

Advantech Co., Ltd.

Main Points of Discussion by the Audit Committee

| Date | Main Points of Discussion |
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| Feb.27, 2025 | <ol style="list-style-type: none"> 1. Approved the Company's 2024 consolidated financial statements. 2. Approved the Company's 2024 annual business report, and the surplus earnings distribution proposal. 3. Approved the Company's 2024 Statement of Internal Control System. 4. Assessment of Independence and qualifications of Certified Public Accountants for 2025. 5. Status of activities regarding derivative commodities, fund loaning, endorsements/guarantees, and major assets transaction in 2024Q4. 6. Approved the reclassification of intercompany loans among Aures Group, the Company's subsidiary, as shareholder's equity. 7. Approved the Company's long aged Accounts Receivables from ACN. 8. Approved the Company's additional investment in "Advantech Corporate Investment (ACI)" and "Advantech Corporate Investment Ltd. Cayman." 9. Approved the revision of "Articles of Incorporation" and "Risk Management Policy and Procedure." 10. Approved the revision of internal control policies of "Labor and wage cycle", "Property, plant and equipment cycle", and "management of sustainability information". 11. Approved 2025 project audit plan. |
| Apr.24, 2025 | <ol style="list-style-type: none"> 1. Approved the Company's 2025Q1 consolidated financial statements. 2. Status of activities regarding derivative commodities, fund loaning, endorsements/guarantees, and major assets transaction in 2025Q1. |
| Jul.31, 2025 | <ol style="list-style-type: none"> 1. Approved the Company's 2025Q2 consolidated financial statements. 2. Status of activities regarding derivative commodities, fund loaning, endorsements/guarantees, and major assets transaction in 2025Q2. 3. Approved the Company's short-term loan of USD 700million to the subsidiary, "Retail Technology Group (RTG)." 4. Approved the Company's short-term loan of USD 500million to the subsidiary, "Aures FR." 5. Approved the revision of internal control policy of "Production cycle." |
| Oct. 30, 2025 | <ol style="list-style-type: none"> 1. Approved the Company's 2025Q3 consolidated financial statements. 2. Status of activities regarding derivative commodities, fund loaning, endorsements/guarantees, and major assets transaction in the 2025Q3. 3. Approved the application of Non-Deliverable Forward, the derivative, for purposes of hedging foreign exchange risk. |

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| | <ol style="list-style-type: none">4. Approved the Company's disposition of shareholding in AzureWave Technologies, Inc.5. Approved 2026 internal audit plan. |
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