

股票代碼：8406

Ginko International Co., Ltd.



108年股東常會 議事手冊

中華民國108年6月18日（星期二）上午九時整
地點：台中市大雅區科雅二路8號2樓（會議室）

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開會議程

Ginko International Co., Ltd.

108 年股東常會議程

時間：民國 108 年 6 月 18 日(星期二)上午九時

地點：台中市大雅區科雅二路 8 號 2 樓(會議室)

一、宣佈開會

二、主席致詞

三、報告事項

- 1、民國 107 年度營業報告。
- 2、監察人審查民國 107 年度決算表冊報告。
- 3、民國 107 年度員工及董監酬勞分配情形報告。
- 4、本公司訂定「誠信經營作業程序及行為指南」報告。

四、承認事項

- 1、本公司修正民國 106 年度盈餘分配案。
- 2、民國 107 年度營業報告書及合併財務報表案。
- 3、民國 107 年度盈餘分配案。

五、討論事項

- 1、本公司擬修訂「公司章程」部分條文案。
- 2、本公司擬修訂「取得或處分資產處理程序」部分條文案。

六、臨時動議

七、散會

報告事項

第一案

案由：民國 107 年度營業報告。

說明：本公司民國 107 年度營業報告書，請參閱本手冊【附件一】第 5~6 頁。

第二案

案由：監察人審查民國 107 年度決算表冊報告。

說明：本公司民國 107 年度決算表冊審查報告書，請參閱本手冊【附件二】第 7 頁。

第三案

案由：民國 107 年度員工及董監酬勞分配情形報告。

說明：依「公司章程」第 132 條規定，並經董事會決議通過以現金發放民國 107 年度員工酬勞新台幣 44,932,989 元及董監酬勞新台幣 7,702,798 元；配發之員工酬勞及董監酬勞金額與原估列金額差異，擬依會計估計變動處理列為 108 年度損益。

第四案

案由：本公司訂定「誠信經營作業程序及行為指南」報告。

說明：本公司訂定「誠信經營作業程序及行為指南」，請參閱本手冊【附件三】第 8~12 頁。

承認事項

第一案（董事會提）

案由：本公司修正民國 106 年度盈餘分配案，提請 承認。

說明：一、本公司民國 106 年度因有帳列其他股東權益項下之「其他權益項目」減項淨額，故依金管證發字第 1010012865 號函及證券交易法第 41 條規定，補提列特別盈餘公積新台幣 505,264,550 元。

二、民國 106 年度更正後之盈餘分配表，請參閱本手冊【附件四】第 13 頁。

三、擬提請 108 年股東常會追認民國 106 年度盈餘分配表。

決議：

第二案（董事會提）

案由：民國 107 年度營業報告書及合併財務報表案，提請 承認。

說明：本公司民國 107 年度之合併財務報表業已自行編製完成，並委請安侯建業聯合會計師事務所許育峰、梅元貞會計師查核完竣，並送請監察人審查竣事，出具審查報告書在案。茲檢具民國 107 年度營業報告書及合併財務報表，請參閱本手冊【附件一】第 5~6 頁及【附件五】第 14~22 頁。

決議：

第三案（董事會提）

案由：民國 107 年度盈餘分配案，提請 承認。

說明：1、本公司民國 107 年度之盈餘分配表，請參閱本手冊【附件六】第 23 頁。

2、本次擬依公司法及公司章程規定，配發現金股利新台幣 462,252,360 元，每股擬分配約 5 元。現金股利計算至元為止(元以下捨去)，未滿 1 元之畸零數額，列入公司之其他收入。

3、本次現金股利分配案俟本次股東常會通過後，擬請股東常會授權董事長另訂除息基準日、發放日及其他相關事宜。

4、本公司於配息基準日前，如因買回本公司股份、或將庫藏股轉讓、註銷，或因無擔保轉換公司債轉換及其他等因素，造成本公司配息基準日之流通在外股數變動致配息率發生變動時，擬提請股東會授權董事長按配息基準日實際流通在外股數，調整配息率。

決 議：

討論事項

第一案（董事會提）

案 由：本公司擬修訂「公司章程」部分條文案，提請 討論。

說 明：配合法令修改及公司實務運作需要，擬修訂「公司章程」部分條文，修正條文對照表請參閱本手冊【附件七】第 24~32 頁。

決 議：

第二案（董事會提）

案 由：本公司擬修訂「取得或處分資產處理程序」部分條文案，提請 討論。

說 明：一、依據中華民國 107 年 11 月 26 日金融監督管理委員會金管證發字第 1070341072 號修正「公開發行公司取得或處分資產處理準則」部分條文之規定辦理。

二、擬修訂本公司「取得或處分資產處理程序」，修正條文對照表請參閱本手冊【附件八】第 33~41 頁。

決 議：

臨時動議

散會

Ginko International Co., Ltd.

營業報告書

一、107 年度營業結果

(一)營業計畫實施成果

本公司 107 年度合併營收淨額計新台幣 7,389,201 千元，較 106 年度新台幣 5,948,520 千元，增加 24.22%；稅後淨利新台幣 833,380 千元，較 106 年度新台幣 971,035 千元，減少約 14.18%。

(二)預算執行情形：本公司並未編列 107 年度財務預測。

(三)財務收支及獲利能力分析：民國一百零七年度財務概況請參閱所附之財務報表。

(四)研究發展狀況：

107 年度投入之研發費用為 139,674 千元，較 106 年度的 124,319 千元增加 12.35%，主要用於新材料開發，製程自動化技術提昇及開發新產品，並擴大研究團隊。

二、108 年度營業計畫概要

(一)經營方針

- 1、持續實體及電商並進，以因應中國市場變化需求。
- 2、利用低中高端品牌策略持續搶佔中國市佔率。
- 3、品牌市場從中國及台灣擴展到亞洲。
- 4、有效利用產能及高品質增加訂單來源。

(二)預期銷售數量及依據

依據產業環境、市場供需情形、公司過去之產銷能力及展望等資料彙整分析後，編製 108 年度預期銷售數量。

	預計銷售數量（千片，千瓶）
隱形眼鏡	520,000
護理液	51,000

(三)重要之產銷政策：

1、生產策略：

- (1)提高自動化程度，擴大規模經濟
- (2)提高臺灣製造高階產品占比，與中國生產地互補
- (3)精進核心製程能力，奠定未來營收成長後盾。

2、行銷策略：

- (1)多管道多價位多元區隔，實體及電商並進
- (2)提高高端區隔占比，強化品牌深度
- (3)提高海外市場比例，建立亞洲市場地位

三、未來公司發展策略

(一)中國及海外市場並進，加速成為亞洲第一。

(二)利用多元高端品牌回銷中國，擴大電商及一二級城市市占。

(三)專注彩片生產，持續強化製程技術能力，拉大領先同業差距。

四、受到外部競爭環境、法規環境及總體經營環境之影響。

(一)公司受到外部競爭環境

因科技之發展，隱形眼鏡產業存在產品替代性風險，分別為雷射屈光手術及植入式隱形眼鏡，但因此二類均屬於侵入式醫療手術，一般視力障礙患者接受程度並不高，加上其中雷射屈光手術具不可回覆性，且植入式隱形眼鏡亦有必須定期手術更換植入之鏡片之缺點，故對隱形眼鏡之替代性非常有限。另自從 Johnson & Johnson 採低價矽水膠產品策略，推出短拋式的矽水膠隱形眼鏡後，對隱形眼鏡市場產生了相當大的影響。自美國市場到全球市場，矽水膠鏡片正逐步侵蝕著水膠鏡片的市佔率。依據 Contact Lens Spectrum 市場調查報告指出，矽水膠鏡片在全球市場的佔有率已達 67%，成為主流。但中國及主要亞洲國家目前由於消費習慣不同接受度仍低，加上中國隱形眼鏡滲透率仍低，矽水膠鏡片短期內不會成為主流。

(二)公司受法規環境

中國針對醫療器械經營制訂有「醫療器械監督管理條例」、「醫療器械生產監督管理辦法」、「醫療器械註冊管理辦法」、「醫療器械經營企業許可證管理辦法」、「消毒管理辦法」及「消毒產品生產企業衛生規範」等多項法律及條例，企業需申領多項合法且有效之執照及許可證，包括但不限於醫療器械經營企業許可證及生產企業許可證等，方可在中國經營醫療器械業務。醫療器械法規相關證照取得對本公司之業務經營有重大影響。惟截至年報刊印日止，本公司尚無業務或營運所應持有之執照及許可證無法取得或更新之情事。電商相關法規門戶大開將對行業單價走低有其影響。

(三)公司受總體經營環境

瑞士銀行對中國 108 年國內生產總值增長預測為 6.1%，較 107 年的 6.5% 左右有所降低。本公司目前大部分收入源自中國，故本公司營運成功與否與中國經濟及中國消費者需求密切相關，若未來中國經濟快速走緩則可能對本公司營運有不利之影響。惟（一）隱形眼鏡為抗氧氣的醫療器械，受影響程度較低，而且中國隱形眼鏡滲透率僅有 10%，未來成長動能仍大。（二）本公司已開始將在中國地區的成功營運模式複製至亞洲其他國家，適度分散中國總體經濟變化對本公司營運之風險。

在此，僅代表本公司全體同仁由衷感謝各位股東長期以來對本公司的指教與肯定，也期盼未來能繼續給予指導與建議，全體同仁也將秉持誠信務實、革新創新、群策群力、謀求福祉的經營理念深耕本業，對所有客戶、供應商、股東及全體員工長久以來的支持，在此敬上最誠摯的謝意。

董事長：



經理人：



會計主管：



【附件二】民國 107 年度決算表冊審查報告書

Ginko International Co., Ltd.
107 年度決算表冊審查報告書

茲准

董事會造送 107 年度營業報告書、財務報表及盈餘分配表等決算表冊，及 107 年度合併資產負債表、損益表、股東權益變動表及現金流量表等財務報告，業經本監察人查核尚無不符，依台灣公司法第 219 條之規定，繕具報告如上，敬請鑒察。

此致

本公司 108 年股東常會

監察人：胡智凱



羅維綸



邱柏森



中 華 民 國 1 0 8 年 3 月 1 1 日

【附件三】誠信經營作業程序及行為指南

Ginko International Co., Ltd. 誠信經營作業程序及行為指南

第一條（目的及適用範圍）

本公司基於公平、誠實、守信、透明原則從事商業活動，為落實誠信經營政策，並積極防範不誠信行為，依「上市上櫃公司誠信經營守則」，訂定本作業程序及行為指南，具體規範本公司人員於執行業務時應注意之事項。

本作業程序及行為指南適用範圍及於本公司之子公司、直接或間接捐助基金累計超過百分之五十之財團法人及其他具有實質控制能力之機構或法人等集團企業與組織。

第二條（適用對象）

本作業程序及行為指南所稱本公司人員，係指本公司及集團企業與組織董事、監察人、經理人、受僱人及具有實質控制能力之人。

本公司人員藉由第三人提供、承諾、要求或收受任何不正當利益，推定為本公司人員所為。

第三條（不誠信行為定義）

本作業程序及行為指南所稱不誠信行為，係指本公司人員於執行業務過程，為獲得或維持利益，直接或間接提供、收受、承諾或要求任何不正當利益，或從事其他違反誠信、不法或違背受託義務之行為。

前項行為之對象，包括公職人員、參政候選人、政黨或黨職人員，以及任何公、民營企業或機構及其董事（理事）、監察人（監事）、經理人、受僱人、具有實質控制能力者或其他利害關係人。

第四條（利益型態）

本作業程序及行為指南所稱利益，係指任何形式或名義之金錢、餽贈、禮物、佣金、職位、服務、優待、回扣、疏通費、款待、應酬及其他有價值之事物。

第五條（專責單位）

本公司指定 財務部 為專責單位（以下簡稱本公司專責單位），辦理本作業程序及行為指南之修訂、執行、解釋、諮詢服務暨通報內容登錄建檔等相關作業及監督執行，並應定期向董事會報告。

第六條（提供或收受利益之排除情形）

本公司人員直接或間接提供、收受、承諾或要求第四條所規定之利益時，除有下列各款情形外，應符合「上市上櫃公司誠信經營守則」及本作業程序及行為指南之規定，並依相關程序辦理後，始得為之：

- 一、基於商務需要，於國內（外）訪問、接待外賓、推動業務及溝通協調時，依當地禮貌、慣例或習俗所為者。
- 二、基於正常社交禮俗、商業目的或促進關係參加或邀請他人舉辦之正常社交活動。
- 三、因業務需要而邀請客戶或受邀參加特定之商務活動、工廠參觀等，且已明訂前開活動之費用負擔方式、參加人數、住宿等級及期間等。
- 四、參與公開舉辦且邀請一般民眾參加之民俗節慶活動。

五、主管之獎勵、救助、慰問或慰勞等。

六、其他符合公司規定者。

第七條（提供或收受不正當利益之處理程序）

本公司人員遇有他人直接或間接提供或承諾給予第四條所規定之利益時，除有前條各款所訂情形外，應依下列程序辦理：

- 一、提供或承諾之人與其無職務上利害關係者，應於收受之日起三日內，陳報其直屬主管，必要時並知會本公司專責單位。
- 二、提供或承諾之人與其職務有利害關係者，應予退還或拒絕，並陳報其直屬主管及知會本公司專責單位；無法退還時，應於收受之日起三日內，交本公司專責單位處理。

