

英屬蓋曼群島商環宇通訊半導體控股股份有限公司

背書保證作業程序

Procedures for Endorsement & Guarantee of GCS Holdings, Inc. (The "Company")

第一條

本公司對外背書保證均應依本作業程序規定辦理。本作業程序如有未盡事宜，悉依相關法令規定辦理。

Article 1

The Procedures set forth below are the guidelines for the Company to provide endorsement and/or guarantee to outside parties. Any other matters not set forth in the Procedures shall be dealt with in accordance with the applicable laws, rules, and regulations.

第二條

本公司得對下列公司為背書保證：

- 一、有業務關係之公司
- 二、本公司直接持有表決權股份超過百分之五十之子公司。
- 三、本公司及其子公司合計持有表決權股份超過百分之五十之公司。
- 四、對本公司直接或經由其子公司間接持有本公司有表決權股份超過百分之五十之母公司。

本公司直接或間接持有表決權股份百分之百之子公司間，得為背書保證。本公司基於承攬工程需要之同業間或共同起造人間依合約規定互保，或因共同投資關係由全體出資股東依其持股比率對被投資公司背書保證者，不受前二項規定之限制，得為背書保證。

前項所稱出資，係指本公司直接出資或透過持有表決權股份百分之百之子公司出資。

Article 2

The party to whom the Company may provide endorsement and/or guarantee include the following:

1. Any company who has business relationship with the Company.
2. Any subsidiary whose voting shares are fifty percent (50%) or more owned directly by the Company.
3. Any company in which the Company invests and whose voting shares are fifty percent (50%) or more owned collectively by the Company and its subsidiaries.
4. Any parent company who directly or through its subsidiaries indirectly own fifty percent (50%) or more of the Company's voting shares.

Subsidiaries whose voting shares are 100% owned, directly or indirectly, by the Company may provide endorsement and/or guarantee to each other.

Where the Company fulfills its contractual obligations by providing mutual endorsements/guarantees for another company in the same industry or for joint builders for purposes of undertaking a construction project, or where all capital contributing shareholders make endorsements/guarantees for their jointly invested company in proportion to their shareholding percentages, such endorsements/guarantees may be made free of the restriction of the preceding two paragraphs.

Capital contribution referred to in the preceding paragraph shall mean capital contribution directly by the public company, or through a company in which the public company holds one hundred percent (100%) of the voting shares.

第三條

本作業程序所稱之「背書保證」係指下列事項：

一、融資背書保證，包括：

1. 客票貼現融資。
2. 為他公司融資之目的所為之背書或保證。
3. 為本公司融資之目的而另開立票據予非金融事業作擔保者。

二、關稅背書保證，係指為本公司有關關稅事項所為之背書或保證。

三、其他背書保證，係指無法歸類列入前二款背書或保證事項。

本公司提供動產或不動產為他公司借款之擔保設定質權、抵押權者，亦應依本作業程序辦理。

Article 3

The words "endorsement and/or guarantee" used herein are defined as:

1. Financing endorsement and/or guarantee, including:

- (1) Endorsement/guarantee to customers' notes for cash financing with a discount;
 - (2) Endorsement/guarantee for another company for its financing needs;
 - (3) Endorsement/guarantee to the notes issued by the Company to non-financial institutions and entities for the Company's own financing needs.
2. Endorsement/guarantee of customs duties due from the Company.
 3. Other endorsements/guarantees which are not included under paragraphs 1 and 2. The lien or mortgage provided by the Company against its assets and properties for guaranteeing another company's loan should also follow the policies and procedures set forth herein.

第四條

本公司對外背書保證額度如下：

- 一、對外背書保證總額度以本公司淨值百分之四十為限。對單一企業背書保證額度不得超過本公司淨值之百分之十或該被背書保證公司之淨值孰低者。本公司對直接或間接持有表決權股份百分之百之子公司、對直接及間接對本公司持有表決權股份百分之百之公司或本公司直接及間接持有表決權股份百分之百之子公司間背書保證，其對單一企業背書保證額度提高為不得超過本公司淨值之百分之四十，得不受前述有關對單一企業及被背書保證公司之淨值等額度之限制。
- 二、本公司及子公司整體得為背書保證之總額度以不超過本公司淨值百分之五十為限，對單一企業背書保證額度，依各該公司的額度限制為準。
- 三、本公司辦理背書保證因業務需要而有超過前款所訂額度之需要時，應經審計委員會同意後送董事會決議通過，並由半數以上之董事對公司因超限可能產生之損失具名聯保，並修正本作業程序，報經股東會追認之；股東會不同意時，董事會應訂定計畫於一定期限內銷除超限部分。

