

AMICCOM Electronics Corporation (The “Company”)

Audit Committee Annual Operations Status for the Year 2024

The company's audit committee is composed of 4 independent directors. The audit committee aims to assist the board of directors in overseeing the quality and integrity of the company's accounting, auditing, financial reporting processes, and financial controls.

I. Key Focus Areas of the Audit Committee:

The main focus of the audit committee's work in the company is to supervise the following matters:

1. Establish or amend internal control systems and assess the effectiveness of internal control systems in accordance with the provisions of Article 14-1 of the Securities and Exchange Act.
2. According to the provisions of Article 36-1 of the Securities and Exchange Act, establish or amend the handling procedures for significant financial business activities such as acquiring or disposing of assets, engaging in derivative trading, lending funds to others, endorsing for others, or providing guarantees.
3. Matters involving the personal interests of the directors.
4. Significant asset or derivative transactions.
5. Significant capital loans, endorsements, or guarantees.
6. To solicit, issue, or privately place securities with equity characteristics.
7. Appointment, dismissal, or remuneration of the certified public accountant.
8. Appointment and dismissal of the finance, accounting, or internal audit supervisor.
9. Annual financial report signed or stamped by the chairman, manager, and accounting supervisor.
10. Proposal for the business report and the profits distribution or deficit compensation statement.
11. Other significant matters as stipulated by the company or regulatory authorities.

II. Explanation of the Professional Background of the Audit Committee Members:

Name	Date Elected	Experience (Education)	Other Position
Hsu-Tong, Deng	6.7.2023	Doctor of Business Administration from the University of Arcadia, Florida, USA. Assistant Professor of the Department of Business Administration at Jinwen University of Science and Technology.	Assistant Professor of the Department of Food and Beverage Management at Jinwen University of Science and Technology
Yih-Lang, Li	6.7.2023	PhD in the Department of Computer Science from National Tsing Hua University. Deputy Manager of Siyuan Technology, Visiting Professor at Kyoto University, Japan.	Professor of the Department of Computer Science and Engineering at National Yang Ming Chiao Tung University.

Name	Date Elected	Experience (Education)	Other Position
Chih-Hao, Kao	6.7.2023	PhD in the Department of Radiochemistry from Johns Hopkins University, USA Associate Professor in the Department of Neurology at the University of Southern California School of Medicine, Director of the Department of Nuclear Medicine and Pharmaceutical at Hualien Tzu Chi Hospital.	Director and CEO of Lemen Bioscientific Co., Ltd.
Pei-Yu, Cheng	6.7.2023	Master in the Department of Engineering and Systems Science from National Tsing Hua University.	Vice General Manager of Top Taiwan Venture Capital Management Co., Ltd.

III. Information on the Operation of the Audit Committee :

1. The company's Audit Committee held a total of 5 meetings in the year 2024(A), with the attendance of directors as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) 【B/A】	Remarks
Independent Director/ Convener	Hsu-Tong, Deng	5	0	100	Re-election
Independent Director	Yih-Lang, Li	5	0	100	Re-election
Independent Director	Chih-Hao, Kao	5	0	100	Re-election
Independent Director	Pei-Yu, Cheng	5	0	100	New Appointment

Note: The date for the re-election of directors is June 7, 2023, and the term of the audit committee is the same as that of the board of directors.

2. Proposal Contents and Follow-up Actions for the Year 2024

Meeting Date	Proposal Content and Follow-up Actions	Note1	Note 2
<p>The 4th Audit Committee of the Second Session</p> <p>2.27.2024</p>	<ol style="list-style-type: none"> 1. Approved the company's 2023 business report. 2. Approved the company's 2023 financial report. 3. Approved the company's 2023 deficit compensation statement. 4. Approved the company's report on the results of the self-assessment of the internal control system for the year 2023, requesting the board of directors to evaluate the effectiveness of the internal control system for the year 2023 in order to discuss and issue the "Internal Control System Declaration" document. 5. Approved the company's proposal to release the prohibition on directors from participation in competitive business. 6. Approved the company's 2024 assessment of the independence and performance of the CPA appointed by the Company. 7. Approved the company's 2024 professional fees for CPA. <p>Resolution Result: These cases were approved as proposed after the chairman consulted all attending committee members, and submitted to the board of directors for discussion and approval.</p>	Yes	None
<p>The 5th Audit Committee of the Second Session</p> <p>4.30.2024</p>	<ol style="list-style-type: none"> 1. Approved the company's 2024 first quarter financial report. <p>Resolution Result: This case was approved as proposed after the chairman consulted all attending committee members, and submitted to the board of directors for discussion and approval.</p>	None	None
<p>The 6th Audit Committee of the Second Session</p> <p>7.31.2024</p>	<ol style="list-style-type: none"> 1. Approved the company's 2024 second quarter financial report. 2. Approved the proposed amendments of the company's "Organizational Rules of Audit Committee". 3. Approved the company's proposal for the personnel appointment of general manager. 4. Approved the company's proposal for release the prohibition on general manager Fang-Lih Lin from participation in competitive business. 5. Approved the amendment to the company's "Approval Authority Table". <p>Resolution Result: These cases were approved as proposed after the chairman consulted all attending committee members, and submitted to the board of directors for discussion and approval.</p>	Yes	None

