

Audit Committee Operations– FY 2025

©Attendance Rate Calculation (A total of 9 meetings held (A))

Title	Name	Meetings Attended 【B】	Proxies	Attendance Rate 【B/A】	Remarks
Convener and Chairperson	Huang Ming-You	4	0	100%	Note
Member	Lin Wen Yuan	4	0	100%	Note
Member	Chen Chun- Chi	9	0	100%	Note
Member	Chou Tsang-Hsien	9	0	100%	Note
Member	WANG LIN-HUI	6	0	100%	Note
Member	CHEN YANG LIN	6	0	100%	Note
Average attendance rate				100%	

Note: The Company conducted a full re-election of directors on May 26, 2025. Following the re-election, Independent Directors Mr. Huang Ming-You and Mr. Lin Wen Yuan retired from office and were succeeded by Ms. WANG LIN-HUI and Mr. Chen Yang-Lin as Independent Directors, who were also appointed by the Board of Directors as members of the Audit Committee. Following the re-election, Mr. Chen Chun-Chi, who had previously served as a member of the Audit Committee, was appointed as the Convener and Chairperson of the Audit Committee for the current term, succeeding Mr. Ming-You Huang, who had previously served as the Convener and Chairperson of the Audit Committee.

©Resolution Status

Audit Committee Meeting Date	Meeting Session	Proposal Content	Audit Committee Resolution Result	Company's Response to the Audit Committee's Opinion
2025/01/15	The 23th meeting of the 1st	Proposal for the Company to provide an endorsement and guarantee of NT\$30,000,000 for its subsidiary TAROKO ENTERTAINMENT CO. LTD.	Upon consultation by the Chair with all attending Audit Committee members, the proposal was unanimously approved without objection. The proposal will be submitted to the Board of Directors for resolution.	The proposal was approved as presented by all attending directors.
		Summary of the Company's 2025 Business Plan and Financial Budget Proposal.	Upon consultation by the Chair with all attending Audit Committee members, the proposal was unanimously approved without objection. The proposal will be submitted to the Board of Directors for resolution.	The proposal was approved as presented by all attending directors.
2025/03/11	The 24th meeting	Proposal for the Company to provide an endorsement and guarantee of	Upon consultation by the Chair with all attending	The proposal was approved as

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	of the 1st	NT\$25,000,000 for its subsidiary LU HSIN Co., Ltd.	Audit Committee members, the proposal was unanimously approved without objection. The proposal will be submitted to the Board of Directors for resolution.	presented by all attending directors.
		Proposal to adjust the Company's equity interest in the capital increase of its U.S. subsidiary, Taroko US Corporation.	Upon consultation by the Chair with all attending Audit Committee members, the proposal was unanimously approved without objection. The proposal will be submitted to the Board of Directors for resolution.	The proposal was approved as presented by all attending directors.
		Proposal to discontinue the private placement of common shares through a cash capital increase previously approved at the 2024 Annual General Shareholders' Meeting.	Upon consultation by the Chair with all attending Audit Committee members, the proposal was unanimously approved without objection. The proposal will be submitted to the Board of Directors for resolution.	The proposal was approved as presented by all attending directors.
		Review of the Company's 2024 financial statements, consolidated financial statements, and business report.	Upon consultation by the Chair with all attending Audit Committee members, the proposal was unanimously approved without objection. The proposal will be submitted to the Board of Directors for resolution.	The proposal was approved as presented by all attending directors.
		Proposal for the appropriation of the Company's loss for fiscal year 2024.	Upon consultation by the Chair with all attending Audit Committee members, the proposal was unanimously approved without objection. The proposal will be submitted to the Board of Directors for resolution.	The proposal was approved as presented by all attending directors.
		Proposal to amend the Company's Articles of Incorporation.	Upon consultation by the Chair with all attending Audit Committee members, the proposal was unanimously approved without objection. The proposal will be submitted to the Board of Directors for resolution.	The proposal was approved as presented by all attending directors.
		Assessment of the independence	Upon consultation by the	The proposal was

