

Advanced Analog Technology, Inc.

Audit Committee Charter

- Article 1 These Rules are established in accordance with Article 3 of the “Regulations Governing the Exercise of Powers by Audit Committees of Public Companies.”
- Article 2 Matters concerning the number of members, term of office, powers, rules of procedure, and resources to be provided by the Company for the exercise of powers by the Committee shall be governed by these Rules.
- Article 3 The operation of the Committee shall primarily aim to oversee the following matters:
1. Proper presentation of the Company’s financial statements.
 2. Appointment or removal of certified public accountants, as well as their independence and performance.
 3. Effective implementation of the Company’s internal controls.
 4. The Company’s compliance with applicable laws and regulations.
 5. Management of the Company’s existing or potential risks.
- Article 4 The Committee shall be composed entirely of independent directors, with no fewer than three members. One member shall serve as convener, and at least one member shall possess accounting or financial expertise.
- The term of office for independent directors on the Committee shall be three years, and they may be re-elected consecutively. In the event of removal resulting in a number of members below the minimum required by the preceding paragraph or the Articles of Incorporation, a by-election shall be held at the next shareholders’ meeting. If all independent directors are removed or vacancies exist, the Company shall convene an extraordinary shareholders’ meeting to hold a by-election within sixty days from the occurrence of the event.
- Article 5 The provisions of the Securities and Exchange Act, the Company Act, and other applicable laws regarding supervisors shall apply mutatis mutandis to the Committee.
- The provisions of Paragraph 4, Article 14-4 of the Securities and Exchange Act concerning the powers of supervisors under the Company Act shall apply mutatis

mutandis to the independent directors serving on the Committee.

Resolutions of the Committee shall require the approval of more than half of all Committee members. The convener of the Committee shall represent the Committee externally.

For matters under Articles 213, 214, and 223 of the Company Act, the Company's representative shall be elected by the Committee following the procedure above. The Committee may resolve that a member represent the Company individually or jointly. If a representative is not elected following the above procedure, all members shall act as joint representatives.

For the purposes of these Rules, "all members" shall be calculated based on the actual number of members in office.

With respect to non-financial statements or other related schedules under Articles 219 and 228 of the Company Act, if they have already been submitted to the Committee and approved by the Board, they need not be submitted again to the Committee for review after Board approval.

Article 6

The powers and duties of the Committee are as follows:

1. Establishment or amendment of the internal control system in accordance with Article 14-1 of the Securities and Exchange Act.
2. Assessment of the effectiveness of the internal control system.
3. Establishment or amendment of procedures for significant financial and business activities, including acquisition or disposal of assets, derivative transactions, loans to others, endorsement, or provision of guarantees for others, in accordance with Article 36-1 of the Securities and Exchange Act.
4. Matters involving directors' personal interests.
5. Significant asset or derivative transactions.
6. Significant loans, endorsements, or provision of guarantees.
7. Public offering, issuance, or private placement of equity-type securities.
8. Appointment, removal, or remuneration of certified public accountants.
9. Appointment or removal of financial, accounting, or internal audit officers.
10. Annual financial statements signed or sealed by the Chairman, managers, and accounting officers, and second-quarter financial statements requiring audit by certified public accountants.
11. Other significant matters required by the Company or competent

authorities.

Resolutions on the foregoing matters shall require the approval of more than half of all Committee members and shall be submitted to the Board of Directors for resolution.

Except for Item 10, if any matter in the first paragraph has not been approved by more than half of all Committee members, it may be resolved by approval of at least two-thirds of all directors.

For the purposes of these Rules, “all members” shall be calculated based on the actual number of members in office.

The convener of the Committee shall represent the Committee externally.

Article 7

The Committee shall convene at least once per quarter and may hold additional meetings as needed.

The notice for convening a Committee meeting shall specify the matters to be discussed and be sent to all independent directors of the Committee at least seven days in advance. In cases of urgent matters, this requirement does not apply.

The time and place of the Committee meetings shall be at the Company’s registered location and during business hours, or at a location and time convenient for Committee members and suitable for holding the meeting.

The Committee shall elect one member among all members to serve as convener and chairman of the meeting. If the members are unable to elect a convener, the independent director receiving the highest number of votes shall serve as convener.

If the convener is on leave or otherwise unable to convene the meeting, they shall designate another independent director to act on their behalf. If no proxy is designated, the independent directors of the Committee shall elect one among themselves to serve as proxy.

More than half of all Committee members may submit a written request specifying the proposed matters and reasons to request the convener to hold a meeting. If the convener does not convene the meeting within fifteen days of the request, more than half of all independent directors of the Committee may convene the meeting themselves.

The Committee may invite relevant Company managers, internal audit personnel, accountants, legal advisors, or other personnel to attend the meeting and provide necessary information. However, they must leave during discussions and voting.

When the Committee meets, relevant materials shall be prepared and made available for review by the attending members at any time.