前項所稱與其職務有利害關係，係指具有下列情形之一者：

- 一、具有商業往來、指揮監督或費用補（獎）助等關係者。
- 二、正在尋求、進行或已訂立承攬、買賣或其他契約關係者。
- 三、其他因本公司業務之決定、執行或不執行，將遭受有利或不利影響者。

本公司專責單位應視第一項利益之性質及價值，提出退還、付費收受、歸公、轉贈慈善機構或其他適當建議，陳報核准後執行。

第八條（禁止提供或承諾任何疏通費）

本公司人員如因受威脅或恐嚇而提供或承諾疏通費者，應紀錄過程陳報直屬主管，並通知本公司專責單位。

本公司專責單位接獲前項通知後應立即處理，並檢討相關情事，以降低再次發生之風險。如發現涉有不法情事，並應立即通報司法單位。

第九條（提供政治獻金之規定）

本公司提供政治獻金，應依下列規定辦理，於陳報董事長核准並知會本公司專責單位，其金額達新臺幣伍拾萬元以上，應提報董事會通過後，始得為之：

- 一、應確認係符合政治獻金收受者所在國家之政治獻金相關法規，包括提供政治獻金之上限及形式等。
- 二、決策應做成書面紀錄。
- 三、政治獻金應依法規及會計相關處理程序予以入帳。
- 四、提供政治獻金時，應避免與政府相關單位從事商業往來、申請許可或辦理其他涉及公司利益之事項。

第十條（提供慈善捐贈或贊助之規定）

本公司提供慈善捐贈或贊助，應依下列事項辦理，於陳報董事長核准並知會本公司專責單位，其金額達新臺幣壹佰萬元以上，應提報董事會通過後，始得為之：

- 一、應符合營運所在地法令之規定。
- 二、決策應做成書面紀錄。
- 三、慈善捐贈之對象應為慈善機構，不得為變相行賄。
- 四、因贊助所能獲得的回饋明確與合理，不得為本公司商業往來之對象或與本公司人員有利益相關之人。
- 五、慈善捐贈或贊助後，應確認金錢流向之用途與捐助目的相符。

本公司當年度若有發生慈善捐贈或贊助之情事，應向董事會報告實際捐贈或贊助對象及金額。

第十一條（利益迴避）

本公司董事、監察人、經理人及其他出席或列席董事會之利害關係人對董事會所列議案，與其自身或其代表之法人有利害關係者，致有害於公司利益之虞者，應於當次董事會說明其利害關係之重要內容，如有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。董事間亦應自律，不得互為支援。

本公司人員於執行公司業務時，發現與其自身或其所代表之法人有利害衝突之情形，或可能使其自身、配偶、父母、子女或與其有利害關係人獲得不正當利益之情形，應將相關情事同時陳報直屬主管及本公司專責單位，直屬主管應提供適當指導。

本公司人員不得將公司資源使用於公司以外之商業活動，且不得因參與公司以外之商業活動而影響其工作表現。

第十二條（保密作業）

本公司指定財務部為處理商業機密之專責單位，負責制定與執行公司之商業秘密、商標、專利、著作等智慧財產之管理、保存及保密作業程序，並應定期檢討實施結果，俾確保其作業程序之持續有效。

本公司人員應確實遵守公司商業機密之相關作業規定，不得洩露所知悉之公司商業機密、商標、專利、著作等智慧財產予他人，且不得探詢或蒐集非職務相關之公司商業機密、商標、專利、著作等智慧財產。

第十三條（公平交易）

本公司從事營業活動，應依公平交易法及相關競爭法規，不得固定價格、操縱投標、限制產量與配額，或以分配顧客、供應商、營運區域或商業種類等方式，分享或分割市場。

第十四條（法規及國際準則之遵行）

本公司對於所提供之產品與服務所應遵循之相關法規與國際準則，應進行蒐集與瞭解，並彙總應注意之事項予以公告，促使本公司人員於產品與服務之研發、採購、製造、提供或銷售過程，確保產品及服務之資訊透明性及安全性。

第十五條（禁止內線交易與保密協定）

本公司人員應遵守證券交易法之規定，不得利用所知悉之未公開資訊從事內線交易，亦不得洩露予他人，以防止他人利用該未公開資訊從事內線交易。

參與本公司合併、分割、收購及股份受讓、重要備忘錄、策略聯盟、其他業務合作計畫或重要契約之其他機構或人員，應與本公司簽署保密協定，承諾不洩露其所知悉之本公司商業機密或其他重大資訊予他人，且非經本公司同意不得使用該資訊。

第十六條（對外揭露誠信經營政策）

本公司應於內部規章、年報、公司網站或其他文宣上揭露其誠信經營政策，並適時於產品發表會、法人說明會等對外活動上宣示，使其供應商、客戶或其他業務相關機構與人員均能清楚瞭解其誠信經營理念與規範。

第十七條（與他人建立商業關係之誠信經營評估）

本公司與他人建立商業關係前，應先行評估代理商、供應商、客戶或其他商業往來對象之合法性、誠信經營政策，以及是否曾有不誠信行為之紀錄，以確保其商業經營方式公平、透明且不會要求、提供或收受賄賂。

本公司進行前項評估時，可採用適當查核程序，就下列事項檢視其商業往來對象，以瞭解其誠信經營之狀況：

- 一、該企業之國別、營運所在地、組織結構、經營政策及付款地點。
- 二、該企業是否有訂定誠信經營政策及其執行情形。
- 三、該企業營運所在地是否屬於貪腐高風險之國家。
- 四、該企業所營業務是否屬賄賂高風險之行業。
- 五、該企業長期經營狀況及商譽。
- 六、諮詢其企業夥伴對該企業之意見。
- 七、該企業是否曾有賄賂或非法政治獻金等不誠信行為之紀錄。

第十八條（與交易對象表明誠信經營政策）

本公司人員於從事商業行為過程中，應向交易對象說明公司之誠信經營政策與相關規定，並明確拒絕直接或間接提供、承諾、要求或收受任何形式或名義之不正當利益。

第十九條（避免從事不誠信之商業交易）

本公司人員應避免與不誠信經營之代理商、供應商、客戶或其他商業往來對象從事商業交易，經發現業務往來或合作對象有不誠信行為者，應立即停止與其商業往來，並將其列為拒絕往來對象，以落實公司之誠信經營政策。

第二十條（契約明訂誠信經營條款）

本公司與他人簽訂契約時，應充分瞭解對方之誠信經營狀況，並將遵守誠信經營政策納入契約條款，於契約中至少應明訂下列事項：

- 一、任何一方知悉有人員違反禁止收受佣金、回扣或其他不正當利益之契約條款時，應立即據實將此等人員之身分、提供、承諾、要求或收受之方式、金額或其他利益告知他方，並提供相關證據且配合他方調查。一方因此而受有損害時，得向他方請求契約金額一定比例之損害賠償，並得自應給付之契約價款中如數扣除。
- 二、任何一方於商業活動如涉有不誠信行為之情事，他方得隨時無條件終止或解除契約。
- 三、訂定明確且合理之付款內容，包括付款地點、方式、需符合之相關稅務法規等。

第二十一條（本公司人員不誠信行為之處理程序）

本公司於公司網站及內部網站建立並公告內部獨立檢舉信箱、專線，供本公司內部及外部人員使用。

本公司發現或接獲檢舉本公司人員涉有不信之行為時，應即刻查明相關事實，如經證實確有違反相關法令或本公司誠信經營政策與規定者，應立即要求行為人停止相關行為，並為適當之處置，且於必要時透過法律程序請求損害賠償以維護公司之名譽及權益。

本公司對於已發生之不誠信行為，應責成相關單位檢討相關內部控制制度及作業程序，並提出改善措施，以杜絕相同行為再次發生。

本公司專責單位應將不誠信行為、其處理方式及後續檢討改善措施，向董事會報告。

第二十二條（他人對公司從事不誠信行為之檢舉及處理程序）

本公司人員遇有他人對公司從事不誠信行為，其行為如涉有不法情事，公司應將相關事實通知司法、檢察機關；如涉有公務機關或公務人員者，並應通知政府廉政機關。

第二十三條（建立獎懲及申訴制度）

本公司應將誠信經營納入員工績效考核與人力資源政策中，設立明確有效之獎懲及申訴制度。本公司對於本公司人員違反誠信行為情節重大者，應依相關法令或依公司人事辦法予以解任或解雇。

第二十四條（施行）

本作業程序及行為指南經董事會決議通過實施，並應送各監察人及提報股東會報告；修正時亦同。

本作業程序及行為指南提報董事會討論時，應充分考量各獨立董事之意見，並將其反對或保留之意見，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。

訂定日期：2018 年 12 月 28 日

【附件四】民國 106 年度盈餘分配表（更正後）

Ginko International Co., Ltd.

民國 106 年度盈餘分配表（更正後）



單位：新台幣元

項目	金額
期初未分配盈餘	5,025,653,207
加：106 年度稅後淨利	971,035,029
減：提列法定盈餘公積	(97,103,503)
提列特別盈餘公積	(505,264,550)
可供分配盈餘	5,394,320,183
分配項目	
普通股現金股利(每股配發 6.8 元)	(628,663,210)
期末未分配盈餘	4,765,656,973

董事長：



經理人：



會計主管：



會計師查核報告

Ginko International Co., Ltd. 董事會 公鑒：

查核意見

Ginko International Co., Ltd.及其子公司(金可國際集團)民國一〇七年及一〇六年十二月三十一日之合併資產負債表,暨民國一〇七年及一〇六年一月一日至十二月三十一日之合併綜合損益表、合併權益變動表及合併現金流量表以及合併財務報告附註(包括重大會計政策彙總),業經本會計師查核竣事。

依本會計師之意見,上開合併財務報告在所有重大方面係依照證券發行人財務報告編製準則及國際財務報導準則、國際會計準則、解釋及解釋公告編製,足以允當表達金可國際集團民國一〇七年及一〇六年十二月三十一日合併財務狀況,與民國一〇七年及一〇六年一月一日至十二月三十一日之合併財務績效與合併現金流量。

查核意見之基礎

本會計師係依照會計師查核簽證財務報表規則及一般公認審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報告之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範,與金可國際集團保持超然獨立,並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據,以作為表示查核意見之基礎。

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷,對金可國際集團民國一〇七年度合併財務報告查核最為重要之事項。該等事項已於查核合併財務報告整體及形成查核意見之過程中予以因應,本會計師並不對該等事項單獨表示意見。

一、收入認列

有關收入認列之會計政策請詳合併財務報告附註四(十六)收入之認列;收入認列折讓及退貨評估會計估計及假設不確定性,請詳合併財務報告附註五(一);收入認列折讓及退貨評估之說明,請詳合併財務報告附註六(十二)。

關鍵查核事項之說明：

金可國際集團收入認列基於合約議定而需提供銷貨折讓及退貨予客戶，該公司管理階層對前述事項之估計係列為收入之減項。另，收入係投資人及管理階層評估金可國際集團財務或業務績效之主要指標，故銷貨收入認列金額及認列期間之正確性對於財務報表之影響係屬重大。因此，收入與銷貨退回及折讓認列為本會計師執行金可國際集團財務報告查核重要評估事項之一。

因應之查核程序：

本會計師對上述關鍵查核事項之主要查核程序包括測試銷貨及收款作業循環之相關控制、檢視相關客戶銷售合約及相關文件，覆核評估客戶資料，進行重要銷售客戶異動及各產品別收入變化分析性覆核，及抽樣測試年度結束前後期間銷售交易，以驗證收入認列於適當期間，並評估金可國際集團之收入與銷貨退回及折讓認列是否依相關公報規定辦理。

對於金可國際集團管理當局估列銷貨退回及折讓之主要查核程序，本會計師執行包括評估公司管理階層所採用之假設，並與內部或外部資料核對，及瞭解期後是否有重大銷貨退回或折讓情形。

二、存貨評價

有關存貨評價之會計政策，請詳合併財務報告附註四(九)存貨；存貨評價說明，請詳合併財務報告附註六(四)。

關鍵查核事項之說明：

金可國際集團生產暨銷售角膜接觸鏡（隱形眼鏡）、高效能角膜接觸鏡護理液及潤眼液，為因應市場需求研發生產之產品，其產品具有獨特性，當市場需求及價格可能發生改變，致相關產品銷售需求可能有波動，而存貨係以成本與淨變現價值孰低衡量，須仰賴管理階層透過相關內外部證據評估後判斷，因此存貨評價為本會計師執行該公司財務報告查核重要的評估事項之一。

因應之查核程序：

本會計師對上述關鍵查核事項之主要查核程序，包括評估集團存貨備抵跌價或呆滯損失提列政策之合理性及是否依相關公報規定辦理。檢視存貨庫齡報表，分析存貨庫齡變化情形，檢視存貨銷售狀況及評估其所採用之淨變現價值基礎，以驗證估計存貨備抵跌價之合理性，並評估管理階層已允當揭露存貨備抵評價有關項目。

三、應收帳款評價

有關應收帳款評價之會計政策，請詳合併財務報告附註四(八)金融工具；應收帳款評價之會計估計及假設不確定性，請詳合併財務報告附註五(二)；應收帳款評價說明，請詳合併財務報告附註六(三)。

