

## Resolution of Audit Committee meeting

Time	Key agenda
Feb. 17, 2017	<ul style="list-style-type: none"> <li>● Resolved to approve of apply financing credit line with guarantee provided from the financial institution for subsidiary company.</li> <li>● Resolved to approve the company 2016 Business Report and Financial Report.</li> <li>● Resolved to approve the company purchased the “Liability Insurance for Directors and Managerial Officers.”</li> <li>● Resolved to approve the company 2016 Statement of Internal Control.</li> <li>● Resolved to approve the company prepared financial statement capacity self-evaluation.</li> <li>● Resolved to approve the company 2016 Earning Distribution Case.</li> <li>● Resolved to approve the evaluation of qualification and independence, and remuneration of the Certified Public Accountants.</li> <li>● Resolved to amend the “Procedure for Acquisition or Disposal of Assets.”</li> </ul>
May. 22, 2017	<ul style="list-style-type: none"> <li>● Resolved to approve the company endorsement and guarantee case.</li> <li>● Resolved to approve of apply financing credit line with guarantee provided from the financial institution for subsidiary company.</li> <li>● Resolved to approve the company Statement of Internal Control.</li> <li>● Resolved to amend the “Subsidiary Management Policy.”</li> <li>● Approved to appointment of chief internal auditor.</li> <li>● 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.</li> <li>● Change of custodian for important company chops and seal.</li> <li>● Resolved to amend the “Personal Data Protection Management Guidelines” and “Self-Evaluation or Peer Evaluation of the Board of Directors.”</li> </ul>
Aug. 04, 2017	<ul style="list-style-type: none"> <li>● Resolved to approve the company applied for financing credit line from financial institution.</li> <li>● Resolved to approve the company engaged in foreign exchange case with Citibank Taiwan.</li> </ul>
Oct. 27, 2017	<ul style="list-style-type: none"> <li>● Resolved to approve the company endorsement and guarantee case.</li> <li>● 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.</li> </ul>
Nov.10, 2017	<ul style="list-style-type: none"> <li>● Resolved to approve of apply financing credit line with guarantee provided from the financial institution for subsidiary company.</li> <li>● Resolved to approve the company 2018 budget proposal.</li> <li>● Resolved to approve the company 2018 audit plan proposal.</li> </ul>
Feb. 22, 2018	<ul style="list-style-type: none"> <li>● Resolved to approve the company’s guarantees and endorsements.</li> <li>● Approved to provide a guarantee for credit limits applied for by subsidiaries.</li> <li>● Resolved to approve the company's purchasing liability insurance for directors and management.</li> <li>● Resolved to approve the company's 2017 Statement of Internal Control.</li> <li>● Resolved to approve the impact that may arise when the company has applied IFRS16."Leasing."</li> <li>● Resolved to approve the company's 2017 business report and financial statements.</li> <li>● Resolved to approve the distribution of 2017 profit.</li> <li>● Approved to appointment of chief internal auditor.</li> <li>● Resolved to approve the evaluation of qualification and independence of the Certified Public Accountants.</li> <li>● Resolved to amend the “Procedure for Acquisition or Disposal of Assets.”</li> </ul>
May 04, 2018	<ul style="list-style-type: none"> <li>● Resolved to approve the company’s guarantees and endorsements.</li> <li>● Resolved to approve the company applied for financing credit line with endorsement guarantee from the financial institution.</li> <li>● Resolved to approve the remuneration of the Certified Public Accountants.</li> </ul>
July 26, 2018	<ul style="list-style-type: none"> <li>● Resolved to approve the company’s guarantees and endorsements.</li> <li>● Resolved to approve the company applied for financing credit line.</li> <li>● Resolved to amend the “accounting systems.”</li> </ul>

Time	Key agenda
Nov. 02, 2018	<ul style="list-style-type: none"> <li>● Resolved to elect the convener and chairman of the audit committee.</li> <li>● Resolved to approve the company's guarantees and endorsements.</li> <li>● Resolved to approve the company applied for financing credit line from the financial institution.</li> <li>● Resolved to approve the company 2019 audit plan proposal.</li> <li>● Resolved to amend the "Procedure for Acquisition or Disposal of Assets."</li> <li>● Resolved to amend the "Internal control system", "Approved authority level polices."</li> <li>● Resolved to approve the company 2019 budget proposal.</li> </ul>
