

GCS Holdings, Inc. (The “Company”)

環宇通訊半導體控股股份有限公司

Rules and Procedures of Board of Directors Meeting (these “Rules”)

董事會議事規範

第一條

為建立本公司良好董事會治理制度、健全監督功能及強化管理機能，並依中華民國「公開發行公司董事會議事辦法」第二條訂定董事會議事規範（下稱「本規範」），以資遵循。

Article 1

The Company has adopted these Rules in accordance with Article 2 of the Regulations Governing Procedure for Board of Directors Meetings of Public Companies of the Republic of China (the “**ROC**”) in order to establish a sound governance system of the board of the directors of the Company (“**Board**”) and strengthen the Board’s supervisory and management functions.

第二條

本公司董事會之議事規範，其主要議事內容、作業程序、議事錄應載明事項、公告及其它應遵循事項，應依本規範之規定辦理。

Article 2

The Board meetings of the Company (“**Board Meeting**”) shall be processed in accordance with these Rules, including the main agenda items, operational procedures, required matters in the minutes, public announcements, and other compliance requirements for Board Meeting.

第三條

本公司董事會每季至少召集一次。

董事會之召集，應載明事由，於七日前通知各董事，但遇有緊急情事時，得隨時召集之。

前項召集之通知，得依本公司章程規定以電子方式為之。

本規範第十二條第一項各款之事項，應於召集事由中列舉，不得以臨時動議提出。

Article 3

Board Meetings shall be held at least once every quarter.

To convene a Board Meeting, a notice setting forth the reasons for the meeting shall be given to each director (“**Director**”) of the Company no later than seven (7) days prior to the scheduled meeting date. However, in the case of emergency, the meeting may be convened at any time on a shorter notice.

The notice under the preceding paragraph can be given by way of electronic transmission in accordance with the provisions of the memorandum and articles of association of the Company (“**M&A**”).

Matters listed in the Paragraph 1 of Article 12 of these Rules should be specified in the agenda of the Board Meeting and none of such matters may be raised by an extemporary motion.

第四條

本公司董事會指定辦理議事事務單位為財務部。

議事單位應擬訂董事會議事內容，並提供充分之會議資料，於召集通知時一併寄送。

董事如認為會議資料不充分，得向議事事務單位請求補足。董事如認為議案資料不充足，得經董事會決議後延期審議之。

Article 4

The Company designates Finance Department to handle administrative matters related to Board Meetings (“**Agenda Working Unit**”).

The Agenda Working Unit shall prepare agenda for Board Meetings and provide comprehensive meeting materials to be sent together with the meeting notice.

A Director who is of the opinion that the meeting materials provided are insufficiently comprehensive may request the Agenda Working Unit to supplement the materials. If a Director is of the opinion that meeting materials concerning any proposal are insufficient in content, the discussion of such proposal may be postponed by a resolution of the Board.

第五條

召開本公司董事會時，應設簽名簿供出席董事簽到，並供查考。

董事應親自出席董事會，如不能親自出席，得依本公司章程規定委託其他董事代理出席；如以視訊參與會議者，視為親自出席。

董事委託其他董事代理出席董事會時，應於每次出具委託書，並列舉召集事由之授權範圍。

第二項代理人，以受一人之委託為限。

Article 5

An attendance book shall be provided at every Board Meeting for the attending Directors to sign in and for future reference.

The Directors shall attend Board Meetings in person. If a Director is unable to attend, a

Director may appoint another Director to attend on his behalf in accordance with the provisions of the M&A. Attendance via video conferencing is deemed as attendance in person.

A Director appointing another Director to attend a Board Meeting on his behalf shall give to the latter each time a proxy instrument specifying the scope of authorization for the proposals to be discussed in such Board Meeting.

A proxy mentioned in the Paragraph 2 of this Article may act as proxy from one person only.

第六條

本公司董事會召開之地點與時間，應於本公司所在地及辦公時間或便於董事出席且適合董事會召開之地點及時間為之。

Article 6

Board Meetings shall be held either at the head office of the Company and during the office hours of the Company or at a place and time convenient to Directors and suitable for holding such meetings.

