

AMICCOM Electronics Corporation (the “Company”)

Procedures for Reporting Illegal, Unethical, or Dishonest Behavior Cases

Article 1: Purpose

In order to implement the company's "Code of Ethical Conduct" and "Integrity Management Guidelines," we have established internal and external reporting channels and handling procedures to encourage the reporting of any behavior that violates ethics or integrity in business operations. This ensures the legal rights and interests of whistleblowers and the parties involved. Therefore, these regulations have been formulated.

Article 2: Scope of Reporting

1. Actions that violate the company's financial system and affect the accuracy of the company's financial reports, such as management or employees directly or indirectly taking any actions that impact the truthfulness and accuracy of the financial reports.
2. Actions that violate applicable laws and regulations of the company.
3. Actions that violate company policies, regulations, and ethical standards.
4. Appropriation of company property or assets.
5. Collecting improper benefits from external sources.
6. Any form of fraudulent behavior by the company's management and employees.
7. Any other actions that harm the interests of the company.

Article 3: Accepting Unit

The company's audit and human resources department is responsible for handling related reporting cases.

Article 4: Reporting Channels

1. Email reporting: ethicsreport@amiccom.com.tw
2. Reporting by mail: 10th Floor, Audit Room, No. 18 Taiyuan Street, Zhubei City, Hsinchu County

The company should publicly disclose information related to the reporting system in visible places and on the company website.

Article 5: Reporting Regulations

The whistleblower should provide at least the following information:

1. The name of the whistleblower, identification number, address, phone number, and email address where the whistleblower can be contacted immediately.
2. The name of the person being reported or other information sufficient to identify the characteristics of the identity of the person being reported.
3. The whistleblower shall provide specific facts and evidence of the illegal activities of the person being reported for investigation, and shall be responsible for the content of the report, and may not report on behalf of others.

Article 6: Procedures and Principles of Avoidance

1. After receiving the content of the reported case assessment statement, if it is deemed necessary to investigate, further clarification of the intent of the report and specific evidence will be conducted for investigation and handling.
2. If the personnel handling the reported case has a second-degree kinship with the whistleblower or the reported party, has a vested interest in the reported matter, or is in any other situation that may affect the fair investigation and handling of the reported case, the personnel should proactively recuse themselves. The whistleblower or the reported party also has the right to request that the personnel recuse themselves.
3. If a reported incident is verified to be true and there is indeed a risk of violating laws or engaging in unethical or dishonest behavior, relevant evidence should be attached and submitted to the chairman for approval on how to handle the matter. If it is determined that there is no concrete evidence, the case should be closed and archived. If the reported situation involves a director or senior executive, or if it pertains to a significant violation that poses a risk of substantial harm to the company, it should be reported to the audit committee.
4. Reports of violations, the investigation process, and the investigation results should all be documented in written or electronic form and retained for five years. If a lawsuit related to the content of the report occurs before the retention period expires, the relevant data should continue to be preserved until the conclusion of the lawsuit.
5. Improvement Measures:
 - (1) For verified reports of misconduct, the relevant units should review their internal control systems and operational procedures, and propose improvement measures to prevent similar incidents from occurring again.
 - (2) The dedicated unit should report to the board of directors and the audit committee on the details of the report, the handling methods, and the subsequent review and improvement measures.

Article 7: Protection of Whistleblowers and Whistleblowing Content

1. The safety of whistleblowers should be protected. If the whistleblower is an employee of the company, the company commits to protecting the whistleblower from any improper treatment as a result of their report.

2. Personnel handling the reported cases should strictly keep the identity of the whistleblower and the content of the report confidential.

If the above two provisions are violated, our company shall impose internal penalties based on the severity of the circumstances.

Article 8: Rewards for Whistleblowers

In cases where the reported incidents are verified to be true and the circumstances are serious, in addition to handling them according to laws or company regulations, appropriate rewards may be given to the whistleblower based on their contributions and the economic benefits generated.

Article 9: Implementation

This regulation shall be implemented after being approved by the board of directors, and the same applies to any amendments.

Article 10: Amendment

This regulation was established on July 24, 2019.

This regulation was first amended on April 29, 2020.

Notice to readers

This English-version code is a translation of the Chinese version and is not an official document. If there is any discrepancy between the English and Chinese versions, the Chinese version shall prevail.