Article 1 (Purpose and Legal Authority)

This Audit Committee Charter (the "Charter") is adopted by First Hi-tec Enterprise Co., Ltd. (the "Company") to strengthen the Company's corporate governance framework and enhance the oversight and professional functions of the Board of Directors. Pursuant to Article 14-4 of the Securities and Exchange Act and the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies, the Company has established an Audit Committee (the "Committee"), and this Charter is adopted to govern the organization, authority, and operation of the Committee.

Article 2 (Scope of Application)

This Charter shall govern the composition of the Committee, the term of office of its members, the Committee's authority and responsibilities, its rules of procedure, and the resources that the Company shall make available to the Committee in connection with the exercise of its authority.

Article 3 (Purpose)

The Committee shall operate with the primary purpose of overseeing the following matters:

1. The fair presentation of the Company's financial statements.
2. The appointment (or dismissal), independence, and performance of the Company's independent auditors.
3. The effective implementation of the Company's internal control system.
4. The Company's compliance with applicable laws, regulations, and rules.
5. The Company's risk management framework.

Article 4 (Establishment and Composition)

The Company shall establish the Committee commencing with the Twelfth Board of Directors.

The Committee shall consist exclusively of all Independent Directors of the Company and shall comprise no fewer than three members. One member shall serve as the Convener, and at least one member shall possess accounting or financial expertise.

The members of the Committee shall elect one member from among themselves to serve as the Convener, who shall represent the Committee externally.

The term of office of each Committee member shall be three years and shall be concurrent with the term of office of the Board of Directors by which such member was appointed. Members may be reappointed upon re-election. Where the removal of a Committee member for any reason results in the number of Committee members falling below that required by the Company's Articles of Incorporation, a replacement shall be elected at the next shareholders' meeting. If all Independent Directors are removed from office, the Company shall convene a special shareholders' meeting within sixty days from the date of occurrence of such event to elect replacements.

For purposes of this Charter, the term "all members" means the members actually holding office at the relevant time.

Article 5 (Exercise of Statutory Powers Formerly Vested in Supervisors)

Except as otherwise provided in Article 14-4, Paragraph 4 of the Securities and Exchange Act, all powers and duties that are required under the Securities and Exchange Act, the Company Act, or any other applicable law to be exercised by Supervisors shall instead be exercised by the Committee.

The provisions of Article 14-4, Paragraph 4 of the Securities and Exchange Act relating to the performance of duties by Supervisors under the Company Act, including any authority to act on behalf of or represent the Company, shall apply mutatis mutandis to the Independent Directors serving as members of the Committee.

Article 6 (Matters Subject to Review and Handling by the Committee)

The following matters shall be reviewed or handled by the Committee:

1. The adoption or amendment of the Company's internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
2. Evaluation of the effectiveness of the Company's internal control system.
3. The adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of the procedures governing material financial or business activities, including the acquisition or disposal of assets, trading in derivatives, lending of funds to others, endorsements or guarantees for others, and the provision of guarantees.
4. Matters involving the personal interests of a Director.
5. Material transactions involving assets or derivative products.
6. Material lending of funds, endorsements, or guarantees.

7. The offering, issuance, or private placement of equity-related securities.
8. The appointment, dismissal, or compensation of the Company's independent auditors.
9. The appointment or dismissal of the head of finance, the head of accounting, or the chief internal auditor.
10. The annual financial reports and semi-annual financial reports.
11. Other material matters as required by the Company or the competent authority.

Resolutions with respect to the matters set forth in the preceding paragraph shall require the affirmative vote of a majority of all Committee members and shall thereafter be submitted to the Board of Directors for approval. Except for the matter specified in Subparagraph 10 of Paragraph 1, if a proposal listed in Paragraph 1 fails to receive the affirmative vote of a majority of all Committee members, the proposal may nevertheless be approved by the affirmative vote of at least two-thirds of all Directors then in office.

Article 7 (Meeting Convening and Notice)

The Committee shall convene at least once every quarter and may convene additional meetings whenever necessary.

Notice convening a Committee meeting shall state the purpose of the meeting and shall be delivered to each Committee member at least seven days prior to the meeting; provided, however, that in the event of an emergency, the foregoing requirement shall not apply.

Notice of a Committee meeting may be given in writing, by E-mail, or by facsimile to each Committee member.

The Committee Chair shall preside over Committee meetings. If the Committee Chair is on leave or is otherwise unable to convene a meeting, the Chair shall designate another Committee member to act on the Chair's behalf. If the Chair fails to designate a substitute, the Committee members shall elect one member from among themselves to act as the meeting chair.

When the Committee convenes a meeting, relevant materials shall be prepared and made available to the Committee members for review at any time during the meeting.

The Committee may resolve to invite managers of the Company's relevant departments, internal auditors, independent auditors, legal counsel, or other persons to attend Committee meetings and provide relevant information as necessary. Such attendees shall withdraw from the meeting during the Committee's deliberation and voting.

Article 8 (Rules of Procedure)

An attendance register shall be maintained for each Committee meeting and signed by each Committee member in attendance.

Each Committee member shall attend Committee meetings in person. A Committee member who is unable to attend a meeting may appoint another Committee member as proxy for that meeting. Participation by videoconference or other real-time audiovisual communication shall constitute attendance in person.

A proxy appointment shall be made by written instrument for each meeting and shall specify the scope of authority with respect to the matters identified in the meeting notice.