第七條

本公司董事會由董事長召集者，由董事長擔任主席。但每屆第一次董事會，由股東會所得選票代表選舉權最多之董事召集，會議主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。

依中華民國公司法（下稱「公司法」）第二百零三條第四項或第二百零三條之一第三項規定董事會由過半數之董事自行召集者，由董事互推一人擔任主席。

董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定常務董事一人代理之；其未設常務董事者，指定董事一人代理之，董事長未指定代理人者，由常務董事或董事互推一人代理之。

Article 7

The meeting chairperson of the Board Meeting should be the Chairman of the Company (the “**Chairman**”) when he convenes the Board Meetings. However, the first meeting of every term of the newly elected Directors shall be convened and chaired by the Director who received votes representing the largest portion of voting rights at the shareholders’ meeting in which the Directors were elected. If there are two or more Directors so entitled to call the meeting, they shall choose one person from among themselves to chair the meeting.

When the Board Meeting is convened by a majority of the Directors under Paragraph 4 of Article 203 and Paragraph 3 of Article 203-1 of the Company Act of the ROC (“**Company Act**”), the chairperson should be elected by and among the Directors who convene the meeting.

In case where the Chairman is on leave or unable to exercise the powers of the Chairman for any reason, the vice chairman of the Company (the “**Vice Chairman**”) shall do so in place of the Chairman. If there is no Vice Chairman or the Vice Chairman also is on leave or unable to act for any reason, the Chairman shall appoint a managing Director to act on his behalf. If there is no managing Director, the Chairman shall appoint a Director to act on his behalf. If the Chairman does not make such appointments, the managing Directors or Directors shall elect from among themselves one person to act on the behalf of the Chairman.

第八條

本公司董事會召開時，經理部門（或董事會指定之議事單位）應備妥相關資料供與會董事隨時查考。

召開董事會時，得視議案內容通知相關部門或子公司之人員列席。必要時，亦得邀請會計師、律師或其他專業人士列席會議及說明。但討論及表決時應離席。

董事會之主席於已屆開會時間並有過半數之董事出席時，應即宣布開會。已屆開會時間，如全體董事有半數未出席時，主席得宣布延後開會，其延後次數以二次為限，延後二次仍不足額者，主席得依第三條第二項規定之程序重新召集。

前項及第十六條第二項第二款所稱全體董事，以實際在任者計算之。

Article 8

When a Board Meeting is convened, the management department (or other Agenda Working Unit designated by the Board) shall prepare and provide the relevant materials to the attending Directors for reference at any time.

When the Company convenes a Board Meeting, the personnel of relevant departments or subsidiaries may be invited to attend the Board Meetings depending on the subject matters of proposed resolutions. If necessary, certified public accountants (“CPAs”), lawyers or other professionals may be invited to attend and advise at the Board Meetings as well but shall excuse himself/herself during discussion of and voting on that proposal.

If more than half of the number of Directors are present at the scheduled time for a Board Meeting, the chairperson shall announce the commencement of the meeting. If, at the scheduled time for a Board Meeting, less than half of all Directors are present, the chairperson may announce postponement of the meeting time. The postponements shall be limited to two times at the most and if the quorum is still not met after two such postponements, the chairperson may reconvene the Board Meeting pursuant to the procedure under Paragraph 2 of Article 3 of these Rules.

The term “**all Directors**” as used in the preceding paragraph and subparagraph 2 of Paragraph 2 of Article 16 of these Rules shall be calculated as the number of Directors actually in office.

第九條

本公司董事會之開會過程，應全程錄音或錄影存證，並至少保存五年，其保存得

以電子方式為之。

前項保存期限未屆滿前，發生關於董事會相關議決事項之訴訟時，相關錄音或錄影存證資料應續予保存，至訴訟終結止。

以視訊會議召開者，其視訊影音資料為議事錄之一部分，應於公司存續期間妥善保存。

Article 9

The Company shall make audio or video recording of the entire process of Board Meetings, and preserve the recordings for at least five (5) years. The recordings may be kept electronically.

Prior to the expiration of record-keeping period, in the event that any litigation arises in relation to the Board resolutions, the relevant audio or video recordings shall continue to be preserved until the litigation is concluded.

If a Board Meeting is held via video conferencing, the audio or video recordings of the meeting shall form a part of the minutes and shall be well preserved during the existence of the Company.

