



Annual work priorities and operations of the Audit Committee in 2025

The Audit Committee of this company convened five meetings in the 2025 financial year, with attendance as follows:

Job title	Name	Actual attendance (B)	Number of delegated attendances	Actual attendance rate (%) (B/A) (Note)	Remark
Independent Director	Chen Wei Yu	5	0	100	
Independent Director	Lin Tian Shiou	5	0	100	
Independent Director	Chen, Che Sheng	5	0	100	

Other matters that should be recorded :

1、If the operation of the Audit Committee involves any of the following circumstances, the date, period, content of the board of directors' meeting, the Audit Committee's resolution, and the company's handling of the Audit Committee's opinion shall be stated:

(1.) Matters set forth in Article 14-5 of the Securities and Exchange Act.

Meeting Date/ Period	Proposal content	Audit Committee's decision and the company's handling of independent directors' opinions
2025.03.12 The 10th Session of the 2nd Session	1. IKKA ERP Implementation Progress Report (including specific timeline for Japan IKKA rollout). 2. Progress Report on Vietnam IKKA Tax Compliance Review. 3. Discussion Item: Q4 2024 Audit Report. 4. Item: 2024 Internal Control Statement. 5. Item: 2024 Consolidated Financial Statements and 2024 Annual Business Report. 6. Proposal for the 2024 Profit Distribution Schedule. 7. Proposal for the 2024 Capitalisation of Retained Earnings and Issuance of New Shares.	All independent directors approved the proposal without objection

2025.05.06 The 11th Session of the 2nd Session	1. Progress Report on Vietnam IKKA Tax Health Check. 2. Audit Report for the First Quarter of 2025. 3. Discussion on the Consolidated Financial Report for the First Quarter of 2025.	All independent directors approved the proposal without objection
2025.08.07 The 12th Session of the 2nd Session	1. Progress Report on Vietnam IKKA Tax Health Check. 2. Audit Report for the Second Quarter of 2025. 3. Discussion on the Consolidated Financial Report for the Second Quarter of 2025. 4. Proposed Loan to Subsidiary Daiichi Kasei Co., Ltd.	All independent directors approved the proposal without objection
2025.11.06 The 13th Session of the 2nd Session	1. Progress Report on Vietnam IKKA Tax Health Check. 2. Audit Report for the Third Quarter of 2025. 3. Discussion on the Consolidated Financial Report for the Third Quarter of 2025.	All independent directors approved the proposal without objection
2025.12.24 The 14th Session of the 2nd Session	1. 2026 Audit Plan. 2. 2026 Full-Year Financial Forecast. 3. 2026 Independent and Competent Assessment of the Certifying Accountant. 4. 2026 Accountant Public Funding Scheme.	All independent directors approved the proposal without objection

(2). In addition to the above matters, other matters that were not approved by the Audit Committee but were agreed upon by more than two-thirds of all directors: None.

II、The implementation of the independent director's recusal of the resolution on the conflict of interest should state the name of the independent director, the content of the resolution, the reason for the recusal and the voting situation: There is no such situation.