

# AMICCOM Electronics Corporation (the “Company”)

## Procedures for Endorsement and Guarantee

Article 1: This procedure is established in accordance with the provisions of Article 36-1 of the Securities and Exchange Act. All matters related to external endorsements and guarantees by this company shall be implemented in accordance with this procedure. Any matters not covered by this procedure shall be handled in accordance with relevant laws and regulations.

Article 2: Our company may provide endorsement guarantees for the following companies:

- I. Companies with business dealings.
- II. Subsidiaries in which the company directly and indirectly holds more than fifty percent of the voting shares.
- III. The company and its subsidiaries hold more than fifty percent of the voting shares of the invested company when combined.
- VI. The parent company that directly or indirectly holds more than fifty percent of the voting shares of this company through its subsidiaries.

The company may provide endorsement guarantees for companies in which it directly and indirectly holds 100% of the voting shares.

Article 3: The endorsement guarantee referred to in this procedure means the following matters:

- I. Financing endorsement guarantee, including:
  1. Ticket discount financing.
  2. Endorsements or guarantees made for the purpose of financing his company.
  3. To issue promissory notes to non-financial enterprises as collateral for the purpose of financing the company.
- II. The endorsement guarantee for customs refers to the endorsement or guarantee made for customs matters related to our company or other companies.
- III. Other endorsements and guarantees refer to endorsements or guarantees that cannot be classified under the previous two categories.

The company provides collateral in the form of movable or immovable property for loans from other companies, and shall also handle this according to the regulations of this procedure.

Article 4: The extent of the company's external endorsement guarantee is as follows:

- I. The total amount of external endorsements and guarantees by our company is limited to twenty-five percent of the company's net worth. The endorsement and guarantee amount for a single enterprise shall not exceed ten percent of the company's net worth, and shall be limited to the net worth of the endorsed company. The total amount of endorsements

and guarantees by our company and its subsidiaries, as well as the amount for a single enterprise, is limited to fifty percent of the company's net worth.

- II. The company shall handle endorsement guarantees that exceed the limits set forth in the previous item due to business needs, provided that they meet the conditions stipulated in this procedure. Such cases must be approved by the audit committee and then submitted to the board of directors for resolution. More than half of the directors must jointly guarantee the potential losses to the company arising from the excess limit and amend this procedure, which must be ratified by the shareholders' meeting. If the shareholders' meeting does not agree, a plan must be submitted to the board of directors to eliminate the excess portion within a specified timeframe.
- III. The total amount of endorsements and guarantees that this company and its directly and indirectly held shares with voting rights exceeding fifty percent of the company's overall net worth must be submitted to the shareholders' meeting, along with an explanation of its necessity and reasonableness.
- IV. The company may provide endorsements and guarantees between companies in which it directly and indirectly holds more than 90% of the voting shares, and the amount shall not exceed 10% of the company's net worth; however, endorsements and guarantees between companies in which the company directly and indirectly holds 100% of the voting shares are not subject to this limitation.
- V. When the company or its directly and indirectly held shares with voting rights exceed fifty percent in a company whose net worth is less than half of its paid-in capital, and when providing endorsement guarantees for such a company, in addition to the legal requirements for a detailed review of the necessity, reasonableness, and risk assessment of the endorsement guarantee, relevant follow-up control measures should also be established to manage the risks that may arise from the endorsement guarantee, and a report should be submitted to the audit committee.
- VI. When the company provides endorsement guarantees for companies in which it directly or indirectly holds more than 90% but less than 100% of the voting shares, in addition to the signing procedures stipulated in Article 6, it must also be approved by a resolution of the board of directors before proceeding.
- VII. The company provides a guarantee for its wholly-owned subsidiaries that hold 100% of the voting shares, without being subject to the limitations mentioned in the previous section.

Article 5: Due to changes in circumstances, if the endorsed guarantee object originally complies with the provisions of Article 2 of this procedure but subsequently no longer meets the requirements, or if the endorsed guarantee amount exceeds the stipulated limit due to changes in the basis for calculating the limit, an improvement plan shall be established. The relevant improvement plan shall be submitted to the audit committee, and improvements shall be completed according to the schedule of the plan.

