



业务约定书

Engagement Letter



直管合伙人: 常大鹏 电话:13926559199

Direct partner: Chang Dapeng Tel:13926559199

部门经理: 魏成 电话:13923847090

Department Manager: Wei Cheng Tel:13923847090

联系人: 翟爱玲 电话: 13381202022

Contact: Zhai Ailing Tel: 13381202022

北京东审会计师事务所 (特殊普通合伙)

Beijing Dongshen Certified Public Accountants (LLP)

让 中 国 民 营 企 业 财 税 问 题 零 烦 恼
Let Chinese private enterprises free of financial and taxation troubles

业务约定书

Engagement Letter

东审会【2023】第 23474
DSK [2023] No. 23



甲方（委托方）：Meyer Sound Laboratories, Inc

Party A(Entrusting party): Meyer Sound Laboratories, Inc

法定代表人：John Douglas McMahon

Legal representative: John Douglas McMahon

联系人：Melissa Galicia

Contact: Melissa Galicia

联系方式：1-510-561-6140

Tel: 1-510-561-6140

联系地址：2832 San Pablo Ave., Berkeley, CA 94702

Address: 2832 San Pablo Ave., Berkeley, CA 94702

乙方（受托方）：北京东审会计师事务所（特殊普通合伙）

Party B (Commissioned party): Beijing Dongshen Certified Public Accountants (LLP)

法定代表人：李丽

Legal representative: Li Li

联系人：魏成

Contact: Wei Cheng

联系方式：13923847090

Tel: 13923847090

联系地址：深圳市福田区泰然六路 50 号红松大厦 A 座 10C

Address: 10C A Block of hongsong building, 50 Tairan Sixth Road, Futian District, Shenzhen

兹由甲方委托乙方出具2023年度财务报表进行审计，经双方协商，达成以下约定：

Whereas Party A entrusts Party B to carry out audit of 2023 (year) financial statements, the following agreement has been enter into by and between both parties through friendly negotiation:



一、 审计的目标和范围

I. Audit objective and scope

1、乙方接受甲方委托，对被审计单位按照《企业会计准则》或《企业会计制度》编制的（属于审计范围的）：

1. Party B accepts Party A's entrustment to carry out audit on the following financial statements (in case the statement belongs to the audit scope) prepared by the audited unit according to *Accounting Standards for Business Enterprises* or *Enterprise accounting system* :

2023 年 12 月 31 日资产负债表；

Balance Sheet as of December 31, 2023;

2023 年度利润表；

2023 (year) Income Statement;

2023 年度现金流量表；

2023 (year) Cash Flow Statement;

2023 年度所有者权益（或股东权益）变动表；

2023 (year) Statement of Changes in Owner's Equity (or Shareholder's Equity);

2023 年度财务报表附注；

Notes to 2023 Financial Statements;

（以下统称财务报表）进行审计。

(hereinafter referred to as financial statements collectively).

2、乙方审计工作的目标是对财务报表整体是否不存在由于舞弊或错误导致的重大错报获取合理保证，并出具包含审计意见的审计报告。合理保证是高水平的保证，但并不能保证按照审计准则执行的审计在某一重大错报存在时总能发现。错报可能由于舞弊或错误导致，如果合理预期错报单独或汇总起来可能影响财务报表使用者依据财务报表作出的经济决策，则通常认为错报是重大的。



2.The audit work of Party B is intended to obtain reasonable assurance for no fraud-based or error-based material misstatements in the whole financial statements and issue an audit report containing the audit opinions. For this purpose, reasonable assurance is a hi-level warranty, but it cannot guarantee that a certain material misstatement if any is always found by an audit performed under the auditing criteria. As a misstatement may result from fraud or error, if it is reasonably expected that the misstatement, individually or in aggregate, may affect the economic decisions of the financial statement users on the basis of such financial statements, then such a misstatement is generally regarded as material.

3、乙方通过执行审计工作，对财务报表的下列方面发表审计意见：

3. Party B expresses its audit opinions on the following aspects of financial statements through audit work:

(1) 财务报表是否在所有重大方面按照《企业会计准则》或《企业会计制度》的规定编制；

(1) Whether the financial statements are prepared according to the provisions of *Accounting Standards for Business Enterprises* or *Enterprise Accounting System* in all significant aspects;

(2) 财务报表是否在所有重大方面公允反映了被审计单位 2023 年 12 月 31 日的财务状况以及 2023 年度的经营成果和现金流量。

(2) Whether the financial statements have fairly reflected the financial condition of the audited unit as of December 31, 2023 in all significant aspects and its business performance & cash flow in 2023 (year).

