

AMICCOM Electronics Corporation (the “Company”)  
Internal Major Information Processing and Prevention of Insider  
Trading Management Operating Procedures

Chapter One: General Principles

Article 1 (Purpose of this Procedure)

In order to establish a good internal mechanism for handling and disclosing significant information within the company, to prevent improper leakage of information, and to ensure the timeliness, accuracy, and completeness of the information released by the company to the outside world, as well as to strengthen the prevention of insider trading, this operating procedure has been formulated for compliance.

Article 2 (The handling of significant internal information shall be conducted in accordance with laws and regulations and this operational procedure.)

The company shall handle the internal processing and disclosure mechanisms for significant information and the prevention of insider trading in accordance with relevant laws, orders, and the verification and public handling procedures for significant information of listed companies as stipulated by the Taiwan Securities and Futures Bureau, as well as related Q&A and this operational procedure.

Article 3 (Applicable Subjects)

This procedure applies to the company's directors, managers, and employees, as well as insiders regulated by the Securities Exchange Act.

Other individuals who obtain significant internal information about the company due to their identity, profession, or control relationships, as well as recipients of information obtained from insiders, are subject to the provisions of this operating procedure and insider trading regulations, and must comply with the relevant regulations of this operating procedure.

Article 4 (Scope of Internal Major Information Coverage)

The scope of significant internal information referred to in this procedure is as follows:

1. Article 36-1 of the Securities and Exchange Act authorizes the establishment of relevant subsidiary regulations regarding matters that should be announced or reported.
2. Article 7 of the Regulations for the Enforcement of the Securities and Exchange Act.
3. Article 157-1, Paragraphs 5 and 6 of the Securities and Exchange Act regarding the scope of significant information and the management methods for its public disclosure.

4. Major information regarding the verification and public handling procedures for significant information of over-the-counter companies as stipulated by the Securities and Futures Bureau.
5. Other provisions as required by law.

The significant news mentioned above, regarding its establishment timing and disclosure method, is governed by the provisions of Article 157-1, Paragraphs 5 and 6 of the Securities and Exchange Act, as well as Articles 5 and 6 of the Management Regulations on the Scope of Significant News and Its Disclosure Methods.

#### Article 5 (Insider Trading and Prohibition of Trading Measures and Illegal Effects)

I. Insider Trading: The regulations regarding insider trading are violated when the subject breaches the provisions of Article 157-1, Paragraphs 1 and 2 of the Securities Trading Act, which constitutes insider trading. The legal provisions are as follows:

1. When you are actually aware of news that has a significant impact on the company's stock price, you must not buy or sell the company's stocks or other equity-type securities at the brokerage's business premises, either on your own or in the name of others, within eighteen hours after the news is clarified, whether before or after it is made public.
2. When you become aware of information that significantly affects the company's ability to pay principal and interest, you must not sell the company's non-equity corporate bonds traded at the brokerage's business premises, either on your own or in the name of others, within eighteen hours after the information is clarified, whether before or after it is made public.

II. News that has a significant impact on stock prices and the ability to pay principal and interest shall be handled in accordance with the provisions of the "Regulations on the Scope of Major News and Its Disclosure Methods under Article 157-1, Paragraphs 5 and 6 of the Securities and Exchange Act."

III. Those who violate the regulations on preventing insider trading shall be liable for damages or joint liability for damages in accordance with Article 157-1 of the Securities and Exchange Act, and shall bear criminal responsibility in accordance with Article 171 of the Securities and Exchange Act.

#### Article 6 (Dedicated Unit for Handling Internal Significant Information)

The dedicated joint units responsible for handling significant internal information and preventing insider trading in our company are the General Manager's Office, the Finance Department, and the Human Resources Department. Their powers and responsibilities are as follows:

1. Responsible for drafting and revising the draft of this operating procedure.
2. Responsible for handling major internal information processing operations and providing consultation, review, and recommendations related to this operational procedure.

3. Responsible for handling reports related to the leakage of significant internal information and formulating response measures.
4. Responsible for the preservation of all documents, files, and electronic records related to this operating procedure.
5. Other business related to this operating procedure.

## Chapter 2: Internal Major Information Confidentiality Operating Procedures

### Article 7 (Confidentiality Firewall Operations - Personnel)

The directors, managers, and employees of the company shall conduct business with the care of a good manager and a duty of loyalty, adhering to the principles of honesty and good faith, and shall sign a confidentiality agreement.

Directors, managers, and employees who are aware of significant internal information of the company shall not disclose such information to others.

The directors, managers, and employees of the company shall not inquire about or collect any significant internal information of the company that is not publicly disclosed and is unrelated to their personal duties from individuals who are aware of such information. They are also prohibited from disclosing any significant internal information of the company that is not publicly disclosed, which they have learned not in the course of executing their business.

### Article 8 (Confidentiality Firewall Operations - Material)

When transmitting significant internal information documents of the company in writing, appropriate protection should be in place; if sent via email or other electronic means, proper encryption must be applied.

The files and documents containing significant internal information of the company should be backed up and stored in a secure location.

### Article 9 (Operation of the Confidentiality Firewall)

The company shall ensure the establishment of the firewalls specified in the previous two articles and take the following measures:

1. The Information Services Department implements appropriate firewall control measures and conducts regular testing.
2. Strengthen the management and confidentiality measures for the company's internal significant information files that are not publicly disclosed.

