

AMICCOM Electronics Corporation (the “Company”)

Rules of Procedure for Acquisition or Disposal of Assets

Article 1: This procedure is established in accordance with the Securities Exchange Act and the guidelines for the acquisition or disposal of assets by publicly listed companies. The Company shall handle the acquisition or disposal of assets in accordance with this procedure, in addition to complying with the law.

Article 2: The scope of assets referred to in this procedure is as follows:

1. Investments in stocks, government bonds, corporate bonds, financial bonds, securities of recognition funds, depositary receipts, warrants, beneficiary securities, and asset-backed securities, etc.
2. Real estate (including land, houses and buildings, and investment properties) and equipment.
3. Memberships.
4. Intangible assets such as patent rights, copyright, trademark rights, and licensing rights.
5. Right-of-use assets.
6. The claims of financial institutions (including receivables, foreign exchange purchases and discounts, loans, and collection of payments).
7. Derivative products.
8. Assets acquired or disposed of through legal mergers, divisions, acquisitions, or share transfers.
9. Other major assets.

Article 3: Definitions of Terms:

1. Derivative products: Refers to forward contracts, options contracts, futures contracts, leveraged margin contracts, swap contracts, combinations of the aforementioned contracts, or structured products that embed derivative products, whose value is derived from specific interest rates, financial instrument prices, commodity prices, exchange rates, price or rate indices, credit ratings or credit indices, or other variables. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term lease contracts, and long-term purchase (sale) contracts.
2. Assets obtained or disposed of through legal mergers, splits, acquisitions, or share transfers: This refers to assets obtained or disposed of through mergers, splits, or acquisitions conducted in accordance with the Business Merger Act, Financial Holding Company Act, Financial Institution Merger Act, or other laws, or through the issuance of new shares to acquire shares of another company as stipulated in Article 156-3 of the Company Act (hereinafter referred to as share transfers).
3. related parties and subsidiaries: should be determined in accordance with the financial reporting standards for securities issuers.

4. professional appraisers: Refers to real estate appraisers or others who are legally permitted to engage in real estate and equipment appraisal business.
5. Date of occurrence of the event: Refers to the earlier date among the transaction signing date, payment date, entrusted transaction date, transfer date, board resolution date, or any other date that can sufficiently determine the transaction counterpart and transaction amount. However, for investors who require approval from the competent authority, the earlier date among the aforementioned dates or the date of receiving approval from the competent authority shall prevail.
6. Investment in Mainland China: Refers to investments or technology cooperation in the Mainland area conducted in accordance with the regulations set forth by the Ministry of Economic Affairs' Investment Review Committee regarding investment or technology cooperation permits in the Mainland.
7. The term "most recent financial statements" in this procedure refers to the financial statements that the Company has publicly disclosed and which have been audited or reviewed by an accountant in accordance with the law, prior to the acquisition or disposal of assets.

In this program, any terms not defined herein shall be governed by the provisions of the "Guidelines for the Acquisition or Disposal of Assets by Publicly Issued Companies" as established by the competent authority.

Article 4: Evaluation Procedures for Acquiring and Disposing of Assets:

- I. When the Company acquires or disposes of assets, the responsible unit should conduct a feasibility assessment of the reasons for the acquisition or disposal, the subject matter, the counterparty, the transfer price, the payment terms, and the basis for price reference, and then submit it for decision by the responsible authority.

The principles for determining prices and reference criteria are as follows:

1. The acquisition or disposal of securities traded on a centralized exchange or at a securities dealer's business location shall be determined based on the prevailing stock or bond prices at that time.
 2. When acquiring or disposing of securities that are not traded on centralized exchanges or at brokerage offices, one should consider factors such as net asset value per share, profitability, future development potential, market interest rates, bond coupon rates, the creditworthiness of the debtor, and the agreed transaction price at that time.
 3. Acquire or dispose of other assets not covered in the previous two items by choosing one of the following methods: price comparison, negotiation, or bidding. This should be determined with reference to the announced present value, assessed present value, actual **transa**
- II. The valuation reports or opinions obtained by the Company from accountants, lawyers, or securities underwriters must comply with the following requirements for the professional valuers and their valuation personnel, accountants, lawyers, or securities underwriters:

1. Has not been definitively sentenced to more than one year of imprisonment for violating the Securities Exchange Act, Company Act, Banking Act, Insurance Act, Financial Holding Company Act, Business Accounting Act, or for fraud, breach of trust, embezzlement, forgery, or any criminal acts related to business. However, this does not apply if the sentence has been served, the probation period has expired, or if three years have passed since a pardon was granted.
2. The parties involved in the transaction must not be related parties or have a substantial relationship with related parties.
3. If the Company is to obtain valuation reports from more than two professional appraisers, the different professional appraisers or valuers must not be related parties or have substantial relationships with each other.

The personnel mentioned above, when issuing valuation reports or opinions, should act in accordance with the self-regulatory standards of their respective industry associations. Their declarations should include statements regarding the professionalism and independence of the relevant personnel, that the information used has been assessed as appropriate and reasonable, and that they have complied with relevant laws and regulations.

Article 5: Procedures for Acquiring and Disposing of Assets:

I. Authorization limits and levels:

1. The acquisition or disposal of the Company's assets must be proposed by the executing unit in the annual budget and approved by the board of directors. Once approved, the acquisition or disposal within the budgetary limit for that fiscal year is authorized to be decided by the chairman.
2. If there is a temporary need for the acquisition or disposal of assets outside the annual budget, and the amount is below NT\$100 million (inclusive), the chairman is authorized to make the decision. For amounts exceeding NT\$100 million, approval from the board of directors is required.

II. Execution Unit:

1. Stocks, government bonds, corporate bonds, financial bonds, securities of recognition funds, depositary receipts, warrants (for purchase/sale), beneficiary securities, asset-backed securities, investments, claims of financial institutions, and derivative financial products: The finance department is responsible for execution.
2. Other assets aside from item 1: to be executed by the using department and relevant responsible units.

III. Transaction Process:

1. The Company shall obtain a professional appraisal report issued by a qualified appraiser prior to the occurrence of the transaction for the acquisition or disposal of real estate, equipment, or their usage rights assets, except for transactions with domestic government agencies, self-commissioned construction, land leasing for construction, or the acquisition or disposal of equipment or their usage rights assets for business use, when the transaction amount reaches twenty percent of the Company's paid-in capital or

exceeds three hundred million New Taiwan Dollars, and must comply with the following regulations:

- (1) If a transaction price needs to be referenced based on a limited price, specific price, or special price due to special reasons, the transaction must first be approved by a resolution of the board of directors; the same applies if there are subsequent changes to the transaction conditions.
 - (2) If the transaction amount exceeds NT\$1 billion, it is required to have the valuation conducted by two or more professional appraisers.
 - (3) If the valuation results of a professional appraiser fall into any of the following situations, except when the valuation results for the acquired assets are all higher than the transaction amount, or the valuation results for the disposed assets are all lower than the transaction amount, an accountant should be consulted to provide specific opinions on the reasons for the discrepancies and the appropriateness of the transaction prices:
 - ① The difference between the estimated value and the transaction amount exceeds twenty percent of the transaction amount.
 - ② The valuation results of two or more professional appraisers differ by more than ten percent of the transaction amount.
 - (4) The date of the report issued by the professional appraiser and the date of the contract establishment shall not exceed three months. However, if the same announcement of present value applies and has not exceeded six months, the original professional appraiser may issue an opinion letter.
2. When the Company acquires or disposes of securities, it should obtain the most recent financial statements of the target company that have been audited or reviewed by an accountant prior to the occurrence of the event as a reference for assessing the transaction price. Additionally, if the transaction amount reaches twenty percent of the Company's paid-in capital or exceeds three hundred million New Taiwan Dollars, the Company should consult an accountant for an opinion on the reasonableness of the transaction price prior to the occurrence of the event. However, this requirement does not apply if the securities have a publicly quoted price in an active market or if there are other regulations set by the Financial Supervisory Commission.
 3. If the Company acquires or disposes of intangible assets or their usage rights, or membership certificates with a transaction amount reaching twenty percent of the Company's paid-in capital or exceeding three hundred million New Taiwan Dollars, except for transactions with domestic government agencies, it should consult an accountant for an opinion on the reasonableness of the transaction price prior to the occurrence of the event.