關鍵查核事項之說明：

合併公司應收帳款民國一〇七年十二月三十一日占總資產之20%，其減損損失之評估係管理階層參酌外部證據及歷史經驗判斷，因此，應收帳款減損為本會計師查核執行合併公司財務報告查核重要的評估事項之一。

因應之查核程序：

本會計師對於應收帳款備抵評價之主要查核程序，包括評估集團應收帳款備抵減損損失提列政策之合理性及是否依相關公報規定辦理。檢視應收帳款帳齡報表，分析應收帳款帳齡變化情形，抽樣執行發函詢證，並測試期後收款情形，以評估該公司之應收帳款備抵減損損失之合理性，並檢視管理階層已允當揭露應收帳款備抵評價有關項目。

管理階層與治理單位對合併財務報告之責任

管理階層之責任係依照證券發行人財務報告編製準則，及國際財務報導準則、國際會計準則、解釋及解釋公告編製允當表達之合併財務報告，且維持與合併財務報告編製有關之必要內部控制，以確保合併財務報告未存有導因於舞弊或錯誤之重大不實表達。

於編製合併財務報告時，管理階層之責任包括評估金可國際集團繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算金可國際集團或停止營業，或除清算或停業外別無實際可行之其他方案。

金可國際集團之治理單位（含監察人）負有監督財務報導流程之責任。

會計師查核合併財務報告之責任

本會計師查核合併財務報告之目的，係對合併財務報告整體是否存有導因於舞弊或錯誤之重大不實表達取得合理確信並出具查核報告。合理確信係高度確信，惟依照一般公認審計準則執行之查核工作無法保證必能偵出合併財務報告存有重大不實表達。不實表達可能導因於舞弊或錯誤。如不實表達之個別金額或彙總數可合理預期將影響合併財務報告使用者所作經濟決策，則被認為具有重大性。

本會計師依照一般公認審計準則查核時，運用專業判斷並保持專業上之懷疑。本會計師亦執行下列工作：

- 1.辨認並評估合併財務報告導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
- 2.對與查核攸關之內部控制取得必要之瞭解，以設計適用當時情況適當之查核程序，惟其目的非對金可國際集團內部控制之有效性表示意見。
- 3.評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。



- 4.依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使金可國際集團繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒合併財務報告使用者並注意合併財務報告之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致金可國際集團不再具有繼續經營之能力。
- 5.評估合併財務報告（包括相關附註）之整體表達、結構及內容，以及合併財務報告是否允當表達相關交易及事件。
- 6.對於集團內組成個體之財務資訊取得足夠及適切之查核證據，以對合併財務報告表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成集團查核意見。

本會計師與治理單位溝通之事項，包括所規劃之查核範圍及時間，以及重大之查核發現（包括於查核過程中所辨認之內部控制顯著缺失）。

本會計師亦向治理單位提供本會計師所隸屬事務所受獨立性規範之人員已遵循會計師職業道德規範中有關獨立性之聲明，並與治理單位溝通所有可能被認為會影響會計師獨立性之關係及其他事項（包括相關防護措施）。

本會計師從與治理單位溝通之事項中，決定對金可國際集團民國一〇七年度合併財務報告查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

安侯建業聯合會計師事務所

會計師：
許育峰 
梅元貞 

證券主管機關：台財證六字第0930105495號
核准簽證文號：金管證六字第0940100754號
民國一〇八年三月二十二日

單位：千元



		106.12.31		106.12.31			
		人民幣	%	人民幣	%		
資產							
流動資產：							
1100	現金及約當現金(附註六(一))	\$ 609,550	2,725,908	14	871,845	3,979,974	21
1150	應收票據淨額(附註六(三))	9,724	43,485	-	6,975	31,842	-
1170	應收帳款淨額(附註六(三))	829,863	3,711,147	18	934,506	4,266,019	23
1181	應收帳款－關係人(附註六(三)及七)	27,007	120,777	1	23,370	106,686	1
1200	其他應收款	18,425	82,399	-	13,204	60,277	-
1210	其他應收款－關係人(附註七)	2,188	9,783	-	13,993	63,878	-
1220	當期所得稅資產	2,972	13,289	-	3,066	13,997	-
130X	存貨(附註六(四))	516,458	2,309,601	11	456,984	2,086,133	11
1410	預付款項(附註六(五))	114,651	512,720	3	86,366	394,255	2
1476	其他金融資產(附註六(二)及八)	512,854	2,293,483	11	284,637	1,299,369	7
1479	其他流動資產－其他	27,509	123,020	1	13,232	60,497	-
	流動資產合計	2,671,201	11,945,612	59	2,708,198	12,356,927	65
非流動資產：							
1600	不動產、廠房及設備(附註六(六)及八)	1,697,145	7,589,632	37	1,279,731	5,841,974	31
1780	無形資產(附註六(七))	11,734	52,474	-	13,979	63,812	-
1840	遞延所得稅資產(附註六(十五))	34,407	154,269	1	40,073	182,931	1
1915	預付設備款(附註九)	33,117	148,100	1	39,322	179,503	1
1930	長期應收款淨額(附註六(三))	31,082	138,997	1	30,756	140,401	1
1995	其他非流動資產(附註六(八)及八)	32,974	147,460	1	38,856	177,377	1
	非流動資產合計	1,840,549	8,230,932	41	1,442,717	6,585,998	35
	資產總計	\$ 4,511,750	20,176,544	100	4,150,915	18,948,925	100
負債及權益							
負債：							
流動負債：							
2100	短期借款(附註六(九)及八)	\$ 1,237,314	5,533,267	28	1,112,749	5,079,700	28
	合約負債－流動(附註六(十八))	14,511	64,893	-	-	-	-
	應付票據	15,195	67,953	-	5,462	24,933	-
	應付帳款(附註七)	87,113	389,570	2	84,023	383,563	2
	其他應付款(附註六(十一)、(十六)及(二十))	130,539	583,771	3	160,111	739,907	4
	其他應付款－關係人(附註七)	3,572	15,973	-	2,154	9,834	-
	當期所得稅負債	22,433	100,321	-	16,034	73,195	-
	負債準備－流動(附註六(十三))	97,496	436,000	2	20,596	94,021	-
	一年內到期長期負債(附註六(九)及(十))	16,248	72,661	-	153,965	702,848	4
	流動負債合計	1,624,421	7,264,409	35	1,555,094	7,099,001	38
	非流動負債：						
	長期借款(附註六(九)、(十三)及八)	564,848	2,526,000	13	343,921	1,570,000	8
	遞延所得稅負債(附註六(十五))	-	-	-	3,400	15,521	-
	非流動負債合計	564,848	2,526,000	13	347,321	1,585,521	8
	負債總計	2,189,269	9,790,409	48	1,902,415	8,684,522	46
	股東權益：						
	股本	191,908	924,505	4	191,908	924,505	5
	資本公積	676,407	3,073,227	16	676,407	3,073,227	16
	保留盈餘	1,464,439	6,980,821	32	1,416,739	6,776,104	34
	國外營運機構財務報表換算之兌換差額	(6,504)	(575,563)	-	(35,641)	(505,265)	(1)
	歸屬母公司業主之權益合計	2,326,250	10,402,990	52	2,249,413	10,268,571	54
	非控制權益：						
	非控制權益	(3,769)	(16,855)	-	(913)	(4,168)	-
	權益總計	2,322,481	10,386,135	52	2,248,500	10,264,403	54
	負債及權益總計	\$ 4,511,750	20,176,544	100	4,150,915	18,948,925	100



會計主管：張春裕



經理人：蔡國源



董事長：蔡國洲



Ginko International Co., Ltd. 及子公司

合併綜合損益表

民國一〇七年及一〇六年一月一日至十二月三十一日

單位：人民幣千元

	107年度		106年度	
	金額	%	金額	%
4000 營業收入(附註六(十八)、(十九)、七及十四)	\$ 1,620,403	100	1,319,899	100
5000 營業成本(附註六(四)、(六)、(十四)、(二十)、七及十二)	762,734	47	604,367	46
營業毛利	857,669	53	715,532	54
營業費用(附註六(三)、(六)、(七)、(十四)、(二十)、七、九及十二)：				
6100 推銷費用	395,850	24	277,727	21
6200 管理費用	139,447	9	156,672	12
6300 研發費用	30,630	2	27,585	2
6450 預期信用減損損失(利益)	(21,043)	(1)	-	-
營業費用合計	544,884	34	461,984	35
營業淨利	312,785	19	253,548	19
營業外收入及支出(附註六(十)、(廿一)及七)：				
7010 其他收入	19,833	1	12,513	1
7020 其他利益及損失	(22,505)	(1)	24,175	2
7050 財務成本	(39,904)	(2)	(33,421)	(3)
營業外收入及支出合計	(42,576)	(2)	3,267	-
7900 繼續營業部門稅前淨利	270,209	17	256,815	19
7950 所得稅費用(附註六(十五))	90,236	6	44,046	3
本期淨利	179,973	11	212,769	16
8300 其他綜合損益：				
8360 後續可能重分類至損益之項目				
8361 國外營運機構財務報表換算之兌換差額	29,117	2	(13,986)	(1)
8399 與可能重分類之項目相關之所得稅	-	-	-	-
後續可能重分類至損益之項目合計	29,117	2	(13,986)	(1)
8300 本期其他綜合損益(稅後淨額)	29,117	2	(13,986)	(1)
8500 本期綜合損益總額	\$ 209,090	13	198,783	15
本期淨利歸屬於：				
8610 母公司業主	\$ 182,809	11	215,426	16
8620 非控制權益	(2,836)	-	(2,657)	-
	\$ 179,973	11	212,769	16
綜合損益總額歸屬於：				
8710 母公司業主	\$ 211,946	13	201,621	15
8720 非控制權益	(2,856)	-	(2,838)	-
	\$ 209,090	13	198,783	15
9710 基本每股盈餘(單位：人民幣/元)(附註六(十七))	\$ 1.98		2.33	
9810 稀釋每股盈餘(單位：人民幣/元)(附註六(十七))	\$ 1.97		2.32	



董事長：蔡國洲



經理人：蔡國源



會計主管：張泰榕



Ginko International Co., Ltd.及子公司

合併綜合損益表

民國一〇七年及一〇六年一月一日至十二月三十一日

單位：新台幣千元

	107年度		106年度	
	金額	%	金額	%
4000 營業收入(附註六(十八)、(十九)、七及十四)	\$ 7,389,201	100	5,948,520	100
5000 營業成本(附註六(四)、(六)、(十四)、(二十)、七及十二)	3,478,143	47	2,723,760	46
營業毛利	3,911,058	53	3,224,760	54
營業費用(附註六(三)、(六)、(七)、(十四)、(二十)、七、九及十二)：				
6100 推銷費用	1,805,115	24	1,251,659	21
6200 管理費用	635,894	9	706,090	12
6300 研發費用	139,674	2	124,319	2
6450 預期信用減損損失(利益)	(95,959)	(1)	-	-
營業費用合計	2,484,724	34	2,082,068	35
營業淨利	1,426,334	19	1,142,692	19
營業外收入及支出(附註六(十)、(廿一)及七)：				
7010 其他收入	90,438	1	56,395	1
7020 其他利益及損失	(102,624)	(1)	108,952	2
7050 財務成本	(181,965)	(2)	(150,623)	(3)
營業外收入及支出合計	(194,151)	(2)	14,724	-
7900 繼續營業部門稅前淨利	1,232,183	17	1,157,416	19
7950 所得稅費用(附註六(十五))	411,485	6	198,506	3
本期淨利	820,698	11	958,910	16
8300 其他綜合損益：				
8360 後續可能重分類至損益之項目				
8361 國外營運機構財務報表換算之兌換差額	(70,303)	(1)	(180,912)	(3)
8399 與可能重分類之項目相關之所得稅	-	-	-	-
後續可能重分類至損益之項目合計	(70,303)	(1)	(180,912)	(3)
8300 本期其他綜合損益(稅後淨額)	(70,303)	(1)	(180,912)	(3)
8500 本期綜合損益總額	\$ 750,395	10	777,998	13
本期淨利歸屬於：				
8610 母公司業主	\$ 833,380	11	971,035	16
8620 非控制權益	(12,682)	-	(12,125)	-
	\$ 820,698	11	958,910	16
綜合損益總額歸屬於：				
8710 母公司業主	\$ 763,082	10	791,054	13
8720 非控制權益	(12,687)	-	(13,056)	-
	\$ 750,395	10	777,998	13
9710 基本每股盈餘(單位：新台幣/元)(附註六(十七))	\$ 9.01		10.50	
9810 稀釋每股盈餘(單位：新台幣/元)(附註六(十七))	\$ 8.99		10.46	



