

# AMICCOM Electronics Corporation (The “Company”)

## Audit Committee Annual Operations Status for the Year 2025

The company's audit committee is composed of 4 independent directors. The audit committee aims to assist the board of directors in overseeing the quality and integrity of the company's accounting, auditing, financial reporting processes, and financial controls.

### I. Key Focus Areas of the Audit Committee:

The main focus of the audit committee's work in the company is to supervise the following matters:

1. Establish or amend internal control systems and assess 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 trading, lending funds to others, endorsing for others, or providing guarantees.
3. Matters involving the personal interests of the directors.
4. Significant asset or derivative transactions.
5. Significant capital loans, endorsements, or guarantees.
6. To solicit, issue, or privately place securities with equity characteristics.
7. Appointment, dismissal, or remuneration of the certified public accountant.
8. Appointment and dismissal of the finance, accounting, or internal audit supervisor.
9. Annual financial report signed or stamped by the chairman, manager, and accounting supervisor.
10. Proposal for the business report and the profits distribution or deficit compensation statement.
11. Other significant matters as stipulated by the company or regulatory authorities.

### II. Explanation of the Professional Background of the Audit Committee Members:

Member	Professional qualifications and experience
Hsu-Tong, Deng	PhD in Business Administration from the University of Arcadia, Florida, USA. Previously served as an assistant professor at the Institute of International Business Studies at Ming Chuan University and is currently an assistant professor in the Department of Food and Beverage Management at Jinwen University of Science and Technology. The conveners of Audit committee and the Salary and Remuneration Committee. Dr. Deng possesses background in accounting and finance.
Yih-Lang, Li	PhD in the Department of Computer Science from National Tsing Hua University. Previously served as Deputy Manager of Siyuan Technology and is currently a Professor of the Department of Computer Science and Engineering at National Yang Ming Chiao Tung University.

	Dr. Li possesses industry expertise and practical experience.
Chih-Hao, Kao	PhD in the Department of Radiochemistry from Johns Hopkins University, USA. Previously served as Associate Professor in the Department of Neurology at the University of Southern California School of Medicine and Director of the Department of Nuclear Medicine and Pharmaceutical at Hualien Tzu Chi Hospital. Currently serving as the Chief Technology Officer at Pet Pharm Biotech Co., Ltd. Legal representative director of Lemen Bioscientific Co., Ltd. Dr. Kao possesses industry expertise and practical experience.
Pei-Yu, Cheng	Master's Degree in the Department of Engineering and Systems Science from National Tsing Hua University. Mr. Cheng Currently serves on the board of directors of several companies and possesses industry expertise and practical experience.

### III. Information on the Operation of the Audit Committee :

1. The company's Audit Committee held a total of 5 meetings in the year 2025(A), with the attendance of directors as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) 【B/A】	Remarks
Independent Director/ Convener	Hsu-Tong, Deng	5	0	100	Re-election
Independent Director	Yih-Lang, Li	5	0	100	Re-election
Independent Director	Chih-Hao, Kao	5	0	100	Re-election
Independent Director	Pei-Yu, Cheng	4	1	80	New Appointment

Note: The date for the re-election of directors is June 7, 2023, and the term of the audit committee is the same as that of the board of directors.

### 2. Proposal Contents and Follow-up Actions for the Year 2025

Meeting Date	Proposal Content and Follow-up Actions	Note1	Note 2
<p>The 9th Audit Committee of the Second Session</p> <p>2.26.2025</p>	<ol style="list-style-type: none"> <li>1. Approved the company's 2024 business report.</li> <li>2. Approved the company's 2024 financial report.</li> <li>3. Approved the company's 2024 deficit compensation statement.</li> <li>4. Approved the company's report on the results of the self-assessment of the internal control system for the year 2024, requesting the board of directors to evaluate the effectiveness of the internal control system for the year 2024 in order to discuss and issue the "Internal Control System Declaration" document.</li> <li>5. Approved the company's proposal to release the prohibition on directors from participation in competitive business.</li> <li>6. Approved the company's 2025 assessment of the independence and performance of the CPA appointed by the company.</li> <li>7. Approved the company's 2025 professional fees for CPA.</li> </ol> <p>Resolution Result: After the chairman consulting with all attending committee members, except for Resolution 5 which was passed by independent director Pei-yu, Cheng due to a conflict of interest, the remaining committee members unanimously agreed to pass it as is; the remaining resolutions were passed as is after consulting with all attending committee members and will be submitted to the board of directors for discussion and approval.</p>	Yes	None
<p>The 10th Audit Committee of the Second Session</p> <p>4.30.2025</p>	<ol style="list-style-type: none"> <li>1. Approved the company's 2025 first quarter financial report.</li> <li>2. Approved the company's 2025 first employee stock option certificate issuance and stock subscription plan.</li> </ol> <p>Resolution Result: This case was approved as proposed after the chairman consulted all attending committee members, and submitted to the board of directors for discussion and approval.</p>	Yes	None

