■ Audit Committee

The Company established an Audit Committee that is composed of the entire number of independent directors pursuant to the acts. The Audit Committee shall convene at least once quarterly, and may call a meeting at its discretion whenever necessary.

The Audit Committee is responsible for supervising the fair presentation of the Company's financial statements, the selection and termination of the independent auditor and its independence and performance, the effectiveness of the Company's internal control, the Company's compliance with relevant laws and regulations and the Company's existing or potential risks. The independent directors review the results of internal audit department on a monthly basis, and the chief internal auditor reports to the Audit Committee and directors on major findings in meetings of Audit Committee and meetings of Board of Directors. Furthermore, the Audit Committee individually communicates with chief internal auditor at least once a quarter about major audit findings, and individually communicates with CPA about their auditing and reviewing the Company's consolidated financial statements (including parent company only financial statement annually). The relevant information including material items and results is disclosed on the Company's website "Communication between independent directors and internal audit supervisors and accountant."

■ Members of Audit Committee

Name	Education & Experiences	Current Positions in Jih Lin and Elsewhere
JHENG, EN-CIH	Feng Chia university, Department of Public Finance Manager of Taiwan Bank Sanmin branch Manager of Taiwan Bank Fongshan branch Manager of Taiwan Bank Kaohsiung branch Director of Tang Eng Iron Works Co.,Ltd CEO of Bai Shan Foundation	Director of Holy Light Theological Seminary Director of CHEN NAN IRON WIRE CO.,LTD
WU, JHE-HONG	Doctor of engineering of NCKU Assistant professor of NCKU, Environmental engineering department Associate Professor of NCKU, Environmental engineering department	Professor and the chair of NCKU, Environmental engineering department Director of Cheng Kung Cultural Foundation
WU, LI-JHU	Bachelor degree in law and management, Kaohsiung University Lawyer of GUO AN Law office	Head of GAO MING Law office

■ **Audit Committee operation status:**

Second term Audit Committee meeting is hold Thirteen times (As of 12th August, 2026). The qualifications and attendance of the committee are as follows:

Position	Name	Attendance	Proxy	Attendance (%)
Convener	JHENG, EN-CIH	13	0	100.00%
Member	WU, JHE-HONG	13	0	100.00%
Member	WU, LI-JHU	13	0	100.00%

■ **Decision made by Audit Committee:**

Audit Committee	Proposal	Result	Company comment on the result
First time on the second term of committee 2024.06.21	Elect the convener of the second term of audit committee.	Members elected En-Cih Jheng as the chairperson and convener of this committee	None
Second time on the second term of committee 2024.08.09	1. Consolidated Financial Statements as of the ended of June, 2024. 2. To revise some provisions of the Company's " Personnel Management Regulations ". 3. To revise the Company's "Work Authorization Measure"	All of the members give assent and consent	Propose it in broad of direct meeting and all of the directs attended give assent and consent.
Third time on the second term of committee 2024.11.08	1. Consolidated Financial Statements as the ended of September, 2024. 2. To propose the internal audit plan for 2025. 3. To Establish the Company's "Sustainable Information Management Procedures" 4. To revise some provisions of the Company's " Code of Practice for Corporate Governance " 5. To revise some provisions of the Company's " The regulation for reporting illegal, unethical and dishonest behavior " 6. Amendments to the company's "Internal Control System" and "Internal audit implementation rules".	All of the members give assent and consent	Propose it in broad of direct meeting and all of the directs attended give assent and consent.

