

## 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
03/09/2023 5 <sup>th</sup> Meeting of the 4 <sup>th</sup> Term	<ol style="list-style-type: none"> <li>1.The 2022 internal control statement.</li> <li>2.The draft of 2022 business report and financial statements.</li> <li>3.The continuing appointment of the current CPAs and the service fee.</li> <li>4. Established the Company's pre-approved policy of non-assurance services provided by the certified public accountant.</li> <li>5. Proposal for the restructuring of the Company's organization.</li> <li>6.The amendments to the Internal Control System.</li> </ol>	V	All members attended the meeting agreed to pass the motion and submitted to the Board of Directors in which all attended directors approved without objection.
04/18/2023 6 <sup>th</sup> Meeting of the 4 <sup>th</sup> Term	<ol style="list-style-type: none"> <li>1. Company's distribution of profits for the fiscal year of 2022.</li> <li>2. Issuance of new shares for capital increase from 2022 retained earnings.</li> <li>3. Partial amendments to the company's "Job Authorization Management Regulations" and the Approval Authority Form.</li> </ol>	V	
05/09/2023 7 <sup>th</sup> Meeting of the 4 <sup>th</sup> Term	Review the Company's 2023 first quarter financial report.	V	
08/08/2023 8 <sup>th</sup> Meeting of the 4 <sup>th</sup> Term	<ol style="list-style-type: none"> <li>1. The Service fee about CPA reviewing the 2023 financial report of CHC Ryukyu COLLECTIVE KK quarterly.</li> <li>2. Review the Company's 2023 2nd quarter financial report</li> <li>3. Appointment of independent experts for the acquisition of minority shares of a subsidiary.</li> </ol>	V	

	<ul style="list-style-type: none"> <li>4. Amendments to the 2023 Audit Plan.</li> <li>5. The signing of the second Supplementary Agreement to the Cement Storage Service Agreement signed with Taiwan Cement Corporation.</li> </ul>		
<p>10/05/2023 9<sup>th</sup> Meeting of the 4<sup>th</sup> Term</p>	<p>To agree to the tentative share exchange ratio to facilitate the board of directors to discuss and negotiate with the remaining shareholders of CHPL and Tong Yang Chia Hsin International Corporation on their willingness to exchange shares.</p>	V	
<p>11/08/2023 10<sup>th</sup> Meeting of the 4<sup>th</sup> Term</p>	<ul style="list-style-type: none"> <li>1. Review the Company's consolidated financial Report for the Q3 of 2023.</li> <li>2. Established the Company's Governing Financial and Business Matters Between this Corporation and its Affiliated Enterprises Rules.</li> <li>3. Established the Company's Tax Policy and Management Rules.</li> <li>4. The endorsement of the loan taken out from Taishin International Bank Tokyo Branch for the Company's two subsidiaries CHC Ryukyu COLLECTIVE KK and CHC Ryukyu Development GK in Japan.</li> </ul>	V	
<p>12/15/2023 11<sup>th</sup> Meeting of the 4<sup>th</sup> Term</p>	<ul style="list-style-type: none"> <li>1. 2024 Audit Plan.</li> <li>2. Extension of contracts signed with Tong Yang Chia Hsin International Corporation for Management of Keelung Storage and Transport Center and Cement Storage Service at the Port of Taichung.</li> <li>3. To sign the Equipment Usage Agreement at Cargo Terminal No.1 in Taipei Port with the Company's subsidiary Chia Pei International Corporation for 2024.</li> <li>4. To sign 2024 annual equipment usage fee agreement with the Company's subsidiary Chia Pei International Corp.</li> <li>5. Extension of Storage and Transport</li> </ul>	V	<p>All members attended the meeting agreed to pass the motion and submitted to the Board of Directors in which all attended directors approved</p>

