

All Cosmos Bio- Tech
Holdings Corporation

Board of Directors



[INTERNAL CONTROL POLICIES AND PROCEDURES –

審計委員會組織規程

AUDIT COMMITTEE CHARTER]

THE INFORMATION CONTAIN HEREIN IS THE INTERNAL CONTROL POLICIES AND PROCEDURES FOR ALL COSMOS BIO- TECH HOLDING CORPORATION.

法規名稱：「審計委員會組織規程」

第一條

本規程依「公開發行公司審計委員會行使職權辦法」第三條規定訂定之。

第二條

本委員會之人數、任期、職權、議事規則及行使職權時公司應提供資源等事項，依本規程之規定。

第三條

本委員會之運作，以下列事項之監督為主要目的：

- 一、公司財務報表之允當表達。
- 二、簽證會計師之選（解）任及獨立性與績效。
- 三、公司內部控制之有效實施。
- 四、公司遵循相關法令及規則。
- 五、公司存在或潛在風險之管控。

第四條

本委員會由全體獨立董事組成，其人數不得少於三人，其中一人為召集人，且至少一人應具備會計或財務專長。本委員會獨立董事之任期為三年，連選得連任；因故解任，致人數不足前項或章程規定者，應於最近一次股東會補選之。獨立董事均解任時，本公司應自事實發生之日起六十日內，召開股東臨時會補選之。

第五條

證交法、公司法及其他法律規定應由監察人行使之職權事項，除證交法第十四條之四第四項之職權事項外，由本委員會行之。證交法第十四條之四第四項關於公司法涉及監察人之行為或為公司代表之規定，於本委員會之獨立董事成員準用之。

第六條

本委員會之職權事項如下：

- 一、依證交法第十四條之一規定訂定或修正內部控制制度。
- 二、內部控制制度有效性之考核。
- 三、依證交法第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。
- 四、涉及董事自身利害關係之事項。
- 五、重大之資產或衍生性商品交易。
- 六、重大之資金貸與、背書或提供保證。
- 七、募集、發行或私募具有股權性質之有價證券。
- 八、簽證會計師之委任、解任或報酬。
- 九、財務、會計或內部稽核主管之任免。
- 十、年度財務報告及半年度財務報告。
- 十一、其他公司或主管機關規定之重大事項。

前項事項決議應經本委員會全體成員二分之一以上同意，並提董事會決議。第一項各款事項除第十款外，如未經本委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之。本規程所稱全體成員，以實際在任者計算之。本委員會之召集人對外代表本委員會。

第七條

本委員會每季至少召開一次，並得視需要隨時召開會議。本委員會之召集，應載明召集事由，於七日前通知本委員會各獨立董事成員。但有緊急情事者，不在此限。本委員會應由全體成員互推一人擔任召集人及會議主席，召集人請假或因故不能召集會議時，由其指定其他獨立董事成員一人代理之；召集人未指定代理人者，由委員會之獨立董事成員互推一人代理之。本委員會得請本公司相關部門經理人員、內部稽核人員、會計師、法律顧問或其他人員列席會議及提供相關必要之資訊。但討論及表決時應離席。本委員會召開時，應備妥相關資料供與會之委員會成員隨時查考。

第八條

本委員會召開時，公司應設簽名簿供出席獨立董事成員簽到，並供查考。本委員會之獨立董事成員應親自出席本委員會，如不能親自出席，得委託其他獨立董事成員代理出席；如以視訊參與會議者，視為親自出席。本委員會成員委託其他獨立董事成員代理出席本委員會時，應於每次出具委託書，且列舉召集事由之授權範圍。本委員會之決議，應有全體成員二分之一以上之同意。表決之結果，應當場報告，並作成紀錄。如有正當理由致本委員會無法召開時，應以董事會全體董事三分之二以上同意行之。但第六條第一項第十款之事項仍應由獨立董事成員出具是否同意之意見。第二項代理人，以受一人之委託為限。

第九條

本委員會之議事，應作成議事錄，議事錄應詳實記載下列事項：

- 一、會議屆次及時間地點。
- 二、主席之姓名。
- 三、獨立董事成員出席狀況，包括出席、請假及缺席者之姓名與人數。
- 四、列席者之姓名及職稱。
- 五、紀錄之姓名。
- 六、報告事項。
- 七、討論事項：各議案之決議方法與結果、委員會之獨立董事成員、專家及其他人員發言摘要、依第十一條第一項規定涉及利害關係之獨立董事成員姓名、利

害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、反對或保留意見。

八、臨時動議：提案人姓名、議案之決議方法與結果、委員會之獨立董事成員、專家及其他人員發言摘要、依第十一條第一項規定涉及利害關係之獨立董事成員姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、反對或保留意見。

九、其他應記載事項。本委員會簽到簿為議事錄之一部分，應於本公司存續期間妥善保存。議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送委員會各獨立董事成員，並應列入本公司重要檔案，於本公司存續期間妥善保存。

第一項議事錄之製作及分發，得以電子方式為之。

第十條

本委員會議程由召集人訂定之，其他成員亦得提供議案供本委員討論。

第十一條

本委員會之獨立董事成員對於會議事項，與其自身有利害關係者，應說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他獨立董事成員行使其表決權。因前項規定，致委員會無法決議者，應向董事會報告，由董事會為決議。