Audit Committee	Proposal	Result	Company comment on the result
Fourth time on the second term of committee 2025.01.16	1. The proposal of applying for the annual financing limit renewal with various banks. 2. The proposal of applying for the annual quota renewal of derivative financial products with Taishin Bank. 3. Independence assessment case for certified CPAs. 4. The Company intended to obtain pre-approval from the Audit Committee for the accounting firm and its affiliates to provide non-assurance services to the company and its subsidiaries on 2025.	All of the members give assent and consent	Propose it in broad of direct meeting and all of the directs attended give assent and consent.
Fifth time on the second term of committee 2025.03.12	1. Business report for 2024 and Consolidated and Parent company only financial Statements as the ended of December, 2024. 2. The Company's 2024 Earnings Distribution proposal. 3. The Company's capital reserve allocation proposal. 4. To pass the " Statement of Internal Control System " of the Company. 5. To revise some provisions of the Company's " The Articles of Incorporation ". 6. Amendments to the company's "Internal Control System" and "Internal audit implementation rules".	All of the members give assent and consent	Propose it in broad of direct meeting and all of the directs attended give assent and consent.
Sixth time on the second term of committee 2025.05.07	1. Consolidated Financial Statements from first January to the end of March 2025. 2. To revise the Company's "Work Authorization Measure"	All of the members give assent and consent	Propose it in broad of direct meeting and all of the directs attended give assent and consent.
Seventh time on the second term of committee 2025.06.25	1. The proposal of applying for the loan limit increasing with CHANG HWA Commercial Bank. 2. To revise some provisions of the Company's " Rules of Procedure for Board of Directors Meetings. " 3. To revise the company's " Code of Internal Control System."	All of the members give assent and consent	Propose it in broad of direct meeting and all of the directs attended give assent and consent.
Eighth time on the second term of committee 2025.08.08	1. Consolidated Financial Statements from first January to the end of June 2025.	All of the members give assent and consent	Propose it in broad of direct meeting and all of the directs attended give assent and consent.

Audit Committee	Proposal	Result	Company comment on the result
Ninth time on the second term of committee 2025.11.10	1. Consolidated Financial Statements from first January to the end of September 2025. 2. To propose the internal audit plan for 2026. 3. To revise some provisions of the Company's " Sustainable Development Best Practice Principles."	All of the members give assent and consent	Propose it in broad of direct meeting and all of the directs attended give assent and consent.
Tenth time on the second term of committee 2026.01.23	1. The proposal of applying for the annual financing limit renewal with various banks. 2. The proposal of applying for the annual quota renewal of derivative financial products with Taishin Bank. 3. To revise some provisions of the Company's " The Articles of Incorporation ". 4. Amendments to the company's "Internal Control System" and "Internal audit implementation rules". 5. To revise the Company's "Work Authorization Measure" 6. Independence assessment case for certified CPAs on 2026. 7. The Company intended to obtain pre-approval for the accounting firm and its affiliates to provide non-assurance services to the company and its subsidiaries on 2026.	All of the members give assent and consent	Propose it in broad of direct meeting and all of the directs attended give assent and consent.
Eleventh time on the second term of committee 2026.03.09	1. Business report for 2025 and Consolidated and Parent company only financial Statements as the ended of December, 2025. 2. The Company's 2025 Earnings Distribution proposal. 3. The Company's capital reserve allocation proposal. 4. To pass the " Statement of Internal Control System " of the Company. 5. To revise some provisions of the Company's " The Articles of Incorporation ".	All of the members give assent and consent	Propose it in broad of direct meeting and all of the directs attended give assent and consent.
Twelfth time on the second term of committee 2026.05.11	1. Consolidated Financial Statements from first January to the end of March 2026. 2. The company intended to apply for loan extensions from banks.	All of the members give assent and consent	Propose it in broad of direct meeting and all of the directs attended give assent and consent.

Audit Committee	Proposal	Result	Company comment on the result
Thirteen time on the second term of committee 2026.08.12	1. Consolidated Financial Statements from first January to the end of June 2026. 2. Approved the Company's statement of ESG report for 2025. 3. To revise some provisions of the Company's " Code of Practice for Corporate Governance "	All of the members give assent and consent	Propose it in broad of direct meeting and all of the directs attended give assent and consent.