Ching Feng Home Fashions Co., Ltd.
Audit Committee Charter

Article 1
The Articles of Association of this organization are formulated in accordance with Article 14-4, Paragraph 5 of the Securities and Exchange Act (hereinafter referred to as the Act).

Article 2
If the company sets up an audit committee, it should do so according to this law and the company's articles of organization. But if other laws have different rules, those rules apply.

Article 3
If our company sets up an audit committee in accordance with this law, it should establish the audit committee's charter, which should at least include the following items:
1. The number of members and terms of the Audit Committee.
2. The powers and responsibilities of the audit committee.
3. Rules of procedure for the audit committee.
4. Resources the company should provide when the audit committee exercises its powers.

The establishment of the articles of organization should be approved by a board resolution, and the same goes for any amendments.

Article 4
The audit committee should be made up entirely of independent directors, with at least three members. One of them will act as the convener, and at least one should have accounting or financial expertise.

Article 5
The provisions of this Act, the Company Act, and other laws concerning supervisors shall apply to the Audit Committee.

The provisions in Article 14-4, Paragraph 4 of this law regarding the powers of supervisors in the Company Act apply accordingly to the independent director members of the audit committee.

Decisions of the Audit Committee require the consent of more than half of all Audit Committee members; the convener of the Audit Committee represents the committee externally.

The company's representatives for matters under Articles 213, 214, and 223 of the Company Law are appointed by the Audit Committee following the procedures mentioned in the previous section. The committee can decide for members to be represented individually or jointly; if representatives are not elected according to the previous procedure, all members should represent together.

Article 6
The matters listed in Article 14-5, Paragraph 1 of this law need the approval of more than half of all members of the Audit Committee and must be submitted to the Board for a resolution.

Except for item 10, any matters listed in Article 14-5, Paragraph 1 of this law, if not approved by more than half of all members of the Audit Committee, can be carried out with the approval of at least two-thirds of all directors.

Article 7

The Audit Committee shall meet at least once every quarter, which shall be explicitly stipulated in the organizational charter of the Audit Committee.

The convening of an Audit Committee meeting shall be notified to each independent director member seven days in advance, with the reasons for convening specified. However, this shall not apply in the event of an emergency.

Audit Committee meetings shall be held at the Company's premises during business hours, or at any other time and venue that is both convenient for committee members to attend and appropriate for holding the meeting.

The members of the Audit Committee shall elect one person from among themselves to serve as the convener and meeting chair. Where a convener cannot be elected by the members, the independent director who received the votes representing the highest number of voting rights shall serve as the convener.

If the convener is on leave or otherwise unable to convene a meeting, they shall designate another independent director to act as the proxy. Should the convener fail to do so, the remaining independent directors shall elect one member from among themselves to serve as the temporary chair.

Independent directors representing more than one-half of all members of the Audit Committee may, by submitting a written request stating the proposed matters and reasons, request the convener to convene an Audit Committee meeting. If the convener fails to convene a meeting within fifteen days after the request is made, independent directors representing more than one-half of all members of the Audit Committee may convene the meeting on their own initiative.

The Audit Committee may invite managers of relevant departments, internal auditors, certified public accountants (CPAs), legal counsel, or other personnel of the Company to attend meetings as observers and provide necessary information. However, such personnel shall recuse themselves during discussions and voting.

During Audit Committee meetings, relevant reference materials must be readily available for review by attending members.

Article 8

When an Audit Committee meeting is held, the Company shall provide an attendance book for attending independent director members to sign in and for future reference.

Independent director members of the Audit Committee shall attend meetings in person. If unable to attend in person, a member may authorize another independent director member to attend as their proxy. A member participating via video conference shall be deemed to have attended the meeting in person.

An Audit Committee member appointing another independent director as a proxy must issue a specific proxy form for each meeting, clearly outlining the scope of authorized voting power for each agenda item.

Resolutions of the Audit Committee shall be passed with the consent of more than one-half of all committee members. The results of the voting shall be reported on the spot and recorded in the minutes.

