I.Audit Committee operations:

1. The Company established the Audit Committee on September 7, 2021, initially consisting of 3 Independent Directors as members of the Audit Committee. Following the comprehensive re-election of the Board of Directors on April 9, 2024, the Audit Committee is now comprised of 4 Independent Directors.

   The Company's second-term Independent Director, Mr. Tsai, Wen-Pin, resigned on March 5, 2025 due to a busy personal schedule. The vacancy was filled through a by-election completed at the annual general meeting of shareholders on June 12 of the same year, with Mr. Ding Jiann-Shing taking over the position of Independent Director.

2. The professional qualifications and experience of the members and the reasons for their appointment are as follows:

Conditions / Name	Professional qualifications and experience
Independent Director Chen, Chia-Yu	Master's degree in Accounting from the Executive Master of Business Administration (EMBA) program at National Chengchi University; previously served as Vice President of the Underwriting Operations Department of the Corporate Finance Division at Capital Securities Corp. and Vice President of the Underwriting Department at Concord Securities Co., Ltd. Therefore, the Company leverages Mr. Chen, Chia-Yu's many years of professional practical experience in the financial industry to continuously supervise the Company's operations.
Independent Director Wan, Chia-Sen	Graduated from the Electronic Engineering Department of WuFeng Technical College and is currently enrolled in the Master's Degree Program in Technology Management at Fu Jen Catholic University (in progress). He has previously worked at World Precision Electronics Co., Ltd. and is currently the President and person in charge of Chung Chih Limited, Shenzhen Gaoyu Electronic Technology Co., Ltd, and Wei Sen Technology Ltd.. Therefore, the Company leverages Mr. Wan, Chia-Sen's expertise in business matters to continuously supervise the Company's operations.
Independent Director Chen, Li-Yuan	Graduated with a bachelor's degree from the Department of Accounting at Tamkang University, a master's degree from the Executive MBA Program in Information Management at National Taiwan University, and a doctorate from the Department of Energy and Refrigerating Air-Conditioning Engineering at National Taipei University of Technology. Previously served at Ernst &Young, Taiwan, and Anli International Co., Ltd.; currently serves as the practicing CPA/person in charge of Li-Yuan CAPs and as the representative of the juristic-person director representative for the director of Turn Cloud Technology Service Inc. Therefore, the Company leverages Mr. Chen, Li-Yuan's expertise in the fields of financial accounting, securities laws and regulations, and business management practices to continuously supervise the Company's operations.
Independent Director Ding Jiann-Shing	Master's degree from the Department of Industrial Engineering and Engineering Management at National Tsing Hua University; formerly served as an independent director of Li-Wan-Li Innovation Co., Ltd.; currently serves as a director of Edimax Technology Co., Ltd., representative of the juristic-person director representative of Phison Innovation Co., Ltd., and an independent director of Danen Technology Corporation. Therefore, the Company leverages Mr. Ding Jiann-Shing's expertise in business matters to continuously supervise the Company's operations.

Key Audit Committee activities and focus areas:

(1) Supervise the formulation or amendment of the internal control system and supervise the effective implementation of internal control.
(2) Supervise the establishment of or amendments to the procedures for the acquisition or disposal of assets, the lending of funds to others, or the making of endorsements or provision of guarantees for others.
(3) Review derivative instrument transactions, significant assets transactions, loaning of funds,

making of endorsements and guarantees, and matters involving the personal interests of directors.

(4) Appointment, dismissal, remuneration, independence, and performance evaluation of the CPA.

(5) Supervise the issuance or private placement of equity-type securities.

(6) Supervise and review the Company's financial statements.

