



# Audit Committee Charter

## 1. Legal Basis

These Regulations are established in accordance with Article 3 of the “Regulations Governing the Exercise of Powers by Audit Committees of Publicly Traded Companies.”

## 2. Scope of Application

Matters concerning the Audit Committee of the Company (hereinafter referred to as “the Committee”), including its membership, term of office, powers and duties, rules of procedure, and the resources the Company shall provide for the exercise of its powers, shall be governed by the provisions of these Regulations.

## 3. Matters Subject to Oversight

The primary purpose of the Committee’s operations is to oversee the following matters:

1. The fair presentation of the Company’s financial statements.
2. The appointment, removal, independence, and performance of the certified public accountants.
3. The effective implementation of the Company’s internal controls.
4. The Company’s compliance with relevant laws and regulations.
5. The management of the Company’s existing or potential risks.

## 4. Composition and Term of Office of the Committee

This Committee shall consist of all independent directors, with a minimum of three members, one of whom shall serve as the convener, and at least one of whom shall possess expertise in accounting or finance.

The term of office for the independent directors on this Committee is three years, and they may be re-elected for consecutive terms; if any director is removed from office for any reason, resulting in the number of members falling below the requirement



# Audit Committee Charter

specified in the preceding paragraph or in the Articles of Incorporation, a by-election shall be held at the next shareholders' meeting. If all independent directors are removed from office, the Company shall convene an extraordinary shareholders' meeting within sixty days from the date of such occurrence to hold a by-election, and the term of office of the newly elected directors shall expire upon the expiration of the current Board of Directors' term.

## 5. Applicable Provisions

The powers and duties stipulated in the Securities and Exchange Act (hereinafter referred to as the "SEA"), the Company Law, and other laws to be exercised by supervisors shall be exercised by this Committee, except for those specified in Paragraph 4 of Article 14-4 of the SEA.

The provisions of Article 14-4, Paragraph 4 of the Securities and Exchange Act regarding the conduct of supervisors or their representation of the company under the Company Act shall apply mutatis mutandis to the independent directors serving on this Committee.

## 6. Powers of the Committee

The powers and duties of this Committee are as follows:

1. Establishing or amending internal control systems in accordance with Article 14-1 of the Securities and Exchange Act.
2. To evaluate the effectiveness of the internal control system.
3. Establishing or amending procedures for handling major financial and business transactions—such as the acquisition or disposal of assets, engaging in derivative transactions, lending funds to others, or providing endorsements or guarantees for others—in accordance with Article 36-1 of the Securities and Exchange Act.
4. Matters involving the personal interests of directors.
5. Significant asset transactions or derivative transactions.



# Audit Committee Charter

6. Significant lending of funds, endorsements, or guarantees.
7. The offering, issuance, or private placement of equity securities.
8. The appointment, dismissal, or compensation of the certified public accountant.
9. Appointment or dismissal of the head of finance, accounting, or internal audit.
10. Annual financial reports and every quarterly financial reports signed or sealed by the Chairman, managers, and the chief accounting officer.
11. Other material matters prescribed by the Company or the competent authorities.

Resolutions on the matters set forth in the preceding paragraph shall be approved by at least one-half of all members of this Committee and submitted to the Board of Directors for resolution.

With the exception of subparagraph 10, matters listed in the subparagraphs of Paragraph 1 may be implemented with the consent of two-thirds or more of all directors if they have not been approved by more than half of all members of this Committee.

For the purposes of these regulations, “all members” refers to those actually in office.

The convener of this Committee shall represent the Committee externally.

## 7. Convening and Notice of Meetings

This Committee shall convene at least once per quarter and may convene meetings at any time as needed.

The notice convening a meeting of the Committee shall specify the purpose of the meeting and be delivered to each independent director of the Committee at least seven days in advance. However, this requirement shall not apply in cases of emergency.

The Committee shall elect one of its members to serve as convener and chairperson of the meeting. If the convener is on leave or unable to convene a meeting for any reason, he or she shall designate another independent director to act as his or her



# Audit Committee Charter

proxy; if the convener fails to designate a proxy, the independent directors of the Committee shall elect one of their number to act as proxy.

This Committee may invite managers from the Company's relevant departments, internal auditors, certified public accountants, legal counsel, or other personnel to attend meetings and provide necessary information. However, such individuals shall withdraw from the meeting during discussions and voting.

When the Committee convenes, relevant materials shall be made available for the attending Committee members to review at any time.

## 8. Provision of Documents Such as Sign-in Sheets and Attendance by Independent Directors by Proxy

When the Committee convenes, the Company shall provide a sign-in sheet for attending independent directors to sign and for future reference.

Independent directors serving on this Committee shall attend Committee meetings in person; if unable to attend in person, they may appoint another independent director to attend on their behalf; participation via videoconference shall be deemed attendance in person.

