

**同欣電子工業股份有限公司**  
**審計委員會組織規程**  
**Tone Hsing Electronic Industries, Ltd.**  
**Audit Committee Charter**

第一條：為強化公司治理，爰依「公開發行公司審計委員會行使職權辦法」第三條規定訂定本公司審計委員會（以下簡稱本委員會）組織規程（以下簡稱本組織規程），以茲遵循。

Article 1: To establish the robust corporate governance of the Company, the Audit Committee Charter (the “Charter”) of the Company is adopted pursuant to Article 3 of the “Regulations Governing the Exercise of Powers by Audit Committees of Public Companies” for compliance therewith.

第二條：本委員會之組成成員、人數、任期、職權、議事規則及行使職權時公司應提供資源等事項，除法令另有規定外，應依本組織規程之規定。

Article 2: 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.

第三條：本委員會之運作，以下列事項之監督為主要目的：

- 一、公司財務報表之允當表達。
- 二、簽證會計師之選（解）任及獨立性與績效。
- 三、公司內部控制之有效實施。
- 四、公司遵循相關法令及規則。
- 五、公司存在或潛在風險之管控。

Article 3: 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 (dismissal) of the certificated public accountants of the Company, as well as its independence and performance.
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.

第四條：本委員會由全體獨立董事組成，其人數不得少於三人，其中一人為召集人，且至少一人應具備會計或財務專長。

本委員會獨立董事之任期為三年，連選得連任；因故解任，致人數不足前項或章程

規定者，應於最近一次股東會補選之。獨立董事均解任時，本公司應自事實發生之日起六十日內，召開股東臨時會補選之。

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 called within 60 days from the date of the occurrence to hold a by-election to fill the vacancies.

第五條：證交法、公司法及其他法律對於監察人之規定，於審計委員會準用之。

證交法第十四條之四第四項關於公司法涉及監察人職權之規定，於本委員會之獨立董事成員準用之。

本委員會之決議，應有本委員會全體成員二分之一以上之同意；本委員會之召集人對外代表本委員會。

公司法第二百十三條、第二百十四條及第二百二十三條事項之公司代表人，由本委員會依前項程序選任之，本委員會得決議由成員單獨代表或共同代表；如未依前項程序選任代表人，應由全體成員共同代表。

本組織規程所稱全體成員，以實際在任者計算之。

Article 5: The provisions of the Securities and Exchange Act (the "Act"), the Company Act, and any other law regarding supervisors shall apply mutatis mutandis to the audit committee.

The provisions of Article 14-4, paragraph 4, of the Act concerning provisions of the Company Act that involve the powers of supervisors shall apply mutatis mutandis to the independent director members on the audit committee.

Resolutions of the Committee shall be adopted with the approval of one-half or more of the entire membership of the Committee. The Committee convener 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 the preceding paragraph. 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 in the preceding paragraph, the entire membership shall jointly represent the Company.

The term "entire membership" as used in the Charter shall be calculated as the number of

members actually in office.

第六條：本委員會之職權事項如下：

- 一、依證交法第十四條之一規定訂定或修正內部控制制度。
  - 二、內部控制制度有效性之考核。
  - 三、依證交法第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。
  - 四、涉及董事自身利害關係之事項。
  - 五、重大之資產或衍生性商品交易。
  - 六、重大之資金貸與、背書或提供保證。
  - 七、募集、發行或私募具有股權性質之有價證券。
  - 八、簽證會計師之委任、解任或報酬。
  - 九、財務、會計或內部稽核主管之任免。
  - 十、年度財務報告及半年度財務報告。
  - 十一、其他公司或主管機關規定之重大事項。
- 前項事項決議應經本委員會全體成員二分之一以上同意，並提董事會決議。  
第一項各款事項除第十款外，如未經本委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之。

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 Act.
2. Assessment of the effectiveness of the internal control system.
3. The adoption or amendment, pursuant to Article 36-1 of the 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 Company 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.

第七條：本委員會每季至少召開一次，並得視需要隨時召開會議。

本委員會之召集，應載明召集事由，於七日前通知本委員會各獨立董事成員。但有緊急情事者，不在此限。本項所指通知，得以電子方式為之。

本委員會召開之地點與時間，應於公司所在地及辦公時間或便於本委員會成員出席且適合本委員會召開之地點及時間為之。

本委員會應由全體成員互推一人擔任召集人及會議主席。但本委員會成員無法推選出召集人時，由所得選票代表選舉權最多之獨立董事擔任之。

召集人請假或因故不能召集會議時，由其指定其他獨立董事成員一人代理之；召集人未指定代理人者，由委員會之獨立董事成員互推一人代理之。

本委員會全體成員二分之一以上之獨立董事得以書面記明提議事項及理由，請求召集人召開本委員會。召集人於請求提出十五日內不為召開本委員會時，本委員會全體成員二分之一以上之獨立董事得自行召集。

本委員會得請本公司相關部門經理人員、內部稽核人員、會計師、法律顧問或其他人員列席會議及提供相關必要之資訊。但討論及表決時應離席。

本委員會召開時，應備妥相關資料供與會之委員會成員隨時查考。

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 notice can be given under by means of electronic transmission.