Article 6: When the company provides external endorsements and guarantees, the review and processing procedures, decision-making, and authorization levels are as follows:

- I. Before our company endorses or provides guarantees for 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" set by the securities regulatory authority and the provisions of this procedure. The finance unit should conduct a detailed review regarding the necessity and reasonableness of the endorsement or guarantee, the creditworthiness and risk assessment of the endorsed or guaranteed party, 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. The opinions of relevant departments should also be considered. The evaluation results must first be approved by the audit committee and then submitted to the board of directors for resolution before proceeding.
- II. The board of directors may authorize the chairman to make decisions within 30% of the net value of the company's most recent financial statements, which will be subsequently reported and ratified by the most recent board of directors meeting.
- III. When the company provides endorsements or guarantees for others, it should fully consider the opinions of all independent directors and include their clear opinions of agreement or disagreement, as well as the reasons for any opposition, in the board meeting minutes.
- IV. Due to business dealings, our company engages in endorsement guarantees. The amount of endorsement guarantee provided for a single entity shall not exceed the total amount of business transactions between both parties in the twelve months prior to the endorsement guarantee (the term "business transaction amount" refers to the higher of the purchase or sales amount between the two parties).
- V. The finance department should establish a record book to document the endorsed guarantee objects, amounts, the date approved by the board of directors or the date of execution by the chairman, the date of the endorsement guarantee, and the matters that should be prudently assessed in accordance with the provisions of the first paragraph of this article, and keep detailed records for reference.
- VI. The finance department should assess or recognize contingent losses related to guarantees and appropriately disclose guarantee information in the financial reports, and provide relevant data to the auditing accountant to carry out necessary audit procedures.

Article 7: The company handling external endorsements and guarantees may require the endorsed guarantee company to provide collateral.

Article 8: The bills and the company seal should be kept by designated personnel separately, and they must be processed according to the company's established procedures before they can be stamped or issued. The relevant personnel are authorized by the chairman to make assignments, and the same applies when there are changes.

The special seal for endorsement guarantee is the company seal registered with the Ministry of Economic Affairs.

If a guarantee is issued for foreign companies, the guarantee letter provided by our company should be signed by personnel authorized by the board of directors.

Article 9: The company shall announce the endorsement guarantee balance of the company and its subsidiaries for the previous month by the 10th of each month.

The company guarantees that if it meets any of the following standards, it shall announce and declare within two days from the date the fact occurs:

- I. The company and its subsidiaries endorse and guarantee that the balance reaches more than fifty percent of the net value in the company's most recent financial statements.
- II. The company and its subsidiaries have guaranteed endorsements for a single enterprise that exceed twenty percent of the company's most recent financial statement net worth.
- III. The company and its subsidiaries have endorsement guarantees for a single enterprise that exceed NT\$10 million, and the total amount of endorsement guarantees, investments accounted for using the equity method, and loan balances reaches more than 30% of the company's most recent financial statement net worth.
- IV. The amount of new endorsement guarantee by the company or its subsidiaries reaches more than NT\$30 million and exceeds 5% of the company's most recent financial statement net worth.

The subsidiaries of this company that are not domestic publicly listed companies shall have their required announcements and declarations made on their behalf by this company, as stipulated by regulations.

Article 10: If a subsidiary of the company intends to endorse or provide guarantees for others, the company shall require the subsidiary to establish endorsement and guarantee operating procedures in accordance with the "Guidelines for the Handling of Fund Loans and Endorsements and Guarantees by Public Companies." These procedures must be submitted for resolution by its audit committee, board of directors, or shareholders' meeting before implementation, and the subsidiary shall be instructed to carry out the procedures as established.

If the subsidiary of this company provides endorsements or guarantees to others, it should regularly provide relevant information to this company for verification.

Article 11: The internal audit personnel of the company shall conduct audits of the endorsement guarantee operating procedures and their implementation at least once per quarter, and shall create written records. If any significant violations are discovered, they shall promptly notify the audit committee in writing.

Article 12: The company's managers and responsible personnel shall follow the provisions of this procedure when handling matters related to endorsement guarantees, 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 procedure, disciplinary actions shall be handled in accordance with the company's relevant personnel regulations.

Article 13: 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 submitted to the shareholders' meeting for consent, 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 previous section. If any independent director has opposing or reserved opinions, these should be clearly stated in the minutes of the board meeting.

Article 14: This procedure was established on November 29, 2010.

This program was first revised on April 12, 2012.

This program was revised for the second time on October 17, 2012.

This program was revised for the third 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.*