

Nan Pao Resins Chemical Co., Ltd.
Attendance and Major Resolutions of the Audit Committee in 2025

Title	Name	Attendance in Person	By proxy	Attendance Rate (%)	Remarks
Convener & Chairman	Yun, Chen	6	1	85.71	Should attend 7 times
Member	Yung-Cheng, Chiang	7	0	100	Should attend 7 times
Member	Jing-Jung, Kuo	7	0	100	Should attend 7 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:

1. Items specified in article 14-5 of Securities and Exchange Act: Please see the following charts

2. 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 Ttems Not Approved by the Audit Committee but Approved by Two Thirds of All Directors
3-10 (20250314)	The Company's proposal of 2024 business report and financial statements.	V	
	The Company's proposal of 2024 earnings distribution plan.	V	
	The Company's proposal of 2024 "Statement on Internal Control System".	V	
	The Company's proposal to increase capital in cash for " Nan Pao Materials Resins India Private Limited."	V	
	the Company's proposal to amend certain provisions of " Articles of Incorporation " and defined the scope of grassroots employees.	V	
	The Company's proposal to provide letter of support for subsidiaries.	V	
	Audit Committee Resolution Results (2025.03.14) : 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.			

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
3-11 (20250506)	The review of the undertakings issued by the Company in connection with its subsidiary's application for listing on an overseas securities market.	V	
	Audit Committee Resolution Results (2025.05.06) : 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.		
3-12 (20250509)	The Company's proposal of consolidated financial statements for the first quarter of 2025.	V	
	The Company's proposal of earnings distribution for the first quarter of 2025.	V	
	The Company's proposal to provide letter of support for subsidiaries.	V	
	Audit Committee Resolution Results (2025.05.09) : 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.		
3-13 (20250808)	The Company's proposal of consolidated financial statements for the second quarter of 2025.	V	
	The Company's proposal of earnings distribution for the second quarter of 2025.	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 (2025.08.08) : 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.		
3-14 (20250828)	The Company's proposed joint venture with Advanced Echem Materials Company Limited and Trusval Technology Co., Ltd.	V	
	Audit Committee Resolution Results (2025.08.28) : 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.		
3-15 (20251110)	The Company's proposal of consolidated financial statements for the third quarter of 2025.	V	
	The Company's proposal of earnings distribution for the third quarter of 2025.	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
3-15 (20251110)	The Company's proposed additional investment for "Nanpao New Materials Technology (Huaian) Co., Ltd."	V	
	Approved the Company's proposal to amend "Sustainable Development Best Practice Principle".	V	
	Approved the Company's proposal to amend "Payroll Cycle".	V	
	Approved the Company's proposal to provide letter of support for subsidiaries.	V	
	Audit Committee Resolution Results (2025.11.10) : 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.		
3-16 (20251218)	The Company's proposal of 2026 Business Plan.	V	
	The Company's proposal of 2026 internal audit plan.	V	
	The changes to the Company's accounting, finance, corporate governance executives, and spokesperson.	V	
	The Company's proposal of the list of non-assurance services and the independence assessment.	V	
	The Company's proposal to amend "Procedures for Ethical Management and Guidelines for Conduct" and to establish the "Integrity Management Code" internal control system.	V	
	The Company's proposal to amend "Risk Management Policies and Procedures".	V	
	The Company's proposal to amend "Sales Cycle".	V	
	The Company's proposal to amend "Articles of Sustainability Development Committee".	V	
	The Company's proposal to add internal control system of "Major Topic Investigation and Management Procedures".	V	
	Approved the Company's proposal to provide letter of support for subsidiaries.	V	
	Audit Committee Resolution Results (2025.12.18) : 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.		