The agenda for each Committee meeting shall be established by the Committee Chair. Any Committee member may submit agenda items for the Committee's consideration. Meetings shall be conducted in accordance with the approved agenda; provided, however, that the agenda may be amended upon the affirmative vote of a majority of the Committee members present.

Except as otherwise provided by applicable law or this Charter, any resolution of the Committee shall require the affirmative vote of a majority of all Committee members. The outcome of each vote shall be announced at the meeting and recorded in the meeting minutes.

If the Committee is unable to convene due to legitimate circumstances, the relevant matter may be approved by the affirmative vote of at least two-thirds of all Directors then in office. Notwithstanding the foregoing, the matter specified in Article 6, Paragraph 1, Subparagraph 10 shall remain subject to the written or recorded opinion of each Independent Director member as to whether he or she consents to such matter.

No Committee member may act as proxy for more than one other Committee member at the same meeting.

Article 9 (Minutes of Meetings)

The Committee shall keep complete and accurate minutes of each meeting. The minutes shall include, at a minimum, the following information:

1. the meeting number (or session) and the date, time, and place of the meeting;
2. the name of the Committee Chair;
3. the attendance of Committee members, including the names and number of members who were present, excused, or absent;
4. the names and titles of all non-member attendees;
5. the name of the recording secretary;
6. reports presented;
7. matters considered, including: the manner in which each resolution was adopted and the

voting results; summaries of comments made by Committee members, advisors or experts, and other attendees; the name of any Committee member having an interest in the matter pursuant to Article 11, Paragraph 1; a description of the material nature of such interest; the basis for determining whether recusal was required; the circumstances of any recusal; and any dissenting or qualified opinions;

8. extraordinary motions, including: the name of the proposer; the manner in which each resolution was adopted and the voting results; summaries of comments made by Committee members, advisors or experts, and other attendees; the name of any Committee member having an interest in the matter pursuant to Article 11, Paragraph 1; a description of the material nature of such interest; the basis for determining whether recusal was required; the circumstances of any recusal; and any dissenting or qualified opinions;
9. any other matters required to be recorded.

The attendance register shall constitute an integral part of the official meeting minutes and shall be permanently maintained throughout the Company's existence.

The meeting minutes shall be signed by, or bear the seal of, the Committee Chair and the recording secretary and shall be distributed to all Committee members within twenty days after the meeting. The minutes shall be maintained as part of the Company's permanent corporate records and preserved throughout the Company's existence.

The preparation, execution, and distribution of the meeting minutes may be accomplished by electronic means.

Article 10 (Retention of Meeting Records)

The entire proceedings of each Committee meeting shall be audio recorded, video recorded, or both, and such recordings shall be retained for not less than five years. Such recordings may be maintained in electronic form.

If any litigation relating to a resolution adopted by the Committee is commenced before expiration of the applicable retention period, the relevant recordings shall be preserved until the final disposition of such litigation.

Where a Committee meeting is conducted by videoconference or other real-time audiovisual communication, the corresponding audio-visual recording shall constitute an integral part of the official meeting minutes and shall be permanently maintained throughout the Company's existence.

Article 11 (Conflicts of Interest and Recusal)

A Committee member who has a personal interest in any matter to be considered by the Committee shall disclose the material nature of such interest before the Committee deliberates on the matter. If such interest could reasonably be expected to prejudice the interests of the Company, the member shall refrain from participating in the discussion and voting on the matter, shall recuse himself or herself during the deliberation and voting, and shall not act as proxy for any other Committee member with respect to the exercise of voting rights.

Where the spouse of an Independent Director or any blood relative of such Independent Director within the third degree of kinship has an interest in a matter to be considered at the meeting as referred to in the preceding paragraph, such Independent Director shall be deemed to have a personal interest in such matter.

If, due to the provisions of Paragraph 1, the Committee is unable to adopt a resolution, the matter shall be reported to the Board of Directors for resolution.

Article 12 (Resources Provided by the Company)

The Committee may, upon adoption of a resolution, retain legal counsel, independent auditors, or other professional advisors on behalf of the Company to conduct such investigations or provide such advice as the Committee deems necessary in connection with the discharge of its duties and responsibilities. All fees and expenses incurred in connection therewith shall be borne by the Company.

Article 13 (Duties of Committee Members)

Committee members shall perform the duties prescribed in this Charter with the care of a prudent administrator and the duty of loyalty. Committee members shall be accountable to the Board of Directors and shall submit their proposals to the Board of Directors for resolution.

Article 14 (Self-Evaluation and Implementation of Committee Resolutions)

The Committee shall periodically review matters relating to this Charter and submit recommendations for amendment to the Board of Directors.

With respect to matters resolved by the Committee, the Committee may authorize the Committee Chair or any other Committee member to carry out the implementation thereof. During the implementation process, the authorized person shall report to the Committee either in writing or orally. Where necessary, such matter shall be submitted to the Committee at its next meeting for ratification or reporting.

Article 15 (Effective Date)

This Charter shall become effective upon approval by the Board of Directors and shall be implemented commencing with the Company's Twelfth Board of Directors.

Article 16

This Charter shall become effective upon approval by the Board of Directors. The same shall apply to any amendments hereto.

Article 17

This Charter was adopted on April 16, 2021.

The first amendment was adopted on March 15, 2023.