

AMICCOM Electronics Corporation (the “Company”)

Procedures for Lending Funds to Other Parties

Article 1: This procedure is established in accordance with the provisions of Article 36-1 of the Securities Exchange Act and Article 15 of the Company Act. The company shall handle the lending of funds to others in accordance with the provisions of this operating procedure. Any matters not covered by this operating procedure shall be handled in accordance with relevant legal regulations.

Article 2: The objects of the company's capital lending shall be limited to:

1. Companies that have business dealings with our company; or
2. Companies that require short-term financing. The term "short-term" refers to a period of one year.

When our company provides loans to companies with which it has business relationships, it is limited to the operational turnover needs of those companies. Loans for the purpose of short-term financing are restricted to subsidiaries in which our company directly or indirectly holds more than fifty percent of the voting shares.

Article 3: The total amount of loans provided by the company shall not exceed twenty percent of the company's net worth.

For companies that have business dealings with our company, the individual loan amount must not exceed the total business transaction amount between both parties in the twelve months prior to the capital loan (the so-called business transaction amount refers to the higher of the purchase or sales amount between the two parties), and must not exceed ten percent of our company's net worth; for companies that require short-term financing, the individual loan amount must not exceed ten percent of our company's net worth. In addition, the capital loan to individual borrowers must not exceed thirty percent of the borrower's net worth, but this limit does not apply to subsidiaries in which our company directly or indirectly holds one hundred percent of the voting shares.

The company directly or indirectly holds 100% of the voting shares of its foreign subsidiaries. When engaging in financing activities due to the necessity of capital flow, the amount of funds lent is not subject to the limitation of 20% of the net value of the lending company.

Article 4: The loan term for the company's funds shall not exceed one year for each instance. The interest rate for the loan will be adjusted flexibly based on the company's cost of funds, but it shall not be lower than the highest interest rate at which the company borrows short-term from general financial institutions at the time of the loan, and interest will be calculated monthly.

Article 5: Borrowers applying for a loan from our company must submit an application form or letter detailing the loan amount, term, purpose, and the provision of collateral. They must also provide basic information and financial data to our company to facilitate the credit investigation process.

The finance unit should conduct a detailed review of the data obtained in the previous section, focusing on the necessity and reasonableness of the loan, the creditworthiness and risk assessment of the borrower, the impact on the company's operational risks, financial condition, and shareholder interests, as well as whether to obtain collateral and the assessed value of the collateral.

Article 6: When the borrower applies for a loan in accordance with the provisions of the previous article, they must provide an equivalent promissory note, collateral, and/or other guarantees required by the company, except for subsidiaries in which the company directly or indirectly holds more than fifty percent of the voting shares. Those providing collateral must also handle the procedures for establishing a lien and/or mortgage to secure the company's claims.

Article 7: Except for land and securities, all collateral must be insured against fire, and vehicles must be fully insured; the insurance amount should be based on the principle of not being less than the replacement cost value of the collateral. The insurance policy should indicate our company as the beneficiary, and the names, quantities, storage locations, and policy conditions of the insured items listed on the policy must comply with the original lending conditions approved by our company.

Article 8: After the loan is disbursed, the financial unit should regularly assess the financial and credit status of the borrower and guarantor (if any). If there are overdue debts that cannot be recovered even after collection efforts, the financial unit should immediately notify the legal advisor to take further collection actions against the debtor to protect the company's rights and interests.

Article 9: Before the company lends funds to others, it should carefully assess whether it complies with the "Guidelines for the Handling of Fund Loans and Endorsements and Guarantees by Publicly Issued Companies" established by the securities regulatory authority, as well as the provisions of this operating procedure. The results of the review in accordance with Article 5, Paragraph 2 should be submitted to the board of directors for a resolution, and no other person may be authorized to make the decision. However, significant fund loans must be approved by the audit committee in accordance with relevant regulations and submitted to the board of directors for a resolution.

The funding loans between this company and its subsidiaries, or between its subsidiaries, shall be subject to the provisions of the preceding paragraph and require a resolution from the board of directors. The chairman of the board may be authorized to allocate loans in installments or to use them on a revolving basis for the same borrowing entity within a

specified amount and for a period not exceeding one year as per the board resolution.