董事長：蔡國洲



經理人：蔡國源



會計主管：張泰榕



單位：千元



民國一〇七年一月一日至十二月三十一日

錦昇外幣公司業主之權益

原 本	實收資本		法定盈餘公積		特別盈餘公積		未分配盈餘		合 計		國外普通股類財務		房屋股票		錦昇外幣公司		非控制權益		權益總額	
	人民幣	新台幣	人民幣	新台幣	人民幣	新台幣	人民幣	新台幣	人民幣	新台幣	人民幣	新台幣	人民幣	新台幣	人民幣	新台幣	人民幣	新台幣	人民幣	新台幣
\$ 192,423	9,26,975	69,55,259	3,167,374	125,069	627,703	-	1,213,358	5,806,029	1,342,427	6,433,372	(21,836)	(325,284)	(9,617)	(19,687)	2,188,906	10,106,180	1,925	8,888	2,190,831	10,115,068
-	-	-	-	34,054	151,711	-	(34,054)	(151,711)	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(141,114)	(628,663)	(141,114)	(628,663)	-	-	-	-	(141,114)	(628,663)	-	-	(141,114)	(628,663)
-	-	-	-	-	-	-	215,426	971,035	215,426	971,035	-	-	-	-	215,426	971,035	-	-	(12,125)	212,769
-	-	-	-	-	-	-	-	-	-	-	(13,805)	(179,981)	-	-	(13,805)	(179,981)	(181)	(911)	(13,886)	(180,912)
(515)	(2,470)	(19,122)	(94,147)	-	-	-	215,426	971,035	215,426	971,035	(13,805)	(179,981)	-	-	201,621	791,054	(4,883)	(13,056)	198,738	777,928
191,908	9,24,505	67,447	3,073,227	163,123	779,414	-	1,253,616	5,996,690	1,416,739	6,776,104	(15,641)	(505,265)	-	-	2,249,413	10,246,871	(913)	(4,168)	2,248,500	10,244,403
-	-	-	-	20,869	97,104	-	(20,869)	(97,104)	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	35,641	505,265	(35,641)	(505,265)	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(135,109)	(628,663)	(135,109)	(628,663)	-	-	-	-	(135,109)	(628,663)	-	-	(135,109)	(628,663)
-	-	-	-	-	-	-	182,809	833,380	182,809	833,380	-	-	-	-	182,809	833,380	(2,836)	(12,682)	179,973	829,698
-	-	-	-	-	-	-	-	-	-	-	29,137	(70,298)	-	-	29,137	(70,298)	(20)	(5)	29,117	(70,303)
\$ 191,393	9,24,505	67,447	3,073,227	183,992	876,518	35,641	505,265	1,244,806	5,990,038	1,444,839	(6,504)	(675,563)	-	-	2,250,550	10,400,590	(3,709)	(16,655)	2,246,845	10,396,115

民國一〇六年一月一日續編

盈餘攤配及分配：

提列法定盈餘公積

普通現金股利

本期淨利

本期其他綜合損益

本期綜合損益總額

庫藏股沖銷

民國一〇六年十二月三十一日續編

盈餘攤配及分配：

提列法定盈餘公積

提列特別盈餘公積

普通現金股利

本期淨利

本期其他綜合損益

本期綜合損益總額

民國一〇七年十二月三十一日續編



會計主管：張春榕



經理人：蔡國源



董事長：蔡國洲



民國一〇七年及一〇六年一月一日至十二月三十一日

單位：千元

	107年度		106年度	
	人民幣	新台幣	人民幣	新台幣
營業活動之現金流量：				
合併前淨利	\$ 270,209	1,232,183	256,815	1,157,416
調整項目：				
收益費損項目				
折舊費用	130,765	596,292	115,203	519,203
攤銷費用	2,051	9,351	4,203	18,943
攤銷預付土地租金	433	1,975	452	2,037
預期信用減損損失(利益)/壞帳費用提列數	(21,043)	(95,959)	(1,007)	(4,538)
利息收入	(13,938)	(63,557)	(6,536)	(29,456)
利息費用	39,904	181,965	33,421	150,623
處分及報廢不動產、廠房及設備損失	3,149	14,360	12,595	56,764
未實現外幣兌換損失(利益)	18,898	86,175	-	-
收益費損項目合計	160,219	730,602	158,331	713,576
與營業活動相關之資產/負債變動數：				
應收票據(增加)減少	(2,749)	(11,643)	2,842	13,481
應收帳款(增加)減少	125,973	658,161	220,596	1,066,975
應收帳款－關係人(增加)減少	(3,637)	(14,091)	(1,113)	(3,924)
其他應收款(增加)減少	(5,221)	(22,122)	(22,566)	(100,922)
其他應收款－關係人(增加)減少	11,805	54,095	27,330	126,909
存貨(增加)減少	(59,474)	(223,468)	(20,493)	(70,854)
預付款項(增加)減少	(28,285)	(118,465)	(4,464)	(18,690)
待退回產品權利(增加)減少	21,600	98,604	-	-
其他流動資產(增加)減少	(14,257)	(62,523)	(917)	(3,541)
合約負債增加(減少)	1,641	6,143	-	-
應付票據增加(減少)	9,733	43,020	4,434	20,190
應付帳款增加(減少)	3,090	6,007	(10,415)	(52,457)
其他應付款增加(減少)	(16,702)	(88,386)	33,144	144,702
其他應付款－關係人增加(減少)	1,418	6,139	(289)	(1,446)
負債準備增加(減少)	(4,348)	(21,360)	8,624	38,745
營運產生之現金流入(出)	471,015	2,272,896	651,859	3,030,160
支付所得稅	(81,567)	(370,510)	(75,391)	(341,916)
營業活動之淨現金流入(出)	389,448	1,902,386	576,468	2,688,244
投資活動之現金流量：				
取得不動產、廠房及設備	(530,751)	(2,419,952)	(373,930)	(1,685,226)
處分不動產、廠房及設備	33,754	153,912	-	-
預付設備款(增加)減少	(24,950)	(110,633)	5,300	24,193
取得無形資產	-	-	(210)	(961)
長期應收款(增加)減少	(326)	1,404	(15,029)	(67,791)
其他金融資產增加	(233,309)	(1,014,936)	(180,131)	(816,866)
其他非流動資產(增加)減少	(11,059)	(49,456)	(21,600)	(98,604)
收取之利息	13,938	63,557	6,536	29,456
投資活動之淨現金流入(出)	(752,703)	(3,376,104)	(579,064)	(2,615,799)
籌資活動之現金流量：				
短期借款增加	295,885	1,323,196	220,694	961,084
舉借長期借款	118,515	530,000	109,530	500,000
償還長期借款	(19,678)	(88,000)	-	-
發放現金股利	(135,109)	(628,663)	(141,114)	(628,663)
償還公司債	(158,205)	(710,500)	-	-
非控制權益增加(減少)	-	-	(2,838)	(13,056)
支付之利息	(38,226)	(174,313)	(30,357)	(136,815)
籌資活動之淨現金流入(出)	63,182	251,720	155,915	682,550
匯率變動對現金及約當現金影響數	37,778	(32,068)	(24,669)	(206,354)
本期現金及約當現金增加(減少)	(262,295)	(1,254,066)	128,650	548,641
期初現金及約當現金餘額	871,845	3,979,974	743,195	3,431,333
期末現金及約當現金餘額	\$ 609,550	2,725,908	871,845	3,979,974

董事長：蔡國洲



經理人：蔡國洲



會計主管：張泰榕



【附件六】民國 107 年度盈餘分配表

Ginko International Co., Ltd.

民國 107 年度盈餘分配表



單位：新台幣元

項目	金額
期初未分配盈餘	4,765,656,973
加：106 年度稅後淨利	833,379,579
減：提列法定盈餘公積	(83,337,958)
提列特別盈餘公積	(70,298,442)
可供分配盈餘	5,445,400,152
分配項目	
普通股現金股利(每股配發 5 元)	(462,252,360)
期末未分配盈餘	4,983,147,792

