



銘旺實業股份有限公司
HAKERS ENTERPRISE CO., LTD.

Audit Committee Charter

Article 1

In order to strengthen the corporate governance of the Company and enhance the professional functions of the Board of Directors, this Audit Committee Charter (hereinafter referred to as "this Charter") is established in accordance with Article 3 of the "Regulations for the Exercise of Powers by Audit Committees of Publicly Issued Companies." This Charter shall be followed and applied from the date of appointment of the ninth Board of Directors.

Article 2

The number, term, powers, rules of procedure, and resource allocation by the Company when exercising its powers of this Committee shall be governed by this Charter, unless otherwise stipulated by laws or the Company's articles of incorporation.

Article 3

The primary purpose of the operation of this Committee is to oversee the following matters:

1. The proper presentation of the Company's financial statements.
2. The selection, removal, independence, and performance of the certifying accountant.
3. The effective implementation of the Company's internal controls.
4. The Company's compliance with relevant laws and regulations.
5. The control of existing or potential risks to the Company.
6. Mergers and acquisitions conducted by the Company in accordance with the Company Merger and Acquisition Act.

Article 4

The Committee shall consist of all independent directors, with a minimum of three members, including one as the convener, and at least one member should possess accounting or financial expertise. The term of independent directors on the Committee shall be the same as the term of the Board of Directors that appointed them and may be reappointed continuously. In case of dismissal due to any reason that results in an

insufficient number of members as stipulated above or as per the articles of incorporation, a supplementary election shall be held at the nearest shareholder meeting. When all independent directors are dismissed, the Company shall convene an extraordinary shareholder meeting within sixty days from the date of the occurrence.

Article 5

Matters that are required by the Securities Exchange Act, the Company Act, and other legal provisions to be carried out by supervisors, except for the matters under Article 14-4, paragraph 4 of the Securities Exchange Act, shall be performed by the Committee. The provisions of Article 14-4, paragraph 4 of the Securities Exchange Act regarding the actions of supervisors or acting as a representative of the company in relation to the Company Act shall apply to the independent director members of the Committee.

Article 6

The powers and duties of the Committee are as follows:

1. To establish or amend internal control systems as provided in Article 14-1 of the Securities Exchange Act.
2. To assess the effectiveness of the internal control systems.
3. To establish or amend procedures for significant financial transactions involving asset acquisition or disposal, derivative transactions, lending funds to others, endorsing for others, or providing guarantees as provided in Article 36-1 of the Securities Exchange Act.
4. To review matters involving conflicts of interest of directors.
5. To review significant asset or derivative transactions.
6. To review significant loans, endorsements, or guarantees.
7. To review the issuance, offering, or private placement of equity-like securities.
8. To review the appointment, dismissal, or remuneration of certifying accountants.
9. To review the appointment or removal of financial, accounting, or internal audit executives.
10. To review the annual financial reports signed or stamped by the Chairman, executive officers, and the accounting officer, and the second-quarter financial reports requiring certification by a certified public accountant.
11. To review business reports and proposals for profit distribution or deficit offset.
12. To review the fairness and reasonableness of merger and acquisition plans and transactions.
13. To review other significant matters as required by the company or regulatory authorities.

Resolutions for the aforementioned matters shall require the agreement of more than half of all Committee members and approval by the Board of Directors. Except for the matters in the tenth item, if approval is not obtained from more than half of all Committee members, it may be executed with the agreement of more than two-thirds of all directors and is not subject to the restrictions mentioned above. The Committee's decisions shall be recorded in the minutes of the Board of Directors' meetings.

The terms "all members" or "all directors" as mentioned in this Charter refer to the actual incumbents. The convener of the Committee represents the Committee externally.

Article 7

The Committee shall convene meetings at least once every quarter and may hold meetings as needed. The convocation of the Committee meetings shall specify the purpose and notify all independent director members of the Committee at least seven days in advance, except in cases of emergencies. The Committee shall select one member from among all its members to serve as the convener and chairperson of the meetings. In the absence of the convener due to leave or unforeseen circumstances, the convener shall designate another independent director member to act as a proxy. If the convener does not designate a proxy, the independent director members of the Committee shall select one among themselves to act as a proxy.

The Committee may invite relevant company personnel, internal auditors, accountants, legal advisors, or other individuals to attend meetings and provide necessary information. However, they should leave the meeting during discussions and voting. When the Committee convenes, it shall have the relevant documents readily available for Committee members to access.

Article 8

When the Committee convenes, the Company shall provide a sign-in sheet for the attendance of independent director members and for reference.

