

**環宇通訊半導體控股股份有限公司**  
**薪資報酬委員會組織規程**  
**GCS Holdings, Inc. (the “Company”)**  
**Compensation Committee Charter**

第一條

本規程依中華民國「股票上市或於證券商營業處所買賣公司薪資報酬委員會設置及行使職權辦法」第三條規定訂定之。

Article 1

This Compensation Committee Charter (the “**Charter**”) is adopted pursuant to Article 3 of Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange Corporation or Traded on Taipei Exchange of the Republic of China (the “**ROC**”).

第二條

本委員會之成員組成、人數及任期、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 Compensation Committee’s membership, member numbers and term of office, power and authorities, rules and procedure for meetings, resources to be provided by the Company when the Compensation Committee (the “**Committee**”) exercises its powers shall be conducted in accordance with the Charter.

第三條

本委員會成員由董事會決議委任之，其人數為不得少於三人。本公司業依中華民國證券交易法規定設置獨立董事，本委員會過半數成員應由獨立董事擔任，並由全體成員推舉獨立董事擔任召集人及會議主席。

本委員會成員之任期與委任之董事會屆期相同。

本委員會之成員因故解任，致人數不足三人者，公司應自事實發生之日起算三個月內召開董事會補行委任；但因獨立董事成員解任且無其他獨立董事者，在公司依規補選獨立董事前，得先委任不具獨立董事資格者擔任薪資報

酬委員會成員，並於獨立董事補選後委任之。

本委員會之成員於委任及異動時，公司應於事實發生之日起算二日內於中華民國主管機關指定之資訊申報網站辦理公告申報。

### Article 3

The Committee's members shall be appointed by resolution of the board of directors of the Company (the **"Directors" or "Board"**). The Committee shall not be fewer than three (3) members. The Company has elected independent directors in accordance with the ROC Securities and Exchange Act, at least half of the Committee members shall be independent directors, and entire membership shall unanimously elect the independent director to serve as the convener and meeting chair.

The term of office of the Committee members shall end at the same time as that of the Board that appointed the members.

When a member of the Committee is dismissed of any reason, resulting in there being less than three (3) members, a Board meeting shall be held within three (3) months counting from the date of occurrence of the event to appoint a replacement. In the event, however, that no independent director is in office following a dismissal of independent director member(s), the Board may appoint replacements without independent director qualifications prior to by-election of independent director(s). The replacement member(s) will be replaced following the appointment of by-elected independent directors.

When there is any appointment of, or change in, a member of the Committee, the Company shall, within two (2) days counting from the date of occurrence of the event, publicly announce and report it on the information reporting website designated by the competent authority of the ROC.

### 第四條

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，忠實履行下列職權，並對董事會負責，且將所提建議提交董事會討論：

- 一、訂定並定期檢討董事及經理人績效評估標準、年度及長期之績效目標，與薪資報酬之政策、制度、標準與結構，並於年報中揭露績效評估標準之內容。
- 二、定期評估董事及經理人之績效目標達成情形，並依據績效評估標準所得之評估結果，訂定其個別薪資報酬之內容與數額。年報中應揭露董事及經理人之個別績效評估結果，及個別薪資報酬之內容及數額與績效評估

結果之關聯性及合理性，並於股東會報告。

#### Article 4

The Committee's members shall act with integrity and not directly or indirectly involve with the interests of the Company, exercise the care of a good administrator in faithfully performing the official powers listed below, and shall submit its recommendations for deliberation by the Board.

1. Prescribe and periodically review the performance assessment standards, annual and long-term performance goals and remuneration policy, system, standards, and structure for Directors and managerial officers, and disclose the content of the performance assessment standards in annual report.
2. Periodically evaluate and rate performance goals for the Directors and managerial officers, and prescribe the content and amount of remuneration of each Director and managerial officer pursuant to the performance assessment standards. Results of individual performance assessment, the correlation and reasonableness associated with the content and amount of remuneration of each Director and managerial officer shall be disclosed in annual report and reported in general meeting.

