Resolution of Audit Committee meeting

Time	Key agenda
Feb. 17, 2017	• Resolved to approve of apply financing credit line with guarantee provided from the financial institution for subsidiary company. • Resolved to approve the company 2016 Business Report and Financial Report. • Resolved to approve the company purchased the "Liability Insurance for Directors and Managerial Officers." • Resolved to approve the company 2016 Statement of Internal Control. • Resolved to approve the company prepared financial statement capacity self-evaluation. • Resolved to approve the company 2016 Earning Distribution Case. • Resolved to approve the evaluation of qualification and independence, and remuneration of the Certified Public Accountants. • Resolved to amend the "Procedure for Acquisition or Disposal of Assets."
May 22, 2017	• Resolved to approve the company endorsement and guarantee case. • Resolved to approve of apply financing credit line with guarantee provided from the financial institution for subsidiary company. • Resolved to approve the company Statement of Internal Control. • Resolved to amend the "Subsidiary Management Policy." • Approved to appointment of chief internal auditor. • Approved to cooperate with the corporate stocks IPO with capital increased by cash as source of public underwriting of shares, shareholders were required to fully waive the previously recognized rights. • Change of custodian for important company chops and seal. • Resolved to amend the "Personal Data Protection Management Guidelines" and "Self-Evaluation or Peer Evaluation of the Board of Directors."
Aug. 04, 2017	• Resolved to approve the company applied for financing credit line from financial institution. • Resolved to approve the company engaged in foreign exchange case with Citibank Taiwan.
Oct. 27, 2017	• Resolved to approve the company endorsement and guarantee case. • Nova Technology intended to apply for capital increase by cash and offering of new stocks for public prior to the primary listing on the TPEx.
Nov.10, 2017	• Resolved to approve of apply financing credit line with guarantee provided from the financial institution for subsidiary company. • Resolved to approve the company 2018 budget proposal. • Resolved to approve the company 2018 audit plan proposal.
Feb. 22, 2018	• Resolved to approve the company's guarantees and endorsements. • Approved to provide a guarantee for credit limits applied for by subsidiaries. • Resolved to approve the company's purchasing liability insurance for directors and management. • Resolved to approve the company's 2017 Statement of Internal Control. • Resolved to approve the impact that may arise when the company has applied IFRS16."Leasing." • Resolved to approve the company's 2017 business report and financial statements. • Resolved to approve the distribution of 2017 profit. • Approved to appointment of chief internal auditor. • Resolved to approve the evaluation of qualification and independence of the Certified Public Accountants. • Resolved to amend the "Procedure for Acquisition or Disposal of Assets."
May 04, 2018	• Resolved to approve the company's guarantees and endorsements. • Resolved to approve the company applied for financing credit line with endorsement guarantee from the financial institution. • Resolved to approve the remuneration of the Certified Public Accountants.
July 26, 2018	• Resolved to approve the company's guarantees and endorsements. • Resolved to approve the company applied for financing credit line. • Resolved to amend the "accounting systems."

Time	Key agenda
Nov. 02, 2018	• Resolved to elect the convener and chairman of the audit committee. • Resolved to approve the company's guarantees and endorsements. • Resolved to approve the company applied for financing credit line from the financial institution. • Resolved to approve the company 2019 audit plan proposal. • Resolved to amend the "Procedure for Acquisition or Disposal of Assets." • Resolved to amend the "Internal control system", "Approved authority level polices." • Resolved to approve the company 2019 budget proposal.
Feb. 25, 2019	• Resolved to approve the company's and subsidiaries guarantees and endorsements. • Approved to provide a guarantee for credit limits applied for by subsidiaries. • Resolved to amend the subsidiaries "Procedure for Acquisition or Disposal of Assets." • Resolved to approve the company applied for financing credit line from the financial institution. • Resolved to approve the company's Statement of Internal Control System for the Year 2018. • Resolved to approve the company's 2018 Business Report and Financial Statements. • Resolved to approve the distribution of 2018 profit. • Resolved to amend the "Procedure for Acquisition or Disposal of Assets." • Resolved to amend the "Procedures for Endorsements and Guarantees." • Resolved to amend the "Articles of Incorporation."
April 01, 2019	• Resolved to approve the evaluation of qualification and independence, and remuneration of the Certified Public Accountants. • Resolved to approve the company's guarantees and endorsements. • Resolved to amend the "Procedures for Endorsements and Guarantees." • Resolved to amend the "Procedures for Loaning of Company Funds."
