

環宇通訊半導體控股股份有限公司
審計委員會組織規程
GCS Holdings, Inc. (the “Company”)
Audit Committee Charter

第一條

本規程依中華民國「公開發行公司審計委員會行使職權辦法」第三條規定訂定之。

Article 1

This Audit Committee Charter (the “**Charter**”) is adopted pursuant to Article 3 of Regulations Governing the Exercise of Powers by Audit Committees of Public Companies of the Republic of China (the “**ROC**”).

第二條

本委員會之人數、任期、職權、議事規則及行使職權時公司應提供資源等事項，依本規程之規定。

Article 2

The Audit Committee’s membership, term of office, power and authorities, rules and procedure for meetings, resources to be provided by the Company when the Audit Committee (the “**Committee**”) exercises its powers shall be conducted in accordance with the Charter.

第三條

本委員會之運作，以下列事項之監督為主要目的：

- 一、 公司財務報表之允當表達。
- 二、 簽證會計師之選（解）任及獨立性與績效。
- 三、 公司內部控制之有效實施。
- 四、 公司遵循相關法令及規則。
- 五、 公司存在或潛在風險之管控。

Article 3

The objectives of the Committee are to oversee the following:

1. Fair presentation of the Company's financial statements.
2. Appointment (or termination), independence and performance of the auditing certified public accountant.
3. Effectiveness of internal control system of the Company.
4. Compliance with all applicable laws and regulations of the Company.
5. Control of existing or potential risks of the Company.

第四條

本委員會由全體獨立董事組成，其人數不得少於三人，其中一人為召集人，且至少一人應具備會計或財務專長。

本委員會獨立董事之任期為三年，連選得連任；因故解任，致人數不足前項或章程規定者，應於最近一次股東會補選之。獨立董事均解任或缺額時，公司應自事實發生之日起六十日內，召開股東臨時會補選之。

Article 4

The Committee shall be composed of the entire number of independent directors. It shall not be fewer than three (3) people in number, one of whom will be committee convener and chairman of the meeting, and at least one of whom shall have accounting or financial expertise.

Each independent director of the Committee shall serve a term of office for three (3) years, and may be eligible for re-election. If the number of Committee members falls below three (3) as prescribed in the preceding paragraph or otherwise prescribed in memorandum and articles of association of the Company for any cause, a by-election for independent director shall be held at the next following shareholders meeting. When all independent directors are discharged or resign, the Company shall convene an extraordinary shareholders' meeting to hold a by-election for independent director within sixty (60) days from the date on which the situation arose.

第五條

中華民國證券交易法、中華民國公司法及中華民國其他法律規定應由監察人行使之職權事項，除證券交易法第十四條之四第四項之職權事項外，由本委

員會行之。

中華民國證券交易法第十四條之四第四項關於公司法涉及監察人之行為或為公司代表之規定，於本委員會之獨立董事成員準用之。

Article 5

Powers conferred by the ROC Securities and Exchange Act, the ROC Company Act, and any other ROC laws to be exercised by supervisors, except those powers set out in Paragraph 4 of Article 14-4 of the ROC Securities and Exchange Act, shall be exercised by the Committee.

The provisions of Paragraph 4 of Article 14-4 of the ROC Securities and Exchange Act concerning provisions of the ROC Company Act regarding acts done by supervisors, and the role of supervisors as representatives of the Company, shall apply mutatis mutandis to the independent director members on the Committee.

第六條

本委員會之職權事項如下：

- 一、 依中華民國證券交易法第十四條之一規定訂定或修正內部控制制度。
- 二、 內部控制制度有效性之考核。
- 三、 依中華民國證券交易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。
- 四、 涉及董事自身利害關係之事項。
- 五、 重大之資產或衍生性商品交易。
- 六、 重大之資金貸與、背書或提供保證。
- 七、 募集、發行或私募具有股權性質之有價證券。
- 八、 簽證會計師之委任、解任或報酬。
- 九、 財務、會計或內部稽核主管之任免。
- 十、 由董事長、經理人及會計主管簽名或蓋章之年度財務報告及須經會計師查核簽證之第二季財務報告。
- 十一、 營業報告書及盈餘分派或虧損撥補議案之查核。
- 十二、 其他公司或主管機關規定之重大事項。

