

## Annual operation of the Audit Committee

(1) Items listed in Article 14-5 of the Securities and Exchange Act:

Meeting Date (Session)	Content of Motion	Items Listed in Article 14-5 of the Securities and Exchange Act	Resolution of the Audit Committee and the Company's Response
03/22/2022 16 <sup>th</sup> Meeting of the 3 <sup>rd</sup> Term	<ol style="list-style-type: none"> <li>1. The 2021 internal control statement.</li> <li>2. The draft of 2021 business report and financial statements.</li> <li>3. The engagement of CPAs.</li> <li>4. The amendments to the “The procedures for acquisition or disposal of assets Acquiring”.</li> </ol>	V	All members attended the meeting agreed to pass the motion items and submitted to the Board of Directors in which all attended directors approved without objection.
05/03/2022 17 <sup>th</sup> Meeting of the 3 <sup>rd</sup> Term	<ol style="list-style-type: none"> <li>1. The proposal of 2021 earnings distribution.</li> <li>2. The continuing appointment of the current CPAs and the service fee.</li> <li>3. Review the Company's consolidated financial statements for the Q1 of 2022.</li> <li>4. It is proposed to establish a short-term credit line with financial institutions.</li> <li>5. The amendments to the company policy.</li> </ol>	V	
07/13/2022 1 <sup>st</sup> Meeting of the 4 <sup>th</sup> Term	<ol style="list-style-type: none"> <li>1. The assignment of Mr. Jason K.L. Chang, Mr. Chih-Te Chen and Mr. Pan Howard Wei-Hao as the directors of Chia Hsin Property Management Development Corp.</li> <li>2. The appointment of key personnel including the Finance Officer Accounting Officer, Audit Division Officer and managers of the Company.</li> </ol>	V	
08/10/2022 2 <sup>nd</sup> Meeting of the 4 <sup>th</sup> Term	<ol style="list-style-type: none"> <li>1. Review the Company's consolidated financial statements for the Q2 of 2022.</li> <li>2. The revision of budget for the 2022.</li> </ol>	V	
11/04/2022 3 <sup>rd</sup> Meeting of the 4 <sup>th</sup> Term	<ol style="list-style-type: none"> <li>1. Review the Company's consolidated financial statements for the Q3 of 2022.</li> <li>2. The amendments to the 2022 Audit Plan.</li> </ol>	V	
12/14/2022 4 <sup>th</sup> Meeting of the 4 <sup>th</sup> Term	<ol style="list-style-type: none"> <li>1. The extension of contracts signed with Tong Yang Chia Hsin International Corporation for Management of Keelung</li> </ol>	V	

	<p>Storage and Transport Center and Cement Storage Service at the Port of Taichung.</p> <p>2. The extension of Storage and Transport Agreement with the Company's subsidiary Chia Pei International Corp.</p> <p>3. To sign 2023 annual equipment usage fee agreement with its subsidiary, Chia Pei International Corp.</p> <p>4. The endorsement of the loan taken out from Taishin International Bank Tokyo Branch for the Company's subsidiary CHC Ryukyu Development GK in Japan.</p> <p>5. The endorsement of the loan taken out from CTBC Bank Tokyo Branch for the Company's subsidiary CHC Ryukyu Development GK in Japan.</p> <p>6. The endorsement of the loan taken out from Taishin International Bank Tokyo Branch for the Company's subsidiary CHC Ryukyu COLLECTIVE KK in Japan.</p> <p>7. The endorsement of the loan taken out from CTBC Bank Tokyo Branch and derivative financial product quota of CTBC Bank Dunhua Branch for the Company's subsidiary CHC Ryukyu COLLECTIVE KK in Japan.</p> <p>8. Planned revision of Procedure of Prevention of insider trading.</p> <p>9. The 2023 Budget.</p> <p>10. The 2023 Audit Plan.</p>		
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### **Communications among independent directors, audit division officer and CPAs**

#### **1. Communication with audit division officer**

- (1) The audit division prepared the monthly audit report and follow up reports, and submitted to each independent directors for review and approval. If the independent directors have any questions or instructions after reviewing the audit report, the internal audit manager and the independent directors shall maintain a healthy relationship with one another and communicate with each other as necessary.

(2) Communications between the independent directors and the audit division officer for 2022 were listed as follows:

Meeting Date	Main Communication Item	Discussion Result
01/13/2022 (BOD)	Execution report and communications regarding the audit for October, 2021.	Noted
03/22/2022 (BOD & Audit committee meeting)	1. Execution report and communications regarding the audit for November and December, 2021. 2. The 2021 internal control statement.	1. Noted 2. After discussion, the statement was proposed to the BOD for resolution
05/03/2022 (BOD)	Execution report and communications regarding the audit for January and February, 2022.	Noted
07/13/2022 (BOD)	Execution report and communications regarding the audit for March and April, 2022.	Noted
07/28/2022 (Symposium)	The new independent directors had a discussion with the Finance Officer、Accounting Officer and Audit division officer to understand the implementation of the company's finance, business, internal control, and internal audit.	Well communicated
08/10/2022 (BOD)	Execution report and communications regarding the audit for May, 2022.	Noted.
11/04/2022 (BOD & Audit committee meeting)	1. Execution report and communications regarding the audit for June - August, 2022. 2. The amendments to the 2022 Audit Plan.	1. Noted. 2. After discussion, the statement was proposed to the BOD for resolution.
12/14/2022 (BOD & Audit committee meeting)	1. Execution report and communications regarding the audit for September, 2022. 2. The 2023 Audit Plan.	1. Noted. 2. After discussion, the statement was proposed to the BOD for resolution.

(3) Communications between independent directors and CPAs for 2022 were listed as follows:

Meeting Date	Main Communication Item	Discussion Result
03/22/2022 (Individual symposium)	The independent directors and the CPAs held a discussion to understand the CPA's communication with the Company's management and the audited departments.	Well communicated
03/22/2022 (BOD & Audit committee meeting)	1. The CPAs explained the contents of the 2021 consolidated financial report and explanation of key audit matters and types of audit opinion issued. 2. The CPAs explained and communicated the questions raised by the participants.	Noted and proposed to BOD for resolution
07/28/2022 (Symposium)	The new independent directors had a discussion with the	Well

	CPAs to understand the accountant's audit plan for Enterprise Group, the audit explanation of the major audit matters, the explanation of the major adjustments in the past year, and the internal control suggestions.	communicated
08/10/2022 (BOD & Audit committee meeting)	<ol style="list-style-type: none"> <li>1. The CPAs explained the contents of the review of the consolidated financial report for the second quarter of 2022.</li> <li>2. The CPAs explained and communicated the questions raised by the participants.</li> </ol>	Noted and proposed to BOD for resolution
12/14/2022 (BOD)	<ol style="list-style-type: none"> <li>1. The CPAs evaluated and explained the possible "Key Audit Matters" for the Company's financial report for 2022.</li> <li>2. The CPAs explained and communicated the questions raised by the participants.</li> </ol>	Well communicated