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
02/27/2024 12th Meeting of the 4th Term	1. The 2023 internal control statement. 2. The draft of 2023 business report and financial statements. 3. The continuing appointment of the current CPAs and the service fee.	V	All members who attended the meeting agreed to pass the motion and submitted to the Board of Directors in which all attended directors approved without objection.
04/12/2024 13th Meeting of the 4th Term	1. Company’s distribution of profits for the fiscal year of 2023. 2. The amendment in Audit Committee Charter.	V	
05/09/2024 14th Meeting of the 4th Term	1. Review the Company's consolidated financial report for the Q1 of 2024.	V	
08/08/2024 15th Meeting of the 4th Term	1. CHC plans to increase the cash capital of CHC Ryukyu Collective KK on behalf of subsidiary Y J International Corporation, which is 100% owned by CHC, with no more than 3 Billion Japanese Yen. 2. Review the Company's consolidated financial report for the Q2 of 2024.	V	
11/07/2024 16th Meeting of the 4th Term	1. Review the Company's consolidated financial report for the Q3 of 2024. 2. 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. 3. Signing Operation and Leasing Agreement with Port of Keelung, Taiwan International Ports Corporation, Ltd.	V	
12/11/2024	1. To renew the management contract for	V	

17th Meeting of the 4th Term	Keelung Storage and Transportation Center and service contract for cement storage warehousing in Taichung Port with the Company's subsidiary Tong Yang Chia Hsin International Corporation. 2. To sign the business commission contract with the subsidiary Tong Yang Chia Hsin International Corporation. 3. To sign 2025 annual equipment usage fee agreement at Cargo Terminal No.1 in Taipei Port with the Company's subsidiary Chia Pei International Corp. 4. Extension of Storage and Transport Agreement with the Company's subsidiary Chia Pei International Corp. 5. The adjustment for the org. chart and abolish the Company' s Regulations on the Organization of the Supervisory and Management Committee of Subsidiaries. 6. The amendments to the Internal control system & Internal audit implementation rules. 7. Approved 2025 Audit Plan. 8. Amendment to the company's approval authority table of regulations governing duty delegation. 9. 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. 10. Approved 2025 Budget.		

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 2024 were listed as follows:

Meeting Date	Main Communication Item	Discussion Result
01/09/2024 (BOD)	Execution report and communications regarding the audit for October, 2023.	Noted.
02/23/2024 (Individual symposium)	Discussion and communication between audit officer and independent directors.	Follow independent directors' advice.
02/27/2024 (BOD & Audit committee meeting)	1. Execution report and communications regarding the audit for November and December, 2023. 2. The 2023 internal control statement.	1. Noted. 2. After discussion, the statement was proposed to the BOD for resolution.
04/12/2024 (BOD & Audit committee meeting)	1. Execution report and communications regarding the audit for January, 2024. 2. The amendment in Audit Committee Charter.	1. Noted. 2. After discussion, the statement was proposed to the BOD for resolution.
05/09/2024 (BOD)	Execution report and communications regarding the audit for February, 2024.	Noted.
08/08/2024 (BOD)	Execution report and communications regarding the audit for March, April and May, 2024.	1. Noted. 2. After discussion, the statement was proposed to the BOD for resolution.
11/07/2024 (BOD)	Execution report and communications regarding the audit for June, July and August, 2024.	Noted.
12/11/2024 (Audit committee meeting)	1. The amendments to the Internal control system & Internal audit implementation rules. 2. Approved the 2025 Audit Plan. 3. Amendment to the company's approval authority table of regulations governing duty delegation.	1. Noted. 2. After discussion, the statement was proposed to the BOD for resolution.
12/12/2024 (BOD)	1. Execution report and communications regarding the audit for September, 2024. 2. The amendments to the Internal control system & Internal audit implementation rules. 3. Approved the 2025 Audit Plan. 4. Amendment to the company's approval authority table of regulations governing duty delegation.	Noted.

(3) Communications between independent directors and CPAs for 2024 were listed as follows:

Meeting Date	Main Communication Item	Discussion Result
02/23/2024 (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 recommendations for process optimization based on audit findings.	Well communicated.
02/27/2024 (BOD & Audit committee meeting)	1. The CPAs explained the contents of the 2023 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.
08/08/2024 (BOD & Audit committee meeting)	1. The CPAs explained the contents of the review of the consolidated financial report for the 2nd quarter of 2024. 2. The CPAs explained and communicated the questions raised by the participants.	Noted and proposed to BOD for resolution.
12/12/2024 (BOD)	1. The CPAs evaluated and explained the possible "Key Audit Matters" for the Company's financial report for 2024. 2. The CPAs explained and communicated the questions raised by the participants.	Well communicated.