

Aurotek Corporation

Audit Committee Charter

2025.03.11

- Article 1 This Charter is adopted pursuant to Article 3 of the "Regulations Governing the Exercise of Powers by Audit Committees of Public Companies."
- Article 2 Matters concerning the number of members, 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 this Charter.
- Article 3 The main function of the Committee is to supervise the following matters:
- I. Fair presentation of the financial reports of the Company.
 - II. The hiring (and dismissal), independence, and performance of certificated public accountants of the Company.
 - III. The effective implementation of the internal control system of the Company.
 - IV. Compliance with relevant laws and regulations by the Company.
 - V. Management of the existing or potential risks of the Company.
- Article 4 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 3 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, a special shareholders meeting shall be convened within 60 days from the date of the occurrence to hold a by election to fill the vacancies.
- Article 5 The provisions of the Securities and Exchange Act (hereinafter the "SEA," the Company Act, and any other law regarding supervisors apply mutatis mutandis to the Committee. The provisions of Article 14-4, paragraph 4 of the SEA, in regard to the powers of supervisors under the Company Act, apply mutatis mutandis to the independent director members of the Committee.
- Resolutions at the meetings of the Committee shall be adopted with the approval of at least one half of the entire membership; The convener of the Committee shall represent the Committee to the public.
- Persons to represent the Company in matters under Articles 213, 214, and 223 of the Company Act shall be selected by the Committee by the procedure set out in Article 8, paragraph 4. The Committee may resolve for members to individually represent or jointly

represent the company in such matters. If representatives are not selected by the procedure, the entire membership shall jointly represent the Company.

Article 6

The powers of the Committee are as follows:

- I. The adoption of or amendments to the internal control system pursuant to Article 14-1 of the SEA.
- II. Assessment of the effectiveness of the internal control system.
- III. Adoption or amendment, pursuant to Article 36-1 of the SEA, of the procedures for handling financial or business activities of a material nature, such as acquisition or disposal of assets, derivatives trading, loaning funds to others, and endorsements or guarantees for others.
- IV. Matters in which a director is an interested party.
- V. Asset transactions or derivatives trading of a material nature.
- VI. Loans of funds, endorsements, or provision of guarantees of a material nature.
- VII. The offering, issuance, or private placement of any equity-type securities.
- VIII. The hiring or dismissal of a certified public accountant, or their compensation.
- IX. The appointment or discharge of a financial, accounting, or internal auditing officer.
- X. Financial reports signed or sealed by the Competent Authority.
- XI. Other material matters as may be required by the Company or the Competent Authority.

The matters under the preceding paragraph shall be subject to the approval of one half of or more of the entire membership of the Committee and shall be submitted to the board of directors for a resolution.

Any matter in the paragraph 1, with the exception of subparagraph X, that has not been approved by at least one half 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

The Committee shall convene at least once quarterly, and may call a meeting at its discretion whenever necessary.

In calling a meeting of the Committee, a notice of the reasons for convening the meeting shall be given to each independent director member at least 7 days in advance. In emergency circumstances, however, the meeting may be called on shorter notice.

The Committee meeting shall be held at the location and during the business hours of the Company, or at a place and time convenient to attendance by all Committee members and suitable for holding a Committee meeting.

A member of the Committee shall be elected as the convener and meeting chairperson by and from the entire membership of the Committee. However, if the members of the

Committee are unable to elect a convener, the independent director who received votes representing the largest share of the voting rights shall serve as the convener.

When the convener is on leave or unable to convene a meeting for any reason, the convener shall appoint another independent director member on the Committee as acting convener; if the convener does not make such an appointment, one independent director member of the Committee shall be elected by and from the other independent director members of the Committee to serve as convener.

Independent directors constituting one-half or more of the entire membership of the Committee may, by filing a written proposal setting forth the subjects for discussions and the reasons, request the convener to convene a meeting of the Committee. If the convener fails to convene a Committee meeting within 15 days from the filing of the request, independent directors constituting one-half or more of the entire membership of the Committee may convene a meeting on their own.

The Committee may request the managers of relevant departments, internal audit officers, independent experts, certified public accountants, attorneys, or other personnel of the Company to attend the meeting as non-voting participants and provide pertinent and necessary information. However, they should be recused during discussions and voting.

When the Committee calls a meeting, it shall furnish the members of the Committee present at the meeting with relevant materials for reference as necessary.

Article 8

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; however, when deliberation of mergers and acquisitions matters, independent director members shall attend meetings in person, instead of by way of proxy. Attending members shall indicate assent or dissent expressly and may not abstain from voting. Attendance via video conference 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 the meetings of the Committee shall be adopted with the approval of at least one half of the entire membership. The result of a vote shall be made known immediately and recorded in writing.

