

## **ASMedia Technology Inc. Audit Committee Charter**

### **Article 1**

This charter (the “**Charter**”) was adopted pursuant to Article 3 of the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies.

### **Article 2**

The planning of each of the following matters shall be in compliance with the Charter: the number, terms of office, powers, meeting procedures of the Audit Committee (the “**Committee**”), and the resources that ASMedia Technology Incorporated (the “**Company**”) shall provide when the Committee uses its powers.

### **Article 3**

The main function of the Committee is to supervise the following matters:

- 1) True and fair presentation of the Company’s financial reports.
- 2) Hiring or dismissal of a certified public accountant (CPA) as well as his/her independence and performance.
- 3) Effective implementation of the Company’s internal controls.
- 4) The Company’s legal and regulatory compliance.
- 5) Management and control of the Company’s existing or potential risks.

### **Article 4**

The Committee is composed of all independent directors, and the number of members shall not be less than three. One of them is the convener, and at least one of them needs to specialize in accounting or finance.

Terms are for three years, and may be renewed once the independent director is reelected. If, due to any reason, an independent director is dismissed and hence the number of members falls below the number required in the preceding paragraph or applicable regulations, a by-election shall be held at the latest shareholders’ meeting to fill the vacancy. If all the independent directors are dismissed, the Company shall convene the shareholders’ meeting to hold a re-election and fill all the vacancies within sixty days from the date that the aforementioned matter takes place.

## **Article 5**

Except for the matters specified in paragraph 4 of Article 14-4 in the Securities and Exchange Act, the other matters relating to the Committee's powers that the Securities and Exchange Act, the Company Act or other applicable law require "the supervisors" to exercise are all handled by the Committee.

The paragraph 4 of Article 14-4 of the Securities and Exchange Act concerning the conduct of supervisors or a company's representatives (specified in the Company Act) shall apply, mutatis mutandis, to the independent directors of the Committee.

## **Article 6**

The Committee's powers are stated as follows:

- 1) Design or amend the internal controls in accordance with Article 14-1 of the Securities and Exchange Act.
- 2) Carry out evaluations of the effectiveness of the internal controls.
- 3) Design or amend the procedures for handling material financial transactions or business activities pursuant to Article 36-1 of the Securities and Exchange Act, including acquisition or disposal of assets, derivative trading, loan of funds, and endorsements or guarantees made to others.
- 4) Matters with regard to which a director is an interested party.
- 5) Material transactions relating to assets or derivative trading.
- 6) Material loans, endorsements, or guarantees.
- 7) The offering, issuance, or private placement of equity securities.
- 8) The hiring or dismissal of, or compensation to a CPA.
- 9) The appointment or discharge of a financial, accounting, or internal audit manager.
- 10) Annual financial reports that are signed or sealed by the Chairman, the general manager, and the accounting manager as well as the second quarter financial reports that are audited and certified by a CPA.
- 11) Any material issue that is specified by other companies or competent authorities.

The motions regarding any of the above eleven items shall be approved by more than half of all the Committee members, and submitted to the Board of Directors (the "**Board**") for approval.

Except for item 10, each of the other items may be approved by more than two-thirds of all the Board's directors if no more than half of all the Committee's members approve the item.

The expression “all the...members/directors” mentioned in this Charter refers to those who are actually in office.

The convener of the Committee represents the Committee in public settings.

#### **Article 7**

The Committee members shall convene general meetings at least once quarterly and at any time when necessary.

The reasons for convening a meeting shall be stated clearly in the meeting invitation, and the invitation shall be sent to each independent director of the Committee seven days before the meeting. If an emergency arises, this rule does not apply.

The Committee members shall select one of their number as convener and one as chair. The convener shall assign another independent director to act on behalf of himself/herself on any occasion when the convener is on leave or unable to call the meeting. If the convener does not assign a proxy, the Committee members shall select one of their number as convener.

The Committee may invite managers from the Company’s relevant departments, internal auditors, CPAs, legal consultants, or other personnel to attend the meeting and provide necessary information. But they shall leave the meeting when the discussion and voting take place.

When the Committee meeting is held, all relevant materials need to be provided so that members present can refer to the materials at any time.

#### **Article 8**

When the Committee meeting is held, the Company shall prepare a sign-in book, and the independent directors who attend the meeting shall sign in as it will serve for future reference.

The independent directors of the Committee shall attend the meeting in person. If an independent director cannot attend in person, he/she may entrust another independent director to be his/her proxy. Attendance in video meetings will be considered in-person attendance.

