



## Sonix Technology Co., Ltd.

### Operation of the Audit Committee

The company's Audit Committee consists of three independent directors, the main function is to supervise the fair presentation of the financial reports 、 the hiring (and dismissal) independence and performance of certificated public accountants 、 the effective implementation of the internal control system 、 compliance with relevant laws and regulations and Management of the existing or potential risks.

**The powers and responsibilities of the Audit Committee are as follows:**

1. Adoption or amendment of an internal control system pursuant to Article 14-1.
2. Assessment of the effectiveness of the internal control system.
3. Adoption or amendment, pursuant to Article 36-1, of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others.
4. A matter bearing on the personal interest of a director.
5. A material asset or derivatives transaction.
6. A material monetary loan, endorsement, or provision of guarantee.
7. The offering, issuance, or private placement of any equity-type securities.
8. The hiring or dismissal of an attesting CPA, or the compensation given thereto.
9. The appointment or discharge of a financial, accounting, or internal auditing officer.
10. Annual financial reports and second quarter financial reports that must be audited and attested by a CPA, which are signed or sealed by the chairperson, managerial officer, and accounting officer.
11. Any other material matter so required by the company or the Competent Authority.

**Audit Committee members:**

Name	Professional qualifications and experience
Kao Chung Tsai (Convener)	Education : M.A. Institute of Economics, Soochow University Experience : CEO of Best Yield Management and Consulting Corporation
Mao Tien Shen	Education : B.S. Civil Engineering, Tamkang University Experience : Director and VP of Taiwan Mask Corp.
Tsai Lin Chiang	Education : Department of Accounting, Chung Yuan Christian University Experience : CFO of Chinese Gamer International Corp.



**The attendance by the Audit Committee members in 2025 was as follows:**

Title	Name	No. of meetings attended in person	No. of meetings attended by proxy	In-person attendance rate (%)	Remarks
Convener	Kao Chung Tsai	5	0	100%	-
Member	Mao Tien Shen	5	0	100%	-
Member	Tsai Lin Chiang	5	0	100%	-

**The operation by the Audit Committee members in 2025:**

Session	Date	Proposal content	Resolution	The measures taken by the Company with respect to the opinions given by the audit committee
The 2th Term, the 5th Meeting	2025.2.27	1.The business report and financial statements of 2024 2.To approve 「 Procedures for Endorsements /Guarantees 」 and internal control system 3.To approve the scope of grassroots employees 4.General principles for formulating the company's pre-approved non-assurances services policy 5. Internal control system statement of 2024	All agree	Proposal to the board of directors, approved by all directors present without objection
The 2th Term, the 6th Meeting	2025.5.7	1.Distribution of 2024 profits 2.The auditing and attesting fees of CPA in 2025 3.The consolidated financial statements of the 1st quarter of 2025	All agree	
The 2th Term, the 7th Meeting	2025.8.8	1.The consolidated financial statements of the 1st half of 2025	All agree	
The 2th Term, the 8th Meeting	2025.11.7	1.The consolidated financial statements of the 3rd quarter of 2025	All agree	
The 2th Term, the 9th Meeting	2025.12.19	1.Internal audit plan of 2026 2.To approve Review and assessment of the change of auditors and the independence statement through an internal realignment within Deloitte	All agree	

**The performance evaluation results of the audit committee have been submitted to the board of directors meeting convened on February 27, 2025**

Evaluation Cycle	Evaluation Period	Scope of evaluation	Method of evaluation	Evaluation content
Performed once per year	From 1 January 2024 To 31 December 2024	The audit committee	Internal self-evaluation by members of audit committee	Evaluation of the audit committees: participation in the operation of the company; awareness of the duties of the audit committee; improvement of quality of decisions made by the audit committee; makeup of the audit committee and election of its members; internal control.
The performance evaluation results of the audit committee was between 4 points of "excellent" and 5 points of "excellent", indicating that the overall operation of the company's board of directors is perfect, and the audit committee expressed its approval and positive comments on most of the evaluation items, which can implement corporate governance, improve the functions of the board of directors, and strengthen its operational efficiency.				