



瑞聲科技控股有限公司
AAC Technologies Holding Inc.

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 2018)

Terms of Reference for the Board & Directors' Duties

(Adopted by the Board on 1st April 2012, revised on 16th February 2016 and 9th December 2022)

The duties of the Board and Directors of AAC Technologies Holdings Inc. (“the Company”) shall include to:

- (a) review and develop the Company’s corporate governance policies and practices;
- (b) review and monitor the training and continuous professional development of Board of Directors and senior management;
- (c) review and monitor the Company’s policies and practices for the compliance of statutory and regulatory requirements;
- (d) develop, review and monitor the code of conduct and compliance manual (if any) applicable to employees and directors; A.2.1(d) of App14
- (e) review the Company’s compliance with the Corporate Governance Code and disclosure requirements in the Corporate Governance Report;
- (f) review the Company’s policies and practices with regard to Environmental, Social and Governance (“ESG”) issues and publish the ESG report at the same time as publication of the annual report; 4.2(d) of App 27
- (g) collectively and individually responsible for ensuring the Company complies fully with the requirements of the Hong Kong Listing Rules;
- (h) act within their powers in accordance with the Company’s articles of association (the “Constitution”);

- (i) exercise independent judgment in relation to any exercise of their powers. Except where authorized to do so by the Constitution or any resolution, directors must not delegate any of their powers;
- (j) establish the Company's purpose, values and strategy, align the Company's culture with its purpose, values and strategy, and promote the desired culture of the Company; A.1.1 of
App 14
Consultation
Conclusions
- (k) act honestly and in good faith and exercise their powers and duties for a proper purpose for the best interests of the Company as a whole; of Dec
2021, paras.
- (l) fulfill fiduciary duties, exercise powers and duties with reasonable care, skill and diligence; taking steps to ensure they are properly informed about the financial position of the Company and ensuring the Company doesn't trade if it is insolvent;
- (m) ensure the Company maintains full accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy the Company's financial position and financial performance;
- (n) avoid conflicts of interest (actual or potential) between their duties, personal interests and interests of the Company;
- (o) disclose fully and fairly the nature and extent of an interest in any Company's transactions / contracts / arrangement and not to enter into transactions in which the directors have an interest except in compliance with the requirements of the law;
- (p) not to accept personal benefits from third parties, which is conferred because of the powers directors have as director or by way of reward for any exercise of their powers as a director. Unless the Company itself confers the benefit, or the Company has consented to it by ordinary resolution, or where the benefit is necessarily incidental to the proper performance of any of his functions as director;
- (q) not to improperly use their positions to gain (directly or indirectly) an advantage for themselves or someone else, or to cause detriment to the Company; and

- (r) not to unauthorized use of the Company's property or information or any opportunity that becomes aware as a director of the Company, to gain an advantage for themselves or someone else, or to cause detriment to the Company, unless where the use or benefit has been disclosed to the Company in general meeting and the Company has consented to it.