

AMICCOM Electronics Corporation (the “Company”)

Organizational Rules of Audit Committee

Article 1: Basis for Establishment

In order to improve the corporate governance of the company and strengthen the professional functions of the board of directors, the "Regulations for the Organization of the Audit Committee of Shengke Electronics Co., Ltd. (hereinafter referred to as the Company)" have been established in accordance with relevant laws and regulations such as the "Securities and Exchange Act" and the "Regulations Governing the Exercise of Powers by the Audit Committee of Publicly Issued Companies," for compliance.

Article 2: Scope of Application

The number of members, term of office, powers, rules of procedure, and the resources that the company should provide when exercising its powers for this committee shall be governed by the provisions of this organization's regulations.

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Article 3: Purpose of Operation

The operation of this committee aims to supervise the following matters:

1. Proper presentation of the company's financial statements.
2. Selection (Appointment) of the Certified Public Accountant and Independence and Performance.
3. Effective implementation of internal controls within the company.
4. The company complies with relevant laws and regulations.
5. The control mechanisms for existing or potential risks of the company.

Article 4: Composition, Number of Members, and Term of Office

This committee is composed of all independent directors, with a minimum of three members, one of whom serves as the convener, and at least one must have expertise in accounting or finance.

The term of the independent directors of this committee shall coincide with that of the current board of directors, and they may be re-elected consecutively. If they are dismissed for any reason, resulting in a number less than that specified in the previous paragraph or the articles of association, a supplementary election shall be held at the next shareholders' meeting. If all independent directors are dismissed or there are vacancies, the company shall convene a temporary shareholders' meeting within sixty days from the occurrence of the event to conduct a supplementary election, with the term lasting until the current board of directors' term expires.

Article 5: Exercise of the Powers of the Supervisor

The provisions regarding supervisors in the Securities Exchange Act, Company Act, and other legal regulations shall apply mutatis mutandis in this committee.

The provisions of Article 14-4, Paragraph 4 of the Securities and Exchange Act regarding the powers of supervisors under the Company Act shall apply mutatis mutandis to the independent director members of this committee.

The representatives of the company as stipulated in Articles 213, 214, and 223 of the Company Act shall be appointed by this committee according to the aforementioned procedures. This committee may resolve that members represent individually or jointly; if representatives are not appointed according to the aforementioned procedures, they shall be represented jointly by all members.

Article 6: Authority

The matters under the jurisdiction of this committee are as follows:

1. Establishing or amending internal control systems and assessing 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 transactions, lending funds to others, endorsing for others, or providing guarantees.
3. Matters involving the director's own interests.
4. Transactions involving significant assets or derivative products.
5. Significant loans, endorsements, or guarantees.
6. The solicitation, issuance, or private placement of securities with equity characteristics.
7. Appointment, dismissal, or remuneration of the certified public accountant.
8. Appointment and dismissal of the heads of finance, accounting, or internal audit.
9. The annual financial report signed or stamped by the chairman, manager, and accounting supervisor.
10. Proposals for the business report and the distribution of profits or the allocation of losses.
11. Other significant matters as stipulated by the company or the competent authority.

The resolution of the above matters shall be approved by more than half of all members of this committee and submitted to the board of directors for resolution.

The first item of each clause, except for the ninth clause, may be carried out with the approval of more than two-thirds of all directors if it has not been agreed upon by more than half of all members of this committee, and shall not be subject to the restrictions of the previous provision. It should also be recorded in the minutes of the board meeting that this committee's resolution was made.

The "significant asset or derivative transaction" referred to in Article 1, Section 5, means any asset or derivative transaction that requires the approval of the board of directors according to legal regulations or the company's procedures for acquiring or disposing of assets or other rules.

The term "significant loans, endorsements, or guarantees" mentioned in Article 1, Item 6 refers to loans to others, endorsements, or guarantees that require the approval of the board of directors according to legal regulations or the operating procedures for lending funds to others and the procedures for endorsements and guarantees established by this company or other regulations.

The term "all members" or "all directors" as referred to in these regulations is calculated based on those who are actually in office.

The chairperson of this committee represents the committee to the outside.

Article 7: Meeting Convening

This committee shall meet at least once every quarter and may convene meetings as needed.

The agenda is set by the convener, and other members may also propose items for discussion by the committee.

The convening of this committee shall specify the reasons for the meeting and notify each independent director member in writing, via email, or by fax at least seven days in advance. However, this requirement does not apply in cases of emergency.

The location and time of the meetings of this committee should be at the company's location and during office hours, or at a time and place that is convenient for the members of this committee to attend and suitable for the committee's meetings.

The committee shall elect one person from among all members to serve as the convener and chair of the meeting. However, if the committee members are unable to elect a convener, the independent director with the most voting rights from the received ballots shall serve in that role. If the convener is on leave or unable to convene a meeting for any reason, they shall designate another independent director member to act on their behalf; if the convener does not designate a proxy, the independent director members of the committee shall mutually elect one person to act as a proxy.

More than half of the independent directors of this committee may submit a written proposal stating the matters and reasons for convening this committee, requesting the convener to call a meeting. If the convener does not convene this committee within fifteen days of the request being made, more than half of the independent directors of this committee may convene the meeting themselves.

This committee may invite relevant department managers, internal auditors, accountants, legal advisors, or other personnel from the company to attend the meeting and provide necessary information. However, they should leave the room during discussions and voting.

When this committee convenes, relevant materials should be prepared for the attending members to reference at any time.

