

Gogoro Inc.
Amended and Restated Audit Committee Charter
(Adopted on May 9, 2023)

There shall be a committee of the Board of Directors (the “Board”) of Gogoro Inc. (the “Company”) to be known as the Audit Committee (“Committee”) with purpose, composition, authority, duties and responsibilities, as follows:

A. Purpose of the Committee

The purpose of the Committee is to:

1. Assist the Board in oversight and monitoring of:
 - the Company’s financial statements and other financial information provided by the Company to its shareholders and others;
 - compliance with legal, regulatory and public disclosure requirements;
 - the independent auditors, including their qualifications and independence;
 - the Company’s systems of internal controls, including the Internal Audit function;
 - treasury and finance matters;
 - enterprise risk management, privacy and data security; and
 - the auditing, accounting, and financial reporting process generally.
2. The Committee does not itself prepare financial statements or perform audits, and its members are not auditors or certifiers of the Company’s financial statements.
3. It is not the duty of the Committee to conduct audits or to determine that the Company’s financial statements and disclosures are complete and accurate and are in accordance with International Financial Reporting Standards (“IFRS”) and applicable rules and regulations. These duties are the responsibilities of management and the independent auditors.

B. Composition of the Committee

The members of the Committee shall be appointed by the Board upon the recommendation of the Nominating and Corporate Governance Committee. The Committee will be composed of not less than two (2) Board members. Each member shall be “independent” in accordance with applicable law, including the rules of The Nasdaq Stock Market LLC (“Nasdaq”) and the more rigorous Securities and Exchange Commission (the “SEC”) independence requirements for audit committee members set forth in Rule 10A-3 under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), as determined by the Board after consideration of all factors determined to be relevant based on the rules and regulations of Nasdaq and the SEC. A member of the Committee may not serve on more than three (3) public company audit committees, including the Company’s Audit Committee, unless the Board determines that such simultaneous service will not impair the ability of such member to effectively serve on the Committee. No person may serve as a member of the Committee if the person has participated in the preparation of the financial statements of the Company or any of the Company’s current subsidiaries at any time during the past three (3) years. Each member shall be able to read and understand fundamental financial statements, in accordance with Nasdaq rules, and at least one (1) member will have past employment experience in finance or accounting, requisite professional certification in accounting, or other comparable experience or background which

results in the individual's financial sophistication, including a current or past position as a principal financial officer or other senior officer with financial oversight responsibilities, and will otherwise qualify as an "audit committee financial expert" as defined by applicable SEC rules. The Chair of the Committee shall be designated by the Board. The Chair of the Committee (or, in the Chair's absence, a member designated by the Chair or the Committee) shall preside at each meeting of the Committee, set the agendas for the Committee meetings and report regularly to the Board regarding the Committee's activities.

Members of the Committee shall serve until their successors are duly elected and qualified or their earlier resignation or removal. The Board may remove or replace any member of the Committee.

C. Committee Meetings

The Committee shall meet as often as it deems appropriate, but at least annually, to perform its duties and responsibilities under this charter. The Committee shall meet periodically with management, the head of Internal Audit, and the independent auditors in separate executive sessions to discuss any matters that the Committee or any of these groups believes should be discussed privately. The Committee shall meet with the independent auditors and management quarterly to review the Company's financial information. The Chair of the Board, any member of the Committee, or the Secretary of the Company may call meetings of the Committee. The Chair of the Committee, in consultation with the Committee members and members of management, will determine the frequency and length of Committee meetings and develop the Committee's agenda. At the beginning of the year, the Committee will establish a schedule of agenda subjects to be discussed during the year, to the extent foreseeable and practical. The Committee shall maintain written minutes of its meetings, which will be filed with the meeting minutes of the Board.

D. Authority and Resources

The Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditor to attend a Committee meeting or to meet with any members of, or consultants to, the Committee. The Committee shall have the power to conduct or authorize investigations into any matters within the Committee's scope of responsibilities. The Committee has the right at any time to obtain advice, reports or opinions from internal and external counsel and expert advisors and has the authority to hire and terminate independent legal, financial and other advisors as it may deem necessary or appropriate, at the Company's expense, without consulting with, or obtaining approval from, any officer of the Company in advance. The Company shall provide appropriate funding for payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties. In addition to the duties and responsibilities expressly delegated to the Committee in this charter, the Committee may exercise any other powers and carry out any other responsibilities consistent with this charter, the purposes of the Committee, the Company's memorandum and articles of association and Nasdaq rules, or as otherwise delegated by the Board.

