

金益鼎企業(股)公司
JIIN YEEN DING ENTERPRISE CORP

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Title	Organizational Regulations of the Audit Committee		Document No.:081
Revision	Date	Amendment Details	Approval Authority
1	102.06.17	Establishment of these Operating Procedures	Board of Directors
2	104.03.20	First Amendment: Article 6	Board of Directors
3	106.12.18	Second Amendment: Articles 4, 7, 9, and 11	Board of Directors
4	109.03.23	Third Amendment: Article 11	Board of Directors
5	110.03.26	Fourth Amendment: Article 6	Board of Directors
6	113.03.08	Fifth Amendment: Articles 5, 6-1, 7, 8, 8-1, 8-2, 14, and 15	Board of Directors

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Article 1 These Regulations are adopted pursuant to Article 3 of the “Regulations Governing the Exercise of Powers by Audit Committees of Public Companies.”

Article 2 Matters relating to the number of members, term of office, powers and duties, rules of procedure, and the resources to be provided by the Company when the Committee exercises its powers shall be governed by these Regulations. °

Article 3 The primary purpose of the Committee’ s operation is to supervise the following matters: :

1. The fair presentation of the Company's financial statements.
2. The selection, dismissal, independence, and performance of the certified public accountants (CPAs) engaged by the Company.
3. The effective implementation of the Company’ s internal control system.
4. The Company’ s compliance with applicable laws and regulations.
5. The control of the Company’ s existing or potential risks.

Article 4 The Committee shall be composed entirely of independent directors and shall have no fewer than three members. One member shall serve as the convener, and at least one member shall have accounting or financial expertise.

The term of office of the independent directors serving on the Committee shall be three years and they may be re-elected. If any independent director is dismissed and the number of members falls below that required under the preceding paragraph or as prescribed in the Articles of Incorporation, a by-election shall be held at the next shareholders’ meeting. If all independent directors are dismissed, the Company shall convene an extraordinary shareholders’ meeting to hold a by-election within 60 days from the date of the occurrence.

Article 5 The provisions of the Securities and Exchange Act, the Company Act, and other relevant laws governing supervisors shall apply mutatis mutandis to the Audit Committee.

The provisions of Paragraph 4, Article 14-4 of the Securities and Exchange Act regarding the powers and duties of supervisors under the Company Act shall apply mutatis mutandis to the independent directors serving on the Audit Committee.

Resolutions of the Audit Committee shall require the approval of more than one-half of all members of the Committee. The convener of the Audit

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Committee shall represent the Committee externally.

The Company's representative in matters under Articles 213, 214, and 223 of the Company Act shall be appointed by the Audit Committee in accordance with the procedure set forth in the preceding paragraph. The Audit Committee may resolve that a member represent the Committee individually or jointly. If no representative is appointed according to the preceding procedure, all members shall jointly represent the Committee. °

The term "all members" as used in these Regulations refers to the members actually holding office. °

Article 6 The powers and duties of the Audit Committee are as follows :

1. To establish or amend the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
2. To assess the effectiveness of the internal control system.
3. To adopt or amend procedures for handling major financial business activities, such as acquisition or disposal of assets, engaging in derivative transactions, lending funds to others, or providing endorsements or guarantees for others, pursuant to Article 36-1 of the Securities and Exchange Act.
4. Matters involving the personal interests of directors.
5. Major asset or derivative transactions.
6. Major lending of funds, endorsements, or provision of guarantees.
7. Offering, issuance, or private placement of equity-type securities.
8. The appointment, dismissal, remuneration, qualifications, and independence of the certified public accountants (CPAs).
9. Appointment or dismissal of financial, accounting, or internal audit officers.
10. Annual financial reports signed or sealed by the Chairperson, managerial officers, and accounting officer, and the second quarter financial reports subject to CPA review and attestation.
11. Communication and interaction with the Company's attesting CPAs.
12. Handling disagreements between management and the attesting CPAs regarding financial reporting.
13. Receiving and handling reported cases and other matters related to accounting, internal controls, or auditing.

