

(II) Information on the Operation of the Audit Committee

The Company has established an Audit Committee on May 29, 2020 to perform the functions and powers of the supervisor as stipulated in the relevant laws and regulations. The Audit Committee consists of three independent directors (term of office from June 1, 2023 to May 31, 2026).

The Audit Committee met nine times as of the publication date of the annual report in 2025, and the attendance of the Audit Committee members was as follows :

Job title	Name	Number of actual attendance	Number of attendance by proxy	Attendance rate in person (%)	Remarks
Convener	Hung-Chu, Hsu	9	0	100%	
Member	Chuan-Kuo, Yang	9	0	100%	
Member	Tsang-Der, Ni	9	0	100%	

Other issues to be noted:

- I. In case of any of the following circumstances in the operation of the Audit Committee, state the date of the audit committee meeting, the meeting session, the contents of the proposal, the objections, reservations or major recommendations of the independent directors, the resolution of the Audit Committee members and the company's handling of the opinion of the Audit Committee:
- (I) Matters listed in Article 14-5 of the Securities and Exchange Act
- (II) Except for the matters previously mentioned, the other matters that have not been approved by the Audit Committee but approved by more than two-thirds of all directors: None.

Audit Committee Meeting Date/Term	Participants	Proposal Contents	Results of Audit Committee Resolutions and the Board of Directors' Handling of Audit Committee Opinions
2025/01/10 9th meeting of the 2st term	Independent Director Kao-Ming, Tsai · Hsiu-Mei, Yeh Tsang-Der, Ni Certified Public Accountant Li-Wei Liu Governance leader Chen, Li-Hung	Approved entered into a USD/NTD forward contract with Taishin International Commercial Bank. Approved liquidation and dissolution of Firsthill Limited, a subsidiary of URT.	All attending members passed the proposals unanimously.
2025/02/21 10th meeting of the 2st term	Independent Director Kao-Ming, Tsai Hsiu-Mei, Yeh Tsang-Der, Ni Certified Public Accountant Li-Wei Liu Governance leader Chen, Li-Hung	Approved the company's 2024 business report and final accounts Approved the 2024 annual earnings distribution Approved evaluated the competency and independence of the company's certified accountants Approved provided non-assurance services to the company and its subsidiaries through pre-approved certification accountants, their firms and firm-related companies Approved to apply for a credit line from the bank for business needs. Approved 100%-owned subsidiary URT(HK), it borrowed US\$100,000 from the parent company URT for operational needs and extended it for one year. Approved the company's 2024 internal control system statement.	1. Accountant's report annual audit results. 2. Other attending members passed the proposals unanimously.

Audit Committee Meeting Date/Term	Participants	Proposal Contents	Results of Audit Committee Resolutions and the Board of Directors' Handling of Audit Committee Opinions
2025/03/18 11th meeting of the 2st term	Independent Director Kao-Ming, Tsai 、 Hsiu-Mei, Yeh Tsang-Der, Ni Governance leader Chen, Li-Hung	Approved the amendment to the Company's 2024 earnings distribution on February 21, 2025	All attending members passed the proposals unanimously.
2025/05/02 12th meeting of the 2st term	Independent Director Kao-Ming, Tsai 、 Hsiu-Mei, Yeh Tsang-Der, Ni Certified Public Accountant Li-Wei Liu Governance leader Chen, Li-Hung Audit Supervisor: Zhang Wenqi	Approved the Company's consolidated financial report for the first quarter of 2025.	All attending members passed the proposals unanimously.
2025/05/19 13th meeting of the 2st term	Independent Director Kao-Ming, Tsai 、 Hsiu-Mei, Yeh Tsang-Der, Ni Audit Supervisor: Zhang Wenqi Governance leader Chen, Li-Hung	Approved the change of the position of the company's accounting supervisor. Approved to revise the internal control system and internal audit implementation details for the "Payroll Cycle - Payroll Operations".	All attending members passed the proposals unanimously.
2025/08/05 14th meeting of the 2st term	Independent Director Kao-Ming, Tsai 、 Hsiu-Mei, Yeh Tsang-Der, Ni Governance leader Chen, Li-Hung Accounting Supervisor: ko-Ju Lin Audit Supervisor: Zhang Wenqi	Approved the Company's consolidated financial report for the second quarter of 2025. Approved to revise the "Regulations on the Management of Official Seals". Approved to meet business needs, our company has applied for a credit line from Mega International Commercial Bank.	All attending members passed the proposals unanimously.
2025/11/07 15th meeting of the 2st term	Independent Director Kao-Ming, Tsai 、 Hsiu-Mei, Yeh Tsang-Der, Ni Certified Public Accountant Li-Wei Liu Governance leader Chen, Li-Hung Audit Supervisor: Zhang Wenqi	Approved the Company's consolidated financial report for the third quarter of 2024. Approved accounts receivable from related parties, the balance as of September 30, 2025 was US\$833,415.97 converted into NT\$26,378,000, which was a fund loan . Approved to apply for a credit line from the bank due to business needs.. Approved to cooperating with the internal rotation and change of visa accountants at Deloitte & Touche. Approved 100%-owned subsidiary URT(HK), it borrowed US\$100,000 from the parent company URT for operational needs and extended it for one year. Approved the company's 2026 internal control system statement.	1.Accountant's report audit results. 2.Chief internal auditor reported on the internal audit. 3.Other attending members passed the proposals unanimously.
2026/01/30 16th meeting of the 2st term	Independent Director Kao-Ming, Tsai 、 Hsiu-Mei, Yeh Tsang-Der, Ni Accounting Supervisor: ko-Ju Lin Lin Hao-Feng	Approved 2026 Corporate Value Enhancement Plan. Approved Change of position of head of corporate governance and acting spokesperson.	All attending members passed the proposals unanimously.

2026/03/03 17th meeting of the 2st term	Independent Director Kao-Ming, Tsai · Hsiu-Mei, Yeh Tsang-Der, Ni Certified Public Accountant Wu, Lie-Dong Governance leader Yeh, Chien-Wen Accounting Supervisor: ko-Ju Lin Lin Hao-Feng	Approved the company's 2025 business report and final accounts Approved the 2025 annual earnings distribution Approved evaluated the competency and independence of the company's certified accountants Approved the company's 2025 internal control system statement.	1. Accountant's report annual audit results. 2. Other attending members passed the proposals unanimously.
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- II. For the implementation of avoidance of motions by independent directors due to a conflict of interest involved, the name of the independent director, the content of the motion, the reason for withdrawal from the meeting for interest avoidance and the voting results shall be stated: None.
- III. Communication between independent directors and the internal audit director and the accountant (including major matters, methods and results of communication on the company's finance and business conditions):
Independent directors communicate directly and smoothly with internal auditors and CPAs since the Audit Committee was established on May 29, 2020. The chief internal auditor reports on the annual audit plan and its implementation status, as well as the communications with the independent directors to the Audit Committee at the quarterly Audit Committee meetings. In addition, the chief internal auditor provides monthly written reports to each independent director and communicates with them as necessary. CPAs also attend quarterly audit committee meetings to communicate independently and interact with each other regarding the review or audit of financial reports or issues related to financial, tax or internal control matters. The important content of the communication and interaction among the independent directors, financial supervisor, accounting supervisor, chief internal auditor and external auditors in Audit Committee is recorded in Audit Committee meeting minutes, and report it at the 2026 regular shareholders meeting.