

1. If any of the following circumstances occurs during the operation of the Audit Committee, the Board meeting date, meeting number, the proposal contents, the resolution of the Audit Committee and our company's handling of the Audit Committee's opinions shall be clearly described.

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

Audit Committee Meeting Number and Date	Board of Directors Meeting Number and Date	Proposals and Resolutions	Independent Directors' Dissenting Opinions, Reservations or Significant Recommendations	Company's Handling of Audit Committee Member's Opinion
2nd Term 3th Meeting 2023/03/21	9nd Term 5th Meeting 2023/03/21	Proposal: The Company's 2022 annual business plan. Resolution: Proposal passed.	None.	Directors approved the proposal unanimously.
		Proposal: The Loss Compensation Plan for the Fiscal Year 2022. Resolution: Proposal passed.	None.	Directors approved the proposal unanimously.
		Proposal: Establishing Procedures and General Policies for Obtaining Prior Consent for Non-Assurance Services by Visa-Accredited Accounting Firms and Their Related Entities. Resolution: Proposal passed.	None.	Directors approved the proposal unanimously.
		Proposal: Report on the Assessment of Independence and Competence of our Company's Certified Public Accountants. Resolution: Proposal passed.	None.	Directors approved the proposal unanimously.
2nd Term 4th Meeting 2023/05/02	9nd Term 6th Meeting 2023/05/02	Proposal: The Statement of Internal Control Systems for the Fiscal Year 2022。 Resolution: Proposal passed.	None.	Directors approved the proposal unanimously.
		Proposal: Revision of Certain Articles within Our Company's 'Internal Control System and Related Procedures. Resolution: Proposal passed.	None.	Directors approved the proposal unanimously.
		Proposal: Our Company's Endorsement Guarantee Renewal Case。 Resolution: Proposal passed.	None.	Directors approved the proposal unanimously.
		Proposal: The Credit Agreement Case between Our Company and Financial Institutions。 Resolution: Proposal passed.	None.	Directors approved the proposal unanimously.
		Proposal: Our company is conducting a private placement of common stock. Resolution: Proposal passed.	Gong Xin-Jie, independent director, suggests amending the final paragraph of agenda item eight as follows: "Apart from the authorized scope mentioned above, upon the approval of this proposal by the shareholders' meeting, it is proposed to request authorization from the Board of Directors for the Chairman to represent the Company in signing, negotiating, and modifying all matters related to the issuance of securities for this private placement.	The resolution proposed by Independent Director Gong Xin-Jie was adopted unanimously by all attending directors.

Audit Committee Meeting Number and Date	Board of Directors Meeting Number and Date	Proposals and Resolutions	Independent Directors' Dissenting Opinions, Reservations or Significant Recommendations	Company's Handling of Audit Committee Member's Opinion
2nd Term 5th Meeting 2023/08/09	9nd Term 7th Meeting 2023/08/09	Proposal: Our Company's Public Accounting Fees for the Fiscal Year 2023. Resolution: Proposal passed.	None.	Directors approved the proposal unanimously.
		Proposal: Our Company's Intended Application for Medium to Long-Term Financing Facility from Financial Institutions. Resolution: Proposal passed.	None.	Directors approved the proposal unanimously.
2nd Term 6th Meeting 2023/11/09	9nd Term 8th Meeting 2023/11/09	Proposal: Capital Increase of NTD 50 Million in Linyu International Industry Co., Ltd., a Subsidiary Company. Resolution: Proposal passed.	None.	Directors approved the proposal unanimously.
		Proposal: Our company is arranging the first private placement of common stock, determining the price, identifying the private placement recipients, and managing the issuance process. Resolution: Proposal passed.	None.	Directors approved the proposal unanimously.
		Proposal: Our company intends to apply for a medium to long-term financing facility from financial institutions. Resolution: Proposal passed.	None.	Directors approved the proposal unanimously.
		Proposal: Establishment of the Internal Audit Plan for the Fiscal Year 2024 in Our Company. Resolution: Proposal passed.	None.	Directors approved the proposal unanimously.
		Proposal: Revision of the 'Internal Control System - Investment Cycle - Decision-Making Authority Chart' in Our Company. Resolution: Proposal passed.	None.	Directors approved the proposal unanimously.

B. Except for the foregoing items, the items that were not approved by the Audit Committee but were resolved by more than two-thirds of all directors: No such situation.