Audit Committees Operation Status

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<tr><td>Composition</td><td>The Committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be the convener, and at least one of whom shall have accounting or financial expertise.
The term of serve shall be 3 years, and may be reelected to further terms. When the number of the independent director members on the Committee falls below that prescribed in the preceding paragraph or in the articles of incorporation due to an independent director's dismissal for any reason, a by-election shall be held at the next shareholders meeting to fill the vacancy. When the independent directors are dismissed en masse, a special shareholders meeting shall be called within 60 days from the date of the occurrence to hold a by election to fill the vacancies.
The members of the 4th Audit Committee:
<table>
<tr><th>Title</th><th>Name</th></tr>
<tr><td>Managing Independent Director (Convener)</td><td>Wu, Yu-Hsueh</td></tr>
<tr><td>Independent Director</td><td>Lee, Shu-Hua</td></tr>
<tr><td>Independent Director</td><td>Huang, Chao-Kuei</td></tr>
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<tr><td>Duties</td><td>The main function of the Audit Committee is to supervise the following matters:
➢ Fair presentation of the financial reports of the Bank.
➢ The hiring (and dismissal), independence, and performance of certificated public accountants of the Bank.
➢ The effective implementation of the internal control system of the Bank.
➢ Compliance with relevant laws and regulations by the Bank.
➢ Management of the existing or potential risks of the Bank.</td></tr>
<tr><td>Operation Method</td><td>The Committee shall convene at least once quarterly, and may call a meeting at its discretion whenever necessary.
In calling a meeting of the Committee, a notice of the reasons for convening the meeting shall be given to each independent director member at least 7 days in advance. In emergency circumstances, however, the meeting may be called on shorter notice.</td></tr>
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	A member of the Committee shall be elected as the convener and meeting chair by and from the entire membership of the Committee. When the convener is on leave or unable to convene a meeting for any reason, the convener shall appoint another independent director member on the Committee as acting convener; if the convener does not make such an appointment, one independent director member of the Committee shall be elected by and from the other independent director members of the Committee to serve as convener. The Committee may request the managers of relevant departments, internal audit officers, certified public accountants, attorneys, or other personnel of the Bank to attend the meeting as nonvoting participants and provide pertinent and necessary information, provided that they shall leave the meeting when discussion or voting takes place.
Key emphasis of the Committee	➢ To assist the Board of Directors in decision making and supervise the proper presentation of financial statements, the selection (dismissal) of CPA and the assessment of their independence and suitability, effective implementation of the Bank's internal control system, compliance with laws and regulations, and operation of the risk control mechanism, etc., and review important content of motion required by the Bank or the competent authority. ➢ Regarding the various reports of the management department and the auditing unit, which involve the effectiveness of the Bank's internal control system, including the control operations of overseas subsidiary banks and major cases that have been reported, put forward specific improvement suggestions, and require the management department to implement. ➢ To review the Bank's secured loans to interested parties under Article 33 of the Banking Act, if the amount of secured loan exceeds the amount required by the central competent authority and if the Bank's Directors have personal conflict of interest in the matter.
Attendance Status	The 4^{th} Audit Committee held 13 meetings in 2025. The attendance rate of all Independent Directors reached 100%. Please refer to the website: http://mops.twse.com.tw/mops/web/t100sb03_1
The Committee's	I. According to the matters listed in Article 14-5 of the Securities and Exchange Act, The Committee's resolutions:

meeting date, terms of meeting, content of motion, and the resolution result	<table><tr><td>Date, terms of the meetings</td><td>Content of motion</td><td>Opposed opinion, qualified opinion or significant recommendation of Independent Directors</td><td>Audit Committee Resolutions, and the Bank's handling of such resolutions</td></tr><tr><td rowspan="2">February 14, 2025 The 21st meeting of the 4th term</td><td>The Bank's 2024 Business Report and Financial Statements.</td><td></td><td>Approved unanimously by the attending Independent Directors, ratified by the Board of Directors, and acknowledged by the Shareholders' Meeting.</td></tr><tr><td>Amendments to the Bank's "Internal Control System for Securities Firms."</td><td></td><td>Approved unanimously by the attending Independent Directors and subsequently ratified by the Board of Directors according to the proposal.</td></tr><tr><td rowspan="2">March 12, 2025 The 22nd meeting of the 4th term</td><td>The Bank's 2024 "Internal Control Statement."</td><td></td><td>Except for the suggested revisions, all other parts were approved as proposed by the attending independent directors; subsequently, the Board of Directors agreed to approve the proposal as presented.</td></tr><tr><td>Amendments to the Bank's "Internal Control System for Securities</td><td></td><td>Approved unanimously by the attending Independent Directors and subsequently ratified by the Board of</td></tr></table>

		Investment Consulting Enterprises."		Directors according to the proposal.
		Amendments to the Bank's "Internal Control System for Securities Firms."		
		Amendments to the Bank's "Internal Control System for Securities Brokerage Firm's Auxiliary Business of Futures Trading."		
		The Bank’s 2024 “Internal Control System Statement for AML / CFT”		
		Authorization for the New York Branch VP & GM to sign the 2024 Compliance Statement to the New York State Department of Financial Services.		

		The appointment and remuneration of the auditor for the financial and tax audit of the Bank for 2025.		
		The Bank's Acquisition of Common Shares of Taipei Financial Center Corp.		Except for the suggested revisions, all other parts were approved as proposed by the attending independent directors; subsequently, the Board of Directors agreed to approve the proposal as presented.
	April 9, 2025 The 23rd meeting of the 4th term	Distribution of the Bank's 2024 earnings.		Approved unanimously by the attending Independent Directors, ratified by the Board of Directors, and acknowledged by the Shareholders' Meeting.
		The Bank's earnings capitalization proposal.		
		Amendments to the Bank's "Internal Control System for Securities Firms."		Approved unanimously by the attending Independent Directors and subsequently ratified by the Board of Directors according to the proposal.
	May 7, 2025 The 24th meeting of	Change of Internal Auditing		Approved unanimously by the attending Independent Directors

	the 4th term	Manager (Head of Internal Auditing Division) of the Bank.		and subsequently ratified by the Board of Directors according to the proposal.
	June 2, 2025 The 25th meeting of the 4th term	Amendments to the Bank's "Internal Control System for Securities Firms."		Approved unanimously by the attending Independent Directors and subsequently ratified by the Board of Directors according to the proposal.
		Amendments to the Bank's "Internal Control System for Securities Brokerage Firm's Auxiliary Business of Futures Trading."		
	July 1, 2025 The 26th meeting of the 4th term	Amendments to the Bank's "Internal Control System for Securities Firms."		Approved unanimously by the attending Independent Directors and subsequently ratified by the Board of Directors according to the proposal.
		Amendments to the Bank's "Internal Control System for Securities Brokerage Firm's Auxiliary Business of Futures		

		Trading."		
	August 12, 2025 The 27th meeting of the 4th term	The Bank's 2025 semi-annual financial statement		Approved unanimously by the attending Independent Directors and subsequently ratified by the Board of Directors according to the proposal.
		Amendments to the Bank's "Internal Control System for Securities Firms."		
	October 2, 2025 The 29th meeting of the 4th term	Application to change the land rights conversion plan for two plots of land in the Changchun Section 1, Zhongshan District, Taipei City (plots 764 and 764-1) and to increase the construction costs.		Approved unanimously by the attending Independent Directors and subsequently ratified by the Board of Directors according to the proposal.
	December 5, 2025 The 31st meeting of the 4th term	Amendments to the Bank's "Internal Control System for OBU."		Approved unanimously by the attending Independent Directors and subsequently ratified by the Board of Directors according to the proposal.
		Amendments to the Bank's "Internal Control System and guidelines		

		for the Implementation of Internal Control and Solicitation Handling System for Insurance Agent Business."		
		The Bank's draft budget for 2026.		
		The Bank's auditing plan for 2026		

II. Other resolutions that have not been passed by the Audit Committee but have been approved by more than two-thirds of all Directors:
None.