The secretariat of this committee is the Ministry of Finance, responsible for assisting in the planning of the committee's agenda, convening meetings, notifications, conducting meetings, recording minutes, and other related matters.

Article 8: Rules of Procedure

When this committee convenes, the company shall provide a signature book for the attending independent directors to sign in, and it shall be available for reference.

The independent director members of this committee should attend the committee in person. If they are unable to attend in person, they may delegate another independent director member to attend on their behalf. If they participate in the meeting via video conference, it will be considered as attending in person.

When members of this committee delegate other independent board members to attend this committee, a power of attorney must be issued for each instance, specifying the scope of authorization for the reasons for convening.

The resolution of this committee shall require the consent of more than half of all members. The results of the vote shall be reported on the spot and recorded.

If there are legitimate reasons that prevent this committee from convening, it should be done with the consent of more than two-thirds of all directors of the board. However, matters specified in Article 6, Paragraph 1, Item 10 must still be approved by the independent directors.

The second agent is limited to acting on behalf of one person.

Article 8-1

The meeting time has arrived. If the attending members of this committee do not reach more than half of the total members, the chairperson may announce a postponement of the meeting on that day, with a limit of two postponements. If there are still insufficient members after two postponements, the chairperson may reconvene according to the procedures specified in Article 7, Section 2.

Article 8-2

This committee shall proceed according to the agenda set forth in the meeting notice. However, it may be changed with the agreement of more than half of all committee members.

Unless more than half of all members of this committee agree, the chairperson cannot unilaterally declare the meeting adjourned.

During the proceedings of this committee, if the number of members present does not reach more than half of all members, the independent directors present may propose that the chairperson announce a suspension of the meeting, and the provisions of the previous article shall apply accordingly.

During the proceedings of this committee, if the convener is unable to preside over the meeting for any reason or if the chairperson unilaterally declares the meeting adjourned without following the provisions of item two, the appointment of their representative shall be governed by the provisions of item five of Article seven.

Article 9: Conflict of Interest

The independent directors of this committee must explain the important details of their interests in relation to the matters discussed in the meeting. If there is a risk of harming the interests of the company, they must not participate in the discussion or voting, and they should recuse themselves during the discussion and voting. They are also not allowed to act on behalf of other independent directors to exercise their voting rights.

The spouse or blood relatives within the second degree of an independent director, who have a vested interest in the matters discussed in the previous meeting, shall be regarded as having a personal interest in those matters.

Due to the inability of this committee to make a resolution as stipulated in the first item, a report should be made to the board of directors, which will make the resolution.

Article 10: Audio or Video Recording

The company shall record the entire process of the meetings of this committee through audio or video for documentation purposes, and shall retain such recordings for at least five years, which may be stored electronically.

Before the expiration of the aforementioned preservation period, if a lawsuit arises regarding matters related to the decisions of this committee, the relevant audio or video evidence should continue to be preserved until the conclusion of the lawsuit.

The video and audio materials from the video conference held by this committee shall be considered part of the minutes and should be properly preserved during the existence of the company.

Article 11: Minutes of the Meeting

The proceedings of this committee shall be recorded in minutes, which should accurately document the following matters:

1. Meeting session, date, and location.
2. The name of the chairman.
3. The attendance status of independent directors, including the names and number of those present, on leave, and absent.
4. Names and titles of attendees.
5. The name of the record.
6. Report Items.
7. Discussion Items: The resolution methods and results of each proposal, summaries of speeches by independent director members, experts, and other personnel of this committee, names of independent director members involved in conflicts of interest as stipulated in Article 9, Paragraph 1, explanations of the important content of the conflicts of interest, reasons for whether they should abstain or not, circumstances of abstention, and any opposing or reserved opinions.
8. Temporary Motions: The name of the proposer, the resolution method and results of the proposal, a summary of the speeches by the independent directors, experts, and other personnel of this committee, the names of independent directors involved in conflicts of interest as stipulated in Article 9, Paragraph 1, an explanation of the important content of the conflicts of interest, reasons for whether they should abstain or not, circumstances of abstention, and any opposing or reserved opinions.
9. Other matters to be recorded.

The sign-in sheet of this committee is part of the minutes and should be properly kept during the duration of the company.

The minutes of the meeting must be signed or stamped by the meeting chair and the recorder, and distributed to each independent director member of this committee within twenty days after the meeting. They should be included in the important files of the company and properly preserved during the company's existence.

The production and distribution of the first meeting minutes may be done electronically.

Article 12: Resources to be Provided by the Company

This committee may, by resolution, appoint lawyers, accountants, or other professionals to conduct necessary audits or provide consultations regarding matters related to Article 6, and the resulting costs shall be borne by the company.

Article 13: Duties of the Audit Committee

The members of this committee shall exercise the care of a good manager, faithfully perform the duties prescribed by the organization's regulations, be accountable to the board of directors, and submit the proposed resolutions to the board for decision.

Article 14: Handling of Self-Assessment and Resolution Matters

The committee shall regularly review matters related to the organization's regulations and provide amendments to the board of directors.

Matters resolved by this committee may authorize the convener or other members of the committee to carry out the relevant execution work. During the execution period, they should provide written or oral reports to the committee, and if necessary, they should submit a report for the committee's recognition or reporting at the next meeting.

Article 15: Implementation

The establishment and amendment of the regulations of this organization shall be implemented after being approved by the board of directors.

Notice to readers

This English-version rule 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.