



## **CHARTER OF THE FINANCE COMMITTEE**

The Board of Directors (“Board”) of Integrated Micro-Electronics, Inc. (the “Corporation”) hereby adopts this Charter of the Finance Committee (the “Committee”):

### **Section 1. Membership**

1. **Composition** – the Committee shall be composed of not less than three (3) members, majority of whom shall be existing Board members. The Board shall have the authority at any time to remove individuals from the Committee.

The Board shall designate one of such members as Chairman of the Finance Committee.

The Chairperson of the Audit Committee and the Finance Committee shall not sit as members in both committees.

2. **Term** – The Board shall appoint the members of the Committee at the annual organizational meeting of the Board and each member shall serve upon his election until the next organizational meeting of the Board unless removed or replaced by the Board.
3. **Vacancy** – Any vacancy in the Committee caused by the death, resignation, or disqualification of any member, or by any other cause, may be filled by the Board. The member elected to fill the vacancy shall hold office for the remained of the term, or until his successor shall have been duly elected and qualified.

### **Section 2. Responsibilities of Committee**

The Finance Committee shall carry out the following duties, in each case in line with the Board’s policies and directives:

1. The Committee shall review the company’s capital structure strategies. The Committee shall also review and approve the Corporation’s dividend policy and recommend dividend actions to the Board of Directors.
2. The Committee shall review the financial terms of mergers, acquisitions, or other strategic investments, as well as divestitures of any material operations of the Company, and make appropriate recommendations to the Board of Directors.
3. The Committee shall have general oversight responsibility over the Corporation’s Treasury activities. The Committee shall review and approve changes in the Treasury Policies, including:
  - (i) Policies with respect to cash flow management;
  - (ii) Policies with respect to investment of the company’s cash, and

- (iii) Policies with respect to financial risk management, including the use of derivatives.
- 4. The Committee shall be responsible for reviewing and evaluating the financial affairs of the Corporation and carry out such other duties as may be delegated to it by the Board of Directors from time to time.

### **Section 3. Meetings**

The Committee shall meet at least four times a year, or more frequently, as needed.

The Chairperson of the Committee shall determine the agenda for meetings of the Committee. The agenda shall be sent to members of the Committee prior to each meeting.

The minutes of the Committee meeting will be recorded and maintained by the Corporate Secretary and presented to the Committee at the next Committee meeting for approval. The Corporate Secretary or his designated representative shall act as a secretary for the meetings.

### **Section 4. Miscellaneous**

1. **Access to Information** – The Committee shall have reasonably free and full access to all relevant information, data, records properties and personnel.
2. **Technical Assistance** – The Corporate Secretary, management and personnel of the Corporation shall provide technical assistance and support to the Committee.
3. **Reports to the Board** – The Chairman of the Committee or his designated representative shall report to the Board all actions of the Committee at the meeting of the Board following such actions.
4. **Confidentiality of Records** – the Corporate Secretary shall keep and have custody of the records of the Committee. Except for information that are required to be disclosed pursuant to law or regulations issued by competent government authorities, the records shall be kept confidential.
5. **Annual Review** – This Charter shall be reviewed by the Committee annually. Any proposed changes shall be approved by the Board.
6. **Effectivity** – This Charter shall take effect when approved by the Board of Directors.

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