

**Cosmo Electronics Corporation**  
**2025 Audit Committee**  
**Excerpts of the motion**

| Audit Committee |                 |   | Opinions of Independent Directors (Dissenting / Qualified / Major Recommendations) | All the Opinions of Audit Committee | Members and the Company's Response to them   |
|-----------------|-----------------|---|--|-------------------------------------|--|
| Session         | Date of Meeting | Contents of Motion  |  |                                     |  |
| 0204            | 2025.01.16      | 1. Internal audit execution status for Oct.–Nov. 2024.<br>2. Assessment of the independence, appointment, and remuneration of the external auditor.<br>3. Amendment to the “Information Security – Evaluation Items for Effectiveness of Internal Control System.”<br>4. Amendment to the “Investment Cycle – Investment Acquisition Procedures – Internal Control System for Long-Term Equity Investments” and its internal audit implementation guidelines.<br>5. Acquisition of machinery and equipment between affiliated enterprises.<br>6. Proposal for cash capital increase through issuance of common shares.<br>7. Proposal for private placement of common shares. | None   | Approved by all committee members   | Submitted to the 9th meeting of the 12 th Board of Directors on Jan. 16, 2025 for review and approved by all directors present.  |
| 0205            | 2025.02.26      | 1. Amendment to the Articles of Incorporation.<br>2. Amendment to the terms and conditions of the private placement of common shares approved by the Board on Jan. 16, 2025.  | None   | Approved by all committee members   | Submitted to the 10th meeting of the 12 th Board of Directors on Feb. 26, 2025 for review and approved by all directors present. |
| 0206            | 2025.03.05      | Change of the Company's Chief Accounting Officer.   | None   | Approved by all committee members   | Submitted to the 11th meeting of the 12 th Board of Directors on Mar. 5, 2025 for review and approved by all directors present.  |

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| 0207 | 2025.03.14 | <p>1. Internal audit execution status for Dec. 2024–Jan. 2025.</p> <p>2. Proposal for private placement of common shares, pricing, and related matters.</p>   | None | Approved by all committee members | Submitted to the 12th meeting of the 12 th Board of Directors on Mar. 14, 2025 for review and approved by all directors present. |
| 0208 | 2025.03.28 | <p>1. 2024 Business Report and Financial Statements.</p> <p>2. 2024 loss appropriation proposal.</p> <p>3. Amendment to the Articles of Incorporation.</p> <p>4. 2024 Evaluation of the Effectiveness of Internal Control System and Internal Control Statement.</p> <p>5. Amendment to the Procedures for Acquisition or Disposal of Assets.</p>   | None | Approved by all committee members | Submitted to the 13th meeting of the 12 th Board of Directors on Mar. 28, 2025 for review and approved by all directors present. |
| 0209 | 2025.03.21 | <p>1. Loan of funds to subsidiary PT. Cosmo Technology.</p> <p>2. Loan of funds to subsidiary Cosmo Electronics (HK) Company Limited.</p>   | None | Approved by all committee members | Submitted to the 14h meeting of the 12 th Board of Directors on Mar. 21 2025 for review and approved by all directors present.   |
| 0210 | 2025.04.15 | <p>1. Improvement plan for deficiencies in the design and implementation of the internal control system.</p> <p>2. Proposal for the second private placement of common shares, pricing, and related matters.</p>  | None | Approved by all committee members | Submitted to the 15th meeting of the 12 th Board of Directors on Apr.15, 2025 for review and approved by all directors present.  |
| 0211 | 2025.05.08 | <p>1. Loan of funds to subsidiary Cosmo Electronics (HK) Company Limited.</p> <p>2. Establishment of internal control systems and implementation guidelines for subsidiaries (True Glory Investments Limited, Renown Boom Limited, PT CIJAMBE, Cosmo Lighting, Real Bonus Limited, and Guan Zhen Xing).</p> <p>3. Progress report on improvement plans and corrective actions for internal control deficiencies.</p> <p>4. Amendment to the Procedures for Acquisition or Disposal of Assets.</p> | None | Approved by all committee members | Submitted to the 73th meeting of the 12 th Board of Directors on May 8, 2025 for review and approved by all directors present.   |

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| 0212 | 2025.05.14 | <p>1. Report on the implementation status of the 2025 private placement of common shares.</p> <p>2. Internal audit execution status for Feb.–Mar. 2025.</p> <p>3. Progress report on the greenhouse gas inventory and verification schedule of the Cosmo Group for Feb.–Apr. 2025.</p> <p>4. Consolidated financial statements for Q1 2025.</p> <p>5. Change of the signing CPA for the Company's financial report audit by DeChang CPAs &amp; Co.</p> <p>6. Disposal of machinery and equipment by the Company.</p> | None | Approved by all committee members | Submitted to the 18th meeting of the 12 th Board of Directors on May 14, 2025 for review and approved by all directors present.  |
| 0213 | 2025.06.20 | <p>1. Internal audit execution status for Apr.–May 2025.</p> <p>2. Acquisition and disposal of machinery and equipment between affiliated enterprises.</p> <p>3. Adjustment of the operating model of Cosmo (Kunshan).</p>   | None | Approved by all committee members | Submitted to the 19th meeting of the 12 th Board of Directors on Jun. 20, 2025 for review and approved by all directors          |
| 0214 | 2025.07.08 | <p>1. Ratification of the appointment of the Head of Internal Audit.</p> <p>2. Amendment to the internal control system for "Investment Cycle – Investment Acquisition Procedures – Long-Term Equity Investments."</p> <p>3. Change of the Company's Chief Accounting Officer.</p>   | None | Approved by all committee members | Submitted to the 20th meeting of the 12 th Board of Directors on July 8, 2025 for review and approved by all directors present.  |
| 0215 | 2025.08.14 | <p>1. Internal audit execution status for Jun.–Jul. 2025.</p> <p>2. Consolidated financial statements for Q2 2025.</p> <p>3. Acquisition of machinery and equipment between affiliated enterprises.</p> <p>4. Accounts receivable overdue for more than three months beyond normal credit terms and exceeding NT\$10 million as of Q2 2025, proposed to be classified as non-fund-lending in nature.</p>   | None | Approved by all committee members | Submitted to the 21th meeting of the 12 th Board of Directors on Aug. 14, 2025 for review and approved by all directors present. |

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| 0216 | 2025.09.25 | 1. Definition of "Entry-Level Employees" of the Company.<br>2. Amendment to the Company's internal audit and internal control systems.<br>3. Report on the change and remuneration of the Corporate Governance Officer.<br>4. Report on the change and remuneration of the Chief Accounting Officer.<br>5. Provision of guarantee for credit facilities granted to subsidiary Cosmo Electronics (HK) Company Limited.  | None | Approved by all committee members | Submitted to the 23th meeting of the 12 th Board of Directors on Sep. 25, 2025 for review and approved by all directors present. |
| 0217 | 2025.11.12 | 1. Internal audit execution status for Aug.– Sep. 2025.<br>2. 2026 Internal Audit Plan.<br>3. Acquisition of machinery and equipment between affiliated enterprises.<br>4. Accounts receivable overdue for more than three months beyond normal credit terms and exceeding NT\$10 million as of Q3 2025, proposed to be classified as non-fund-lending in nature.<br>5. Consolidated financial statements for Q3 2025. | None | Approved by all committee members | Submitted to the 24th meeting of the 12 th Board of Directors on Nov. 12, 2025 for review and approved by all directors present. |