

**ThinTech Materials Technology Co., Ltd.**  
**Organizational Procedures of the Audit Committee**

- Article 1 In order to improve the Company's corporate governance and to strengthen the functions of the Board of Directors, I hereby establish the organizational procedures of the Company's Audit Committee (hereinafter referred to as the Committee) in accordance with Article 14-4 of the Securities and Exchange Act (hereinafter referred to as the Act), the Regulations Governing the Exercise of Powers and Duties of the Audit Committee of a Public Company, and the Company's Articles of Incorporation for compliance with the relevant regulations.
- Article 2 In order to improve the Company's corporate governance and to strengthen the functions of the Board of Directors, I hereby promulgate these Regulations in accordance with the Securities and Exchange Act regarding the number of members of the Board of Directors, the term of office of the Board of Directors, its terms of office, its duties and responsibilities, the rules of procedure, and the resources that should be provided by the Company when exercising its duties and responsibilities.
- Article 3 The operation of the Committee is mainly for the purpose of supervising 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.
  - 3.The effective implementation of the Company's internal control.
  - 4.The Company's compliance with relevant laws and regulations.
  - 5.The Company's control of existing or potential risks.
- Article 4 The Committee shall be composed of all independent directors and shall consist of no fewer than three members, one of whom shall be the convenor and at least one of whom shall have accounting or financial expertise.
- The term of office of the independent directors of the Committee shall be three years, and they may be re-elected for a second consecutive term; if the number of independent directors is insufficient to fulfill the requirements of the preceding paragraph or the Articles of Incorporation due to termination of their office for any reason, the independent directors shall be re-elected at the latest shareholders' meeting. In the event of the termination of all independent directors, the Company shall hold an extraordinary shareholders' meeting within 60 days from the date of occurrence of the event to hold a by-election.
- Article 5 The provisions of the Securities and Exchange Act, the Company Act, and other laws regarding supervisors shall apply to the Audit Committee.
- Article 14-4, Paragraph 4 of the Securities and Exchange Act, which stipulates the duties and powers of supervisors under the Company Law, shall apply to the independent directors of the Committee.

The representatives of the Company under Articles 213, 214 and 223 of the Company Law shall be selected by the Audit Committee in accordance with the preceding procedures, and the Audit Committee may resolve that the members shall be represented individually or jointly; if the representatives are not selected in accordance with the preceding procedures, they shall be represented by all members jointly.

Article 6 The terms of reference of the Committee are as follows

- 1.To establish or amend the internal control system in accordance with Article 14-1 of the Securities and Exchange Act.
- 2.To evaluate the effectiveness of the internal control system.
- 3.To establish or amend procedures for the acquisition or disposal of assets, derivatives trading, lending of funds to others, endorsement or provision of guarantees for others, and other significant financial operations in accordance with Article 36-1 of the Securities and Exchange Act.
- 4.Matters in which a director has a personal interest.
- 5.Significant asset or derivative transactions.
- 6.Significant loans, endorsements or guarantees.
- 7.Solicitation, issuance or private placement of equity securities.
- 8.Appointment, termination, or compensation of certified public accountants.
- 9.Appointment or removal of the head of finance, accounting or internal audit.
- 10.Examination of annual and quarterly financial reports signed or sealed by the chairman, manager, and chief accounting officer.
- 11.Other important matters as prescribed by the Company or the competent authorities.

Resolutions under this Article shall be approved by at least one-half of all members of the Committee and submitted to the Board of Directors for resolution. Except for paragraph 10 of this Article, if a resolution has not been approved by at least one-half of all the members of the Committee, it shall be approved by at least two-thirds of all the directors.

All members referred to in these Regulations shall be counted as those who are actually in office.

The convenor of the Committee represents the Committee externally.

- Article 7
1. The Committee shall be convened at least once every quarter and may meet as often as necessary.
  2. The Committee shall be convened by stating the reasons for the convening and notifying each independent director member of the Committee seven days in advance. However, this shall not be limited to emergency situations. Notification of the convening of the Committee may be made in writing, by facsimile or by e-mail.

3. The place and time of the meeting shall be at the location of the Company and during business hours or at a place and time convenient for the members to attend and suitable for the Committee to convene, unless the meeting is held by video conference.
4. All members of the Committee shall first elect from among themselves a person to be the convenor and chairman of the meeting. However, if the members of the Audit Committee are unable to elect a convenor, the independent director who receives the most votes representing the right to vote shall be the convenor.
5. If the convenor is on leave of absence or is unable to convene a meeting for any reason, he or she shall designate one of the other independent directors to act as his or her proxy; if the convenor does not designate a proxy, the independent directors of the Committee shall elect from amongst themselves a proxy to act as their proxy.
6. An independent director who is at least one-half of the total number of members of the Committee may request the convenor to convene a meeting of the Committee by stating in writing the matters proposed and the reasons therefor. If the convenor does not convene the Committee within fifteen days of the request, the independent directors of at least one-half of the total number of members of the Committee may convene the Committee on their own.
7. The Committee may resolve to invite relevant department managers, internal auditors, accountants, legal advisors or other personnel of the Company to attend the meeting and provide relevant and necessary information. However, they shall be absent from the meeting during the discussion and voting.

Article 8 When the Committee is convened, the Company shall set up a sign-in book for the signatures of the independent board members present and for inspection.

The independent board members of the Committee shall attend the meetings of the Committee in person, or if they are unable to attend the meetings in person, they may appoint other independent board members to attend the meetings on their behalf; if they participate in the meetings by video, they shall be deemed to be attending the meetings in person.