二、 甲方的责任

II. Party A's responsibilities

所
10

1、根据《中华人民共和国会计法》及《企业财务会计报告条例》，甲方及甲方负责人有责任保证会计资料的真实性、合法性、有效性和完整性。因此，甲方管理层有责任妥善保存和提供会计记录（包括但不限于会计凭证、会计账簿、会计报表及其他交易资料、会计资料），这些记录必须真实、完整地反映甲方及或被审计单位的财务状况、经营成果和现金流量。



1. According to *Accounting Law of the People's Republic of China* and the *Regulation on Corporate Financial Accounting Report*, Party A and its principal are obliged to guarantee the authenticity, legality, validity and completeness of accounting materials. Therefore, Party A's management layer is responsible for properly keeping and providing accounting records (including but not limited to accounting documents, accounting books, accounting statements and other transaction materials & accounting materials). These records must reflect the financial condition, business performance and cash flow of Party A or the audited unit truly and completely.

2、按照《企业会计准则》或《企业会计制度》的规定编制和公允列报财务报表是甲方管理层的责任，这种责任包括：（1）按照《企业会计准则》和《企业会计制度》的规定编制财务报表，并使其实现公允反映；（2）设计、执行和维护必要的内部控制，以使财务报表不存在由于舞弊或错误导致的重大错报。

2. It's the responsibility of Party A's management layer to prepare and fairly present the financial statements according to the provisions of *Accounting Standards for Business Enterprises* or *Enterprise Accounting System*. Such responsibility shall include: (1) preparing financial statements according to the provisions of *Accounting Standards for Business Enterprises* or *Enterprise Accounting System* and reflecting related conditions fairly; (2) designing, implementing and maintaining necessary internal control so that there doesn't exist any material misstatement arising from fraud or mistake in financial statements.

3. 在编制财务报表时，甲方管理层负责评估甲方的持续经营能力，必须时披露与持续经营相关的事项，并运用持续经营假设，除非管理层计划清算、终止运营或别无其他现实的选择。甲方治理层负责监督甲方的财务报告过程。

3. During preparation of the financial statements, the management of Party A is responsible for assessing Party A going-concern ability, disclosing the going-concern-related issues as necessary and applying going-concern assumption, unless the management plans to liquidate, terminates operations or has no other realistic alternative. And the governance staff of Party A is responsible for supervising the financial reporting process of Party A.



4、及时为乙方的审计工作提供与审计有关的所有记录、文件和所需的其他信息（在 2024 年 01 月 23 日之前提供审计所需的全部资料，如果在审计过程中需要补充资料，亦应及时提供），并保证所提供资料的真实性、合法性、有效性和完整性。

4. Provide all records, documents and other necessary information related to the audit for Party B's audit work timely (provide all necessary materials before January 23, 2024. In case it's necessary to supplement any material during the audit process, such material shall also be provided timely), and guarantee the authenticity, legality, validity and completeness of the materials provided by it.

5、确保乙方不受限制地接触其认为必要的甲方及或被审计单位内部人员和其他相关人员。

5. Ensure that Party B can contact internal personnel of Party A or the audited unit and other relevant personnel that it thinks necessary without any restriction.

6、甲方及或被审计单位管理层对其作出的与审计有关的声明予以书面确认。

6. The management layer of Party A or the audited unit shall make written confirmation for its statement related to the audit.

7、为乙方派出的有关工作人员提供必要的工作条件和协助，乙方将于外勤工作开始前提供主要事项清单。

6. Provide necessary working conditions and assistance for relevant personnel assigned by Party B and Party B will provide the list of material circumstances before the start of outwork.

14/15

8、乙方的审计不能减轻甲方及甲方管理层的责任。

8. Party B's audit can't alleviate the responsibilities of Party A and its management layer.

9、协调与审计涉及的内部审计人员和其他员工的工作。

9. Coordinate the work of internal audit personnel and other employees involved in the audit.

10、允许乙方接触与本次审计相关的所有信息，如记录、文件和其他事项；甲方提供的相关信息中如有涉及国家秘密、国家安全或者重大利益的重大敏感信息，应当在提供时以书面形式明确告知乙方。

10. Allow Party B to contact all information related to this audit, for example, records, documents and other matters. In case there is any significant sensitive information involving state secret, national security or vital interests in relevant information provided by Party A, it shall inform Party B explicitly in written form while providing such information.