	<p>Agreement with the Company's subsidiary Chia Pei International Corp.</p> <p>6. Approved the amendments to the Risk Management Policy and Procedure.</p> <p>7. The endorsement of the loan taken out from CTBC Bank Tokyo Branch and derivative financial product quota of CTBC Bank Dunbei Branch for the Company's two subsidiaries CHC Ryukyu COLLECTIVE KK and CHC Ryukyu Development GK in Japan.</p> <p>8. 2024 Budget.</p>		
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## Communications among independent directors, audit division officer and CPAs

### 1. Communication with audit division officer

- (1) The audit division has compiled the monthly audit report along with follow-up reports, submitted for review and approval by each independent director. In the event that independent directors have questions or instructions subsequent to their review, the internal audit manager and the independent directors shall conduct positive and effective communication as necessary (2) Communications between the independent directors and the audit division officer for 2023 were listed as follows:

Meeting Date	Main Communication Item	Discussion Result
01/06/2023 (BOD)	Execution report and communications regarding the audit for October, 2022.	Noted.
03/09/2023 (Individual symposium)	Discussion and communication between audit officer and independent directors.	Follow independent directors' advice.
03/09/2023 (BOD & Audit committee meeting)	<ol style="list-style-type: none"> <li>1. Execution report and communications regarding the audit for November and December 2022.</li> <li>2. The 2022 internal control statement.</li> <li>3. The amendments to the Internal Control System.</li> </ol>	<ol style="list-style-type: none"> <li>1. Noted.</li> <li>2. After discussion, the statement was proposed to the BOD for resolution.</li> </ol>
04/18/2023 (BOD & Audit committee meeting)	<ol style="list-style-type: none"> <li>1. Execution report and communications regarding the audit for January, 2023.</li> <li>2. Partial amendment to the company's "Position Authorization Management Measures" and the Approval Authority Form.</li> </ol>	<ol style="list-style-type: none"> <li>1. Noted.</li> <li>2. After discussion, the statement was proposed to the BOD for resolution.</li> </ol>
05/09/2023 (BOD)	Execution report and communications regarding the audit for February, 2023.	Noted.
06/30/2023 (BOD)	Execution report and communications regarding the audit for March and April, 2023.	Noted.

08/08/2023 (BOD & Audit committee meeting)	1. Execution report and communications regarding the audit for May, 2023. 2. Amendments to the 2023 Audit Plan.	1. Noted. 2. After discussion, the statement was proposed to the BOD for resolution.
10/05/2023 (BOD)	Execution report and communications regarding the audit for June and July, 2023.	Noted.
11/08/2023 (BOD)	Execution report and communications regarding the audit for August, 2023.	Noted.
11/21/2023 (Individual symposium)	Conduct business trip to subsidiaries with independent directors.	Learn more about the subsidiary's on-site operations.
12/15/2023 (BOD & Audit committee meeting)	1. Execution report and communications regarding the audit for September, 2023. 2. The 2024 Audit Plan.	1. Noted. 2. After discussion, the statement was proposed to the BOD for resolution.

(3) Communications between independent directors and CPAs for 2023 were listed as follows:

Meeting Date	Main Communication Item	Discussion Result
03/03/2023 (Individual symposium)	1. The independent directors and the CPAs held a discussion to understand the CPA's communication with the Company's management and the audited departments. 2. The CPAs communicated and discussed the content of the management letter issued.	Well communicated.
03/09/2023 (BOD & Audit committee meeting)	1. The CPAs explained the contents of the 2022 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.
08/08/2023 (BOD & Audit committee meeting)	1. The CPAs explained the contents of the review of the consolidated financial report for the second quarter of 2023. 2. The CPAs explained and communicated the questions raised by the participants.	Noted and proposed to BOD for resolution.
12/15/2023 (BOD)	1. The CPAs evaluated and explained the possible "Key Audit Matters" for the Company's financial report for 2023. 2. The CPAs explained and communicated the questions raised by the participants.	Well communicated