

Major Resolutions of Audit Committee during 2024

Date	Major Resolutions	Result
2024.01.12	<ol style="list-style-type: none"> 1. The partial revision of the Company's "Internal Control System Acquisition and Payment Cycle". 2. The record date for the employee stock option issued by the Company to apply for the conversion of new shares. 	All members present agreed.
2024.02.29	<ol style="list-style-type: none"> 1. The Company's 2023 "Statement on Internal Control (SIC). 2. The 2023 Business Report and Financial Report. 3. 2023 deficit compensation proposal. 4. 2024 corporate business plan. 5. The Company's new common share issuance through the increase of capital by capitalization of capital reserve. 6. Amendment to certain clauses of the Company's "Article of Incorporation". 7. Proposal to waive non-competition restriction for the new directors of the Company. 8. The partial revision of the Company's "Pre-approved Audit of Non-Confirmation Services Provided by a Certified Public Accountant (CPA)". 9. Appointment of the Company's internal audit officer. 	All members present agreed.
2024.04.09	<ol style="list-style-type: none"> 1. The record date for the employee stock option issued by the Company to apply for the conversion of new shares. 2. company's patent authorization related to ON101 (WH-1) in Chinese mainland, Hong Kong and Macao to Microbio (Shanghai) Co., Ltd. 3. Adjustment of the organizational chart. 4. amendment to certain clauses of the Company's "Organizational Procedures of the Audit Committee" 	All members present agreed.
2024.05.13	<ol style="list-style-type: none"> 1. The independence, competence, and audit fee of the certified public accountant appointed by the Company in 2024. 2. The 2024Q1 consolidated financial statements 	All members present agreed.

	<p>of the Company.</p> <p>3. Amendment to the Company's "Issuance of the Restricted Stock Awards (RSA) of 2023".</p>	
2024.07.09	<p>1. The record date for the employee stock option issued by the Company to apply for the conversion of new shares.</p> <p>2. The related matters of the record date for ex-rights of 2024.</p>	All members present agreed.
2024.08.12	<p>1. The 2024 Q2 consolidated financial statements of the Company.</p> <p>2. The Company's record date of capital increase for the issuance of restricted employee shares in 2023.</p> <p>3. Compensation and appointment of the Company's Financial Officer and Accounting Officer.</p>	All members present agreed.
2024.10.09	<p>1. The record date for the employee stock option issued by the Company to apply for the conversion of new shares.</p> <p>2. Amendments to "Internal Control System-Internal Management Control Activities-Management of the use of seals".</p>	All members present agreed.
2024.11.11	<p>1. The 2024 Q3 consolidated financial statements of the Company.</p> <p>2. The plan of the 2024 Internal Audit.</p> <p>3. Provided the endorsement and guarantees to subsidiary Cotton Field Organic Farm Inc.</p> <p>4. Amendment to certain clauses of the Company's "Internal Control System - General Principles".</p> <p>5. Amendment to certain clauses of the Company's "internal audit implementation rules".</p> <p>6. The Company's "Sustainability Information Management Guidelines."</p> <p>7. The Company change of the cash capital increase plan in fiscal year 2020 by issuing new shares to participate in the issuance of overseas depository receipts.</p>	All members present agreed.

Major Resolutions of Audit Committee during 2025

Date	Major Resolutions	Result
2025.01.21	<ol style="list-style-type: none"> 1. The record date for the employee stock option issued by the Company to apply for the conversion of new shares. 2. The resolution on the 1st issue of the employee stock option certificate of 2025. 	All members present agreed.
2025.02.27	<ol style="list-style-type: none"> 1. The Company's 2024 "Statement on Internal Control (SIC)". 2. The 2024 Business Report and Financial Report. 3. The 2024 deficit compensation proposal. 4. The 2025 corporate business plan. 5. The amendment to certain clauses of the Company's "Article of the Internal control systems - Labor and wage cycle". 6. The amendment to certain clauses of the Company's "Article of the Incorporation". 7. The amendment to certain clauses of the Company's "Ethical Corporate Management Best Practice Principles". 8. The amendment to certain clauses of the Company's "Ethical Management and Guidelines for Conduct". 	All members present agreed.
2025.04.10	<ol style="list-style-type: none"> 1. The independence, competence, and audit fee of the certified public accountant appointed by the Company in 2025. 2. The record date for the employee stock option issued by the Company to apply for the conversion of new shares. 3. Acquiring a part of a right-of-use assets to the Diamond Biofund Inc. a related party. 4. To dispose of (sublease) part of a right-of-use assets to the MICROBIO CO., LTD. a related party. 	All members present agreed.
2025.05.12	<ol style="list-style-type: none"> 1. The 2025 Q1 consolidated financial statements of the Company. 2. The Company's proposal to issue employee stock options for non-managerial staff, registered and effective in 2025. 	All members present agreed.
2025.07.04	<ol style="list-style-type: none"> 1. The record date for the employee stock option 	All members present

	issued by the Company to apply for the conversion of new shares.	agreed.
2025.08.08	1. The 2025 Q2 consolidated financial statements of the Company. 2. The amendment to certain clauses of the Company's "Internal Control System –Finance Cycle" and "Internal Control System–Purchase and Payment Cycle".	All members present agreed.
2025.10.08	1. Formulation of the Company's "Rules of Operation for the Board of Directors," "Rules of Operation for the Audit Committee," and "Rules of Operation for the Remuneration Committee," as well as amendments to the Company's "Internal Control System - General Principles" and "Internal Audit Implementation Rules". 2. The amendment to certain clauses of the Company's "Internal Control System –Sale and Receipt Cycle".	All members present agreed.
2025.11.10	1. The 2025 Q3 consolidated financial statements of the Company. 2. The 2026 Internal Audit plan. 3. The endorsement and guarantees provided to subsidiary Cotton Field Organic Farm Inc. 4. The amendments to certain clauses of the Company's "Sustainability Development and Risk Management Committee Organization Charter," "Sustainability Information Management Guidelines," "Risk Management Policies and Procedures," and "Internal Audit Implementation Rules". 5. The formulation of the Company's "Corporate Value Enhancement Plan".	All members present agreed.