A Committee member who assigns another independent director to act on behalf of himself/herself in the meeting shall present a proxy form each time and state the scope of authorization concerning reasons for convening the meeting.

The Committee's motions shall be approved by more than half of all the Committee members. The results of voting shall be announced on site immediately and kept in record.

If there is any legitimate reason that makes it impossible for the meeting to take place, this decision shall be approved by more than two-thirds of all the Board's directors. However, with regard to the matters in item 10 of Article 6, the independent directors shall still provide approval or disapproval.

The proxy mentioned above can only act on behalf of one person.

## **Article 9**

The discussion at a Committee meeting shall be recorded in the meeting minutes, and the minutes shall fully and accurately record the items listed below:

- 1) The session (or year), time and place of the meeting.
- 2) The name of the chair.
- 3) The independent directors' attendance, including the names and the number of independent directors present, on leave, and absent.
- 4) The names and titles of attendees without voting rights.
- 5) The name of the minute taker.
- 6) The matters reported at the meeting.
- 7) Agenda items: the way a vote is taken on a motion and the result; a summary of the comments made by independent directors of the Committee, professionals and other people; the name of any independent director that is an interested party as referred to in paragraph 1 of Article 11; an explanation of the important issues related to the interested party; the reasons why the independent director shall or shall not recuse himself/herself from participation and the status of their recusal; objections or reservations of opinions at the meeting.
- 8) Extempore motions: The name of the mover; the way a vote is taken on a motion and the result; a summary of comments made by independent directors of the Committee, professionals and other people; the name of any independent director that is an interested party as referred to in paragraph 1 of Article 11; an explanation

of the important issues related to the interested party; the reasons why the independent director shall or shall not recuse himself/herself from participation and the status of their recusal; their objections or reservations of opinions.

9) Other matters required to be recorded.

The Committee's sign-in book is considered part of the meeting minutes, and shall be maintained properly during the existence of the Company.

The minutes of a Committee meeting shall bear the signatures or seals of both the chair and the minute taker, and a copy of the minutes shall be distributed to each independent director within 20 days from the date of the meeting. The minutes shall be considered important corporate records and be maintained properly during the existence of the Company.

The meeting minutes may be created and distributed in electronic form.

**Article 9-1**

The Company shall record on audio or videotape the entire proceedings of a Committee meeting, and keep the records for at least five years in electronic form.

If any adopted motion in the Committee meeting involves a lawsuit before the records expire, all the records, including the audios and videos shall be kept until the lawsuit is settled.

If a Committee meeting is held virtually via tele- or video-conferencing, the audio or video recordings will count as part of the meeting minutes and shall be maintained properly during the existence of the Company.

**Article 10**

The convener of the Committee designs the meeting agenda, and the other members may also provide proposals for the convener to discuss.

**Article 11**

If an independent director is an interested party concerning the agenda items, he/she shall explain the important issues related to the interested party at the meeting. If the issues are likely to prejudice the interests of the Company, the independent director may not participate in discussion or voting on the agenda items, and shall recuse himself/herself from discussion and voting and may not act on behalf of another

independent director to exercise the voting right on that matter.

If an independent director's spouse or second-degree relative by blood is an interested party with respect to an agenda item, this independent director shall be considered an interested party with respect to that item.

If the Committee cannot make decisions about the motions due to reasons stated in the first paragraph of this article, they shall report to the Board, which will make decisions about the motions.

#### **Article 12**

The Committee may hire lawyers, CPAs or other professionals upon approval to provide necessary reviews or consultations regarding matters in Article 6. Any cost associated with hiring relevant people shall be paid by the Company.

#### **Article 13**

The Committee members shall take responsibility for exercising due care of a good administrator, and faithfully execute their powers specified in the Charter. They shall meet their commitments to the Board and submit the motions to the Board for approval.

#### **Article 14**

The Committee shall conduct periodic reviews of the matters relating to this Charter and provide the results for the Board to make amendments.

The implementation of tasks relating to the adopted motions by the Committee may be delegated to the convener or other Committee members. A written or verbal report may be presented to the Committee during the implementation period. When necessary, the matters shall be reported or submitted to the Committee for approval in the next Committee meeting.

#### **Article 15**

This Charter and any amendment will take effect after the approval of the Board.

The Charter was established on June 21, 2017.

The first amendment was made on November 8, 2017.

The second amendment was made on November 9, 2022.