

AIR ASIA Company Limited

2023 Important Resolutions of the Audit Committee

The matters listed in Article 14-5 of the Securities and Exchange Act is as follows:

Date/Period	Content of the proposal	Resolution results	The Company handles the comments of the Audit Committee
The 11 th Audit Committee meeting of the 4 th Session on Feb. 21, 2023	1. The Company's Financial supervisor and Accounting supervisor appointment case	The proposal as proposed was unanimously approved by the all attending Independent Directors	The 11 th Board of Directors' meeting of the 9 th Session on Feb. 22, 2023. Resolution of Board of Directors: the proposal as proposed was unanimously approved by all attending Directors. The Company has processed the appointment
	2. The amendment of this Company's Internal control system	The proposal as proposed was unanimously approved by the all attending Independent Directors	The 11 th Board of Directors' meeting of the 9 th Session on Feb. 22, 2023. Resolution of Board of Directors: the proposal as proposed was unanimously approved by all attending Directors. The Company has made an internal announcement in accordance with the resolution
	3. The discussion of this Company's 2022 Business report and financial statements	The proposal as proposed was unanimously approved by the all attending Independent Directors	The 11 th Board of Directors' meeting of the 9 th Session on Feb. 22, 2023. Resolution of Board of Directors: the proposal as proposed was unanimously approved by all attending Directors. The Company has submitted the resolution to the Annual Shareholders' Meeting for approval
The 12 th Audit Committee meeting of the 4 th Session on Mar. 21, 2023	1. The amendment of this Company's Article of Incorporation	After the discussion of all attending Independent Directors, the proposal as proposed by Independent Director Mr. Yang, Ya-Po was passed unanimously	The 12 th Board of Directors' meeting of the 9 th Session on Mar. 22, 2023. Resolution of Board of Directors: This case was discussed by all attending Directors and substitute Directors, and it was unanimously agreed to be passed in accordance with the recommendation of the Audit Committee. The Company has submitted the resolution to the Annual Shareholders' Meeting for discussion

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The 12 th Audit Committee meeting of the 4 th Session on Mar. 21, 2023	2. The discussion of this Company's 2022 Internal control statement	The proposal as proposed was unanimously approved by the all attending Independent Directors	The 12 th Board of Directors' meeting of the 9 th Session on Mar. 22, 2023. Resolution of Board of Directors: the proposal as proposed was unanimously approved by all attending Directors and substitute Directors. The Company has made follow-up announcements and declarations in accordance with the resolution
	3. This Company plans to carry out a cash capital increase by issuing new shares	After the discussion of all attending Independent Directors, the discussion as proposed by Independent Director Mr. Kao, Jung-Chih was passed unanimously	The 12 th Board of Directors' meeting of the 9 th Session on Mar. 22, 2023. Resolution of Board of Directors: This case was discussed by all attending Directors and substitute Directors, and it was unanimously agreed to be passed in accordance with the recommendation of the Audit Committee. The Company has implemented according to resolution
The 13 th Audit Committee meeting of the 4 th Session on May 9, 2023	1. The discussion of this Company's Consolidated Financial Statements for the First Quarter of 2023	The proposal as proposed was unanimously approved by the all attending Independent Directors	The 13 th Board of Directors' meeting of the 9 th Session on May 10, 2023. Resolution of Board of Directors: the proposal as proposed was unanimously approved by all attending Directors and substitute Director. The Company has implemented according to resolution
	2. Determine the 2023 cash capital increase and issuance of new shares subscription base date, share payment period and other related matters	The proposal as proposed was unanimously approved by the all attending Independent Directors	The 13 th Board of Directors' meeting of the 9 th Session on May 10, 2023. Resolution of Board of Directors: the proposal as proposed was unanimously approved by all attending Directors and substitute Director. The Company has implemented according to resolution
The 13 th Audit Committee meeting of the 4 th Session on	3. Discussion on the investment in fiber optic gyroscope foundry production	The proposal as proposed was unanimously approved by the all attending Independent Directors	The 13 th Board of Directors' meeting of the 9 th Session on May 10, 2023. Resolution of Board of Directors: After discussion by all attending Directors and substitute Director, it was unanimously passed as proposed, and the attached resolutions are as follows:

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May 9, 2023	line		<p>(1) The Financial Department of The Company needs to provide a financial evaluation report for all Directors' reference. The report contains two parts: 1. Allocation of funding sources; 2. The impact on profits in 2023 and 2024</p> <p>(2) Special Assistant Liu, Wei-Yu needs to provide a rolling financial assessment of the proposal</p>
	4. Discussion on investment in optical fiber ring production line	The proposal as proposed was unanimously approved by the all attending Independent Directors	<p>The 13th Board of Directors' meeting of the 9th Session on May 10, 2023. Resolution of Board of Directors: After discussion by all attending Directors and substitute Director, it was unanimously passed as proposed, and the attached resolutions are as follows:</p> <p>(1) Special Assistant Liu, Wei-Yu and Director Chen, Chin-Teng need to provide the optical fiber ring profit sharing statement with AEGIVERSE Co., Ltd.</p> <p>(2) Special Assistant Liu, Wei-Yu and Director Chen, Chin-Teng need to provide an analysis report on the export market of optical fiber rings</p>
The 14 th Audit Committee meeting of the 4 th Session on Aug. 8, 2023	1. The discussion of this Company's Consolidated Financial Statements for the Second Quarter of 2023	The proposal as proposed was unanimously approved by the all attending Independent Directors	The 14 th Board of Directors' meeting of the 9 th Session on Aug. 9, 2023. Resolution of Board of Directors: the proposal as proposed was unanimously approved by all attending Directors. The Company has implemented according to resolution

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The 14 th Audit Committee meeting of the 4 th Session on Aug. 8, 2023	2. The Company has added a budget for the "contracting project fee for the construction of the administrative building" and a new budget for the "coordination project"	After all the Independent Directors attended the discussion, they unanimously agreed to approve it, and suggested that The Company should include the approved budget amount and the actual implementation progress of the current report in the progress report of the comprehensive administrative building and story hall in the quarterly operating report of the Board of Directors	The 14 th Board of Directors' meeting of the 9 th Session on Aug. 9, 2023. Resolution of Board of Directors: After discussion by all attending Directors, it was unanimously passed as proposed, and the attached resolutions are as follows: (1) The budget for the "contracting project fee for the construction of the administrative building" will be increased to NT\$310 million (tax included) (2) Agree to add NT\$74.72 million (tax included) to the new budget for "coordination project" (3) The Company shall include the approved budget amount and the actual implementation progress of the current report in the progress report of the comprehensive administrative building and the story hall in the quarterly operating report of the Board of Directors (4) The Financial Department is requested to evaluate the financial impact of the additional and newly added project amount on The Company (5) If the architect has omitted or neglected parts, the Company should handle them properly
The 15 th Audit Committee meeting of the 4 th Session on Nov. 6, 2023	The Company's Accounting Supervisor changed case	Director Accounting & Financial Planning Kuo, Ssu-Tsen recused due to benefit conflict; the proposal as proposed was unanimously approved by the all attending Independent Directors	The 15 th Board of Directors' meeting of the 9 th Session on Nov. 8, 2023. Resolution of Board of Directors: This case was discussed by all attending Directors and substitute Director, and it was unanimously agreed to be passed in accordance with the recommendation of the Independent Director Yang, Ya-Po. The Company has implemented according to resolution

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The 15 th Audit Committee meeting of the 4 th Session on Nov. 6, 2023	The discussion of this Company's Consolidated Financial Statements for the Third Quarter of 2023	The proposal as proposed was unanimously approved by the all attending Independent Directors	The 15 th Board of Directors' meeting of the 9 th Session on Nov. 8, 2023. Resolution of Board of Directors: the proposal as proposed was unanimously approved by all attending Directors and substitute Director. The Company has implemented according to resolution
The 16 th Audit Committee meeting of the 4 th Session on Dec. 18, 2023	The discussion of this Company's 2024 annual audit plan	The proposal as proposed was unanimously approved by the all attending Independent Directors and substitute Independent Director	The 16 th Board of Directors' meeting of the 9 th Session on Dec. 19, 2023. Resolution of Board of Directors: the proposal as proposed was unanimously approved by all attending Directors and substitute Director. The Company has implemented according to resolution