May 06, 2019	• Resolved to approve the company applied for financing credit line from the financial institution.
Aug. 01, 2019	• Resolved to elect the convener and chairman of the audit committee. • Resolved to approve the company's guarantees and endorsements. • Resolved to approve the company applied for financing credit line from the financial institution.
Nov. 04, 2019	• Resolved to approve the company's guarantees and endorsements. • Resolved to approve the company applied for financing credit line from the financial institution. • Resolved to approve the company 2020 budget proposal. • Resolved to approve the company 2020 audit plan proposal.
Feb. 24 2020	• Resolved to approve the company's guarantees and endorsements. • Approved to provide a guarantee for credit limits applied for by subsidiaries. • Resolved to approve the company applied for financing credit line from the financial institution. • Resolved to approve the company's Statement of Internal Control System for the Year 2019. • Resolved to approve the company's 2018 Business Report and Financial Statements. • Resolved to approve the distribution of 2018 profit. • Resolved to approve the evaluation of qualification and independence of the Certified Public Accountants. • Resolved to amend the "Articles of Incorporation." • Resolved to amend the "Internal control systems - Other operation activities." • Resolved to amend the "Procedures for preparation of financial statements."
May 04, 2020	• Resolved to approve the company's guarantees and endorsements. • Approved to provide a guarantee for credit limits applied for by subsidiaries. • Resolved to approve the company applied for financing credit line from the financial institution.
Aug. 03, 2020	• Resolved to approve the company's guarantees and endorsements. • Approved to provide a guarantee for credit limits applied for by subsidiaries. • Resolved to approve the company applied for financing credit line from the financial institution. • Resolved to approve the remuneration of the Certified Public Accountants. • Resolved to approve the company as of June 30, 2020, the significant amount of receivables more than 3 months of credit is not funds lending by the company.
Nov. 06, 2020	• Resolved to approve the company as of Sep. 30, 2020, the significant amount of receivables more than 3 months of credit is not funds lending by the company. • Resolved to approve the company's guarantees and endorsements. • Resolved to approve the company applied for financing credit line from the financial institution. • Resolved to approve the company 2021 budget proposal. • Resolved to approve the company 2021 audit plan proposal.

Time	Key agenda
	• Resolved to amend the “Audit Committee Charter.” • Resolved to amend the “Code of Ethical Conduct.”
Dec. 10, 2020	• Resolved to approve the company’s equity acquisition in Rayzher Industrial Co., Ltd.
Feb. 22, 2021	• Resolved to approve the company as of Dec 31, 2020, the significant amount of receivables more than 3 months of credit is not funds lending by the company. • Approved to provide a guarantee for credit limits applied for by subsidiaries. • Resolved to approve the company applied for financing credit line from the financial institution. • Resolved to approve the company's Statement of Internal Control System for the Year 2020. • Resolved to approve the company's 2020 Business Report and Financial Statements. • Resolved to approve the company's proposal for distribution of 2020 profit. • Resolved to amend the “Articles of Incorporation.” • Resolved to amend the “Procedure for Acquisition or Disposal of Assets.”
May 05, 2021	• Resolved to approve the remuneration of the Certified Public Accountants and the evaluation of professional and independence. • Resolved to approve the company as of Mar 31, 2021, the significant amount of receivables more than 3 months of credit is not funds lending by the company. • Resolved to approve the company’ s guarantees and endorsements. • Resolved to approve the company applied for financing credit line from the financial institution.
Aug. 02, 2021	• Resolved to approve the consolidated quarterly financial statements of the Company for the second quarter of 2021. • Resolved to approve the company as of June 30, 2021, the significant amount of receivables more than 3 months of credit is not funds lending by the company. • Resolved to approve the company’ s guarantees and endorsements. • Approved to provide a guarantee for credit limits applied for by subsidiaries. • Resolved to approve the company applied for financing credit line from the financial institution.
Nov. 02, 2021	• Resolved to approve the consolidated quarterly financial statements of the Company for the third quarter of 2021. • Resolved to approve the company applied for financing credit line from the financial institution. • Resolved to approve the company 2022 budget proposal. • Resolved to approve the company 2022 audit plan proposal. • Resolved to approve the company Internal Audit Implementation Rules.
