ROKAE (SHANDONG) ROBOTICS GROUP INC.

Terms of Reference for the Audit Committee

(For H Share)

June 2026

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Chapter I General Provisions

Article 1 To provide a basis for decision-making by the board of directors (the "**Directors**") (the "**Board**") of ROKAE (SHANDONG) ROBOTICS GROUP INC. (the "**Company**"), to achieve preventive auditing and professional auditing, to ensure effective supervision by the Board over the management, and to enhance the Company's corporate governance structure, the Company hereby establishes the audit committee of the Board (the "**Audit Committee**") and formulates these Terms of Reference in accordance with the Company Law of the People's Republic of China (the "**Company Law**"), the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "**Listing Rules**"), and other applicable laws, administrative regulations, departmental rules, relevant regulatory rules (the "**Securities Regulatory Rules in the Place of Listing**") of the securities regulatory authorities and stock exchanges in the place where the Company's shares are listed (the "**Securities Regulatory Authorities in the Place of Listing**"), and the Articles of Association of the Company (the "**Articles of Association**").

Article 2 The Audit Committee is a special committee established under the Board. It is primarily responsible for reviewing the Company's financial information and its disclosure, and for supervising and evaluating internal and external audit work and internal controls.

Article 3 The Company does not have a board of supervisors or supervisors, and the Audit Committee shall exercise the powers of the board of supervisors as stipulated in the Company Law.

Chapter II Composition

Article 4 The Audit Committee shall consist of three (3) Directors. None of the members of the Audit Committee shall be executive Directors, and independent non-executive Directors shall constitute a majority. At least one (1) of the independent non-executive Directors in the Audit Committee shall be an accounting professional.

Article 5 The Audit Committee shall have one (1) chairman (convener), who shall be an independent non-executive Directors with professional accounting qualifications and shall be elected by the Audit Committee to preside over the work of the Audit Committee.

An accounting professional shall possess appropriate professional qualifications or accounting or relevant financial management expertise as required by the Listing Rules and shall meet at least one of the following criteria:

(1) holding a certified public accountant (CPA) qualification;

(2) holding a senior professional title, associate professor or above, or a doctoral degree in accounting, auditing, or financial management;

(3) holding a senior professional title in economics or management, with at least five (5) years of full-time work experience in accounting, auditing, or financial management.

Article 6 Members of the Audit Committee shall be nominated by the chairman, a majority of the independent non-executive Directors, or one-third (1/3) or more of all Directors, and shall be elected by the Board.

Article 7 The term of office of the members of the Audit Committee shall coincide with that of the Board. Members may serve consecutive terms upon re-election. Should any member cease to serve as a Director of the Company during their term, they shall automatically lose their membership on the Audit Committee, and the Audit Committee shall fill the vacancy in accordance with **Articles 4** to **Article 6** above.

Article 8 Members of the Audit Committee shall perform their duties diligently and in good faith, effectively supervise and evaluate the Company's internal and external audit work, promote the Company's establishment of effective internal controls, and ensure the provision of true, accurate, and complete financial reports. Members of the Audit Committee shall possess the professional knowledge and experience necessary to perform their duties on the Audit Committee.

Chapter III Duties and Authority

Article 9 The Terms of Reference of the Audit Committee shall include those set forth in the relevant code provisions of the Corporate Governance Code as contained in Appendix C1 to the Listing Rules (as amended from time to time).

Article 10 The principal duties of the Audit Committee include:

(1) supervising and evaluating external audit work, and proposing the engagement or replacement of the external audit firm;

(2) supervising and evaluating internal audit work, and coordinating internal and external audits;

(3) reviewing the Company's financial information and its disclosure;

(4) supervising and evaluating the Company's internal controls;

(5) exercising the powers of the board of supervisors as stipulated in the Company Law;

(6) other matters as required by laws, administrative regulations, departmental rules, the China Securities Regulatory Commission (hereinafter referred to as the "**CSRC**"), the Articles of Association, and as delegated by the Board.

