

Operation of the Audit Committee:

- (1) The 1st Audit Committee has three members, consisting of three independent directors.
- (2) Term of office of the 1st member: From June 17, 2020 to June 16, 2023, the Audit Committee held three meetings in recent year (2023)(A). The qualifications and attendance of the members are as follows:

Title	Name	Actual attendance (B)	Attendance Rate (%) (B)/(A) (Note)	Remark
Convener	Tian-Dao Liu	3	100.00%	Should attend: 3 times, newly elected, elected on: 06/17/2020
Member	Dai-Huang Kuo	3	100.00%	Should attend: 3 times, newly elected, elected on: 06/17/2020
Member	Hsing-Wen Wang	3	100.00%	Should attend: 3 times, newly elected, elected on: 06/17/2020

Other required disclosure:

- I. In case of one of the following circumstances on the operation of the Audit Committee, the date, session and proposal content of the Board of Directors, the resolution result of the Audit Committee, and the handling of the opinions of the Audit Committee by the Company shall be stated.

(I) Items listed in Article 14-5 of the Securities Exchange Act.

Meeting and date	Proposal	Matters that have not been approved by the Audit Committee but have been agreed by more than two-thirds of all directors	The Company's Response	Resolution
The 17th meeting of the 1st term of Audit Committee (02/23/2023)	1. The resolution approved the Company's proposed participation in Great Tree Pets Co., Ltd. capital increase. 2. The resolution approved to replace the accountant of the company. 3. The resolution approved the independence of the Company's CPA. 4. The resolution approved the proposal of General Policy for Unconvincing Services of Ernst&Young and its Affiliates. 5. The resolution approved the 2022 annual business report and financial statements 6. The resolution approved the Appropriation of Net Income in 2022. 7. The resolution approved the Company's	None	Not applicable	After the Convener consulted all the directors present, the proposal was passed without objection.

	<p>proposal for a new share release through capitalization of earnings.</p> <p>8. The resolution approved the Company's 2022 Statement of Internal Control.</p> <p>9. The resolution approved to amend the Company's Code of Practice on Corporate Governance and the Code of Practice on Sustainable Development.</p> <p>10. The resolution approved to the proposal of formulating the Company's "related party mutual financial business related regulations".</p> <p>11. The resolution approved to amend part of the "Measures for Preventing Insider Trading" of the Company.</p> <p>12. The resolution approved to amend some articles of the company's "procedures for the acquisition or disposal of assets". Approved amending some articles of the company's "procedures for the acquisition or disposal of assets".</p> <p>13. The resolution approved to release the newly elected Director and their representatives from non-competition restriction.</p> <p>14. The resolution approved the private placement of ordinary shares and/or private placement of domestic unsecured convertible corporate bonds.</p>			
The 18th meeting of the 1st term of Audit Committee (04/13/2023)	<p>1. Approved amending some articles of the company's "Regulations Governing the Issuance and Conversion of Private Placement of Unsecured Convertible Corporate Bonds(Tentative)".</p> <p>2. Approved the company intends to invest US \$500,000 to participate in the raising of Yoda Pharmaceuticals Inc.</p>	None	Not applicable	After the Convener consulted all the directors present, the proposal was passed without objection.
The 19th meeting of the 1st term of Audit Committee (05/10/2023)	<p>1. Approved the Company's Q1 2023 Consolidated Financial Statements.</p> <p>2. Approved the company intends to invest NT \$30,000 thousand to participate in the raising and establishment of Enki Biomedical Co., Ltd.(tentative name) as a joint venture in Taiwan.</p>	None	Not applicable	After the Convener consulted all the directors present, the proposal was passed without objection.

(II) Except for the matters mentioned above, other matters that have not been approved by the Audit Committee but have been agreed by more than two-thirds of all directors: none.

II. The implementation status of independent director's avoidance of interested proposals, which shall

state the name of independent director, the content of the proposals, the reasons for the avoidance of interests, and the circumstances of participation in voting: none.

III. The communications between the independent director and the internal audit supervisor and accountant (including major issues, methods and results of communication regarding the company's financial and business status).