11、向乙方提供执行上述“一、审计的目标和范围”所述的审计工作所需要的其他信息，包括但不限于：

11. Provide Party B with other information necessary for Party B to implement the audit work described in above "I. Audit objective and scope", including but not limited to:

(1) 就甲方注意到的、自审计报告日至财务报表报出日之间发生的可能影响财务报表的事项，及时告知乙方；

(1) Timely inform Party B of the matters that are noticed by Party A, happen during the period from the audit report date to reporting date of financial statements, and may influence the financial statements;

(2) 就甲方管理层和治理层与监管机构关于财务信息事项进行的重要沟通，及时告知乙方；

(2) Timely inform Party B of important communication between Party A's management layer & governance layer and regulatory organization for financial information;

(3) 就甲方管理层已经知悉的、可能影响财务报表的所有违反或可能违反法律法规的情况，及时告



知乙方;

(3) Timely inform Party B of all conditions that violate or may violate related laws & regulations, have been known by Party A's management layer and may influence the financial statements;



(4) 就甲方管理层和治理层已经知悉的任何影响甲方的舞弊、舞弊嫌疑或舞弊指控, 及时告知乙方;

(4) Timely inform Party B of any fraud, presumptive fraud or fraud accuse that has been known by Party A's management layer & governance layer and will influence Party A;

(5) 就甲方管理层已经履行其责任提供书面声明, 如果乙方认为有必要获取其他证据的书面声明, 亦应及时提供;

(5) Provide a written statement on that Party A's management layer has fulfilled its responsibilities. If Party B thinks it necessary to acquire written statements of other evidence, Party A shall also provide such statements timely;

(6) 就甲方将与已审计的财务报表一同公布或报送的其他文件, 及时提供给乙方。

(6) Timely provide Party B with other documents that will be published or submitted by Party A with the audited financial statements.

12、按照本约定书的约定及时足额支付审计费用以及乙方人员在审计期间的其他相关费用。

12. The party shall timely pay the audit fee in full and the relevant other of Party B personnel during the audit in accordance with the provisions of this agreement.

三、乙方的责任

III. Party B's responsibilities

1、乙方的责任是在执行审计工作的基础上对甲方及或被审计单位财务报表发表审计意见。乙方根据

《中国注册会计师审计准则》(以下简称审计准则)的规定执行审计工作。审计准则要求注册会计师遵守《中国注册会计师职业道德守则》。在执行审计的过程中, 乙方需要运用职业判断, 保持职业怀疑

天健会计师事务所

疑。

1. Party B's responsibility is to express audit opinions on financial statements of Party A and/or the audit unit on the basis of executing the audit work. According to the auditing criteria, the certified public accountants shall abide by *the Code of Ethics for Chinese CPAs*. And Party B shall exercise its professional judgment and maintain professional skepticism in the audit process.



2、乙方识别和评估由于舞弊或错误导致的财务报表重大错报风险，设计和实施审计程序以应对这些风险，并获取充分、适当的审计证据，作为发表审计意见的基础。由于舞弊可能涉及串通、伪造、故意遗漏、虚假陈述或凌驾于内部控制之上，未能发现由于舞弊导致的重大错报的风险高于未能发现由于错误导致的重大错报的风险。

2. Party B shall identify and assess the material misstatement risk of the financial statements due to fraud or error, design and implement the audit procedure to cope with the risk, and obtain sufficient and appropriate audit evidences as the basis for issuing its audit opinions. Since fraud may involve collusion, forgery, intentional omission, misrepresentation or manipulation beyond internal control, the risk of failure to detect a fraud-based material misstatement is greater than that of an error-based material misstatement.



3、乙方了解与审计相关的内部控制，以设计恰当的审计程序 但目的并非对内部控制的有效性发表意见。

3. Party B shall understand the audit-related internal control for design of an appropriate audit procedure, but not for issuing the opinions on the effectiveness of the internal control.

4、乙方评价管理层选用会计政策的恰当性和作出会计估计及相关披露的合理性。

4. Party B shall evaluate the appropriateness of the accounting policies selected by the management and the rationality of accounting estimates and the relevant disclosures.