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		and competence of the certifying CPA.	Chair with all attending Audit Committee members, the proposal was unanimously approved without objection. The proposal will be submitted to the Board of Directors for resolution.	approved as presented by all attending directors.
		Proposal for the reappointment of the certifying CPA for the Company's 2024 financial statements.	Upon consultation by the Chair with all attending Audit Committee members, the proposal was unanimously approved without objection. The proposal will be submitted to the Board of Directors for resolution.	The proposal was approved as presented by all attending directors.
		Proposal for the Statement on Internal Control System for the year 2024.	Upon consultation by the Chair with all attending Audit Committee members, the proposal was unanimously approved without objection. The proposal will be submitted to the Board of Directors for resolution.	The proposal was approved as presented by all attending directors.
2025/05/26	The 1st meeting of the 2nd	Election of the Chairperson of the Audit Committee.	Upon the recommendation of Independent Director Mr. Chen Yang-Lin to appoint Mr. Chen Chun-Chih as the Chairperson, and with the seconding of the other independent directors, the proposal was unanimously approved without objection.	The proposal was approved as presented by all attending directors.
2025/06/09	The 2nd meeting of the 2nd	Proposal for the Company to provide a loan to its subsidiary, LU HSIN Co., Ltd.	Upon consultation by the Chair with all attending Audit Committee members, the proposal was unanimously approved without objection. The proposal will be submitted to the Board of Directors for resolution.	The proposal was approved as presented by all attending directors.
		Proposal for the Company to acquire the operating assets and liabilities of the hot stone spa business from its wholly owned subsidiary, TAROKO ENTERTAINMENT CO. LTD.	Upon consultation by the Chair with all attending Audit Committee members, the proposal was unanimously approved without objection. The proposal will be	The proposal was approved as presented by all attending directors.

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		<p>Proposal for the Company to invest in the establishment of a subsidiary in Guam.</p>	<p>submitted to the Board of Directors for resolution.</p> <p>Upon consultation by the Chair with all attending Audit Committee members, the proposal was unanimously approved without objection. The proposal will be submitted to the Board of Directors for resolution.</p>	<p>The proposal was approved as presented by all attending directors.</p>
2025/06/19	The 3rd meeting of the 2nd	<p>Proposal for the Company to provide a loan of NT\$15,000,000 to related party YA CHEN Development Co.,Ltd.</p>	<p>Upon consultation by the Chair with all attending Audit Committee members, the proposal was unanimously approved without objection. The proposal will be submitted to the Board of Directors for resolution.</p>	<p>The proposal was approved as presented by all attending directors.</p>
		<p>Discussion and pre-approval of non-assurance services to be provided by the certifying CPA, its firm, and affiliated entities to the Company and its subsidiaries.</p>	<p>Upon consultation by the Chair with all attending Audit Committee members, the proposal was unanimously approved without objection. The proposal will be submitted to the Board of Directors for resolution.</p>	<p>The proposal was approved as presented by all attending directors.</p>
		<p>Proposal for the Company to enter into a terms agreement for the disposal of shopping mall operating rights.</p>	<p>Upon consultation by the Chair with all attending Audit Committee members, the proposal was unanimously approved without objection. The proposal will be submitted to the Board of Directors for resolution.</p>	<p>The proposal was approved as presented by all attending directors.</p>
2025/08/08	The 4th meeting of the 2nd	<p>Review of the Company's Consolidated Financial Statements for the Second Quarter of 2025"</p>	<p>Upon consultation by the Chair with all attending Audit Committee members, the proposal was unanimously approved without objection. The proposal will be submitted to the Board of Directors for resolution.</p>	<p>The proposal was approved as presented by all attending directors.</p>
2025/11/10	The 5th meeting of the 2nd	<p>Proposal for the Company to extend a loan of NT\$10,000,000 to related party AROKO ARCHITECTURE CO., Ltd.</p>	<p>Upon consultation by the Chair with all attending Audit Committee members, the proposal was unanimously approved without objection.</p>	<p>The proposal was approved as presented by all attending directors.</p>

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			The proposal will be submitted to the Board of Directors for resolution.	
		Review of the Company's consolidated financial statements for the third quarter of 2025.	Upon consultation by the Chair with all attending Audit Committee members, the proposal was unanimously approved without objection. The proposal will be submitted to the Board of Directors for resolution.	The proposal was approved as presented by all attending directors.
		Proposed Investment in the Establishment of a Subsidiary	Upon consultation by the Chair with all attending Audit Committee members, the proposal was unanimously approved without objection. The proposal will be submitted to the Board of Directors for resolution.	The proposal was approved as presented by all attending directors.
		2026 Annual Audit Plan	Upon consultation by the Chair with all attending Audit Committee members, the proposal was unanimously approved without objection. The proposal will be submitted to the Board of Directors for resolution.	The proposal was approved as presented by all attending directors.
2025/11/20	The 6th meeting of the 2nd	Proposal for the Company to dispose of the operating assets, rights, and obligations of the Taichung Taroko New Era Shopping Center and Hsinchu Nanya Plaza, and to execute a business transfer agreement with the counterparty.	Upon consultation by the Chair with all attending Audit Committee members, the proposal was unanimously approved without objection. The proposal will be submitted to the Board of Directors for resolution.	The proposal was approved as presented by all attending directors.