Article 4

The amount of endorsement/guarantee provided by the Company is subject to the following limits:

1. The total amount of endorsement/guarantee provided by the Company is limited to forty percent (40%) of its net worth. For any one endorsee/guarantee company, the limit shall not exceed ten percent (10%) of the Company's net worth, nor the net worth of the endorsee/guarantee company, whichever is lower. The aforementioned limit for any one endorsee/guarantee company and the limit of total net worth of the endorsee/guarantee company shall not exceed forty percent (40%) of the Company's net worth for

endorsement/guarantee provided to the subsidiaries whose voting shares are one hundred percent (100%) directly or indirectly owned by the Company or the holding companies who directly or indirectly owns one hundred percent (100%) voting shares of the Company; or endorsement/guarantee provided between the subsidiaries whose voting shares are one hundred percent (100%) directly or indirectly owned by the Company.

2. The aggregate total amount of endorsement/guarantee provided by the Company and its subsidiaries shall not exceed fifty percent (50%) of the Company's net worth. And the aggregate limitation amount for any one endorsement/guarantee provided by the Company and its subsidiaries shall be calculated by the limitation of each company.
3. In case the above limits have to be exceeded to accommodate business needs, the approval from the Audit Committee and a resolution of the Board of Directors should be obtained and over half of all the directors should jointly endorse the potential loss that may be brought about by the excess of limits. The Board of Directors should also revise the Procedures and has it ratified at the Shareholders' Meeting. If the revised Procedures are not ratified at the Shareholders' Meeting, the Board of Directors should furnish a plan containing a timetable to withdraw the excess portion.

第五條

因情事變更，致本公司背書保證對象不符合本程序第二條規定，或背書保證金額因據以計算限額之基礎變動致超過所訂額度時，應訂定改善計畫，將相關改善計畫送審計委員會，並依計畫時程完成改善。

Article 5

If, due to changes of circumstances, the party to whom the Company provided endorsement and/or guarantee no longer satisfies the criteria set forth in Article 2 herein, or the amount of endorsement and/or guarantee exceeded the limits due to changes of basis on which the amounts of limits are calculated, a corrective plan shall be provided to the Audit Committee and the proposed correction actions should be implemented within the period specified in the plan.

第六條

本公司對外背書保證時，其處理程序、決策及授權層級如下：
本公司為他人背書或提供保證前，應審慎評估是否符合證券主管機關所訂「公開發行公司資金貸與及背書保證處理準則」及本程序之規定。財務部門並應針對背書保證之必要性及合理性、背書保證對象之徵信及風險評估、對

本公司之營運風險、財務狀況及股東權益之影響及應否取得擔保品及擔保品之評估價值等詳細審查，並會同相關部門之意見，將審查結果提報董事會同意。但董事會得授權董事長在一定額度內先行決行，事後再報經最近期之董事會追認。

依前項規定報經董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。

重大之背書保證，應依相關規定經審計委員會同意，並提董事會決議。

本公司向有業務關係之公司為背書保證者，其向單一企業背書保證之金額不得超過雙方於背書保證前十二個月期間內之業務往來總金額（所稱業務往來金額，係指雙方間進貨或銷售金額孰高者）。

財務部門應建立備查簿，並依相關法令規定記載本公司背書保證之相關事宜。會計部門應評估並認列背書保證之或有損失，且於財務報告中適當揭露背書保證資訊，並提供相關資料予簽證會計師執行必要之查核程序並出具允當之查核報告。

本公司向本公司之子公司為背書保證且該子公司之淨值低於其實收資本額百分之五十者，本公司應於提供背書保證後，採行相關內部管控措施。

本公司直接或間接持有表決權股份達百分之九十以上之公司間為背書保證前，應提報本公司董事會決議後始得辦理，但本公司直接或間接持有表決權股份百分之百之公司間背書保證不在此限。