5、乙方对甲方管理层使用持续经营假设的恰当性得出结论。同时，根据获取的审计证据，就可能导

致对甲方持续经营能力产生重大疑虑的事项或情况是否存在重大不确定性得出结论。如果乙方得出结论认为存在重大不确定性，应当在审计报告中提请报表使用者注意财务报表中的相关披露；如果披露不充分，乙方应当发表非无保留意见。乙方的结论基于截至审计报告日可获得的信息。然而，未来的事项情况可能导致甲方不能持续经营。



5. Party B shall draw a conclusion on the appropriateness of the going-concern assumption used by the management of Party A. Meanwhile, based on the audit evidences obtained, the party can draw a conclusion about the existence of material uncertainties in events or circumstances which may cause material doubts to Party A's going-concern ability. If Party B concludes existence of material uncertainties, then the party shall draw the statement users' attention to the relevant disclosures of the financial statements in its audit report; and in the case of incomplete disclosures, Party B shall issue the audit opinions other than the unqualified. Party B shall reach the conclusions on the basis of the information obtained as of the audit report date. However, Party A may fail to continue its business due to future events or circumstances.

6、乙方评价财务报表的总体列报、结构和内容，并评价财务报表是否公允反映相关交易和事项。

6. Party B shall evaluate the overall representation, structure and content of the financial statements and assess whether such financial statements fairly reflect the relevant transactions and events.

7、乙方从与甲方治理层沟通过的事项中，确定对本期财务报表审计最为重要的事项（关键审计事项），并在审计报告中描述这些事项（如适用）。这些事项的应对以对财务报表整体进行审计并形成审计意见为背景，乙方不对这些事项单独发表意见。

7. Party B shall pinpoint the most important events for auditing the current financial statements (key audit issues) from the issues communicated with Party A governance staff and describe such events in the audit report (as applicable). As such events are handled under the background of auditing the overall financial statements and shaping the audit opinions, Party B shall not individually issue its opinions on these events.

8、在审计过程中，乙方若发现甲方存在乙方认为值得关注的内部控制缺陷，应以书面形式向甲方治理层或管理层通报。但乙方通报的各种事项，并不代表已全面说明所有可能存在的缺陷或已提出所有可行的改进建议。甲方在实施乙方提出的改进建议前应全面评估其影响。未经乙方书面许可，甲方及或审计单位不得向任何第三方提供乙方出具的沟通文件。



8. During the audit process, if Party B discovers that Party A has any internal control defect worthy of attention, it shall inform Party A's governance layer or management layer in written form. But various matters notified by Party B do not mean that it has described all possible defects comprehensively or it has proposed all feasible improvement suggestions. Before implementing the improvement suggestions proposed by Party B, Party A shall evaluate related impacts comprehensively. Without Party B's written permission, Party A and/or the audited unit shall not provide the communication document issued by Party B to any third party.

9、由于审计和内部控制的固有限制，即使按照审计准则的规定适当地计划和执行审计工作，仍不可避免地存在财务报表的某些重大错报可能未被乙方发现的风险。

9. Due to inherent limitation of the audit and internal control, even though Party B plans and executes the audit work appropriately according to the Auditing Standards, there still inevitably exists the risk that certain material misstatements in financial statements may not be discovered by Party B.

10、按照约定时间完成审计工作，出具审计报告。乙方应于 2024 年 03 月 08 日前提供审计报告初稿，于 2024 年 03 月 29 日前提供审计报告终稿。若因甲方未依照乙方的要求按期提供全部材料的，须相应延长乙方出具审计报告的日期，且乙方不因此承担违约责任。

10. Complete the audit work and issue the audit report according to the agreed time. Party B shall provide the first draft of the audit report before March 08, 2024. Shall provide the final draft of the audit report before March 29, 2024. If Party A fails to provide all materials as required by Party B on time, the date on which Party B issues the audit report shall be extended accordingly, and Party B shall not be liable for breach of contract.

