

## COMPENSATION COMMITTEE CHARTER

### SEMILUX INTERNATIONAL LTD.

Effective: February 7, 2024

#### PURPOSE

The purpose of the Compensation Committee (the “*Compensation Committee*”) of the board of directors (the “*Board*”) of Semilux International Ltd., a Cayman Islands exempted company with limited liability (the “*Company*”), is to carry out the responsibilities delegated by the Board relating to the review and determination of executive compensation.

#### MEMBERSHIP

Size: The Compensation Committee will consist of two or more members of the Board.

Independence: Each member of the Compensation Committee will be independent in accordance with the requirements of Rule 10C-1 under the Securities Exchange Act of 1934, as amended (the “*Exchange Act*”), and the rules of The Nasdaq Stock Market LLC (“*Nasdaq*”) and at least two members of the Compensation Committee will qualify as “non-employee directors” for the purposes of Rule 16b-3 under the Exchange Act.

Appointment/Term/Removal: The Board shall appoint the members of the Compensation Committee. The members of the Compensation Committee will serve for such term or terms as the Board may determine or until earlier resignation or death. The Board may remove any member from the Compensation Committee at any time, with or without cause.

#### STRUCTURE AND OPERATIONS

Leadership: The Board shall designate a member of the Compensation Committee as the chairperson.

Meetings: The Compensation Committee must meet at least once per year, at such time and place as it deems necessary to fulfill its responsibilities. The Compensation Committee shall report to the Board regarding its discussions and actions and shall make recommendations to the Board as appropriate. The Compensation Committee is governed by the same rules regarding meetings (including meetings in person or by telephone or other similar communications equipment), action without meetings, notice, waiver of notice, and quorum and voting requirements as are applicable to the Board.

The Compensation Committee may invite any members of management to its meetings as it deems appropriate. However, the Compensation Committee will meet regularly without such individuals present, and in all cases the chief executive officer (“*CEO*”) and any other officers may not be present at meetings at which their compensation or performance is discussed or determined.

Onboarding/Education: The Company may provide new members of the Compensation Committee with appropriate onboarding briefings, and the full Compensation Committee with educational resources and opportunities related to executive compensation and other matters as may be appropriate or requested by the Compensation Committee.

Outside Advisors: The Compensation Committee has the authority, in its sole discretion, to retain and terminate a compensation consultant, outside legal counsel and such other advisors as it deems necessary to fulfill its duties and responsibilities under this Compensation Committee Charter (this “*Charter*”). The Compensation Committee shall set the compensation and retention terms and oversee the work of any compensation consultant, outside legal counsel or any other advisors. Any communications solely between the Compensation Committee and its outside legal counsel will be privileged communications, to the extent possible. The Compensation Committee is not required to implement or act consistently with the advice or recommendations of any compensation consultant, outside legal counsel or other advisor, and the authority granted in this Charter will not affect the ability or obligation of the Compensation Committee to exercise its own judgment in the fulfillment of its duties under this Charter.

Compensation Consultant Independence/Conflicts of Interest: If the Compensation Committee retains or seeks advice from compensation consultants, legal advisers, or other advisers, prior to retaining or seeking of advice from such compensation consultants, legal advisers, or other advisers, the Compensation Committee must take into consideration the factors specified in the rules of Nasdaq. The Compensation Committee may retain, or receive advice from, any compensation consultant it prefers, including compensation consultants that are not independent, after considering the specified factors in the Nasdaq’s rules. The Compensation Committee is not required to assess the independence of any compensation consultant or other advisor that acts in a role limited to consulting on any broad-based plan that does not discriminate in scope, terms or operation in favor of executive officers or directors and that is generally available to all salaried employees or providing information that is not customized for a particular company or that is customized based on parameters that are not developed by the consultant or advisor, and about which the consultant or advisor does not provide advice. The Compensation Committee shall evaluate whether any compensation consultant retained or to be retained by it has any conflict of interest in accordance with Item 407(e)(3)(iv) of Regulation S-K. Any compensation consultant retained by the Committee to assist with its responsibilities relating to executive or director compensation may not be retained by the Company for any compensation or other human resource matters.

Funding: The Company shall provide appropriate funding to the Compensation Committee, as determined by the Compensation Committee in its capacity as a committee of the Board, for the payment of compensation to any compensation consultant, outside legal counsel and any other advisors, and the ordinary administrative expenses of the Compensation Committee that are necessary or appropriate in carrying out its duties.

Delegation of Authority: The Compensation Committee has the authority to delegate any of its responsibilities, along with the authority to take action in relation to such responsibilities, to one or more subcommittees as the Compensation Committee may deem appropriate in its sole

discretion, so long as any such committee is comprised entirely of independent directors and has a written charter.

Books and Records: The Compensation Committee will have access to the Company's books, records, and personnel.

## **DUTIES AND RESPONSIBILITIES**

The Compensation Committee has the following authority and responsibilities:

1. Compensation Philosophy: To oversee the Company's overall compensation philosophy, policies and programs, and assess whether the Company's compensation philosophy establishes appropriate incentives for management and employees.
2. CEO Compensation: To determine, or recommend to the Board for determination of, the compensation of the CEO with respect to the long-term incentive component of the CEO's compensation. In doing so, the Compensation Committee may consider the Company's performance and relative stockholder return, the value of similar incentive awards given to CEOs at comparable companies and the awards given to the Company's CEO in past years. The CEO may not be present during any voting or deliberations by the Compensation Committee on his or her compensation.
3. Non-CEO Executive Officer Compensation: To review annually the compensation of all other executive officers.
4. Peer Group: To set the composition of any peer company group used for market comparison for executive compensation.
5. Risk Management: To review the Company's incentive compensation arrangements to determine whether they encourage excessive risk-taking and to review and discuss at least annually the relationship between risk management policies and practices and compensation.
6. Compensation Committee Charter Review: To review this Charter at least annually and recommend any proposed changes to the Board for approval.