

 宜得科技股份有限公司 CHIEFTEK PRECISION CO.,LTD.	Document Name	Audit Committee Charter	Version	2
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Article 1 Basis for the adoption of the Charter

In order to assist to establish a sound corporate governance system, improve the audit supervision function and strengthen the management function. This Charter is adopted pursuant to Regulations Governing the Exercise of Powers by Audit Committees of Public Companies

Article 2 Scope of the Charter

Matters concerning the number, term of office, powers, rules of procedure for meetings, and resources to be provided by the Company when the Audit Committee (the "Committee") exercises its powers shall be handled in accordance with the Charter. °

Article 3 Purpose

The main function of the Committee is to supervise the following matters:

1. Fair presentation of the financial reports of the Company.
2. The hiring (and dismissal), independence, and performance of certificated public accountants of the Company.
3. The effective implementation of the internal control system of the Company.
4. Compliance with relevant laws and regulations by the Company.
5. Management of the existing or potential risks of the Company.

Article 4 Members

The Committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be the convener, and at least one of whom shall have accounting or financial expertise.

The independent director members of the Committee shall serve a three-year term, and may be re-elected to further terms. When the number of the independent director members on the Committee falls below that prescribed in the preceding paragraph or in the articles of incorporation due to an independent director's dismissal for any reason, a by-election shall be held at the next shareholders meeting to fill the vacancy. When the independent directors are dismissed en masse or all of their positions are vacant, a special shareholders meeting shall be called within sixty days from the date of the occurrence to hold a by-election to fill the vacancies.

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Article 5 Exercise of Powers

The provisions regarding supervisors in the Securities and Exchange Act, the Company Act, and other laws shall apply mutatis mutandis to the Audit Committee.

The provisions in Paragraph 4, Article 14-4 of the Securities and Exchange Act related to the powers of supervisors under the Company Act shall apply mutatis mutandis to the independent directors who are members of the Audit Committee.

Resolutions of the Audit Committee shall require the consent of more than half of all its members. The convener of the Audit Committee shall represent the committee externally.

The company representative for matters under Articles 213, 214, and 223 of the Company Act shall be elected by the Audit Committee in accordance with the procedure mentioned in the preceding paragraph. The Audit Committee may resolve that a member may represent the company individually or jointly. If a representative is not elected according to the aforementioned procedure, all members shall jointly represent the company.

The term "all members" referred to in these regulations shall be calculated based on the actual number of members in office.

Article 6 Powers of the audit committee

The powers of the Committee are as follows:

1. The adoption of or amendments to the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
2. Assessment of the effectiveness of the internal control system.
3. The adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of the procedures for handling financial or business activities of a material nature, such as acquisition or disposal of assets, derivatives trading, loaning of funds to others, and endorsements or guarantees for others.
4. Matters in which a director is an interested party.
5. Asset transactions or derivatives trading of a material nature.
6. Loans of funds, endorsements, or provision of guarantees of a material nature.
7. The offering, issuance, or private placement of equity-type securities.
8. The hiring or dismissal of a certified public accountant, or their compensation.
9. The appointment or discharge of a financial, accounting, or internal audit officer.
10. Annual financial reports which are signed or sealed by the chairperson, managerial officer, and accounting officer.
11. Other material matters as may be required by the Company or by the

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competent authority.

The matters under the preceding paragraph shall be subject to the approval of one half or more of the entire membership of the Committee and shall be submitted to the Board of Directors for a resolution in accordance with law.

Any matter in the paragraph 1, with the exception of subparagraph 10, that has not been approved by one half or more of the entire membership of the Committee may be adopted with the approval of two thirds or more of the entire Board of Directors.

"The entire membership," as used herein, shall be counted as the number of members

actually in office at the given time.

The convener of the Committee shall represent the Committee to the public.

Article 7 Convening and notice

The Committee shall hold at least one meeting per quarter and may convene meetings as needed.

The notice of a meeting of the Committee shall specify the purpose of the meeting and be given to all independent directors of the Committee seven days in advance. However, in case of emergencies, this time limit may be waived.

The location and time of the Audit Committee meetings shall be held at the company's registered office and during office hours, or at a location and time convenient for the members to attend and suitable for holding the meeting.

The Committee members shall elect one member to serve as the convener and chair of the meetings. However, if the members cannot elect a convener, the independent director who represents the most voting rights shall assume the position.

If the convener is on leave or unable to convene the meeting, they shall designate another independent director as a proxy. If no proxy is designated, the independent directors of the Committee shall elect one member to act as the proxy.

More than half of the independent directors on the Committee may submit a written proposal with the stated matters and reasons to request the convener to call a meeting of the Audit Committee. If the convener does not call a meeting within 15 days of the request, more than half of the independent directors on the Committee may convene the meeting themselves.

The Committee may invite relevant company managers, internal auditors, accountants, legal consultants, or other personnel to attend the meeting and provide necessary information. However, such persons must leave the meeting during discussions and voting.

When the Committee holds a meeting, relevant materials should be prepared for the attending members to review at any time.

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Article 8 Rule of procedure

When a meeting of the Committee is held, an attendance book shall be made available for signing-in by the independent director members in attendance, and thereafter made available for reference.

Independent director members shall attend meetings of the Committee in person; if an independent director member is unable to attend in person, the independent director member may appoint another independent director member as proxy to attend the meeting. Attendance via telecommunications is deemed as attendance in person.

A member of the Committee that appoints another independent director member as proxy to attend a meeting of the Committee shall in each instance issue a written proxy stating the scope of authorization with respect to the items on the meeting agenda.

