

The Audit Committee had 10 meetings (A) in 2022, and the attendance records of the independent directors are listed as follows:

Title	Name	Number of attendance in person (B)	Number of entrusted attendance	Percentage of attendance in person (%) (B/A)	Note
Independent Director	Wu, Ching-Sung	10	-	100.00	
Independent Director	Kuo, Hui-Lan	7	3	70.00	
Independent Director	Lee, Tui-Chih	10	-	100.00	
Independent Director	Tang, Chia-Liang	2	-	100.00	Assumed the office on November 1, 2022

Material Resolutions of the Audit Committee in 2022:

Meeting Date (Term)	Descriptions of the major matters	Resolution of the Audit Committee	The Company's handling of said resolutions
2022.01.25 (first meeting in the first term)	<ol style="list-style-type: none"> <li>Share investment</li> <li>Endorsements and provision of guarantee</li> </ol>	No objection Approved as presented	Not applicable
2022.04.07 (second meeting in the first term)	<ol style="list-style-type: none"> <li>2021 Annual Operating Report and Financial Statements of the Company.</li> <li>Distribution of revenue of the Company in 2021</li> <li>Application for listing on TWSE</li> <li>As part of the application for listing on TWSE, the Company is planning a cash capital increase and issuance of new shares prior to the listing. The Company intends to request that existing shareholders waive their right of first refusal.</li> <li>In order to apply for the IPO of our subsidiary, the Company, and its affiliates may gradually sell their shareholding of TPE ENERGY and WEISHENG, and may not choose to participate in the cash capital increase of the subsidiary.</li> <li>Endorsements and provision of guarantee</li> <li>Assessment of the independency and competency of the CPA</li> <li>The hiring of the CPA and his or her compensation</li> <li>Approval of the self-assessment result of preparing the Financial Statement</li> <li>Approval of 2021 "Internal Control Declaration"</li> <li>Stipulation of the "Corporate Governance Best Practice Principles"</li> <li>Stipulation of the "Sustainable Development Best Practice Principles"</li> <li>Stipulation of the "Rules Governing Financial and Business Matters Between this Corporation and its Affiliates"</li> </ol>	No objection Approved as presented	Not applicable

Meeting Date (Term)	Descriptions of the major matters	Resolution of the Audit Committee	The Company's handling of said resolutions
	<ul style="list-style-type: none"> <li>14. Amendment of "Rules and Procedure of Shareholders' Meeting"</li> <li>15. Amendment of "Regulations Governing the Acquisition and Disposal of Assets"</li> <li>16. Amendment of "Guidelines for Derivatives Trading"</li> <li>17. Amendment of the "Approval Schedule"</li> <li>18. Amendment of the Company's written internal control regime and relevant regulations</li> <li>19. Selling shares</li> </ul>		
2022.06.02 (third meeting in the first term)	<ul style="list-style-type: none"> <li>1. Participation with the Company's subsidiary WEISHENG in the "New Taipei City Biomass Energy Center BOO Project" of the New Taipei City Government</li> <li>2. Selling shares of Taiwan Huanfeng Holdings Co., Ltd. ("Taiwan Huanfeng")</li> <li>3. Invest in the "Energy Storage Plant" project through its subsidiary, YU GUANG ENERGY</li> <li>4. Endorsements and provision of guarantee</li> </ul>	No objection Approved as presented	Not applicable
2022.07.22 (fourth meeting in the first term)	<ul style="list-style-type: none"> <li>1. Invest in the "Energy Storage Plant" project through its subsidiary, Green Forever Ltd. ("Green Forever")</li> <li>2. Major procurement contract</li> <li>3. Endorsements and provision of guarantee</li> </ul>	No objection Approved as presented	Not applicable
2022.08.10 (fifth meeting in the first term)	<ul style="list-style-type: none"> <li>1. Q2 consolidated financial statements in 2022</li> <li>2. Endorsements and provision of guarantee</li> <li>3. Amendment to the internal control regulations and the management regulations</li> <li>4. Stipulating the "Standard Operating Procedure for Handling Director Requests" and the "Operating Procedure for Transactions with Specific Companies, Group Companies, and Related Parties"</li> </ul>	No objection Approved as presented	Not applicable
2022.09.12 (sixth meeting in the first term)	<ul style="list-style-type: none"> <li>1. Endorsements and provision of guarantee</li> <li>2. Amount of funds lent to reinvested companies</li> <li>3. Fund lent to the subsidiaries</li> <li>4. Release the directors (including independent directors) from non-compete obligations</li> <li>5. Amendment to the "Operating Procedures for the Meetings of the Board of Directors"</li> </ul>	No objection Approved as presented	Not applicable
2022.10.18 (seventh meeting in the first term)	<ul style="list-style-type: none"> <li>1. Invest in the "Energy Storage Plant" project through its subsidiary, Storm Power</li> <li>2. Major procurement contract</li> <li>3. Endorsements and provision of guarantee</li> </ul>	No objection Approved as presented	Not applicable
2022.10.28 (eighth meeting in the first term)	<ul style="list-style-type: none"> <li>1. Application to be listed on the Taiwan Innovation Board</li> <li>2. Approved the "Internal Control Declaration" from April 1, 2022 to September 30, 2022</li> </ul>	No objection Approved as presented	Not applicable
2022.11.24 (ninth meeting in the first term)	<ul style="list-style-type: none"> <li>1. Q3 financial statements in 2022</li> </ul>	No objection Approved as presented	Not applicable

Meeting Date (Term)	Descriptions of the major matters	Resolution of the Audit Committee	The Company's handling of said resolutions
2022.12.27 (tenth meeting in the first term)	<ol style="list-style-type: none"> <li>1. Endorsements and provision of guarantee</li> <li>2. Conduct a cash capital increase and issue new shares before the initial listing.</li> <li>3. Amendment to the “Corporate Governance Best Practice Principles”</li> <li>4. Amendment to the “Procedures for Handling Material Inside Information and Prevention of Insider Trading”</li> <li>5. Stipulation of the Company’s risk management policy.</li> <li>6. Sell the shares in TIEN LI</li> <li>7. Major procurement contract</li> </ol>	No objection Approved as presented	Not applicable