

**Concraft Holding Co., Ltd**  
**RULES OF AUDIT COMMITTEE**  
**審計委員會組織規程**

**Article 1**  
**第一條**

**Purpose 目的**

To develop a desirable governance system, perfect the supervision functions, and strengthen the management mechanism of the Company's corporate governance, the Rules are established in accordance with the Applicable Listing Rules for compliance.

為建立本公司良好公司治理制度、健全監督功能及強化管理機能，爰依上市櫃法令訂定本規程，以資遵循。

**Article 2**  
**第二條**

**Applicable Scope 適用範圍**

The number, term, powers and duties, and meeting rules of this Audit Committee ("Committee"), as well as resources to be provided by the Company upon the Committee's exercise of such duties and powers, shall be handled in accordance with the Rules.

審計委員會（下稱「**本委員會**」）之人數、任期、職權、議事規則及行使職權時本公司應提供之資源等事項，依本規程之規定。

Unless otherwise defined in the Rules, any capital letters as used in the Rules shall have the same meanings as defined in the Articles of Association of the Company (as amended or substituted from time to time; hereinafter "**Articles**").

除本規程另有定義外，本規程所使用任何英文字首大寫之詞彙，其意義應與本公司公司章程（包括其隨時修改或被取代之版本；下稱「**本章程**」）中之定義相同。

**Article 3**  
**第三條**

**Supervisory Matters 監督之事項**

The principal purpose for operation of this Committee is supervision of the following matters:

本委員會之運作，以下列事項之監督為主要目的：

1. Appropriate expression of financial statements and reports of the Company.  
本公司財務報表之允當表達。
2. Appointment (dismissal), impartiality and performance of the certifying accountant.  
簽證會計師之選(解)任及獨立性與績效。
3. Effective enforcement of internal controls of the Company.  
本公司內部控制之有效實施。
4. Compliance with relevant laws, regulations and rules by the Company.  
本公司遵循相關法令及規則。
5. Monitoring of existing or underlying risks involving the Company.

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本公司存在或潛在風險之管控。

**Article 4**  
**第四條**      **Composition of the Committee 本委員會之組成**

This Committee shall comprise of all Independent Directors, the number of which shall be no less than three (3). One of them shall be the convenor, and at least one of them shall possess accounting or financial expertise.

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。

The term of Independent Directors of the Committee shall be three years and may be re-elected; where an Independent Directors is removed for any reason, resulting in the number of Independent Directors being less than that prescribed in the preceding paragraph or the Articles, a supplemental election shall be held during the most recent general meeting. Where all Independent Directors are removed, the Company shall convene an extraordinary general meeting within sixty (60) days of occurrence of such fact to elect Independent Directors.

本委員會獨立董事之任期為三年，連選得連任；因故解任，致人數不足前項或本章程規定者，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 5**  
**第五條**      **Powers and Duties 職權事項**

Powers and duties to be exercised by supervisors under the Applicable Listing Rules shall be exercised by this Committee, except those powers and duties stipulated in the following paragraph.

上市櫃法令規定應由監察人行使之職權事項，除本條第二項所列之職權事項外，由本委員會行之。

Provisions of Taiwan's Company Act, as enumerated in Article 14-4, Paragraph 4 of Taiwan's Securities Transaction Act, concerning supervisors' acts or representation of the company shall apply *mutatis mutandis* to Independent Director members of this Committee.

台灣證交法第十四條之四第四項關於台灣公司法涉及監察人之行為或為公司代表之規定，於本委員會之獨立董事準用之。

**Article 6**  
**第六條**      **Scope of Powers and Duties 職權範圍**

Duties and powers of this Committee shall be as enumerated in Paragraph 1, Article 119 of the Articles.

本委員會之職權事項如本章程第 119 條第 1 項所列。

A resolution regarding the aforementioned matters shall be approved by approval of one-half (1/2) or more of all members of the Committee, and submitted for resolution by the Board of Directors.

前項事項決議應經本委員會全體委員過半數同意，並提董事會決議。

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A matter referred to in Paragraph 1 other than Subparagraph (j), Paragraph 1, Article 119 of the Articles, if not approved by one-half (1/2) or more of all members of the Committee, may be undertaken if approved by more than two-thirds (2/3) or more of all Directors.

第一項事項除本章程第 119 條第 1 項第(j)款外，如未經本委員會全體委員過半數以上同意者，得由全體董事三分之二以上同意行之。

“All members” referred to in the Rules shall be calculated by the number actually in office.

