



Resolutions and Reports of Audit Committee for 2023

1. Resolutions of Audit Committee for 2023

Item	Committee session	Date	Major Resolutions
1	The 16th Session of the 2nd Term	Feb. 23, 2023	<ul style="list-style-type: none">(1) 2022 financial statements and business report(2) 2022 Earning Distribution Plan(3) 2022 capital increase by earnings to issue new shares(4) 2022 internal control system statement(5) Assessment of the independence and suitability of M31's CPA and appointment(6) M31 capital reduction for the cancellation of new shares with restricted employee shares in the fourth quarter of 2022(7) M31 will not to proceed with "The Manner of the Issuance of Common Shares by Public Offering or Private Placement for Cash Capital Increase" approved at the 2022 General Shareholders' Meeting(8) M31 Issue 2023 Employee stock option certificates(9) M31 Formulates the "2023 Employee Stock Option Certificates Issuance and Operating Procedures"
2	The 17th Session of the 2nd Term	May 03, 2023	<ul style="list-style-type: none">(1) M31 consolidated financial statements for the first quarter of 2023(2) M31's acquisition of monetary funds(3) M31 USA Capital increase(4) Establishment of M31 India



Item	Committee session	Date	Major Resolutions
3	The 1st Session of the 3rd Term	Jun. 20, 2023	(1) Elect Convener of Audit Committee (2) M31 investment in sustainable development of financial instruments
4	The 2nd Session of the 3rd Term	Aug. 03, 2023	(1) M31 consolidated financial statements for the second quarter of 2023 (2) M31 capital reduction for the cancellation of new shares with restricted employee shares in the second quarter of 2023 (3) M31's Bank Credit line (4) M31 Budget Amendment for 2023 (5) M31 Appointment of CPA of Income Tax Return for 2023 (6) M31 Board Authorized the Chairman to Acquire Securities
5	The 3rd Session of the 3rd Term	Nov. 02, 2023	(1) M31 consolidated financial statements for the third quarter of 2023 (2) M31 Audit Plan for 2024 (3) Amendment of M31 Internal Control Related Regulations (4) Evaluation of the M31 Past Due Accounts Receivable, Not Capital Loans to Others
6	The 4th Session of the 3rd Term	Dec. 21, 2023	(1) M31 Budget and Operating Plan for 2024 (2) Capital Change of Mainland China Subsidiary (3) Name Change and Relocation of Mainland China Subsidiary



2. Reports of the Board of Directors for 2023

Item	Board Meeting session	Date	Major Reports
1	The 17th Session of the 4th Term	Feb. 23, 2023	(1) Implementation Status of M31's Greenhouse Gas Monitoring and Verification Schedule for the Fourth Quarter of 2022 (2) Performance Evaluation Results of M31's Directors, Board of Directors, and Committees for 2022
2	The 18th Session of the 4th Term	May 03, 2023	(1) Implementation Status of M31's Greenhouse Gas Monitoring and Verification Schedule for the First Quarter of 2023
3	The 1st Session of the 5th Term	May 24, 2023	NA
4	The 2 nd Session of the 5th Term	Jun. 24, 2023	NA
5	The 3rd Session of the 5th Term	Aug. 03, 2023	(1) Implementation Status of M31's Greenhouse Gas Monitoring and Verification Schedule for the Second Quarter of 2023 (2) Stakeholder Concerns and Communication Status (3) Risk Management Report of 2023 (4) Information Security Report of 2023
6	The 4th Session of the 5th Term	Nov. 02, 2023	(1) Implementation Status of M31's Greenhouse Gas Monitoring and Verification Schedule for the Third Quarter of 2023 (2) Directors and Managerial Officers Liability Insurance Coverage Status (3) IP Management Report of 2023 (4) Insider Trading Promotions



Item	Board Meeting session	Date	Major Reports
7	The 5th Session of the 5th Term	Dec. 21, 2023	(1) Implementation Status of the Ethical Management Plan in 2023 (2) Implementation Status of the Sustainable Development Plan in 2023 (3) Directors' Continuing Education Status in 2023 (4) Directors and Managerial Officers Liability Insurance Coverage Increase Status