

AMICCOM Electronics Corporation (The “Company”)

Sustainable Development Practice Guidelines

Chapter One: General Principles

Article 1

In order to fulfill its corporate social responsibility and promote the balanced and sustainable development of the economy, society and environment ecology, the company has formulated this set of the practical guidelines of conduct in accordance with the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and related laws and regulations.

Article 2

The practical guidelines of conduct apply to the overall operational activities of the company and its group enterprises. While conducting business operations, the company actively practices sustainable development, in line with international development trends. Through corporate citizenship, it aims to enhance the country's economic contribution, improve the quality of life for employees, communities, and society, and promote a competitive advantage based on sustainable development.

Article 3

The company promotes sustainable development shall consider the interests of stakeholders. While pursuing sustainable operations and profitability, the company emphasizes the factors of environment, society, and corporate governance, and incorporate them into the company's management guidelines and operations activities.

Article 4

The company practices sustainable development based on the following principles:

1. Implement and promote corporate governance.
2. Develop a sustainable environment.
3. maintain social welfare.
4. Strengthen the disclosure of information on corporate sustainable development.

Article 5

The company should consider the development trends of domestic and international sustainability issues and their relevance to the company's core business, as well as the impact of the company's own operations, and the overall activities of the group on stakeholders. The company shall establish sustainability development policies, systems, or related management guidelines and specific implementation plans, which shall be approved by the board of directors and reported to the shareholders' meeting.

Chapter Two: Implementing Corporate Governance

Article 6

The directors of the company shall exercise the duty of care of a good manager to supervise the enterprise in practicing sustainable development, and shall regularly review the effectiveness of its implementation and continuously improve to ensure the enforcement of sustainable development policies.

The board of directors of the company should give full consideration to the interests of stakeholders, including the following matters, in the company's furtherance of its sustainable development objectives:

1. Identifying the company's sustainable development mission or vision, and declaring its sustainable development policy, systems or relevant management guidelines.
2. Making sustainable development the guiding principle of the company's operations and development, and ratifying concrete promotional plans for sustainable development initiatives.
3. Enhancing the timeliness and accuracy of the disclosure of sustainable development information.

Article 7

For the purpose of managing sustainable development initiatives, the company creates a governance structure for promotion of sustainable development, and establish a concurrently dedicated unit to be in charge of proposing and enforcing the sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the board of directors on a periodic basis.

Article 8

The company shall respect the rights and interests of stakeholders, identify the stakeholders of the company, and establish a stakeholder section on its website; and through appropriate communication methods to understand stakeholders' reasonable expectations and needs, and appropriately respond to the important sustainable development issues of their concern.

Article 9

The company complies with relevant environmental regulations and relevant international standards, appropriately protect the natural environment, and strive to achieve the goal of environmental sustainability in the execution of operations activities and internal management.

Article 10

The company shall strive to enhance energy efficiency and use renewable materials with low environmental impact, so that Earth's resources can be utilized sustainably.

Article 11

The company has established appropriate environmental management systems based on the industrial characteristics and set up dedicated personnel for environmental management systems to formulate, promote and maintain the environmental management systems and action plans.

Article 12

The company should take into account the effect of operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment and human beings from their operations:

1. Reduce resource and energy consumption of their products and services.
2. Reduce emission of pollutants, toxins and waste, and dispose of waste properly.
3. Reduce emission of pollutants, toxins and waste, and dispose of waste properly.
4. Improve recyclability and reusability of raw materials or products.
5. Maximize the sustainability of renewable resources.
6. Enhance the durability of products.
7. Improve efficiency of products and services.

Article 13

In order to enhance the efficiency of water resource usage, the company shall properly and sustainably utilize water resources. The company shall avoid polluting water, air, and land in its operations, and makes every effort to minimize adverse impacts on human health and the environment, and shall adopt the best available pollution prevention and control technologies.

Article 14

The company should assess the current and future potential risks and opportunities that climate change may present to enterprises and to adopt related measures.

The company should adopt standards or guidelines generally used in Taiwan and abroad to enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following:

1. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the company.
2. Indirect greenhouse gas emissions: emissions resulting from the utilization of energy such as imported electricity, heating, or steam.
3. Other indirect emissions: emissions resulting from corporate activities that are not indirect emissions from energy, but are from other sources of emissions owned or controlled by the company.

The company should compile statistics on greenhouse gas emissions, volume of water consumption and total weight of waste and to establish policies for energy conservation, carbon and greenhouse gas reduction, reduction of water consumption or management of other wastes. The companies' carbon reduction strategies should include obtaining carbon credits and be promoted accordingly to minimize the company's operational impact on climate change.

Article 15

The company shall comply with relevant laws and regulations and the International Bill of Human Rights, with respect to rights such as gender equality, the right to work, and prohibition of discrimination.

The company also comply with the internationally recognized human rights of labor, including the freedom of association, the right of collective bargaining, caring for vulnerable groups, prohibiting the use of child labor, eliminating all forms of forced labor, eliminating recruitment and employment discrimination, and shall ensure that their human resource policies do not contain differential treatments based on gender, race, socioeconomic status, age, or marital and family status, so as to achieve equality and fairness in employment, hiring conditions, remuneration, benefits, training, evaluation, and promotion opportunities.