第十一條之一

本公司應將本委員會之開會過程全程錄音或錄影存證，並至少保存五年，其保存得以電子方式為之。前項保存期限未屆滿前，發生關於本委員會相關議決事項之訴訟時，相關錄音或錄影存證資料應續予保存至訴訟終結止。以視訊會議召開本委員會者，其視訊影音資料為議事錄之一部分，應於本公司存續期間妥善保存。

第十二條

本委員會得經決議委任律師、會計師或其他專業人員，就第六條規定有關之事項為必要之查核或提供諮詢，其所生之費用，由公司負擔之。

第十三條

本委員會成員應以善良管理人之注意，忠實履行本組織規程所訂之職責，並對董事會負責，且將所提議案交由董事會決議。

第十四條

本委員會應定期檢討組織規程相關事項，提供董事會修正。經本委員會決議之事項，其相關執行工作，得授權召集人或本委員會其他成員辦理續行辦理，並於執行期間向本委員會為書面或口頭報告，必要時應於下一次會議提報本委員會追認或報告。

第十五條

本組織規程經董事會決議通過後施行，修正時亦同。

Title: 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 Corporation 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 this Corporation.
2. The hiring (and dismissal), independence, and performance of certificated public accountants of this Corporation.
3. The effective implementation of the internal control system of this Corporation.
4. Compliance with relevant laws and regulations by this Corporation.
5. Management of the existing or potential risks of this Corporation.

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, a by-election shall be held at the next shareholders meeting to fill the vacancy. When the

independent directors are dismissed en masse or all of their positions are vacant, a special shareholders meeting shall be called within 60 days from the date of the occurrence to hold a by-election to fill the vacancies.

Article 5

Powers conferred by the Securities and Exchange Act, the Company Act, and any other law to be exercised by supervisors, excepting those set forth in Article 14-4, paragraph 4 of the Securities and Exchange Act, shall be exercised by the Committee.

The provisions of Article 14-4, paragraph 4 of the Securities and Exchange Act, in regard to the Company Act as concerns the actions of supervisors or their role as representatives of a company, apply mutatis mutandis to the independent director members 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. Matters in which a director is an interested party.
5. Asset transactions or derivatives trading of a material nature.
6. Loans of funds, endorsements, or provision of guarantees of a material nature.
7. 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. Annual and semi-annual financial reports.

11. Other material matters as may be required by this Corporation 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 of the Committee shall represent the Committee to the public.

Article 7

The Committee shall convene at least once quarterly, and may call a meeting at its discretion whenever necessary.

In calling a meeting of the Committee, a notice of the reasons for convening the meeting shall be given to each independent director member at least 7 days in advance. In emergency circumstances, however, the meeting may be called on shorter notice.

A member of the Committee shall be elected as the convener and meeting chair by and from the entire membership of the Committee. When the convener is on leave or unable to convene a meeting for any reason, the convener shall appoint another independent director member on the Committee as acting convener; if the convener does not make such an appointment, one independent director member of the Committee shall be elected by and from the other independent director members of the Committee to serve as convener.

The Committee may request the managers of relevant departments, internal audit officers, certified public accountants, attorneys, or other personnel of this Corporation to attend the meeting as non-voting participants and provide pertinent and necessary information.

When the Committee calls a meeting, it shall furnish the members of the Committee present at the meeting with relevant materials for reference as necessary.

Article 8

When a meeting of the Committee is held, an attendance book shall be made available for signing-in by the independent director members in attendance, and thereafter made available for reference.

Independent director members shall attend meetings of the Committee in person; if an independent director member is unable to attend in person, the independent director member may appoint another independent director member as proxy to attend the meeting. Attendance via telecommunications is deemed as attendance in person.

A member of the Committee that appoints another independent director member as proxy to attend a meeting of the Committee shall in each instance issue a written proxy stating the scope of authorization with respect to the items on the meeting agenda.

Resolutions at meetings of the Committee shall be adopted with the approval of one half or more of the entire membership. The result of a vote shall be made known immediately and recorded in writing.

If for a legitimate reason it is impossible to hold a meeting of the Committee, matters on the meeting agenda shall be adopted with the consent of two thirds or more of the entire board of directors. Nevertheless, a written opinion indicating approval or disapproval shall be obtained from each independent director member with respect to the matters under Article 6, paragraph 1, subparagraph 10.

The proxy under paragraph 2 may accept a proxy from one person only.

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. Agenda items: For each proposal, the method of resolution and the result; a summary of the comments of the independent director members of the Committee and experts and other persons present at the meeting; and any objections or reservations expressed.
8. Extraordinary motions: The name of the mover; the method of resolution and the result for each motion; a summary of the comments of the independent director members of the Committee and experts and other persons present at the meeting; and any objections or reservations expressed.
9. Other matters required to be recorded.

The attendance book constitutes part of the minutes for each meeting of the Committee and shall be preserved permanently.

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 this Corporation.

The meeting minutes of paragraph 1 may 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 recuse himself or herself when they are an interested party with respect to a given agenda item, when such a relationship is likely to prejudice the interests of this Corporation.

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

The company shall keep in its records the whole process of the committee's meeting and keep it for at least five years and its preservation is to be made electronically.

If there is any legal issues regarding the Company during the period then all the video or audio recordings related will be retained until the end of the legal proceedings. The company will keep all such recording during its existence.

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 in connection with Article 6. The costs of their services shall be borne by this Corporation.

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

This Charter, and any amendments hereto, shall come into in force after adoption by a resolution of the board of directors.

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