Beijing Zhongke WengeAI Science and Technology Co., Ltd.
Working Rules for the Audit Committee of the Board of Directors

CHAPTER I GENERAL PROVISIONS

Article 1 To strengthen the decision-making function of the Board of Directors of Beijing Zhongke WengeAI Science and Technology Co., Ltd. (hereinafter referred to as the "**Company**"), to achieve preventive auditing and professional auditing, and to continuously improve the Company's corporate governance structure, the Company hereby establishes the Audit Committee of the Board of Directors and formulates these Working Rules in accordance with the Company Law of the People's Republic of China (hereinafter referred to as the "**Company Law**"), the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (hereinafter referred to as the "**Hong Kong Listing Rules**"), the Articles of Association of Beijing Zhongke WengeAI Science and Technology Co., Ltd. (hereinafter referred to as the "**Articles of Association**"), and other relevant laws and regulations.

Article 2 The Audit Committee of the Board of Directors is primarily responsible for the communication with and supervision of the Company's internal and external audits, the evaluation and improvement of the Company's internal control system, financial reporting, risk management, and the risk assessment of major investment projects in operation. The Audit Committee shall report its work to the Board of Directors.

CHAPTER II COMPOSITION

Article 3 The Audit Committee shall consist of at least three (3) directors. All members must be non-executive directors. Independent non-executive directors shall account for at least one-half (1/2) of the members, and at least one (1) independent non-executive director shall be a person possessing appropriate professional qualifications or accounting or related financial management expertise.

Article 4 Members of the Audit Committee shall be nominated by the Chairman of the Board of Directors, more than one-half (1/2) of the independent non-executive directors, or more than one-third (1/3) of the members of the Board of Directors, and shall be elected by the Board of Directors by a majority vote of all directors, and shall be appointed and removed by the Board of Directors.

Article 5 Members of the Audit Committee must meet the following conditions:

(I) not having any circumstances that would disqualify them from serving as a director of the Company under the Company Law, the Hong Kong Listing Rules, other laws, regulations, or the Articles of Association;

(II) not having been declared by a stock exchange as an unsuitable candidate within the last three years;

(III) not having been subject to administrative penalties by the China Securities Regulatory Commission for material violations of laws or regulations within the last three years;

(IV) being familiar with relevant national laws and administrative regulations, possessing good moral character, having relevant professional knowledge in accounting or financial management, and being familiar with the Company's operations and management;

(V) abiding by the principle of good faith, being self-disciplined and honest, loyal to their duties, and actively working to safeguard the interests of the Company and shareholders;

(VI) possessing strong comprehensive analysis and judgment capabilities, and having the ability to work independently;

(VII) other conditions as stipulated by laws, regulations, or the Articles of Association.

Article 6 A person who does not meet the conditions for office set forth in the preceding article shall not be elected as a member of the Audit Committee. If a member of the Audit Committee, during their term of office, falls under any of the circumstances set forth in the preceding article that render them unsuitable for office, such member shall voluntarily resign or be removed by the Board of Directors.

Article 7 The Audit Committee shall have one (1) chairman, who must be an independent non-executive director and shall be appointed by the Board of Directors to serve as the convener and preside over the work of the Committee.

Article 8 The term of office of the members of the Audit Committee shall coincide with that of the directors. Members may serve consecutive terms upon re-election. If, before the expiry of their term, a member ceases to serve as a director of the Company or a member who is required to have the status of an independent non-executive director or non-executive director no longer meets the conditions set forth in relevant laws, regulations, the Hong Kong Listing Rules, or the Articles of Association, they shall automatically lose their membership on the Committee. A member may resign before the expiry of their term of office. Resignation shall be submitted in writing to the Board of Directors, and shall take effect upon approval by the Board of Directors. If, due to resignation, removal, or other reasons, the number of members of the Committee falls below the required number or independent non-executive directors no longer constitute a majority of the Committee members, the Board of Directors shall fill the vacancies in accordance with the above provisions. Before the Board of Directors fills the vacancies in a timely manner in accordance with these Working Rules, the original members shall continue to exercise their powers in accordance with these Working Rules.

Article 9 The relevant department shall be responsible for the routine liaison and meeting organization of the Audit Committee.

CHAPTER III DUTIES AND AUTHORITY

Article 10 The principal duties of the Audit Committee are to review and supervise the Company's financial reporting, risk management, and internal control systems, and to assist the Board of Directors in performing its audit responsibilities. The Audit Committee shall have the following responsibilities and powers:

(I) Relationship with the Company's external auditor

(1) to be primarily responsible for making recommendations to the Board of Directors on the appointment, reappointment, and removal 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 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 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 of Directors on any matters requiring action or improvement and make recommendations accordingly;

(II) Review of the Company's financial information

(4) to monitor the integrity of the Company's financial statements, annual reports and accounts, interim reports, and quarterly reports (if proposed to be published), and to review significant opinions on financial reporting contained in such statements and reports. Before submitting such statements and reports to the Board of Directors, the Committee shall specifically review the following matters:

