

## The Operations of Functional Committees

### ■ Audit Committee

1. The Audit Committee assists the Board in fulfilling its oversight of the quality and integrity of the accounting, auditing, reporting, and financial control practices of the Company.

The Audit Committee is responsible to review the following major matters:

- 1.1 Internal control systems and including related policies and procedures.
  - 1.2 Auditing and accounting policies and procedures.
  - 1.3 Related-party transactions and potential conflicts of interests involving executive officers and directors.
  - 1.4 Material asset or derivatives transactions.
  - 1.5 Material lending funds, endorsements or guarantees.
  - 1.6 Offering or issuance of any equity-type securities.
  - 1.7 Hiring or dismissal of an attesting CPA, or the compensation given thereto.
  - 1.8 Appointment or discharge of financial, accounting, or internal auditing officers.
  - 1.9 Financial reports.
2. There are 3 members of Audit Committee, all of whom are independent directors.
  3. The Audit Committee convened a total of 7 meetings in 2025. The presence and attendance of the Independent Directors is as follows:

The 18th Term: June 7, 2024~June 6, 2027.

Name	Actual attendance	Attendance by proxy	Actual attendance rate (%)
Sean Chao (Convenor)	7	0	100
Rex Yang	7	0	100
Ellen Tsai	7	0	100

4. The highlights for FY 2025 are summarized as follows:
  - 4.1 To review the 2024 business report, financial report, and earnings distribution.
  - 4.2 To review the financial reports for the 1st to 3rd quarters of 2025.
  - 4.3 To review the provision of guarantees of the Company.
  - 4.4 To review the hiring of an attesting CPA for FY 2025.
  - 4.5 To review the budget for FY 2026.
  - 4.6 To review the 2026 audit plan.

5. Operating status of the Compensation Committee in 2025:

Date	Term-Session	Major Resolution	Results
2025/1/17	18-4	Appointment of a certified public accountant to audit the 2025 financial statements.	Approved by All independent directors presented and Submitted to the Board of Directors for Discussion.
2025/2/27	18-5	<ol style="list-style-type: none"> <li>1. 2024 financial reports and business reports.</li> <li>2. The Company's 2024 earnings distribution.</li> <li>3. Short-term banking facilities with the banks.</li> <li>4. Amendment of the "Procedures for Lending Funds to Other Parties" of the Company.</li> <li>5. 2024 Statement of Internal Control System.</li> <li>6. Amendment of the "Internal Audit Standard Operating Procedures" of the Company.</li> </ol>	Approved by All independent directors presented and Submitted to the Board of Directors for Discussion.
2025/4/30	18-6	First quarterly financial report in 2025.	Approved by All independent directors presented and Submitted to the Board of Directors for Discussion.
2025/5/28	18-7	Replacement of the high voltage transformer	Approved by All independent directors presented and Submitted to the Board of Directors for Discussion.
2025/7/31	18-8	<ol style="list-style-type: none"> <li>1. Second quarterly financial report in 2025.</li> <li>2. Capital Increase by Capital surplus of Shen Hua Chemical Industrial Co., Ltd.</li> <li>3. The lease of 1F of Dun Nan Building.</li> </ol>	Approved by All independent directors presented and Submitted to the Board of Directors for Discussion.

Date	Term-Session	Major Resolution	Results
2025/10/30	18-9	<ol style="list-style-type: none"> <li>1. 2025 Enterprise Risk Management Report.</li> <li>2. Third quarterly financial report in 2025.</li> <li>3. Short-term banking facilities with the banks.</li> <li>4. Long-term credit facilities with the banks.</li> </ol>	Approved by All independent directors presented and Submitted to the Board of Directors for Discussion.
2025/11/27	18-10	<ol style="list-style-type: none"> <li>1. 2026 Plan and Budget</li> <li>2. Capital increase of Trimurti Holding Corporation from retained earnings.</li> <li>3. 2026 annual audit plan.</li> </ol>	Approved by All independent directors presented and Submitted to the Board of Directors for Discussion.

## ■ Compensation Committee

1. The key responsibilities of the Compensation Committee are as follows:
  - 1.1 Regularly review the Company's remuneration regulations and propose recommendations for improvement.
  - 1.2 Formulate and regularly review the annual and long-term performance targets for the Company's directors and executives, as well as the remuneration policies, procedures, standards, and packages.
  - 1.3 Regularly evaluate the performance of the Company's directors and executives and set the contents and amount of their individual remunerations accordingly.
2. There are 3 members of the 18th term of Compensation Committee, all of whom are independent directors.
3. The Compensation Committee convened a total of 6 meetings in 2025. The presence and attendance of the Independent Directors is as follows:  
The 18th Term: June 7, 2024~June 6, 2027.

Name	Actual attendance	Attendance by proxy	Actual attendance rate (%)
Rex Yang (Convenor)	6	0	100
Sean Chao	6	0	100
Ellen Tsai	6	0	100

4. Operating status of the Compensation Committee in 2025:

Date	Term-Session	Major Resolution	Results
2025/1/17	18-2	<ol style="list-style-type: none"> <li>1. 2024 employee performance bonus.</li> <li>2. To raise 2025 employee remuneration.</li> <li>3. The 2025 managerial performance plan.</li> </ol>	Approved by All independent directors presented and Submitted to the Board of Directors for Discussion.

2025/2/27	18-3	<ol style="list-style-type: none"> <li>1. Performance evaluation and bonus for the managers.</li> <li>2. Manager's remuneration plan.</li> <li>3. 2024 remuneration for the Company's directors.</li> </ol>	Approved by All independent directors presented and Submitted to the Board of Directors for Discussion.
2025/4/30	18-4	Appointment of an external institution for Board performance evaluation.	Approved by All independent directors presented and Submitted to the Board of Directors for Discussion.
2025/7/31	18-6	Amendment of Subsidiary 2025 Performance Bonus Plan.	Approved by All independent directors presented and Submitted to the Board of Directors for Discussion.
2025/11/27	18-7	Amendment of Subsidiary Performance Bonus Plan	Approved by All independent directors presented and Submitted to the Board of Directors for Discussion.

The independent directors have no objection to the above matters.