#### 第五條

本委員會履行前條職權時，應依下列原則為之：

- 一、董事及經理人之績效評估及薪資報酬應參考同業通常水準支給情形，並考量與個人表現、公司經營績效及未來風險之關連合理性。
- 二、不應引導董事及經理人為追求薪資報酬而從事逾越公司風險胃納之行為。
- 三、針對董事及高階經理人短期績效發放紅利之比例及部分變動薪資報酬支付時間應考量行業特性及公司業務性質予以決定。
- 四、訂定董事及經理人薪資報酬之內容及數額應考量其合理性，董事及經理人薪資報酬之決定不宜與財務績效表現重大悖離，如有獲利重大衰退或長期虧損，則其薪資報酬不宜高於前一年度，若仍高於前一年度，應於年報中揭露合理性說明，並於股東會報告。

本規程所稱之薪資報酬，包括現金報酬、認股權、分紅入股、退休福利或離職給付、各項津貼及其他具有實質獎勵之措施；其範疇應與公開發行公司年報應行記載事項準則中有關董事及經理人酬金一致。

董事會討論本委員會之建議時，應綜合考量薪資報酬之數額、支付方式及公司未來風險等事項。

董事會不採納或修正本委員會之建議，應由全體董事三分之二以上出席，及

出席董事過半數之同意行之，並於決議中依前項綜合考量及具體說明通過之薪資報酬有無優於本委員會之建議。

董事會通過之薪資報酬如優於本委員會之建議，除應就差異情形及原因於董事會議事錄載明外，並應於董事會通過之即日起算二日內於中華民國主管機關指定之資訊申報網站辦理公告申報。

本公司之子公司董事及經理人薪資報酬事項如依子公司分層負責決行事項須經本公司董事會核定者，應先請本委員會提出建議後，再提交董事會討論。

#### Article 5

When performing the official powers of the preceding Article, the Committee shall follow the principles listed below:

1. With respect to the performance assessment and remuneration of Directors and managerial officers of the Company, it shall refer to the typical pay levels adopted by peer companies, and take into consideration the reasonableness of the correlation between remuneration and individual performance, the Company's business performance, and future risk exposure.
2. It shall not produce an incentive for the Directors or managerial officers to engage in activity to pursue remuneration exceeding the risks that the Company may tolerate.
3. It shall take into consideration the characteristics of the industry and the nature of the Company's business when determining the ratio of bonus payout based on the short-term performance of its Directors and senior management and the time for payment of the variable part of remuneration.
4. It shall take into consideration the reasonableness when determining the content and amount of remuneration of each Director and managerial officer. The remuneration is not supposed to deviate significantly from financial performance of the Company. If there is a significant decline in profit or a long-term loss, it will be inappropriate to recommend a remuneration higher than the previous year. Should the remuneration remain to be higher than the previous year regardless of the Company's loss, the reasonableness associated with the remuneration shall be disclosed and explained in annual report and reported in general meeting.

**“Remuneration”** as used in this Charter includes cash compensation, stock options, profit sharing and stock ownership, retirement benefits or severance pay, allowances or stipends of any kind, and other substantive incentive measures. Its scope shall be consistent with that of remuneration for Directors and managerial officers as set out in the Regulations Governing Information to be published in

Annual Reports of Public Companies.

When deliberating the recommendations of the Committee, the Board shall give comprehensive consideration to matters including amounts of remuneration, payment methods, and the Company's future risk.

If the Board will decline to adopt, or will modify, a recommendation of the Committee, it shall require the consent of a majority of the Directors in attendance at a meeting attended by two-thirds or more of the entire Board, which in its resolution shall give the comprehensive consideration under the preceding paragraph and shall specifically explain whether the remuneration passed by it exceeds in any way the recommendation of the Committee.

If the remuneration passed by the Board exceeds the recommendation of the Committee, the circumstances and cause for the difference shall be specified in the board meeting minutes, and shall be publicly announced and reported on the information reporting website designated by the competent authority of the ROC within two (2) days counting from the date of passage by the Board.

If decision-making and handling of any matter relating to the remuneration of Directors and managerial offices of a subsidiary is delegated to the subsidiary but requires ratification by the Board, the Committee shall be asked to make recommendations before the matter is submitted to the Board for deliberation.

