion
	8	The amendment "Code of Corporate Governance Practices", "Corporate Practice on Sustainable Development".	No opinion
	9	To issuance of Restricted Stock Awards.	No opinion
11/05/2023	1	2023 Q1 Consolidated Financial Statements.	No opinion
	2	Appoint Corporate Governance Officer.	No opinion
	3	Amendment "Rules and Procedures of Board Meetings".	No opinion
21/07/2023	1	To adopt the proposal of increase share capital by issuing ordinary shares and the 3rd Non-Guaranteed Convertible Corporate Bond in Taiwan R.O.C.	No opinion
24/08/2023	1	2023 First-Half Consolidated Financial Statements.	No opinion
09/11/2023	1	2023 Q3 Consolidated Financial Statements.	No opinion
	2	Company Business Plan and Budget for 2024.	No opinion
	3	Audit Plan for 2024.	No opinion
	4	Appoint Information Security Manager.	No opinion
15/03/2024	1	2023 Consolidated Financial Statements and Annual Report.	No opinion
	2	The appropriation of profit or loss.	No opinion
	3	The 2023 Statements of Internal Control System.	No opinion
	4	The assessment of the Independence and the 2024 annual remuneration of Certified Public Accountant.	No opinion
	5	Amend the Company M&A.	No opinion
	6	Amend "Procedures for Election of Director".	No opinion
13/05/2024	1	Adopt 2024 Q1 Consolidated Financial Statements.	No opinion