

# **Polaris Group**

## **Audit Committee Charter**

### **審計委員會組織規程**

#### **Article 1**

The Audit Committee (the "Committee") of the Board of Directors (the "Board") of Polaris Group (the "Company") assists the Board in fulfilling its oversight of the quality and integrity of the accounting, auditing, reporting and financial control practices of the Company, and other duties as set forth in the Company Act, the Securities and Exchange Act, and other applicable laws and regulations.

#### **第 1 條**

審計委員會(以下簡稱「本委員會」)旨在協助董事會執行其監督職責，包括公司會計制度、內部控制之有效實施、財務報表之允當表達、財務操作之管控，及負責公司法、證券交易法及其他相關法令所賦予之任務。

#### **Article 2**

The Committee shall adopt the Audit Committee Charter (the "Charter") for the number and term of office of Committee members, powers, rules of procedure for meetings of the Committee and resources to be provided by the Company when the Committee exercises its powers. These regulations are adopted in relevant laws and regulations or the Memorandum and Articles of Association of this Company.

#### **第 2 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；本規程依相關法令及本公司章程訂定之。

#### **Article 3**

The membership of the Committee consists of all of the independent directors of the Company. It shall not be fewer than three persons in number, one of whom shall be

Committee convener, and at least one of whom shall have accounting or financial expertise.

The tenure of office of the Committee members shall be consistent with their tenure as an independent director of the Company. When the number of independent directors falls below three or the number otherwise prescribed by the Memorandum and Articles of Association of this Company due to any reason, the Company shall hold an election for independent director at the next following general meeting. When all independent directors have been dismissed or disqualified, the Company shall convene an extraordinary general meeting for election of independent directors within 60 days.

### 第 3 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。

本委員會之任期與獨立董事之任期一致；獨立董事因故解任，致人數不足三人或公司章程規定者，應於最近一次股東會補選之。獨立董事均解任時，公司應自事實發生起六十日內，召開股東臨時會補選之。

## Article 4

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

The provisions of Article 14-4, paragraph 4, of Taiwan Securities and Exchange Act concerning provisions of the Company Act concerning acts done by supervisors, and the role of supervisors as representatives of the Company, shall apply mutatis mutandis to the independent director members on the Committee.

### 第 4 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，除台灣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。

台灣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。

## Article 5

The responsibilities of the Committee are:

1. Adoption or amendment of an internal control system.
2. Assessment of the effectiveness of the internal control system.
3. Adoption or amendment of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others.
4. A matter bearing on the personal interest of a director.
5. A material asset or derivatives transaction.
6. A material monetary loan, endorsement, or provision of guarantee.
7. The offering, issuance, or private placement of any equity-type securities.
8. The hiring or dismissal of an attesting CPA, or the compensation given thereto.
9. The appointment or discharge of a financial, accounting, or internal auditing officer.
10. Annual and semi-annual financial reports.
11. Annual business report and the surplus earning distribution or loss off-setting statement.
12. Any other material matter so required by the company or a competent regulatory authority.

The matters set forth in the subparagraph of the preceding paragraph shall be subject to the consent of one-half or more of the entire membership of the Committee and be submitted to the Board for a resolution.

If a matter set forth in the subparagraphs, paragraph 1, excepting subparagraph 10 and 11, has not been consented to by one-half or more of the entire membership of the Committee, it may be adopted with the consent of two-thirds or more of the entire Board.

The term "entire membership" as used in this Charter shall be calculated as the number of members actually in office.

The Committee convener shall represent the Committee to the public.

## 第 5 條

本委員會之職權事項如下：

- 一、 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、 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、年度營業報告書及盈餘分派或虧損撥補表。
- 十二、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和第十一款外，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。

## Article 6

The Committee shall meet at least quarterly; additional meetings may be scheduled as required.

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

The place and time for the convening of the Committee shall be at the location and office hours of the Company or at a place and time that is convenient for the members of the Committee to attend and suitable for the convening of the Committee.