## 第六條

本委員會應至少每年召開二次，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，於七日前通知委員會成員。但有緊急情事者，不在此限。

前項通知，得以電子方式為之。

召集人請假或因故不能召集會議，由其指定委員會之其他獨立董事代理之；委員會無其他獨立董事時，由召集人指定委員會之其他成員代理之；該召集人未指定代理人者，由委員會之其他成員推舉一人代理之。

本委員會召集人對外代表本委員會。

本委員會得請董事、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。

## Article 6

The Committee shall convene at least twice a year, 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 Committee members no later than seven (7) days before the scheduled date, except in emergency circumstances.

The meeting notice as used in the preceding paragraph that may be done by the way of electronic transmission.

When the convener goes on leave or otherwise for any reason whatsoever is unable to convene a meeting, the meeting shall be convened by other independent director of the Committee designated by the convener, or if there is no other independent director on the Committee, by another member elected by and from among the other members of the Committee.

The convener shall represent the Committee externally.

The Committee may invite Directors, managerial officers of relevant departments, internal auditors, certified public accountants, legal counsels, or other personnel to attend meetings as nonvoting participants and provide relevant necessary information, provided that they shall excuse himself/herself during discussion of and voting on proposals.

## 第七條

本委員會會議議程由召集人訂定，其他成員亦得提供議案供委員會討論。會議議程應事先提供予委員會成員。

召開本委員會時，公司應設簽名簿供出席成員簽到，並供查考。

本委員會之成員應親自出席本委員會，如不能親自出席，得委託其他成員代理出席；如以視訊參與會議者，視為親自出席。但親自出席會議委員成員不足二人者，不得召開會議。

本委員會成員委託其他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。

本委員會為決議時，應有全體成員二分之一以上同意。表決時如經委員會主席徵詢無異議者，視為通過，其效力與投票表決同。表決之結果，應當場報告，並作成紀錄。

第三項代理人，以受一人之委託為限。

本規程所稱全體成員，以實際在任者計算之。

本委員會對於會議討論其成員之薪資報酬事項，應於當次會議說明，如有害於公司利益之虞時，該成員不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他成員行使其表決權。

因第三項但書或前項規定，致委員會無法開會或決議者，應向董事會報告，由董事會討論及決議。

#### Article 7

The Committee meeting agenda shall be drawn up by the convener. Other members also may submit motions for deliberation by the Committee. The meeting agenda shall be provided to Committee members in advance.

When the Committee is held, the Company shall provide an attendance book for signature by the members attending the meeting and thereafter made available for reference.

The Committee members shall attend the Committee in person; a member who is unable to attend in person may appoint another member to attend as his or her proxy. Attendance via video-conference is deemed as attendance in person. If less than two (2) members attend in person, the meeting shall not be called to order in the absence of a quorum.

A Committee member appointing another member to attend the Committee meeting in his or her place shall in each instance issue a written proxy stating the scope of authorization with respect to items on the meeting agenda.

A resolution of the Committee shall require the approval of one-half or more of all of the members. During voting, if the Committee chair solicits and receives no dissents, the motion is deemed passed, with equivalent force as a resolution by vote. The results of voting shall be made known immediately, and recorded in writing.

A proxy under Paragraph 3 of this Article may accept a proxy from one person only.

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

The Committee shall declare the compensation of the member(s) in discussion in the meeting. If the discussion content above may likely be in conflict with and impair those of the Company, such member(s) shall not join the discussion and voting on such matter. Such member(s) shall excuse himself/herself during discussion of and voting on that proposal, and may not act as proxy of another member to exercise voting rights on such proposal.

Where a matter is unable to be resolved at a Committee meeting for the reason stated in the Paragraph 3 and preceding paragraph, the fact shall be reported to the Board and the matter shall be resolved by the Board instead.

