

Audit Committee Operations

I. Operational Overview

1. The Audit Committee consists of 4 members.
2. The current term of the Committee members is from June 13, 2023 to June 12, 2026.
3. In 2025, the Audit Committee held a total of 5 meetings.

II. Attendance of Audit Committee Members (2023)

Title	Name	Meetings Attended	Meetings Attended by Proxy	Attendance Rate (%)	Remarks
Independent Director	Zhuang, Bo-Nian	5	0	100%	
Independent Director	Huang, Kuo-Shu	3	0	100%	
Independent Director	Liu, Zheng-Huai	5	0	100%	
Independent Director	Chueh, Ming-Fu	4	1	80%	

III. Meeting Agenda and Resolutions

Meeting Date	Agenda Items	Opinion of All Independent Directors	Company's Response to Independent Directors' Opinion
2025/03/13	<ol style="list-style-type: none">1. Review of the 2024 Annual Business Report, Individual and Consolidated Financial Statements2. Issuance of the 2024 Internal Control System Statement3. Evaluation of the CPA's independence and qualifications4. Change of CPA appointment5. Dividend distribution for 20246. Definition and Scope of Frontline Employees and Amendment to the Articles of Association7. Amendment to the "Authorization Table"8. Proposed Establishment of the Company's Pre-Approval Audit Procedures for Non-Assurance Services Provided by the Certified Public Accountants9. Proposed Amendments to the Company's Related Party Transaction Management Procedures10. Proposal for utilization of derivative financial instruments to hedge foreign exchange risk in 2025	Approved	Approved as Proposed

2025/05/08	<ol style="list-style-type: none"> 1. Review of the 2025 Q1 consolidated financial statements 2. Proposed Loan to supplier Yong Jin Guan Metal Co., Ltd. 3. Proposed Loan to Supplier Yongbaoli Industrial Co., Ltd. 	Approved	Approved as Proposed
2025/06/10	Capital-in-place Investment Project of Mainland Subsidiary and Ho Wang Auto Parts (Ruan An) Co., Ltd.	Approved	Approved as Proposed
2025/08/07	<ol style="list-style-type: none"> 1. Review of the 2025 Q2 consolidated financial statements 2. Renewal of guarantee limits for subsidiary Ho Wang Auto Parts (Ruan An) Co., Ltd. 3. Proposed Loan to Ho Wang Auto Parts (Ruan An) Co., Ltd. 4. Provision of USD time deposit guarantee to subsidiary Ho Wang Auto Parts (Ruan An) Co., Ltd. 5. First dividend distribution for 2025 6. Proposal to Establish the Sustainable Development Committee Organizational Regulations 7. Proposal to Establish the Nomination Committee Organizational Regulations 	Approved	Approved as Proposed
2025/11/06	<ol style="list-style-type: none"> 1. Review of the 2025 Q3 consolidated financial statements 2. Renewal of guarantee limits for subsidiary Ho Wang Auto Parts (Ruan An) Co., Ltd. 3. Proposal to Appoint a Deputy for the Chief Accounting Officer 4. Proposal to Amend Certain Provisions of the Code of Business Conduct and Ethics 5. Proposal to Amend Certain Provisions of the Corporate Governance Practices Code 6. Proposal to Establish the Management Measures for Payroll Allocation of Junior Staff 7. Proposal to Establish Risk Management Policies and Procedures 8. Proposal to Establish a Subsidiary in the State of New York, USA 	Approved	Approved as Proposed

Matters stipulated in Article 14-4 of the Securities and Exchange Act, as well as other resolutions not approved by the Audit Committee but approved by at least two-thirds of all directors: None.