本規程所稱全體委員，以實際在任者計算之。

The convenor of the Committee shall externally represent this Committee.

本委員會之召集人對外代表本委員會。

**Article 7**  
**第七條**

**Procedures of Meetings 會議方法**

Meetings of the Committee shall be convened at least once each quarter, and may be convened from time to time as necessary.

本委員會每季至少召開一次，並得視需要隨時召開會議。

Independent Director members of the Committee shall be notified of convention of a Committee meeting, by a notice stating the reason(s) for convention of the meeting seven days before the convention; the above does not apply in the event of an emergency.

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委員。但有緊急情事者，不在此限。

All members of the Committee shall nominate one from amongst them to act as convenor and chairman of the meeting. Where the convenor is on leave or unable to convene a meeting for any cause he or she shall designate another Independent Director member to act as his or her agent; where the convenor has not designated an agent, the Independent Director members of the Committee shall nominate one from amongst them to act as such agent.

本委員會應由全體委員互推一人擔任召集人及會議主席，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委員一人代理之；召集人未指定代理人者，由本委員會之獨立董事委員互推一人代理之。

The Committee may invite managerial staff from relevant departments of the Company, internal audit staff, accountants, legal consultants or other personnel to attend meetings as guests and provide relevant necessary information. Such persons must leave the meeting venue during discussion and voting.

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並提供相關必要之資訊。但討論及表決時應離席。

Upon convening the Committee meeting, relevant information shall be prepared and made readily available to the attending Committee members for reference.

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本委員會召開時，應備妥相關資料供與會之本委員會的委員隨時查考。

**Article 8**  
**第八條**

**Method of Resolution 決議方法**

When a meeting of this Committee is convened, a signature book shall be available to record the signatures of Independent Director members present at the Committee for reference.

本委員會召開時，本公司應設簽名簿供出席獨立董事委員簽到，並供查考。

An Independent Director member of the Committee shall attend a Committee meeting in person. If he or she is unable to attend the meeting in person, he or she may appoint another Independent Director member to attend the meeting as his or her proxy; attendance via videoconference is deemed as attendance in person.

本委員會之獨立董事委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委員代理出席；如以視訊參與會議者，視為親自出席。

A member of the Committee appointing another Independent Director member to attend a Committee meeting as his or her proxy shall issue a proxy on every occasion, which shall describe the authorization granted to the proxy agent regarding the reason for convening the Committee meeting.

本委員會委員委託其他獨立董事委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。

A resolution by this Committee shall be approved by one-half (1/2) or more of all members. The result of voting shall be announced immediately and recorded.

本委員會之決議，應有全體委員過半數之同意。表決之結果，應當場報告，並作成紀錄。

Where this Committee is unable to convene a meeting for any proper cause, matters may be approved by consent of two-thirds (2/3) or more of all Directors of the Board of Directors, provided that the Independent Director members shall still be required to issue an opinion as to whether the resolution is approved in respect of a matter under Subparagraph (j), Paragraph 1, Article 119 of the Articles.

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。但本章程第 119 條第 1 項第(j)款之事項仍應由獨立董事委員出具是否同意之意見。

A proxy as described in paragraph 2 above may act as the agent for one person only.

第二項代理人，以受一人之委託為限。

**Article 9**  
**第九條**

**Meeting Minutes 議事錄**

Proceedings of Committee meetings shall be recorded in the meeting minutes, which shall specify the following matters in detail:

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：

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1. Term of the meeting, and time and place;  
會議屆次及時間地點。
2. Name of chairman;  
主席之姓名。
3. Attendance of Independent Director members, including names and numbers of Independent Director who are present at the meeting, on leave or absent from the meeting;  
獨立董事委員出席狀況，包括出席、請假及缺席者之姓名與人數。
4. Names and titles of the guests of the meeting;  
列席者之姓名及職稱。
5. Name of the secretary of the Committee meeting;  
紀錄之姓名。
6. Matters to be reported;  
報告事項。
7. Matters for discussion: How a proposal is resolved and the result; summary of statement by Independent Director members of the Committee, experts and other persons; name(s) of the Independent Director who has conflict of interest, reason for abstention/non-abstention, the fact of abstention/non-abstention and description of important facts of the conflict under Article 11-1, Paragraph 1; objections and/or reservations;  
討論事項：各議案之決議方法與結果、本委員會之獨立董事委員、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。
8. Extempore Motion: Name of the person submitting a proposal; how a proposal is resolved and the result; summary of statement by Independent Director members of the Committee, experts and other persons; name(s) of the Independent Director who has conflict of interest, reason for abstention/non-abstention, the fact of abstention/non-abstention and description of important facts of the conflict under Article 11-1, Paragraph 1; objections and/or reservations;  
臨時動議：提案人姓名、議案之決議方法與結果、本委員會之獨立董事委員、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。
9. Other matters to be included.  
其他應記載事項。