董事長：



經理人：



會計主管：



【附件七】公司章程部分條文修正對照表

Ginko International Co., Ltd.
 公司章程部分條文修正對照表

中文翻譯僅供參考

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>金可國際股份有限公司修訂版備忘錄暨修訂版章程 2007年6月11日設立 2019年[]月[]日股東特別決議修訂通過 (章程第1頁、第2頁及第4頁) Amended and Restated Memorandum and Amended and Restated Articles of Association of Ginko International Co., Ltd. Incorporated on the 11th day of June, 2007 Amended and Re-stated by a special resolution of shareholders dated [] day of [], 2019 (Page1, 2, and 4 of the Articles)</p>	<p>金可國際股份有限公司修訂版備忘錄暨修訂版章程 2007年6月11日設立 2018年6月21日股東特別決議修訂通過 (章程第1頁、第2頁及第4頁) Amended and Restated Memorandum and Amended and Restated Articles of Association of Ginko International Co., Ltd. Incorporated on the 11th day of June, 2007 Amended and Re-stated by a special resolution of shareholders dated 21st day of June, 2018 (Page1, 2, and 4 of the Articles)</p>	<p>註明新條文之修正生效日期 To note the effective date of the newly amended sections</p>
<p>第43條 公司之股東臨時會得由董事會召集之，股東臨時會召開之時間地點由董事會定之。但(a) 持續1年以上持有本公司已發行股份總數百分之三(3%)以上之一名或數名股東，得向本公司提出載明所欲討論、考慮或通過之各議案及其理由之書面提案，請求董事會召開股東臨時會。若董事會未能於收受上述提案之15日內發出召開股東臨時會之通知，提案之股東得自行依據本章程之規定發出召開股東會之通知及準備議事手冊並召開股東臨時會，該股東有權決定股東會召開之時間與地點；(b) 繼續三個月以上持有已發行股份總數過半數股份之股東，得自行召集股東臨時會。股東持股期間及持股數之計算，以可適用法規所定停止股票過戶時之持股為準。若股東臨時會召開地點並非於中華民國境內，(i) 應於董事會決議召開股東臨時會後2日內由公司，或(ii) 若董事會未能於收受上述提案之15日內發出召開股東臨時會之通知者，由請求召開臨時股東會之股東，向指定證券交易機構申報，於取得指定證券交易機構同意後方得為之。 The Board may convene extraordinary general meetings of the Company. An extraordinary general meeting of the Company shall be held at such time and place as the Board, as the case may be, shall determine, PROVIDED THAT: (a) one or more Member(s) holding three-percent (3%) or more of the total number of the outstanding shares of the Company continuously for a period of one (1) year or more may, by filing with the Company a written proposal setting forth therein the subjects for discussion, consideration or approval and the reasons, request the Board to convene an extraordinary general meeting. If the Board fails to give notice for convening an extraordinary general meeting within fifteen (15) days after receiving such request, the proposing Member(s) may convene an extraordinary general meeting by sending out a notice of general meeting and prepare the manual in accordance with these Articles, and such proposing</p>	<p>第43條 公司之股東臨時會得由董事會召集之，股東臨時會召開之時間地點由董事會定之。但持續1年以上持有本公司已發行股份總數百分之三(3%)以上之一名或數名股東，得向本公司提出載明所欲討論、考慮或通過之各議案及其理由之書面提案，請求董事會召開股東臨時會。若董事會未能於收受上述提案之15日內發出召開股東臨時會之通知，提案之股東得自行依據本章程之規定發出召開股東會之通知及準備議事手冊並召開股東臨時會，該股東有權決定股東會召開之時間與地點。若股東臨時會召開地點並非於中華民國境內，(i) 應於董事會決議召開股東臨時會後2日內由公司，或(ii) 若董事會未能於收受上述提案之15日內發出召開股東臨時會之通知者，由請求召開臨時股東會之股東，向指定證券交易機構申報，於取得指定證券交易機構同意後方得為之。 The Board may convene extraordinary general meetings of the Company. An extraordinary general meeting of the Company shall be held at such time and place as the Board, as the case may be, shall determine, PROVIDED THAT one or more Member(s) holding three-percent (3%) or more of the total number of the outstanding shares of the Company continuously for a period of one (1) year or more may, by filing with the Company a written proposal setting forth therein the subjects for discussion, consideration or approval and the reasons, request the Board to convene an extraordinary general meeting. If the Board fails to give notice for convening an extraordinary general meeting within fifteen (15) days after receiving such request, the proposing Member(s) may convene an extraordinary general meeting by sending out a notice of general meeting and prepare the manual in accordance with these Articles, and such proposing Member(s) shall be entitled to</p>	<p>依權買中心修正「外國發行人註冊地股東權益保護事項檢查表」文字說明修改。 Amended according to Taipei Exchange's revisions of "Shareholders' Rights Protection in Foreign Issuer's Place of Registration Check List".</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>Member(s) shall be entitled to determine the time and place of the extraordinary general meeting; <u>(b) one or more Member(s) holding fifty percent (50%) or more of the total number of the outstanding shares of the Company continuously for a period of three (3) months or more may convene an extraordinary general meeting. The calculation of the holding period and holding number of shares in the preceding paragraph shall be based on the holding at the time of share transfer suspension date in accordance with the Applicable Law.</u> An extraordinary general meeting may be convened outside the territory of the ROC, provided that an application to convene such meeting outside the territory of the ROC shall be submitted to the Designated Stock Exchange for its prior approval (i) by the Company within two (2) days after the date on which the Board resolved to convene such meeting, or (ii) by the requesting Member(s) in the event that the Board fails to give notice for convening an extraordinary general meeting within fifteen (15) days after receiving the request for convening the extraordinary general meeting, as the case may be, and such approval has been obtained.</p>	<p>determine the time and place of the extraordinary general meeting. An extraordinary general meeting may be convened outside the territory of the ROC, provided that an application to convene such meeting outside the territory of the ROC shall be submitted to the Designated Stock Exchange for its prior approval (i) by the Company within two (2) days after the date on which the Board resolved to convene such meeting, or (ii) by the requesting Member(s) in the event that the Board fails to give notice for convening an extraordinary general meeting within fifteen (15) days after receiving the request for convening the extraordinary general meeting, as the case may be, and such approval has been obtained.</p>	
<p>第 45 條 下列事項，除已於股東會召集事由中列舉並予合理說明外，不得於股東會提請討論或決議。<u>其主要內容得置於證券主管機關或本公司指定之網站，並應將其網站載明於通知：</u> 選任或解任董事、監察人； 變更本公司名稱； 修訂備忘錄及/或章程； 減資； 申請停止公開發行； 本公司解散、自願性清算、併購、合併 (consolidation, amalgamation)、混和或分割； 締結、變更或終止租賃契約、委託經營契約或共同經營契約； 讓與全部或主要部分之本公司營業或財產； 受讓他人全部之營業或財產，對本公司營運有重大影響者； 私募發行具股權性質之有價證券； 在可適用法律允許範圍內，董事從事競業禁止行為之許可； 經董事會建議以發行新股方式，分派股息及紅利之全部或一部分，或以發行新股或現金分配法定盈餘公積及因發行股票溢價列於股本盈餘科目之盈餘或受領贈與所得之資本公積之全部或一部分；及 依章程第 19 條(d)項進行庫藏股之轉讓。 The following matters shall not be considered, discussed or proposed for approval at a general meeting unless they are included in the notice of general meeting with reasonable amount of explanations; <u>the essential contents may be posted on the website designated by the competent authority in charge of securities affairs, or the Company, and such website shall be indicated in the above notice:</u></p>	<p>第 45 條 下列事項，除已於股東會召集事由中列舉並予合理說明外，不得於股東會提請討論或決議： 選任或解任董事、監察人； 變更本公司名稱； 修訂備忘錄及/或章程； 本公司解散、自願性清算、併購、合併 (consolidation, amalgamation)、混和或分割； 締結、變更或終止租賃契約、委託經營契約或共同經營契約； 讓與全部或主要部分之本公司營業或財產； 受讓他人全部之營業或財產，對本公司營運有重大影響者； 私募發行具股權性質之有價證券； 在可適用法律允許範圍內，董事從事競業禁止行為之許可； 經董事會建議以發行新股方式，分派股息及紅利之全部或一部分，或以發行新股或現金分配法定盈餘公積及因發行股票溢價列於股本盈餘科目之盈餘或受領贈與所得之資本公積之全部或一部分；及 依章程第 19 條(d)項進行庫藏股之轉讓。 The following matters shall not be considered, discussed or proposed for approval at a general meeting unless they are included in the notice of general meeting with reasonable amount of explanations: any election or removal of Directors and Supervisors; any change to the name of the Company; any amendment or modification to the</p>	<p>依櫃買中心修正「外國發行人註冊地股東權益保護事項檢查表」文字說明修改。 Amended according to Taipei Exchange's revisions of "Shareholders' Rights Protection in Foreign Issuer's Place of Registration Check List".</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>any election or removal of Directors and Supervisors;</p> <p>any change to the name of the Company;</p> <p>any amendment or modification to the Memorandum and/or Articles of Association;</p> <p><u>reduction of capital;</u></p> <p><u>application for the approval of ceasing its status as a public company;</u></p> <p>any dissolution, voluntary winding-up, merger, consolidation, amalgamation or split-up of the Company;</p> <p>any proposal for the Company to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;</p> <p>transfer whole or any substantial part of the Company's business or assets;</p> <p>acquisition of the whole part of the business or assets of a third-party, which materially affects the operation of the Company;</p> <p>any issuance of equity securities of the Company by way of private placement;</p> <p>to the extent permitted by Applicable Law, any proposal to approve a Director to engage in competitive activities with the Company;</p> <p>upon recommendation of the Board, any proposal to distribute cash and/or stock dividends or distributions out of Legal Reserve or Capital Reserve arising from the income derived from the issuance of new shares at a premium and standing to the credit of the share premium account or the income from endowments received by the Company, in whole or in part by way of issuance of new shares of the Company or by cash; and transfer of treasury shares pursuant to Article 19 (d).</p>	<p>Memorandum and/or Articles of Association; any dissolution, voluntary winding-up, merger, consolidation, amalgamation or split-up of the Company;</p> <p>any proposal for the Company to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;</p> <p>transfer whole or any substantial part of the Company's business or assets;</p> <p>acquisition of the whole part of the business or assets of a third-party, which materially affects the operation of the Company;</p> <p>any issuance of equity securities of the Company by way of private placement;</p> <p>to the extent permitted by Applicable Law, any proposal to approve a Director to engage in competitive activities with the Company;</p> <p>upon recommendation of the Board, any proposal to distribute cash and/or stock dividends or distributions out of Legal Reserve or Capital Reserve arising from the income derived from the issuance of new shares at a premium and standing to the credit of the share premium account or the income from endowments received by the Company, in whole or in part by way of issuance of new shares of the Company or by cash; and transfer of treasury shares pursuant to Article 19 (d).</p>	
<p>第 82A 條</p> <p>於掛牌期間，如本公司董事（<u>不含獨立董事</u>）或監察人於任期中轉讓持股超過其經股東會選任當時所持有本公司股份數額二分之一時，應即當然解任。</p> <p>於掛牌期間，如本公司董事（<u>不含獨立董事</u>）或監察人當選後，於就任前轉讓股份超過其選任當時所持有本公司股份數額二分之一時，或於股東會召開前之停止股票過戶期間內，轉讓持股超過二分之一時，其當選失其效力。</p> <p>For so long as the Shares are listed on Designated Stock Market, any Director (<u>excluded Independent Directors</u>) or supervisor (if any), who, during his or her term of office and in one or more transactions, deals with Shares so held by him/her and results in such Director or supervisor (as the case may be) ceasing to hold more than fifty percent (50%) of the total Shares then held by such Director or supervisor (as the case may be) at the time of his or her appointment or election as Director or supervisor (as the case may be) at a general meeting (the "Approval Time")(such date that the relevant Director or supervisor (as the case maybe) ceases to hold the requisite Shares, the "Disposal Date"), such Director or supervisor (as the case may be) shall immediately resign or otherwise shall be vacated</p>	<p>第 82A 條</p> <p>於掛牌期間，如本公司董事或監察人於任期中轉讓持股超過其經股東會選任當時所持有本公司股份數額二分之一時，應即當然解任。</p> <p>於掛牌期間，如本公司董事或監察人當選後，於就任前轉讓股份超過其選任當時所持有本公司股份數額二分之一時，或於股東會召開前之停止股票過戶期間內，轉讓持股超過二分之一時，其當選失其效力。</p> <p>For so long as the Shares are listed on Designated Stock Market, any Director or supervisor (if any), who, during his or her term of office and in one or more transactions, deals with Shares so held by him/her and results in such Director or supervisor (as the case may be) ceasing to hold more than fifty percent (50%) of the total Shares then held by such Director or supervisor (as the case may be) at the time of his or her appointment or election as Director or supervisor (as the case may be) at a general meeting (the "Approval Time")(such date that the relevant Director or supervisor (as the case maybe) ceases to hold the requisite Shares, the "Disposal Date"), such Director or supervisor (as the case may be) shall</p>	<p>依櫃買中心修正「外國發行人註冊地股東權益保護事項檢查表」文字說明修改。</p> <p>Amended according to Taipei Exchange's revisions of "Shareholders' Rights Protection in Foreign Issuer's Place of Registration Check List".</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>automatically.</p> <p>For so long as the Shares are listed on Designated Stock Market, if any person (<u>excluded Independent Directors</u>) deals with Shares so held by him/her in or more transactions and results in such person ceasing to hold more than fifty percent (50%) of the Shares held by him or her at the Approval Time either (i) during the period from the Approval Time to the commencement date of his or her office as Director or supervisor (if any), or (ii) during the period when the Register is closed for transfer of Shares prior to the general meeting at which the appointment or election of such person as a Director or supervisor (if any) will be proposed, his or her appointment or election as Director or supervisor (if any) shall not take effect.</p>	<p>immediately resign or otherwise shall be vacated automatically.</p> <p>For so long as the Shares are listed on Designated Stock Market, if any person deals with Shares so held by him/her in or more transactions and results in such person ceasing to hold more than fifty percent (50%) of the Shares held by him or her at the Approval Time either (i) during the period from the Approval Time to the commencement date of his or her office as Director or supervisor (if any), or (ii) during the period when the Register is closed for transfer of Shares prior to the general meeting at which the appointment or election of such person as a Director or supervisor (if any) will be proposed, his or her appointment or election as Director or supervisor (if any) shall not take effect.</p>	
<p>第 84A 條</p> <p>股東會於董事任期未屆滿前，改選全體董事者（以下稱「董事改選」），如未決議董事於任期屆滿始為解任，原董事之任期視為提前解任且全體董事應重新改選。前項董事改選，應有本公司代表已發行股份總數過半數股東之出席。If it is resolved at a general meeting held prior to the expiration of the term of the current Directors that all Directors shall be re-elected with effect immediately (the “Re-Election”), then all Directors shall be re-elected upon the adoption of such resolution unless it is otherwise resolved at such general meeting, in which case the term of the existing Directors shall be deemed to have expired immediately prior to the Re-Election. The aforesaid re-election of all Directors shall be held in the general meeting attended by Members representing more than fifty percent (50%) of total issued Shares of the Company.</p>	<p>第 84A 條</p> <p>股東會於董事任期未屆滿前，經決議改選全體董事者（以下稱「董事改選」），如未決議董事於任期屆滿始為解任，原董事之任期視為提前解任且全體董事應重新改選。前項董事改選，應有本公司代表已發行股份總數過半數股東之出席。If it is resolved at a general meeting held prior to the expiration of the term of the current Directors that all Directors shall be re-elected with effect immediately after the adoption of such resolution (the “Re-Election”), then all Directors shall be re-elected upon the adoption of such resolution unless it is otherwise resolved at such general meeting, in which case the term of the existing Directors shall be deemed to have expired immediately prior to the Re-Election. The aforesaid re-election of all Directors shall be held in the general meeting attended by Members representing more than fifty percent (50%) of total issued Shares of the Company.</p>	<p>依權買中心修正「外國發行人註冊地股東權益保護事項檢查表」文字說明修改。</p> <p>Amended according to Taipei Exchange’s revisions of “Shareholders’ Rights Protection in Foreign Issuer’s Place of Registration Check List”.</p>
<p>第 96 條</p> <p>有下列情事之一者，不得被選任擔任董事，其因故已擔任者，當本公司實際得知有違反本條之情事時，應不待本公司為其他任何行為，當然自動解任：</p> <p>曾犯中華民國法令所定之組織犯罪，經有罪判決確定，尚未執行、尚未執行完畢、或服刑期滿、緩刑期滿或赦免後尚未逾 5 年者；</p> <p>曾犯詐欺、背信、侵占罪經受有期徒刑 1 年以上確定，尚未執行、尚未執行完畢、或服刑期滿、緩刑期滿或赦免後尚未逾 2 年者；</p> <p>曾犯貪汙治罪條例之罪，經判決有罪確定，尚未執行、尚未執行完畢、或服刑期滿、緩刑期滿或赦免後尚未逾 2 年者；</p> <p>受破產之宣告或經法院裁定開始清算程序，尚未復權者；</p> <p>使用票據經拒絕往來尚未期滿者；</p> <p>無行為能力或限制行為能力者；或</p> <p>受輔助宣告尚未撤銷。</p> <p>A person who falls within any of the following</p>	<p>第 96 條</p> <p>有下列情事之一者，不得被選任擔任董事，其因故已擔任者，當本公司實際得知有違反本條之情事時，應不待本公司為其他任何行為，當然自動解任：</p> <p>曾犯中華民國法令所定之組織犯罪，經有罪判決確定，服刑期滿尚未逾 5 年者；</p> <p>曾犯詐欺、背信、侵占罪經受有期徒刑 1 年以上宣告，服刑期滿尚未逾 2 年者；</p> <p>曾服公務虧空公款，經判決確定，服刑期滿尚未逾 2 年者；</p> <p>受破產之宣告，尚未復權者；</p> <p>使用票據經拒絕往來尚未期滿者；或</p> <p>無行為能力或限制行為能力者。</p> <p>A person who falls within any of the following categories shall not be appointed as a Director of the Company. If for any reason he became a Director, he shall be disqualified and cease to be a Director of the Company forthwith upon the Company having actual notice that a breach of this</p>	<p>依權買中心修正「外國發行人註冊地股東權益保護事項檢查表」文字說明修改。</p> <p>Amended according to Taipei Exchange’s revisions of “Shareholders’ Rights Protection in Foreign Issuer’s Place of Registration Check List”.</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>categories shall not be appointed as a Director of the Company. If for any reason he became a Director, he shall be disqualified and cease to be a Director of the Company forthwith upon the Company having actual notice that a breach of this Article 96 has been made without any action required on the part of the Company: any person having committed an offence as specified in the ROC statute of prevention of organizational crimes and subsequently adjudicated guilty by a final judgment, and <u>has not started serving the sentence, has not completed serving the sentence, or</u> the time elapsed after he has served the full term of the sentence, <u>expiration of the probation, or pardon</u> has not exceeded five (5) years; any person having committed the offence involving fraud, breach of trust or misappropriation and subsequently <u>convicted</u> with imprisonment for a term of one year or more, and <u>has not started serving the sentence, has not completed serving the sentence, or</u> the time elapsed after he has served the full term of such sentence, <u>expiration of the probation, or pardon</u> has not exceeded two (2) years; any person having been adjudicated bankrupt <u>or adjudicated of the commencement of liquidation process by a court, and</u> has not been reinstated to his rights and privileges; any person having been dishonoured for unlawful use of credit instruments, and the term of such sanction has not expired yet; any person having no or only limited capacity; <u>or any person having been adjudicated of the commencement of assistantship and such assistantship</u> having not been revoked yet.</p>	<p>Article 96 has been made without any action required on the part of the Company: any person having committed an offence as specified in the ROC statute of prevention of organizational crimes and subsequently adjudicated guilty by a final judgment, and the time elapsed after he has served the full term of the sentence has not exceeded five (5) years; any person having committed the offence involving fraud, breach of trust or misappropriation and subsequently punished with imprisonment for a term of one year or more, and the time elapsed after he has served the full term of such sentence has not exceeded two (2) years; any person having been adjudicated bankrupt, and has not been reinstated to his rights and privileges; any person having been dishonoured for unlawful use of credit instruments, and the term of such sanction has not expired yet; or any person having no or only limited capacity.</p>	
<p>第 104 條 股東得檢具就其持有公司之股份相關而符合董事會要求之利害關係證明文件，並指定查核事項之範圍，隨時請求查閱或複製，公司應令股務代理機構提供。董事會或其他召集權人召集股東會者，得請求本公司或股務代理機構提供股東名簿。 Any Member may request at any time, by submitting evidentiary document(s) showing such Member's beneficial interest in shares of the Company to the satisfaction of the Board and specifying the scope of inspection, an access to inspect, <u>transcribe and to make copies of the above documents. If those documents are kept in a shareholder service agent, the Company shall make such agent to provide with the access. The Board of Directors or other authorized conveners of shareholders' meetings may require the Company or its shareholder service agent to provide with the roster of shareholders.</u></p>	<p>第 104 條 股東得檢具就其持有公司之股份相關而符合董事會要求之利害關係證明文件，並指定查核事項之範圍，隨時請求查閱或抄錄。 Any Member may request at any time, by submitting evidentiary document(s) showing such Member's beneficial interest in shares of the Company to the satisfaction of the Board and specifying the scope of inspection, an access to inspect and make copies of the above documents.</p>	<p>依櫃買中心修正「外國發行人註冊地股東權益保護事項檢查表」文字說明修改。 Amended according to Taipei Exchange's revisions of "Shareholders' Rights Protection in Foreign Issuer's Place of Registration Check List".</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>第 139 條 (a)款 每位監察人應具有以下職責與權限： 應監督公司業務之執行，得隨時檢視公司之營業及財務狀況，並查核、抄錄或複製公司簿冊文件以及請求董事會或經理人就相關事項提出報告； Each Supervisor shall have the following duties and authorities: Shall supervise the execution of the operations of the Company, and may at any and all times investigate or examine the business and financial conditions of the Company and inspect, transcribe or make copies or examine the corporate accounting books, records and documents as well as request the Board or the managers to produce reports thereon;</p>	<p>第 139 條 (a)款 每位監察人應具有以下職責與權限： 應監督公司業務之執行，得隨時檢視公司之營業及財務狀況，並查核公司簿冊文件以及請求董事會或經理人就相關事項提出報告； Each Supervisor shall have the following duties and authorities: Shall supervise the execution of the operations of the Company, and may at any and all times investigate or examine the business and financial conditions of the Company and inspect or examine the corporate accounting books, records and documents as well as request the Board or the managers to produce reports thereon;</p>	<p>依權買中心修正「外國發行人註冊地股東權益保護事項檢查表」文字說明修改。 Amended according to Taipei Exchange's revisions of "Shareholders' Rights Protection in Foreign Issuer's Place of Registration Check List".</p>
<p>第 141 條 依據開曼群島法律，繼續六個月以上持有公司已發行股份總數百分之<u>一</u>以上之股東，得以書面請求監察人為公司於具管轄權之法院對董事提起訴訟，並得以臺灣臺北地方法院為管轄法院。依據開曼群島法律，股東提出請求後 30 日內，監察人不提起訴訟時，股東得為公司於具管轄權之法院提起訴訟，並得以臺灣臺北地方法院為管轄法院。 Subject to Cayman Islands law, one or more Member(s) holding <u>one</u>-percent (1%) or more of the total number of outstanding shares of the Company continuously for a period of <u>six (6) months</u> or more may, request the Supervisors in writing to institute, for the Company, an action against a Director to a court having proper jurisdiction, including the ROC Taipei District Court, if applicable. Subject to Cayman Islands law, if the Supervisors fail to institute an action to the court against the Director within thirty (30) days after receiving such request, such requesting Member(s) may to institute, for the Company, an action against the Director to a court having proper jurisdiction, including the ROC Taipei District Court, if applicable.</p>	<p>第 141 條 依據開曼群島法律，繼續一年以上持有公司已發行股份總數百分之 3 以上之股東，得以書面請求監察人為公司於具管轄權之法院對董事提起訴訟，並得以臺灣臺北地方法院為管轄法院。依據開曼群島法律，股東提出請求後 30 日內，監察人不提起訴訟時，股東得為公司於具管轄權之法院提起訴訟，並得以臺灣臺北地方法院為管轄法院。 Subject to Cayman Islands law, one or more Member(s) holding three-percent (3%) or more of the total number of outstanding shares of the Company continuously for a period of one (1) year or more may, request the Supervisors in writing to institute, for the Company, an action against a Director to a court having proper jurisdiction, including the ROC Taipei District Court, if applicable. Subject to Cayman Islands law, if the Supervisors fail to institute an action to the court against the Director within thirty (30) days after receiving such request, such requesting Member(s) may to institute, for the Company, an action against the Director to a court having proper jurisdiction, including the ROC Taipei District Court, if applicable.</p>	<p>依權買中心修正「外國發行人註冊地股東權益保護事項檢查表」文字說明修改。 Amended according to Taipei Exchange's revisions of "Shareholders' Rights Protection in Foreign Issuer's Place of Registration Check List".</p>
<p>附件 1 股東會議事規則 第三條：股東會召集及開會通知： 本公司股東會除開曼群島法令及本公司章程另有規定外，由董事會召集之。 本公司應於股東常會開會 30 日前或股東臨時會開會 15 日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事、監察人事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。 並於股東常會開會 21 日前或股東臨時會開會 15 日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。股東會開會 15 日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於本公司辦公室及其於台灣所委任之專業股務代理機構，且應於股東會現場發放。</p>	<p>附件 1 股東會議事規則 第三條：股東會召集及開會通知： 本公司股東會除開曼群島法令及本公司章程另有規定外，由董事會召集之。 本公司應於股東常會開會 30 日前或股東臨時會開會 15 日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事、監察人事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。 並於股東常會開會 21 日前或股東臨時會開會 15 日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。股東會開會 15 日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於本公司辦公室及其於</p>	<p>依權買中心修正「外國發行人註冊地股東權益保護事項檢查表」文字說明修改。 Amended according to Taipei Exchange's revisions of "Shareholders' Rights Protection in Foreign Issuer's Place of Registration Check List".</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>通知及公告應載明召集事由；其通知經相對人同意者，得以電子方式為之。</p> <p>持有已發行股份總數百分之一以上股份之股東，得以書面或電子受理方式向本公司提出股東常會議案。除提案股東持股未達百分之一、議案非股東會所得決議、議案於公告期間外提出、議案超過三百字或提案超過一項者外，董事會應列為議案。股東提案係為敦促公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。</p> <p>提案股東應親自或委託他人出席股東常會，並參與該項議案討論。</p> <p>監察人除董事會不為召集或不能召集股東會外，得為公司利益，於有必要時，召集股東會。</p> <p>SCHEDULE 1 PROCEDURAL RULES OF THE GENERAL MEETING OF MEMBERS Article 3. Convening the general meeting and the notice Unless otherwise provided by the laws of the Cayman Islands and the Articles of Association of the Company, the general meeting should be convened by the Board of Directors.</p> <p>The Company shall prepare the notice of Members' meeting, the proxy form, and the information about the subject and description of proposals for recognition and for discussion, election and/or dismissal of directors and supervisors in the form of electronic file to be uploaded to the Market Observation Post System ("MOPS") thirty (30) days before an annual general meeting of Members or fifteen (15) days before an extraordinary general meeting of the Members.</p> <p>The meeting agenda for general meetings and supplemental meeting information shall be prepared in the form of electronic file to be uploaded to the MOPS twenty-one (21) days before an annual general meeting of Members or fifteen (15) days before an extraordinary general meeting of the Members. The meeting agenda and supplemental meeting information shall be ready for Members' review at all times by fifteen (15) days before the meeting of Members, and such information shall be available at the office of the Company and its assigned professional stock agent in Taiwan and be distributed at the meeting.</p> <p>The cause(s) or subject(s) of a general meeting to be convened shall be indicated in the individual notice and the public notice to be given to Members; and the notice may, as an alternative, be given by means of electronic transmission, after obtaining the prior consent of the recipient(s) thereof.</p> <p>Member(s) holding one percent (1%) or more of the total number of outstanding shares of the</p>	<p>台灣所委任之專業服務代理機構，且應於股東會現場發放。</p> <p>通知及公告應載明召集事由；其通知經相對人同意者，得以電子方式為之。</p> <p>持有已發行股份總數百分之一以上股份之股東，得以書面向本公司提出股東常會議案。但以一項為限，提案超過一項者，董事會均不列入議案。</p> <p>股東所提議案以 300 字為限，超過 300 字者，不予列入議案；提案股東應親自或委託他人出席股東常會，並參與該項議案討論。</p> <p>SCHEDULE 1 PROCEDURAL RULES OF THE GENERAL MEETING OF MEMBERS Article 3. Convening the general meeting and the notice Unless otherwise provided by the laws of the Cayman Islands and the Articles of Association of the Company, the general meeting should be convened by the Board of Directors. The Company shall prepare the notice of Members' meeting, the proxy form, and the information about the subject and description of proposals for recognition and for discussion, election and/or dismissal of directors and supervisors in the form of electronic file to be uploaded to the Market Observation Post System ("MOPS") thirty (30) days before an annual general meeting of Members or fifteen (15) days before an extraordinary general meeting of the Members. The meeting agenda for general meetings and supplemental meeting information shall be prepared in the form of electronic file to be uploaded to the MOPS twenty-one (21) days before an annual general meeting of Members or fifteen (15) days before an extraordinary general meeting of the Members. The meeting agenda and supplemental meeting information shall be ready for Members' review at all times by fifteen (15) days before the meeting of Members, and such information shall be available at the office of the Company and its assigned professional stock agent in Taiwan and be distributed at the meeting. The cause(s) or subject(s) of a general meeting to be convened shall be indicated in the individual notice and the public notice to be given to Members; and the notice may, as an alternative, be given by means of electronic transmission, after obtaining the prior consent of the recipient(s) thereof. Member(s) holding one percent (1%) or more of the total number of outstanding shares of the Company may propose to the Company a proposal for discussion at a annual general meeting of the Members, provided that only one matter shall be allowed in each single proposal, and in case a proposal contains</p>	

