

ROBOTPHOENIX INTELLIGENT TECHNOLOGY CO., LTD.

Terms of Reference of the Audit Committee

Chapter I General Provisions

Article 1 To enhance the decision-making function of the board of directors of the Company (the “**Board**”), conduct pre-audit and professional audits, ensure the Board’s effective oversight of the management team, and optimize the corporate governance structure, the Board hereby establishes the audit committee (the “**Audit Committee**” or the “**Committee**”) and adopts these terms of reference (the “**Terms of Reference**”) pursuant to the Company Law of the People’s Republic of China (the “**Company Law**”), the Articles of Association of ROBOTPHOENIX INTELLIGENT TECHNOLOGY CO., LTD. (the “**Articles of Association**”) and other applicable provisions.

Article 2 The Audit Committee is a specialized working body under the Board. It is primarily responsible for coordinating, supervising and verifying the Company’s internal and external audit functions, and is accountable to and reports to the Board.

Article 3 Resolutions adopted by the Audit Committee shall comply with applicable laws, administrative regulations, the Articles of Association, relevant policies of the Board of Directors and the Terms of Reference. Any resolution of the Audit Committee that contravenes applicable laws, administrative regulations, the Articles of Association, relevant Board policies or the Terms of Reference shall be null and void.

Chapter II Composition of Members

Article 4 The Audit Committee shall comprise four Directors, all of whom shall be non-executive Directors, with independent non-executive Directors constituting a majority. All members shall possess the professional expertise and business experience necessary to discharge the duties of the Audit Committee. At least one independent non-executive Director in the Committee shall possess appropriate professional qualifications or accounting or relevant financial management expertise as required by Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Listing Rule**”)

Article 5 Members of the Audit Committee shall be nominated by the chairman of the Board, more than half of the independent non-executive Directors, or more than one-third of all Directors, and elected by the Board.

Article 6 The Audit Committee shall have one chairman (convener), who shall be an independent non-executive Director and preside over the Audit Committee’s affairs. The chairman shall possess appropriate accounting or relevant financial management expertise as provided in Article 4, elected by the members and approved by the Board.

The chairman of the Audit Committee shall convene and preside over Audit Committee meetings. If the chairman is unable or fails to perform his/her duties, he shall appoint another member (an independent non-executive Director) to act on his/her behalf. If the chairman neither performs his/her duties nor appoints a substitute, more than half of the members may elect one member to act as chairman and promptly report the matter to the Board.

Article 7 The term of office for members of the Audit Committee shall be identical to that of Directors. Members may be re-elected upon the expiration of their term. If a member ceases to serve as a Director during his/her term, he shall automatically forfeit his/her membership, and the Board shall fill the vacancy in accordance with Articles 4 to 6 above.

If the number of members of the Audit Committee falls below the required quorum due to resignation, removal or other causes, the Board shall promptly elect new members to fill the vacancies.

Members of the Committee may be adjusted during their term of office upon the proposal of the chairman and approval by the Board.

Article 8 Members of the Audit Committee may tender their resignation to the Board prior to the expiration of their term. The resignation letter shall set forth the reasons for resignation and any matters requiring the Board's attention.

Article 9 The audit and supervision department shall serve as the daily working body of the Audit Committee. The audit and supervision department shall be responsible for implementing the Audit Committee's resolutions. The head of the audit and supervision department shall coordinate daily liaison, meeting arrangements and other administrative matters.

Chapter III Duties and Powers

Article 10 The primary duties and powers of the Audit Committee are as follows:

- (1) To supervise and evaluate the performance of external auditors;
- (2) To supervise and evaluate the internal audit function;
- (3) To review the Company's financial reports and issue opinions thereon;
- (4) To supervise and evaluate the Company's internal control system;

- (5) To coordinate communication between the management, the internal audit department, relevant departments and external audit institutions;
- (6) To exercise the functions and powers of the supervisory committee as stipulated under the Company Law and the Articles of Association;
- (7) Such other matters as authorized by the Board and other matters prescribed by applicable laws and regulations.

Article 11 The Audit Committee is accountable to the Board. Proposals submitted by the Audit Committee shall be presented to the Board for deliberation and approval.