A Committee 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 members and suitable for holding a Committee.

A member of the Committee shall be elected as the convener and meeting chair by and from the entire membership of the Committee. 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 audit committee. If the convener fails to convene an Committee within 15 days from the filing of the request under the preceding paragraph, independent directors constituting one-half or more of the entire membership of the audit committee may convene a meeting on their own.

The Committee may request the managers of relevant departments, internal audit officers, certified public accountants, attorneys, or other personnel of the Company to attend the meeting as non-voting participants and provide pertinent and necessary information, provided that they shall leave the meeting when discussion or voting takes place.

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.

第八條：本委員會召開時，公司應設簽名簿供出席獨立董事成員簽到，並供查考。

本委員會之獨立董事成員應親自出席本委員會，如不能親自出席，得委託其他獨立董事成員代理出席；如以視訊參與會議者，視為親自出席。

本委員會成員委託其他獨立董事成員代理出席本委員會時，應於每次出具委託書，且列舉召集事由之授權範圍。

本委員會之決議，應有全體成員二分之一以上之同意。表決之結果，應當場報告，並作成紀錄。

如有正當理由致本委員會無法召開時，應以董事會全體董事三分之二以上同意行之。但第六條第一項第十款之事項仍應由獨立董事成員出具同意之意見。

第二項代理人，以受一人之委託為限。

Article 8: When the Committee meeting is held, the Company shall have an attendance book ready for signature by the independent director members attending the meeting and thereafter keep it available for future reference.

All independent director members on the Committee shall attend meeting in person; a member who cannot attend in person may appoint another independent director member to attend as their proxy. Attendance via tele- or video-conference is deemed attendance in person.

A member of the Committee appointing another independent director member to attend a committee meeting shall in each instance give to that director 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 consent 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 the Committee meeting, matters on the

meeting agenda shall be adopted with the consent of two-thirds or more of the entire board of directors. Notwithstanding the foregoing, the matters in paragraph 1, subparagraph 10 of the Charter shall still require the opinion of the independent directors indicating their consent..

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

第八條之一：已屆開會時間，如本委員會出席成員未達全體成員二分之一時，主席得宣布於當日延後開會，其延後次數以二次為限。延後二次仍不足額者，主席得依第七條第二項規定之程序重行召集。

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 chair 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 chair may re-call the meeting following the procedures provided in paragraph 2 of the Article 7,.

第八條之二：本委員會應依會議通知所排定之議事程序進行。但經本委員會全體成員二分之一以上同意者，得變更之。

非經本委員會全體成員二分之一以上同意者，主席不得逕行宣布散會。

本委員會議事進行中，若在席成員未達全體成員二分之一者，經在席獨立董事提議，主席應宣布暫停開會，並準用前條規定。

本委員會議事進行中，召集人因故無法主持會議或主席未依第二項規定逕行宣布散會，其代理人之選任準用第七條第五項規定。

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 audit committee.

The meeting chair 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 the 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 chair 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 the Committee meeting, the convener for any reason is unable to chair the meeting or the chair 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.

第九條：本委員會之議事，應作成議事錄，議事錄應詳實記載下列事項：

- 一、會議屆次及時間地點。
- 二、主席之姓名。
- 三、獨立董事成員出席狀況，包括出席、請假及缺席者之姓名與人數。
- 四、列席者之姓名及職稱。
- 五、紀錄之姓名。
- 六、報告事項。
- 七、討論事項：各議案之決議方法與結果、委員會之獨立董事成員、專家及其他人員發言摘要、依第十一條第一項規定涉及利害關係之獨立董事成員姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、反對或保留意見。
- 八、臨時動議：提案人姓名、議案之決議方法與結果、委員會之獨立董事成員、專家及其他人員發言摘要、依第十一條第一項規定涉及利害關係之獨立董事成員姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、反對或保留意見。
- 九、其他應記載事項。

本委員會簽到簿為議事錄之一部分，應於本公司存續期間妥善保存。

議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送委員會各獨立董事成員，並應列入本公司重要檔案，於本公司存續期間妥善保存。

第一項議事錄之製作及分發，得以電子方式為之。

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

1. Term, time, and place of meeting.
2. Name of meeting chair.
3. Attendance of independent director members at the meeting, specifying names and number of members present, excused, and absent.
4. Names and titles of those attending the meeting as a nonvoting participant.
5. Name of minutes taker.
6. Matters reported.
7. Agenda items:

Resolution method and result of each proposal; summary of the comments made by the independent director members on the audit committee and the experts and any other persons present at the meeting; the name of any independent director member possibly having an interest relationship as referred to in paragraph 1 of the Article 11, the essential content of the interest, the reasons why the director was required or not required to enter recusal, and the status of the recusal; and any objections or reservations expressed at the meeting.

