

**Cosmo Electronics Corporation**  
**2024 Audit Committee**  
**Excerpts of the motion**

<b>Audit Committee</b>			<b>Other matters involving objections, expressed reservations or major events presented by independent directors</b>	<b>All the Opinions of Audit Committee</b>	<b>Members and the Company's Response to them</b>
<b>Session</b>	<b>Date of Meeting</b>	<b>Contents of Motion</b>			
1013	February 1, 2024	<ul style="list-style-type: none"> <li>The Company issued a guarantee for the credit line of a subsidiary.</li> </ul>	None	Approved by all committee members	Submitted to the 17th meeting of the 11th Board of Directors on February 1, 2024 for review and approved by all directors present.
1014	March 14, 2024	<ul style="list-style-type: none"> <li>Business report and financial report of 2023.</li> <li>The distribution of the surplus of 2023.</li> <li>The Effectiveness of Implementation of Internal Control and the Statement.</li> <li>Amendments to the "Related Operating Standards for Financial Business between Affiliated Enterprises".</li> </ul>	None	Approved by all committee members	Submitted to the 18th meeting of the 11th Board of Directors on March 14, 2024 for review and approved by all directors present.
1015	May 9, 2024	<ul style="list-style-type: none"> <li>Discussion of the independence, appointment and the audit fee of the CPA.</li> <li>Discussion of the 2024 Q1 consolidated financial statements. °</li> <li>Discussion of the remuneration packages for the Company's Head of Accounting and Head of Corporate Governance.</li> <li>The board of directors of our company has announced the decision to make changes to the organizational structure of our subsidiary in Kunshan.</li> </ul>	None	Approved by all committee members	Submitted to the 19th meeting of the 11th Board of Directors on May 9, 2024 for review and approved by all directors present.
2001	August 12, 2024	<ul style="list-style-type: none"> <li>Discussion of the 2024 Q2 consolidated financial statements.</li> <li>The case of the appointment of the principal financial of the Company.</li> <li>Acquisition of machinery and equipment from a related company °</li> </ul>	None	Approved by all committee members	Submitted to the 4th meeting of the 12th Board of Directors on August 12, 2024 for review and approved by all directors present.
2002	November 13, 2024	<ul style="list-style-type: none"> <li>Discussion of the 2024 Q3 consolidated financial statements.</li> <li>The 2025 internal audit schedule.</li> <li>Evaluation of the Effectiveness of the Internal Control System” and Amendments to the ”Implementation Rules for Internal Audit of the Regulations for the Preparation and Reporting of Sustainable Information Practices °</li> </ul>	None	Approved by all committee members	Submitted to the 7th meeting of the 12th Board of Directors on November 13, 2024 for review and approved by all directors present.
2003	December 5, 2024	<ul style="list-style-type: none"> <li>The Company intends to change of CPA.</li> <li>The Company intends to issue the fourth domestic secured convertible bonds.</li> </ul>	None	Approved by all committee members	Submitted to the 8th meeting of the 12th Board of Directors on December 5, 2024 for review and approved by all directors present.