When a member of this Committee authorizes another independent director to attend a meeting on their behalf, they shall issue a written proxy for each meeting, specifying the scope of authority and the purpose of the meeting.

Resolutions of this Committee shall require the consent of at least one-half of all members. The results of the vote shall be reported on the spot and recorded in the minutes.

If there are valid reasons preventing the Committee from convening, matters shall be decided with the consent of at least two-thirds of all directors on the Board of Directors. However, matters under Article 6, Paragraph 1, Subparagraph 10 shall still require the independent directors to issue their opinions on whether they consent.

A proxy referred to in Paragraph 2 may represent only one person.

## 9. Minutes



# Audit Committee Charter

Minutes shall be prepared for the proceedings of this Committee, and such minutes shall accurately record the following matters:

1. The session number, date, time, and location of the meeting.
2. The name of the chairperson.
3. Attendance status of independent directors, including the names and number of those present, on leave, and absent.
4. The names and titles of those in attendance.
5. The name of the person taking the minutes.
6. Items on the agenda.
7. Items discussed: the method and results of resolutions on each agenda item; summaries of remarks by independent directors, experts, and other personnel; the names of independent directors with conflicts of interest pursuant to Article 11, Paragraph 1; explanations of the material details of such conflicts; reasons for recusal or non-recusal; instances of recusal; and dissenting or reserved opinions.
8. Motions made during the meeting: the proposer's name; the method of resolution and results of the motion; summaries of remarks by independent directors, experts, and other attendees; the names of independent directors with conflicts of interest as defined in Article 11, Paragraph 1; an explanation of the material details of such conflicts; the reasons for recusal or non-recusal; instances of recusal; and dissenting or reserved opinions.
9. Other matters to be recorded.

The Committee's attendance register forms part of the minutes and shall be properly preserved for the duration of the Company's existence.

The minutes shall be signed or stamped by the chairperson and the recording officer, distributed to each independent director of the Committee within twenty days after the meeting, and included in the Company's important records to be properly preserved for the duration of the Company's existence.

The preparation and distribution of the minutes referred to in Paragraph 1 may be conducted electronically.



# Audit Committee Charter

## 10. Agenda

The agenda for this Committee's meetings shall be set by the convener; other members may also submit proposals for discussion by the Committee.

## 11. Conflict of Interest

If an independent director of this Committee has a personal interest in a matter under discussion, he or she shall disclose the material details of such interest; if there is a risk that such interest may harm the Company's interests, he or she shall not participate in the discussion or vote, shall recuse himself or herself from the discussion and voting, and shall not exercise the voting rights of any other independent director on his or her behalf.

If the spouse or a blood relative within the second degree of kinship of an independent director has a conflict of interest regarding the matters discussed in the meeting referred to in the preceding paragraph, the independent director shall be deemed to have a personal conflict of interest regarding such matters.

If the Committee is unable to reach a resolution due to the provisions of the first paragraph, it shall report to the Board of Directors, which shall then make the resolution.

### 11-1 Preservation of Meeting Records

The Company shall record the entire proceedings of the Committee's meetings by audio or video for evidentiary purposes and retain such records for at least five years; such retention may be conducted electronically.

If litigation arises regarding matters resolved by this Committee before the retention period specified in the preceding paragraph expires, the relevant audio or video recordings shall continue to be retained until the litigation is concluded.

Where a meeting of this Committee is held via videoconference, the audiovisual records of such videoconference shall constitute part of the minutes and shall be properly preserved for the duration of the Company's existence.



# Audit Committee Charter

## 12. Resources to Be Provided by the Company

The Committee may, by resolution, appoint attorneys, certified public accountants, or other professionals to conduct necessary audits or provide consultations regarding matters specified in Article 6; the resulting expenses shall be borne by the Company.

## 13. Duties of the Committee

Members of this Committee shall faithfully perform the duties set forth in these Organizational Regulations with the care of a prudent manager, shall be accountable to the Board of Directors, and shall submit proposed resolutions to the Board of Directors for decision.

## 14. Related Implementation Matters

This Committee shall periodically review matters related to these Bylaws and propose amendments to the Board of Directors.

For matters resolved by this Committee, the relevant implementation tasks may be delegated to the Convener or other members of this Committee for further handling; during the implementation period, they shall report to this Committee in writing or orally, and, if necessary, shall submit the matter to this Committee for ratification or report at the next meeting.

## 15. Implementation

These Bylaws shall take effect officially at the 17th Board of Directors meeting following their adoption by resolution of the Board of Directors.

## 16. Procedures for Resolutions on the Bylaws

These Organizational Regulations shall take effect upon approval by the Audit Committee and subsequent resolution by the Board of Directors; the same applies to any amendments.