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14. Other significant matters as stipulated by the Company or competent authorities.

Resolutions on the foregoing matters shall be approved by at least one-half of all members of the Audit Committee and submitted to the Board of Directors for resolution.

Except for Item 10 of the preceding paragraph, any matter listed therein that is not approved by at least one-half of all members of the Audit Committee may be resolved by at least two-thirds of all directors. °

The term “all members” as used in these Rules refers to the members actually holding office.

The convener of the Committee shall represent the Committee externally.

Article 6-1 For newly added non-assurance services during the fiscal year provided by attesting CPAs who meet the independence requirements, the scope of such services and the fees shall be approved in advance by the Audit Committee. However, if the anticipated fees for such non-assurance services do not exceed NT\$1,000,000 (inclusive), the convener of the Audit Committee may grant prior case-by-case approval, which shall be submitted to the next Committee meeting for ratification.

Article 7 The Committee shall convene at least once every quarter and may hold meetings at any time as necessary.

The convocation of the Committee shall specify the reason for the meeting and notify all independent director members of the Committee at least seven days in advance.

In case of emergencies, this requirement shall not apply.

The time and venue of the Committee meetings shall be at the Company's registered location and during business hours, or at a time and place convenient for the Committee members to attend and appropriate for holding the meeting.

The Committee shall elect one member among themselves to serve as the convener and chairperson of the meetings. If the Committee members are unable to elect a convener, the independent director who received the highest number of votes in the election shall serve as the convener. In the event that the convener is on leave or unable to convene a meeting for any reason, another independent director

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designated by the convener shall act on their behalf. If no such designation is made, the independent directors of the Committee shall elect one among themselves to act as the convener.

More than one-half of the independent directors of the Committee may request the convener to convene a meeting of the Committee by submitting a written proposal stating the proposed agenda and reasons. If the convener does not convene the meeting within fifteen days from the date of the request, more than one-half of the independent directors of the Committee may convene the meeting themselves.

The Committee may request the attendance of the Company's relevant department managers, internal auditors, accountants, legal advisors, or other personnel at its meetings to provide necessary information. However, such personnel shall leave the meeting during discussions and voting.

When the Committee convenes a meeting, relevant materials shall be prepared and made available for review by the attending Committee members at any time. °

Article 8 When the Committee convenes, the Company shall provide a sign-in book for attending independent directors to sign, which shall be available for review.

Independent directors of the Committee shall attend meetings in person. If unable to attend in person, they may appoint another independent director as their proxy. Participation via video conference shall be deemed as attendance in person.

When a Committee member appoints another independent director to attend the meeting as a proxy, a power of attorney shall be issued for each instance, specifying the scope of authorization and the reasons for the meeting.

Resolutions of the Committee shall require the consent of more than one-half of all members. The results of the vote shall be reported on the spot and recorded accordingly.

If the Audit Committee cannot be convened for legitimate reasons, a resolution may be adopted with the consent of at least two-thirds of all directors of the Board. However, matters under Item 10, Paragraph 1 of Article 6 shall still require the consent opinion of the independent directors.

A proxy referred to in the preceding paragraph may only accept a delegation from one independent director.

Article 8-1 If, at the scheduled meeting time, the attending members of the Audit

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Committee are less than one-half of all members, the chairperson may announce a postponement of the meeting on the same day, with such postponement limited to a maximum of two times. If the required quorum is still not met after two postponements, the chairperson may reconvene the meeting in accordance with the procedure stipulated in Paragraph 2 of Article 7.

Article 8-2 The Audit Committee shall follow the agenda set forth in the meeting notice.

However, the agenda may be altered with the consent of more than one-half of all members of the Audit Committee.

Unless approved by more than one-half of all members of the Audit Committee, the chairperson shall not unilaterally declare the meeting adjourned.

If, during the course of the meeting, the number of members present falls below one-half of all members, and an attending independent director proposes to suspend the meeting, the chairperson shall announce the suspension of the meeting and apply the provisions of the preceding article accordingly.