- Article 8 When the Committee meets, the Company shall provide a sign-in book for independent directors to register their attendance and for record reference. Independent directors of the Committee shall attend in person. If unable to attend in person, they may authorize another independent director to attend on their behalf; participation via video conference shall be deemed as attending in person. When a Committee member authorizes another independent director to attend on their behalf, a written proxy must be issued for each meeting, specifying the scope of authority regarding the matters to be discussed. Resolutions of the Committee shall require the approval of more than half of all members. The results of the vote shall be reported immediately and recorded in the minutes. If, for justifiable reasons, the Committee cannot convene, the matter may be resolved with the approval of at least two-thirds of all directors of the Board; however, matters under Item 10, Paragraph 1, Article 6 shall still require the consent of the independent directors. Only one proxy may be authorized by a Committee member at a time.

- Article 8-1 If, at the scheduled meeting time, the number of attending Committee members is less than half of all members, the chairman may announce a postponement of the meeting on the same day, with a maximum of two postponements. If quorum is still not met after two postponements, the chairman may reconvene the meeting in accordance with the procedure specified in Paragraph 2, Article 7.

- Article 8-2 The Committee shall conduct its proceedings according to the agenda specified in the meeting notice. However, the agenda may be changed with the approval of more than half of all Committee members. The chairman may not declare the meeting adjourned without such approval from more than half of all Committee members. If, during the meeting, the number of attending members falls below half of all members, and an attending independent director proposes it, the chairman shall declare a suspension of the meeting, applying the provisions of the preceding Article accordingly. If the convener is unable to preside over the meeting or the chairman fails to

declare adjournment in accordance with Paragraph 2, the selection of a proxy shall follow the procedure specified in Paragraph 5, Article 7.

Article 9

Minutes of the Committee meetings shall be prepared, and the minutes shall accurately record the following:

1. The session of the meeting, and its date, time, and location.
2. The name of the chairman.
3. Attendance of independent directors, including names and numbers of those present, on leave, and absent.
4. Names and titles of attendees.
5. Name of the minute taker.
6. Matters reported.
7. Matters discussed: the method and results of each proposal's resolution; summaries of statements by independent directors, experts, and other attendees; names of independent directors with interests pursuant to Paragraph 1, Article 11; explanation of material aspects of their interests; reasons for recusal or non-recusal; recusal situation; and any dissenting or reserved opinions.
8. Ad hoc motions: name of the proposer; method and results of the proposal's resolution; summaries of statements by independent directors, experts, and other attendees; names of independent directors with interests pursuant to Paragraph 1, Article 11; explanation of material aspects of their interests; reasons for recusal or non-recusal; recusal situation; and any dissenting or reserved opinions.
9. Other matters required to be recorded.

The Committee attendance book shall constitute part of the minutes and shall be properly preserved for the duration of the Company's existence.

The minutes shall be signed or sealed by the chairman and the minute taker, distributed to all independent directors of the Committee within twenty days after the meeting, included in the Company's important records, and properly preserved permanently for the duration of the Company's existence.

The preparation and distribution of the minutes may be done electronically.

Article 9-1

The Company shall make a full audio or video recording of the Committee meetings, which shall be preserved for at least five years and may be stored electronically.

If a lawsuit arises concerning any resolution of the Committee before the expiration of the retention period, the relevant audio or video recording shall continue to be preserved until the conclusion of the litigation.

If the Committee meeting is held via video conference, the audio and video recordings shall constitute part of the minutes and shall be properly preserved for the duration of the Company's existence.

Article 10 The agenda of the Committee shall be set by the convener, and other members may also submit proposals for the Committee's discussion.

Article 11 If an independent director of the Committee has a personal interest in any matter under discussion, they shall disclose the material details of such interest. If the matter may be detrimental to the Company's interests, the director shall not participate in the discussion or vote, and must recuse themselves; they shall not authorize another independent director to vote on their behalf.

The spouse or a relative within the second degree of kinship of an independent director who has an interest in the matter shall be deemed to create a personal interest for the director in that matter.

If, due to the provisions of the preceding paragraph, the Committee is unable to make a resolution, the matter shall be reported to the Board of Directors for a decision.

Article 12 The Committee may, by resolution, engage lawyers, certified public accountants, or other professionals to conduct necessary reviews or provide consultation on matters specified in Article 6. Any expenses incurred shall be borne by the Company.

Article 13 Committee members shall perform their duties under these Rules with the care of a prudent manager, faithfully fulfill their responsibilities, be accountable to the Board of Directors, and submit their proposed matters for the Board's resolution.

Article 14 The Committee shall regularly review matters related to these Rules and provide recommendations to the Board of Directors for amendments.

Matters approved by the Committee may have their related execution tasks delegated to the convener or other Committee members for continuation, with

written or oral reports submitted to the Committee during the execution period.
When necessary, such matters shall be submitted to the next Committee meeting for ratification or reporting.

The Committee shall conduct an internal performance evaluation at least once a year.

Article 15 These Rules shall take effect upon approval by the Board of Directors, and the same shall apply to any amendments.

These Rules were originally established on May 27, 2008.

First amendment: August 9, 2017.

Second amendment: November 8, 2019.

Third amendment: March 10, 2020.

Fourth amendment: March 13, 2024.