E. Duties and Responsibilities

The Committee shall:

Independent Auditor

1. Appoint, compensate, retain, evaluate and oversee the work of the independent auditors

(including resolving disagreements between management and the independent auditors regarding financial reporting) for the purpose of preparing or issuing an audit report or related work. The Committee shall:

- At least annually, receive an audit engagement letter and either execute it on behalf of the Company or, if the Committee or its Chair are not appropriate parties to sign the letter, acknowledge the letter and agree to the terms of engagement.
 - Pre-approve all audit and permissible non-audit services to be provided to the Company by the independent auditors, as set forth in Section 10A of the Exchange Act and the rules and regulations promulgated thereunder by the SEC. The Committee shall have the sole authority to approve the hiring and firing of any independent registered public accounting firm engaged to prepare or issue an audit report or perform other audit, review, or attest services for the Company and all fees and terms of audit and non-audit engagements with the independent auditors, in each case as may be permissible and compatible with the independent auditors' independence. The Committee shall also review and approve disclosures with respect to non-audit services. Pre-approval authority may be delegated to chairperson of the Committee.
2. Review and provide guidance with respect to the external audit and the Company's relationship with its independent auditors by:
 - reviewing the independent auditors' proposed audit scope, approach and independence;
 - obtaining on an annual basis a written statement from the independent auditors regarding relationships and services with the Company which may impact independence and presenting this statement to the Board, and to the extent there are relationships, monitoring and investigating them; and
 - reviewing reports submitted to the Committee by the independent auditors in accordance with applicable SEC requirements.
 3. Obtain and review an annual report from the independent auditors describing (i) the independent auditors' internal quality control procedures and (ii) any material issues raised by the recent internal quality control review, peer review, or Public Company Accounting Oversight Board (the "PCAOB") review, of the independent auditors, or by any inquiry or investigation by governmental or professional authorities, within the preceding five (5) years, respecting one or more independent audits carried out by the independent auditors, and steps taken to deal with any such issues.
 4. Review the experience and qualifications of the senior members of the independent auditor team.
 5. Review and concur with the Company's hiring of employees of the independent auditors who were engaged on the Company's account.
 6. Review the qualifications, independence, performance, and fees of the independent auditors on an annual basis, including a review and evaluation of the lead partner of the independent auditor.
 7. Periodically discuss with the independent auditors any matters appropriate or required to be discussed under applicable accounting and auditing professional standards or applicable regulations, including auditing standards adopted by the PCAOB. These discussions shall include (i) the independent auditors' judgments about the quality, appropriateness, and

acceptability of the Company's accounting principles and financial disclosure practices, as applied in its financial reporting, and (ii) the completeness and accuracy of the Company's financial statements.

8. Based upon the foregoing, the Committee shall evaluate the independent auditor's qualifications, performance and independence. In making its evaluation, the Committee shall take into account the opinions of management and, when the Company has an internal audit function, the opinions of the Company's internal auditors (or other personnel responsible for the internal audit function). This evaluation shall also include the review and evaluation of the lead partner of the independent auditor. The Committee will assure the regular rotation of the lead audit partner at least once every five (5) years as required by law, and shall consider whether regular rotation of the audit firm itself is necessary to assure continuing auditor independence.

Financial Reporting

9. Review with management and the independent auditor:
 - the scope and timing of the annual audit of the Company's financial statements.
 - the Company's annual audited financial statements, and related footnotes, including the disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," prior to filing the Company's Annual Report on Form 20-F with the SEC (for avoidance of doubt, the Committee need not approve the Company's Annual Report on Form 20-F prior to filing);
 - the independent auditors' audit of the annual financial statements and their report and opinion thereon;
 - the accompanying management letter and any reports with respect to interim periods;
 - any material changes to the Company's accounting principles and practices used in preparing financial statements to be filed with the SEC;
 - any significant changes required in the independent auditors' audit plan;
 - other matters related to the conduct of the audit that are to be communicated to the Committee under the auditing standards of the PCAOB.
10. Discuss with management, the independent auditors, and the Company's counsel, as appropriate, any legal and regulatory matters that may have a material impact on the financial statements, related compliance policies, and programs and reports received from regulators.
11. Discuss generally with management, prior to release, Gogoro's earnings press releases and accompanying financial information, as well as earnings guidance, if any, provided to analysts and ratings agencies. The Committee need not approve each earnings release or earnings guidance prior to issuance.
12. Oversee compliance with the requirements of the SEC for disclosure of auditors' services and the Committee member's qualifications and activities.
13. Discuss with the independent auditors the financial statements and audit findings, including any significant adjustments, management judgments and accounting estimates, significant new accounting policies and any other matters required to be discussed by the applicable requirements of the PCAOB and the SEC, as in effect at the time in the case of annual statements.

