

## Resolutions and Reports of Audit Committee for 2025

### 1. Resolutions of Audit Committee for 2025

Item	Committee session	Date	Major Resolutions
1	The 13th Session of the 3rd Term	Feb. 25, 2025	<ul style="list-style-type: none"><li>(1) 2024 financial statements and business report</li><li>(2) 2024 Earning Distribution Plan</li><li>(3) Amendment of “Articles of Incorporation”</li><li>(4) Plan for Long-term Capital Raising</li><li>(5) Discussion to approve the lifting of non-competition restrictions for current and new directors and independent directors</li><li>(6) 2024 internal control system statement</li><li>(7) Assessment of the independence and suitability of M31's CPA and appointment</li><li>(8) M31 capital reduction for the cancellation of new shares with restricted employee shares in the fourth quarter of 2024</li><li>(9) Appointment of the Financial and Accounting Officer</li></ul>
2	The 14th Session of the 3rd Term	Apr. 14, 2025	<ul style="list-style-type: none"><li>(1) Formulation of M31's "Regulations Regarding the First 2025 Share Repurchase for Employee Transfer"</li><li>(2) M31's First Share Repurchase Plan in 2025</li><li>(3) M31's Proposal for the Issuance of Restricted Employee Shares</li></ul>

Item	Committee session	Date	Major Resolutions
3	The 15th Session of the 3rd Term	May 06, 2025	<ul style="list-style-type: none"> <li>(1) M31 consolidated financial statements for the first quarter of 2025</li> <li>(2) M31 capital reduction for the cancellation of new shares with restricted employee shares in the first quarter of 2025</li> <li>(3) M31's acquisition of monetary funds</li> <li>(4) Change of English name for Mainland China subsidiary</li> <li>(5) M31 plans to engage in derivative financial instrument transactions with correspondent banks for hedging purposes</li> <li>(6) M31 plans to apply for credit lines with correspondent banks</li> </ul>
4	The 16th Session of the 3rd Term	Aug 05, 2025	<ul style="list-style-type: none"> <li>(1) M31 Consolidated Financial Statements for the Second Quarter of 2025</li> <li>(2) M31 Bank Credit Line</li> <li>(3) M31 Derivative Financial Instruments Trading Limit</li> <li>(4) M31 Major R&amp;D Expenditure</li> <li>(5) M31 2025 Budget Amendments</li> </ul>
5	The 17th Session of the 3rd Term	Nov. 04, 2025	<ul style="list-style-type: none"> <li>(1) M31 Consolidated Financial Statements for the Third Quarter of 2025</li> <li>(2) M31 Audit Plan for 2026</li> <li>(3) Amendment of M31 Internal Control Related Regulations</li> </ul>
6	The 18th Session of the 3rd Term	Dec. 19, 2025	<ul style="list-style-type: none"> <li>(1) M31 Budget and Operational Plan for 2026</li> <li>(2) Amendment of M31 "Performance Evaluation Regulations for the Board of and Managerial Officers"</li> <li>(3) M31 Directors Major R&amp;D Expenditure</li> </ul>

## 2. Reports of the Audit Committee for 2025

Item	Committee session	Date	Major Reports
1	The 13th Session of the 3rd Term	Feb. 25, 2025	Matters of communication between the CPA and the Audit Committee.
2	The 14th Session of the 3rd Term	Apr. 14, 2025	NA
3	The 15th Session of the 3rd Term	May 06, 2025	Matters of communication between the CPA and the Audit Committee.
4	The 16th Session of the 3rd Term	Aug 05, 2025	(1) Matters of communication between the CPA and the Audit Committee. (2) Risk Management Report of 2025.
5	The 17th Session of the 3rd Term	Nov. 04, 2025	Matters of communication between the CPA and the Audit Committee.
6	The 18th Session of the 3rd Term	Dec. 19, 2025	NA