



第一化成控股（開曼）股份有限公司
IKKA HOLDINGS(CAYMAN) LIMITED

A total of 6 (A) meetings of the Audit Committee were held in 2023. The attendance of Independent Directors was as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) (B/A) (Note)	Remark
Independent Director	Wei-Yue Chen	5	1	83	
Independent Director	Tian-Song Lin	6	0	100	
Independent Director	Che-Sheng Chen	6	0	100	

1. If any of the following circumstances occur to the operation of the Audit Committee, the dates of meetings, sessions, contents of motion, resolutions of the Audit Committee and the Company's response to the Audit Committee's opinion should be specified:

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

Date of Meeting / Session	Content of Motion	Resolutions of the Audit Committee and the Company's response to the Audit Committee's opinion
2023.03.21 The 22 nd in the first term	<ol style="list-style-type: none"> 2022Q4 discussion case of the audit report. 2022 consolidated financial reports and 2022 business reports. 2022 internal control system statement. 	All Independent Directors approved the case unanimously
2023.05.08 The 23 rd in the first term	<ol style="list-style-type: none"> 2023Q1 discussion case of the audit report. Amendment of the 2023 audit plan. 2023Q1 consolidated financial reports 2022 earning distribution. 	All Independent Directors approved the case unanimously
2023.06.30 The 1 st in the second term	<ol style="list-style-type: none"> Briefing regarding the communication with the competent authority on whether the information security inspection shall be added as an independent audit item. Election of Audit Committee convenor and the meeting Chair for the second term of the Company. 	All Independent Directors approved the case unanimously

2023.08.09 The 2 nd in the second term	<ol style="list-style-type: none"> 1. 2023Q2 discussion case of the audit report. 2. 2023Q2 consolidated financial reports. 	All Independent Directors approved the case unanimously
2023.11.07 The 3 rd in the second term	<ol style="list-style-type: none"> 1. 2023Q3 discussion case of the audit report. 2. 2023Q3 consolidated financial reports. 3. 2023 Assessment of independence and competency of CPA. 4. 2024 CPA fee. 5. The Company plans to issue the first unsecured convertible domestic corporate bond. 6. The Company plans to issue new shares by cash capital increase in 2023. 	All Independent Directors approved the case unanimously
2023.12.21 The 4 th in the second term	<ol style="list-style-type: none"> 1. 2024 audit plan. 2. 2024 financial forecasts. 3. 2024 Assessment of independence and competency of CPA. 4. 2024 CPA fee. 	All Independent Director approved the case unanimously

(2) Other matters which were not approved by the Audit Committee but were approved by two-thirds or more of all directors: None.

2. If there are independent directors who entered recusal of motions due to conflict of interest, the Independent Directors' names, contents of motion, cause for recusal, and voting should be specified: None.

3. Communications between the independent directors, the Company's chief internal auditor and CPAs (e.g. the material items, methods and results of audits of corporate finance or operations, etc.):

(1) Communication between Independent Directors and CPA:

Date of the Meeting	Material Communication Items	The handling status by the Company
2023.03.21	2022 consolidated financial reports.	The Independent Director has no objection and sends the case to the Board of Directors for resolution.
2023.03.21	Communicated with the Audit Committee for 2022 consolidated financial reports and discovered governance items in the audit process.	The Independent Director has no objection and files the data for communication.
2023.05.08	2023Q1 consolidated financial reports.	The Independent Director has no objection and sends the case to the Board of Directors for resolution.
2023.05.08	Communicated with the Audit Committee for 2023Q1 consolidated financial reports and discovered	The Independent Director has no objection and files the data for communication.

	governance items in the audit process.	
2023.08.09	2023Q2 consolidated financial reports.	The Independent Director has no objection and files the data for communication.
2023.11.07	2023Q3 consolidated financial reports.	The Independent Director has no objection and files the data for communication.

(2) Communication between Independent Directors and internal chief of auditor:

Date of the Meeting	Material Communication Items	The handling status by the Company
2023.03.21	2022Q4 audit reports, findings follow-up report for Independent Director's review, and 2022 internal control system statement.	The Independent Director has no objection.
2023.05.08	1. Communicated with the Audit Committee for 2023Q1 consolidated financial reports and discovered governance items in the audit process. 2. Whether the 2023 information security inspection shall be added as an independent audit item additionally, the Auditing Department is appointed to communicate with the competent authority.	The Independent Director has no objection.
2023.06.30	Briefing regarding the communication with the competent authority on whether the information security inspection shall be added as an independent audit item.	The Independent Director has no objection.
2023.08.09	2023Q2 audit reports, findings follow-up report for Independent Director's review	The Independent Director has no objection.
2023.11.07	2023Q3 audit reports, findings follow-up report for Independent Director's review	The Independent Director has no objection.
2023.12.21	2024 audit plan for Independent Director's review	The Independent Director has no objection.

Note 1: If the directors and supervisors are legal persons, the names of the legal person shareholders and their representatives should be disclosed.

Note 2:

(1) If any director or supervisor resigns by the end of the year, the date of resignation shall be listed in the remark column. The attendance rate in person (%) shall be calculated by the number of audit committee meetings and actual attendance during the tenure of the director.

(2) If any director or supervisor is re-elected by the end of the year, the original and new director or supervisor shall be both listed. Whether the director or supervisor is former or new and the

date of re-election shall be marked in the remark column. The attendance rate in person (%) shall be calculated by the number of audit committee meetings and actual attendance during the tenure of the director.