

Cameo Communications Inc.
Procedures for Endorsements and Guarantees

- Article 1 Legal Basis
The Company's endorsement and guarantee procedures are established in accordance with Article 36-1 of the Securities Exchange Act and the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.
- Article 2 Purpose
Cameo Communications Inc. shall comply with these Procedures when making loans to and endorsements/guarantees for others; provided, where financial laws or regulations provide otherwise, such provisions shall govern.
- Article 3 Endorsements/Guarantees
The term "endorsements and/or guarantees" as used in these Procedures refers to the following:
1. Financing endorsements/guarantees, including:
 A. Bill discount financing.
 B. Endorsement or guarantee made to meet the financing needs of another company.
 C. Issuance of a separate negotiable instrument to a non-financial enterprise as security to meet the financing needs of the company itself.
2. Customs duty endorsement/guarantee, meaning an endorsement or guarantee for the Company itself or another company with respect to customs duty matters.
3. Other endorsements/guarantees, meaning endorsements or guarantees beyond the scope of the above two subparagraphs.
Any creation by the Company of a pledge or mortgage on its chattel or real property as security for the loans of another company shall also comply with these Procedures.
- Article 4 Recipient of endorsements and/or guarantees
1. A company with which it does business.
2. A company in which the Company directly and indirectly holds more than 50 percent of the voting shares.
3. A company that directly and indirectly holds more than 50 percent of the voting shares in the Company.
Companies in which the Company holds, directly or indirectly, 90% or more of the voting shares may make endorsements/guarantees for each other, and the amount of endorsements/guarantees may not exceed 10% of the net worth of the Company, provided that this restriction shall not apply to endorsements/guarantees made between companies in which the Company holds, directly or indirectly, 100% of the voting shares.
- Article 5 Endorsement Guarantee Liability Limits
The company's total endorsement guarantees are limited as follows:
1. Total endorsement guarantees shall not exceed the company's paid-in capital.
2. Guarantees to a single enterprise shall not exceed one-tenth of the company's paid-in capital.
3. For business-related endorsements, the guarantee amount shall not exceed the higher of the purchase or sales amount between both parties.
4. For wholly owned subsidiaries, endorsement limits may be exempt from the above restrictions but total guarantees must still not exceed the company's paid-in capital.
5. If a guarantee recipient no longer meets the criteria or the guarantee amount exceeds limits due to changes, an improvement plan must be established and approved by the audit committee to eliminate the excess within the contract period or a specified timeframe.
6. Total guarantees for the Company and its subsidiaries combined shall not exceed the company's net paid-in capital, and guarantees to a single enterprise remain limited to one-tenth of the company's paid-in capital.
- Article 6 Disclosure Standards
1. The Company shall disclose the endorsement and guarantee balances and detailed

information of the Company and its subsidiaries for the previous month by the 10th of each month.

2. The Company must disclose within two days from the occurrence date if any of the following thresholds are met:

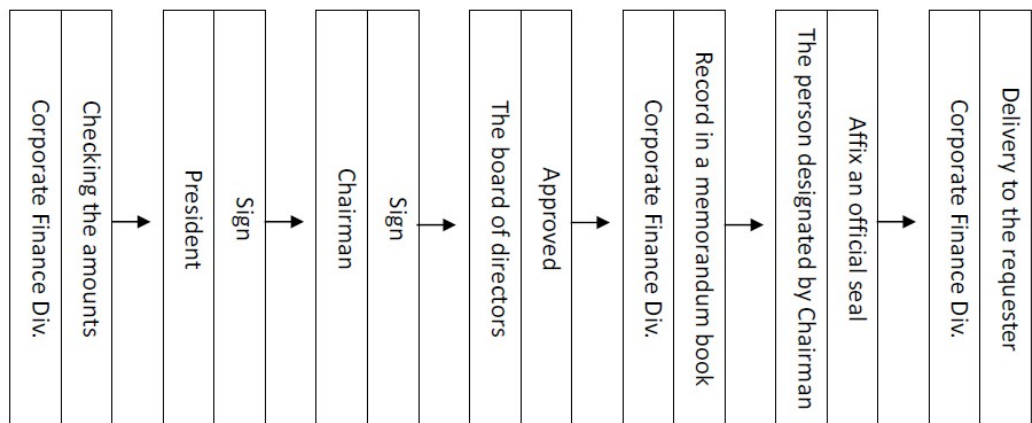
- (1) Endorsement and guarantee balances of the company and subsidiaries reach 50% or more of the latest net worth.
- (2) Endorsement and guarantee balances to a single enterprise reach 20% or more of the latest net worth.
- (3) Endorsement and guarantee balances to a single enterprise exceed NT\$10 million and, combined with equity-method investments and loan balances, reach 30% or more of the latest net worth.
- (4) New endorsement and guarantee amounts exceed NT\$30 million and 5% or more of the latest net worth.