Article 12 The Audit Committee shall report to the Board and recommend any necessary measures or improvements.

Chapter IV Decision-Making Procedures

Article 13 The audit and supervision department shall complete preparatory work for the Audit Committee's decision-making, and provide the following written materials of the Company based on meeting agendas for its deliberation:

- (1) Relevant financial reports of the Company;
- (2) Work reports of internal and external audit institutions;
- (3) External audit engagement letters and related work reports;
- (4) Status of the Company's financial information disclosure;
- (5) Audit reports on the Company's material connected transactions;
- (6) Relevant documents regarding the Company's internal control system;
- (7) Other relevant matters.

Article 14 The Audit Committee shall deliberate on the foregoing reports at its meetings, and submit the following written resolution materials to the Board for consideration:

- (1) Performance evaluation of external audit institutions, as well as the appointment and replacement of external audit institutions;
- (2) Whether the Company's internal audit system has been effectively implemented, and whether the Company's financial reports are complete and true;
- (3) Whether the Company's publicly disclosed financial reports and other information are objective and reliable, and whether the Company's material connected transactions comply with applicable laws and regulations;
- (4) Performance evaluation of the Company's finance department and audit and supervision department, including their respective heads;
- (5) Other relevant matters.

Chapter V Rules of Procedure

Article 15 The Audit Committee shall convene at least one meeting annually. All members and relevant persons invited to attend as non-voting attendees shall be notified three days before the meeting. In an emergency requiring an immediate extraordinary meeting, notice may be given via communication, email or fax one day prior to the meeting; provided that the chairman shall explain such arrangement at the meeting and provide sufficient grounds for members to exercise their voting rights.

Article 16 A meeting of the Audit Committee shall not be held unless more than two-thirds of the members are present. Each member shall have one vote, and resolutions adopted at the meeting shall require the approval of a majority of all members.

Article 17 If a member of the Audit Committee is unable to attend a meeting for any reason, he/she may submit a signed power of attorney to appoint another member to attend and vote on his behalf. The power of attorney shall clearly state the scope and term of authorization. No member may accept proxies from more than one other member.

Article 18 Voting at Audit Committee meetings shall be conducted by a show of hands or by ballot; meetings may also be held by way of communication resolution.

Article 19 When necessary, representatives of external audit institutions, internal auditors, financial personnel, legal counsel, Directors and other senior management may be invited to attend Audit Committee meetings as non-voting attendees.

Article 20 The Audit Committee may retain professional advisors to provide professional opinions for its decision-making if necessary, and all related expenses shall be borne by the Company.

Article 21 The convening procedures, voting methods and approved proposals of Audit Committee meetings shall comply with applicable laws, administrative regulations, the Articles of Association and the Terms of Reference.

Article 22 Meetings of the Audit Committee shall be minuted, and members present shall sign the minutes. The board secretary of the Company shall retain the meeting minutes.

Article 23 Proposals adopted and voting results of Audit Committee meetings shall be reported to the Board in writing.

Article 24 All members present at meetings perform a duty of confidentiality regarding matters discussed at such meetings, and shall not disclose any relevant information without proper authorization.

Article 25 Any member of the Audit Committee who is interested in the matters discussed at a meeting shall abstain from deliberation and voting. If a valid deliberative outcome cannot be reached due to such abstention, the relevant matters shall be deliberated directly by the Board.

Chapter VI Supplementary Provisions

Article 26 The Terms of Reference shall take effect on the date of adoption by the Board.

Article 27 Matters not provided for in the Terms of Reference shall be governed by applicable national laws, administrative regulations, the Listing Rules, other regulatory rules of the listing venue of the Company's shares, and the Articles of Association. If the Terms of Reference conflict with any national laws, administrative regulations, the Listing Rules,

other regulatory rules of the Company's listing venue hereafter enacted, or the Articles of Association revised in accordance with legal procedures, the applicable laws, regulations and the Articles of Association shall prevail. The Terms of Reference shall be amended promptly and submitted to the Board for adoption. Provisions of the Terms of Reference relating to information disclosure shall take effect on the date the Company's shares are listed on The Stock Exchange of Hong Kong Limited.

Article 28 The Terms of Reference shall be formulated, amended and interpreted by the Board.

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