(7) The supervisory company adheres to relevant laws and regulations and manages existing or potential risks

3. During 2025, the Audit Committee met a total of 9 times (A), and the attendance of Independent Directors during this period is as follows:

Job title	Name	Actual attendance count (B)	Number of attendance delegated	Actual attendance rate (B/A)	Note
Independent Director	Chen, Chia-Yu	9	—	100%	
Independent Director	Tsai, Wen-Pin	0	—	-	Resignation on 2025.03.05
Independent Director	Wan, Chia-Sen	9	—	100%	
Independent Director	Chen, Li-Yuan	9	—	100%	
Independent Director	Ding Jiann-Shing	7	—	100%	Appointed on June 12, 2025 attendance required: 7 times

Other matters to be recorded:

I. If the operation of the Audit Committee encounters any of the following situations, it should specify the date, period, content of the proposal, dissenting opinions from Independent Directors, reserved opinions or significant recommendations regarding the content of the item, the results of the resolution by the Audit Committee, and how the Company addresses the opinions of the Audit Committee:

(I)Securities and Exchange Act Section 14(5) matters:

The Company established an Audit Committee on 7 September 2021, and matters listed under Section 14(5) of the Securities and Futures Ordinance have been reported to the Board of Directors after being approved by the Audit Committee.

Audit Committee	Content of proposals and subsequent handling	Securities and Exchange Act Matters listed in Article 14-5	Matters approved by at least two-thirds of all directors after failing to receive the approval of the Audit Committee
Second term 2025 1st 2025.03.13	1.2024 Business Report and Consolidated Financial Statements proposal	V	
	2. Assessment of the independence and competence of the CPA and appointment of the CPA	V	
	3. Deloitte & Touche and its affiliated companies are expected to provide a review of the non-assurance services list in 2025	V	
	4. 2024 "Internal Control System Statement" proposal	V	
	5. Revision of the "Application Procedures for Suspension and Resumption of Trading Operations" and the	V	

	"Regulations for Preventing Insider Trading and Managing Significant Information Processing".		
	6. Proposal for the revision of the "Audit Committee Organization Regulations" and "Audit Committee Meeting Operational Management Measures"	V	
	7. Revision of the "Rules of Procedure for Board of Directors Meetings" proposal	V	
	8. Proposal to evaluate the establishment of a subsidiary in Thailand and plan for land acquisition	V	
	Audit Committee resolution results (March 13, 2025): Approved by all members of the Audit Committee.		
	Company's handling of the Audit Committee's opinions: Approved by all directors present.		
Second term 2025 3rd 2025.06.12	1. Through its subsidiary Trio-KY, an application is made to Fubon Bank for credit limits and forward foreign exchange as well as derivative financial product limits.	V	
	Audit Committee resolution results (June 12, 2025): Approved by all members of the Audit Committee.		
	Company's handling of the Audit Committee's opinions: Approved by all directors present.		
Second term 2025 4th 2025.08.26	1.2025 Q2 financial report proposal	V	
	2. Proposal for the establishment of "Procedures for Acquisition or Disposal of Assets," "Procedures for Endorsements and Guarantees," and "Procedures for Lending Funds to Other Parties" for the Thai subsidiary, Trio Electronics (Thailand) Company Limited	V	
	3. For providing endorsements and guarantees for the subsidiary Trio-Seychelles Taiwan Branch	V	
	4. Approval of the machinery and equipment transaction between wholly-owned subsidiaries	V	
	Audit Committee resolution results (August 26, 2025): Approved by all members of the Audit Committee.		
	Company's handling of the Audit Committee's opinions: Approved by all directors present.		
Second term 2025 5th 2025.09.25	1. The Company proposes to issue its 1st domestic unsecured convertible corporate bonds.	V	
	Audit Committee resolution results (September 25, 2025): Approved by all members of the Audit Committee.		
	Company's handling of the Audit Committee's opinions: Approved by all directors present.		
Second term 2025 6th 2025.11.11	1. Formulation of the 2026 audit plan proposal	V	
	2. Revised subsidiary Dongguan Detaili Electronics Co., Ltd. "Internal Control System" proposal	V	
	Audit Committee resolution results (November 11, 2025): Approved by all members of the Audit Committee.		
	Company's handling of the Audit Committee's opinions: Approved by all directors present.		
Second term 2025 7th 2025.12.04	1. The Company's loan of funds to its subsidiaries, Trio-KY, Suzhou Sanjirui, and Trio-Dongguan Detaili	V	
	2. Loan of funds by subsidiary Trio-KY to Trio Technology (Suzhou) Co., Ltd.	V	
	Audit Committee resolution results (December 4, 2025): Approved by all members of the Audit Committee.		
	Company's handling of the Audit Committee's opinions: Approved by all directors present.		
Second term 2025 8th 2025.12.24	1. Loan of funds by the Company and its subsidiary, Seychelles Trio-KY, to its Thai subsidiary	V	
	Audit Committee resolution results (December 24, 2025): Approved by all members of the Audit Committee.		

