

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 5 meetings in recent year (2025)(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	5	100.00%	Should attend: 5 times, re-elected, re-election date: 05/31/2023
Member	Dai-Huang Kuo	5	100.00%	Should attend: 5 times, re-elected, re-election date: 05/31/2023
Member	Hsing-Wen Wang	5	80.00%	Should attend: 5 times, re-elected, re-election date: 05/31/2023
Member	Min-Hsiung Pan	4	80.00%	Should attend: 5 times, newly elected, election date: 05/31/2023

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 9 th meeting of the 2 nd term of Audit Committee (02/27/2025)	1. The resolution was passed to define the scope of frontline employees as referred to in the Company's "Articles of Incorporation". 2. The resolution approved the amendments to some of the articles in the Company's "Articles of Incorporation." 3. The resolution was passed approved the independence of Certified Public Accountants of the Company and appraisal assessments 4. The resolution was passed to reconfirm	None	Not applicable	After the Convener consulted all the directors present, the proposal was passed without objection.

		<p>the Company's "Non-Assurance Services Pre-Approval Policy"</p> <p>5. The resolution approved the Company's proposed issuance of the third domestic unsecured convertible corporate bond.</p> <p>6. Approved the 2024 annual business report and financial statements.</p> <p>7. Approved the Appropriation of Net Income in 2024.</p> <p>8. Approved the Company's proposal for a new share release through capitalization of earnings.</p> <p>9. Approved the Company's 2024 Statement of Internal Control.</p> <p>10. Approved the Company to release the employee stock option certificate and stock subscription method in 2025.</p> <p>11. The resolution approved to terminate the private placement offering approved by 2024 shareholders' meeting</p> <p>12. The resolution approved the private placement of ordinary shares and/or private placement of domestic unsecured convertible corporate bonds.</p>			
	The 10 th meeting of the 2 nd term of Audit Committee (05/09/2025)	1. Approved the Company's Q1 2025 Consolidated Financial Statements.	None	Not applicable	After the Convener consulted all the directors present, the proposal was passed without objection.
	The 11 th meeting of the 2 nd term of Audit Committee (08/08/2025)	<p>1. Approved the Company's Q2 2025 consolidated financial statements.</p> <p>2. The resolution approved the application for mainland investment quotas.</p>	None	Not applicable	After the Convener consulted all the directors present, the proposal was passed without objection.
	The 12 th meeting of the 2 nd term of Audit Committee (11/10/2025)	<p>1. Approved the Company's Q3 2025 Consolidated Financial Statements.</p> <p>2. Approved amending some articles of the company's "Internal Control System".</p> <p>3. The resolution approved the Company's intention to expand its business in Central China by investing in Greattree Pharmacy Hong Kong</p>	None	Not applicable	After the Convener consulted all the directors present, the proposal was passed without objection.

		Limited and establishing a company in Central China through that overseas company. 4. Approved the Company's 2026 Annual Audit Plan.			
The 13 th meeting of the 2 nd term of Audit Committee (12/12/2025)	1. The resolution approved the proposed construction of a warehouse/factory building for operation on the " Taoyuan Aerotropolis Project Priority Industrial Zone Land Tender-B Base " acquired by the Company through bidding in 2022, to be carried out through open bidding. 2. The resolution was passed to revise the Company’s “Sustainable Development Best Practice Principles” and to formulate a plan to enhance corporate value. 3. The resolution ratifies the equity investment case for the fourth quarter of 2025.	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.