Where the Audit Committee is unable to convene with justifiable cause, the resolution may instead be passed by a two-thirds majority of the entire Board of Directors. Nevertheless, for the financial reports

specified in Article 14-5, Paragraph 1, Clause 10 of the Act, independent directors must still provide their formal consent.

A proxy holder specified in Paragraph 2 may act on behalf of only one absent member at a time.

Article 8-1

If a quorum is not present when the scheduled meeting time arrives, the chair may postpone the meeting on the same day for up to two times. If the quorum is still not reached after the second postponement, the chair may reconvene a new meeting pursuant to the procedures set forth in Article 7, Paragraph 2.

Article 8-2

The Audit Committee shall proceed in accordance with the agenda scheduled in the meeting notice. However, the agenda may be changed with the consent of more than one-half of all members of the Audit Committee.

The chair shall not unilaterally declare the adjournment of the meeting without the consent of a majority of all committee members.

If, during an Audit Committee meeting, the number of members present falls below one-half of all members, the chair, upon a proposal by any independent director present, shall declare the meeting suspended, and the provisions of the preceding article shall apply mutatis mutandis.

If, during an Audit Committee meeting, the convener is unable to preside over the meeting for any reason, or the chair unilaterally declares the meeting adjourned in violation of the provisions of Paragraph 2, the selection of their proxy shall apply the provisions of Article 7, Paragraph 5 mutatis mutandis.

Article 9

Any Audit Committee member with a personal interest in an agenda item must disclose its material facts. If such interest risks harming the Company’s interests, the member must recuse themselves from both discussion and voting, and may not vote as a proxy for any other member on that matter.

Where the Committee is unable to reach a decision owing to the restrictions in the preceding paragraph, the matter shall be referred to the Board of Directors for a final resolution.

Article 10

The discussions of the audit committee should be recorded in minutes, and the minutes should clearly detail the following items:

1. Session (or year) of the meeting and its time and place.
2. The name of the chairman.
3. Attendance of independent board members, including the names and number of those present, on leave, or absent.4. Names and titles of attendees.
5. Record the name of the staff member.
6. Matters to report.
7. Discussion Items:

The way each proposal is decided and the results, summaries of statements from independent directors, experts, and other personnel in the committee, the names of independent directors involved in conflicts of interest according to the previous article, important details of those conflicts, reasons for whether they should or shouldn't recuse themselves, cases of recusal, and any opposing or reserved opinions.

8. Temporary Motion:
   The name of the proposer, the method and outcome of the proposal resolution, summaries of statements by independent directors, experts, and other personnel of the committee, names of independent directors involved in conflicts of interest according to the previous article, explanations of the important points of the conflicts, reasons for whether they should or should not recuse themselves, details of any recusal, and any opposing or reserved opinions.
9. Other matters that should be recorded.

The audit committee sign-in book is part of the meeting minutes and should be properly kept for as long as the company exists.

Meeting minutes must be signed or stamped by the chairperson and the recorder, sent to committee members within twenty days after the meeting, reported to the board, and included in the company's important records, and they should be kept for five years; the preparation and distribution of the minutes can also be done electronically.

The first item, the creation and distribution of the minutes, may be done electronically.

Article 10-1

The company should record the entire meeting process of the audit committee either by audio or video and keep it for at least five years, and it can be stored electronically.

Before the retention period mentioned in the previous paragraph expires, if a lawsuit arises concerning the decisions of the Audit Committee, the relevant audio or video evidence should continue to be preserved until the lawsuit is concluded.

For audit committees held via video conference, the video and audio recordings are part of the meeting minutes and should be properly kept for the lifespan of the company.

Article 11

The audit committee or its independent directors can represent the company to hire lawyers, accountants, or other professionals to do necessary checks or give advice on matters related to their duties, and the company will cover the costs.

Article 12

If the company sets up an audit committee under this law, it will only apply when the current directors' terms expire.

Article 13

This organization's bylaws take effect after approval by the board, and the same applies to any amendments.

This organization's charter was established on March 28, 2018.

This organization's charter was revised on November 7, 2024.