

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
02/25/2025 18 th Meeting of the 4 th Term	<ol style="list-style-type: none"> 1. The 2024 internal control statement. 2. The draft of 2024 business report and financial statements. 3. The continuing appointment of the current CPAs and the service fee. 4. The supplementary agreement to the warehousing service engagement contract with Taiwan Cement Corporation. 5. The agreement with the subsidiary, Tong Yang Chia Hsin International Corporation, regarding the additional installation of shipping equipment and the related collection and payment arrangement. 6. The Signing Operation and Leasing Agreement for the land and cement storage facilities behind Wharf 33 West at Keelung Port with Port of Keelung, Taiwan International Ports Corporation. 	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.
03/27/2025 19 th Meeting of the 4 th Term	<ol style="list-style-type: none"> 1. The amendment to the Company's Articles of Incorporation. 2. Company's distribution of profits for the fiscal year of 2024. 	V	
04/10/2025 20 th Meeting of the 4th Term	<ol style="list-style-type: none"> 1. The share repurchase proposal for transfer to employees. 	V	
05/08/2025 21 st Meeting of the 4 th Term	<ol style="list-style-type: none"> 1. Review the Company's consolidated financial report for the Q1 of 2025. 2. The amendment to the Company's Guidelines for the First Share Repurchase and Transfer to Employees in 2025. 	V	
06/04/2025	<ol style="list-style-type: none"> 1. The appointment of Mr. Jason K. L. Chang, 	V	

1 st Meeting of the 5 th Term	<p>Mr. Pan Howard Wei- Hao and Mr. Chen-Ching Chen as directors of the Company's subsidiary Chia Hsin Property Management & Development Corp.</p> <p>2. The appointments of key personnel, including Finance Officer, Accounting Officer and Internal Audit Officer.</p>		
08/11/2025 2 nd Meeting of the 5 th Term	<p>1. Review the Company's consolidated financial report for the Q2 of 2025.</p> <p>2. The execution of a Rights and Obligations Transfer Agreement under the "Lease and Operation Contract for the Land Behind Berth No. 33 at Keelung Port and Related Cement Storage Facilities," jointly signed with Keelung Port Branch of Taiwan International Ports Corporation and Tong Yang Chia Hsin International Corporation.</p> <p>3. Providing an endorsement and guarantee for the subsidiary, Tong Yang Chia Hsin International Corporation.</p> <p>4. Agreement for the purchase and sale of cement silos and ancillary facilities at Berth No. 33 West, Keelung Port, signed with subsidiary, Tong Yang Chia Hsin International Corporation.</p> <p>5. Supplementary agreement to the warehouse storage entrustment contract at Keelung Port signed with subsidiary Tong Yang Chia Hsin International Corporation.</p>	V	<p>Regarding the 2nd proposal, after discussion by the Audit Committee, it was resolved that the convener of the Audit Committee, Independent Director Pao-Chu Lin, would represent the Audit Committee as the Company's signing representative. The remaining proposals were unanimously approved by all attending committee members and submitted to the BOD, where they were passed without objection by all attending directors.</p>
11/07/2025 3 rd Meeting of the 5 th Term	<p>1. Review the Company's consolidated financial report for the Q3 of 2025.</p> <p>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.</p>	V	<p>All members who attended the meeting agreed to pass the motion and submitted to the Board of Directors in which all attended directors</p>

			approved without objection.
12/11/2025 4 th Meeting of the 5 th Term	<ol style="list-style-type: none"> 1. To renew the storage and warehousing entrustment contracts for Keelung Port and Taichung Port with the Company's subsidiary, Tong Yang Chia Hsin International Corporation. 2. To renew the business commission contract with the Company's subsidiary, Tong Yang Chia Hsin International Corporation. 3. To renew the Equipment Usage Agreement for 2026 at Taipei Port's Bulk & General Cargo Terminal 1 with the Company's subsidiary, Chia Pei International Corporation. 4. To renew the Storage and Transportation Agreement with the Company's subsidiary, Chia Pei International Corporation. 5. The amendment made in approval authority in Job Delegation Management Procedure. 6. Approved the 2026 audit plan of the Company. 7. The endorsement guarantee of a bank loan from CTBC Bank Tokyo Branch to the Company's two subsidiaries in Japan, CHC Ryukyu COLLECTIVE KK and CHC Ryukyu Development GK, as well as derivative financial products facilities with CTBC Dunbei Branch. 8. Approved the 2026 budget. 	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.

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 2025 were listed as follows:

Meeting Date	Main Communication Item	Discussion Result
02/025/2025 (BOD & Audit committee meeting)	1. Execution report and communications regarding the audit for October, November and December, 2024. 2. The 2024 internal control statement.	1. Noted. 2. After discussion, the statement was proposed to the BOD for resolution.
03/27/2025 (Individual symposium)	Discussion and communication between audit officer and independent directors.	Follow independent directors' advice.
03/27/2025 (BOD)	Execution report and communications regarding the audit for January, 2025.	Noted
05/08/2025 (BOD)	Execution report and communications regarding the audit for February, 2025.	Noted.
06/04/2025 (BOD)	Execution report and communications regarding the audit for March, 2025.	Noted.
08/11/2025 (BOD & Audit committee meeting)	Execution report and communications regarding the audit for April and May, 2025.	Noted.
11/07/2025 (BOD & Audit committee meeting)	Execution report and communications regarding the audit for June, July and August, 2025.	Noted.
12/11/2025 (BOD & Audit committee meeting)	1. Execution report and communications regarding the audit for September, 2025. 2. Approved the 2026 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.

(3) Communications between independent directors and CPAs for 2025 were listed as follows:

Meeting Date	Main Communication Item	Discussion Result
02/25/2025 (Individual symposium)	<ol style="list-style-type: none"> 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.
02/25/2025 (BOD & Audit committee meeting)	<ol style="list-style-type: none"> 1. The CPAs explained the contents of the 2024 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.
08/11/2025 (BOD & Audit committee meeting)	<ol style="list-style-type: none"> 1. The CPAs explained the contents of the review of the consolidated financial report for the 2nd quarter of 2025. 2. The CPAs explained and communicated the questions raised by the participants. 	Noted and proposed to BOD for resolution.
12/11/2025 (BOD)	<ol style="list-style-type: none"> 1. The CPAs evaluated and explained the possible "Key Audit Matters" for the Company's financial report for 2025. 2. The CPAs explained and communicated the questions raised by the participants. 	Well communicated.