Feb. 25, 2019	<ul style="list-style-type: none"> <li>● Resolved to approve the company's and subsidiaries guarantees and endorsements.</li> <li>● Approved to provide a guarantee for credit limits applied for by subsidiaries.</li> <li>● Resolved to amend the subsidiaries "Procedure for Acquisition or Disposal of Assets."</li> <li>● Resolved to approve the company applied for financing credit line from the financial institution.</li> <li>● Resolved to approve the company's Statement of Internal Control System for the Year 2018.</li> <li>● Resolved to approve the company's 2018 Business Report and Financial Statements.</li> <li>● Resolved to approve the distribution of 2018 profit.</li> <li>● Resolved to amend the "Procedure for Acquisition or Disposal of Assets."</li> <li>● Resolved to amend the "Procedures for Endorsements and Guarantees."</li> <li>● Resolved to amend the "Articles of Incorporation."</li> </ul>
April 01, 2019	<ul style="list-style-type: none"> <li>● Resolved to approve the evaluation of qualification and independence, and remuneration of the Certified Public Accountants.</li> <li>● Resolved to approve the company's guarantees and endorsements.</li> <li>● Resolved to amend the "Procedures for Endorsements and Guarantees."</li> <li>● Resolved to amend the "Procedures for Loaning of Company Funds."</li> </ul>
May 06, 2019	<ul style="list-style-type: none"> <li>● Resolved to approve the company applied for financing credit line from the financial institution.</li> </ul>
Aug. 01, 2019	<ul style="list-style-type: none"> <li>● Resolved to elect the convener and chairman of the audit committee.</li> <li>● Resolved to approve the company's guarantees and endorsements.</li> <li>● Resolved to approve the company applied for financing credit line from the financial institution.</li> </ul>
Nov. 04, 2019	<ul style="list-style-type: none"> <li>● Resolved to approve the company's guarantees and endorsements.</li> <li>● Resolved to approve the company applied for financing credit line from the financial institution.</li> <li>● Resolved to approve the company 2020 budget proposal.</li> <li>● Resolved to approve the company 2020 audit plan proposal.</li> </ul>
Feb. 24 2020	<ul style="list-style-type: none"> <li>● Resolved to approve the company's guarantees and endorsements.</li> <li>● Approved to provide a guarantee for credit limits applied for by subsidiaries.</li> <li>● Resolved to approve the company applied for financing credit line from the financial institution.</li> <li>● Resolved to approve the company's Statement of Internal Control System for the Year 2019.</li> <li>● Resolved to approve the company's 2018 Business Report and Financial Statements.</li> <li>● Resolved to approve the distribution of 2018 profit.</li> <li>● Resolved to approve the evaluation of qualification and independence of the Certified Public Accountants.</li> <li>● Resolved to amend the "Articles of Incorporation."</li> <li>● Resolved to amend the "Internal control systems - Other operation activities."</li> <li>● Resolved to amend the "Procedures for preparation of financial statements."</li> </ul>
May. 04, 2020	<ul style="list-style-type: none"> <li>● Resolved to approve the company's guarantees and endorsements.</li> <li>● Approved to provide a guarantee for credit limits applied for by subsidiaries.</li> <li>● Resolved to approve the company applied for financing credit line from the financial institution.</li> </ul>
Aug. 03, 2020	<ul style="list-style-type: none"> <li>● Resolved to approve the company's guarantees and endorsements.</li> <li>● Approved to provide a guarantee for credit limits applied for by subsidiaries.</li> <li>● Resolved to approve the company applied for financing credit line from the financial institution.</li> <li>● Resolved to approve the remuneration of the Certified Public Accountants.</li> <li>● 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.</li> </ul>
Nov. 06, 2020	<ul style="list-style-type: none"> <li>● 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.</li> <li>● Resolved to approve the company's guarantees and endorsements.</li> <li>● Resolved to approve the company applied for financing credit line from the financial institution.</li> <li>● Resolved to approve the company 2021 budget proposal.</li> <li>● Resolved to approve the company 2021 audit plan proposal.</li> </ul>

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	<ul style="list-style-type: none"> <li>● Resolved to amend the “Audit Committee Charter.”</li> <li>● Resolved to amend the “Code of Ethical Conduct.”</li> </ul>
Dec. 10, 2020	<ul style="list-style-type: none"> <li>● Resolved to approve the company’s equity acquisition in Rayzher Industrial Co., Ltd.</li> </ul>