Article 11 Pursuant to the Listing Rules, the principal duties of the Audit Committee are as follows:

(1) Relationship with the Company's external auditor

1. to make recommendations to the Board on the appointment, removal, or replacement of the external auditor, to approve the remuneration and terms of engagement of the external auditor, and to handle any issues relating to the resignation or dismissal of such external auditor;

2. to review and monitor the external auditor's independence and objectivity and the effectiveness of the audit process in accordance with applicable standards; the Audit Committee shall discuss with the external auditor the nature and scope of the audit and reporting obligations prior to the commencement of the audit;

3. to develop and implement policies for the provision of non-audit services by the external auditor. For this purpose, the external auditor includes any entity that is under common control, ownership, or management with the audit firm, or any entity that a reasonable and informed third party would conclude is part of the audit firm's national or international operations. The Audit Committee shall report to the Board on any matters requiring action or improvement and make recommendations accordingly.

(2) Review of the Company's financial information

It is to review and monitor the truthfulness, completeness, and accuracy of the Company's financial statements, annual reports and accounts, and interim reports, and to review significant opinions on financial reporting contained in such statements and reports, with particular attention to the possibility of fraud, misconduct, or material misstatements in connection with the financial statements and reports. In this regard, when submitting such statements and reports to the Board, the Audit Committee shall specifically review the following matters:

1. any changes in accounting policies and practices;

2. areas involving significant judgment;

3. material adjustments arising from the audit;

4. the going concern assumption and any qualifications;

5. compliance with accounting standards;

6. compliance with other securities regulatory rules of the place of listing and legal requirements relating to financial reporting.

With respect to subparagraph (2) above, the members of the Audit Committee shall liaise with the Board and the senior management of the Company. The Audit Committee shall meet with the Company's external auditor at least twice a year. The Audit Committee shall consider any significant or unusual matters reflected or required to be reflected in such reports and accounts, and shall give due consideration to any matters raised by the Company's accounting and financial reporting staff, compliance department, or external auditor.

(3) Oversight of the Company's financial reporting system, risk management, and internal control systems

1. to review the Company's financial controls, internal control systems, and risk management systems;

2. to discuss with management the risk management and internal control systems, ensuring that management has fulfilled its responsibility to establish effective systems. The discussion shall cover the adequacy of resources, staff qualifications and experience in the Company's accounting and financial reporting functions, as well as the adequacy of training programs and related budgets for such staff;

3. to consider, on its own initiative or at the delegation of the Board, major findings on risk management and internal control matters and management's responses to such findings;

4. to ensure coordination between the internal and external auditors; to ensure that the internal audit function is adequately resourced and has appropriate standing within the Company; and to review and monitor the effectiveness of the internal audit function;

5. to review the Company's financial and accounting policies and practices;

6. to review the external auditor's management letter, any material queries raised by the external auditor to management regarding accounting records, financial accounts, risk management, or control systems, and management's responses thereto;

7. to ensure that the Board provides a timely response to matters raised in the external auditor's management letter;

8. to report to the Board on the above matters and other matters set forth in the code provisions of Appendix C1, Rule D.3.3 of the Listing Rules (and as amended from time to time).

(4) Review of the Company's arrangements: employees of the Company may raise concerns, in confidence, about possible improprieties in financial reporting, internal controls, or other matters. The Audit Committee shall ensure that proper arrangements are in place for the Company to conduct fair and independent investigations into such matters and to take appropriate action; and to act as the primary representative between the Company and the external auditor in monitoring the relationship between them.

Article 12 The following matters shall be submitted to the Board for consideration only after approval by a majority of all members of the Audit Committee:

(1) disclosure of financial accounting reports and financial information in periodic reports, and internal control evaluation reports;

(2) appointment or dismissal of the accounting firm engaged for the Company's audit services;

(3) appointment or dismissal of the Company's chief financial officer;

(4) changes in accounting policies or accounting estimates, or corrections of material accounting errors, other than those arising from changes in accounting standards;

(5) other matters as required by laws, administrative regulations, departmental rules, securities regulatory rules in the place where the Company's shares are listed, and the Articles of Association.