When deliberating a resolution, it shall be deemed approved and voted on by the Committee if no directors present raise any objections.

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, the opinion indicating approval shall be obtained from the 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 When the time of a meeting has arrived, if the Committee members present do not reach one-half of the entire membership, the meeting chairperson may announce that the meeting time will be postponed to later on the same day, provided that only two postponements may be made. If the quorum is still not met after two postponements, the chairperson may re-call the meeting following the procedures provided in Article 7, paragraph 2.

Article 8-2 The Committee meeting shall be conducted in accordance with the order of business on the agenda as specified in the meeting notice. However, the order may be changed with the approval of one-half or more of the entire membership of the Committee.

The meeting chairperson may not declare the meeting closed without the approval of one-half or more of the entire membership of the Committee.

If at any time during the proceedings of a Committee meeting the members sitting at the meeting do not reach one-half of the entire membership, then upon motion by the independent directors sitting at the meeting, the chairperson shall declare a suspension of the meeting, in which case the preceding article shall apply mutatis mutandis.

If at any time during the proceedings of a Committee meeting, the convener for any reason is unable to chair the meeting or the chairperson fails to declare the meeting closed as provided in paragraph 2, the provisions of Article 7, paragraph 5 shall apply mutatis mutandis to the selection of the deputy to act in place thereof.

Article 9 Discussions at a meeting of the Committee shall be included in the meeting minutes, which shall faithfully record the following:

- I. The session, time, and place of the meeting.
- II. The name of the meeting chair.
- III. Attendance by the independent director members, including the names and the number of members present, excused, and absent.
- IV. The names and titles of those attending the meeting as non-voting participants.
- V. The name of the minute taker.
- VI. The matters reported at the meeting.
- VII. Agenda items: The method of resolutions and results of each proposal; a summary of the comments of the independent director members of the Committee and experts and other persons present at the meeting; name of the independent director who is an interested party as referred to in paragraph 1 of Article 11, explanation of the material aspects of the interest the director has, the reason why the director should or should not recuse himself or herself and whether or not

the director has rescued; and any objections or reservations expressed; in the case of the review of mergers and acquisitions, the specific assenting or dissenting opinions of the members and the reasons for any dissents shall be stated and submitted to the board of directors.

VIII. Extraordinary motions: The name of the mover; the method of resolutions and the results 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; name of the independent director who is an interested party as referred to in paragraph 1 of Article 11, explanation of the material aspects of the interest the director has, the reason why the director should or should not recuse himself or herself and whether or not the director has rescued; and any objections or reservations expressed.

IX. Other matters required to be recorded.

The attendance book constitutes part of the minutes for each meeting of the Committee and shall be appropriately 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 independent director within 20 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 be produced and distributed in electronic form.

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 An independent director member of the Committee shall explain the material aspects of the interest he or she has when he or she is an interested party with respect to a given agenda item. When such a relationship is likely to prejudice the interests of the Company, the director shall not participate in the discussion and voting and shall recuse himself or herself therefrom. Also, they shall not exercise the voting right for and on behalf of another independent director member.

Where the spouse of an independent Director or a blood relative having a second or closer degree of kinship of an independent Director, has an interest in the matter under discussion at the meeting, such Director shall be deemed to have a personal interest in the matter.

If, for the reason stated in the first paragraph, an agenda item cannot be resolved at a meeting of the Committee, it shall be reported to the board of directors, which shall resolve on the item.

Article 11-1 Any and all meetings of the Committee shall be audio-recorded or videotaped from beginning to adjournment of the meeting as evidence and the files shall be kept for at

least five(5)years. The files may be stored in electronic form.

If any litigation relating to a resolution of the meeting of the Committee commences before the expiryof the period in which the evidence shall be kept in accordance with the preceding paragraph, the relevant data of audio-recorded or videotaped evidence shall continually be kept until the conclusion of the litigation.

For a meeting of the Committee convened via video-conferencing, the audio-recorded and videotaped data shall be part of the minutes of the meeting and shall be properly kept during the existence of the Company.

- Article 12 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.
- Article 13 The Committee members shall exercise the due care of a good administrator and faithfully perform the duties prescribed in this Charter; they shall be accountable to the board of directors and shall submit their proposals to be resolved by the board.
- Article 14 The Committee shall conduct periodic reviews of matters relating to this 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 This Charter and any amendments hereto, shall come into in forceafter adoption by a resolution of the board of directors from the 9th term of the board of directors.