

Cameo Communications Inc.
Audit Committee Charter

- 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 Matters concerning the number, term of office, powers, rules of procedure for meetings, and resources to be provided by this Company when the Audit Committee ("the Committee") exercises its powers shall be handled in accordance with this Charter.
- Article 3 The main function of the Audit Committee is to supervise the following matters:
1. Fair presentation of the financial reports of the Company.
 2. The hiring (and dismissal), independence, and performance of certificated public accountants of the Company.
 3. The effective implementation of the internal control system of the Company.
 4. Compliance with relevant laws and regulations by the Company.
 5. Management of the existing or potential risks of the Company.
- Article 4 The Committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be the convener, and at least one of whom shall have accounting or financial expertise.
- The independent director members of the Committee shall serve a 3-year term, and may be re-elected to further terms. When the number of the independent director members on the Committee falls below that prescribed in the preceding paragraph or in the articles of incorporation due to an independent director's dismissal for any reason, election shall be held at the next shareholders meeting to fill the vacancy. When the independent directors are all dismissed, a special shareholders meeting shall be called within 60 days from the date of the occurrence to fill the vacancies.
- Article 5 The provisions regarding supervisors in the Securities and Exchange Act, Company Act, and other laws shall be implemented by this committee.
- Article 14-4, Paragraph 4 of the Securities and Exchange Act regarding the powers of Supervisors under the Company Act shall apply to independent directors of the committee.
- Article 6 The powers of the Committee are as follows:
1. The adoption of or amendments to 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. The adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of the procedures for handling financial or business activities of a material nature, such as acquisition or disposal of assets, derivatives trading, loaning of funds to others, and endorsements or guarantees for others.
 4. Review the matters in which a director is an interested party.
 5. Review the asset transactions or derivatives trading of a material nature.
 6. Review the loans of funds, endorsements, or provision of guarantees of a material nature.
 7. Review the offering, issuance, or private placement of equity-type securities.
 8. The hiring or dismissal of a certified public accountant, or their compensation.
 9. The appointment or discharge of a financial, accounting, or internal audit officer.
 10. Review the annual financial report audited by a CPA.
 11. Review other material matters as may be required by the Company or by the competent authority.
- The matters under the preceding paragraph shall be subject to the approval of one half or more

of the entire membership of the Committee and shall be submitted to the board of directors for a resolution.

Any matter in the paragraph 1, with the exception of subparagraph 10 that has not been approved by one half or more of the entire membership of the Committee may be adopted with the approval of two thirds or more of the entire board of directors.

"The entire membership," as used herein, shall be counted as the number of members actually in office at the given time.

The convener represents the committee externally.

Article 7 An audit committee shall meet at least quarterly, which shall be set out in the audit committee charter.

The reasons for calling a meeting of the audit committee shall be notified to each independent director member at least seven days in advance. In emergency circumstances, however, this requirement does not apply.

An audit committee meeting shall be held at the location and during the business hours of the Company, or at a place and time convenient to attendance by all audit committee members and suitable for holding an audit committee meeting.

The committee shall elect one convener and meeting chairperson from among all members. If no convener is elected, the independent director holding the most voting rights shall serve as convener. If the convener is absent or unable to convene a meeting, they shall appoint another independent director to act as proxy; if none is appointed, the independent directors shall elect a proxy. Over half of the independent directors may submit a written request specifying agenda items and reasons to ask the convener to call a meeting. If the convener does not convene a meeting within 15 days of the request, over half of the independent directors may convene the meeting themselves. The committee may invite relevant company managers, internal auditors, accountants, legal advisors, or others to attend meetings and provide necessary information, but they must leave during discussions and voting. When the committee meets, relevant materials shall be prepared for members' review at any time.

Article 8 When the committee meets, the Company shall provide a sign-in sheet for attending independent directors to sign for reference. Independent directors must attend in person; if unable, they may authorize another independent director to attend on their behalf. Participation via video conference counts as in-person attendance. A written proxy specifying the authorization scope must be issued each time proxy attendance occurs. Resolutions require approval by more than half of all members and must be reported on-site and recorded. If the committee cannot convene for valid reasons, approval by at least two-thirds of all board directors is required, but matters under Article 6, Paragraph 1, Item 10 must still have consent from independent directors. Each proxy may only represent one member.

