

Operation of the Audit Committee

The Audit Committee assists the Board of directors in performing its supervision functions. It is also responsible for tasks defined by the Company Act, Securities and Exchange Act and other relevant regulations. The operation of Audit Committee is based on the Audit Committee Charter. The Audit Committee shall convene at least once quarterly; 5 meetings were held in 2025. It also maintains good communication channels with the Company's internal audit manager and the CPA.

The major annual review matters of Audit Committee were as follows:

- (1) Financial statements.
- (2) Internal control system.
- (3) Material transaction of asset acquisition, intercompany loans, and endorsement and guarantee.
- (4) The audit plan and implementation of the internal audit unit.
- (5) Appointment, remuneration and independence assessment of the CPA.
- (6) Establishing or revising principles and regulations related to corporate governance and corporate social responsibility.

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The number of audit committee meetings held in the most recent fiscal year was: 5 (A) ,

The attendance by the independent directors was as follows :

Title	Name	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (%) 【 B / A 】 (Notes 1 and 2)	Remarks
Independent Director	Wang, Jhing-Fa	5	0	100	-
Independent Director	Shieh, Shun-Pin	5	0	100	-
Independent Director	Hsu, Johntie	5	0	100	
Independent Director	Wang, Jean-Wen	5	0	100	

Other information required to be disclosed:

1.If any of the following circumstances exists, specify the audit committee meeting date, meeting session number, content of the motion(s), the content of any dissenting or qualified opinion or significant recommendation of the independent directors, the outcomes of audit committee resolutions, and the measures taken by the Company based on the opinions of the audit committee:

(1) Any matter under Article 14-5 of the Securities and Exchange Act :

Meeting dates	Contents of motions	The matter under Article 14-5 of the Securities and Exchange Act	The content of any dissenting or qualified opinion or significant recommendation of the independent directors	The outcomes of audit committee resolutions	The measures taken by the Company based on the opinions of the audit committee
2025.03.06 The 3 rd in the 4 th term	1. Ratified change of Accounting Officer .	v	None	Unanimously approved	None
	2. Confirmed FY2024 financial statements and business report.	v	None	Unanimously approved	None
	3. Approved FY2024 deficit compensation and cash dividends.	v	None	Unanimously approved	None
	4. Adopted 2025 business plan and budget.	v	None	Unanimously approved	None
	5. Adopted 2025 business plan and budget.	v	None	Unanimously approved	None
	6. Ratified 2025 external auditors' appointment and independence assessment.	v	None	Unanimously approved	None
	7. Authorized disposal of HIM International Music Inc. shares by subsidiary C-Media Cultural Technology Co., Ltd.	v	None	Unanimously approved	None
	8. Approved revisions to Internal Control Systems for the Company and subsidiaries.	v	None	Unanimously approved	None
2025.05.08 The 4 th in the 4 th term	1. Confirmed 2025 Q1 consolidated financial reports.	v	None	Unanimously approved	None
	2. Adopted amendments to the Articles of Incorporation.	v	None	Unanimously approved	None
	3. Authorized release of non-compete restrictions for directors.	v	None	Unanimously approved	None
	4. Resolved to revoke the 2024 private placement proposal.	v	None	Unanimously approved	None
	5. Adopted amendments to the Company's Internal Control System.	v	None	Unanimously approved	None
	6. Ratified changes of key executives and their job functions.	v	None	Unanimously approved	None
	7. Authorized private placement of common shares in installments.	v	None	Unanimously approved	None
2025.06.27 The 5 th in the 4 th term	1. Authorized the Company's proposed application for comprehensive financing facilities.	v	None	Unanimously approved	None
	2. Authorized the Company's proposed application for credit line facilities.	v	None	Unanimously approved	None
	3. Authorized the proposed application for comprehensive financing facilities by the subsidiary, C-Media Cultural Technology Co., Ltd.	v	None	Unanimously approved	None
	4. Adopted amendments to subsidiary's Internal Control System.	v	None	Unanimously approved	None
2025.08.07	1. Confirmed 2025 Q2 consolidated financial reports.	v	None	Unanimously approved	None

	The 6 th in the 4 th term	2. Authorized contracts involving directors' self-interest.	v	None	Unanimously approved	None
		3. Authorized subsidiary's loan application to Yuanta Bank. °	v	None	Unanimously approved	None
		4. Adopted the proposed amendments to the Internal Control Systems of the Company and its subsidiaries.	v	None	Unanimously approved	None
	2025.11.06 The 7 th in the 4 th term	1. Confirmed the Company's 2025 Q3 consolidated financial reports and financial statements.	v	None	Unanimously approved	None
		2. Authorized the Company's proposed application for a loan facility from Taishin International Bank.	v	None	Unanimously approved	None
		3. Authorized the proposed application for loan facilities from Taiwan Shin Kong Commercial Bank and Taipei Fubon Bank by the subsidiary, C-Media Cultural Technology Co., Ltd.	v	None	Unanimously approved	None
		4. Adopted the 2026 Internal Audit Plan for the Company and its subsidiaries.	v	None	Unanimously approved	None
		5. Adopted the proposed amendments to the Internal Control Systems of the Company and its subsidiaries.	v	None	Unanimously approved	None

(2)In addition to the matters referred to above, any matter that was not approved by the audit committee but was approved by a two-thirds or greater majority resolution of the board of directors : None.

2.Implementation of recusals of independent directors with respect to any motions with which they may have a conflict of interest: specify the independent director's name, the content of the motion, the cause for recusal, and whether and how the independent director voted : None.