

YungShin Global Holding Corporation

Organization Rules of the Audit Committee

Article 1. (Basis for Formulation)

This Organizational Rules of the Audit Committee (hereinafter referred to as "Rules") of the company are formulated in accordance with Article 14-4 of the Securities and Exchange Act (hereinafter referred to as the "Act") and Article 3 of the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies

Article 2. (Scope of Application)

The number of members, term of office, powers, rules of procedure, and the resources to be provided by the company when exercising the powers of the Audit Committee shall be in accordance with the provisions of these Rules.

Article 3. (Supervisory Matters)

The main purpose of the operation of the Audit Committee is to supervise the following matters:

- 1.The fair presentation of the company's financial statements.
- 2.The selection (dismissal) of the certified public accountant and their independence and performance.
- 3.The effective implementation of the company's internal control.
- 4.The company's compliance with relevant laws and regulations.
- 5.The control of risks present or potential in the company.

Article 4. (Number of Members and Term of Office)

- 1.The Audit Committee shall be composed of all independent directors, and the number of members shall not be less than three. One member shall act as the convener, and at least one member must have accounting or financial expertise.
- 2.The term of office of the independent directors of the Audit Committee is three years, and they may be re-elected. If the number of members is insufficient due to dismissal, a supplementary election should be held at the most recent shareholders' meeting. If all independent directors are dismissed, the company should convene an extraordinary shareholders' meeting within 60 days from the date of occurrence to elect replacements.

Article 5. (Applicable Provisions)

1.The provisions of the Securities Act, Company Law, and other relevant laws concerning the supervisors shall apply to the Audit Committee, except for the powers stipulated in Article 14-4, Paragraph 4 of the Securities Act, which shall be exercised by the Audit Committee.

2.The provisions of the Securities Act, Article 14-4, Paragraph 4, concerning the powers of the supervisors related to Company Law or the representation of the company shall apply to the independent directors of the Audit Committee.

3.Resolutions of the Audit Committee shall require the consent of more than half of all its members.

4.The company representatives specified in Articles 213, 214, and 223 of the Company Law shall be elected by the Audit Committee following the procedures specified in the preceding paragraph. The Audit Committee may resolve to have the members represent individually or jointly. If no representative is elected according to the preceding procedure, the representatives shall be the independent directors acting jointly.

Article 6. (Powers of the Committee)

1.The powers of the Audit Committee are as follows:

(1) To establish or amend the internal control system in accordance with Article 14-1 of the Securities Act.

(2) To assess the effectiveness of the internal control system.

(3) To establish or amend procedures for handling significant financial transactions such as the acquisition or disposal of assets, engaging in derivative transactions, lending funds, endorsing or providing guarantees in accordance with Article 36-1 of the Securities Act.

(4) Matters involving conflicts of interest of directors.

(5) Significant asset or derivative transactions.

(6) Significant lending of funds, endorsements, or guarantees.

(7) The offering, issuance, or private placement of equity securities.

(8) Appointment, dismissal, or remuneration of certified public accountants.

(9) Appointment or dismissal of the financial, accounting, or internal audit executives.

(10) Annual financial reports signed or stamped by the chairman, managers, and accounting

executives, as well as the second-quarter financial reports requiring auditor's review.

(11) Other significant matters as required by the company or competent authorities.

2. Resolutions on the matters mentioned in the preceding paragraph must be agreed upon by more than half of the Audit Committee members and then submitted to the board of directors for approval.

3. For the items mentioned in the first paragraph, except for item 10, if they are not agreed upon by more than half of the Audit Committee members, they may be approved by more than two-thirds of the board of directors.

4. "Significant asset or derivative transactions" as mentioned in item 5 refers to transactions that, according to law or the company's procedures for handling acquisitions and disposals of assets or other rules, require approval by the board of directors. "Significant lending of funds, endorsements, or guarantees" as mentioned in item 6 refers to actions that, according to law or the company's operating procedures, require approval by the board of directors.

5. The term "all members" in these Rules refers to those who are actually in office.

6. The convener of the Audit Committee represents the committee externally.

Article 7. (Convening and Meeting Notice)

1. The Audit Committee shall meet at least once per quarter, and meetings may be convened as needed.

2. The convener of the Audit Committee shall state the reason for convening the meeting and notify all independent director members of the committee at least seven days in advance, unless there are urgent matters.

3. The meeting location and time shall be within the company's location and business hours or at a location and time suitable for the members of the Audit Committee to attend.

4. The committee members shall elect a convener and meeting chairperson, but if they fail to elect one, the independent director with the most votes shall act as the chairperson.

5. If the convener is absent or unable to convene the meeting, they shall designate another independent director to act as the proxy; if no proxy is designated, the independent directors shall elect a proxy.

6. More than half of the independent directors of the committee may request in writing the convener to convene a meeting, specifying the agenda and reasons. If the convener fails to

convene the meeting within 15 days after receiving the request, the independent directors may convene the meeting themselves.