Article 8-1 If the number of attending members is less than half of the total members at the meeting time, the chair may postpone the meeting on the same day, limited to two times. If attendance is still insufficient after two postponements, the chair may reconvene according to the procedure in Article 7, Paragraph 2.

Article 8-2 The committee shall follow the agenda as notified. However, changes can be made if more than half of all members agree. The chair cannot adjourn the meeting unilaterally without approval from over half of all members. If, during the meeting, attendance falls below half of all members, an independent director may propose to suspend the meeting, and the previous article's rules shall apply. If the convener cannot chair the meeting or the chair adjourns without proper consent, the appointment of a substitute shall follow Article 7, Paragraph 5.

- Article 9 Discussions at a meeting of the Committee shall be included in the meeting minutes, which shall faithfully record the following:
1. The session, time, and place of the meeting.
 2. The name of the meeting chair.
 3. Attendance by the independent director members, including the names and the number of members present, excused, and absent.
 4. The names and titles of those attending the meeting as non-voting participants.
 5. The name of the minute taker.
 6. The matters reported at the meeting.
 7. Discussion items: resolution methods and results for each proposal, independent director members of the committee, experts and other personnel's speech summaries, names of independent directors with conflicts of interest as per Article 11 Paragraph 1, explanation of the significant conflict details, reasons for recusal or non-recusal, recusal actions, and any opposing or reserved opinions.
 8. Temporary Motion: Proposer's name, resolution method and results of the motion, independent directors, experts, and others' speech summaries from the committee, names of independent directors involved in conflicts of interest per Article 11 Paragraph 1, explanation of key conflict details, reasons for recusal or non-recusal, recusal status, and any opposing or dissenting opinions.
 9. Other matters required to be recorded.
- The attendance book constitutes part of the minutes for each meeting of the Committee and shall be appropriately preserved during the existence of the Company. The minutes of a Committee meeting shall bear the signature or seal of both the chair and the minute taker, and a copy of the minutes shall be distributed to each director and supervisor within 20 days after the meeting. The minutes shall be deemed important corporate records and appropriately preserved during the existence of the Company.
- The meeting minutes of paragraph 1 may be produced and distributed in electronic form.
- Article 10 The Committee's meeting agenda shall be drafted by the convener. Other members may also put forward proposals for discussion by the Committee.
- Article 11 An independent director member of the Committee shall explain the material aspects of the interest he or she has when he or she is an interested party with respect to a given agenda item. When such a relationship is likely to prejudice the interests of the Company, the director shall not attend the discussion and voting and shall recuse himself or herself therefrom. Also, they shall not exercise the voting right for and on behalf of another independent director member.
- If, for the reason stated in the preceding paragraph, an agenda item cannot be resolved at a meeting of the Committee, it shall be reported to the board of directors, which shall resolve on the item.
- Article 11-1 Any and all meetings of the Committee shall be audio-recorded or videotaped from beginning to adjournment of the meeting as evidence and the files shall be kept for at least five (5) years. The files may be stored in the electronic form.
- If any litigation relating to a resolution of the meeting of the Committee commences before the expiry of the period in which the evidence shall be kept in accordance with the preceding paragraph, the relevant data of audio recorded or videotaped evidence shall continually be kept until the conclusion of the litigation.
- For a meeting of the Committee convened via videoconferencing, the audio recorded and videotaped data shall be part of the minutes of the meeting and shall be properly kept during

the existence of the Company.

- Article 12 The Committee may resolve to retain the service of an attorney, certified public accountant, or other professionals to provide advice with respect to matters. The costs of their services shall be borne by the Company.
- Article 13 The Committee members shall exercise the due care of a good administrator and faithfully perform the duties prescribed in this Charter; they shall be accountable to the board of directors and shall submit their proposals to be resolved by the board.
- Article 14 The Committee shall conduct periodic reviews of matters relating to this Charter and present the results for amendment by the board of directors. The execution of tasks relating to resolutions adopted by the Committee may be delegated to the convener or other Committee members for follow-up, with a written or verbal report to be presented to the Committee during the implementation period. When necessary, the matter shall be presented for ratification or a report made at the next meeting of the Committee.
- Article 15 The Charter, and any amendments hereto, shall come into in force after adoption by a resolution of the board of directors.
- Article 16 The Audit Committee Charter was constituted on June 16, 2017.
Amendment for 1st instance: November 7, 2017.
Amendment for 2nd instance: March 24, 2020.
Amendment for 3rd instance: November 12, 2024.