



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

Annual work priorities and operations of the Audit Committee in 2024

The Company shall establish an Audit Committee, which shall be composed of all independent directors in accordance with the law and regulations. The Committee shall hold meetings at least once a quarter and may be convened at any time as necessary.

I、Annual work focus:

1. Regularly communicate audit report results with the internal audit supervisor according to the annual audit plan.
2. Regularly communicate with the company's certifying accountants regarding the review or audit results of financial statements.
3. Review financial reports.
4. Assess the effectiveness of internal control systems.
5. Review of the appointment, dismissal, remuneration and services of CPAs.
6. Review assets, derivatives, capital loans and endorsement guarantee methods and major assets, capital loans and endorsement guarantee transactions.
7. Regulatory compliance.

II、Operation: The Audit Committee of the Company held 5 meetings in 2024. The attendance and resolutions are as follows:

Job title	Name	Actual attendance (B)	Number of delegated attendances	Actual attendance rate (%) (B/A)(註)	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 :

I 、 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
2024.03.12 The 5th Session of the 2nd Session	1. Discussion on the 4th quarter audit report of 2023. 2.2023 consolidated financial statements and 2023 operating report. 3.2023 Internal Control Statement. 4. Proposed capital loan to subsidiary company.	All independent directors approved the proposal without objection
2024.05.08 The 6th Session of the 2nd Session	1. Discussion on the audit report for the first quarter of 2024. 2. Discussion of the consolidated financial report for the first quarter of 2024. 3. Profit distribution statement for 2023.	All independent directors approved the proposal without objection
2024.08.07 The 7th Session of the 2nd Session	1. Discussion on the audit report for the second quarter of 2024. 2. Discussion of the consolidated financial report for the second quarter of 2024.	All independent directors approved the proposal without objection
2024.11.07 The 8th Session of the 2nd Session	1. Discussion on the audit report for the third quarter of 2024. 2. Discussion of the consolidated financial report for the third quarter of 2024. 3. Modify the "Internal Control System" proposal. 4. Modify the "Internal Audit Implementation Rules". 5. Modify the "Fund Loans to Others" of the Company and its subsidiaries Operating Procedures".	All independent directors approved the proposal without objection
2024.12.25 The 9th Session of the 2nd Session	1. Audit plan for 2025. 2. Financial forecast for 2025. 3.2025 CPA Independence and Competence Assessment. 4.2025 Accountant Public Expenses Case.	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.