If, during the Audit Committee meeting, the convener is unable to preside over the meeting or the chairperson fails to declare the adjournment pursuant to Paragraph 2, the selection of the acting chairperson shall be handled in accordance with Paragraph 5 of Article 7. °

Article 9 The proceedings of the Audit Committee shall be recorded in meeting minutes, which shall detail the following matters :

1. The meeting session number, date, time, and venue.
2. The name of the chairperson.
3. Attendance status of independent director members, including the names and number of those present, on leave, and absent.
4. Names and titles of attendees other than committee members.
5. The name of the person taking the minutes.
6. Items reported.
7. Discussion items: the resolution methods and results of each proposal, summaries of statements made by independent directors, experts, and other participants; the names of independent directors with conflicts of interest as specified in Paragraph 1 of Article 11, a description of the material aspects of such interests, reasons for required or non-required recusals, recusal situations,

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and any dissenting or reserved opinions.

8. Ad hoc motions: names of the proposers, the resolution methods and results of the motions, summaries of statements made by independent directors, experts, and other participants; the names of independent directors with conflicts of interest as specified in Paragraph 1 of Article 11, a description of the material aspects of such interests, reasons for required or non-required recusals, recusal situations, and any dissenting or reserved opinions. °

9. Other matters that must be recorded.

The sign-in book of the Audit Committee shall be deemed part of the meeting minutes and shall be properly preserved throughout the duration of the Company's existence.

The meeting minutes shall be signed or stamped by the chairperson of the meeting and the minute-taker, and shall be distributed to all independent director members of the Committee within twenty (20) days after the meeting. The minutes shall be included in the Company's important records and be permanently and properly preserved during the Company's existence. The preparation and distribution of the minutes referred to in the preceding paragraph may be conducted electronically.

Article 9-1 The Company shall make audio or video recordings of the entire proceedings of the Audit Committee meetings and retain them for at least five (5) years. The recordings may be stored electronically.

If any litigation arises regarding resolutions of the Audit Committee before the expiration of the retention period mentioned in the preceding paragraph, the relevant audio or video recordings shall continue to be retained until the conclusion of such litigation.

If the Audit Committee is convened via video conference, the video and audio recordings shall constitute part of the meeting minutes and shall be properly preserved for the duration of the Company's existence.

Article 10 The agenda of the Committee shall be determined by the convener; other members may also submit proposals for discussion by the Committee.

Article 11 If any independent director member of the Committee has a personal interest in any matter on the meeting agenda, they shall explain the material aspects of such interest. If the interest is likely to be detrimental to the interests of the Company, the member

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shall refrain from participating in the discussion and voting on the matter, and shall recuse themselves. Furthermore, they shall not act as a proxy to exercise voting rights on behalf of other independent director members.

If the spouse or a relative within the second degree of kinship of an independent director has an interest in the matters referred to in the preceding paragraph, such interest shall be deemed as a personal interest of the independent director in the said matter.

If, due to the provisions of the preceding paragraph, the Committee is unable to reach a resolution, the matter shall be reported to the Board of Directors for resolution.

Article 12 The Committee may, by resolution, engage lawyers, accountants, or other professionals to conduct necessary audits or provide consultation regarding matters specified in Article 6. The expenses incurred therefrom shall be borne by the Company.

Article 13 Members of the Committee shall perform their duties faithfully and with the care of a good administrator in accordance with these Organizational Rules, be accountable to the Board of Directors, and submit their proposals to the Board for resolution.

Article 14 The Committee shall conduct a self-evaluation at least once every year and, when necessary, review relevant provisions of these Organizational Rules and provide recommendations for amendments to the Board of Directors.

For matters resolved by the Committee, the related follow-up tasks may be delegated to the convener or other members of the Committee for execution. During the execution period, a written or verbal report shall be provided to the Committee, and, if necessary, such matters shall be submitted to the Committee for ratification or reporting at the next meeting.

Article 15 These Organizational Rules shall take effect upon approval by the Board of Directors; the same shall apply to any amendments thereto.