



Paiho Shin Holdings Corporation

Audit Committee

The Company's Audit Committee was set up with the overall independent directors on May 7, 2010. The current members of the audit committee are four, with a term of office from June 22, 2022 to June 21, 2025. Its main responsibility is in overseeing the following:

1. Fair presentation of the company's financial statements.
2. The hiring (and dismissal), independence, and performance of certificated public accountants.
3. The effective implementation of the internal control system.
4. Company's compliance with legal and regulatory requirements.
5. Company's existing and potential risks.

The Audit Committee is responsible to review matters including Internal control systems, material asset or derivatives transactions, material lending funds, endorsements or guarantees, offering or issuance of any equity-type securities, potential conflicts of directors' interests, financial reports, hiring or dismissal of a certified public accountant, or their compensation, and the appointment or discharge of a financial, accounting, or internal audit officer , etc.

The Committee meets at least once every quarter. Please consult Paiho Shin's Annual Report for each member's attendance rate.

Introduction of the members :

Title	Name	Education & Career Experience
Convener of Audit Committee	Yung-Fu Wu	<ul style="list-style-type: none"> ● Master Degree in Accounting, National Chengchi University. ● Business Manager, Yuanta Securities ● Deputy Manager, Audit Department, KPMG International Cooperative <p>Current Positions :</p> <ul style="list-style-type: none"> ● Senior manager, Sunspring Metal Co., Ltd. ● Supervisor, Sunspring Industrial Co. Ltd. ● Independent Director & Member of Compensation Committee, Paiho Shih Holdings Corporation. ● Supervisor, Sunspring Metal(Zhuhai) Co.,. Ltd. ● Independent Director and member of Audit Committee and Compensation Committee, Cosmo Electronics Corporation. ● Supervisor, Sunspring Automation Corp. ● Independent Director and member of Audit Committee and Compensation Committee, Koan Hao Techconology Co.,Ltd.
Member of Audit Committee	Wen-Chang Chen	<ul style="list-style-type: none"> ● International Trade Department, Overseas Chinese University. <p>Current Positions :</p> <ul style="list-style-type: none"> ● Director of Lee Bou International Co., Ltd. ● Chairman of Dongguan Lee Fong Label Manufacture Ltd. ● Chairman of Greatco Development

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Member of Audit Committee	Wen-Chang Chen	<p>Limited</p> <ul style="list-style-type: none"> ● Chairman of Wuxi Lide Garment Accessory Manufacturing Company Limited ● Chairman of Wuxi Lee Bou Silicon Industries Co., Ltd. ● Director of Vietnam Lee Bou International Co., Ltd. ● Chairman of Lee Bou International Binh Duong Company Limited. ● Chairman of Chang Tai Chemical (Huizhou) Co., Ltd. ● Independent Director & Member of Compensation Committee, Paiho Shih Holdings Corporation.
Member of Audit Committee	Yuh-Ching Tsai	<ul style="list-style-type: none"> ● Master Degree in Accounting, National Taiwan University. ● Certified Public Accountant. ● Full-time (Adjunct) lecturer of National Taichung University of Science and Technology, Chung Chou University of Science and Technology, and Da-Yeh University ● Manager, Audit Department, PricewaterhouseCoopers Taiwan <p>Current Positions :</p> <ul style="list-style-type: none"> ● Partner of Everwell &Co., CPAs. ● Independent Director and member of Compensation Committee, Paiho Shih Holdings Corporation. ● Independent Director and member of Compensation Committee, Apex Dynamics, Inc. ● Independent Director and member of Compensation Committee, Formosa Optical Technology

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Member of Audit Committee	Yuh-Ching Tsai	<p>Co.Ltd.</p> <ul style="list-style-type: none"> ● Independent Director and member of Compensation Committee, Auden Techno Corp. ● Member of Compensation Committee, Aker Technology Co., Ltd. ● Supervisor, Chuan Da Technology Co., Ltd.
Member of Audit Committee	Kai-Li Wang	<ul style="list-style-type: none"> ● Ph.D., Economics, Utah State University. ● Director of EMBA, College of Management, Tunghai University. ● Director, Graduate Institute of Finance and Department of Finance, Tunghai University. ● Director, Center for the Research of Banking and Finance, Tunghai University. ● Adjunct Professor of EMBA, National Cheng Kung University, National Chung Hsing University, Feng Chia University and Providence University ● Special talents rewarded by MOST. ● Consultant and Review Member of advance of individual manpower, Ministry of Labor of Executive Yuan, Taiwan. ● Initiator of Taiwan Mergers & Acquisitions and Private Equity Council and Vice Chairman of Its Academic Research Committee. <p>Current Positions :</p> <ul style="list-style-type: none"> ● Professor, Department of Finance,

Title	Name	Education & Career Experience
Member of Audit Committee	Kai-Li Wang	<p>Tunghai University.</p> <ul style="list-style-type: none"> ● Independent Director and member of Compensation Committee, Paiho Shih Holdings Corporation. ● Independent Director and member of Compensation Committee, Dyaco International Inc. ● Independent Director and member of Compensation Committee, Aker Technology Co., Ltd. ● Director of Ginko International Co., Ltd. ● Chairman of Taiwan Financial Development Association. ● Supervisor, Financial Engineering Association of Taiwan.