第十條

本公司定期性董事會之議事內容，至少包括下列事項：

- 一、 報告事項：
 - (一) 上次會議紀錄及執行情形。
 - (二) 重要財務業務報告。
 - (三) 內部稽核業務報告。
 - (四) 其他重要報告事項。
- 二、 討論事項：
 - (一) 上次會議保留之討論事項。
 - (二) 本次會議討論事項。
- 三、 臨時動議。

Article 10

Agenda for regular Board Meetings shall include at least the following items:

I. Items to be reported:

- A. Minutes of the previous meeting and execution of matters reported or discussed in said meeting;
- B. Report of major financial and business matters;
- C. Internal audit report; and

D. Other important matters.

II. Items to be discussed:

A. Items reserved from the previous meeting; and

B. Items for discussion at this meeting.

III. Extemporaneous motions.

第十一條

本公司董事會應依會議通知所排定之議事程序進行。但經出席董事過半數同意者，得變更之。

非經出席董事過半數同意者，主席不得逕行宣佈散會。

董事會議事進行中，若在席董事未達出席董事過半數者，經在席董事提議，主席應宣佈暫停開會，並準用第八條第三項規定。

Article 11

The Board Meetings shall proceed in accordance with the procedure as set forth in the meeting notice. However, the procedure may be changed with the approval of a majority of Directors present at the meeting.

The chairperson may not declare the meeting adjourned without the approval of a majority of Directors present at the meeting.

While the Board Meeting is in progress, if the number of Directors actually present at the meeting is less than one-half of Directors signed up for attendance, the chairperson may announce adjournment per the request of the Directors actually present in the meeting. Paragraph 3 of Article 8 of these Rules shall apply mutatis mutandis to such case.

第十二條

下列事項應提本公司董事會討論：

- 一、本公司之營運計畫。
- 二、年度財務報告及須經會計師查核簽證之第二季財務報告。
- 三、依中華民國證券交易法（下稱「證交法」）第十四條之一規定訂定或修正內部控制制度，及內部控制制度有效性之考核。
- 四、依證交法第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。
- 五、募集、發行或私募具有股權性質之有價證券。
- 六、董事長之選任或解任。
- 七、財務、會計或內部稽核主管之任免。

八、對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。

九、依證交法第十四條之三、其他依法令或章程規定應由股東會決議或提董事會決議事項或主管機關規定之重大事項。

前項第八款所稱關係人，指證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新臺幣一億元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。

前項所稱一年內，係以本次董事會召開日期為基準，往前追溯推算一年，已提董事會決議通過部分免再計入。

應有至少一席獨立董事親自出席董事會；對於第一項應提董事會決議事項，應有全體獨立董事出席董事會，如無法親自出席應委由其他獨立董事代理出席。獨立董事如有反對或保留意見，應於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。

Article 12

The following matters shall be submitted to the Board Meetings for discussion:

- I. The Company's business plans;
- II. Annual financial statements and second quarter financial statements required to be audited and certified by a CPA;
- III. Adoption or amendment of the internal control system pursuant to Article 14-1 of the Securities and Exchange Act of the ROC (the "SEA"), and the assessment of the effectiveness of the internal control system;
- IV. Adoption or amendment of the rules and procedures for major financial or business activities pursuant to Article 36-1 of the SEA, such as procedures for acquisition or disposal of assets, derivatives trading, lending funds to others, or endorsements or guarantees for others;
- V. Offering, issuance, or private placement of any equity-type securities;
- VI. Election and removal of the Chairman;
- VII. Appointment or discharge of the head of finance, accounting or internal audit;
- VIII. A donation to a related party or a major donation to a non-related party. Notwithstanding the preceding provision, a welfare donation designated for the purpose disaster relief due to an occurrence of a devastating natural disaster may be submitted to the next Board Meeting for ratification; and
- IX. Any other matters that shall be resolved by the shareholders' meeting of the Company or Board Meeting as required by Article 14-3 of the SEA, other laws or regulations or the M&A, or that are deemed material by the regulatory authorities.

The term "related party" as used in subparagraph 8 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donation to a non-related party" means making any or accumulative donations to a single beneficiary within 1-year period at an amount of NTD100 million or more, or at an amount equal to or greater than 1 percent of net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial statements for the most recent year.

The term "within 1-year period" as used in the preceding paragraph means one (1) year backwards from the convention date of the current Board Meeting. Amounts already submitted to and passed by a resolution of the Board Meeting are excluded.

There shall be at least one (1) independent director of the Company ("Independent Director") attends in person at any Board Meeting. Concerning a matter that requires a resolution by the Board Meeting under Paragraph 1, all Independent Directors shall attend the Board meeting in person, who cannot attend in person shall appoint another Independent Director as proxy to attend. If an Independent Director expresses objection or reservation concerning such matter, such objection or reservations shall be recorded in the minutes. If an Independent Director cannot attend the Board Meeting to express objection or reservation, unless there is a justifiable reason to do otherwise, he shall issue a written opinion in advance, which shall be recorded in the minutes.