Article 6

The procedures and authority level for providing endorsement and/or guarantee are defined as follows:

Any endorsement and/or guarantee to be provided by the Company shall be evaluated with the "Guidelines for Fund-Lending and Providing Endorsements and Guarantees by Public Companies" announced by the securities regulatory authority, and the Procedures. Finance Department shall then evaluate the necessity and rationality of the endorsement/guarantee, the credibility and risk of involved parties, the impact towards the Company's operating risk, financial position and shareholders' equity, and the necessity to acquire collateral and appraisal of collateral. Such evaluation results, along with comments and opinions provided by other related departments, shall be submitted to the Board of Directors for approval. A pre-determined limit may be delegated to the Chairman by the Board of Directors to facilitate execution and such endorsement/guarantee shall be reported to the most upcoming Board of Directors' Meeting for ratification.

When the Board discusses matters set out in the preceding paragraph, it shall take into full consideration each independent director's opinions. The independent

directors' opinions specifically expressing assent or objection and the reasons for objection shall be included in the Board meeting minutes.

Material endorsements and/or guarantees shall be approved by the Audit Committee in accordance with relevant regulations and submitted to the Board of Directors for a resolution.

For endorsement/guarantee deriving from business relations, the amount provided to any single party shall not exceed the total business amount between the party and the Company over the twelve-month period before the extension of endorsement/guarantee (business amount refers to the higher one of goods sold and goods procured between the party and the Company).

The Finance Department shall establish and maintain a reference book to record all endorsement/guarantee-related information in accordance with the relevant regulations.

The Accounting Department shall assess and recognize, if any, contingent losses brought about by the endorsement/guarantee, to adequately disclose information in the financial statements, and to provide external auditors with necessary information for conducting due auditing and issuing auditing report.

If the party to whom the Company provides endorsement/guarantee is a subsidiary of the Company and such subsidiary's net worth is below fifty percent (50%) of its paid-in capital, the Company shall stipulate the relevant control measures applicable after providing the endorsement/guarantee.

The endorsement/guarantee between companies whose voting shares are at least ninety percent (90%) percent owned, directly or indirectly, by the Company, shall be processed after such endorsement/guarantee has been submitted to the Board for approval. The foregoing does not apply to the endorsement/guarantee between companies whose voting shares are one hundred percent (100%) owned, directly or indirectly, by the Company.

第七條

本公司辦理對外背書保證，得要求被背書保證公司提供擔保品。

Article 7

When providing endorsement/guarantee to another company, the Company may require the endorsee/guarantee company to provide collaterals.

第八條

用於背書保證而簽發之票據及公司章應分別由董事長指定之專責人員保管，並應依照公司規定作業程序，始得鈐印及簽發票據。。

對國外公司為背書保證行為者，本公司所出具之保證函應由董事長或其授權之人簽署。

Article 8

Notes used for issuing endorsement/guarantee and seals of the Company shall be kept separately by persons appointed and authorized by the Chairman. Internal procedures must be followed for sealing and note issuance purposes.

When providing endorsement/guarantee to a foreign company, the endorsement/guarantee letter should be executed and signed by the Chairman or the person delegated by the Chairman.

第九條

有關背書保證事項，依規定應向主管機關申報或公告者，本公司均應依相關法令規定辦理之；本公司之子公司非屬國內公開發行公司者，依規定有應公告申報之事項，由本公司代為公告申報之。

本公司背書保證餘額達下列標準之一者，應於事實發生日之即日起算二日內公告申報：

- 一、本公司及其子公司背書保證餘額達本公司最近期財務報表淨值百分之五十以上。
- 二、本公司及其子公司對單一企業背書保證餘額達本公司最近期財務報表淨值百分之二十以上。
- 三、本公司及其子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、採用權益法之投資帳面金額及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上。
- 四、公開發行公司或其子公司新增背書保證金額達新臺幣三千萬元以上且達本公司最近期財務報表淨值百分之五以上。

第二項所稱之「事實發生日」指簽約日、付款日、董事會決議日或其他足資確定背書保證對象及交易金額之日孰前者。

Article 9

Should there be any endorsement/guarantee which is required to be reported to the governmental authority-in-charge or to be publicly announced, such report or public announcement shall be made by the Company in accordance with the relevant laws, rules and regulations. If there is any reporting and announcement required for the Company's subsidiary which is not a domestic public company, the Company will follow the requirement on behalf of its subsidiary.

