

Evergreen Steel Corp.

Annual Tasks of the Audit Committee in 2024

1. Review financial reports

The Company's annual business report, financial reports, and surplus earnings distribution proposals were all reviewed by the Audit Committee and submitted to the Board for discussion. After being approved by the Board, the proposals were presented to the Annual General Meeting of shareholders for acknowledgement

In order to conduct in-depth communication on matters related to financial reports, the CPAs and Independent Directors hold closed-door communication meetings at least four times a year.

2. Assess the effectiveness of the internal control system

The self-assessment of the internal control system and the implementation of the Company are completed by the internal units every year. The audit unit reports the audit results to the Audit Committee on a regular basis and submits the proposal for amendment of the internal control system to the Audit Committee for review. The independent directors and the audit unit have at least 4 closed-door communication meetings every year to help Audit Committee understand the Company's financial status, operational performance, risk management, information security, and the regulatory compliance, and to evaluate the effectiveness of the Company's internal control system.

3. Appoint the Company's Certified Public Accountants

The Company's Audit Committee evaluates CPAs' expertise, independence, qualifications, and reasonableness of the remuneration for their engagement based on AQIs. The proposal to appoint Ms. Chang, Ching-Hsia and Mr. Chao, Yung-Hsiang, the CPAs of Deloitte & Touche, Taiwan, as the Company's

CPAs and their remuneration of the years 2024, together with the Audit Quality Indicators (AQIs) and independence assessment, were reviewed by the Audit Committee and approved by the Board of Directors.