Internal Control Over Financial Reporting and Disclosure Controls and Procedures

14. Review the adequacy of the Company's internal control over financial reporting and the disclosure controls and procedures designed to ensure compliance with applicable laws and regulations.
15. Consider and review with the independent auditors and the head of Internal Audit the adequacy of the Company's internal controls and any related significant findings and recommendations of the independent auditors and the head of Internal Audit together with management's responses thereto.
16. Periodically review with management any significant deficiencies or material weaknesses in the design or operation of internal control over financial reporting, any fraud involving any employees who have a significant role in the Company's internal control over financial reporting, and any significant changes in internal control over financial reporting or in other factors that could significantly affect internal control over financial reporting, including management's responses thereto.
17. Adopt and oversee procedures for receiving, retaining and treating complaints received by the Company regarding accounting, internal accounting controls or auditing matters. The procedures shall allow for the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

Internal Audit

18. Review and concur with the appointment, replacement, reassignment, or dismissal of the head of Internal Audit.
19. Consider, in consultation with the head of Internal Audit and the independent auditors, the audit scope and plan of the internal auditors and the independent auditors.
20. Review with the head of Internal Audit and the independent auditors the coordination of audit effort to assure completeness of coverage, reduction of redundant efforts, and the effective use of audit resources.
21. Consider and review with management, the head of Internal Audit, and the independent auditors:
 - Significant findings during the year and management's responses thereto;
 - Any difficulties encountered in the course of the internal audit, including any restrictions on the scope of work or access to required information, and management's response;
 - Any changes required in the planned scope of the internal audit plan; and
 - The Internal Audit department's responsibilities, budget and staffing.

Management Discussions

22. Periodically review separately with member of management and the independent auditors (i) any disagreements between management and the auditors in connections with any audits, (ii) any difficulties encountered during the course of audits, including restrictions in scope or access to required information, and (iii) management's response.
23. Review with management and the independent auditors significant changes to the Company's accounting principles and financial disclosure practices.
24. Inquire about the application of the Company's accounting policies and its consistency

from period to period, and the compatibility of these accounting policies with IFRS, and, when applicable, the provisions for future occurrences that may have a material impact on the financial statements of the Company.

25. Review and discuss with management all disclosures made by the Company concerning any material changes in the financial condition or operations of the Company.
26. Review any management decision to seek a second opinion from independent auditors other than the Company's regular independent auditors with respect to any significant accounting issues, if necessary.
27. Review with management and the independent auditors the sufficiency and quality of the internal auditors and other financial and accounting personnel of the Company.

Treasury, Finance and Statutory Reorganization

28. Periodically discuss with management the capital structure of the Company, and, when necessary, recommend to the Board transactions or alterations to the Company's capital structure.
29. Discuss with management the Company's treasury resolutions and expenditure authorization. For avoidance of doubt, the Committee need not approve the Company's treasury resolutions and expenditure authorization.
30. Periodically discuss with management matters pertaining to the Company's investment practices for cash management, foreign exchange, investments, and derivatives. For avoidance of doubt, the Committee need not approve the Company's investments.
31. Review and approve special transactions or expenditures as specifically delegated by the Board.
32. Review and discuss with management all material off-balance sheet transactions, arrangements, obligations (including contingent obligations), leases and other relationships of the Company with unconsolidated entities or other persons, that may have a material current or future effect on the Company's financial condition, results of operations, liquidity, capital resources, capital reserves, or significant components of revenues or expenses.
33. Discuss with management any equity investments, acquisitions, and divestitures that may have a material current or future effect on the Company's financial condition, results of operations, liquidity, capital resources, capital reserves, or significant components of revenues or expenses. For avoidance of doubt, the Committee need not approve the Company's equity investments, acquisitions, and divestitures.
34. Discuss with management the Company's effective tax rate, adequacy of tax reserves and significant tax developments.

Risk Oversight, Privacy and Data Security

35. Discuss with management:
 - management's program to identify, assess, manage, and monitor significant business risks of the Company, including financial, operational, privacy, data security, business continuity, tax, legal and regulatory compliance, and reputational risks; and
 - management's risk management decisions, practices, and activities.
36. Discuss with management the Company's privacy and data security risk exposures, including:

- the potential impact of those exposures on the Company's business, financial results, operations and reputation;
 - the steps management has taken to monitor and mitigate such exposures;
 - the Company's information governance policies and programs; and
 - major legislative and regulatory developments that could materially impact the Company's privacy and data security risk exposure.
37. Regularly report to the Board the substance of such discussions and, as necessary, recommend to the Board such actions as the Committee deems appropriate.

Related Party Transactions

38. Review, approve and monitor related-party transactions consistent with the Related Party Transactions Policy and report to the Board on any approved transactions.

Others

39. Review the Committee's charter, structure, processes, and membership requirements and submit any recommended changes to the Board.
40. Report to the Board concerning the Committee's activities with such recommendations as the Committee deems appropriate.
41. Delegate, in its discretion, any of its responsibilities to the extent allowed under applicable law.