Committee meeting attendance book is part of the meeting minutes of proceedings, and shall be properly kept during existence of the Company.  
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。

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Meeting minutes of proceedings shall be signed or sealed by the chairman and secretary of the Committee meeting, and copies thereof shall be distributed to all Independent Director members of the Committee within twenty (20) days of the Committee meeting. The meeting minutes shall be deemed as important files of the Company and be properly kept during existence of the Company.

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本委員會各獨立董事委員，並應列入公司重要檔案，於本公司存續期間妥善保存。

Preparation and distribution of the meeting minutes of proceedings in the first paragraph may be done electronically.

第一項議事錄之製作及分發，得以電子方式為之。

**Article 10**     **Determination of Meeting Agenda**     **議程之訂定**  
**第十條**

Agenda for meetings of the Committee shall be determined by the convenor. Other members of the Committee may also submit proposals for discussion by Committee members.

本委員會議程由召集人訂定之，其他委員亦得提供議案供本委員會討論。

**Article 11**     **Recusal from Meetings**     **審議之迴避**  
**第十一條**

Where an Independent Director member of the Committee has a personal conflict of interest in a matter being discussed, to the extent that there is likelihood of detriment to interests of the Company, such member shall disclose the important facts of the conflict, and excuse from the discussion and voting. He/she cannot participate in discussion and voting of that matter, nor can he/she exercise the voting right of another Independent Director as a proxy.

本委員會之獨立董事委員對於會議事項，與其自身有利害關係者，應說明其利害關係之重要內容，如有害於本公司利益之虞時，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。

Where the spouse or a blood relative within the second degree of kinship of an Independent Director has interests in the matter under discussion in the meeting of the preceding paragraph, such Independent Director shall be deemed to have a personal interest in this matter.

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。

Where the Committee is unable to make a resolution due to the first paragraph, it shall report the circumstance to the Board of Directors, and the Board of Directors shall make the resolution.

因第一項規定，致本委員會無法決議者，應向董事會報告，由董事會為決議。

**Article**     Any and all of Committee meetings shall be audio recorded or videotaped from  
**11-1**     beginning to adjournment of the meeting as evidence and the files shall be kept for  
**第十一條**     at least five years. The files may be stored in the electronic form.

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之一 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。

If a litigation relating to a resolution of Committee meetings commences before the end of the period in which the evidence shall be kept in the preceding paragraph, the relevant audio recorded or videotaped evidence shall continually be kept until the conclusion of the litigation.

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。

For a meeting convened via videoconferencing, the audio recorded and videotaped information shall be part of the proceedings of minutes of the Committee meeting and be properly kept during existence of the Company.

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 12**      **Appointment of Experts 專家之聘任**  
**第十二條**

The Committee may resolve to appoint lawyers, accountants or any other experts to undertake the necessary audit or provide consultancy concerning a matter described in Article 6. The costs arising therefrom shall be borne by the Company.

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，由本公司負擔之。

**Article 13**      **Obligations of Committee Members 委員之義務**  
**第十三條**

Members of the Committee shall exercise the care of a good faith manager in faithfully performing the duties and responsibilities set out in the Rules. They shall be accountable to the Board of Directors and shall submit their proposals for resolution by the Board of Directors.

本委員會之委員應以善良管理人之注意，忠實履行本規程所訂之職責，並對董事會負責，且將所提議案交由董事會決議。

**Article 14**      **Regular Review and Authorization of Members 定期檢討及委員之授權**  
**第十四條**

The Committee shall regularly review matters relating to the Rules and submit the same for amendment by the Board of Directors.

本委員會應定期檢討本規程相關事項，提供董事會修正。

The Committee may authorize the convenor or other members of the Committee to undertake subsequent enforcement of matters resolved by the Committee, who shall submit written or oral reports to the Committee during the period of enforcement. Where necessary, such person/s shall report the matter to this Committee for retroactive recognition or report during the next meeting.

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委員辦理續行辦理，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

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次會議提報本委員會追認或報告。

**Article 15**  
**第十五條**

**Supplementary Provisions** 附則

The establishment and amendment to the Rules shall be subject to approval of the Board of Directors.

本規程之訂定及修訂應經本公司董事會決議通過。