Feb. 22, 2021	<ul style="list-style-type: none"> <li>● 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.</li> <li>● Approved to provide a guarantee for credit limits applied for by subsidiaries.</li> <li>● Resolved to approve the company applied for financing credit line from the financial institution.</li> <li>● Resolved to approve the company's Statement of Internal Control System for the Year 2020.</li> <li>● Resolved to approve the company's 2020 Business Report and Financial Statements.</li> <li>● Resolved to approve the company's proposal for distribution of 2020 profit.</li> <li>● Resolved to amend the “Articles of Incorporation.”</li> <li>● Resolved to amend the “Procedure for Acquisition or Disposal of Assets.”</li> </ul>
May. 05, 2021	<ul style="list-style-type: none"> <li>● Resolved to approve the remuneration of the Certified Public Accountants and the evaluation of professional and independence.</li> <li>● 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.</li> <li>● Resolved to approve the company’ s guarantees and endorsements.</li> <li>● Resolved to approve the company applied for financing credit line from the financial institution.</li> </ul>
Aug. 02, 2021	<ul style="list-style-type: none"> <li>● Resolved to approve the consolidated quarterly financial statements of the Company for the second quarter of 2021.</li> <li>● 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.</li> <li>● Resolved to approve the company’ s guarantees and endorsements.</li> <li>● Approved to provide a guarantee for credit limits applied for by subsidiaries.</li> <li>● Resolved to approve the company applied for financing credit line from the financial institution.</li> </ul>
Nov. 02, 2021	<ul style="list-style-type: none"> <li>● Resolved to approve the consolidated quarterly financial statements of the Company for the third quarter of 2021.</li> <li>● Resolved to approve the company applied for financing credit line from the financial institution.</li> <li>● Resolved to approve the company 2022 budget proposal.</li> <li>● Resolved to approve the company 2022 audit plan proposal.</li> <li>● Resolved to approve the company Internal Audit Implementation Rules.</li> </ul>
Feb. 23, 2022	<ul style="list-style-type: none"> <li>● Resolved to approve the company’ s guarantees and endorsements.</li> <li>● Approved to provide a guarantee for credit limits applied for by subsidiaries.</li> <li>● Resolved to approve the company applied for financing credit line from the financial institution.</li> <li>● Resolved to approve the company's Statement of Internal Control System for the Year 2021.</li> <li>● Resolved to approve the company's 2021 Business Report and Financial Statements.</li> <li>● Resolved to approve the company's proposal for distribution of 2021 profit.</li> <li>● Resolved to amend the “Articles of Incorporation.”</li> <li>● Resolved to amend the “Procedure for Acquisition or Disposal of Assets.”</li> </ul>
Feb. 24, 2022	<ul style="list-style-type: none"> <li>● Resolved to approve the acquisition of securities.</li> </ul>
April 12, 2022	<ul style="list-style-type: none"> <li>● Resolved to approve the company’s guarantees and endorsements.</li> <li>● Resolved to approve the company applied for financing credit line from the financial institution.</li> <li>● Resolved to amend the “Regulations governing the CPA’s performance evaluation.”</li> <li>● Resolved to approve the Certified Public Accountants and the evaluation of professional and independence.</li> </ul>
May 03, 2022	<ul style="list-style-type: none"> <li>● Resolved to approve the company’s guarantees and endorsements.</li> <li>● Resolved to approve the remuneration of the Certified Public Accountants.</li> <li>● Resolved to approve the consolidated quarterly financial statements of the Company for the first quarter of 2022.</li> </ul>
Aug. 02, 2022	<ul style="list-style-type: none"> <li>● Resolved to approve the company’s guarantees and endorsements.</li> <li>● Resolved to approve the Winmax shall apply to the company for short-term financing in order to meet the working capital needs.</li> <li>● Resolved to approve the company applied for financing credit line from the financial institution.</li> <li>● Resolved to approve the consolidated quarterly financial statements of the Company for the second quarter of 2022.</li> </ul>

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	<ul style="list-style-type: none"> <li>Resolved to approve the acquisition of securities.</li> </ul>
Oct. 05, 2022	<ul style="list-style-type: none"> <li>Resolved to approve the issuance of the 1st domestic unsecured convertible bond.</li> </ul>
Nov. 01, 2022	<ul style="list-style-type: none"> <li>Resolved to approve the company's guarantees and endorsements.</li> <li>Resolved to approve the Winmax shall apply to the company for short-term financing in order to meet the working capital needs.</li> <li>Resolved to approve the company applied for financing credit line from the financial institution.</li> <li>Resolved to approve the consolidated quarterly financial statements of the Company for the third quarter of 2022.</li> <li>Resolved to approve the company's proposal for distribution of 2022H1 profit, and 2022H1 Business Report and date for cash dividends distribution.</li> <li>Resolved to approve the company 2022 budget proposal.</li> <li>Resolved to approve the company 2022 audit plan proposal.</li> <li>Resolved to approve the establishment of a subsidiary of the Company</li> <li>Resolved to amend the "Internal control systems."</li> </ul>