Article 13 The Audit Committee shall audit the truthfulness and accuracy of the Company's financial information. If any issues are identified, the Audit Committee shall immediately provide its opinions and report to the Board, and shall have the authority to veto any false financial reports.

Article 14 Unless otherwise provided by laws and regulations, the Audit Committee shall supervise the internal audit department or the finance department to conduct inspections on matters related to internal controls at least once every six months, and to issue inspection reports and submit them to the Audit Committee. The Audit Committee shall, based on the internal audit reports and related materials submitted by the internal audit department or the finance department, issue a written assessment opinion on the effectiveness of the Company's internal controls and report to the Board. The Company shall disclose in its public announcements any material deficiencies or material risks in internal controls, the consequences that have occurred or may occur, and the measures that have been taken or are proposed to be taken. The Audit Committee shall urge the relevant responsible departments of the Company to formulate corrective measures and timelines, conduct follow-up reviews, supervise the implementation of corrective measures, and promptly disclose the completion status of such corrective actions.

Article 15 The Audit Committee of the Board shall review the Company's financial accounting reports, provide opinions on their truthfulness, accuracy, and completeness, and focus on significant accounting and audit issues in the Company's financial accounting reports, paying special attention to the possibility of fraud, misconduct, or material misstatements in connection with the financial accounting reports, and supervise the rectification of issues relating to the financial accounting reports.

When the Audit Committee makes recommendations to the Board on the appointment or replacement of the external auditor, and reviews the audit fees and terms of engagement of the external auditor, it shall not be subject to undue influence from the Company's major shareholders, actual controllers, or Directors or senior management.

The Audit Committee shall urge the external auditor to act honestly, diligently, and in good faith, to strictly comply with business rules and industry self-regulatory standards, to strictly implement internal control systems, to verify and validate the Company's financial accounting reports, to exercise special care, and to exercise professional judgment prudently in issuing professional opinions.

Article 16 In the course of performing its oversight duties, the Audit Committee may propose the removal of any Director or senior management who violates laws, administrative regulations, departmental rules, securities regulatory rules in the place where the Company's shares are listed, the Articles of Association, or resolutions of the shareholders' meeting.

Article 17 The Company shall disclose in its annual report the annual performance of the Audit Committee, including the specific circumstances of its performance of duties and the convening of Audit Committee meetings. If the Audit Committee proposes review opinions on matters within the scope of its duties to the Board and the Board does not adopt such opinions, the Company shall disclose such matter and provide a full explanation of the reasons.

Article 18 The Audit Committee shall publish its Terms of Reference on the websites of The Stock Exchange of Hong Kong Limited and the Company, explaining its role and the powers delegated to it by the Board.

Chapter IV Committee Meetings

Article 19 The Audit Committee shall hold meetings at least once every quarter. Extraordinary meetings may be convened upon the proposal of two or more members, or when the chairman deems it necessary. Notice of a meeting shall be given to all members three (3) days prior to the meeting. In case of urgency requiring an extraordinary meeting of the Audit Committee, the meeting notice may be given by telephone, oral communication, or other means at any time, provided that the chairman shall explain the circumstances at the meeting. The secretary to the Board shall be responsible for preparing the work related to Audit Committee meetings and coordinating the relevant departments of the Company to provide appropriate assistance in the work of the Audit Committee.

Article 20 The Secretary to the Board shall, in accordance with the requirements of the Audit Committee, coordinate the relevant departments and units of the Company to provide written materials in relevant aspects, including but not limited to:

1. the Company's financial reports;

2. work reports of the internal and external auditors;

3. the external audit engagement and related work reports;

4. the Company's disclosure information;

5. the Company's internal control work reports;

6. audit reports on the Company's material related party transactions;

7. other relevant matters.

Article 21 Meetings shall be presided over by the chairman or another independent non-executive Directors member. The review opinions adopted at the meeting shall be reported to the Board in writing.