The company should provide an effective and appropriate grievance mechanism with respect to matters adversely impacting the rights and interests of the labor force, in order to ensure equality and transparency of the grievance process. The channels through which a grievance may be raised shall be clear, convenient, and unobstructed. The company should respond to any employee's grievance in an appropriate manner.

Article 16

The company shall provide employees with information to help them understand their rights under the labor laws of the country where the operation is located.

Chapter Four: Maintaining Social Welfare

Article 17

The company shall provide employees with a safe and healthy working environment, including necessary health and first aid facilities, and shall strive to reduce factors that may harm employee safety and health in order to prevent occupational hazards, and conduct regular safety and health education and training for employees.

Article 18

The company creates an environment conducive to the development of their employees' careers and establish effective training programs to foster career skills.

The company shall establish and implement reasonable employee welfare measures (including remuneration, leave and other welfare etc.) and appropriately reflect the business performance or achievements in the employee remuneration, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.

Article 19

The company shall establish channels for regular communication and dialogue with employees, allowing them the right to obtain information and express opinions regarding the company's management activities and decisions.

The company respects the employee representatives' rights to bargain for the working conditions, and shall provide the employees with necessary information and hardware equipment, in order to improve the negotiation and cooperation among employers, employees and employee representatives.

Article 20

The company treat customers or consumers of its products or services in a fair and reasonable manner, and formulates relevant implementation strategies and specific measures when necessary.

Article 21

The company takes responsibility for its products and services, and take marketing ethics seriously. In the process of research and development, procurement, production, operations, and services, the company ensures the transparency and safety of its products and services; when necessary, the company further establishes and publicly discloses policies on consumer rights and interests, and implements them in the course of business operations, in order to prevent the products or services from adversely impacting the rights, interests, health, or safety of consumers.

Article 22

The company shall comply with government regulations and relevant industry standards to ensure the quality of products and services in regard to customer health and safety and customer privacy involved in, and marketing and labeling of, the company adheres to relevant laws and international standards and shall not engage in any deceptive, misleading, fraudulent or other conduct that undermines consumer trust or harms consumer rights.

Article 23

The company should evaluate and manage all types of risks that could cause interruptions in operations, so as to reduce the impact on consumers and society, provides a transparent and effective consumer complaint procedure for its products and services, fairly and promptly addressing consumer complaints, and shall comply with relevant laws and regulations related to the Personal Information Protection Act, to ensure respect for consumer privacy rights and protect the personal data provided by consumers.

Article 24

The company should assess the impact their procurement has on society as well as the environment of the community that they are procuring from, and collaborate with suppliers to jointly promote sustainable development.

The company should establish supplier management policies and request suppliers to comply with rules governing issues such as environmental protection, occupational safety and health or labor rights. Prior to engaging in commercial dealings, the company should assess whether there is any record of a supplier's impact on the environment and society, and avoid conducting transactions with those against corporate social responsibility policy.

The company enters into a contract with any of their major suppliers, the content should include terms stipulating mutual compliance with corporate social responsibility policy, and that the contract may be

terminated or rescinded any time if the supplier has violated such policy and has caused significant negative impact on the environment and society of the community of the supply source.

Article 25

The company shall evaluate the impact of their business operations on the community, and adequately employ personnel from the location of the business operations, to enhance community acceptance.

The company should through equity investment, commercial activities, endowments, volunteering service or other charitable professional services etc., dedicate resources to organizations that commercially resolve social or environmental issues, or participate in activities community development and community education organized by civic organizations, charitable groups, and government agencies to promote community development.

Chapter Five: Strengthening Corporate Sustainability Development Information Disclosure

Article 26

The company shall conduct information disclosure in accordance with relevant regulations and the corporate governance best practice principles for listed companies, and shall fully disclose relevant information on sustainable development that is significant and reliable, in order to enhance information transparency. The company discloses the following information related to sustainable development:

1. Sustainable development policies, systems, and related management guidelines approved by the board of directors.
2. Implement corporate governance, develop a sustainable environment, and maintain social welfare, as well as the risks and impacts these factors have on the company's operations and financial condition.
3. The goals, measures, and implementation performance formulated by the company for sustainable development.
4. Major stakeholders and their concerns.
5. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues.
6. Other information related to sustainable development.

Article 27

The company shall prepare a sustainability report adopting internationally recognized standards and guidelines to disclose the progress of promoting sustainable development; where necessary, the company will obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports. The reports should include:

1. The policy, system, or relevant management guidelines and concrete promotion plans for implementing sustainable development initiatives.
2. Major stakeholders and their concerns.

3. Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare and promotion of economic development.
4. Future improvements and goals.

Chapter Six: Supplementary Provisions

Article 28

The company shall pay attention to the development of domestic and international sustainable development-related guidelines and changes in the corporate environment at all times, and accordingly review and improve the sustainable development system established by the company to enhance the effectiveness of promoting sustainable development.

Article 29

The Guidelines shall be implemented after being approved by the board of directors, and the same applies to any amendments.

Notice to readers

This English-version guideline 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.