Information on the Operations of the Audit Committee

In 2024, the Audit Committee held 4 meetings. The attendance of independent directors is as follows:

Title	Name	Actual Attendance	Proxy Attendance	Attendance Rate (%)	Remarks
Independent Director	Lin, Wan-Ying	4	0	100%	Re-elected on 2022.06.20
Independent Director	Wang, Wei	4	0	100%	Re-elected on 2022.06.20
Independent Director	Wang, Guo-Cheng	4	0	100%	Re-elected on 2022.06.20
Independent Director	Lin, Tian-Fa	4	0	100%	Re-elected on 2022.06.20
Independent Director	Lee, Hsiung-Ching	4	0	100%	Re-elected on 2022.06.20

Other Matters to be Recorded：

1. Items listed in Article 14-5 of the Securities and Exchange Act

   All proposals were unanimously approved by the members of the Audit Committee, and the Board of Directors approved all proposals based on the recommendations of the Audit Committee. Key proposals are summarized below:

<table>
<tr><th>Meeting/Date</th><th>Proposal</th><th>Independent Directors' Dissenting, Qualified Opinions, or Significant Recommendations</th><th>Audit Committee's Resolution and the Company's Handling of the Committee's Opinions</th></tr>
<tr><td rowspan="4">4th Term, 8th Meeting
2024//03/13</td><td>2023 employee and director compensation distribution</td><td rowspan="4">None</td><td rowspan="4">All proposals were unanimously approved by the members of the Audit Committee, and the Board of Directors approved all proposals based</td></tr>
<tr><td>The Company's 2023 Business Report</td></tr>
<tr><td>The Company's "2023 Financial Statements" and "2023 Consolidated Financial Statements"</td></tr>
<tr><td>The Company's 2023 Earnings Distribution Proposal</td></tr>
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		Amendment to the Company's "Rules of Procedure for Board of Directors Meetings"		on the Committee's recommendations.	
		Provision of endorsements and guarantees for the short-term financing limit between Wellell America Corp. and CTBC Bank			
		2023 Statement of Internal Control System			
		Change of Certified Public Accountants for the Company's financial reports			
	4th Term, 9th Meeting 2024/05/08	Appointment of the Company's Accounting Supervisor			
		Amendment to the Company's "Charter of the Audit Committee"			
	4th Term, 10th Meeting 2024/08/13	The Company's 2024 First-half Consolidated Financial Statements			
	4th Term, 11th Meeting 2024/11/11	Formulation of the Company's "Management of Sustainability Information" internal control system			
		2024 Appointment and Remuneration of Certified Public Accountants			
	4th Term, 12th Meeting 2025/03/13	2024 Statement of Internal Control System			
		2024 Business Report			
		2024 employee and director compensation distribution			
		"2024 Financial Statements" and "2024 Consolidated Financial Statements"			
		2024 Earnings Distribution Proposal			
		Provision of endorsements and guarantees for the short-term financing limit between Wellell America Corp. and CTBC Bank			
		Report on certain accounts receivable for Q4 2024 that are overdue by more than three months beyond the normal credit period			

4th Term, 13th Meeting 2025/05/09	Amendment to the "Internal Control System - Salary Operations"		
	Change of Certified Public Accountants for the financial reports		

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

II. Recusal of independent directors due to conflicts of interest: (Should include the names of independent directors, the content of the proposal, reasons for the conflict of interest, and the status of participation in the vote): None.

III. Communications between Independent Directors, Internal Audit Supervisor, and Certified Public Accountants (CPAs) (Should include significant matters, methods, and results of communication regarding the company's financial and business conditions):

1. The audit supervisor and CPAs may contact independent directors directly as needed.
2. In addition to receiving monthly audit reports, independent directors meet at least once a year with CPAs and the audit supervisor in a separate meeting without any executive directors or management present to discuss the execution of audit operations and the CPAs' external audit opinions.

Communication meetings for the year 2024: Communications between Independent Directors and the Internal Audit Supervisor; the audit supervisor reports to the Audit Committee and the Board of Directors at least once a year on the status and effectiveness of audit operations. Specific details are as follows：

Audit Committee Meeting Date	**Key Communication Points**	**Handling and Results**
4th Term, 8th Meeting 2024/03/13	1. Report on the results of the group's annual internal control self-assessment 2. Approval of the "Internal Control Statement"	Following deliberation and approval by the Audit Committee members, the matters were submitted to and approved by the Board of Directors.
4th Term, 9th Meeting 2024/05/08	Status of audit plan execution and reports on identified audit deficiencies	Reported to the Audit Committee members and the Board of Directors.
4th Term, 10th Meeting 2024/08/13	Status of audit plan execution and reports on identified audit deficiencies	Reported to the Audit Committee members and the Board of Directors.
4th Term, 11th Meeting 2024/11/11	1. Summary report on annual risk assessment results 2. Discussion and approval of the "2025 (Year 114) Annual Audit Plan Schedule" 3. Amendment to the "Management of Sustainability Information" internal control system	Following deliberation and approval by the Audit Committee members, the matters were submitted to and approved by the Board of Directors.

2. **Communication between Independent Directors and Certified Public Accountants (CPAs)**

The Audit Committee of the Company is composed of all independent directors. The CPAs communicate and discuss the contents of the financial audit reports and updates on relevant laws and regulations in detail at least once a year. Specific matters include：

Date/Nature	Attendees	Communication Items	Results
2024/11/11 Annual meeting between Independent Directors and CPAs	Independent Directo：Lin, Tian-Fa Independent Directo：Lin, Wan-Ying Independent Directo：Wang, Wei Independent Directo：Wang, Guo-Cheng Independent Directo：Lee, Hsiung-Ching CPA: Kou, Hui-Chih	1. The CPA explained the annual financial report and specified key audit matters. 2. Discussion on updates to significant accounting standards or interpretations, securities regulations, and tax laws.	The CPA provided explanations regarding the annual financial report, key audit matters, and relevant regulatory updates. The Independent Directors had no objections and the matters were passed as presented.

3. In addition to the aforementioned regular communications, the audit supervisor and CPAs also contact the independent directors on an ad hoc basis as needed.

IV. Summary of Key Annual Tasks of the Audit Committee

The Company's Audit Committee is composed of 5 independent directors. The Committee aims to assist the Board of Directors in fulfilling its oversight of the quality and integrity of the Company's execution regarding accounting, auditing, financial reporting processes, and financial controls. The Audit Committee held 4 meetings in 2024 (Year 113), and the matters deliberated primarily included:

1. Audit of financial statements.
2. Internal control systems and related policies and procedures.
3. Major asset or derivative transactions.
4. Major endorsements, guarantees, or loans of funds.
5. Regulatory compliance.
6. Assessment of the qualifications, independence, and performance of the certified public accountant (CPA).
7. Appointment, dismissal, or remuneration of the CPA.
8. Evaluation of the independence of the CPA firm.

● **Review of Financial Reports**

The Board of Directors prepared the Company's 2024 Business Report, Financial Statements, and Earnings Distribution proposals. Among these, the financial statements were audited by KPMG, and an audit report was issued.

The Aforementioned Business Report, Financial Statements, and Earnings Distribution proposals have been reviewed by this Audit Committee, and no discrepancies were found.

● **Assessment of Internal Control System Effectiveness**

The Audit Committee evaluated the effectiveness of the Company's internal control system policies and procedures (including control measures for finance, operations, risk management, information security, outsourcing, and regulatory compliance).

The Committee also reviewed the Company's audit department, including risk management and regulatory compliance