

Jia Jie Biomedical Company Limited
Audit Committee Charter

Amended on March 17, 2021

Article 1

This Charter is adopted pursuant to Article 3 of the *Regulations Governing the Exercise of Powers by Audit Committees of Public Companies*.

Article 2

The number of members, term of office, duties, meeting rules, and the resources the Company shall provide for the Audit Committee in exercising its functions shall be governed by this Charter.

Article 3

The operation of the Audit Committee shall focus on supervising the following matters:

1. The fair presentation of the Company's financial statements.
2. The selection (dismissal), independence, and performance of the CPA(s).
3. The effective implementation of the Company's internal control system.
4. Compliance with relevant laws and regulations.
5. Control of the Company's existing or potential risks.

Article 4

The Audit Committee shall be composed of all Independent Directors, and the number of members shall not be less than three. The members shall elect from among themselves one person to serve as the convener. At least one member shall have accounting or financial expertise.

The term of office of the Independent Directors serving on the Audit Committee shall be three years and may be re-elected. If any member is dismissed, causing the number of members to fall below the required minimum or the number specified in the Articles of Incorporation, a by-election shall be held at the next shareholders' meeting. If all Independent Directors are dismissed, the Company shall convene a special shareholders' meeting for a by-election within 60 days of the occurrence.

Article 5

Matters that, under the Securities and Exchange Act, the Company Act, or other laws, are required to be performed by supervisors shall be exercised by the Audit Committee, except for the matters under Paragraph 4, Article 14-4 of the Securities and Exchange Act.

The provisions of Paragraph 4, Article 14-4 of the Securities and Exchange Act, regarding the actions of supervisors or their representation of the Company under the Company Act, shall apply *mutatis mutandis* to the Independent Directors serving on the Audit Committee.

Article 6

The Audit Committee shall perform the following duties:

1. Adoption or amendment of the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
2. Assessment of the effectiveness of the internal control system.
3. Adoption or amendment of procedures for handling significant financial or operational activities, including acquisition or disposal of assets, derivative transactions, lending of funds, and endorsements/guarantees pursuant to Article 36-1 of the Securities and Exchange Act.
4. Matters involving Directors' own interests.
5. Major asset or derivative transactions.
6. Significant loans of funds, endorsements, or guarantees.
7. Raising, issuing, or private placement of equity-type securities.
8. Appointment, dismissal, or compensation of the CPA(s).
9. Appointment or dismissal of financial, accounting, or internal audit officers.
10. Annual financial reports signed or sealed by the Chairperson, managerial officers, and accounting officer, and second-quarter financial reports that must be audited and attested by the CPA(s).
11. Other significant matters required by the Company or the competent authority.

Except for Item 10 above, if any of the preceding items is not approved by at least one-half of the entire Audit Committee members, such matter may be adopted with the approval of at least two-thirds of all Directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board meeting.

The "entire members" of the Audit Committee and "all Directors" referenced herein shall be calculated based on the number of persons actually in office.

Article 7

The Audit Committee shall meet at least once every quarter and may convene at any time as needed.

Notices of meetings shall specify the agenda and be delivered to all Independent Directors at least seven days in advance, except in case of emergency.

The convener shall act as the chairperson of the meetings. If the convener is unable to convene the meeting, another Independent Director designated by the convener shall act on their behalf. If no designee is appointed, the remaining Independent Directors shall elect one person to act as the chair.

The Audit Committee may invite managers of relevant departments, internal auditors, CPA(s), legal counsel, or other personnel to attend meetings and provide necessary information. However, they shall leave during discussions and voting.

Relevant materials shall be prepared and made available to members for review during the meeting.

Article 8

A sign-in sheet shall be provided for members attending the Audit Committee meeting for signature and verification.

Members shall attend meetings in person. If unable to attend, another Independent Director may be appointed as proxy; however, each proxy may represent only one member. Participation via video conferencing shall be considered attendance in person.

When appointing a proxy, a power of attorney listing the authorization scope shall be issued for each meeting.

Resolutions require the approval of at least one-half of all Committee members. Voting results shall be announced on the spot and recorded.

If, for legitimate reasons, the Committee cannot convene, the matter may be resolved with the approval of at least two-thirds of all Directors. However, Item 10 of Article 6 must still include a written opinion from the Independent Directors regarding their approval or disapproval.

Article 9

Meeting minutes shall be prepared and shall include the following:

1. Meeting session, time, and place.

2. Name of the chairperson.
3. Attendance status of Independent Directors (present, excused, absent).
4. Names and titles of attendees.
5. Name of the minute taker.
6. Reports.
7. Discussion items: methods and results of resolutions, summaries of statements by members, experts, and others; names of Independent Directors with conflicts of interest, explanations of conflict, reasons for recusal or non-recusal, and any dissenting or qualified opinions.
8. Extraordinary motions: same details as above.
9. Any other matters required to be recorded.

The sign-in sheet is part of the minutes and shall be permanently preserved.

Minutes shall be signed or sealed by the chairperson and minute taker and distributed to all Independent Directors within 20 days after the meeting, included as important Company records, and preserved throughout the existence of the Company.

Electronic versions of the minutes may be produced and distributed.

Article 9-1

The entire proceedings of the Audit Committee meetings shall be audio- or video-recorded and preserved for at least five years. Electronic storage is permitted.

If litigation arises concerning matters resolved by the Committee before the expiry of the retention period, the recordings shall be preserved until the conclusion of the litigation.

For video conference meetings, the video record shall form part of the minutes and be preserved throughout the existence of the Company.

Article 10

The meeting agenda shall be set by the convener. Other members may also propose items for discussion.

Article 11

If an Independent Director has a conflict of interest regarding any meeting agenda item, they shall explain the significant content of the conflict. If the conflict may impair the interests of the Company, the member shall refrain from participating in discussion or voting and shall abstain from acting as proxy for another member.

If the spouse or relative within the second degree of kinship of an Independent Director has a conflict of interest with respect to a matter, the Independent Director shall be deemed to have such conflict.

If the Audit Committee cannot make a resolution due to recusal, the matter shall be reported to the Board of Directors for resolution.

Article 12

The Audit Committee may, upon resolution, engage lawyers, accountants, or other professionals to conduct necessary audits or provide advice regarding matters under Article 6. All related expenses shall be borne by the Company.

Article 13

Members of the Audit Committee shall exercise the duty of care of a good administrator, faithfully perform the duties prescribed in this Charter, report to the Board of Directors, and submit proposals for resolution by the Board.

Article 14

The Audit Committee shall periodically review matters related to this Charter and provide recommendations for amendments to the Board.

Matters resolved by the Committee may be delegated to the convener or other Committee members for execution, who shall report in writing or orally during the implementation period and seek ratification at the next meeting when necessary.

Article 15

This Charter shall take effect upon approval by the Board of Directors. Amendments shall follow the same procedure.