前項事項決議應經本委員會全體成員二分之一以上同意，並提董事會決議。

第一項各款事項除第十款外，如未經本委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之。

本規程所稱全體成員，以實際在任者計算之。

本委員會之召集人對外代表本委員會。

Article 6

The powers and authorities of the Committee are as follows:

1. Adoption or amendment of an internal control system pursuant to Article 14-1 of the ROC Securities and Exchanges Act.
2. Review and assessment of the effectiveness of internal control systems.
3. Adoption or amendment, pursuant to Article 36-1 of the ROC Securities and Exchanges Act, of rules and procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, lending funds to others, or endorsements or guarantees for others.
4. A matter bearing on the personal interest of a director.
5. A material asset or derivatives transaction.
6. A material fund lending, endorsement, or provision of guarantee.
7. The offering, issuance, or private placement of any equity-type securities.
8. The hiring or discharge of the auditing certified public accountant, or the compensation given thereto.
9. The appointment or discharge of a financial, accounting, or internal auditing officer.
10. The annual financial statements signed or sealed by the chairperson, manager and accounting officer of the Company, and the signed or sealed second quarter financial statements required to be audited and certified by a certified public accountant.
11. The audit of business reports and adoption of proposals for distribution of profits or losses.
12. Any other material matter so required by the Company or the competent authority.

Above matters shall be subject to the consent of one-half or more of the entire membership of the Committee and be submitted to the board of directors of the Company (“**Board**”) for a resolution.

If a matter set out in Paragraph 1 of this Article, except subparagraph 10, has not been consented by one-half or more of the entire membership of the Committee, it may be adopted with the consent of two-thirds or more of the entire Board.

The term “**entire membership**” as used in the Charter shall be calculated as the number of members actually in office.

The convener shall represent the Committee externally.

第七條

本委員會每季至少召開一次，並得視需要隨時召開會議。

本委員會之召集，應載明召集事由，於七日前通知本委員會各獨立董事成員。但有緊急情事者，不在此限。

前項召集之通知，得以電子方式為之。

本委員會應由全體成員互推一人擔任召集人及會議主席，召集人請假或因故不能召集會議時，由其指定其他獨立董事成員一人代理之；召集人未指定代理人者，由委員會之獨立董事成員互推一人代理之。

本委員會得請本公司相關部門經理人員、內部稽核人員、會計師、法律顧問或其他人員列席會議並提供相關必要之資訊。但討論及表決時應離席。

本委員會召開時，應備妥相關資料供與會之委員會成員隨時查考。

Article 7

The Committee shall meet at least quarterly, and may convene a meeting whenever necessary.

To convene a Committee meeting, a meeting notice specifying the purposes of meeting shall be sent to each independent director no later than seven (7) days before the scheduled date, except in emergency circumstances.

The notice under the preceding paragraph can be given by way of electronic transmission.

One (1) member shall be elected as the convener and meeting chair by and from among the entire membership of the Committee. When the convener goes on leave or otherwise for any reason whatsoever is unable to convene a meeting, the meeting shall be convened by another independent director member designated by the convener, or if no such designation is made, by another member elected by and from among the independent director members of the Committee.

The Committee may request relevant department officers of the Company, internal

auditors, certified public accountants, legal counsels, or other personnel to attend and provide pertinent and necessary information, provided that they shall excuse himself/herself during discussion of and voting on proposals.

The relevant documents and materials should be provided to all Committee members for reference during the meeting.

第八條

本委員會召開時，公司應設簽名簿供出席獨立董事成員簽到，並供查考。

本委員會之獨立董事成員應親自出席本委員會，如不能親自出席，得委託其他獨立董事成員代理出席；如以視訊參與會議者，視為親自出席。

本委員會成員委託其他獨立董事成員代理出席本委員會時，應於每次出具委託書，且列舉召集事由之授權範圍。

本委員會之決議，應有全體成員二分之一以上之同意。表決之結果，應當場報告，並作成紀錄。

如有正當理由致本委員會無法召開時，應以董事會全體董事三分之二以上同意行之。但第六條第一項第十款之事項仍應由獨立董事成員出具是否同意之意見。

第二項代理人，以受一人之委託為限。

Article 8

When a Committee meeting is held, the Company shall have an attendance book ready for signature by the independent director members attending the meeting and thereafter keep it available for future reference.