第十三條

主席對於董事會議案之討論，認為已達可付表決之程度時，得宣佈停止討論，提付表決。

本公司董事會議案表決時，經主席徵詢出席董事全體無異議者，視為通過。如經主席徵詢而有異議者，即應提付表決。

表決方式由主席就下列各款規定擇一行之，但出席者有異議時，應徵求出席董事全體多數之意見決定之：

- 一、 舉手表決或投票器表決。
- 二、 唱名表決。
- 三、 投票表決。
- 四、 公司自行選用之表決。

前二項所稱出席董事全體不包括依第十五條第一項規定不得行使表決權之董事。

Article 13

When the chairperson is of the opinion that a matter has been sufficiently discussed to be put to vote, the chairperson may announce the cease of discussion and bring the proposal to vote.

When a proposal comes to a vote at a Board Meeting, resolutions shall be deemed adopted if no objection is voiced by all the attending Directors after consultation by the chairperson.

If objection is voiced in response to the chairperson's inquiry, such proposal should be put to vote.

The chairperson may choose any of the following methods of voting. If objection is voiced by all the attending Directors, the decision shall be made through a majority vote:

- I. By a show of hands or through voting machines;
- II. By voice voting;
- III. By casting ballots; or
- IV. By any other method adopted by the Company.

The term "**all the attending Directors**" as used in the preceding two paragraphs shall not include Directors prohibited from exercising voting rights under Paragraph 1 of Article 15 of these Rules.

第十四條

本公司董事會議案之決議，除證交法及公司法另有規定外，應有過半數董事之出席，出席董事過半數之同意行之。

同一議案有修正案或替代案時，由主席併同原案定其表決之順序。但如其中一案已獲通過時，其他議案即視為否決，無須再行表決。

議案之表決如有設置監票及計票人員之必要者，由主席指定之，但監票人員應具董事身分。

表決之結果，應當場報告，並做成紀錄。

Article 14

Unless otherwise specified in the SEA or the Company Act, a resolution of the Board Meeting shall be adopted after approval vote by a majority of the Directors present at the Board Meeting attended by more than half of all Directors.

If there is an amendment or a substitute to a proposal for resolution, the chairperson shall arrange the sequence for resolution along with the original proposals. If any one of them has been adopted, the remaining proposals shall be deemed denied and no further resolution is needed.

If the voting of any proposal requires persons for supervising the casting of votes and the counting thereof, the chairperson shall designate such persons; provided that a person supervising the casting of votes shall be a Director.

The result of the resolution shall be reported on the spot and written into records.

第十五條

董事對於會議事項，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。

董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就前項會議之事項有利害關係者，視為董事就該事項有自身利害關係。

本公司董事會之決議，對依前二項規定不得行使表決權之董事，依公司法第二百零六條第四項準用第一百八十條第二項規定辦理。

Article 15

If a Director or the judicial person that such Director represents has a personal interest in the matter under discussion at the meeting, such Director shall declare and state the important aspects of nature and extent of such interest at the respective Board Meeting. If such interest may likely be in conflict with and impair those of the Company, such Director shall not join the discussion and voting on such matter. Such Directors shall excuse himself during discussion of and voting on that proposal, and may not act as proxy of another Director to exercise voting rights on such proposal.

Where the spouse, a blood relative within the second degree of kinship of a Director, or any company which has a controlling or subordinate relation with a Director has interests in the matters under discussion in the meeting with regard to abovementioned paragraph, such Director shall be deemed to have a personal interest in the matter.

With respect to a resolution at a Board Meeting, according to Paragraph 4 of Article 206 of the Company Act, Paragraph 2 of Article 180 of the Company Act shall apply mutatis mutandis in cases where a Director is prohibited under the preceding two paragraphs from exercising voting rights.

第十六條

本公司董事會之議事，應作成議事錄，議事錄應詳實記載下列事項：

- 一、會議屆次（或年次）及時間地點。
- 二、主席之姓名。
- 三、董事出席狀況，包括出席、請假及缺席者之姓名與人數。
- 四、列席者之姓名及職稱。
- 五、記錄之姓名。
- 六、報告事項。
- 七、討論事項：各議案之決議方法與結果、董事、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、反對或保留意見且有紀錄或書面聲明及獨立董事依第十二條第四項規定出具之書面意見。
- 八、臨時動議：提案人姓名、議案之決議方法與結果、董事、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形及反對或保留意見且有紀錄或書面聲明。

九、其他應記載事項。

董事會議決事項，如有下列情事之一者，除應於議事錄載明外，並應於董事會之日起次一營業日交易時間開始二小時前，於行政院金融監督管理委員會指定之公開資訊觀測站辦理公告申報：

