

Tainergy Tech. Co., Ltd.
Audit Committee Charter

Article 1 (Basis of Establishment)

This Charter is established in accordance with the provisions of Article 3 of the "Regulations Governing the Exercise of Powers by Audit Committees of Public Issuing Companies."

Article 2 (Scope of Application)

The number of members, term of office, powers, rules of procedure, and provision of resources by the company when exercising its powers shall be governed by the provisions of this Charter.

Article 3 (Purpose)

The operation of the Committee is primarily aimed at supervising the following matters:

1. The fair presentation of the company's financial statements.
2. The selection (dismissal) and independence and performance of the certified public accountants.
3. The effective implementation of the company's internal controls.
4. Compliance with relevant laws and regulations by the company.
5. The control of existing or potential risks to the company.

Article 4 (Composition of the Committee)

The Committee shall consist of all independent directors, with no fewer than three members, one of whom shall serve as the convener, and at least one member shall possess expertise in accounting or finance.

The term of office of independent directors on the Committee shall be three years, renewable upon re-election. In case of removal due to reasons, resulting in an insufficient number of members as stipulated in the preceding clause or in the Articles of Incorporation, a supplementary election shall be convened at the nearest shareholders' meeting. If all independent directors are removed or vacancies occur, the company shall convene an extraordinary shareholders' meeting within sixty days from the occurrence of the fact to conduct supplementary elections.

Article 5 (Functions of the Committee)

Matters that should be exercised by supervisors according to the Securities and Exchange Act, the Company Act, and other legal regulations shall be handled by the Audit Committee, except for the matters stipulated in Article 14-4, paragraph 4 of the Securities and Exchange Act.

The provisions regarding the behavior of supervisors or acting as representatives of the company under Article 14-4, paragraph 4 of the Securities and Exchange Act shall be applied *mutatis mutandis* to the independent director members of this Committee.

Article 6 (Scope of Responsibilities)

The powers and duties of the Committee are as follows:

1. To establish or amend internal control systems in accordance with Article 14-1 of the Securities and Exchange Act.
2. Assessment of the effectiveness of internal control systems.
3. Establishment or amendment of procedures for significant financial transactions involving asset acquisition or disposal, derivative trading, fund lending to others, endorsement for others, or provision of guarantees, as stipulated in Article 36-1 of the Securities and Exchange Act.
4. Matters involving conflicts of interest of directors themselves.
5. Significant asset or derivative transactions.
6. Significant fund lending, endorsements, or guarantees.
7. Offering, issuance, or private placement of equity securities.
8. Appointment, dismissal, or compensation of certifying accountants.
9. Appointment or dismissal of financial, accounting, or internal audit supervisors.
10. Annual financial reports and semi-annual financial reports.
11. Other significant matters as prescribed by the company or competent authorities.

Decisions on the above matters shall require the consent of more than half of all members of the Committee and approval by the Board of Directors. Except for the tenth item of the preceding paragraph, if the consent of more than half of all members of the Committee is not obtained, the matter may be decided by the consent of more than two-thirds of all directors.

The term "all members" as used in the preceding paragraph shall be calculated based on the actual incumbents.

The convener of the Committee shall represent the Committee externally.

Article 7 (Convening and Calling of Meetings)

The Committee shall meet at least once every quarter and may convene meetings as needed.

The convocation of the Committee shall specify the purpose of the meeting and shall be notified to all independent directors of the Committee seven days in advance. However, in case of emergency, this time limit does not apply.

The Committee shall select a convener and chairperson by mutual recommendation of all members. In case the convener is absent or unable to convene the meeting, another independent director member designated by the convener shall act as a proxy. If the convener fails to designate a proxy, one shall be elected by mutual recommendation of the independent director members of the Committee.

The Committee may invite relevant department managers of the company, internal auditors, accountants, legal advisors, or other personnel to attend and provide necessary information.

When the Committee convenes, relevant materials shall be prepared for the attending members of the Committee to review at any time.

Article 8 (Decision-Making Method)

When the Committee convenes, the company shall prepare a sign-in book for the attendance of independent director members, which shall be available for inspection.

Independent director members of the Committee shall attend the Committee meetings in person. If unable to attend in person, they may authorize another independent director member to attend on their behalf.

Participation in the meeting via video conference shall be deemed as attendance in person. When a member of the Committee authorizes another

independent director member to attend on their behalf, a proxy letter shall be issued for each occasion, specifying the scope of authorization for the convocation matters.

Decisions of the Committee shall require the consent of more than half of all members. The voting results shall be reported on the spot and recorded.

If there are legitimate reasons preventing the Committee from convening, actions shall be taken with the consent of more than two-thirds of all directors of the Board. However, matters stipulated in Article 6, paragraph 1, item 10 shall still require the opinions of independent director members.

The proxy shall be limited to the authority granted by one person.

Article 9 (Minutes)

Minutes shall be kept for the proceedings of the Committee, which shall include:

1. Meeting number, date, and venue.
2. Name of the chairperson.
3. Attendance status of independent director members, including names and numbers of attendees, absentees, and those on leave.
4. Names and titles of attendees.
5. Recorder's name.
6. Matters reported.
7. Discussion items: Decision methods and results of each agenda item, summaries of remarks by independent director members, experts, and other personnel, objections, or reservations.
8. Ad hoc motions: Name of proposer, decision methods and results of agenda items, summaries of remarks by independent director members, experts, and other personnel, objections, or reservations.
9. Other matters to be recorded.

The attendance book of the Committee shall be part of the minutes and shall be permanently retained.

The minutes shall be signed or stamped by the chairperson and recorder of the meeting and shall be distributed to all independent director members of the Committee within twenty days after the meeting, and shall be included

in the company's important files for permanent retention during the company's existence.

Electronic means may be used for the preparation and distribution of the minutes in the preceding paragraph.

Article 10 (Agenda Setting)

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

Article 11 (Conflict of Interest)

Independent director members of the Committee shall abstain from matters at the meeting that may affect their own interests and may harm the interests of the company.

If, due to the provisions of the preceding paragraph, the Committee cannot make a decision, a report shall be made to the Board of Directors, which shall make the decision.

Article 12 (Allocation of Resources for Exercising Powers)

The Committee may, by resolution, appoint lawyers, accountants, or other professionals to conduct necessary audits or provide consultations on matters specified in Article 6, and the expenses incurred shall be borne by the company.

Article 13 (Handling of Meeting Resolutions)

Members of this committee shall exercise due care of a prudent manager, faithfully fulfill the duties prescribed by these organizational regulations, be accountable to the board of directors, and submit the proposed resolutions to the board of directors for decision.

Article 14 (Amendment of Charter)

The Committee shall regularly review relevant matters of the Charter and propose amendments to the Board of Directors.

Matters resolved by the Committee may be authorized for continued processing by the convener or other members of the Committee, and written or oral reports shall be made to the Committee during the execution period and shall be submitted to the Committee for confirmation or report at the next meeting when necessary.

Article 15 (Effectiveness)

This Charter shall come into effect upon resolution by the Board of Directors, and amendments shall also be the same.

Article 16 This Charter is established on March 18, 2016,

and shall come into effect on June 6, 2016.