All independent director members of the Committee shall attend Committee meetings in person; a member who cannot attend in person may appoint another independent director member to attend as his proxy. Attendance via video-conference is deemed attendance in person.

A member of the Committee appointing another independent director member to attend a Committee meeting shall in each instance give to that director a written proxy stating the scope of authorization with respect to the items on the meeting agenda.

Resolutions at meetings of the Committee shall be adopted with the consent of one-half or more of the entire membership. The result of a vote shall be made known immediately and recorded in writing.

If for a legitimate reason it is impossible to hold a Committee meeting, matters on the meeting agenda shall be adopted with the consent of two-thirds or more of the entire Board. Notwithstanding the foregoing, with respect to the matters in subparagraph 10 of Paragraph 1 of Article 6 of the Charter, a written opinion shall be obtained from each independent director member indicating approval or disapproval.

A proxy appointed pursuant to Paragraph 2 of this Article may act as proxy for one (1) person only.

第九條

本委員會之議事，應作成議事錄，議事錄應詳實記載下列事項：

- 一、 會議屆次及時間地點。
- 二、 主席之姓名。
- 三、 獨立董事成員出席狀況，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、 紀錄之姓名。
- 六、 報告事項。
- 七、 討論事項：各議案之決議方法與結果、委員會之獨立董事成員、專家及其他人員發言摘要、依第十二條第一項規定涉及利害關係之獨立董事成員姓名、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。
- 八、 臨時動議：提案人姓名、議案之決議方法與結果、委員會之獨立董事成員、專家及其他人員發言摘要、依第十二條第一項規定涉及利害關係之獨立董事成員姓名、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。
- 九、 其他應記載事項。

本委員會簽到簿為議事錄之一部分，應永久保存。

議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送委員會各獨立董事成員，並應列入公司重要檔案，於公司存續期間永久妥善保存。

第一項議事錄之製作及分發，得以電子方式為之。

Article 9

Discussions at a Committee meeting shall be included in the meeting minutes,

which shall faithfully record the following:

1. Session, time, and place of meeting.
2. Name of meeting chair.
3. Attendance of independent director members at the meeting, specifying names and number of members present, excused, and absent.
4. Names and titles of those attending the meeting as a nonvoting participant.
5. Name of minutes taker.
6. Matters reported.
7. Matters discussed: Specify the voting method and result for each proposal resolution, speech summary of the independent director members of the Committee, experts, and other personnel, the name of such independent director members of the Committee that is an interested party as referred to in Paragraph 1 of Article 12, an explanation of the important aspects of the nature and extent of such interest, the reasons for the independent director's recusal or non-recusal, and the implementation of recusal, and specify any objections or reservations expressed by the independent director members of the Committee.
8. Extraordinary motions: Specify the name of the mover, the voting method and result for each proposal resolution, and speech summary of the independent director members of the Committee, experts, and other personnel, the name of such independent director members of the Committee that is an interested party as referred to in Paragraph 1 of Article 12, an explanation of the important aspects of the nature and extent of such interest, the reasons for the independent director's recusal or non-recusal, and the implementation of recusal, and specify any objections or reservations expressed by the independent director members of the Committee.
9. Other matters required to be recorded.

The attendance book forms a part of the minutes of each Committee meeting and shall be preserved permanently.

The minutes of a Committee meeting shall bear the signature or seal of both the meeting chair and the minutes taker, and a copy shall be distributed to each independent director member of the Committee within twenty (20) days after the meeting and be carefully preserved as important company records during the existence of the company.

The production and distribution of the meeting minutes referred to in Paragraph 1 of this Article may be made in electronic form.