#### 第八條

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、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、委員會成員、專家及其他人員發言摘要、依第七條第八項規定涉及自身薪資報酬事項之成員姓名及其薪資報酬內容、迴避情形、成員之反對或保留意見。

八、臨時動議：提案人姓名、議案之決議方法與結果、委員會之成員、專家及其他人員發言摘要、依第七條第八項規定涉及自身薪資報酬事項之成員姓名及其薪資報酬內容、迴避情形、成員之反對或保留意見。

九、其他應記載事項。

本委員會之議決事項，如成員有反對或保留意見且有紀錄或書面聲明者，除應於議事錄載明外，並應於事實發生之日起算二日內於中華民國主管機關指定之資訊申報網站辦理公告申報。

本委員會簽到簿為議事錄之一部分。

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成員，並應呈報董事會及列入公司重要檔案，且應保存五年。

前項保存期限未屆滿前，發生關於本委員會相關事項之訴訟時，應保存至訴訟終止為止。

第一項議事錄之製作及分發，得以電子方式為之。

以視訊會議召開本委員會者，其視訊影音資料為議事錄之一部分。

## Article 8

Minutes shall be prepared of the discussions at the Committee, and the minutes shall record the matters listed below in a detailed and accurate manner:

1. Session, time, and place of the meeting.
2. Name of the meeting chair.
3. Member attendance, specifying the names and number of members in attendance, excused, and absent.
4. Names and titles of those present at the meeting as nonvoting participants.

5. Name of minutes taker.
6. Matters reported on.
7. Matters discussed: the voting method and result for each proposal resolution, the speech summary of members, experts, and other personnel, the name and contents of the compensation of such members of the Committee that his compensation is under discussion as referred to in Paragraph 8 of Article 7, the implementation of recusal, and objections or reservations expressed by any member.
8. Extraordinary motions: the name of the mover, the voting method and result for each proposal resolution, the speech summary of members, experts, and other personnel, the name and contents of the compensation of such members of the Committee that his compensation is under discussion as referred to in Paragraph 8 of Article 7, the implementation of recusal, and objections or reservations expressed by any member.
9. Other matters required to be recorded.

Any matters in relation to a resolution passed at a Committee meeting, if a member has objection or reservations with record or written statement, shall be stated in the meeting minutes and publicly announced and reported on the information reporting website designated by the competent authority of the ROC within two (2) days counting from the date of the meeting.

The attendance book of the Committee meeting shall form a part of the minutes for each Committee meeting.

The meeting minutes of a Committee meeting shall bear the signature or seal of both the meeting chairperson and the minutes taker. A copy of the minutes shall be distributed to each Committee member with twenty (20) days after the date of meeting. And the minutes shall be reported to the Board and well preserved as the Company's important records for at least five (5) years.

Prior to the expiration of record-keeping period, in the event that any litigation arises in relation to the Committee members, the minutes shall continue to be preserved until the litigation is concluded.

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

If a Committee meeting is held via video conferencing, the audio and video recordings of the meeting shall form a part of the minutes.

## 第九條

本委員會得經決議，委任律師、會計師或其他專業人員，就行使職權有關之事項為必要之查核或提供諮詢，其費用由公司負擔。

## Article 9

The Committee may by resolution, at the cost of the Company, engage an attorney, certified public accountant, or other professional to conduct a necessary audit or provide advice with respect to any matter related to the exercise of the Committee's powers.

## 第十條

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續行辦理，並於執行期間向本委員會為書面報告，必要時應於下一次會議提報本委員會追認或報告。

## Article 10

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

## 第十一條

本組織規程經董事會決議通過後施行，修正時亦同。

## Article 11

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

## 第十二條

本組織規程於西元 2011 年 8 月 25 日董事會經全體董事決議通過後施行。

第一次修訂於西元 2012 年 10 月 19 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 3 月 15 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。

第六次修訂於西元 2021 年 11 月 5 日。

#### Article 12

The Charter was approved and adopted by the meeting of Board on August 25, 2011.

The First Amendment was made on October 19, 2012.

The Second Amendment was made on November 2, 2017.

The Third Amendment was made on March 15, 2019.

The Fourth Amendment was made on March 16, 2020.

The Fifth Amendment was made on November 9, 2020.

The Sixth Amendment was made on November 5, 2021.