Independent director members of the Committee shall attend in person, but if they are unable to attend in person, they may delegate another independent director member to represent them. Participation via video conference is considered as attending in person. When independent director members delegate another member to attend the Committee on their behalf, they shall issue a proxy statement for each instance, specifying the scope of authority regarding the purpose of the meeting. The Committee's resolutions shall require the agreement of more than half of all members. The voting results shall be reported on the spot and documented.

In cases where the Committee cannot convene for legitimate reasons, it may be carried out with the agreement of more than two-thirds of all directors of the Board. However, for the matters in the tenth item of Article 6 of this Charter, the opinion of whether to agree or not should still be provided by the independent director members.

A proxy can only represent one person as specified in the second paragraph.

Article 9

The Committee shall maintain meeting minutes, which shall include detailed records of the following:

1. Meeting sequence, date, and location.
2. Name of the chairperson.
3. Attendance status of members, including names and numbers of those present, on leave, and absent.
4. Names and titles of attendees.
5. Name of the recorder.
6. Agenda items.
7. Discussion items: The method and results of resolutions for each agenda, summaries of statements from Committee members, experts, and other attendees, the names of independent director members with conflicts of interest as per the first paragraph of Article 11, explanations of significant details of the conflicts of interest, reasons for recusal or non-recusal, instances of recusal, opposition, or reservations. For deliberations on merger and acquisition cases, the Committee's members' explicit agreement or disagreement and reasons for disagreement shall be recorded and submitted to the Board of Directors.
8. Ad hoc motions: Name of the proposer, method and results of resolutions for the motion, summaries of statements from Committee members, experts, and other attendees, the names of independent director members with conflicts of interest as per the first paragraph of Article 11, explanations of significant details of the conflicts of interest, reasons for recusal or non-recusal, instances of recusal, opposition, or reservations.
9. Other items that require documentation.

The sign-in book of the Committee is an integral part of the meeting minutes and shall be permanently retained. Meeting minutes shall be signed or stamped by the meeting chairperson and recorder, and distributed to all Committee members within twenty days after the meeting. They should be included in the company's important records and retained for the entire duration of the company's existence. The preparation and distribution of the minutes in the first paragraph may be conducted electronically. The Committee's deliberations on merger and

acquisition cases shall be fully recorded in audio or video as evidence and shall be retained for at least five years, and this retention may be done electronically. If the retention period in the previous paragraph has not yet expired and litigation arises regarding relevant decision items, the related audio or video evidence shall be continued to be retained until the end of the litigation. In cases of meetings held via video conference, the video and audio data shall be an integral part of the meeting minutes and should be permanently retained.

Article 10

The Committee's agenda shall be determined by the convener, and other members may also propose agenda items for Committee discussion.

Article 11

Independent director members of the Committee who have conflicts of interest with the meeting agenda shall disclose the significant details of their conflicts of interest. If there is a potential harm to the company's interests, they shall not participate in discussions and voting, and they shall recuse themselves during discussions and voting. They shall not act as proxies for other independent director members in exercising their voting rights.

The spouses or blood relatives up to the second degree of independent directors who have conflicts of interest with the meeting agenda, as stated in the first paragraph, are considered to have conflicts of interest on the same matter as the independent directors. If, due to the first paragraph, the Committee is unable to make a resolution, it shall report to the Board of Directors, which will make the decision.

Article 12

Committee members shall be paid attendance fees in accordance with the remuneration standards approved by the Board of Directors. Non-company employees attending the Committee shall be compensated for attendance as follows:

1. External experts and scholars shall be compensated based on remuneration standards approved by the Board of Directors.
2. Company-appointed accountants and legal advisors shall be compensated according to the remuneration method specified in their appointment contracts. In cases where the appointment contract does not specify the remuneration method, compensation shall be in accordance with the provisions in the preceding paragraph.

Article 13

The Committee may, through a resolution, appoint lawyers, accountants, or other professionals to conduct necessary audits or provide consultation on matters related to Article 6. The expenses incurred shall be borne by the company.

Article 14

Committee members shall fulfill their duties diligently as prudent managers, faithfully adhere to the responsibilities outlined in this Charter, and be accountable to the Board of Directors. They shall submit their proposals to the Board of Directors for resolution.

Article 15

The Committee shall periodically review matters related to this Charter and provide recommendations for amendments to the Board of Directors. Matters resolved by the Committee may be delegated to the convener or other Committee members for execution. During the execution period, they shall provide written or oral reports to the Committee, and, when necessary, seek confirmation or report to the Committee at the next meeting.

Article 16

This Charter shall come into effect after being approved by the Board of Directors and upon the establishment of the Audit Committee. Amendments to this Charter shall also come into effect after being approved by the Board of Directors.

Article 17

This Charter was established on May 11, 2020.

First revision on March 26, 2021.