

The information on the operation of the Audit Committee is as follows

The Audit Committee of the company is composed of all independent directors, and meetings are held at least once per quarter, with additional meetings convened as necessary. Following the comprehensive election of the Board of Directors at the shareholders' meeting on May 30, 2023, the previous supervisory system was replaced by the Audit Committee.

In 2024, the Audit Committee held 5 meetings, with the attendance of independent directors as follows:

2024 Audit Committee_Independent Directors Attendance Table

Title	Name	1st	2nd	3rd	4th	5th
		2024/2/27	2024/5/10	2024/8/1	2024/10/31	2024/12/18
Independent Director	Yi-Min Lin	●	●	●	●	●
Independent Director	Chia-Chi Kuo	●	●	●	●	●
Independent Director	Cheng-Shong Hong	●	◎	◎	●	●

Note:●:Inpersonattendanc ◎:Videoattendance○: Delegate attendance △:Non-attendance

2024.01.01~2024.12.31

Title	Name	Actual Attendance	Delegate Attendance	Actual Attendance Rate (%)
Independent Director	Yi-Min Lin	5	0	100%
	Convener			
Independent Director	Chia-Chi Kuo	5	0	100%
Independent Director	Cheng-Shong Hong	5	0	100%

Audit Committee operations or the participation of the supervisor in the board of directors' operations:

Operations of Audit Committee : The Audit Committee was established On June 18, 2020

Operations of the Audit Committee

total of 5 (A) Audit Committee meetings were held in 2024.

The attendance of the independent directors was as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) 【 B / A 】	Remarks
Convener	Yi-Min Lin	5	0	100%	5/30/2023 Re-election 5/30/2023 The re-elected convener 1/1/2025 The convener stepped down
Committee Member	Chia-Chi Kuo	5	0	100%	5/30/2023 Re-election
Committee Member	Cheng- Shong Hong	5	0	100%	5/30/2023 Re-election 1/1/2025 Assumed the role of convener.

Other information required:

- For Audit Committee meetings that meet any of the following conditions, state the date and session of the board of directors meeting held, the discussed topics, the Audit Committee's resolution, and how the Company has responded to Audit Committee's opinions.
 - For an explanation of the issues listed in Article 14-5 of the Securities and Exchange Act, please refer to the Functionality of the Audit Committee chart presented on pages 41
 - Other than those described above, any resolutions unsupported by the Audit Committee but passed by more than two-thirds of the directors: None
- Disclosure regarding avoidance of motions involving conflicts of interest, including the names of independent directors concerned, motion details, the nature of the conflicts of interest, and the voting process.

None of the motions discussed in Audit Committee meetings in 2024 posed any conflicts of interest for which independent directors were required to recuse themselves from voting.
- Communication between independent directors and internal/external auditors
 - Communication between the Audit Committee and the Chief Internal Auditor in the year: Satisfactory.

The Company's Chief Internal Auditor is called into Audit Committee and board of directors meetings to report on the recent execution of audit tasks on a yearly basis. The Chief Internal Auditor also reports to each independent director on the overall progress of audit tasks conducted in the previous year during the first Audit Committee meeting of a new year, and fully communicates with independent directors on the scope of the audit, any defects and abnormalities discovered within the internal control system, and improvement and follow-up actions. The internal audit unit not only produces monthly and quarterly audit reports and follow-up reports for independent directors, but may also engage independent directors in direct communication through means such as e-mail, telephone, and face-to-face discussion if necessary.

Meeting date Meeting session	Communication matters	Independent directors' opinions	Communication results
February 27, 2024 1st meeting of 2024	Report on audit tasks executed from 2023 to January 2024 and the establishment and implementation of the internal control system in subsidiaries.	Questions and discussions	After discussion, the independent directors had no objection to the report on audit task execution.
	Discussion on the issuance of the 2023 "Declaration of Internal Control System of Fine Blanking & Tool Co., Ltd."	Questions and discussions	Passed as proposed without objection from attending members when inquired by the chair; to be presented to the board of directors for approval.
May 10, 2024 2nd meeting of 2024	Report on audit tasks executed from February 2024 to March 2024 and the establishment and implementation of the internal control system in subsidiaries.	Questions and discussions	After discussion, the independent directors had no objection to the report on audit task execution.
August 1, 2024 3rd meeting of 2024	Report on audit tasks executed from April 2024 to June 2024 and the establishment and implementation of the internal control system in subsidiaries.	Questions and discussions	After discussion, the independent directors had no objection to the report on audit task execution.
October 31, 2024 4th meeting of 2024	Report on audit tasks executed from July 2024 to September 2024 and the establishment and implementation of the internal control system in subsidiaries.	Questions and discussions	After discussion, the independent directors had no objection to the report on audit task execution.
December 18, 2024 5th meeting of 2024	Report on audit tasks executed from October 2024 to November 2024 and the establishment and implementation of the internal control system in subsidiaries.	Questions and discussions	After discussion, the independent directors had no objection to the report on audit task execution.
	"Deliberation on the Revision of the Company's 'Internal Control System' and 'Internal Audit Implementation Guidelines'"	Questions and discussions	After the Chairman inquired and no objections were raised by the attending committee members, the proposal was approved as presented and will be submitted to the Board of Directors for approval.
	Review of the Audit Plan for the Fiscal Year 2025.	Questions and discussions	After discussion, the independent directors had no objection to the report on audit task execution.
February 24, 2025 1st meeting of 2025	Report on audit tasks executed from December 2024 to January 2025 and the establishment and implementation of the internal control system in subsidiaries.	Questions and discussions	After discussion, the independent directors had no objection to the report on audit task execution.

	Discussion on the issuance of the 2024 “Declaration of Internal Control System of Fine Blanking & Tool Co., Ltd.”	Questions and discussions	Passed as proposed without objection from attending members when inquired by the chair; to be presented to the board of directors for approval.
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(2) Communication between the Audit Committee and financial statement auditors in 2024: Satisfactory.

The Company’s financial statement auditors participate in Audit Committee and board of directors meetings to discuss matters relating to the financial reports on a quarterly basis. The financial statement auditors may also engage the Audit Committee or individual independent directors in separate discussions as needed based on their professional judgment.

Meeting date Meeting session	Communication matters	Independent directors’ opinions	Communication results
February 27, 2024 1st meeting of 2024	Review of the Company’s 2023 financial statements and consolidated financial statements encompassing business investments.	Questions and discussions	Passed by the Audit Committee and presented to the board of directors for acknowledgment, and subsequently announced and filed with the authority in a timely manner.
May 10, 2024 2nd meeting of 2024	Review of the Company’s 2024 first-quarter financial statements and consolidated financial statements encompassing business investments.	Questions and discussions	Passed by the Audit Committee and presented to the board of directors for acknowledgment, and subsequently announced and filed with the authority in a timely manner.
August 1, 2024 3rd meeting of 2024	2024 first-half consolidated financial statements encompassing business investments	Questions and discussions	Passed by the Audit Committee and presented to the board of directors for acknowledgment, and subsequently announced and filed with the authority in a timely manner.
October 31, 2024 4th meeting of 2024	Consolidated financial statements and consolidated financial statements encompassing business investments for the third quarters of 2024.	Questions and discussions	Passed by the Audit Committee and presented to the board of directors for acknowledgment, and subsequently announced and filed with the authority in a timely manner.
February 24, 2025 1st meeting of 2025	Review of the Company’s 2024 financial statements and consolidated financial statements encompassing business investments.	Questions and discussions	Passed by the Audit Committee and presented to the board of directors for acknowledgment, and subsequently announced and filed with the authority in a timely manner.