

## Important resolutions of Ennostar' s Audit Committee and implementation status

Data date : 2025.12.31

Date	Important resolutions	Implementation status
2025.02.20	<ol style="list-style-type: none"> <li>1. Assessment of the effectiveness of the internal control system for FY 2024 and the Statement on the Internal Control System</li> <li>2. Proposal for the distribution of directors' remuneration and employees' remuneration for FY 2024</li> <li>3. Proposal regarding the Company' s FY 2024 financial statements and business report, and the FY 2025 operating plan</li> <li>4. Proposal for covering/offsetting accumulated losses</li> <li>5. Proposal for the Group' s FY 2024 capital expenditure budget downward adjustment and the FY 2025 capital expenditure budget</li> <li>6. Proposal to amend certain provisions of the Procedures for Lending Funds to Others</li> <li>7. Proposal for the merger of subsidiaries Epistar Corporation and Lextar Electronics Corporation</li> <li>8. Proposal for subsidiary Epistar Corporation to acquire from related party Ronly Venture Corporation the private equity interests in GCS HOLDINGS, INC.</li> </ol>	All actions follow the meeting resolutions.
2025.05.08	<ol style="list-style-type: none"> <li>1. Proposal regarding the Company' s financial statements for the first quarter of 2025</li> </ol>	All actions follow the meeting resolutions.

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	<ul style="list-style-type: none"> <li>2. Proposal to distribute cash to shareholders from capital reserve</li> <li>3. Proposal for additional capital expenditure budget for subsidiary Epistar Corporation and its subsidiaries</li> <li>4. Proposal to cancel the syndicated credit facility with First Commercial Bank as the lead bank</li> </ul>	
2025.05.23	<ul style="list-style-type: none"> <li>1. Proposal to distribute cash to shareholders from capital surplus</li> <li>2. Proposal for subsidiary Lighting Investment Ltd. to dispose of its equity interest in PlayNitride Inc.</li> </ul>	All actions follow the meeting resolutions.
2025.07.04	<ul style="list-style-type: none"> <li>1. Proposal for subsidiary Epistar JV Holding (BVI) Co., Ltd. to dispose of its equity interest in Bridgelux Optoelectronics (Xiamen) Co., Ltd.</li> </ul>	All actions follow the meeting resolutions.
2025.08.08	<ul style="list-style-type: none"> <li>1. Proposal regarding the Company' s financial report for the second quarter of 2025</li> <li>2. Proposal to adjust the capital expenditure budget (increases and reductions)</li> <li>3. Proposal for subsidiary Wellybond Corporation to acquire equity in ProLight Opto Technology Corporation</li> <li>4. Proposal for subsidiary Lextar Electronics Corp.</li> <li>5. Proposal to engage PwC Taiwan (PricewaterhouseCoopers Taiwan) as a consultant on the IFRS Sustainability Disclosure Standards (ISSB)</li> <li>6. Proposal to appoint the Company' s Chief Financial Officer (CFO)</li> </ul>	All actions follow the meeting resolutions.

Date	Important resolutions	Implementation status
2025.11.06	<ol style="list-style-type: none"> <li>1. Proposal to amend the Internal Control System and the Implementation Rules for Internal Audit</li> <li>2. Proposal regarding the Company' s FY 2026 audit plan</li> <li>3. Proposal regarding the Company' s financial report for the third quarter of 2025</li> <li>4. Proposal to evaluate the independence and competence of the signing CPA (independent auditor)</li> <li>5. Proposal for subsidiary Ennostar Corporation to dispose of part of its shareholding in PlayNitride Inc.</li> </ol>	All actions follow the meeting resolutions.