

AUDIT COMMITTEE CHARTER
of the Audit Committee
of TRIO-TECH INTERNATIONAL

This Audit Committee Charter (the “**Charter**”) was adopted by the Board of Directors (the “**Board**”) of Trio-Tech International (the “**Company**”) on June 29, 2004, and amended on each of December 10, 2012, July 02, 2014 and December 8, 2020.

The primary function of the audit committee is to assist the Board of Directors of Trio-Tech International in fulfilling its oversight responsibilities for, among other things, (1) the integrity of the Company’s financial statements, (2) the Company’s compliance with certain legal and regulatory requirements, (3) the Company’s independent accountant’s qualifications and independence, and (4) the performance of the Company’s internal audit function and independent accountants.

Section 1: Membership Requirements

1. The audit committee shall be comprised of no less than two members. Each member shall be a director of the Company and must otherwise be “independent” as defined in Section 803A of the rules of the NYSE American and Rule 10A-3 promulgated under the Securities Exchange Act of 1934, as amended (the “Exchange Act”). None of such committee members may have participated in the preparation of the financial statements of the Company or any then current subsidiary thereof at any time during the three years prior to the date upon which such determination is being made. Each of such members shall be able to read and understand fundamental financial statements, including a balance sheet, income statement and cash flow statement. At least one member of the audit committee shall be “financially sophisticated” in that he has or has had past employment experience in finance or accounting, requisite professional certification in accounting or any other comparable experience or background which results in that member’s financial sophistication, including having been a chief executive officer, chief financial officer or other senior officer with financial oversight

responsibilities. Such members shall also meet such other standards, if any, as may be required by law or regulation.

2. The Board of Directors shall select and fill vacancies on the audit committee with members thereof meeting the above requirements. The members shall designate one member as the Chairperson of the audit committee. A member may only be removed by a vote of the majority of the Board of Directors.
3. The audit committee may fix its own rules of procedure, provided such rules are consistent with the articles and bylaws of the company, this charter and then existing law.

Section 2: General Responsibilities

1. The audit committee provides open avenues of communication among the independent accountant and the Board of Directors.
2. The audit committee will make regular reports to the full Board of Directors and may make appropriate recommendations.
3. The audit committee has the power to conduct or authorize investigations into matters within the audit committee's scope of responsibilities.
4. The audit committee is authorized to retain independent counsel, accountants and other advisers as it deems necessary to carry out its duties.
5. The audit committee will meet on at least a quarterly basis each fiscal year and, if circumstances require, more frequently.
6. The audit committee chairman has the power to call a committee meeting whenever he or she thinks there is a need. An audit committee member should not vote on any matter in which he or she has an interest. The audit committee may ask members of management or others to attend the meeting and is authorized to receive all pertinent information from management.
7. The audit committee is responsible for the preapproval of all auditing services and non-audit services (except for those non-audit services specified in Section 10A(i)(1)(B) of the Exchange Act). The audit committee may delegate to one or more designated

members of the audit committee the authority to grant preapprovals required by the preceding sentence. The decision of any member to whom such authority is delegated as provided in the preceding sentence shall be presented to the full audit committee at each of its scheduled meetings.

8. The Company will provide for appropriate funding, as determined by the audit committee, for payment of (a) compensation to the independent accountants engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company; (b) compensation to any advisers employed by the audit committee under paragraph 4 of this Section 2; and (c) ordinary administrative expenses of the audit committee that are necessary or appropriate in carrying out its duties.

Section 3: Responsibilities for Engaging Independent Accountants

1. The audit committee shall be directly responsible for the appointment, compensation, retention and oversight of the work of the Company's independent accountants engaged (including resolution of disagreements between management and the independent accountants regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company. To that end, the audit committee is responsible for the evaluation and, where appropriate, replacement of the independent accountants for company audits (or the nomination thereof if it is determined to seek shareholder approval of the independent accountants). The audit committee also will review and set any fees paid to the independent accountants. The audit committee will require the independent accountant to report directly to the audit committee.
2. The audit committee will take such action as it reasonably believes is necessary to confirm and assure the independence of the independent accountant. In that regard, the audit committee is responsible for actively engaging in dialogue with the independent accountant with respect to any disclosed relationships or services that may impact on the objectivity and independence of the independent accountant and for taking, or

recommending that the Board of Directors take appropriate action to oversee the independence of the independent accountant.

3. The audit committee will consider, in consultation with the independent accountant the audit scope and procedural plans made by the independent accountant.
4. The audit committee will listen to management and the primary independent accountant if either thinks there might be a need to engage additional auditors. The audit committee will decide whether to engage an additional firm and, if so, which one.

Section 4: Responsibilities for Reviewing the Annual External Audit and the Review of Quarterly and Annual Financial Statements

1. The audit committee will take action to ensure that the independent accountant understands that its ultimate accountability is to the Board of Directors and the audit committee, as representatives of the Company's shareholders, that it must be available to the full Board of Directors at least annually and that it will provide the audit committee with a timely analysis of significant financial reporting issues. Furthermore, the audit committee will ensure receipt from the independent accountant of a formal written statement delineating all relationships between the independent accountant and the Company, consistent with Independence Standards Board Standard 1.
2. The audit committee will ask management and the independent accountant about significant risks and exposures and will assess management's steps to minimize them.
3. The audit committee will review the following with the independent accountant:
 - The adequacy of the Company's internal controls, including computerized information system controls and security.
 - Any significant findings and recommendations made by the independent accountant together with management's responses to them.
4. Shortly after the annual examination is completed, the audit committee will review and discuss the following with management and the independent accountant:
 - The Company's annual financial statements and related footnotes.

- The independent accountant’s audit of and report on the financial statements.
 - The independent accountant’s qualitative judgments about the appropriateness, not just the acceptability, of accounting principles and financial disclosures and how aggressive (or conservative) the accounting principles and underlying estimates are.
 - Any serious difficulties or disputes with management encountered during the course of the audit.
 - Anything else about the audit procedures or findings that GAAS requires the independent accountant to discuss with the audit committee.
5. The audit committee will consider, review and discuss with management any significant findings during the year and management’s responses to them.
 6. The audit committee will review annual SEC filings.
 7. The audit committee will review the interim financial reports with management and the independent accountant before those interim reports are released to the public or filed with the SEC or other regulators.
 8. The audit committee will prepare such letters and reports as may be required to be prepared by it under federal or state law and/or under the standards and requirements of the self-regulatory organization upon which the Company’s shares are then being traded.

Section 5: Internal Audit Function

In overseeing the internal audit function, the Committee shall:

1. review, at least annually, the mandate, planned activities, staffing resources and organizational structure of the internal audit function and, if appropriate, recommend changes;
2. review the internal audit reports, together with management's response to any identified weaknesses;
3. review, at least semi-annually, the internal audit reports and the resultant action by management; and

4. review any other reports submitted to the Committee by the Internal Audit Department.

The audit committee shall have the authority to communicate directly with the Internal Auditor.

Section 6: Periodic Responsibilities

1. Review and reassess the adequacy of this charter on an annual basis and recommend any proposed changes to the Board of Directors for approval.
2. Review policies and procedures covering officers' expense accounts and perquisites including their use of corporate assets, and consider the results of any review of those areas by the independent accountant.
3. Review legal and regulatory matters that may have a material effect on the Company's financial statements and review compliance policies and programs and reports from regulators.
4. Meet with the independent accountant and management in separate executive sessions to discuss any matters the audit committee or these groups believe should be discussed privately with the audit committee.
5. Establish procedures for (a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and (b) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.