Article 22 A meeting of the Audit Committee shall be valid only if at least two-thirds (2/3) of the members are present. Each member shall have one vote. Resolutions passed at a meeting must be approved by a majority of all members.

Article 23 Voting at meetings shall be conducted by a show of hands or by recorded ballot, and meetings may also be held by means of telecommunication.

Article 24 When the Audit Committee discusses any matter involving a member of the Audit Committee, the member concerned shall recuse themselves from the discussion.

Article 25 When reviewing proposals, motions, or reports, the Audit Committee may, in order to fully understand the key points and processes, invite directors, senior management, or the heads of the responsible departments of the Company to attend the meeting as non-voting participants, to hear and inquire about relevant explanations or opinions, so as to facilitate correct decision-making. Non-voting participants shall not participate in the deliberations and shall not affect the progress of the meeting, voting, or resolutions.

Article 26 The Company shall provide the Audit Committee with the necessary working conditions and assign dedicated personnel or departments to handle the routine work of the Audit Committee, including work liaison, meeting organization, material preparation, and file management. When the Audit Committee performs its duties, the Company's management and relevant departments shall provide cooperation.

Article 27 The Audit Committee may designate internal departments of the Company to assist in its work, and may also engage external intermediaries or consultants to provide professional opinions, with the relevant costs borne by the Company. The Audit Committee shall investigate the qualifications and background of such engaged institutions or experts to ensure that they do not compete with the Company's business or otherwise harm the interests of the Company. The Company shall enter into confidentiality undertakings with the engaged institutions or experts. The convening procedures, voting methods, and resolutions passed at meetings of the Audit Committee must comply with applicable laws and regulations, the Articles of Association, and the Terms of Reference.

Article 28 If any major issues discovered by the Audit Committee in the course of performing its duties meet the disclosure standards under the Corporate Governance Guidelines for Listed Companies and the Listing Rules, the Company shall promptly disclose such matters and the status of their rectification.

If the Audit Committee identifies any risks in the Company during its oversight activities during the reporting period, the Company shall disclose the Audit Committee's brief opinions on the relevant risks, the date and session of the Audit Committee meeting, the members of the Audit Committee in attendance, and the query index for the website where the interim announcement is published. If no risks are identified in the Company, the Company shall disclose that the Audit Committee has no objections to the oversight matters during the reporting period.

Article 29 Minutes shall be taken of Audit Committee meetings, and the members present shall sign the minutes. The opinions of independent non-executive Directors shall be recorded in the minutes. The minutes shall be kept by the secretary to the Board and shall be retained for a period of no less than ten (10) years.

Article 30 The resolutions and voting results of Audit Committee meetings shall be reported to the Board in writing.

Article 31 All members attending the meeting shall have a duty of confidentiality with respect to the matters discussed at the meeting and shall not disclose any relevant information without authorization.

Chapter V Supplementary Provisions

Article 32 For purposes of the Terms of Reference, the term "above" includes the base number, while "more than" and "less than" exclude the base number.

Article 33 Matters not covered by the Terms of Reference, or any provisions herein that are inconsistent with applicable national laws, administrative regulations, departmental rules, securities regulatory rules in the place where the Company's shares are listed, or the Articles of Association, shall be governed by such laws, administrative regulations, departmental rules, securities regulatory rules, and the Articles of Association. If the Terms of Reference conflict with any subsequently promulgated laws, administrative regulations, departmental rules, securities regulatory rules in the place of listing, or the Articles of Association as amended through lawful procedures, the provisions of such laws, administrative regulations, departmental rules, securities regulatory rules in the place of listing, and the Articles of Association shall prevail.

Article 34 The Terms of Reference shall be approved by the Board and shall become effective and operative on the date on which the Company's H-shares are filed with the China Securities Regulatory Commission and listed on The Stock Exchange of Hong Kong Limited. Upon the effective date of the Terms of Reference, the Company's existing Terms of Reference for the Audit Committee of the Board shall automatically cease to be effective.

Article 35 The Terms of Reference shall be interpreted and amended by the Board.

The Board of ROKAE (Shandong) Robotics Group Inc.

June 2026