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>Company may propose to the Company a proposal <u>in writing or by way of electronic transmission</u> for discussion at an annual general meeting of the Members. <u>Unless any of the following circumstances is satisfied, the Board of Directors of the Company shall include the proposal submitted by a shareholder in the agenda: where the number of shares of the Company in the possession of the shareholder making the said proposal is less than one percent (1%) of the total number of outstanding shares; where the said proposal is submitted on a day beyond the deadline fixed and announced by the Company for accepting shareholder's proposals; where the number of words of a proposal containing more than three hundred (300) words or more than one matters in each single proposal. In the event that a shareholder proposal proposed for urging the Company to promote public interests or fulfill its social responsibilities may still be included in the agenda.</u></p> <p>The Member who has submitted a proposal shall attend, in person or by proxy, the regular general meeting of the Members whereat his proposal is to be discussed and shall take part in the discussion of such proposal.</p> <p><u>Subject to the condition that the Board of Directors of the Company does not or is unable to convene a meeting of shareholders, the Supervisors may, for the benefit of the Company, convene an annual general meeting of the Members when necessary.</u></p>	<p>more than one matter, such proposal shall not be included in the agenda.</p> <p>The number of words of a proposal to be submitted by a Member shall be limited to not more than three hundred (300) words, and any proposal containing more than 300 words shall not be included in the agenda of the annual general meeting of the Members.</p> <p>The Member who has submitted a proposal shall attend, in person or by proxy, the regular general meeting of the Members whereat his proposal is to be discussed and shall take part in the discussion of such proposal.</p>	
<p>附件 2 董事會議事規則 第十四條：董事之利益迴避制度 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。 <u>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利害關係。</u> 本公司董事會之決議，對依前項規定不得行使表決權之董事，不算入已出席董事之表決權數。</p> <p>SCHEDULE 2 PROCEDURAL RULES OF THE MEETING OF THE BOARD OF DIRECTORS Article 14. Director's Avoidance of Conflict of Interest If a Director or the corporation he or she represents is an interested party in relation to an agenda item, the Director shall state the important aspects of the interested party relationship at the respective meeting. When the relationship is likely to prejudice the interest of this Company, that Director shall not participate in discussion or voting on that agenda item and shall recuse himself or herself from the discussion or the voting on the item, and may not exercise voting</p>	<p>附件 2 董事會議事規則 第十四條：董事之利益迴避制度 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。 本公司董事會之決議，對依前項規定不得行使表決權之董事，不算入已出席董事之表決權數。</p> <p>SCHEDULE 2 PROCEDURAL RULES OF THE MEETING OF THE BOARD OF DIRECTORS Article 14. Director's Avoidance of Conflict of Interest Director's Avoidance of Conflict of Interest If a Director or the corporation he or she represents is an interested party in relation to an agenda item, the Director shall state the important aspects of the interested party relationship at the respective meeting. When the relationship is likely to prejudice the interest of this Company, that Director shall not participate in discussion or voting on that agenda item and shall recuse himself or herself from the discussion or the voting on</p>	<p>依權買中心修正「外國發行人註冊地股東權益保護事項檢查表」文字說明修改。 Amended according to Taipei Exchange's revisions of "Shareholders' Rights Protection in Foreign Issuer's Place of Registration Check List".</p>