一、獨立董事有反對或保留意見且有紀錄或書面聲明。

二、未經本公司審計委員會通過之事項，而經全體董事三分之二以上同意通過。

董事會簽到簿為議事錄之一部分，應於公司存續期間妥善保存。

議事錄須由會議主席及記錄人員簽名，於會後二十日內分送各董事。並應列入本公司重要檔案，於公司存續期間妥善保存。

第一項議事錄之製作及分發得以電子方式為之。

Article 16

The Board Meeting shall be recorded in the minutes. The minutes shall accurately record the following items:

- I. The term (or year), time and place of the Board Meeting;
- II. Name of the chairperson;
- III. Attendance of Directors, including the names and number of Directors who are present, on leave, or absent;
- IV. Names and titles of the other attendants;
- V. Name of minutes taker;
- VI. Matters reported;
- VII. Matters discussed: the voting method and result for each proposal resolution, the speech summary of Directors, experts, and other personnel, the name of such Director that is an interested party as referred to in Paragraph 1 of the preceding Article, an explanation of the important aspects of the nature and extent of such interest, the reasons for the Director's recusal or non-recusal, and the implementation of recusal, objection or reservations with record or written statement, and the written opinion issued by Independent Directors pursuant to Paragraph 4 of Articles 12 of these Rules;
- VIII. Extemporaneous motions: name of the person who makes the motions, the voting method and result for each motion, and the speech summary of Directors, experts, and other personnel, the name of such Director that is an interested party as referred to in Paragraph 1 of the preceding Article, an explanation of the important aspects of the nature and extent of such interest, the reasons for the Director's recusal or non-recusal, and the implementation of recusal, objection or reservations with record or written statement.
- IX. Other items that shall be recorded.

Any of the following matters in relation to a resolution passed at a Board Meeting shall be stated in the meeting minutes and be published on the Market Observation Post System designated by the Financial Supervisory Commission of the ROC within two (2) hours before the beginning of trading hours of the subsequent business day of the Board Meeting:

- I. Any matter about which an Independent Director expresses an objection or reservation that has been included in record or stated in writing; or
- II. Any matter which has not been passed by the audit committee of the Company but has been adopted with the approval of two-thirds or more of all Directors.

The attendance book of Board Meetings shall form a part of the minutes for each Board Meeting and shall be well preserved during the existence of the Company.

The minutes of a Board Meeting shall bear the signatures of both the meeting chairperson and the minutes taker. A copy of the minutes shall be distributed to each Director within twenty (20) days after the date of meeting. The minutes shall be well preserved as the Company's important records during the existence of the Company.

The production and distribution of the minutes under Paragraph 1 may be done by way of electronic transmission.

第十七條

除第十二條第一項應提本公司董事會討論事項外，董事長於董事會休會期間，依本公司之目標代表董事會為一切行為。董事長因故不能行使職權時，依公司法第二百零八條規定由副董事長或其他董事代理之。

Article 17

Except those matters required to be submitted to Board Meetings for discussion under Paragraph 1 of Article 12 of these Rules, the Chairman shall act on behalf of the Board pursuant to the Company's objectives when the Board is not in session. In case the Chairman is unable to exercise his powers for any cause, the Vice Chairman of the Board of Directors or another Director shall act for him according to Article 208 of the Company Act.

第十八條

本議事規範之訂定應經本公司董事會同意，並提股東會報告，且自本公司股票於中華民國興櫃市場開始交易之日起生效。未來如有修正，應經董事會決議通過。

第一次修訂於西元 2013 年 4 月 18 日。

第二次修訂於西元 2014 年 3 月 14 日。

第三次修訂於西元 2017 年 11 月 2 日。

第四次修訂於西元 2019 年 3 月 15 日。

第五次修訂於西元 2020 年 3 月 16 日。

第六次修訂於西元 2020 年 11 月 9 日。

第七次修訂於西元 2022 年 11 月 1 日。

Article 18

These Rules shall be approved by the Board Meeting and be reported to the shareholder's meeting and be effective immediately upon the commencement of the listing and trading of the Company's shares on the Taiwan Emerging Stock Market. Any revision thereof shall be approved through a resolution passed at a Board Meeting.

The First Amendment was made on April 18, 2013.

The Second Amendment was made on March 14, 2014.

The Third Amendment was made on November 2, 2017.

The Fourth Amendment was made on March 15, 2019.

The Fifth Amendment was made on March 16, 2020.

The Sixth Amendment was made on November 9, 2020.

The Seventh Amendment was made on November 1, 2022.