Cosmo Electronics Corporation

2026 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			
2-19	2026.3.12	1. Revise the Research and Development Cycle Internal Audit and Internal Control System. 2. 2025 Evaluation of the Effectiveness of Internal Control System and Internal Control Statement. 3. 2024 Business Report and Financial Statements. 4. Assess the independence, appointment, and remuneration of the visa accountant. 5. Pre-approved certified public accountants, their firms, 6. Acquisition of machinery and equipment between 7. Accounts receivable overdue for more than three months beyond normal credit terms and exceeding NT$10 million as of Q4 2025, proposed to be classified as non-fund-lending in nature.	None	Approved by all committee members	Submitted to the 26th meeting of the 12 th Board of Directors on March. 12, 2026 for review and approved by all directors present.
2-20	115.3.23	1. Amendment to the Articles of Incorporation. 2. Amendments to certain clauses of the Rules of Procedure for	None	Approved by all committee members	Submitted to the 27th meeting of the 12 th Board of Directors on March. 23,

Cosmo Electronics Corporation

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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			
		Shareholders' Meetings 3. 2025 Profit Distribution Plan			2026 for review and approved by all directors present.
2-21	115.5.13	1. Proposed revisions to the internal audit system for the management of the Audit Committee's deliberations 2. Consolidated financial statements for Q1 2026. 3. Consolidated financial statements for Q1 2026. 4. Accounts receivable overdue for more than three months beyond normal credit terms and exceeding NT$10 million as of Q1 2026, proposed to be classified as non-fund-lending in nature. 5. Proposal for cash capital increase through issuance of common shares 6. Case of the Company's Funds Loan to its Subsidiary Cosmo Electronics (HK) Company Limited 7. Subsidiary JUHENG is handling urban renewal projects and has initiated discussions on signing joint urban renewal construction	None	Approved by all committee members	Submitted to the 28th meeting of the 12 th Board of Directors on May. 15, 2026 for review and approved by all directors present.

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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			
		contracts with landowners			
2-22	115.6.24	1. Case of the Company's Funds Loan to its Subsidiary Cosmo Electronics (HK) Company Limited	None	Approved by all committee members	Submitted to the 29th meeting of the 12 th Board of Directors on June. 24, 2026 for review and approved by all directors present.
2-21	115.8.7	1. Proposed Amendments to the Procurement and Payment Cycle Internal Control System 2. Draft Amendment to the Internal Audit System for Seal Management 3. Amendments to certain provisions of the Code of Corporate Governance Practices 4. Consolidated financial statements for Q2 2026. 5. Guarantee for the credit line of subsidiary Cosmo Electronics (HK) Company Limited 6. Accounts receivable overdue for more than three months beyond normal credit terms and exceeding NT$10 million as of Q2 2026, proposed to be classified as non-fund-lending in nature.	None	Approved by all committee members	Submitted to the 30th meeting of the 12 th Board of Directors on August.7, 2026 for review and approved by all directors present.

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2026 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			
2-22	115.11.12	1. 2027 Internal Audit Plan. 2. Amendments to the internal audit and control systems for the "Payroll Cycle" and "Sales and Collection Cycle" 3. Consolidated financial statements for Q3 2026. 4. Accounts receivable overdue for more than three months beyond normal credit terms and exceeding NT$10 million as of Q3 2026, proposed to be classified as non-fund-lending in nature.	None	Approved by all committee members	Submitted to the 31th meeting of the 12 th Board of Directors on November. 12, 2026 for review and approved by all directors present.