8. Extraordinary motions:

Name of the mover; the resolution method and result of each proposal; summary of the comments made by the independent director members on the audit committee and the experts and any other persons present at the meeting; the name of any independent director member possibly having an interest relationship as referred to in paragraph 1 of the Article 11, the essential content of the interest, the reasons why the director was required or not required to enter recusal, and the status of the recusal; and any objections or reservations expressed at the meeting.

9. Other matters required to be recorded.

The attendance book forms a part of the minutes of each audit committee meeting and shall be well preserved for the duration of the existence of the Company.

The minutes of an audit committee meeting shall bear the signature or seal of both the meeting chair and the minutes taker, and a copy shall be distributed to each independent director member on the Committee within 20 days after the meeting and be carefully preserved as important records during the existence of the Company.

The production and distribution of the meeting minutes referred to in paragraph 1 may be made in electronic form.

第十條：本委員會議程由召集人訂定之，其他成員亦得提供議案供本委員討論。

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.

第十一條：本委員會之獨立董事成員對於會議事項，與其自身有利害關係者，應說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他獨立董事成員行使其表決權。

獨立董事之配偶或二親等內血親，就前項會議之事項有利害關係者，視為獨立董事就該事項有自身利害關係。

因第一項規定，致委員會無法決議者，應向董事會報告，由董事會為決議。

本公司應將本委員會之開會過程全程錄音或錄影存證，並至少保存五年，其保存得以電子方式為之。

前項保存期限未屆滿前，發生關於本委員會相關議決事項之訴訟時，相關錄音或錄影存證資料應續予保存至訴訟終結止。

以視訊會議召開本委員會者，其視訊影音資料為議事錄之一部分，應於本公司存續期間妥善保存。

Article 11: If an independent director member of the Committee has a personal interest in any agenda item, the director shall explain the essential content of the interest. If the director's personal interest is likely to prejudice the interest of the Company, the director



member may not participate in discussion and voting, and shall recuse himself or herself from the discussion and voting, and also may not exercise voting rights as a proxy for any other independent director member.

Where the spouse or a blood relative within the second degree of kinship of an independent director is an interested party with respect to an agenda item as described in the preceding paragraph, such director shall be deemed to be an interested party with respect to that agenda item.

Where a matter is unable to be resolved at a committee meeting for the reason stated in paragraph 1, the fact shall be reported to the board of directors and the matter shall be resolved by the board instead.

The Company shall record on audio or video tape the entire proceedings of the 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 the Committee meeting is held by video conference, the audio or video documentation of the meeting constitutes part of the meeting minutes and shall be well preserved for the duration of the existence of the Company.

第十二條：本委員會得經決議委任律師、會計師或其他專業人員，就第六條規定有關之事項為必要之查核或提供諮詢，其所生之費用，由公司負擔之。

Article 12: The Committee or any independent director member thereof may, on behalf and at the cost of the Company, engage an attorney, certified public accountant, or other professional of the Article 6 to conduct a necessary audit or provide advice with respect to any matter related to the exercise of the Committee's powers.

第十三條：本委員會成員應以善良管理人之注意，忠實履行本組織規程所訂之職責，並對董事會負責，且將所提議案交由董事會決議。

Article 13: 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 to the board of directors and shall submit their proposals to be resolved by the board.

第十四條：本委員會應定期檢討本組織規程相關事項，提供董事會修正。

經本委員會決議之事項，其相關執行工作，得授權召集人或本委員會其他成員辦理續行辦理，並於執行期間向本委員會為書面或口頭報告，必要時應於下一次會

議提報本委員會追認或報告。

Article 14: 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.

第十五條：本組織規程經董事會決議通過後施行，修正時亦同。

本規則訂定於民國一〇八年六月二十一日。

第一次訂定於民國一〇九年三月十八日。

第二次訂定於民國一一三年二月二十九日。

Article 15: The Charter, and any amendments hereto, shall come into in force after adoption by a resolution of the board of directors.

The Charter shall come into force from the June 21, 2019.

The first amendment was made on March 18, 2020.

The second amendment was made on February 29, 2024.