If a subsidiary is not publicly listed domestically but meets the fourth criterion above, the parent company must disclose on its behalf.

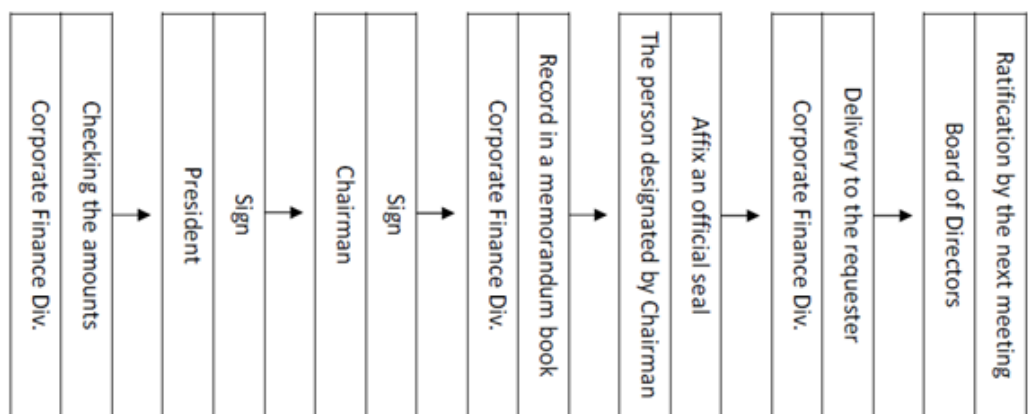
3. The Company shall assess and recognize any contingent losses from endorsements and guarantees, adequately disclose the information in financial reports, and provide relevant data for auditor review. The latest financial statements refer to those audited or reviewed by a certified public accountant.

Article 7 Handling procedures for endorsement and guarantee

1. Normal procedure



2. Special procedure



Article 8 Detailed review procedures

Before the Company handles endorsement guarantees, it shall carefully evaluate compliance with the Guidelines for Funds Lending and Endorsement Guarantees by Publicly Listed Companies issued by the Financial Supervisory Commission and this procedure. The Company must request the endorsed party to provide copies of approvals for business registration changes, business registration certificates, ID of responsible persons, and necessary financial data to assess:

1. The necessity and reasonableness of the endorsement guarantee based on the endorsed party's financial and business status.
2. The risk of the endorsement guarantee through credit investigation based on the provided information.
3. Whether the cumulative endorsement amount is within limits and its impact on the Company's operations, financial condition, and shareholders' equity.
4. The Company's risk exposure and whether collateral should be obtained. If the Company or its subsidiary provides endorsement guarantees for subsidiaries with net assets less than half of paid-in capital, detailed review and risk assessment are required, along with additional control measures to mitigate potential risks.