	Company's handling of the Audit Committee's opinions: Approved by all directors present.		
Second term 2025 9th 2025.12.26	1. Improvement plan proposal for the excess lending of funds to balance	V	
	2. The Company's proposed strategic partnership with Proceeds from issuing shares proposal	V	
	3. Amendments to "Corporate Governance Best Practice Principles", "Regulations for Preventing Insider Trading and Managing Significant Information Processing," and "Codes of Ethical Conduct"	V	
	4. Amendment to the "Operating Procedures for Financial and Business Matters of Specific Companies and Related Party Transactions and Affiliates of the Group Enterprise"	V	
	Audit Committee resolution results (December 26, 2025): Approved by all members of the Audit Committee.		
	Company's handling of the Audit Committee's opinions: Approved by all directors present.		

(I) Other resolutions not approved by the Audit Committee but agreed upon by more than two-thirds of all directors: None.

II. The Independent Directors' execution of the avoidance of conflicts of interest in relation to the proposals should specify the names of the Independent Directors, the content of the proposals, the reasons for the avoidance of interest, and the circumstances of their participation in the voting: None.

III. Communication between Independent Directors and the internal audit officer and CPA (should include significant matters, methods, and results regarding communication on the Company's financial and business conditions):

1. The internal audit officer of the Company not only submits various audit reports to the Independent Directors on a regular basis but also attends each Audit Committee meeting to report. If Independent Directors have any questions, the internal audit officer will respond promptly, and there is good interaction between them.
2. The head of internal audit and the CPA shall communicate with the Independent Directors at least once every six months and may also contact the Independent Directors directly as needed, ensuring open communication channels between them.
3. The CPA appointed by the Company attends the Audit Committee each quarter to explain matters related to financial accounting and recent amendments to laws to the Independent Directors, and the interaction between them is good.
4. Communication between the Independent Directors and the CPA for 2025:

Meeting date	Summary of communications with the CPA
2025.03.13	Communication and reporting by the CPA with the independent directors regarding the assessment of significant risks and material risks, and the results of audit testing of control risks
Meeting date	Summary of communications with the CPA
2025.12.26	The CPA's explanation regarding the service team, the responsibilities of the governance unit, the scope and methodology of the audit, the 2025 significant risks, the annual audit plan, Audit Quality Indicators (AQIs), and an introduction to standards, laws, and regulations applicable in the future (forthcoming).

Result: The Independent Directors have no objections to the above matters.

5. Communication between Independent Directors and the internal audit officer for 2024:

Meeting date	Communication with the internal audit officer
2025.03.13	1. Audit operations execution report and communication for 2024 November to 2025 January. 2. Review of the 2024 Internal Control System Statement.
2025.05.06	1. 2025 February to March audit operations execution report and communication.
2025.06.12	1. 2025 April audit operations execution report and communication.
2025.08.26	1. 2025 May to June audit operations execution report and communication.
2025.09.25	1. 2025 July audit operations execution report and communication.

2025.11.11	1. 2025 August to September audit operations execution report and communication. 2. Discussion of the audit plan for the year 2026.
2025.12.26	1. 2025 October Audit Operations Execution Report and Communication

Result: The above matters have all been reviewed or approved by the Audit Committee, and there are no objections from the Independent Directors.