11、除下列情况外，乙方应当对执行业务过程中知悉的甲方信息予以保密,并不得自行使用或向任何第三人披露所获知的内容:



11. Except in the following circumstances, Party B shall keep Party A's information known by it during business execution process confidential and shall not use any content known by it arbitrarily or disclose any such content to any third party:

(1) 法律法规允许披露，并取得甲方的授权;

(1) The disclosure is allowed by laws & regulations and gets Party A's authorization;

(2) 根据法律法规的要求，为法律诉讼、仲裁准备文件或提供证据，以及向监管机构报告发现的违法行为;

(2) Prepare documents or provide evidence for lawsuit & arbitration according to the provisions of related laws & regulations, and report illegal behaviors discovered by it to regulatory organization;

(3) 在法律法规允许的情况下，在法律诉讼、仲裁中维护自己的合法权益;

(3) Maintain its own legal rights & interests during lawsuit and arbitration in the condition allowed by related laws & regulations;

(4) 接受注册会计师协会或监管机构的执业质量检查，答复其询问和调查;

(4) Accept practicing quality inspection carried out by the Institute of Certified Public Accountants or regulatory organization, and make a reply to its inquiry & investigation;

(5) 向注册会计师协会或监管机构进行报备;

(5) To report to the CICPA or the regulatory agencies;

(6) 法律法规、执业准则和职业道德规范规定的其他情形。

(6) Other circumstances specified in related laws & regulations, practicing criteria and the code of

professional ethics.

12、审计报告签发日之后，乙方无直接责任去考虑或查明可能影响该期间的会计报表的期后事项。但是，甲方应将在审计报告签发日之后可能影响会计报表的任何重大事项的发生或任何重大事实的发生通知乙方。



12. After the issuing date of audit report, Party B has no direct responsibility to consider or investigate any subsequent event that may influence accounting statements during such period. However, Party A shall inform Party B of the occurrence of any major issue or the discovery of any material fact that may influence the accounting statements after the issuing date of audit report.

四、电子文本的发布

IV. Release of electronic text

如果甲方将以电子文本形式刊发或发布财务资料和审计报告，则甲方有责任确保已经在该等文本中恰当描述或刊载有关财务资料和审计报告，并且应对相关网页的监控及安全负责。甲方亦有责任设计、执行和维护与财务资料和审计报告的电子文本发布相关的控制。

In case Party A publishes or releases financial materials and audit report by means of electronic text, it shall be obliged to ensure that it has described or set out relevant financial materials and audit report in such text appropriately and be responsible for the monitoring & security of related webpage. In addition, Party A is also obliged to design, execute and maintain the control related to the release of electronic text of financial statements and audit report.

五、审计收费

V. Audit fee

1、本次审计服务的收费是以乙方各级别工作人员在本次工作中所耗费的时间为基础计算的。乙方预计本次审计服务的费用总额为 923.00 美元。本次付款采用美元支付。

12/14

1. The audit service fees are calculated on the basis of the time consumed by Party B's personnel at all levels in this job. Party B estimates that the total amount of audit service fees will be USD 923.00. payment will be made in US dollars.



2、甲方应于 2024 年 06 月 30 日前结清审计费用。

2. Party A shall settle the audit fee before June 30, 2024.

3、公司汇款账号信息：

3. Information of remittance account of the Company

名称：北京东审会计师事务所（特殊普通合伙）

账号：01090359500120105149516

开户行：北京银行天桥支行

Swift 号：BJCNCNBJ

Name: Beijing Dongshen Certified Public Accountants (LLP).

Account number: 01090359500120105149516

Bank of deposit: Bank of Beijing Tianqiao branch

Swift code: BJCNCNBJ

4、甲方汇款账号信息

4. Information of remittance account of t Party A

Bank name: Umpqua Bank

Routing Number :123205054

Acct Number :4867330146

Swift code: UMPQUS6P

5、如果由于无法预见的原因，致使乙方从事本约定书所涉及的审计服务实际时间较本约定书签订时

预计的时间有明显的增加或减少时，甲乙双方应通过协商，相应调整本部分第 1 段所述的审计费用。

5. If due to an unforeseeable reason the actual time of Party B engaging in the audit services hereo
obviously longer or shorter than the time predicted during conclusion of this contract, then the two parties sh
negotiate and accordingly adjust the audit expense set out in Paragraph 1 herein.



6、如果由于无法预见的原因，致使乙方人员抵达甲方及或被审计单位的工作现场后，本约定书所涉
及的审计服务终止，甲方不得要求退还预付的审计费用；如上述情况发生于乙方人员完成现场审计工作，
并离开甲方的工作现场之后，甲方应另行向乙方支付人民币 / (¥ / 元) 的补偿费，该补偿费应于甲
方收到乙方的收款通知之日起 / 日内支付。

6. If the audit service herein is terminated due to an unforeseeable reason after the personnel of Party B
arrive in the Party A's or the auditee's premises, then Party A shall not claim the refund of the audit expense
prepaid; and if the foregoing circumstance takes place after the personnel of Party B complete the on-site audit
and leave Party A's premises, then Party A shall additionally pay the compensation of CNY / (¥ /) to
Party B within / day(s) from the date of receiving Party B's collection notice.