Resolutions at meetings of the Committee shall be adopted with the approval of one half or more of the entire membership. The result of a vote shall be made known immediately and recorded in writing.

If for a legitimate reason it is impossible to hold a meeting of the Committee, matters on the meeting agenda shall be adopted with the consent of two thirds or more of the entire Board of Directors. Nevertheless, a written opinion indicating approval or disapproval shall be obtained from each independent director member with respect to the matters under Article 6, paragraph 1, subparagraph 10.

The proxy under paragraph 2 may accept a proxy from one person only.

Article 8-1

If, at the scheduled meeting time, less than half of the total members of the Audit Committee are present, the chairperson may announce a postponement of the meeting on the same day, with a maximum of two postponements. If a quorum is still not met after two postponements, the chairperson may reconvene the meeting in accordance with the procedure outlined in Paragraph 2, Article 7.

Article 8-2

The Audit Committee shall follow the agenda as specified in the meeting notice. However, with the consent of more than half of all Committee members, the agenda may be modified.

Without the consent of more than half of the total members of the Committee, the chairperson shall not unilaterally declare the meeting adjourned.

If, during the meeting, less than half of the total members remain present, upon the proposal of the independent directors in attendance, the chairperson shall declare a temporary suspension of the meeting, and the provisions of the

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previous article shall apply.

If, during the meeting, the convener is unable to preside over the meeting or the chairperson fails to declare the adjournment in accordance with Paragraph 2, the selection of a proxy to preside shall follow the provisions of Paragraph 5, Article 7.

Article 9 Minutes

Discussions at a meeting of the Committee shall be included in the meeting minutes, which shall faithfully record the following:

1. The session, time, and place of the meeting.
2. The name of the meeting chair.
3. Attendance by the independent director members, including the names and the number of members present, excused, and absent.
4. The names and titles of those attending the meeting as non-voting participants.
5. The name of the minute taker.
6. The matters reported at the meeting.
7. Agenda items: For each proposal, the method of resolution and the result; a summary of the comments of the independent director members of the Committee and experts and other persons present at the meeting; the name of any independence director that is an interested party as referred to in paragraph 1 of the Article 11, an explanation of the important aspects of the relationship of interest, the reasons why the independence director was required or not required to enter recusal, and the status of their recusal; and any objections or reservations expressed.
8. Extraordinary motions: The name of the mover; the method of resolution and the result for each motion; a summary of the comments of the independent director members of the Committee and experts and other persons present at the meeting; the name of any independence director that is an interested party as referred to in paragraph 1 of the article 11, an explanation of the important aspects of the relationship of interest, the reasons why the independence director was required or not required to enter recusal, and the status of their recusal; and any objections or reservations expressed.
9. Other matters required to be recorded.

The attendance book constitutes part of the minutes for each meeting of the Committee and shall be preserved during the existence of the Company.

The minutes of a Committee meeting shall bear the signature or seal of both the chair and the minute taker, and a copy of the minutes shall be distributed to each director and supervisor within twenty days after the meeting. The minutes shall be deemed important corporate records and appropriately preserved during the existence of the Company.

The meeting minutes of paragraph 1 may produced and distributed in electronic form.

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Article 10

The Committee's meeting agenda shall be drafted by the convener. Other members may also put forward proposals for discussion by the Committee.

Article 11 Recusal of directors due to conflicts of interest

If any independent director of the Committee is an interested party with respect to any agenda item, the independent director shall state the important aspects of the interested party relationship at the respective meeting. When the relationship is likely to prejudice the interests of the Company, the independent director may not participate in discussion or voting on that agenda item, and further, shall enter recusal during discussion and voting on that item and may not act as another independent

director's proxy to exercise voting rights on that matter.

If, for the reason stated in the preceding paragraph, an agenda item can not be resolved at a meeting of the Committee, it shall be reported to the Board of Directors, which shall resolve on the item.

Where the spouse, a blood relative within the second degree of kinship of a director has interests in the matters under discussion in the meeting of the preceding paragraph, such director shall be deemed to have a personal interest in the matter.

Article 11-1 The Company shall record on audio or video tape the entire proceedings of an audit committee meeting, and preserve the recordings for at least five years, in electronic form or otherwise.

If before the end of the preservation period referred to in the preceding paragraph any litigation arises in connection with a resolution of an audit committee meeting, the relevant audio or video recordings shall continue to be preserved until the litigation is concluded.

Where an audit committee meeting is held via tele- or video conferencing, the audio and visual documentation of the meeting form a part of the meeting minutes and shall be well preserved during the existence of the Company.

Article 12 Governing the Exercise of Powers

The Committee may resolve to retain the service of an attorney, certified public accountant, or other professionals to provide advice with respect to matters in connection with Article 6. The costs of their services shall be borne by the Company.

Article 13 Obligation of the member

The Committee members shall exercise the due care of a good administrator and faithfully perform the duties prescribed in the Charter; they shall be accountable

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to the Board of Directors and shall submit their proposals to be resolved by the Board.

Article 14 Execution of tasks

The Committee shall conduct periodic reviews of matters relating to the Charter and present the results for amendment by the Board of Directors.

The execution of tasks relating to resolutions adopted by the Committee may be delegated to the convener or other Committee members for follow-up, with a written or verbal report to be presented to the Committee during the implementation period.

When necessary, the matter shall be presented for ratification or a report made at the next meeting of the Committee.

Article 15 Enforcement

The Charter, and any amendments hereto, shall come into in force after adoption by a resolution of the Board of Directors.