### Article 10 (Confidential Operations by External Organizations or Personnel)

The institutions or individuals outside the company that participate in the company's mergers and acquisitions, important memorandums, strategic alliances, other business cooperation plans, or the signing of significant contracts must sign a confidentiality agreement and shall not disclose any significant internal information of the company that they become aware of to others.

### Chapter 3: Procedures for the Disclosure of Significant Internal Information and the Assessment of Major Information Release

#### Article 11 (Assessment Procedures for Significant Information and Principles for Internal Disclosure of Major Information)

The company's major information assessment procedures are as follows:

1. The company must comply with the "Regulations for the Verification and Public Handling of Major Information of Securities Listed Companies by the Taiwan OTC Securities Exchange" when releasing significant information.
2. For significant decisions made by the company or important events that occur, the responsible unit should fill out the "Major Information Assessment Checklist" (Appendix 1) to evaluate whether a major announcement should be made at the time the event occurs.
3. After assessment, if it is confirmed that significant information should be released, the "Application Form for Uploading Announcements to the Public Information Observatory" (Appendix 2) should be filled out and submitted.
4. After the approval of Appendix One and Appendix Two by the responsible unit's supervisor, they will be submitted to the company's major information responsible unit for review and verification. Then, they will be sent to the company's spokesperson for review, and before the deadline stipulated by law, they will be signed by the chairman for release of the major information.
5. The company should adhere to the following principles when disclosing significant internal information to the public:
  - (1) The disclosure of information should be accurate, complete, and timely.
  - (2) The disclosure of information should have a basis.
  - (3) Information should be disclosed fairly.

#### Article 12 (Implementation of the Spokesperson System)

The disclosure of significant internal information of the company, unless otherwise stipulated by law or regulation, shall be handled by the company's spokesperson or deputy spokesperson, and the order of delegation should be confirmed; if necessary, the chairman of the company may directly take responsibility for handling it.

The statements made by the company's spokesperson and deputy spokesperson are limited to the following:

1. Based on the "Regulations for the Verification and Public Handling Procedures of Major Information of Listed Companies on the Taiwan Securities Over-the-Counter Market" by the Republic of China (Taiwan) Securities Over-the-Counter Market.
2. The official announcements of this company published on the Public Information Observatory may include supplementary explanatory information that is part of the report content, but in principle, it should not exceed the scope of the announcement.
3. Information that can be disclosed externally as approved by the company's chairman.

Except for the company's chairman, spokesperson, and deputy spokesperson, no personnel of the company may disclose significant internal information to the outside without the authorization of the chairman.

#### Article 13 (Record and Preservation of Internal Major Information Disclosure Review)

The finance department of this company is the unit responsible for the release of significant information, tasked with the assessment, review, approval, and publication of such information. Except in emergency situations and outside of official working hours, the "Significant Information Assessment Checklist" (Appendix 1) and the "Application Form for Public Disclosure of Matters to be Announced" (Appendix 2) must be documented in writing and submitted for approval to the chairman for decision-making. If assessments or approvals are conducted electronically, written documentation should be filed afterward. The aforementioned assessment records, approval documents, and related materials should be retained for at least five years.

The company should keep the following records for significant announcements:

1. Assessment content.
2. Evaluation, review, and signatures or stamps of decision-makers, along with date and time.
3. The content of significant information released and the applicable legal basis.
4. Other relevant information.

#### Article 14 (Response to False Reports by the Media)

If the content of media reports is inconsistent with the information disclosed by our company, our company shall promptly clarify on the public information observatory and request the media to make corrections.

#### Article 15 (Declaration of Changes)

The company shall establish and maintain a data file for internal personnel and report to the competent authority according to the prescribed deadlines and methods.

## Chapter Four: Handling Abnormal Situations

#### Article 16 (Report of Abnormal Situations)

The directors, managers, and employees of the company who are aware of any leakage of significant internal information should promptly report it to the responsible unit and the audit department.

The responsible unit, upon receiving the aforementioned report, should formulate a response strategy. If necessary, they may invite internal audit or relevant departments to discuss the handling of the matter, and document the results for future reference. The internal audit should also conduct checks based on their responsibilities.

#### Article 17 (Handling of Violations)

If any of the following circumstances occur, our company shall hold the relevant personnel accountable and take appropriate legal measures:

1. Any personnel of the company who unauthorizedly discloses significant internal information or violates this operating procedure or other legal regulations.
2. The content of statements made by the company's spokesperson or deputy spokesperson that exceeds the scope of authorization granted by the company or violates this operating procedure or other legal regulations.

If any person outside the company leaks significant internal information or violates the operational procedures, resulting in damage to the company's property or interests, the company shall pursue legal responsibility through relevant channels.

### Chapter Five: Internal Control Operations and Internal Education Promotion

#### Article 18 (Internal Control Mechanism)

This procedure is incorporated into the company's internal control system. Internal auditors should regularly understand its compliance status and prepare audit reports to ensure the implementation of this procedure.

#### Article 19 (Education and Advocacy)

The company conducts educational promotion on this operating procedure and related laws at least once a year for directors, managers, and employees.

Education and advocacy should also be provided in a timely manner to new directors, managers, and employees.

### Chapter Six: Supplementary Provisions

#### Article 20

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

#### Article 21

This regulation was established on November 6, 2019. The first amendment was made on August 5, 2020. The second amendment was made on October 27, 2022.

#### 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.*