7、与本次审计有关的其他费用（包括向第三方询证的费用等）由甲方承担。

7. Other expenses (including traveling expense, accommodation expense, expenses for confirmation from
the third party, etc.) related to the audit shall be paid by Party A.

六、审计报告和审计报告的使用

VI. Audit report and the use of audit report

1、乙方按照中国注册会计师审计准则规定的格式和类型出具审计报告。

1. Party B shall issue an audit report according to the format and type stipulated in Auditing
Standards for Certified Public Accountants.

一
第
一
司
06

2、乙方向甲方出具电子报告及黑白式纸质报告一式三份。

2. Party B shall issue to party a an electronic report and a black-and-white paper report in triplicate.

3、甲方在提交或对外公布乙方出具的审计报告及其后附的已审计财务报表时，不得对其进行修改



当甲方认为有必要修改会计数据、报表附注和所作的说明时，应当事先通知乙方，乙方将考虑有关的修改对审计报告的影响，必要时，将重新出具审计报告。

3. While Party A submitting or publishing the audit report issued by Party B and the audited financial statements attached hereinafter, it shall not modify it. In case Party A thinks it necessary to modify the accounting data, notes to the statements and related instructions, it shall inform Party B in advance, and Party B will consider the impacts of related modification on the audit report and issue an audit report again if necessary.

七、本约定书的有效期间

VII. Valid period of the Agreement

本约定书自甲乙双方盖章之日起生效，并在双方履行完毕本约定书约定的所有义务后终止。

This agreement takes effect from the date of the two parties affixing their seals and it shall be terminated after the two parties have fulfilled all obligations agreed herein.

八、约定事项的变更

VIII. Change of the agreed matter

如果出现不可预见的情况，影响审计工作如期完成，或需要提前出具审计报告，甲、乙双方均可要求变更约定事项，但应及时书面通知对方，并由双方协商解决。

If a case unforeseen takes place affecting the completion of the audit work as scheduled or requiring issuance of the audit report in advance, then either party can make a request to change the agreed matters herein but the party shall timely notify the other party in writing and the two parties shall negotiate and settle the request.

九、终止条款

IX. Termination clause



1、如果根据乙方的职业道德及其他相关专业职责、适用的法律法规或其他任何法定的要求，乙方为已不适宜继续为甲方提供本约定书约定的审计服务，乙方可以采取向甲方提出合理通知的方式终止履行本约定书。

1. In case Party B believe that Party B has been inappropriate to provide the audit service under the Agreement for Party A continuously according to Party B's professional ethics and other relevant professional responsibilities, applicable laws & regulations or any other legal requirement, Party B can terminate the Agreement by means of informing Party A reasonably.

2、在本约定书终止的情况下，乙方有权就其于终止之日前对约定的审计服务项目所做的工作收取合理的费用，如果终止前的工作未完成本协议约定的主要内容,甲方有权减免相应的费用。若甲方无故终止本协议的，乙方收取的费用不予退还。

2. Upon the Agreement is terminated, Party B shall be entitled to charge reasonable expenses for the agreed audit service provided by it before the termination date. In case main content under the Agreement hasn't been completed in the work before the termination, Party A shall have the right to reduce corresponding expenses. If Party A terminates this agreement without a reason, then the fees received by Party B shall not refunded.

十、违约责任

X. Liability for breach of agreement

甲、乙双方按照《中华人民共和国民法典》的规定承担违约责任。

The two parties shall assume the responsibilities for breach in accordance with *the Civil Law of the People's Republic of China*.

十一、适用法律和争议解决

XI. Applicable law and dispute settlement

本约定书的所有方面均应适用中华人民共和国法律进行解释并受其约束。本约定书履行地为乙方具审计报告所在地，因本约定书引起的或与本约定书有关的任何纠纷或争议（包括关于本约定书条款的存在、效力或终止，或无效之后果），任何一方均可向乙方所在地的人民法院提起诉讼。

This agreement in all aspects shall be construed and governed by the PRC's laws. And as the performance place of this agreement is the place where Party B issues the audit report, either party is entitled to bring a lawsuit before a local People's Court of Party B providing there is any dispute or conflict incurred by or related to this agreement (including the existence, validity and termination of the articles herein, or the consequences of invalidity hereof).

