

### Audit Committee Implementation Status

1. The number of Audit Committee meetings held in the most recent fiscal year was: one meeting (A).

The attendance by the members was as follows:

Title	Name	Actual attendance(B)	Proxy attendance	Actual attendance %(B/A)
Convener	Francy Jeng	1	0	100
Independent Director	Chien-Mo, Li	1	0	100
Independent Director	Meng-Shiun, Tsai	1	0	100

2. The operation of the audit committee has the following matters as the major works of the year:

- (1) Audit the Company's financial statements.
- (2) Evaluation on internal control system's effectiveness.
- (3) The appointed auditing CPAs and evaluation independence.

3. The operations of the Audit Committee concerning matters listed in Article 14-5 of the Securities and Exchange Act are as follows:

Date	Significant decisions resolved	Independent Directors' opinions	Audit Committee Resolution Results	The Company's response to the Audit Committee's opinions
November 13, 2025 (The 1 <sup>st</sup> time of the 1 <sup>st</sup> term)	<ol style="list-style-type: none"> <li>1. Approved the formulation of the ASRI's 「Policy of Board Member Diversified」.</li> <li>2. Approved the formulation of the ASRI's 「Rules Governing Financial and Business Matters Between this Corporation and its Related Parties」.</li> <li>3. Approved the cancellation of restricted employee shares which were bought back by the</li> </ol>	None	The matter is approved by all the attendees	None

Date	Significant decisions resolved	Independent Directors' opinions	Audit Committee Resolution Results	The Company's response to the Audit Committee's opinions
	<p>Company.</p> <p>4. Approved the Company's self-assessment of financial statement preparation capability.</p> <p>5. Approved the amendment for "Salary Internal Control and Internal Audit System".</p> <p>6. Approved the plan of internal auditing in year 2026.</p> <p>7. Approved the budget of year 2026.</p> <p>8. Approved the amendment to "Level of Authority".</p>			

4. The recusals of independent directors due to conflicts of interests: None.
5. Communications between Independent Directors and Internal Audit Supervisor, and Independent Auditors
  - (1) Communications between Independent Directors and Internal Audit Supervisor
 

The Internal Auditor Supervisor of the Company submits monthly audit reports to the Independent Directors. Any deficiencies or irregularities identified in the internal control system are disclosed in the reports, and follow-up reports are prepared on a quarterly basis and submitted to the Independent Directors until such deficiencies have been fully remedied.

In the event of material or unusual circumstances, the Internal Auditor Supervisor promptly reports to the Independent Directors. Under normal circumstances, communications may also be conducted, as necessary, via email or telephone.

The Internal Auditor Supervisor regularly attends meetings of the Audit Committee to present reports on the execution and progress of internal audit

activities to all Independent Directors.

The communication between the Company's Independent Directors and the Internal Auditor Supervisor remains effective and transparent, ensuring smooth interaction.

Summary of communications between independent directors and internal audit supervisors in 2025:

Date	Meeting	Communication Topics	Communication Results
November 13, 2025	Audit Committee	2025Q3 Internal audit implementation status report	No comment

(2) Communications between Independent Directors and Independent Auditors

The Company's independent directors were appointed on September 11, 2025. Consequently, the independent directors did not communicate with the Independent Auditors regarding the audit results of the 2024 financial statements. However, communication regarding the audit of the 2025 financial statements was subsequently conducted on February 12, 2026.