<p style="text-align: center;">修正條文 Amended Article</p>	<p style="text-align: center;">現行條文 Current Article</p>	<p style="text-align: center;">修正說明 Reason for Amendment</p>
<p>rights as proxy for another director.</p> <p><u>Where the spouse, a blood relative within the second degree of kinship of the Board of Director, or any company which has a controlling or subordinate relation with such Director has interests in the matters under discussion in the meeting of the preceding paragraph, such Director shall be deemed to be an interested party in relation to such agenda item.</u></p> <p>In passing a resolution at a meeting of the Board of Directors, the Directors who may not exercise voting rights as provided for in the preceding paragraph shall not be counted in the number of votes of Directors present at the meeting.</p>	<p>the item, and may not exercise voting rights as proxy for another director.</p> <p>In passing a resolution at a meeting of the Board of Directors, the Directors who may not exercise voting rights as provided for in the preceding paragraph shall not be counted in the number of votes of Directors present at the meeting.</p>	

【附件八】取得或處分資產處理程序部分條文修正對照表

Ginko International Co., Ltd
取得或處分資產處理程序部分條文修正對照表

修正條文	現行條文	說明
<p>第二條：定義</p> <p>一、本處理程序所稱之「資產」適用範圍如下：</p> <p>(一)股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購(售)權證、受益證券及資產基礎證券等投資。</p> <p>(二)不動產(含土地、房屋及建築、投資性不動產、營建業之存貨)及設備。</p> <p>(三)會員證。</p> <p>(四)專利權、著作權、商標權、特許權等無形資產。</p> <p><u>(五)使用權資產。</u></p> <p>(六)衍生性商品。</p> <p>(七)依法律合併、分割、收購或股份受讓而取得或處分之資產。</p> <p>(八)其他重要資產。</p> <p>二、本處理程序所稱之：</p> <p><u>(一) 衍生性商品：指其價值由特定利率、金融工具價格、商品價格、匯率、價格或費率指數、信用評等或信用指數、或其他變數所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，上述契約之組合，或嵌入衍生性商品之組合式契約或結構型商品等。所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進(銷)貨契約。</u></p> <p>(二) 依法律合併、分割、收購或股份受讓而取得或處分之資產：指依企業併購法、金融控股公司法、金融機構合併法或其他法律進行合併、分割或收購而取得或處分之資產，或依公司法第一百五十六條之三規定發行新股受讓他公司股份(以下簡稱股份受讓)者。</p> <p>(三) 關係人、子公司：應依證券發行人財務報告編製準則規定認定之。</p> <p>(四) 專業估價者：指不動產估價師或其他依法律得從事不動產、設備估價業務者。</p> <p>(五) 事實發生日：指交易簽約日、付款</p>	<p>第二條：定義</p> <p>一、本處理程序所稱之「資產」適用範圍如下：</p> <p>(一)股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購(售)權證、受益證券及資產基礎證券等投資。</p> <p>(二)不動產(含土地、房屋及建築、投資性不動產、<u>土地使用權</u>、營建業之存貨)及其他固定資產。</p> <p>(三)會員證。</p> <p>(四)專利權、著作權、商標權、特許權等無形資產。</p> <p>(五)衍生性商品。</p> <p>(六)依法律合併、分割、收購或股份受讓而取得或處分之資產。</p> <p>(七)其他重要資產。</p> <p>二、本處理程序所稱之「衍生性商品」，指其價值由資產、利率、匯率、指數或其他利益等商品所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，暨上述商品組合而成之複合式契約等。所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進(銷)貨<u>合約</u>。</p> <p>三、本處理程序所稱之「依法律合併、分割、收購或股份受讓而取得或處分之資產」，指依本公司所應依循相關法律進行合併、分割或收購而取得或處分之資產，或依相關法令規定發行新股受讓他公司股份(以下簡稱股份受讓)者。</p> <p>四、本處理程序所稱之「關係人」及「子公司」，應依證券發行人財務報告編製準則規定認定之。</p> <p>五、本處理程序所稱之「專業估價者」，指不動產估價師或其他依法得從</p>	<p>一、配合適用國際財務報導準則第十六號租賃公報規定，爰新增第五款，擴大使用權資產範圍。</p> <p>二、現行第五款至第七款移列第六款至第八款。</p> <p>三、配合國際財務報導準則第九號金融工具之定義，修正衍生性商品之範圍，並酌作文字修正及款次變更。</p> <p>四、配合法令修正。</p>

修正條文	現行條文	說明
<p>日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。</p> <p>(六) <u>以投資為專業者：指依法律規定設立，並受當地金融主管機關管理之金融控股公司、銀行、保險公司、票券金融公司、信託業、經營自營或承銷業務之證券商、經營自營業務之期貨商、證券投資信託事業、證券投資顧問事業及基金管理公司。</u></p> <p>(七) <u>證券交易所：國內證券交易所，指臺灣證券交易所股份有限公司；外國證券交易所，指任何有組織且受該國證券主管機關管理之證券交易市場。</u></p> <p>(八) <u>證券商營業處所：國內證券商營業處所，指依證券商營業處所買賣有價證券管理辦法規定證券商專設櫃檯進行交易之處所；外國證券商營業處所，指受外國證券主管機關管理且得經營證券業務之金融機構營業處所。</u></p>	<p>事不動產、其他固定資產估價業務者。</p> <p>六、本處理程序所稱之「事實發生日」，原則上以交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日為準（以孰前者為準）。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。</p>	<p>五、新增第七款及第八款，明定海內外證券交易所及證券商營業處所之範圍。</p>
<p>第三條：關係人之排除</p> <p>公開發行公司取得之估價報告或會計師、律師或證券商之意見書，該專業估價者及其估價人員、會計師、律師或證券商應符合下列規定：</p> <p><u>一、未曾因違反本法、公司法、銀行法、保險法、金融控股公司法、商業會計法，或有詐欺、背信、侵占、偽造文書或因業務上犯罪行為，受一年以上有期徒刑之宣告確定。但執行完畢、緩刑期滿或赦免後已滿三年者，不在此限。</u></p> <p><u>二、與交易當事人不得為關係人或實質關係人之情形。</u></p> <p><u>三、公司如應取得二家以上專業估價者之估價報告，不同專業估價者或估價人員不得互為關係人或實質關係人之情形。</u></p> <p><u>前項人員於出具估價報告或意見書時，應依下列事項辦理：</u></p> <p><u>一、承接案件前，應審慎評估自身專業能力、實務經驗及獨立性。</u></p> <p><u>二、查核案件時，應妥善規劃及執行適當作業流程，以形成結論並據以</u></p>	<p>第三條：關係人之排除</p> <p>本公司取得之估價報告或會計師、律師或證券商之意見書，其專業估價者及其估價人員、會計師、律師或證券商與本公司不得為關係人。</p>	<p>一、明定相關專家之消極資格。</p> <p>二、明確外部專家責任，新增第二項，明定相關專家出具估價報告或意見書之評估、查核及聲明事項。</p>

修正條文	現行條文	說明
<p><u>出具報告或意見書；並將所執行程 序、蒐集資料及結論，詳實登載於案件工 作底稿。</u></p> <p><u>三、對於所使用之資料來源、參數及資 訊等，應逐項評估其完整性、正確 性及合理性，以做為出具估價報告或意 見書之基礎。</u></p> <p><u>四、聲明事項，應包括相關人員具備 專業性與獨立性、已評估所使用之 資訊為合理與正確及遵循相關 法令等事項。</u></p>		
<p>第四條 取得非供營業使用之不動產 及其使用權資產或有價證券之限 額</p> <p>一、本公司及各子公司取得非供營業使用 之不動產及其使用權資產總金額，以 各該公司最近期經會計師查核簽證財務 報告之股東權益百分之十為限。</p> <p>二、本公司及各子公司取得非供營業使用 之有價證券投資總金額，除買賣國內公 債、附買回、賣回條件之債券、申購或 買回國內證券投資信託事業發行之貨幣 市場基金外，以各該公司最近期經會計 師查核簽證財務報告之股東權益百分之 二十為限；本公司及各子公司投資有價 證券個別金額，以各該公司最近期經會 計師查核簽證財務報告之股東權益百分 之十為限。</p>	<p>第四條 取得非供營業使用之不動產 或有價證券之限額</p> <p>一、本公司及各子公司取得非供營業使 用之不動產總金額，以各該公司最 近期經會計師查核簽證財務報告之 股東權益百分之十為限。</p> <p>二、本公司及各子公司取得非供營業使 用之有價證券投資總金額，除買賣 公債、附買回、賣回條件之債券、 申購或買回國內證券投資信託事業 發行之貨幣市場基金外，以各該公 司最近期經會計師查核簽證財務報 告之股東權益百分之二十為限；本 公司及各子公司投資有價證券個別 金額，以各該公司最近期經會計師 查核簽證財務報告之股東權益百分 之十為限。</p>	<p>配合法令修訂。</p>
<p>第 六 條：<u>取得或處分不動產及其使用 權資產之評估及作業程序</u></p> <p>一、評估及作業程序 本公司取得或處分不動產<u>及其使用權 資產</u>，悉依本公司內部控制制度固定 資產循環程序辦理。</p> <p>二、交易條件及授權額度之決定程序 取得或處分不動產<u>及其使用權資產</u>， 須經董事會通過始得為之，同時應考 量各獨立董事之意見，但董事會得授 權董事長在新台幣伍仟萬元內決行， 事後再報董事會追認。取得或處分不 動產，應參考公告現值、評定價值、 鄰近不動產實際交易價格等，決議交 易條件及交易價格，作成分析報告。</p> <p>三、執行單位 本公司取得或處分不動產、設備或其 使用權資產時，應依前項核決權限呈 核後，其執行單位為使用部門及相關 權責單位。</p>	<p>第 六 條：<u>取得或處分不動產及其他 固定資產之評估及作業程序</u></p> <p>一、評估及作業程序 本公司取得或處分不動產<u>及其他固 定資產</u>，悉依本公司內部控制制度 固定資產循環程序辦理。</p> <p>二、交易條件及授權額度之決定程序 取得或處分不動產<u>及其他固定資 產</u>，須經董事會通過始得為之，同 時應考量各獨立董事之意見，但董 事會得授權董事長在新台幣伍仟萬 元內決行，事後再報董事會追認。 取得或處分不動產，應參考公告現 值、評定價值、鄰近不動產實際交 易價格等，決議交易條件及交易價 格，作成分析報告。</p> <p>三、執行單位 本公司取得或處分不動產及固定資 產時，應依前項核決權限呈核後， 其執行單位為使用部門及相關權責 單位。</p>	<p>配合法令修訂。</p>

修正條文	現行條文	說明
<p>四、<u>不動產、設備或其使用權資產</u>估價報告</p> <p>本公司取得或處分不動產、設備或其使用權資產，除與國內政府機關交易、自地委建、租地委建，或取得、處分供營業使用之設備或其使用權資產外，交易金額達主管機關相關法規，應於事實發生日前取得專業估價者出具之估價報告之規定者，應依規定辦理，並應符合下列規定：</p> <p>(一)因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過；其嗣後有交易條件變更時，亦同。</p> <p>(二)交易金額達新臺幣十億元以上，應請二家以上之專業估價者估價。</p> <p>(三)專業估價者之估價結果有下列情形之一，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師依財團法人中華民國會計研究發展基金會（以下簡稱會計研究發展基金會）所發布之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見：</p> <p>(1) 估價結果與交易金額差距達交易金額之百分之二十以上。</p> <p>(2) 二家以上專業估價者之估價結果差距達交易金額百分之十以上。</p> <p>(四) 專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月，得由原專業估價者出具意見書。</p> <p>(五) 本公司係經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。</p>	<p>四、<u>不動產或其他固定資產</u>估價報告</p> <p>本公司取得或處分不動產或其他固定資產，除與政府機關交易、自地委建、租地委建，或取得、處分供營業使用之設備外，交易金額達主管機關相關法規，應於事實發生日前取得專業估價者出具之估價報告之規定者，應依規定辦理，並應符合下列規定：</p> <p>(一)因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，未來交易條件變更，亦應比照上開程序辦理。</p> <p>(二)交易金額達新臺幣十億元以上，應請二家以上之專業估價者估價。</p> <p>(三)專業估價者之估價結果有下列情形之一，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師依財團法人中華民國會計研究發展基金會（以下簡稱會計研究發展基金會）所發布之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見：</p> <p>(1) 估價結果與交易金額差距達交易金額之百分之二十以上。</p> <p>(2) 二家以上專業估價者之估價結果差距達交易金額百分之十以上。</p> <p>(四) 專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月，得由原專業估價者出具意見書。</p> <p>(五) 本公司係經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。</p>	

