

**Nan Pao Resins Chemical Co., Ltd.**  
**Attendance and Major Resolutions of the Audit Committee in 2024**

Title	Name	Attendance in Person	By proxy	Attendance Rate (%)	Remarks
Convener & Chairman	Yun, Chen	6	0	100	Should attend 6 times
Member	Yung-Cheng, Chiang	5	0	83.33	Should attend 6 times
Member	Jing-Jung, Kuo	6	0	100	Should attend 6 times

Other matters to be specified:

I. Where any of the following circumstances occurs with respect to the operation of the Audit Committee, meeting dates, sessions, contents of resolutions, resolutions adopted by the Audit Committee, and actions taken by the Company in response to the opinion of the Audit Committee shall be noted:

- Items specified in article 14-5 of Securities and Exchange Act: Please see the following charts.
- Other items resolved by the audit committee member with support of two thirds of directors but without approval of the auditing committee: None.

Audit Committee	Contents of Resolutions	Article 14-5 of Securities and Exchange Act	Other Items Not Approved by the Audit Committee but Approved by Two Thirds of All Directors
20240125	The Company's proposal to amend " Procedures for Performance Evaluation of the Board of Directors ".	V	
	The Company's proposal to provide and cancel endorsements or guarantees for subsidiaries.	V	
	Audit Committee Resolution Results (2024.01.25) : Approved by all present members of the Audit Committee.		
	The Company's handling of the opinion of the Audit Committee: The above proposal was approved by all members of the directors in attendance.		
20240314	The Company's proposal of 2023 business report and financial statements.	V	
	The Company's proposal of 2023 earnings distribution plan.	V	
	The Company's proposal of 2023 "Statement on Internal Control System".	V	
	The Company's proposal to increase capital in cash for "Nan Pao Overseas Holdings Ltd."	V	
	The Company's proposal to amend " Procedures for Governing Loaning of Funds and Making of Endorsements ".	V	
20240509	The Company's proposal of consolidated financial statements for the first quarter of 2024.	V	

Board Meeting	Contents of the Case and Follow-up	Article 14-5 of Securities and Exchange Act	Other Items Not Approved by the Audit Committee but Approved by Two Thirds of All Directors
20240509	The Company's proposal of earnings distribution for the first quarter of 2024.	V	
	The Company's proposal to apply for a fund loan of USD 29 million from its subsidiary " Nan Pao Overseas Holdings Ltd.".	V	
	The Company's proposal to amend " Remuneration payment method for directors, functional committees and managers ".	V	
	The Company's proposal to provide endorsements or guarantees for subsidiaries.	V	
	The Company's proposal to provide letter of support for subsidiaries.	V	
	Audit Committee Resolution Results (2024.05.09) : Approved by all present members of the Audit Committee.		
	The Company's handling of the opinion of the Audit Committee: The above proposal was approved by all members of the directors in attendance.		
20240808	Approved the Company's proposal of consolidated financial statements for the second quarter of 2024.	V	
	Approved the Company's proposal of earnings distribution for the second quarter of 2024.	V	
	The Company's proposal to acquire shares of " Yun Teh Industrial Co., Ltd."	V	
	The Company's proposal to increase investment in "Contact BioSolutions Pty Ltd."	V	
	The Company's proposal to increase capital in cash for "Nan Pao Group Holdings Ltd."	V	
	The Company's proposal to purchase shares of "PT. Indo Nan Pao Resins Chemical Co., Ltd."	V	
	The Company's proposal to establish a joint venture with Spark Materials Technology Co., Ltd.	V	
	The Company's proposal to add " Group Tax Policy and Management Guidelines. ".	V	
	The Company's proposal to provide endorsements or guarantees for subsidiaries.	V	
	Audit Committee Resolution Results (2024.08.08) : Approved by all present members of the Audit Committee.		
	The Company's handling of the opinion of the Audit Committee: The above proposal was approved by all members of the directors in attendance.		
20241108	The Company's proposal of consolidated financial statements for the third quarter of 2024.	V	
	The Company's proposal of earnings distribution for the third quarter of 2024.	V	

Board Meeting	Contents of the Case and Follow-up	Article 14-5 of Securities and Exchange Act	Other Items Not Approved by the Audit Committee but Approved by Two Thirds of All Directors
20241108	Approved the Company's proposal to provide letter of support for subsidiaries.	V	
	Audit Committee Resolution Results (2024.11.08) : Approved by all present members of the Audit Committee.		
	The Company's handling of the opinion of the Audit Committee: The above proposal was approved by all members of the directors in attendance.		
20241218	The Company's proposal of 2025 Business Plan.	V	
	The Company's proposal of 2025 internal audit plan.	V	
	The Company's proposal of the list of non-assurance services and the independence assessment.	V	
	The Company's proposal to amend " Rules of Procedure for Board of Directors Meetings ".	V	
	The Company's proposal to amend " Articles of Audit Committee ".	V	
	The Company's proposal to amend " Corporate Governance Code of Practice ".	V	
	The Company's proposal to amend " Procedures for Ethical Management and Guidelines for Conduct ".	V	
	The Company's proposal to amend " Petty Cash Management Guidelines ".	V	
	The Company's proposal to amend " Seal Management and Usage Guidelines ".	V	
	The Company's proposal to amend " Corporate Sustainable Development Best Practice Principles " and the " Articles of Corporate Sustainability Development Promotion Committee ".	V	
	The Company's proposal to add internal control system of " Sustainability Report Preparation and Verification Guidelines " and the " Sustainability Information Management Guidelines ".	V	
	Approved the Company's proposal to provide letter of support for subsidiaries.	V	
	The Company's handling of the opinion of the Audit Committee: The above proposal was approved by the chairman after consultation with all the directors present.		
	Audit Committee Resolution Results (2024.12.18) : Approved by all present members of the Audit Committee.		