Feb. 23, 2022	• Resolved to approve the company’ s guarantees and endorsements. • Approved to provide a guarantee for credit limits applied for by subsidiaries. • Resolved to approve the company applied for financing credit line from the financial institution. • Resolved to approve the company's Statement of Internal Control System for the Year 2021. • Resolved to approve the company's 2021 Business Report and Financial Statements. • Resolved to approve the company's proposal for distribution of 2021 profit. • Resolved to amend the “Articles of Incorporation.” • Resolved to amend the “Procedure for Acquisition or Disposal of Assets.”
Feb. 24, 2022	• Resolved to approve the acquisition of securities.
April 12, 2022	• Resolved to approve the company’s guarantees and endorsements. • Resolved to approve the company applied for financing credit line from the financial institution. • Resolved to amend the “Regulations governing the CPA’s performance evaluation.” • Resolved to approve the Certified Public Accountants and the evaluation of professional and independence.
May 03, 2022	• Resolved to approve the company’s guarantees and endorsements. • Resolved to approve the remuneration of the Certified Public Accountants. • Resolved to approve the consolidated quarterly financial statements of the Company for the first quarter of 2022.
Aug. 02, 2022	• Resolved to approve the company’s guarantees and endorsements. • Resolved to approve the Winmax shall apply to the company for short-term financing in order to meet the working capital needs. • Resolved to approve the company applied for financing credit line from the financial institution. • Resolved to approve the consolidated quarterly financial statements of the Company for the second quarter of 2022.

Time	Key agenda
	• Resolved to approve the acquisition of securities.
Oct. 05, 2022	• Resolved to approve the issuance of the 1st domestic unsecured convertible bond.
Nov. 01, 2022	• Resolved to approve the company's guarantees and endorsements. • Resolved to approve the Winmax shall apply to the company for short-term financing in order to meet the working capital needs. • Resolved to approve the company applied for financing credit line from the financial institution. • Resolved to approve the consolidated quarterly financial statements of the Company for the third quarter of 2022. • Resolved to approve the company's proposal for distribution of 2022H1 profit, and 2022H1 Business Report and date for cash dividends distribution. • Resolved to approve the company 2022 budget proposal. • Resolved to approve the company 2022 audit plan proposal. • Resolved to approve the establishment of a subsidiary of the Company • Resolved to amend the "Internal control systems."
Jan. 17, 2023	• Resolved to approve the company's guarantees and endorsements. • Resolved to approve the company applied for financing credit line from the financial institution.
Feb. 21, 2023	• Resolved to approve a guarantee for credit limits applied for by subsidiaries. • Resolved to approve the Company to Apply for Comprehensive Credit Line with Financial Institutions. • Resolved to approve the company's Statement of Internal Control System for the Year 2022. • Resolved to approve the Certified Public Accountants and the evaluation of professional and independence. • Resolved to approve the company's 2022 Business Report and Financial Statements. • Resolved to approve the company's proposal for distribution of 2022 profit. • Resolved to amend the "Internal control systems" • Resolved to amend the Propose Amendment of the Company's "Risk Management Policy". • Resolved to amend the Resolution Passed for the Company's 2023 Risk Assessment. ◦
Mar. 14, 2023	• Resolved to approve the company's guarantees and endorsements. • Resolved to approve a guarantee for credit limits applied for by subsidiaries.
May 9, 2023	• Resolved to approve the company's guarantees and endorsements. • Resolved to approve a guarantee for credit limits applied for by subsidiaries. • Resolved to approve the Winmax shall apply to the company for short-term financing in order to meet the working capital needs. • Resolved to approve the Company to Apply for Comprehensive Credit Line with Financial Institutions. • Resolved to approve the remuneration of the Certified Public Accountants. • Resolved to approve the consolidated quarterly financial statements of the Company for the first quarter of 2023.
Aug. 07, 2023	• Resolved to approve the company's guarantees and endorsements. • Resolved to approve the subsidiary's guarantees and endorsements." • Resolved to approve the company applied for financing credit line from the financial institution. • Resolved to approve the consolidated quarterly financial statements of the Company for the second quarter of 2023. • Resolved to approve the directors from non-competition restrictions.
Aug. 29, 2023	• Resolved to approve The Company's Disposal of Shares in its Subsidiary, Rayzher. • Resolved to approve The Company intends to waive its subscription to the second cash capital increase of its subsidiary, Rayzher for the year 2023. • Resolved to approve The Company intends to adjust the equity ownership of its subsidiary, Winmax, transferring it to Suzhou Winmax. • Resolved to approve The Company is considering the disposal of its subsidiary, Novatech Engineering & Construction Pte., Ltd.