Article 9 Hierarchy of decision-making authority and delegation thereof

1. Endorsements and guarantees must first be approved by the board of directors and follow normal procedures. However, due to business needs, within 50% of the limit set in Article 5, the board may authorize the chairman to act using special procedures, with subsequent board ratification. For subsidiaries wholly owned by the publicly listed company, the board may authorize the chairman to act within the Company's paid-in capital limit, also under special procedures, with later board ratification. Endorsement and guarantee activities must be reported at the next annual shareholders' meeting.
2. If business needs require exceeding the limit in Article 5, normal procedures and board approval are required, with more than half of the directors jointly guaranteeing possible company losses. Procedures must be amended and ratified by shareholders. If shareholders disapprove, a plan to eliminate the excess must be set within a deadline.
3. Subsidiaries with over 90% voting shares held by the Company must obtain the company's board approval before providing endorsements, except for wholly owned subsidiaries of publicly listed companies, which are exempt.
4. The Company must fully consider independent directors' opinions on endorsements and guarantees, recording their agreement or objections and reasons in the board minutes.

Article 10 Procedures for use and custody of corporate chops

1. The Company uses a registered corporate seal, authorized by the board and kept by designated personnel, to endorse and issue documents following established procedures.
2. When guaranteeing foreign companies, guarantee letters must be signed by a board-authorized person.

Article 11 Procedures for a subsidiary intends to make endorsements/guarantees for others

1. When a subsidiary provides endorsements or guarantees for others, it must ensure compliance with the "Regulations Governing Lending of Funds and Endorsement Guarantees by Public Companies" issued by the Financial Supervisory Commission and follow established procedures.
2. The subsidiary must provide relevant information to the parent company and consider the parent company's opinions before proceeding; however, subsidiaries established abroad

are prohibited from providing any endorsements or guarantees to external parties.

3. Subsidiaries must regularly report the follow-up status of endorsements and guarantees to the parent company.

Article 12 The Company shall establish a ledger for endorsements and guarantees, recording details such as the name of the guaranteed company, guarantee amount, board or chairman approval date, guarantee date, and matters requiring careful evaluation under Article 8.

Article 13 Penalties

If the Company's managers or responsible personnel violate the Financial Supervisory Commission's Guidelines on Funds Lending and Endorsement Guarantees for Public Companies or related procedures, auditors or their supervisors must report the violations and improvement plans to the Audit Committee members and ensure the improvements are completed according to the schedule.

Article 14 Audit

The Company's internal auditors shall audit the endorsement and guarantee procedures and their implementation at least quarterly, and keep written records. If major violations are found, they shall promptly notify all members of the Audit Committee in writing.

Article 15 The procedure requires approval by more than half of all audit committee members, then submission to the board of directors for resolution, and finally approval by the shareholders' meeting before implementation. If any director objects with records or written statements, the Company shall forward the objections to all independent directors and the shareholders' meeting for discussion; the same applies to amendments. If approval by more than half of all audit committee members is not obtained, the procedure may be approved by at least two-thirds of all directors and the audit committee's resolution must be recorded in the board meeting minutes. When submitting the procedure to the board, all independent directors' opinions must be fully considered. Any opposition or reservation by independent directors should be recorded in the board meeting minutes. The terms all audit committee members and all directors refer to those currently in office.

Article 16 Others

1. The terms subsidiary and parent company in this procedure shall be determined in accordance with the Criteria Governing the Preparation of Financial Reports by Securities Issuers.
2. For publicly listed companies preparing financial reports under International Financial Reporting Standards (IFRS), net value refers to the equity attributable to owners of the parent as stated in the Criteria Governing the Preparation of Financial Reports by Securities Issuers.
3. Public announcement and filing means submission through the information reporting website designated by the Financial Supervisory Commission.
4. Date of occurrence refers to the earliest of contract date, payment date, board resolution date, or other dates sufficient to confirm the counterparty and amount of the transaction.
5. If a subsidiary's stock has no par value or a par value other than NT\$10 per share, the paid-in capital calculated under Article 8, Paragraph 2 shall be the sum of capital stock and capital surplus—share premium.
6. Foreign companies providing endorsements or guarantees on behalf of others shall comply with this procedure. Foreign companies without a company seal may be exempt from the requirement under Article 10, Item 1. Net value calculated under this procedure for foreign companies refers to equity attributable to owners of the parent on the balance sheet.

Article 17 The Procedures for Endorsements and Guarantees was constituted on April 1, 1999.
Amendment for the 1st ~7th (Omitted)
Amendment for the 8th instance: May xx, 2026