The calculation of the transaction amounts for the first to third items shall be conducted in accordance with the provisions of Article 6, Paragraph 1, Item 7. The valuation report issued by a professional appraiser obtained in accordance with these regulations or the opinion of an accountant shall not be included again.

4. The Company that acquires or disposes of assets through court auction procedures may use the certification documents issued by the court in place of the valuation report or accountant's opinion.

5. Related party transactions:

(1) When the Company acquires or disposes of assets with related parties, in addition to following the prescribed procedures for relevant resolutions and assessing the reasonableness of transaction terms, if the transaction amount exceeds ten percent of the Company's total assets, a valuation report issued by a professional appraiser or an accountant's opinion must also be obtained as required. The calculation of the transaction amount shall be conducted in accordance with the provisions of Article 6, Paragraph 1, Item 7. When determining whether the transaction counterpart is a related party, in addition to considering its legal form, the substantive relationship should also be taken into account.

(2) The Company shall obtain the approval of the audit committee and submit it to the board of directors for approval before signing a transaction contract and making payments when acquiring or disposing of real estate or its usage rights from related parties, or acquiring or disposing of other assets from related parties, and the transaction amount reaches 20% of the Company's paid-in capital, 10% of total assets, or exceeds NT\$300 million. This does not apply to the purchase and sale of domestic government bonds, bonds with buyback conditions, or the subscription or repurchase of money market funds issued by domestic securities investment trust enterprises.

① The purpose, necessity, and expected benefits of acquiring or disposing of assets.

② The reason for selecting related parties as transaction counterparts.

③ Obtain relevant information to assess the reasonableness of the proposed transaction conditions for real estate or its usage rights from related parties in accordance with the provisions of 5.(4) to 5.(7) of this section.

④ The original acquisition date and price of related parties, the trading counterparties, and their relationship with the Company and related parties, among other matters.

⑤ Projected cash flow forecast for each month in the year following the start of the contract, and an assessment of the necessity of the transaction and the reasonableness

⑥ The appraisal report issued by a professional appraiser obtained in accordance with the previous provisions, or the opinion of an accountant.

⑦ The restrictions and other important agreements for this transaction.

The calculation of the transaction amount mentioned in the previous paragraph shall be conducted in accordance with the provisions of Article 6, Paragraph 1, Item 7. The term "within one year" refers to the date of the occurrence of this transaction, counting backward for one year. The portion that has been approved by the audit committee in accordance with the regulations of this procedure and submitted to the board of directors for approval shall not be recalculated.

The Company and its parent company, subsidiaries, or subsidiaries in which it directly or indirectly holds 100% of the issued shares or total capital engage in the following

transactions with each other. The board of directors may authorize the general manager to proceed with the transactions within a certain limit, and subsequently report to the most recent board meeting for ratification.

- ① Acquire or dispose of equipment for business use or the rights to use such assets.
- ② Acquire or dispose of real estate or usage rights assets for business use.

- (3) The Company shall obtain the approval of more than half of the members of the audit committee before submitting asset acquisition or disposal transactions for discussion by the board of directors, in accordance with the provisions of item 5.(2), and then present it for a resolution by the board of directors.

If the Company or its subsidiaries that are not publicly listed companies in the country engage in transactions under item 5.(2) with a transaction amount exceeding ten percent of the Company's total assets, the Company must submit the information listed in item 5.(2) to the shareholders' meeting for approval before signing the transaction contract and making payments. However, transactions between the Company and its parent company, subsidiaries, or between subsidiaries are not subject to this limitation. The calculation of the transaction amount shall be conducted in accordance with the provisions of Article 6, Paragraph 1, Item 7. It has been approved by the Audit Committee in accordance with the regulations of this procedure and submitted to the shareholders' meeting, board of directors, and the Audit Committee for approval, and the portion that has been approved does not need to be recalculated.