Nov. 06, 2023	• Resolved to approve the company's guarantees and endorsements. • Resolved to approve the subsidiary's guarantees and endorsements. • Resolved to approve the company applied for financing credit line from the financial institution.

Time	Key agenda
	• Resolved to approve the consolidated quarterly financial statements of the Company for the third quarter of 2023. • Resolved to approve the company's proposal for distribution of 2023H1 profit, and 2023H1 Business Report and date for cash dividends distribution. • Resolved to approve the company 2023 budget proposal. • Resolved to approve the company 2023 audit plan proposal. • Resolved to amend the "Procedure for Acquisition or Disposal of Assets." • Resolved to Establishment of the "Procedure for the Compilation and Verification of the Sustainability Report".
Dec. 11, 2023	• Resolved to approve the company's guarantees and endorsements. • Suzhou Winmax intends to issue new shares. The Company fully waives subscription and opts for subscription through the stockholding platform and individual shareholders.
Feb. 20, 2024	• Resolved to approve the company's guarantees and endorsements. • Resolved to approve the company applied for financing credit line from the financial institution. • Resolved to approve the company's Statement of Internal Control System for the Year 2023. • Resolved to approve the Non-Assurance Services Pre-approval Policy and assurance services other than audit reports. • Resolved to approve the Certified Public Accountants and the evaluation of professional and independence. • Resolved to approve the company's 2023 Business Report and Financial Statements. • Resolved to approve the company's proposal for distribution of 2023 profit.
May 7, 2024	• Resolved to approve a guarantee for credit limits applied for by subsidiaries. • Resolved to approve the consolidated quarterly financial statements of the Company for the first quarter of 2024. • Resolved to amend the "Procedures for the Preparation and Assurance of Sustainability Reports".
May 21, 2024	• The company explains whether the reduction of its cumulative consolidated shareholding in the important subsidiary, Winmax Technology Corp., to 10% is reasonable in terms of price and what impact it has on the company's shareholders' interests.
Aug. 6, 2024	• Resolved to amend the "Audit Committee Charter". • Resolved to approve the consolidated quarterly financial statements of the Company for the second quarter of 2024. • Resolved to approve the company applied for financing credit line from the financial institution. • Resolved to approve the directors from non-competition restrictions.
Nov. 05, 2024	• Resolved to approve the subsidiary Suzhou Winmax's plan to construct a headquarters building with a total investment amount not exceeding RMB 320 million (including tax). • Resolved to approve the company applied for financing credit line from the financial institution. • Resolved to approve the consolidated quarterly financial statements of the Company for the third quarter of 2024. • Resolved to approve the company's Business Report and Profit Distribution Proposal for 2024H1. • Resolved to approve the company 2024 budget proposal. • Resolved to approve the company 2024 audit plan proposal. • Resolved to amend the "Internal control system" and "Internal Audit Implementation Rules" • Resolved to amend the "Subsidiary Management Policy." • Resolved to approve the company's redemption of the 1st domestic unsecured convertible bonds issued in 2022.
Feb. 25, 2025	• Resolved to approve the company's Statement of Internal Control System for the Year 2024. • Resolved to approve the Non-Assurance Services Pre-approval Policy and assurance services other than audit reports. • Resolved to approve the Certified Public Accountants and the evaluation of professional and independence. • Resolved to approve the company's 2024 Business Report and Financial Statements. • Resolved to approve the company's proposal for distribution of 2024 profit. • Resolved to amend the "Articles of Incorporation"
May 6, 2025	• Resolved to approve the consolidated quarterly financial statements of the Company for the first quarter of 2024. • Resolved to approve the company applied for financing credit line from the financial institution.
Aug. 5, 2025	• Resolved to approve the establishment of a subsidiary of the Company • Resolved to approve the consolidated quarterly financial statements of the Company for the

Time	Key agenda
	second quarter of 2025. ● Resolved to approve the company applied for financing credit line from the financial institution. ● Resolved to amend and supplement the “Internal control system” and “Internal Audit Implementation Rules”
Nov. 6, 2025	● Resolved to approve the consolidated quarterly financial statements of the Company for the third quarter of 2025. ● Resolved to approve the company's Business Report and Profit Distribution Proposal for 2025 H1. ● Resolved to approve the company 2025 budget proposal. ● Resolved to approve the company 2025 audit plan proposal. ● Resolved to amend the “Procedure for Acquisition or Disposal of Assets.” and “Procedures for Loaning of Company Funds.” ● Resolved to amend the “Internal control system” and “Internal Audit Implementation Rules”