



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



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

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