<p>The 7th Audit Committee of the Second Session</p> <p>11.6.2024</p>	<p>1. Approved the company's 2024 third quarter financial report.</p> <p>2. Approved the proposed amendments of the company's "Rules of Procedure for Acquisition or Disposal of Assets".</p> <p>3. Approved the company's application for a financing limit from Changhua Bank for the year 2025.</p> <p>Resolution Result: These cases were approved as proposed after the chairman consulted all attending committee members, and submitted to the board of directors for discussion and approval.</p>	<p>Yes</p>	<p>None</p>
<p>The 8th Audit Committee of the Second Session</p> <p>12.25.2024</p>	<p>1. Approved the company's budget for the year 2025.</p> <p>2. Approved the content of the company's audit plan for the year 2025.</p> <p>3. Approved the amendment to the company's internal control system and internal audit system..</p> <p>4. Approved to the company's investing in Top Taiwan XV Venture Capital LP (hereinafter referred to as Top Taiwan XV Fund).</p> <p>5. Approved to the company allocates working capital to the Japanese branch of the company (hereinafter referred to as the Japanese branch).</p> <p>Resolution Result: Cases 1~3 and 5 were approved as proposed after the chairman consulted all attending committee members, and submitted to the board of directors for discussion and approval. Case 4 : The independent director Pei-Yu Cheng, due to avoidance of interests, he has recused himself from the discussion and voting and has left the meeting. The chairman consulted with the other attending audit committee members, and all agreed to approve the proposal. These cases were submitted to the board of directors for discussion and approval.</p>	<p>Yes</p>	<p>None</p>

Note1: Matters referred to in Article 14-5 of the Securities and Exchange Act.

Note2: Decisions that have not been approved by the audit committee but have been agreed upon by more than two-thirds of all directors.

IV. Execution of Communication Meetings between Independent Directors, CPA and Internal Auditors

Meeting Date	Communication Summary	Matters suggested by independent directors	Company processing execution results
Feb 27, 2024	<ul style="list-style-type: none"> ●The CPA has explained and communicated key audit matters regarding the financial statements for the year 2023, presented the audit results with an unqualified opinion on the financial report, expressed the independent auditor's declaration of independence, and engaged in routine discussions with management. ●The internal audit has submitted a report on the "Self-Assessment Results of the Internal Control System for the year 2023," requested the Audit Committee to evaluate the effectiveness of the internal control system for the year 2023. This has discussed and used to issue the "Internal Control System Declaration." ●The internal audit has reported and engaged in discussions with CPA and independent directors about the execution status of the audit business from December 2023 to January 2024. 	No comments at this meeting	Not applicable
Apr 30, 2024	<ul style="list-style-type: none"> ●The CPA has reported the review results with an unqualified conclusion of the financial statements for the 2024 first quarter, expressed the independent auditor's declaration of independence, and engaged in routine discussions with management. ●The CPA explained the relevant tax regulations for disaster losses caused by earthquakes. ●The internal audit has reported and engaged in discussions with CPA and independent directors about the execution status of the audit business from February to March 2024. 	No comments at this meeting	Not applicable
July 31, 2024	<ul style="list-style-type: none"> ●The CPA has reported on the review results with an unqualified conclusion of the financial statements for the 2024 second quarter, expressed the independent auditor's declaration of independence, and engaged in routine discussions with management. ●The CPA introduced the “Act for Development of Small and Medium Enterprises (Draft)”. ●The internal audit has reported and engaged in discussions with CPA and independent directors about the execution status of the audit business for the 2024 second quarter. 	No comments at this meeting	Not applicable

Nov 6, 2024	<ul style="list-style-type: none"> ●The CPA has reported on the review results with an unqualified conclusion of the financial statements for the 2024 third quarter, expressed the independent auditor's declaration of independence, and engaged in routine discussions with management. ●The CPA has explained the President announced the amendments to Article 14 of the “Securities and Exchange Act”, some provisions of the “Act for Development of Small and Medium Enterprises” and some provisions of the “Statute for Industrial Innovation”. ●The internal audit has reported and engaged in discussions with CPA and independent directors about the execution status of the audit business for the 2024 third quarter. 	No comments at this meeting	Not applicable
Dec 25, 2024	<ul style="list-style-type: none"> ●The CPA has explained and communicated key audit matters regarding the financial statements for the year 2024, expressed the independent auditor's declaration of independence, and engaged in routine discussions with management. ●The internal audit has reported the content of the company's audit plan for the year 2025. ●The internal audit has reported and engaged in discussions with CPA and independent directors about the execution status of the audit business from October to November 2024. 	No comments at this meeting	Not applicable

Explanation of the communication policy between independent directors, internal audit supervisors, and CPA:

Independent directors shall hold formal communication meetings with the internal audit supervisor and CPA at least four times a year (including more) to fully discuss the design and implementation of the company's internal control system, the formulation and execution of the internal audit plan, major inspection opinions from external audits, and issues related to the audit of financial statements. The content of these meetings shall be documented in meeting minutes and filed, and if necessary, reported to the board of directors. Additionally, meetings may be convened at any time in the event of significant irregularities.