TSC Auto ID Technology Co., Ltd.

Audit Committee' Operations on 2025

(I) Information on the operation of the Audit Committee

A total of 7 Audit Committee meetings (A) were held in 2025; independent directors' attendance records are summarized below:

Title	Name	No. of in-person attendances (B)	No. of proxy attendances	Actual attendance rate (%) (B/A)	Remarks
Independent Director (Convener)	Ma Chia Ying	7	0	100	Re-elected on 2025.06.17
Independent Director	Lin Tuo Zhi	7	0	100	
Independent Director	Lin Hsin Tien	5	0	100	Newly elected on 2025.06.17
Independent Director	Li Chun Chi	2	0	100	Resigned on 2025.06.17

Other mandatory disclosures:

I. For Audit Committee meetings that meet any of the following descriptions, state the date and session of the Audit Committee meeting held, the discussed topics, the independent directors' dissenting opinions, qualified opinions, or major recommendations, the Audit Committee's resolution, and how the Company has responded to Audit Committee's opinions:

1. Conditions described in Article 14-5 of the Securities and Exchange Act: Please refer to [Major Audit Committee resolutions on 2025].
2. Other than those described above, any resolutions not supported by the Audit Committee but approved by more than two-thirds of the directors: None.

II. Avoidance of involvement in discussions involving conflict of interest by independent directors; state the names of concerned independent directors, the discussions, the nature of conflicting interests, and the voting process: None.

(II) Summary of the Annual Work Focus of the Audit Committee:

1. The Audit Committee of the Company operates with the following primary matters of oversight:
   (1) Fair presentation of the Company's Financial Statements
   (2) Selection, termination, independence, and performance of the CPAs.
   (3) Effective implementation of the Company's internal control.
   (4) The Company's compliance with relevant laws and regulations.
   (5) Control of existing or potential risks of the Company.

2. Matters reviewed in 2025 include the following:
   (1) Audit of Financial Statements
   (2) Annual Audit plan
   (3) Internal control system and related policies and procedures
   (4) Assessment on the competency and independence of CPAs
   (5) Changing Accounting firms and CPAs
   (6) Significant loans, endorsements, and guarantees
   (7) Appointment and dismissal of the Chief Finance Officer and Chief Accounting Officer
   (8) Revise the company's relevant management regulations and internal control cycle