The Company's balance of endorsements/guarantees reaches one of the following levels shall announce and report such event within two days commencing immediately from the date of occurrence:

1. The aggregate balance of endorsements/guarantees by the Company and its subsidiaries reaches 50 percent or more of the Company's net worth as stated in its latest financial statement.
2. The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches 20 percent or more of the Company's net worth as stated in its latest financial statement.
3. The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches NT\$10 million or more and the aggregate amount of all endorsements/guarantees for, investment accounted for using equity method, and balance of loans to, such enterprise reaches 30 percent or more of the Company's net worth as stated in its latest financial statement.
4. The amount of new endorsements/guarantees made by the Company or its subsidiaries reaches NT\$30 million or more, and reaches 5 percent or more of the Company's net worth as stated in its latest financial statement.

“Date of occurrence” means the date of contract signing, date of payment, dates of board of directors resolutions, or other date that can confirm the counter party and monetary amount of the endorsements/guarantees, whichever date is earlier.

第十條

本公司之子公司擬為他人背書保證者，本公司應命該子公司訂定背書保證作業程序，並依規定送其審計委員會及/或董事會及/或股東會決議後實施。本公司之子公司若為他人背書保證者，應定期提供相關資料予本公司查核。本公司並應命子公司依所定作業程序辦理。

Article 10

When endorsement/guarantee extended to other parties is contemplated by the Company's subsidiary, the Company shall mandate the subsidiary to establish relevant procedures for endorsement/guarantee. Such procedures shall be approved by the Audit Committee and/or the Board of Directors and/or Shareholders' Meeting of the subsidiary, and become effective thereafter. Relevant information of the endorsement/guarantee extended by the Company's subsidiary should be provided regularly to the Company for inspection. The Company should also mandate the subsidiary to handle endorsement/guarantee in accordance with its procedures.

第十一條

本公司內部稽核人員應每季稽核背書保證情形，並做成書面紀錄，如發現重大違規情事，應即以書面通知審計委員會。

Article 11

Internal auditors shall perform auditing on the Company's endorsement/guarantee profile every quarter and produce written auditing reports. Should there be any significant violation found, a written report is needed to notify the Audit Committee.

第十二條

本公司經理人及主辦人員於辦理背書保證相關事宜時，應遵循本作業程序之規定，使本公司免於遭受任何損失。如有違反相關法令或本作業程序規定之情形者，其懲戒依本公司相關人事規章之規定辦理。

Article 12

The Company's managers and persons-in-charge shall follow the Procedures in order to prevent the Company from incurring any losses. Should there be any violation of related regulations or the Procedures, subsequent castigation is subject to the related Personnel Articles of the Company.

第十三條

本作業程序應經審計委員會、董事會以及股東會決議通過。修訂時亦同。依前項規定將本作業程序提報董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。

本作業程序之任何修訂應經審計委員會全體成員二分之一以上同意，並提董事會決議。

如本作業程序或任何修訂未經審計委員會全體成員二分之一以上同意，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。

第三項所稱「審計委員會全體成員」以及前項所稱「全體董事」，以實際在任者計算之。

Article 13

The Procedures shall be approved by the Audit Committee, the Board of Directors, and the Shareholders' Meeting. Any amendment is subject to the same procedures.

Where the Company submits the Procedures to the Board meeting for discussion in accordance with the preceding paragraph, the Board shall take into full

consideration each independent director's opinion. The independent directors' opinions specifically expressing assent or objection and the reasons for objection shall be included in the Board meeting minutes.

Any amendment to the Procedures shall be approved by one-half or more of the total members of the Audit Committee and submitted to the Board Meeting for resolution.

If the Procedures and any revisions thereof are not approved by one-half or more of the total members of the Audit Committee, the Procedures and any revisions thereof may be adopted with the approval of two-thirds or more of the total members of the directors. The resolution of Audit Committee shall be recorded in the Board meeting minutes.

The terms "total members of the Audit Committee" in paragraph 3 hereunder and "total members of the directors" in the preceding paragraph shall be calculated as the actual number of persons currently holding those positions.