One member shall be elected as the convener and meeting chair by and from among the entire membership of the Committee. However, if the members of the Committee are unable to elect a convener, the independent director with the largest number of votes will serve as the convener. When the convener goes on leave or otherwise for any reason is unable to convene a meeting, the meeting shall be convened by another independent director member designated by the convener, or if no such designation is made, by another member elected by and from among the independent director members of the Committee.

One-half or more of all independent directors of the entire membership of the Committee may, by filing a written proposal setting forth therein the subjects for discussions and the reasons, request the convener of the Committee. If the convener fails to convene a meeting of the Committee within 15 days after the filing of the request, one-half or more of all independent directors of the Committee may convene a meeting of the committee on their own.

The Committee may by resolution request relevant department officers, internal auditors, certified public accountants, legal counsels, or other personnel to provide pertinent and necessary information.

## 第 6 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。

本委員會召開之地點與時間，應於公司所在地及辦公時間或便於本委員會成員出席且適合本委員會召開之地點及時間為之。

本委員會應由全體成員互推一人擔任召集人及會議主席，但本委員會成員無法推選出召集人時，由所得選票代表選舉權最多之獨立董事擔任之。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；召集人為指定代理人者，由委員會之獨立董事成員互推一人代理之。

本委員會全體成員二分之一以上之獨立董事得以書面記明提議事項及理由，請求召集人召開審計委員會。召集人於請求提出十五日內不為召開本委員會時，本委員會全體成員二分之一以上之獨立董事得自行召集。

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、法律顧問或其他專業人員列席並提供相關必要之資訊。

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。

## **Article 7**

When the Committee meeting is held, the company shall have an attendance book ready for signature by the independent director members attending the meeting and thereafter keep it available for future reference.

All independent director members on the Committee shall attend Committee meetings in person; a member who cannot attend in person may appoint another independent director member to attend as their proxy. Attendance via video-conference is deemed attendance in person.

A member of the Committee appointing another independent director member to attend a Committee meeting shall in each instance give to that director 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 consent 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 Committee meeting, matters on the meeting agenda shall be adopted with the consent of two-thirds or more of the entire Board. Notwithstanding the foregoing, with respect to the matters in Article 5, paragraph 1, subparagraph 10, a written opinion shall be obtained from each independent director member indicating approval.

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

## **第 7 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；如以通訊或視訊參與會議者，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。但第五條第一項第十款之事項仍應由獨立董事成員出具同意之意見。

第二項代理人，以受一人之委託為限。

### **Article 7-1**

When the time of a meeting has arrived and quorum of members are not present in person, by proxy or by telephonic participation, reach one-half of the entire membership, the meeting chair may announce postponement of the meeting time on the same day, provided that only two postponements may be made. If the quorum is still not met after two such delays, the chair shall re-call the meeting following the procedures provided in Article 6, paragraph 2.

#### **第 7 條之一**

已屆開會時間，如本委員會出席成員未達全體成員二分之一時，主席得宣布於當日延後開會，其延後次數以二次為限。延後二次仍不足額者，主席得依第六條第二項規定之程序重行召集。

### **Article 7-2**

The Committee meetings shall be conducted in accordance with the order of business on the agenda as specified in the meeting notice. However, the order may be changed with the consent of one half or more than of entire membership of the Committee.

The meeting chair may not declare the meeting adjourned without the consent of one half or more than of entire membership of the Committee.

If at any time during the proceeding of a Committee meeting the members sitting at the meeting are not more than half of the entire membership present at the meeting, then upon motion by the independent directors sitting at the meeting, the chair shall declare a suspension of meeting, in which case subparagraph in Article 7-1 shall apply mutatis mutandis. If at any time during the proceeding of a Committee meeting, the convenor for any reason is unable to convene a meeting or fails to declare the meeting adjourned in accordance with the provisions of paragraph 2, the election of the acting chairperson, in which case subparagraph in Article 6, paragraph 4 shall apply mutatis mutandis.

