

## Audit Committee

1. Establish : Jan 13, 2012
2. Committee member: YEN, MEI-YING / YEH, CHIH-MING / WANG, SHIH MING
3. Term of Independent Directors is effective from June 19, 2024 to June 18, 2027.

The Audit Committee assists the Board in fulfilling its oversight of the equality and integrity of the accounting, auditing, reporting and financial control practices of the company.

Title	Name	Professional Qualification Requirements and experience
Convenor	YEN, MEI-YING	Graduated from MBA in accounting, Taiwan University, is the convener of The Company's audit committee and the member of Remuneration committee. Current Associate General Manager of the Administrative Management Department and Head of the Finance Department of Pony Leather Corporation. Also, Yen used to be the Assistant Manager of Deloitte Touche Tohmatsu Limited, the Spokeswoman and manager of the finance department of Pony Leather Corporation, Assistant Manager of the finance department of LUHAI industry. Specialized in professional accounting affairs, and has plenty experiences of the industry.
Committee Member	YEH, CHIH-MING	Having the doctorate in Management, University of Chinese Academy of Sciences, is the member of Remuneration committee and audit committee. Current General Manager of Xavier Living Spaces Co., Ltd. Also, Yeh used to be the Director of CVC Technologies, Inc., Director of Soar Medical-TECH. CO., LTD, General Manager of Swissray Asia Healthcare Co., Ltd., General Manager of Shin Shin Healthcare Co., Ltd, Director of S&S Healthcare Holding Ltd., CEO & General Manager of S&S Healthcare Holding Ltd., Director of Swissray Medical AG(SRM), Chairman of Renax Biomedical Technology CO., Ltd., and Chairman of Jin-Biotechnology CO., LTD. Specialized in corporation operation, having plenty experience in the industry.
Committee Member	WANG, SHIH MING	Graduated from MBA in accounting, Taiwan University, is the member of Remuneration committee and audit committee. Currently, Wang is an accountant at EVERWELL & CO., CPAs, and Shanghai Chenghui certified public accountants Co.,Ltd. He also served as a practicing accountant at Dayar CPA Firm and a special assistant to the chairman of Xiamen Tongtai Bamboo and Wooden Products Co., Ltd. Specialized in professional accounting affairs, and has plenty experiences of the industry.

## Committee Meeting Attendance Status

Audit Committee of the Company comprises of all independent directors, responsible for reviewing fair presentation of company financial statement, appointment and independence and performance (dismissal) of certified public accountant, effective implementation of company internal control, company's compliance with relevant laws and decrees and rules, and control of existing or potential risks of the company etc., its major powers and authorities are as follows:

- (1) Adoption or amendment of an internal control system pursuant to Article 14-1 of Securities and Exchange Act.
- (2) Assessment of the effectiveness of the internal control system.
- (3) Adoption or amendment, pursuant to Article 36-1 of Securities and Exchange Act, of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others.
- (4) A matters bearing on the personal interest of the director.
- (5) A material assets or derivatives transaction.
- (6) A material monetary loan, endorsement or provision of guarantee.
- (7) The offering, issuance, or private placement of any equity-type securities.
- (8) The hiring or dismissal of an attesting CPA, or the compensation given thereto.
- (9) The appointment or discharge of a financial, accounting, or internal auditing officer.
- (10) The financial report and the financial report of the first, second and third quarters that must be audited and attested by a CPA, which are signed or sealed by the Chairman, managerial officer, and accounting officer.
- (11) Any other material matters so required by the company or competent authority.

Number of audit committee meeting as of May 06, 2025 : 5 (A). Attending situations of the independent directors are as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate in Person(%) 【B/A】	Note
Convenor	YEN, MEI-YING	5	-	100.00%	
Committee Member	YEH, CHIH-MING	5	-	100.00%	
Committee Member	WANG, SHIH MING	5	-	100.00%	

Please consult our Annual Report for more information about the Committee.