(I) The head of accounting and audit of the Company regularly provides the accounting and audit reports of the Company to the independent directors, and reports the latest accounting and audit information through the Audit Committee. If the independent directors have any questions about the internal control, accounting or audit operations of the Company, they can immediately communicate with the head of the relevant unit for a review and improvement.

(II) The audit committee will depending on the actual needs, appoint the Company's certified public accountant to attend the audit committee to report the audit results.

Operation of the Audit Committee:

- (1) The Company's 2023 Annual General Shareholders' meeting re-elects the directors. The 2nd Audit Committee has four members, consisting of four independent directors.
- (2) Term of office of the 2nd member: From May 31, 2023 to May 30, 2026, the Audit Committee held three meetings in recent year (2023)(A). The qualifications and attendance of the members are as follows:

Title	Name	Actual attendance (B)	Attendance Rate (%) (B)/(A) (Note)	Remark
Convener	Tian-Dao Liu	3	100.00%	Should attend: 3 times, re-elected, re-election date: 05/31/2023
Member	Dai-Huang Kuo	3	100.00%	Should attend: 3 times, re-elected, re-election date: 05/31/2023
Member	Hsing-Wen Wang	3	100.00%	Should attend: 3 times, re-elected, re-election date: 05/31/2023
Member	Min-Hsiung Pan	2	66.67%	Should attend: 3 times, newly elected, election date: 05/31/2023

Other required disclosure:

IV. In case of one of the following circumstances on the operation of the Audit Committee, the date, session and proposal content of the Board of Directors, the resolution result of the Audit Committee, and the handling of the opinions of the Audit Committee by the Company shall be stated.

(III) Items listed in Article 14-5 of the Securities Exchange Act.

Meeting and date	Proposal	Matters that have not been approved by the Audit Committee but have been agreed by more than two-thirds of all directors	The Company's Response	Resolution
The 1 st meeting of the 2 nd term of Audit Committee (08/10/2023)	1. The election of new chairman and the convener of the Audit Committee. 2. Approved the Company's Q2 2023 consolidated financial statements. 3. Passed that the company intends to establish a reinvestment in the mainland and establish a company in the mainland area through Greentree Pharmacy Hong Kong Limited in order to expand its business in the mainland. 4. Approved the Company's strategic investment project for diversified business development.	None	Not applicable	After the Convener consulted all the directors present, the proposal was passed without objection.

The 2 nd meeting of the 2 nd term of Audit Committee (11/10/2023)	1. Approved the Company's Q3 2023 Consolidated Financial Statements. 2. Approved the Company's 2024 Annual Audit Plan. 3. Approved the company's " Risk Management Best-Practice Principles".	None	Not applicable	After the Convener consulted all the directors present, the proposal was passed without objection.
The 3 rd meeting of the 2 nd term of Audit Committee (12/14/2023)	1. Approved amending some articles of the company's " Procedures for Loaning of Funds" and "Measures for Preventing Insider Trading". 2. Approved amending some articles of the company's " Procedures for Acquisition and Disposal of Assets " and " Procedures for Providing Endorsements/Guarantees" and "Procedures for Handling Material Inside Information".	None	Not applicable	After the Convener consulted all the directors present, the proposal was passed without objection.

(IV) Except for the matters mentioned above, other matters that have not been approved by the Audit Committee but have been agreed by more than two-thirds of all directors: none.

V. The implementation status of independent director's avoidance of interested proposals, which shall state the name of independent director, the content of the proposals, the reasons for the avoidance of interests, and the circumstances of participation in voting: none.

VI. The communications between the independent director and the internal audit supervisor and accountant (including major issues, methods and results of communication regarding the company's financial and business status).

(III) The head of accounting and audit of the Company regularly provides the accounting and audit reports of the Company to the independent directors, and reports the latest accounting and audit information through the Audit Committee. If the independent directors have any questions about the internal control, accounting or audit operations of the Company, they can immediately communicate with the head of the relevant unit for a review and improvement.

(IV) The audit committee will depending on the actual needs, appoint the Company's certified public accountant to attend the audit committee to report the audit results.