(i) any changes in accounting policies and practices;

(ii) areas involving significant judgment;

(iii) material adjustments arising from the audit;

(iv) the going concern assumption and any qualifications;

(v) compliance with accounting standards; and

(vi) compliance with the Hong Kong Listing Rules and legal requirements relating to financial reporting;

(5) with respect to subparagraph (4) above:

(i) members of the Committee shall liaise with the Board of Directors and senior management. The Committee shall meet with the Company's auditor at least twice a year; and

(ii) the 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 officer, or auditor;

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

(6) to review the Company's financial controls, and (unless a separately established board risk committee or the board itself expressly handles such matters) to review the Company's risk management and internal control systems;

(7) 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;

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

(9) if the Company has an internal audit function, 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 its effectiveness;

(10) to review the Group's financial and accounting policies and practices;

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

(12) to ensure that the Board of Directors provides a timely response to matters raised in the external auditor's management letter;

(13) to act as the primary representative between the Company and the external auditor in monitoring the relationship between them;

(14) to review the Company's arrangements for employees to raise concerns, in confidence, about possible improprieties in financial reporting, risk management, 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;

(15) to report to the Board of Directors on matters set forth in the code provisions under Appendix C1, the Corporate Governance Code, to the Hong Kong Listing Rules;

(16) to study other topics as defined by the Board of Directors;

(17) where the Board of Directors disagrees with the Audit Committee's views on the selection, appointment, resignation, or removal of the external auditor, the Company shall set out in the Corporate Governance Report a statement by the Audit Committee explaining its recommendation and the reasons why the Board of Directors has taken a different view;

(IV) Performance of the Company's corporate governance procedures

(18) to formulate and review the Company's corporate governance policies and practices and make recommendations to the Board of Directors;

(19) to review and monitor the training and continuous professional development of the Company's directors and senior management;

(20) to review and monitor the Company's policies and practices on compliance with legal and regulatory requirements;

(21) to formulate, review, and monitor the Company's code of conduct and compliance manual (if any) for employees and directors; and

(22) to review the Company's compliance with the code provisions of Appendix C1, the Corporate Governance Code, to the Hong Kong Listing Rules and disclosure in the Corporate Governance Report.

(V) to consider matters relating to the appointment and removal of the Chief Financial Officer of the Company;

(VI) other matters as stipulated by laws, regulations, rules, normative documents, the Articles of Association, or as delegated by the Board of Directors.

Article 11 The Audit Committee shall be accountable to the Board of Directors, and its proposals shall be submitted to the Board of Directors for review and decision. The Audit Committee shall provide all research and discussion materials, information, and findings to the Board of Directors in the form of reports, recommendations, or summaries for the Board's study and decision-making.

Article 12 The chairman shall perform the following duties:

(I) to convene and preside over Committee meetings;

(II) to review and sign Committee reports;

(III) to review the implementation of Committee resolutions and recommendations;

(IV) to report the Committee's work to the Board of Directors;

(V) other duties that should be performed by the chairman. If the chairman is unable to perform their duties for any reason, they shall designate another member who is an independent non-executive director to act on their behalf; if no such designation is made, a member elected by more than half of all members who are able to perform their duties shall act on behalf of the chairman.

CHAPTER IV RULES OF PROCEDURE

Article 13 Meetings of the Audit Committee shall be divided into regular meetings and extraordinary meetings. A regular meeting shall be held prior to the Board of Directors' review of the annual report, interim report, and (if proposed to be published) quarterly report, and notice shall be given to all members ten (10) days before the meeting (unless all members of the Audit Committee unanimously agree to waive such notice). Extraordinary meetings shall be convened at the request of the Board of Directors or upon the proposal of the chairman of the Audit Committee, and notice shall be given to all members three (3) days before the meeting by communication, email, or facsimile. The aforementioned notice period may be waived with the consent of all members, provided that the chairman shall explain the circumstances at the meeting and provide sufficient basis for members to exercise their voting rights. The meeting shall be presided over by the chairman. If the chairman is unable or fails to perform their duties, they shall designate another member to act on their behalf; if the chairman neither performs their duties nor designates another member to act on their behalf, more than half of the members present may elect one (1) member to act on behalf of the chairman and promptly report such circumstances to the Board of Directors.

Article 14 The meeting notice shall include at least the following:

(I) the time, place, and method of the meeting;

(II) the duration of the meeting;

(III) the topics to be discussed at the meeting;

(IV) the contact person and contact information for the meeting;

(V) the date of the meeting notice.

Article 15 The meeting agenda and all relevant meeting documents shall be delivered to all members of the Committee and (if appropriate) other persons attending the meeting in a timely manner in accordance with these Working Rules. Members shall fully review the meeting materials prior to the meeting.

Article 16 Meetings of the Audit Committee shall in principle be held in person, by video conference, or by telephone conference. In case of emergency, force majeure, or other special circumstances where an in-person, video, or telephone meeting cannot be held, a written communication method may be adopted.

Article 17 A meeting of the Audit Committee may be held 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 present.