第十條

公司應將審計委員會之開會過程全程錄音或錄影存證，並至少保存5年，其保存得以電子方式為之。

前項保存期限未屆滿前，發生關於審計委員會相關議決事項之訴訟時，相關錄音或錄影存證資料應保存至訴訟終結止。

以視訊會議召開審計委員會者，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 10

The Company shall make audio or video recording of the entire process of Committee 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 Committee resolutions, the relevant audio or video recordings shall continue to be preserved until the litigation is concluded.

If a Committee 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.

第十一條

本委員會議程由召集人訂定之，其他成員亦得提供議案供本委員討論。

Article 11

The Committee meeting's agenda should be determined by the convener, and other members of the Committee may provide proposals for the Committee to discuss.

第十二條

本委員會之獨立董事成員對於會議事項，與其自身有利害關係者，應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，並不得代理其他獨立董事成員行使其表決權。

獨立董事之配偶或二親等內血親，就前項會議之事項有利害關係者，視為獨

立董事就該事項有自身利害關係。

因第一項規定，致委員會無法決議者，應向董事會報告，由董事會為決議。

Article 12

If an independent director member of the Committee has a personal interest in the matter under discussion at the meeting, such independent director shall declare and state the important aspects of nature and extent of such interest at the respective Committee Meeting. If such interest may likely be in conflict with and impair those of the Company, such independent director shall not join the discussion and voting on such matter. Such independent director shall excuse himself/herself during discussion of and voting on that proposal, and may not act as proxy of another independent director to exercise voting rights on such proposal.

Where the spouse, a blood relative within the second degree of kinship of an independent director has interests in the matters under discussion in the meeting set forth in the preceding paragraph, such independent director shall be deemed to have a personal interest in the matter.

Where a matter is unable to be resolved at a Committee meeting for the reason stated in the first paragraph, the fact shall be reported to the Board and the matter shall be resolved by the Board instead.

第十三條

公司不得妨礙、拒絕或規避獨立董事執行業務。獨立董事執行業務認有必要時，得要求董事會指派相關人員，或自行聘請相關專家協助辦理，相關必要費用，由公司負擔之。

Article 13

The Company may not interfere with, refuse, or evade the tasks or duties carried out by the independent directors. Each independent director may, at the cost of the Company, request the Board to appoint responsible personnel or engage professionals to provide assistance whenever he requires.

第十四條

本委員會成員於執行業務範圍內應保持獨立性，不得與公司有直接或間接之利害關係，應以善良管理人之注意，忠實履行本組織規程所訂之職責，並對董事會負責，且將所提議案交由董事會決議。

Article 14

The Committee's members should act with integrity and not directly or indirectly involve with the interests of the Company, exercise their powers prescribed in this Charter faithfully with due diligence and fiduciary duties. The Committee shall report to the Board and submit proposals to the Board for approval.

第十五條

本委員會應定期檢討組織規程相關事項，提供董事會修正。

經本委員會決議之事項，其相關執行工作，得授權召集人或本委員會其他成員辦理續行辦理，並於執行期間向本委員會為書面或口頭報告，必要時應於下一次會議提報本委員會追認或報告。

Article 15

The Committee shall periodically review the matters pertaining to the Charter and suggest the Board amend the Charter accordingly.

The Committee may authorize the convener or other members of the Committee to carry out the resolutions approved by the Committee and provide written or oral reports to the Committee during the execution of resolution, and if necessary, report or submit a report to the Committee at the next meeting for ratification.

第十六條

本組織規程經董事會決議通過後施行，修正時亦同。

第一次修訂於西元 2015 年 11 月 5 日。

第二次修訂於西元 2017 年 11 月 2 日。

第三次修訂於西元 2019 年 4 月 22 日。

第四次修訂於西元 2020 年 3 月 16 日。

第五次修訂於西元 2020 年 11 月 9 日。

Article 16

The Charter and any revision thereof shall become effective after approval by the Board.

The First Amendment was made on November 5, 2015.

The Second Amendment was made on November 2, 2017.

The Third Amendment was made on April 22, 2019.

The Fourth Amendment was made on March 16, 2020.

The Fifth Amendment was made on November 9, 2020.