



## **Audit Committee Charter**

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

Article 3 The main function of the Audit Committee is to supervise the following matters:

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

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 or all of their positions are vacant, a special shareholders meeting shall be called within 60 days from the date of the occurrence to hold a by-election to fill the vacancies.

Article 5 Powers conferred by the Securities and Exchange Act, the Company Act, and any other law to be exercised by supervisors, applies to the Committee.

The provisions of Article 14-4, paragraph 4 of the Securities and Exchange Act, in regard to the Company Act as concerns the actions of supervisors or their role as representatives of a company, apply mutatis mutandis to the independent director members of the Committee.

Resolutions of this committee must be approved by more than half of all members of the committee; the convener of this committee represents the committee to the outside world.



The company representatives for matters related to Articles 213, 214 and 223 of the Company Law shall be selected by this committee in accordance with the procedures in the preceding paragraph. This committee may decide to appoint members to represent individually or jointly; if a representative is not selected according to the procedure in the preceding paragraph, he shall be jointly represented by all members.

Article 6 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 and semi-annual financial reports.
11. Other material matters as may be required by this Corporation or by the 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.

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 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 place and time for the convening of this committee shall be at the company's location and during office hours, or at a place and time that is



convenient for the members of this committee to attend and suitable for convening this committee.

A member of the Committee shall be elected as the convener and meeting chair 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 with the largest number of votes will 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. More than half of the independent directors of the committee may record the proposed matters and reasons in writing and request the convener to convene a meeting. If the convener fails to convene a meeting within fifteen days after the request is made, more than one-half of all independent directors of the committee may convene the meeting on their own initiative.

The Committee may request the managers of relevant departments, internal audit officers, certified public accountants, attorneys, or other personnel of this Corporation to attend the meeting as non-voting participants and provide pertinent and necessary information. However, they should leave for discussion 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. 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 9 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: Resolutions and Results of Resolutions, Abstracts of Speeches by Independent Committee Members, Experts and Other Persons of the Committee, Explanations of the Important Contents of Independent Director Members Involved in the Dispute of Claims in accordance with Paragraph 1 of the preceding Article, To avoid or not to evade the reasons, to avoid the situation, to oppose or reserve opinions.
8. Extraordinary motions: the names of the sponsors, the resolution method and result of the resolutions, the abstracts of the speeches made by the independent directors, experts and other personnel of the committee, the names of the independent directors involved in the interests pursuant to the first paragraph of the preceding article and the important contents of the interests, It should avoid or not to evade the reasons, avoid the situation, oppose or reserve opinions.
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 permanently.

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 20 days after the meeting. The minutes shall be deemed important corporate records and appropriately preserved during the existence of this Corporation.

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

#### Article 9-1

The company shall record or videotape the entire meeting of the Audit Committee and keep it for at least five years in an electronic manner.

Prior to the expiration of the retention period of the preceding paragraph, in the event of a lawsuit relating to the Board's resolution regarding the matter, the



relevant audio recording or video recording shall continue to be retained until the conclusion of the proceedings.

A video conferencing convener audit committee, video and audio information as part of the Proceedings, should be properly kept during the company.

**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. The committee shall conduct its proceedings in accordance with the procedures scheduled in the meeting notice. However, it may be changed with the consent of more than half of all members of the committee.

The chairman shall not declare a meeting to adjourn without the consent of more than half of all members of the committee.

If the meeting time has expired and the number of members present of the committee does not reach one-half of all members, the chairman may announce that the meeting will be postponed on that day, and the number of postponements is limited to two times. If the meeting is still insufficient after two postponements, the chairman may reconvene the meeting in accordance with the procedures stipulated in Paragraph 2 of Article 7.

During the proceedings of this committee, if the number of members present does not account for half of all members, upon the proposal of the independent director present, the chairman shall announce the suspension of the meeting, and the provisions of the preceding paragraph shall apply *mutatis mutandis*.

During the proceedings of this committee, if the convener is unable to preside over the meeting for some reason or the chairman fails to declare the meeting to adjourn in accordance with the provisions of Paragraph 3, the provisions of Paragraph 5 of Article 7 shall apply *mutatis mutandis* to the selection and appointment of his agent.

**Article 11** An independent director member of the Committee shall recuse himself or herself when they are an interested party with respect to a given agenda item, when such a relationship is likely to prejudice the interests of this Corporation.

If there are legitimate reasons why the Audit Committee cannot convene, the matters in Paragraph 1 shall be carried out with the consent of more than two-thirds of all directors. However, the independent directors shall still give their consent to the matters listed in Item 10 of Paragraph 1.

If, for the reason stated in the preceding 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 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. The costs of their services shall be borne by this Corporation.

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 force after adoption by a resolution of the board of directors. This Charter was adopted by the Board of Directors on May 14, 2015. Amendment on November 8, 2017, November 13, 2023, and March 13, 2004.