## 第 7 條之二

本委員會應依會議通知所排定之議事程序進行。但經本委員會全體成員二分之一以上同意者，得變更之。

非經本委員會全體成員二分之一以上同意者，主席不得逕行宣布散會。

本委員會議事進行中，若在席成員未達全體成員二分之一者，經在席獨立董事提議，主席應宣布暫停開會，並準用前條規定。本委員會議事進行中，召集人因故無法主持會議或主席未依第二項規定逕行宣布散會，其代理人之選任準用第六條第四項規定。

## Article 8

Discussions at the Committee meeting shall be included in the meeting minutes, which shall faithfully record the following:

1. Session, time, and place of meeting.
2. Name of meeting chair.
3. Attendance of independent director members at the meeting, specifying names and number of members present, excused, and absent.
4. Names and titles of those attending the meeting as a nonvoting participant.
5. Name of minutes taker.
6. Matters reported.
7. Agenda items: Specify the resolution method and result of each proposal, and summarize the comments made by, and specify any objections or reservations expressed by, the independent director members on the Committee and the experts and any other persons present at the meeting.
8. Extraordinary motions: Specify the name of the mover, the resolution method and result of each proposal, and summarize the comments made by, and specify any objections or reservations expressed by, the independent director members on the Committee and the experts and any other persons present at the meeting.
9. Other matters required to be recorded.

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

The minutes of the Committee meeting shall bear the signature or seal of both the meeting chair and the minute taker, and a copy shall be distributed to each independent director



member on the Committee within 20 days after the meeting and be carefully preserved as important company records during the existence of the company.

The production and distribution of the meeting minutes referred to in paragraph 1 may be made in electronic form.

## 第 8 條

本委員會之議事，應作成議事，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、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、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，應永久保存。

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，並應列入公司重要檔案，於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。

### Article 8-1

The Company shall record on audio or video tape the entire proceedings of the Committee meeting, and preserve the recordings for at least five years, in electronic form or otherwise.

If before the end of the preservation period referred to in the preceding paragraph any litigation arises in connection with a resolution of the Committee meeting, the relevant audio or video recordings shall continue to be preserved until the litigation is concluded.

Where a Board meeting is held via tele- or video conferencing, the audio and visual documentation of the meeting form a part of the meeting minutes and shall be well preserved during the existence of the company.

#### 第 8 條之 1

本公司審計委員會之開會過程，應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，發生關於審計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。

以視訊會議召開者，其視訊影音資料為議事錄之一部分，應於公司存續期間妥善保存。

### Article 9

The subject matters of the Committee meetings shall be decided by the Committee convener, the other members of the Committee shall also provide any other matters for the discussion.

#### 第 9 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會討論。

### Article 10

An independent director member of the Committee shall recuse himself or herself from participating in agenda items that involve personal interest where such participation is likely to prejudice the interest of the Company.

Where a matter is unable to be resolved at the Committee meeting for the reason stated in the preceding paragraph, the fact shall be reported to the Board and the matter shall be resolved by the Board instead.

#### 第 10 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，致有害於公司利益之虞者，應予迴避。

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。

## **Article 11**

Upon the Committee's resolution, the Committee thereof may, on behalf and at the cost of the company, engage an attorney, certified public accountant, or other professional to conduct a necessary audit or provide advice with respect to any matter set out in the subparagraphs of Article 5 related to the exercise of the Committee's powers.

### **第 11 條**

本委員會得經決議代表公司委任律師、會計師或其他專業人員，就第五條行使職權有關之事項為必要之查核或提供諮詢，其費用由公司負擔之。

## **Article 12**

The members of the Committee shall exercise the due care of prudent administrators, truly fulfill the obligations prescribed in the Charter, as well as account for the Board, and submit proposals to the Board for resolution.

### **第 12 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。

## **Article 13**

The Committee shall review the related articles in this Charter periodically. If any amendment is required, it shall be proposed for Board resolution.

For matters approved by the Committee, subsequent implementation may be performed by the convener or any member of the Committee and the result shall be reported either orally or in writing to the Committee during the implementation period. It may also be presented in the next Committee meeting, if necessary.

### **第 13 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。

## **Article 14**

The Charter and any amendment thereto, shall be adopted by resolution of the Board.

### **第 14 條**

本組織規程經董事會決議通過後施行，修正時亦同。