

AMICCOM Electronics Corporation (The “Company”)
Visa Accountant Independence and Competence Assessment Form for the
Year 2024

Evaluation Date: February 7, 2024

I. Explanation:

1. Purpose: According to Article 6 of the "Regulations Governing the Exercise of Powers by the Audit Committee of Publicly Issued Companies," the powers of the Audit Committee include the appointment, dismissal, or remuneration review of the certified public accountant. Therefore, it is necessary to regularly assess the independence, competence, and performance of the accountant. In order to implement corporate governance and enhance the functions of the board of directors, in addition to requiring the certified public accountant to provide a "Statement of Independence" and "Audit Quality Indicators (AQIs)," relevant indicators should be established for evaluation based on the accountant's functions and responsibilities. Furthermore, in accordance with the provisions of the company's "Corporate Governance Best Practice Principles," the independence and competence of the appointed accountant should be assessed regularly (at least once a year).
2. Evaluation Period: The evaluation period is for the most recent year up to the evaluation date; the evaluation should take place before the end of each year or as necessary.
3. Evaluation Results: If any item in this evaluation table is marked as 'No', it indicates that the accountant lacks independence and will not be hired or reappointed.
4. Presentation of the Audit Committee and Board of Directors' Resolution: The evaluation results of this form should be reported to the Audit Committee and the Board of Directors as the basis for deciding whether to hire or rehire the accountant.
5. Evaluation Unit: Finance Department of the Company

II. Basic Information: Appointed auditing firm: Deloitte & Touche

Chief CPA	Yong-Ming, Chiu Bachelor's degree from Department of Accounting at National Taiwan University Accountant of the Republic of China
Deputy CPA	Mei-Chen, Tsai Bachelor's degree from Department of Accounting at Fu Jen Catholic University Accountant of the Republic of China

III. Independence Assessment:

In addition, the independence assessment standards are established as follows, referring to Article 8 to Article 11 of Bulletin No. 10 of the Code of Ethics for Accountants and Article 47 of the Accountants Act:

Evaluation Items	Evaluation Results	Whether it meets independence.
1. No direct or significant indirect financial interest with the company.	Yes	Yes
2. There are no significant close business relationships or potential employment relationships with the company or its directors and managers.	Yes	Yes
3. Currently, or within the past two years, has not held the position of director, manager, or any role that has a significant impact on audit cases in this company.	Yes	Yes
4. Non-audit services provided by the company have no direct impact on significant items of the audit case.	Yes	Yes
5. There is no relationship with the company's directors, managers, or personnel who have a significant influence on the audit case, including spouses, direct blood relatives, direct relatives by marriage, and collateral blood relatives within the second degree.	Yes	Yes
6. Do not accept significant gifts, donations, or special favors from the company or its directors, managers, or major shareholders.	Yes	Yes
7. The accountant themselves, or their spouse and minor children, have not engaged in any financial lending or guarantee activities with this company, its directors, or managers.	Yes	Yes
8. Does not hold shares of the company.	Yes	Yes
9. As of the most recent visa processing, there have been no circumstances of not being changed for seven years.	Yes	Yes
10. As of now, there have been no circumstances that have resulted in disciplinary actions or compromised the principle of independence.	Yes	Yes

IV. Competency Assessment:

After reviewing the resume of the principal signer, Accountant Yong-Ming, Chiu, it is noted that Accountant Chiu passed the CPA exam in 2004 and was promoted to a practicing accountant at Deloitte

& Touche in 2021. D&T is one of the "Top Four" accounting firms in the country, known for its professional reliability, which provides reasonable assurance of Accountant Chiu's qualifications.

After reviewing the resume of CPA Mei-Chen, Tsai, it is noted that she was promoted to a practicing accountant at Deloitte & Touche Taiwan in 2012. She has successfully assisted multiple listed companies in going public, and Deloitte & Touche Taiwan is one of the Top Four accounting firms in the country, demonstrating professional reliability. It can be reasonably assured that CPA Tsai is competent.

Work performance and results are as follows:

1. Complete the company's financial and tax audits on schedule.
2. Provide financial and tax consulting services for the company on an irregular basis.
3. Regularly update tax and securities regulations and revise IFRS accounting standards.
4. Sufficient communication and exchange have been conducted with the board of directors and internal audit.

V. Evaluation Results:

1. The finance department of our company evaluates the independence and suitability of the affiliated auditors every year. In addition to requiring the auditors to provide a "Statement of Independence" and "Audit Quality Indicators (AQIs)," the evaluation is conducted based on the assessment standards of the relevant legal provisions and AQI indicators.
2. It has been confirmed that the accountant has no other financial interests or business relationships with our company, aside from the fees for auditing and tax-related matters.
3. In summary, the two appointed certified public accountants have issued independence statements and meet the independence assessment criteria, maintaining independence from our company; their qualifications and timely assistance in various certification tasks and communications are deemed appropriate, demonstrating their competence.