When a member of the Committee appoints another independent board member to attend the Committee as a proxy, he/she shall submit a letter of proxy each time and list the scope of authorization for the convening of the meeting.

Resolutions of the Committee shall be approved by at least one-half of all members.

The results of the voting shall be reported and recorded on the spot.

In the event that the Board of Directors is unable to convene a meeting for a valid reason, the resolution shall be approved by at least two-thirds of all the directors of

the Board of Directors. However, the matters described in Article 6, Paragraph 10 shall still be approved or disapproved by the independent board members.

If an independent director referred to in this Article is unable to attend the Committee in person, he/she may appoint another independent director to attend the Committee as his/her proxy, and the proxy shall be limited to one person.

Article 8-1 If the attendance of the Audit Committee does not reach one-half of the total number of members, the chairman of the Audit Committee may adjourn the meeting to a later date, and the number of such adjournments shall be limited to two. If the number of times the meeting is postponed is limited to two. If the number of times the meeting is postponed is still insufficient, the chairman may reconvene the meeting in accordance with the procedure stipulated in Article 7, Paragraph 2.

- Article 8-2
1. The Audit Committee shall conduct its business in accordance with the procedures set forth in the notice of meeting. However, it may be changed with the consent of at least one-half of all Audit Committee members.
  2. The chairman may not adjourn a meeting without the consent of at least one-half of all Audit Committee members.
  3. If, during the course of the Committee's deliberations, less than one-half of the members of the Committee are present, the Chairman shall, upon the proposal of the independent directors present, suspend the meeting and apply the provisions of the preceding Article.
  4. If the convenor of the Audit Committee is unable to preside over a meeting for any reason or the chairman of the committee does not adjourn the meeting in accordance with paragraph 2, the appointment of the proxy shall be governed by the provisions of Article 7, paragraph 5.

Article 9 Minutes of the Committee's proceedings shall be made and shall contain a detailed record of the following matters.

1. The term of the meeting and the time and place of the meeting.
2. The name of the chairman.
3. Attendance status of the independent board members, including the names and number of attendees, absentees and excused persons.
4. The names and titles of the attendees.
5. The name of the record.
6. Reported items.
7. Discussion Items: Resolution method and results of each motion, summaries of speeches made by independent board members, experts and other members of the Committee, names of independent board members with an interest under Article 11, paragraph 1, description of the important contents of the interest, reasons for avoidance or non-avoidance, circumstances of the avoidance, and objections to or

reservations about the motion.

8. Provisional motions: the name of the sponsor, the method and results of resolution of the motion, summaries of speeches made by independent board members, experts, and other members of the Committee, the names of the independent board members with an interest under Article 11, paragraph 1, the description of the material contents of the interest, the reasons for their recusal or non-recusal, the circumstances of their recusal, and their objections to or reservations about the motion.
9. Other matters to be recorded.

The sign-in book of the Committee is part of the minutes of the meetings and should be kept in a proper manner during the existence of the Company.

The minutes shall be signed or sealed by the chairman of the meeting and the person who records the meeting, and shall be delivered to each independent director member of the Committee within 20 days after the meeting, and shall be included in the important files of the Company for permanent and proper preservation during the Company's existence.

The production and distribution of the minutes of the Committee referred to in this provision may be done by electronic means.

Article 9-1 The Company shall preserve the audio-visual recordings or video-recordings of the proceedings of the Audit Committee for at least five years, and the preservation of such recordings or video-recordings shall be by electronic means.

Before the expiration of the above retention period, if litigation occurs regarding the resolution of the audit committee, the relevant audio or video recording and documentation shall be retained until the end of the litigation.

If the audit committee is convened by video conference, the video and audio data are part of the minutes of the meeting and should be properly preserved for the duration of the Company's existence.

Article 10 The agenda of this Committee is set by the Convenor and other members may also provide motions for discussion by this Committee.

Article 11 The independent directors of the Committee who have an interest in the matters of the meeting shall explain the important contents of their interest, and shall not join in the discussion and vote if it is harmful to the interests of the Company, and shall avoid the discussion and vote, and shall not exercise their voting rights on behalf of the other independent directors.

An independent director's spouse or consanguineous relative by second degree of consanguinity who has an interest in an item in the preceding paragraph shall be deemed to be an independent director who has an interest in that item.

In the event that the Committee is unable to make a resolution due to the provisions of the first paragraph, the Committee shall report the matter to the Board of Directors and

the Board of Directors shall make a resolution.

Article 12 The Committee may, by resolution, appoint an attorney, accountant, or other professional person to conduct necessary investigations or provide advice on matters related to Article 6, and the expenses incurred shall be borne by the Company.

Article 13 The members of this Committee shall faithfully perform their duties as set forth in these Bylaws with the care of a good steward and shall be responsible to the Board of Directors and shall submit proposed resolutions to the Board of Directors for resolution.

Article 14 The Committee shall periodically review matters related to the organization and procedures, and submit any necessary amendments to the Board of Directors for resolution.

The convenor or other members of the Committee may be authorized to carry out the execution of the matters resolved by the Committee and to report to the Committee in writing or orally during the execution period, and if necessary, the matter shall be submitted to the Committee at the next meeting for ratification or report.

The Committee shall internally evaluate the performance of the Committee at least once a year.

Article 15 The establishment and revision of these rules and regulations shall be approved by the Board of Directors and shall take effect on the date when the Company completes the establishment of the Audit Committee.

Article 16 The date of the establishment of the Statute of Organization is May 02, 2014.

First amendment: November 07, 2017

Second amendment: November 05, 2019

Third amendment: March 06, 2020

Fourth amendment: October 29, 2021

Fifth amendment: July 31, 2024