

PERFECT OPTRONICS LIMITED
圓美光電有限公司
(the “Company”)

TERMS OF REFERENCE WITH RESPECT TO CORPORATE GOVERNANCE DUTIES

Corporate Governance Duties

1. In performing its corporate governance duties, the board of directors of the Company (the “Board”) shall :—
 - (a) develop and review the Company’s policies and practices on corporate governance and make recommendations to the Board;
 - (b) review and monitor the training and continuous professional development of directors and senior management of the Company and its subsidiaries;
 - (c) review and monitor the Company’s policies and practices on compliance with legal and regulatory requirements;
 - (d) develop, review and monitor the code of conduct and compliance manual (if any) applicable to employees and directors of the Company and its subsidiaries
 - (e) review the Company’s compliance with the corporate governance code in Appendix 15 of the Rules Governing the Listing of Securities on the Growth Enterprise Market of The Stock Exchange of Hong Kong Limited (the “GEM Listing Rules”) and disclosures in the corporate governance report of the Company required to be prepared pursuant to the GEM Listing Rules; and
 - (f) consider, review and decide any other topics, as authorized by the Board.
2. The Board should be provided with sufficient information and resources to perform its duties. Where necessary, the Board should seek independent professional advice and to invite the attendance of outsiders with relevant experience and expertise, at the Company’s expense, to perform its responsibilities.