<p>The 11th Audit Committee of the Second Session  7.29.2025</p>	<p>1. Approved the company's 2025 second quarter financial report. 2. Approved the company's proposed application for a forward foreign exchange hedging credit line to mitigate the risk of exchange rate fluctuations. 3. Approved the company's 2025 first issuance of employee stock option certificates without managerial status, and the list and the number of employees allocated.</p> <p>Resolution Result: These cases were approved as proposed after the chairman consulted all attending committee members, and submitted to the board of directors for discussion and approval.</p>	Yes	None
<p>The 12th Audit Committee of the Second Session  10.29.2025</p>	<p>1. Approved the company's 2025 third quarter financial report. 2. Approved the amendment to the company's internal control system and internal audit system<sup>5</sup> about Payroll Cycle (CW) - CW-110 Payroll Operations. 3. Approved the company's application for a financing loan limit and a forward foreign exchange hedging credit line from Changhua Bank for the year 2026.</p> <p>Resolution Result: These cases were approved as proposed after the chairman consulted all attending committee members, and submitted to the board of directors for discussion and approval.</p>	Yes	None
<p>The 13th Audit Committee of the Second Session  12.24.2025</p>	<p>1. Approved the company's budget for the year 2026. 2. Approved the content of the company's audit plan for the year 2026. 3. Approved the amendment to the company's internal control system. 4. Approved the proposed amendments of the company's "Rules of Procedure for Acquisition or Disposal of Assets".</p> <p>Resolution Result: These cases were approved as proposed after the chairman consulted all attending committee members, and submitted to the board of directors for discussion and approval.</p>	Yes	None

Note1: Matters referred to in Article 14-5 of the Securities and Exchange Act.

Note2: Decisions that have not been approved by the audit committee but have been agreed upon by more than two-thirds of all directors.

#### IV. Execution of Communication Meetings between Independent Directors, CPA and Internal Auditors

Meeting Date	Communication Summary	Matters suggested by independent directors	Company processing execution results
Feb 26, 2025	<ul style="list-style-type: none"> <li>●The CPA has explained and communicated key audit matters regarding the financial statements for the year 2024, presented the audit results with an unqualified opinion on the financial report, expressed the independent auditor's declaration of independence, and engaged in routine discussions with management.</li> <li>●The CPA has provided an explanation regarding the revised articles of association that listed (OTC) companies are required to complete at next year's shareholders' meeting in response to the new regulations under the Securities and Exchange Act that increase the salaries of entry-level employees.</li> <li>●The internal audit has submitted a report on the "Self-Assessment Results of the Internal Control System for the year 2024," requested the Audit Committee to evaluate the effectiveness of the internal control system for the year 2024. This has discussed and used to issue the "Internal Control System Declaration".</li> <li>●The internal audit has reported and engaged in discussions with CPA and independent directors about the execution status of the audit business from December 2024 to January 2025.</li> </ul>	No comments at this meeting	Not applicable
Apr 30, 2025	<ul style="list-style-type: none"> <li>●The CPA has reported the review results with an unqualified conclusion of the financial statements for the 2025 first quarter, expressed the independent auditor's declaration of independence, and engaged in routine discussions with management.</li> <li>●The CPA explains the presentation and disclosure of IFRS 18 financial statements.</li> <li>●The internal audit has reported and engaged in discussions with CPA and independent directors about the execution status of the audit business from February to March 2025.</li> </ul>	No comments at this meeting	Not applicable

July 29, 2025	<ul style="list-style-type: none"> <li>●The CPA has reported on the review results with an unqualified conclusion of the financial statements for the 2025 second quarter, expressed the independent auditor's declaration of independence, and engaged in routine discussions with management.</li> <li>●The CPA has provided explanations regarding the amendments to the Industrial Innovation Act”.</li> <li>●The internal audit has reported and engaged in discussions with CPA and independent directors about the execution status of the audit business for the 2025 second quarter.</li> </ul>	No comments at this meeting	Not applicable
Oct 29, 2025	<ul style="list-style-type: none"> <li>●The CPA has reported on the review results with an unqualified conclusion of the financial statements for the 2025 third quarter, expressed the independent auditor's declaration of independence, and engaged in routine discussions with management.</li> <li>●The CPA has explained the key points of the new investment deduction law, the major changes in financial statement presentation and disclosure in Taiwan's 2028 IFRS 18 alignment, and the newly added IFRS S2 "Climate-Related Disclosures" disclosure examples in the "IFRS Alignment and Disclosure Standards Zone".</li> <li>●The internal audit has reported and engaged in discussions with CPA and independent directors about the execution status of the audit business for the 2025 third quarter.</li> </ul>	No comments at this meeting	Not applicable
Dec 25, 2024	<ul style="list-style-type: none"> <li>●The CPA has explained and communicated key audit matters regarding the financial statements for the year 2025, expressed the independent auditor's declaration of independence, and engaged in routine discussions with management.</li> <li>●The internal audit has reported the content of the company's audit plan for the year 2026.</li> <li>●The internal audit has reported and engaged in discussions with CPA and independent directors about the execution status of the audit business from October to November 2025.</li> </ul>	No comments at this meeting	Not applicable

Explanation of the communication policy between independent directors, internal audit supervisors, and CPA:

Independent directors shall hold formal communication meetings with the internal audit supervisor and CPA at least four times a year (including more) to fully discuss the design and implementation of the company's internal control system, the formulation and execution of the internal audit plan, major inspection opinions from external audits, and issues related to the audit of financial statements. The content of these meetings shall be documented in meeting minutes and filed, and if necessary, reported to the board of directors. Additionally, meetings may be convened at any time in the event of significant irregularities.