

## Zhen Ding Technology Holding Limited

The Company established the Audit Committee on June 7, 2011, which is composed of all independent directors. In order 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<br>(Convener) | Chen-Fu Chien  | <p><b>Main expertise:</b> Operations Management, Smart Manufacturing Technology, Circular Economy.</p> <p><b>Current Position:</b><br/> Chair Professor and Executive Vice President, National Tsing Hua University<br/> Director, Artificial Intelligence for Intelligent Manufacturing Systems Research Center<br/> Independent Director, Airoha Technology Corp.<br/> Independent Director, ASPEED Technology Inc.<br/> Supervisor, Chinese Institute of Industrial Engineers<br/> Chairman, Yuehan Culture and Education Foundation</p> <p><b>Experience:</b><br/> Director, the Ministry of Science and Technology "IC Industry Alliance" program and the "Tsinghua-TSMC Manufacturing Center of Excellence"</p> |
| Independent Director               | Shin-Cheng Yeh | <p><b>Main expertise:</b> Operation Management, Risk Management, Sustainable Development.</p> <p><b>Current Position:</b><br/> Professor, the Graduate Institute of Sustainability Management and Environmental Education, National Taiwan Normal University</p> <p><b>Experience:</b><br/> Minister of State of the Executive Yuan<br/> CEO of the National Sustainable Development Committee, Executive Yuan<br/> Political Deputy Minister of the Environmental Protection Administration, Executive Yuan<br/> Dean of the Graduate Institute of Environmental Education, National Kaohsiung Normal University</p>   |
| Independent Director               | Gin-Ing Hu     | <p><b>Main expertise:</b> Operations Management, Finance and Accounting, Information Technology, Risk Management.</p> <p><b>Current Position:</b><br/> Chairman, Invista Investment Co., Ltd.<br/> Independent Director, Acer Synergy Tech Corp.<br/> Independent Director, Vigor Kobo Company Limited<br/> Independent Director, ADATA Technology Co., Ltd.</p> <p><b>Experience:</b><br/> Supervisor, Powerchip Semiconductor Manufacturing Corporation</p>   |

| Title                | Name            | Professional qualifications and experience  |
|----------------------|-----------------|---|
|                      |                 | CFO and Spokesperson, Acer Incorporated<br>President and Vice Chairman, Videoland Television Network<br>Chief Executive Officer, Asia Television Limited, Hong Kong<br>Director, CA & CTA Ltd., Hong Kong<br>Accountant qualifications in the United States and Hong Kong   |
| Independent Director | Chun-Chung Chen | <b>Main expertise:</b> Business Management, Finance and Accounting, International Market Perspective.<br><b>Current Position:</b><br>Associate Professor of International Business, National Taiwan University<br>Independent Director, ATEN International Co., Ltd.<br><b>Experience:</b><br>Associate Professor of International Business, Yuan Ze University |

**In 2024, the Audit Committee held 5 times, and the attendance rate of all members was 100%.**

| Meeting date                                | Key Resolutions of the 2024 Audit Committee meeting and the Company's follow-up implementation   |
|---|--|
| 2024.03.12<br>(4th meeting of the 5th term) | <ol style="list-style-type: none"> <li>1. Approved the 2023 "Internal Control System Statement".</li> <li>2. Approved the 2023 business report</li> <li>3. Approved the 2023 consolidated financial statements.</li> <li>4. Approved the 2023 earnings distribution statement and cash dividend distribution proposal.</li> <li>5. Approval of certified accountants and appointment remuneration cases.</li> <li>6. Approved the limit on the amount of endorsements/guarantee made by the Company to a wholly-owned subsidiary of the Company.</li> <li>7. Approved the change in accounting officer of the Company.</li> <li>8. Approved the release of the non-competition restriction for directors.</li> </ol> <p><b>Opinions of Independent Directors:</b> None.</p> <p><b>Resolution result:</b> Proposal 8 was approved by the other members present except for the interested parties who recused themselves during the discussion and voting.</p> <p><b>The Company's response to the Audit Committee's opinions:</b><br/> Proposal 4: proposed to the board of directors and approved by all directors present, and revised and approved based on the directors' proposals.<br/> Proposal 8: It was proposed to the board of directors that the interested parties recused themselves during the discussion and voting, and the remaining directors present agreed to pass it.<br/> The rest of the proposals were approved by the board of directors with the consent of all directors present.</p> |
| 2024.05.10<br>(5th meeting of the 5th term) | <ol style="list-style-type: none"> <li>1. Approved the 1st quarter consolidated financial statements for 2024.</li> <li>2. Approved the limit on the amount of endorsements/guarantee made by the Company to a wholly-owned subsidiary of the Company.</li> </ol> <p><b>Opinions of Independent Directors:</b> None.</p> <p><b>Resolution result:</b> Approved by all members of the Audit Committee.</p> <p><b>The Company's response to the Audit Committee's opinions:</b> Presented in the board meeting and approved by all attending directors as proposed.</p>  |

| Meeting date                                | Key Resolutions of the 2024 Audit Committee meeting and the Company's follow-up implementation  |
|---|---|
| 2024.08.13<br>(6th meeting of the 5th term) | 1. Approved the Company's second quarter consolidated financial statements for 2024.<br><b>Opinions of Independent Directors:</b> None.<br><b>Resolution result:</b> Approved by all members of the Audit Committee.<br><b>The Company's response to the Audit Committee's opinions:</b> Presented in the board meeting and approved by all attending directors as proposed.  |
| 2024.11.08<br>(7th meeting of the 5th term) | 1. Approved the Company's 3rd quarter consolidated financial statements for 2024.<br>2. Approved the Company's 2025 audit plan.<br><b>Opinions of Independent Directors:</b> None.<br><b>Resolution result:</b> Approved by all members of the Audit Committee.<br><b>The Company's response to the Audit Committee's opinions:</b> Presented in the board meeting and approved by all attending directors as proposed.   |
| 2024.12.26<br>(8th meeting of the 5th term) | 1. Approved the formula of the Company's "Sustainable Information Management Operation Measures".<br>2. Approved the Company's wholly-owned subsidiary Boardtek Electronics Corporation established STSP branch and equipment investment.<br><b>Opinions of Independent Directors:</b> None.<br><b>Resolution result:</b> Approved by all members of the Audit Committee.<br><b>The Company's response to the Audit Committee's opinions:</b> Presented in the board meeting and approved by all attending directors as proposed. |