The aforementioned fixed amount, except for those that comply with the provisions of Article 3, shall not exceed 10% of the net worth of the most recent financial statements of the company for the authorized loan amount to a single enterprise by a publicly issued company or its subsidiary.

The company shall fully consider the opinions of all independent directors when lending funds to others. If any independent director has opposing or reserved opinions, these should be recorded in the minutes of the board meeting.

Article 10: The company shall announce the loan balance of the company and its subsidiaries for the previous month by the 10th of each month.

The company shall announce and declare within two days from the date the fact occurs if the funding loan meets one of the following standards:

1. The balance of funds lent by the company and its subsidiaries to others exceeds twenty percent of the company's most recent financial statement net worth.
2. The company and its subsidiaries have loaned funds to a single enterprise, with the outstanding balance exceeding ten percent of the company's most recent financial statement net worth.
3. The amount of new funds lent by the company or its subsidiaries reaches more than NT\$10 million and exceeds 2% of the company's most recent financial statement net worth.

The subsidiaries of this company that are not domestic publicly listed companies shall have the matters that need to be announced and reported as mentioned in the previous item handled by this company on their behalf.

Article 11: The company shall assess the conditions of fund lending and make appropriate provisions for bad debts, and shall properly disclose relevant information in the financial reports, as well as provide relevant data to the certified public accountant to carry out necessary audit procedures.

Article 12: The company shall establish a record book for the handling of fund lending matters, detailing the objects of the fund lending, amounts, the date of board approval, the date of fund disbursement, and the matters that should be prudently assessed as stipulated in Article 9, Paragraph 1, for reference and record.

Article 13: The internal audit personnel of the company shall conduct audits of this operational procedure and its implementation every quarter, and prepare written records. If any significant violations are discovered, they shall promptly notify the audit committee in writing.

Article 14: If the company encounters changes in circumstances that result in lending to parties that do not comply with relevant laws and regulations or exceed the lending limit, an improvement

plan should be established. This improvement plan must be submitted to the audit committee, and improvements should be completed according to the timeline of the plan.

Article 15: If a subsidiary of the company intends to lend funds to others, the company shall instruct the subsidiary to establish a procedure for lending funds to others in accordance with the "Guidelines for Fund Lending and Endorsement Guarantee Handling for Publicly Issued Companies," and the subsidiary shall handle the matter according to the established procedures.

When the subsidiary of this company intends to lend funds to others, it should prepare a credit report and opinion, draft the lending conditions, and obtain approval from the subsidiary's board of directors.

If the subsidiary of this company lends funds to others, it should regularly provide relevant information to the company for auditing.

Article 16: The managers and responsible personnel of the company shall follow the provisions of this operating procedure when handling matters related to fund lending, in order to protect the company from losses due to improper operations. In the event of violations of relevant laws or the provisions of this operating procedure, disciplinary actions shall be handled in accordance with the company's relevant personnel regulations.

The person in charge of this company shall be jointly liable for the return when violating the provisions of Article 2 of this operating procedure; if the company suffers any damages, they shall also be responsible for compensating for those damages.

Article 17: This operating procedure must be approved by more than half of all members of the audit committee, and then submitted to the board of directors for resolution. After the board of directors approves it, it shall be implemented upon the consent of the shareholders' meeting, and the same applies to amendments.

Unless approved by more than half of the members of the audit committee, it may be carried out with the consent of more than two-thirds of all directors, and the resolution of the audit committee should be recorded in the minutes of the board meeting.

The aforementioned audit committee members and all directors are calculated based on those who are actually in office.

The company shall fully consider the opinions of all independent directors when submitting this operating procedure to the board of directors for discussion, as stipulated in the preceding paragraph. If any independent director has opposing or reserved opinions, these should be clearly stated in the minutes of the board meeting.

Article 18: This procedure was established on November 29, 2010.

This program was first revised on October 17, 2012.

This program was revised for the second time on June 10, 2020.

Notice to readers

*This English-version procedure 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.*