十二、双方对其他有关事项的约定

XII. Both parties' agreement on other related matters

1、使用互联网电子邮件传递讯息甲、乙双方可能会通过电子邮件传递讯息，甲方已知晓电子通讯方式所附带的固有风险，其中包括（但不限于）缺乏保障而导致被窃取或未经授权而获取这些传递讯息的风险；讯息误传的风险及感染计算机病毒或其它有害装置的风险。乙方虽然会于发出电子信息前采取合理程序检查常见病毒，但乙方对电子传递不会向甲方承担任何责任。

1. Use internet email to deliver the message. Both parties may deliver message by email. Party A has known inherent risks of electronic communication means, including (but not limited to) the risk that the message is stolen or acquired without authorization due to lack of guarantee; the risk of false delivery of the message and the risk of being infected with computer virus or other harmful device. Though Party B will adopt reasonable procedure to check common virus before sending out electronic information, it will not bear any liability for electronic delivery of the message for Party



1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100

A.

在本约定书的有效期间，甲、乙双方可能需要互相以电子邮件传递方式传送机密信息给对方及双方指定的人士。电子邮件是一个快速和方便的沟通方式，但不是安全通信方式，因此保密性可能减弱。双方同意于甲方、乙方双方之间，及与双方指定的人士之间使用电子邮件和其它电子方法传送和接收，包括机密信息。



During the valid period of the Agreement, both parties may need to deliver confidential information to the other party and the personnel designated by both parties by email. Email is a rapid and convenient communication means, but not a safe communication means. Therefore, the confidentiality may be weakened. Party A agrees to deliver and receive the message, including confidential information, between Party A and Party B, as well as between the personnel designated by both parties by email and other electronic means.

2、本约定书一式两份，甲、乙双方各执一份，具有同等法律效力。

2. This agreement is in duplicate, one for each party, with the equivalent legal effects.

3、根据《中华人民共和国电子签名法》第十四条规定：“可靠的电子签名与手写签名或者盖章具有同等的法律效力”，本公司自 2019 年 1 月 1 日起正式启用电子印章，与公章具有同等效力。

3. According to Article 14 of *the PRC's Electronic Signature Law*: “a reliable electronic signature has the same legal effect as a handwritten signature or a seal”, and this company initiated the use of its electronic seal on January 1, 2019, with the same legal effects as its official seal.

章

(以下无正文)

(No text)

委托方: Meyer Sound Laboratories, Inc



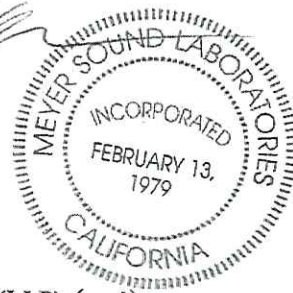
Entrusting party: Meyer Sound Laboratories, Inc (seal)

法定代表人 (或授权代表): John Douglas McMahon (签名或盖章)

Legal representative (or authorized representative): John Douglas McMahon (signature or seal)

签署日期: 年 月 日

Signing date: Feb 20, 2024



受托方: 北京东审会计师事务所 (特殊普通合伙) (盖章)



Commissioned party: Beijing Dongshe Certified Public Accountants (LLP) (seal)

法定代表人 (或授权代表): 李丽

Legal representative (or authorized representative): Li Li

签署日期: 2023 年 12 月 19 日

Signing date: December 19, 2023

签约地点: 深圳

Signing site: Shenzhen

北京东审会计师事务所



东审财税

总部地址：北京市东城区崇文门外大街7、9号1幢11层11-1

电 话：400 139 4131

邮 编：100086

网 址：www.dscpa.cn

ing Co., /

全国分支机构

北 京 上 海 深 圳 杭 州 南 京

东审财税

DONGSHEN

Headquarters address: 11-1, F11, Building 1, No. 7 and 9, Chongwenmenwai Street, Dongcheng

District, Beijing

Tel: 400 139 4131

Postal code: 100086

website: www.dscpa.cn

National branches

Beijing Shanghai Shenzhen Hangzhou Nanjing