Jan. 17, 2023	<ul style="list-style-type: none"> <li>Resolved to approve the company's guarantees and endorsements.</li> <li>Resolved to approve the company applied for financing credit line from the financial institution.</li> </ul>
Feb. 21, 2023	<ul style="list-style-type: none"> <li>Resolved to approve a guarantee for credit limits applied for by subsidiaries.</li> <li>Resolved to approve the Company to Apply for Comprehensive Credit Line with Financial Institutions.</li> <li>Resolved to approve the company's Statement of Internal Control System for the Year 2022.</li> <li>Resolved to approve the Certified Public Accountants and the evaluation of professional and independence.</li> <li>Resolved to approve the company's 2022 Business Report and Financial Statements.</li> <li>Resolved to approve the company's proposal for distribution of 2022 profit.</li> <li>Resolved to amend the "Internal control systems"</li> <li>Resolved to amend the Propose Amendment of the Company's "Risk Management Policy".</li> <li>Resolved to amend the Resolution Passed for the Company's 2023 Risk Assessment. °</li> </ul>
Mar. 14, 2023	<ul style="list-style-type: none"> <li>Resolved to approve the company's guarantees and endorsements.</li> <li>Resolved to approve a guarantee for credit limits applied for by subsidiaries.</li> </ul>
May. 9, 2023	<ul style="list-style-type: none"> <li>Resolved to approve the company's guarantees and endorsements.</li> <li>Resolved to approve a guarantee for credit limits applied for by subsidiaries.</li> <li>Resolved to approve the Winmax shall apply to the company for short-term financing in order to meet the working capital needs.</li> <li>Resolved to approve the Company to Apply for Comprehensive Credit Line with Financial Institutions.</li> <li>Resolved to approve the remuneration of the Certified Public Accountants.</li> <li>Resolved to approve the consolidated quarterly financial statements of the Company for the first quarter of 2023.</li> </ul>
Aug. 07, 2023	<ul style="list-style-type: none"> <li>Resolved to approve the company's guarantees and endorsements.</li> <li>Resolved to approve the subsidiary's guarantees and endorsements."</li> <li>Resolved to approve the company applied for financing credit line from the financial institution.</li> <li>Resolved to approve the consolidated quarterly financial statements of the Company for the second quarter of 2023.</li> <li>Resolved to approve the directors from non-competition restrictions.</li> </ul>
Aug. 29, 2023	<ul style="list-style-type: none"> <li>Resolved to approve The Company's Disposal of Shares in its Subsidiary, Rayzher.</li> <li>Resolved to approve The Company intends to waive its subscription to the second cash capital increase of its subsidiary, Rayzher for the year 2023.</li> <li>Resolved to approve The Company intends to adjust the equity ownership of its subsidiary, Winmax, transferring it to Suzhou Winmax.</li> <li>Resolved to approve The Company is considering the disposal of its subsidiary, Novatech Engineering &amp; Construction Pte., Ltd.</li> </ul>
Nov. 06, 2023	<ul style="list-style-type: none"> <li>Resolved to approve the company's guarantees and endorsements.</li> <li>Resolved to approve the subsidiary's guarantees and endorsements.</li> <li>Resolved to approve the company applied for financing credit line from the financial institution.</li> </ul>

Time	Key agenda
	<ul style="list-style-type: none"> <li>● Resolved to approve the consolidated quarterly financial statements of the Company for the third quarter of 2023.</li> <li>● Resolved to approve the company's proposal for distribution of 2023H1 profit, and 2023H1 Business Report and date for cash dividends distribution.</li> <li>● Resolved to approve the company 2023 budget proposal.</li> <li>● Resolved to approve the company 2023 audit plan proposal.</li> <li>● Resolved to amend the “Procedure for Acquisition or Disposal of Assets.”</li> <li>● Resolved to Establishment of the Operational Procedures for the Compilation and Verification of the Sustainability Report in the company.</li> </ul>
Dec. 11, 2023	<ul style="list-style-type: none"> <li>● Resolved to approve the company’s guarantees and endorsements.</li> <li>● Suzhou Winmax intends to issue new shares. The Company fully waives subscription and opts for subscription through the stockholding platform and individual shareholders.</li> </ul>