Article 18 Voting at Audit Committee meetings shall be conducted by a show of hands or by ballot. Meetings may also be convened and resolutions passed by means of written communication when necessary. Extraordinary meetings may be held by means of written communication.

Article 19 Resolutions passed and signed in writing by all members of the Audit Committee shall also be valid and have the same effect as resolutions passed at a duly convened meeting of the Audit Committee.

Article 20 Meetings of the Audit Committee shall be attended by members in person. If a member is unable to attend for any reason, they may appoint another member in writing to attend on their behalf. A member who fails to attend an Audit Committee meeting and does not appoint a representative to attend shall be deemed to have waived their voting rights at that meeting.

Article 21 If a member of the Audit Committee fails to attend two (2) consecutive meetings in person and does not entrust another member to attend on their behalf, they shall be deemed incapable of performing their duties, and the other members of the Audit Committee shall recommend to the Board of Directors that such member be removed.

Article 22 Members of the audit working group may attend Audit Committee meetings as non-voting participants. Directors, supervisors, and senior management of the Company may also be invited to attend meetings when necessary.

Article 23 If necessary, the Audit Committee may engage external professional advisors to provide professional opinions for its decision-making, and the costs thereof shall be borne by the Company.

Article 24 The convening procedures, voting methods, and resolutions passed at meetings of the Audit Committee must comply with relevant laws, regulations, the Hong Kong Listing Rules, the Articles of Association, and these Working Rules.

Article 25 The minutes of Audit Committee meetings shall provide sufficient details of the matters considered and the decisions reached at the meetings. The minutes shall record any concerns or dissenting views expressed by members and shall include at least the following: the date, time, place, convener, chairperson, attendees (with special notation for those attending on behalf of others), the agenda, key points of each speaker's remarks on the matters considered, the voting results for each matter (stating the number of votes for, against, and abstentions), and other matters that should be recorded in the minutes.

Article 26 The members attending the meeting shall sign the minutes. All documents, reports, resolutions, and minutes of the Audit Committee shall be kept by the Office of the Board of Directors in accordance with the Company's document management system.

Article 27 All members attending the meeting and other attendees shall have a duty of confidentiality with respect to the matters discussed at the meeting and shall not disclose any relevant information without authorization, except as otherwise required by relevant laws, regulations, and/or regulatory authorities.

CHAPTER V RECUSAL SYSTEM

Article 28 If a member of the Audit Committee, their immediate family members, or any other enterprise controlled by the member or their immediate family members has a direct or indirect interest in the matter under discussion, such member shall promptly disclose to the Audit Committee the nature and extent of the interest.

Article 29 When the circumstances set forth in the preceding article occur, the interested member shall recuse themselves from voting at the Audit Committee meeting. However, if the other members of the Audit Committee, after discussion, unanimously agree that such interest will not have a material impact on the matter to be voted on, the interested member may participate in the vote.

Article 30 If the Board of Directors deems it inappropriate for the interested member in the preceding paragraph to participate in the vote, it may set aside the voting results on the relevant proposal and require the disinterested members to re-vote on the relevant proposal.

Article 31 The Audit Committee shall deliberate and make resolutions on proposals without counting the interested member toward the quorum. If, after the recusal of the interested member, the Audit Committee falls below the minimum quorum required for the meeting, all members (including the interested member) shall make a resolution on procedural matters such as submitting the proposal to the Board of Directors for review, and the Board of Directors shall consider the proposal.

Article 32 The minutes and resolutions of Audit Committee meetings shall state that the interested member was not counted toward the quorum and did not participate in the vote.

CHAPTER VI SUPPLEMENTARY PROVISIONS

Article 33 The provisions of the Company Law, the Hong Kong Listing Rules, and the Articles of Association regarding directors' obligations shall apply to members of the Audit Committee.

Article 34 Matters not covered in these Working Rules shall be governed by the relevant provisions of applicable national laws, regulations, normative documents, the Hong Kong Listing Rules, and the Articles of Association. If any provision of these Working Rules conflicts with any national laws, regulations, listing rules of the stock exchange of the place where the Company's shares are listed as promulgated from time to time, or the Articles of Association as amended through lawful procedures, the provisions of such national laws, regulations, listing rules of the stock exchange of the place where the Company's shares are listed, and the Articles of Association shall prevail, and these Working Rules shall be amended promptly.

Article 35 Unless otherwise specified, the terms "above" and "below" as used in these Working Rules include the base figure; the term "more than half" does not include the base figure.

Article 36 These Working Rules shall be approved by the Board of Directors of the Company and shall become effective and operative on the date on which the Company completes its initial public offering of overseas listed foreign shares (H Shares) and is listed on the Main Board of The Stock Exchange of Hong Kong Limited. Amendments shall become effective upon approval by the Board of Directors.

Article 37 The power to interpret these Working Rules shall reside with the Board of Directors of the Company.

Article 38 Unless otherwise specifically provided or the context otherwise requires, the terms used in these Working Rules shall have the same meanings as those terms in the Articles of Association.