7.The committee may invite relevant managers, internal audit personnel, accountants, legal advisors, or others to attend and provide necessary information but they should leave during the discussions and votes.

8.The committee shall provide relevant materials for members to review during the meeting.

Article 8. (Agenda)

The agenda of the Audit Committee meeting shall be set by the convener, and other members may propose items for discussion.

Article 9. (Attendance and Resolution)

1.A sign-in sheet shall be provided at the meeting for the attending independent directors.

2.Independent directors shall attend the meeting in person. If unable to attend, they may appoint another independent director as their proxy. Participation by video conference shall be considered as attending in person.

3.If a committee member appoints another independent director as proxy, the proxy shall submit a power of attorney specifying the agenda and authorization scope for each meeting.

4.A resolution of the committee shall require the consent of more than half of all members.

The results of the vote shall be reported on-site and recorded.

5.If the meeting cannot be convened for legitimate reasons, it may proceed with the consent of more than two-thirds of the board of directors. However, the items specified in Item 10 of Paragraph 1 of Article 6 shall still require the independent directors' consent.

6.Proxies may be appointed by only one person.

Article 9-1. (Postponement of Meeting)

If the meeting time arrives and the number of attendees is less than half of the members, the chairperson may announce a postponement of the meeting for the day, with a maximum of two postponements. If there are still insufficient attendees after two postponements, the chairperson may reconvene the meeting following the procedure specified in Article 7, Paragraph 2.

Article 9-2. (Meeting Procedures)

1.The meeting shall proceed according to the agenda outlined in the notice, but any changes

may be made with the agreement of more than half of the members.

2.The chairperson shall not unilaterally adjourn the meeting without the consent of more than half of the members.

3.If fewer than half of the members are present during the meeting, the chairperson shall announce a temporary suspension of the meeting, and the provisions of the previous article shall apply.

4.If the convener is unable to preside over the meeting or the chairperson does not announce the adjournment in accordance with the second provision, the selection of a proxy shall follow the procedure in Article 7, Paragraph 5.

Article 10. (Conflict of Interest)

1.An independent director shall abstain from discussions and votes on matters that involve their own conflicts of interest that may harm the company's interests.

2.If the committee cannot make a decision due to the abstention, the matter shall be reported to the board of directors for resolution.

3.An independent director must explain the important details of the conflict of interest. If the conflict may harm the company's interests, they must abstain from discussion and voting and may not appoint a proxy to exercise their voting rights.

4.If the spouse or a blood relative within the second degree of an independent director has a conflict of interest in the matter, the independent director shall be considered to have a conflict of interest in that matter.

Article 11. (Meeting Minutes)

1.Minutes shall be prepared for the Audit Committee meetings and shall record the following:

(1) Meeting session, time, and location.

(2) Name of the chairperson.

(3) Attendance status of the independent directors, including names and numbers of those present, absent, or excused.

(4) Names and titles of attendees.

(5) Name of the recorder.

(6) Report items.

(7) Discussion items: resolution methods and results of each proposal, summaries of speeches by independent directors, experts, and other participants, and the abstention reasons and the explanations for those abstaining from voting.

(8) Any other relevant matters.

2.The attendance book shall be part of the minutes and must be kept properly for the duration of the company's existence.

3.The meeting minutes must be signed by the chairperson and the recorder and distributed to all independent directors within 20 days after the meeting via electronic systems or email.

4.The company shall record or videotape the entire meeting for preservation for at least five years.

5.If a lawsuit arises regarding decisions made by the Audit Committee, the recording or video evidence must be retained until the conclusion of the lawsuit.

6.Video conference materials shall be part of the minutes and must be properly preserved.

7.The creation and distribution of the minutes may be done electronically.

Article 12. (Resources Provided by the Company)

The Audit Committee may, through resolution, appoint lawyers, accountants, or other professionals to conduct necessary investigations or provide consultations on matters specified in Article 6. The company shall bear the costs incurred.

Article 13. (Duties)

Members of the Audit Committee shall perform their duties with the care of a good manager, faithfully fulfilling their responsibilities as specified in these Rules, and shall be accountable to the board of directors.

Article 14. (Amendment and Execution of the Rules)

1.The Audit Committee shall regularly review the organizational rules and propose amendments to the board of directors.

2.Matters decided by the Audit Committee may be delegated to the convener or other members for execution, and during the execution period, reports must be provided to the committee in writing or orally.

Article 15. (Formulation and Implementation of the Rules)

1.These Rules shall take effect after being discussed by the Audit Committee and approved

by the board of directors. The same applies when amended.

2.The rules were formulated on May 6, 2016.

The first amendment was on August 11, 2017.

The second amendment was on November 10, 2017.

The third amendment was on February 12, 2020.

The fourth amendment was on August 13, 2020.

The fifth amendment was on March 6, 2024.