- (4) The Company shall assess the reasonableness of the transaction costs when acquiring real estate or its usage rights from related parties, according to the following methods, and shall consult with an accountant for review and to express specific opinions:

① The necessary capital interest and costs that the buyer is legally obligated to bear should be added to the transaction price between related parties. The necessary capital interest cost is calculated based on the weighted average interest rate of the loans borrowed by the Company in the year of asset acquisition, but it must not exceed the maximum borrowing interest rate for non-financial industries published by the Ministry of Finance.

② If a related party has previously used the subject property to secure a loan from a financial institution, the total assessed value of the loan against the subject property by the financial institution must be considered. However, the actual cumulative loan value against the subject property by the financial institution should reach at least 70% of the assessed total value, and the loan period must exceed one year. This does not apply if the financial institution and one party to the transaction are related parties.

- (5) For those who merge the purchase or lease of the same property, including land and buildings, they may assess the transaction costs separately for the land and buildings according to any method listed in item 5.(4) of this section, and consult with an accountant for review and to express specific opinions.

- (6) If the Company acquires real estate or its usage rights from related parties, it shall

handle it in accordance with the provisions of 5.(2) to 5.(3) in the preceding section if any of the following circumstances apply.

- ① The related party acquires real estate or its usage rights through inheritance or gift.
 - ② The time since the related party entered into a contract to acquire real estate or its usage rights has exceeded five years from the date of this transaction contract.
 - ③ Sign a joint construction contract with related parties, or obtain real estate by commissioning related parties to build on land through land commission or lease land commission.
 - ④ The Company and its parent company, subsidiaries, or subsidiaries in which it directly or indirectly holds 100% of the issued shares or total capital, acquire real estate usage rights assets for business use among each other.
- (7) When the Company acquires real estate or its usage rights from related parties, and the evaluation results according to sections 5.(4) and 5.(5) are lower than the transaction price, it should be handled according to section 5.(8). However, if there are the following circumstances and objective evidence is provided along with specific reasonable opinions from professional appraisers and accountants, this limitation does not apply:
- ① A related party that acquires land or leases land for further construction may provide evidence that meets one of the following conditions:
 - A. The assessment of the property shall be conducted according to the methods specified in the previous regulations, where the construction cost incurred by related parties is added to a reasonable construction profit. If the total exceeds the actual transaction price, it will be considered. The term "reasonable construction profit" shall be based on the lower of the average gross profit margin of the construction sector of related parties over the past three years or the most recent gross profit margin published by the Ministry of Finance for the construction industry.
 - B. Other transactions involving non-related parties for the same property in other floors or nearby areas within one year, which have similar areas and whose transaction conditions are assessed to be comparable after considering the reasonable price differences based on customary practices in real estate sales or leases.
 - ② The Company provides evidence that the real estate purchased from related parties or the lease obtained for the use rights of real estate has transaction conditions comparable to other non-related party transactions in the neighboring area within one year and with similar area. The so-called neighboring area transaction cases are based on the same or adjacent blocks and within a radius of no more than 500 meters from the transaction object, or those with similar public valuation; the term "similar area" means that the area of other non-related party transaction cases is not less than 50% of the area of the transaction object; the term "within one year" is based on the

date when the acquisition of the real estate or its use rights asset occurs, counting backward for one year.

(8) If the Company acquires real estate or its usage rights from related parties, and the evaluation results according to sections 5.(4) to 5.(7) are lower than the transaction price, the following matters should be handled:

- ① According to Article 41, Paragraph 1 of the Securities and Exchange Act, a special surplus reserve must be set aside for the difference between the transaction price of real estate or its usage rights and the assessed cost, and this amount cannot be distributed or used for capital increase stock allocation. For investors who evaluate their investments in this company using the equity method and are publicly listed companies, they must also set aside a special surplus reserve based on their shareholding ratio according to the same provision.
- ② The audit committee shall act in accordance with the provisions of Article 218 of the Company Act.