

Zhen Ding Technology Holding Limited

The Company established the Audit Committee on June 7, 2011, which is composed of all independent directors. To improve the operational efficiency of the functional committees and strengthen its authority, the Company's Board of Directors approved the merger of the Risk Management Committee into the Audit Committee on December 26, 2024. The name was changed to Audit and Risk Committee.

The term of the Committee is from May 30, 2023 to May 29, 2026. The main expertise and experience of the members are as follows:

Title	Name	Professional qualifications and experience
Independent Director (Convener)	Shin-Cheng Yeh	<p>Main expertise: Operation Management, Risk Management, Sustainable Development.</p> <p>Current Position: Professor, the Graduate Institute of Sustainability Management and Environmental Education, National Taiwan Normal University</p> <p>Experience: Minister of State of the Executive Yuan CEO of the National Sustainable Development Committee, Executive Yuan Political Deputy Minister of the Environmental Protection Administration, Executive Yuan Dean of the Graduate Institute of Environmental Education, National Kaohsiung Normal University</p>
Independent Director	Gin-Ing Hu	<p>Main expertise: Operations Management, Finance, Accounting and Auditing, Corporate Governance, Information Technology, Risk Management.</p> <p>Current Position: Chairman, Invista Investment Co., Ltd. Independent Director, Acer Synergy Tech Corp. Independent Director, ADATA Technology Co., Ltd. Independent Director, KINPO Electronics, Inc.</p> <p>Experience: Supervisor, Powerchip Semiconductor Manufacturing Corporation CFO and Spokesperson, Acer Incorporated President and Vice Chairman, Videoland Television Network Chief Executive Officer, Asia Television Limited, Hong Kong Director, CA & CTA Ltd., Hong Kong Accountant qualifications in the United States and Hong Kong</p>
Independent Director	Chun-Chung Chen	<p>Main expertise: Business Management, Corporate Governance, Finance and Accounting, International Market Perspective.</p> <p>Current Position: Associate Professor of International Business, National Taiwan University Independent Director, ATEN International Co., Ltd.</p> <p>Experience: Associate Professor of International Business, Yuan Ze University</p>

Note: Independent Director Chen-Fu Chien resigned from the position of independent director and various functional committees on February 27, 2025.

In 2025, the Audit and Risk Committee held 6 times, and the attendance rate of all members was 100%.

Meeting date	Key Resolutions of the 2025 Audit and Risk Committee meeting and the Company's follow-up implementation
2025.01.15 (9th meeting of the 5th term)	<p>1. Approved the wholly-owned subsidiary, Monterey Park Finance Limited, indirectly invested in the establishment of a subsidiary in Taiwan and in equipment investment projects.</p> <p>Opinions of Independent Directors: None.</p> <p>Resolution result: Approved by all members present at the meeting.</p> <p>The Company's response to the Audit and Risk Committee's opinions: All proposals were presented in the board meeting and passed by all attending directors.</p>
2025.03.11 (10th meeting of the 5th term)	<p>1. Approved the 2024 "Internal Control System Statement".</p> <p>2. Approved the 2024 business report.</p> <p>3. Approved the 2024 consolidated financial statements.</p> <p>4. Approved the 2024 earnings distribution statement and cash dividend distribution proposal.</p> <p>5. Approval of certified accountants and appointment remuneration cases.</p> <p>6. Approved the amendments to the Company's "Procedure for Lending Funds to Other Parties".</p> <p>7. Approved the amendments to the Company's "Procedures for Acquisition and Disposal of Assets," "Policies and Procedures for Financial Derivatives Transactions," and "Procedures for Endorsements and Guarantees".</p> <p>Opinions of Independent Directors: None.</p> <p>Resolution result: Approved by all members present at the meeting.</p> <p>The Company's response to the Audit and Risk Committee's opinions: All proposals were presented in the board meeting and passed by all attending directors.</p>
2025.05.13 (11th meeting of the 5th term)	<p>1. Approved the 1st quarter consolidated financial statements for 2025.</p> <p>2. Approved the limit on the amount of endorsements/guarantee made by the Company to a wholly-owned subsidiary of the Company.</p> <p>Opinions of Independent Directors: None.</p> <p>Resolution result: Approved by all members present at the meeting.</p> <p>The Company's response to the Audit and Risk Committee's opinions: All proposals were presented in the board meeting and passed by all attending directors.</p>
2025.08.12 (12th meeting of the 5th term)	<p>1. Approved the Company's second quarter consolidated financial statements for 2025.</p> <p>2. Approved the Company's issuance of fifth unsecured overseas convertible bonds.</p> <p>3. Approved the Company increases capital in its wholly-owned subsidiary, Zhen Ding Technology Co., Ltd.</p> <p>Opinions of Independent Directors: None.</p> <p>Resolution result: Approved by all members present at the meeting.</p> <p>The Company's response to the Audit and Risk Committee's opinions: All proposals were presented in the board meeting and passed by all attending directors.</p>
2025.11.11 (13th meeting of the 5th term)	<p>1. Approved the Company's 3rd quarter consolidated financial statements for 2025.</p> <p>2. Approved the non-assurance services that accounting firms and their affiliates are allowed to provide to the Company and its subsidiaries upon prior approval.</p> <p>3. Approved the Company's 2026 audit plan.</p> <p>Opinions of Independent Directors: None.</p> <p>Resolution result: Approved by all members present at the meeting.</p> <p>The Company's response to the Audit and Risk Committee's opinions: All proposals were presented in the board meeting and passed by all attending directors.</p>

Meeting date	Key Resolutions of the 2025 Audit and Risk Committee meeting and the Company's follow-up implementation
2025.12.29 (14th meeting of the 5th term)	<ol style="list-style-type: none">1. Approved the amendments of the Company's "Sustainable Information Management Operation Measures".2. Approved the Company's issuance of new restricted employee shares. <p>Opinions of Independent Directors: None.</p> <p>Resolution result: Approved by all members present at the meeting.</p> <p>The Company's response to the Audit and Risk Committee's opinions: All proposals were presented in the board meeting and passed by all attending directors.</p>