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<p>第七條：關係人交易</p> <p>本公司與關係人取得或處分資產，除依第六條、第七條及第八條之處理解程序辦理外，交易金額達若達主管機關相關法規規定者，亦應依相關規定取得專業估價者出具之估價報告或會計師意見，並應依本公司所應依循之主管機關規定辦理相關決議程序及評估交易條件合理性等事項辦理。另外在判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。</p>	<p>第七條：關係人交易</p> <p>本公司與關係人取得會處分資產，除依第六條、第七條及第八條之處理解程序辦理外，交易金額達若達主管機關相關法規規定者，亦應依相關規定取得專業估價者出具之估價報告或會計師意見，並應依本公司所應依循之主管機關規定辦理相關決議程序及評估交易條件合理性等事項辦理。另外在判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。</p>	<p>文字修訂</p>
<p>第八條：取得或處分無形資產或其使用權資產或會員證</p> <p>本公司取得或處分無形資產或其使用權資產或會員證交易，除與國內政府機關交易及依第六條取得不動產處理程序辦理外，尚應依本公司所應依循之主管機關規定辦理相關決議程序及評估交易條件合理性等事項辦理。</p>	<p>第八條：取得或處分會員證或無形資產</p> <p>本公司取得或處分會員證或無形資產交易，除與政府機關交易及依第六條取得不動產處理程序辦理外，尚應依本公司所應依循之主管機關規定辦理相關決議程序及評估交易條件合理性等事項辦理。</p>	<p>配合法令修訂。</p>

修正條文	現行條文	說明
<p>第九條：從事衍生性商品交易</p> <p>一、交易原則與方針：(略)</p> <p>：</p> <p>五、董事會之監督管理</p> <p>(一)董事會應依下列原則確實監督管理</p> <p>1.董事會應指定高階主管人員隨時注意衍生性商品交易風險之監督與控制，其管理原則如下：</p> <p>(1)定期評估目前使用之風險管理措施是否適當並確實依本準則辦理。</p> <p>(2)監督交易及損益情形，發現有異常情事時，應採取必要之因應措施，並立即向董事會報告，董事會應有獨立董事出席並表示意見。</p> <p>2.定期評估從事衍生性商品交易之績效是否符合既定之經營策略及承擔之風險是否在公司容許承受之範圍。</p> <p>3.本公司從事衍生性商品交易時，依所訂從事衍生性商品交易處理程序規定授權相關人員辦理者，事後應提報最近期董事會。</p> <p>(以下略)</p>	<p>第九條：從事衍生性商品交易</p> <p>一、交易原則與方針：(略)</p> <p>：</p> <p>五、董事會之監督管理</p> <p>(一)董事會應依下列原則確實監督管理</p> <p>1.董事會應指定高階主管人員隨時注意衍生性商品交易風險之監督與控制，其管理原則如下：</p> <p>(1)定期評估目前使用之風險管理措施是否適當並確實依本準則辦理。</p> <p>(2)監督交易及損益情形，發現有異常情事時，應採取必要之因應措施，並立即向董事會報告，董事會應有獨立董事出席並表示意見。</p> <p>2.定期評估從事衍生性商品交易之績效是否符合既定之經營策略及承擔之風險是否在公司容許承受之範圍。</p> <p>3.本公司從事衍生性商品交易時，依所訂從事衍生性商品交易處理程序規定授權相關人員辦理者，事後應提報最近期董事會。</p> <p>(以下略)</p>	
<p>第十一條：公告申報程序</p> <p>公司取得或處分資產，有下列情形者，應按性質依規定格式，於事實發生之即日起算二日內將相關資訊於指定網站辦理公告申報：</p> <p>一、向關係人取得或處分不動產或<u>其使用權資產</u>，或與關係人為取得或處分不動產或<u>其使用權資產</u>外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上。但買賣<u>國內</u>公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金，不在此限。</p> <p>二、進行合併、分割、收購或股份受讓。</p> <p>三、從事衍生性商品交易損失達<u>所定</u>處理程序規定之全部或個別契約損失上限金額。</p> <p>四、取得或處分之資產種類屬供營業使用之設備或其使用權資產，且</p>	<p>第十一條：公告申報程序</p> <p>公司取得或處分資產，有下列情形者，應按性質依規定格式，於事實發生之即日起算二日內將相關資訊於指定網站辦理公告申報：</p> <p>一、向關係人取得或處分不動產，或與關係人為取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上。但買賣公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金，不在此限。</p> <p>二、進行合併、分割、收購或股份受讓。</p> <p>三、從事衍生性商品交易損失達所訂處理程序規定之全部或個別契約損失上限金額。</p> <p>四、取得或處分之資產種類屬供營業使用之設備，且其交易對象非為關係人，交易金額並達下</p>	<p>配合法令修訂。</p>

修正條文	現行條文	說明
<p>其交易對象非為關係人，交易金額並達下列規定之一：</p> <p>(一) 實收資本額未達新臺幣一百億元之公開發行公司，交易金額達新臺幣五億元以上。</p> <p>(二) 實收資本額達新臺幣一百億元以上之公開發行公司，交易金額達新臺幣十億元以上。</p> <p>五、經營營建業務之公開發行公司取得或處分供營建使用之不動產或其使用權資產且其交易對象非為關係人交易金額達新臺幣五億元以上；其中實收資本額達新臺幣一百億元以上，處分自行興建完工建築之不動產，且交易對象非為關係人者，交易金額為達新臺幣十億元以上。</p> <p>六、以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，且其交易對象非為關係人，公司預計投入之交易金額達新臺幣五億元以上。</p> <p>七、除前六款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新臺幣三億元以上。但下列情形不在此限：</p> <p>(一) 買賣國內公債。</p> <p>(二) 以投資為專業者，於海內外證券交易所或證券商營業處所為之有價證券買賣，或於國內初級市場認購募集發行之普通公司債及未涉及股權之一般金融債券（不含次順位債券），或申購或買回證券投資信託基金或期貨信託基金，或證券商因承銷業務需要、擔任興櫃公司輔導推薦證券商依財團法人中華民國證券櫃檯買賣中心規定認購之有價證券。</p> <p>(三) 買賣附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金。</p> <p>前項交易金額依下列方式計算之：</p> <p>一、每筆交易金額。</p> <p>二、一年內累積與同一相對人取得或處分同一性質標的交易之金額。</p> <p>三、一年內累積取得或處分（取得、處分分別累積）同一開發計畫不動產或</p>	<p>列規定之一：</p> <p>(一) 實收資本額未達新臺幣一百億元之公開發行公司，交易金額達新臺幣五億元以上。</p> <p>(二) 實收資本額達新臺幣一百億元以上之公開發行公司，交易金額達新臺幣十億元以上。</p> <p>五、經營營建業務之公開發行公司取得或處分供營建使用之不動產且其交易對象非為關係人，交易金額達新臺幣五億元以上。</p> <p>六、以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，公司預計投入之交易金額達新臺幣五億元以上。</p> <p>七、除前六款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新臺幣三億元以上。但下列情形不在此限：</p> <p>(一) 買賣公債。</p> <p>(二) 以投資為專業，於海內外證券交易所或證券商營業處所為之有價證券買賣，或於國內初級市場認購募集發行之普通公司債及未涉及股權之一般金融債券，或證券商因承銷業務需要、擔任興櫃公司輔導推薦證券商依財團法人中華民國證券櫃檯買賣中心規定認購之有價證券。</p> <p>(三) 買賣附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金。</p> <p>前項交易金額依下列方式計算之：</p> <p>一、每筆交易金額。</p> <p>二、一年內累積與同一相對人取得或處</p>	<p>配合法令修訂。</p> <p>配合法令修訂。</p> <p>配合法令修訂。</p>

修正條文	現行條文	說明
<p><u>其使用權資產之金額。</u></p> <p>四、一年內累積取得或處分（取得、處分分別累積）同一有價證券之金額。 前項所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依規定公告部分免再計入。 公司應按月將本公司及非屬國內公開發行公司之子公司截至上月底止從事衍生性商品交易之情形依規定格式，於每月十日前輸入指定之資訊申報網站。 公司依規定應公告項目如於公告時有錯誤或缺漏而應予補正時，應於知悉之日起起算二日內將全部項目重行公告申報。 公司取得或處分資產，應將相關契約、議事錄、備查簿、估價報告、會計師、律師或證券承銷商之意見書備置於本公司，除其他法律另有規定者外，至少保存五年。</p>	<p>分同一性質標的交易之金額。</p> <p>三、一年內累積取得或處分（取得、處分分別累積）同一開發計畫不動產之金額。</p> <p>四、一年內累積取得或處分（取得、處分分別累積）同一有價證券之金額。</p> <p>前項所稱一年內係以本次交易事實發生之日為基準，往前追溯推算年，已依規定公告部分免再計入。 公司應按月將本公司及非屬國內公開發行公司之子公司截至上月底止從事衍生性商品交易之情形依規定格式，於每月十日前輸入指定之資訊申報網站。</p> <p>公司依規定應公告項目如於公告時有錯誤或缺漏而應予補正時，應於知悉之日起起算二日內將全部項目重行公告申報。 公司取得或處分資產，應將相關契約、議事錄、備查簿、估價報告、會計師、律師或證券承銷商之意見書備置於本公司，除其他法律另有規定者外，至少保存五年。</p>	
<p>第十二條：對子公司取得或處分資產之控管程序</p> <p>一、子公司亦應依母公司應遵循之相關規定訂定「取得或處分資產處理程序」。 <u>公司擬不從事衍生性商品交易者，得提報董事會通過後，免訂定從事衍生性商品交易處理程序。嗣後如欲從事衍生性商品交易，仍應先依前述相關規定辦理。</u></p> <p>二、子公司取得或處分資產達母公司應遵循之相關規定所定公告申報標準者，母公司亦代該子公司應辦理公告申報事宜。</p> <p>三、本公司稽核人員依年度稽核計劃至子公司進行查核時，應一併了解子公司辦理取得或處分資產之執行情形，若發現有缺失事項應持續追蹤其改善情形，並作成追蹤報告呈報總經理。</p> <p>四、本公司不得放棄對 Prosper Link International Limited(以下簡稱 Prosper Link)與永勝光學股份有限公司未來各年度之增資、Prosper</p>	<p>第十二條：對子公司取得或處分資產之控管程序</p> <p>一、子公司亦應依母公司應遵循之相關規定訂定「取得或處分資產處理程序」。</p> <p>二、子公司取得或處分資產達母公司應遵循之相關規定所訂公告申報標準者，母公司亦代該子公司應辦理公告申報事宜。</p> <p>三、本公司稽核人員依年度稽核計劃至子公司進行查核時，應一併了解子公司辦理取得或處分資產之執行情形，若發現有缺失事項應持續追蹤其改善情形，並作成追蹤報告呈報總經理。</p> <p>四、本公司不得放棄對 Prosper Link International Limited(以下簡稱 Prosper Link)與永勝光學股份有限公司未來各年度之增資、Prosper Link 不得放棄對</p>	<p>一、公司不擬從事衍生性商品交易者，應得無須訂定從事衍生性商品交易處理程序，爰新增，明定其免訂定之情形。</p>

修正條文	現行條文	說明
<p>Link 不得放棄對 Haichang International Limited(以下簡稱 Haichang)未來各年度之增資、Haichang不得放棄對海昌隱形眼鏡有限公司(以下簡稱海昌公司)與江蘇海倫隱形眼鏡有限公司(以下簡稱海倫公司)未來各年度之增資、海昌公司不得放棄對海倫公司未來各年度之增資；未來若該公司因策略聯盟考量或其他經財團法人中華民國證券櫃檯買賣中心同意者，而須放棄對上開公司之增資或處分上開公司，須經Ginko International Co., Ltd.董事會特別決議通過。</p>	<p>Haichang International Limited(以下簡稱 Haichang)未來各年度之增資、Haichang 不得放棄對海昌隱形眼鏡有限公司(以下簡稱海昌公司)與江蘇海倫隱形眼鏡有限公司(以下簡稱海倫公司)未來各年度之增資、海昌公司不得放棄對海倫公司未來各年度之增資；未來若該公司因策略聯盟考量或其他經財團法人中華民國證券櫃檯買賣中心同意者，而須放棄對上開公司之增資或處分上開公司，須經 Ginko International Co., Ltd.董事會特別決議通過。</p>	
<p>第十五條：實施及修訂 本程序經董事會通過後，送各監察人並提報股東會同意，修正時亦同。如有董事表示異議且有紀錄或書面聲明者，公司並應將董事異議資料送各監察人。已依本法規定設置獨立董事者，依前項規定將取得或處分資產處理程序提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。</p> <p><u>已依法規定設置審計委員會者，訂定或修正取得或處分資產處理程序，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。</u></p> <p><u>前項如未經審計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，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及前項所稱全體董事，以實際在任者計算之。</u></p>	<p>第十五條：實施及修訂 本程序經董事會通過後，送各監察人並提報股東會同意，修正時亦同。如有董事表示異議且有紀錄或書面聲明者，公司並應將董事異議資料送各監察人。已依本法規定設置獨立董事者，依前項規定將取得或處分資產處理程序提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。</p>	

【附錄一】公司章程（修訂前）
Company No.: 188986

AMENDED AND RESTATED MEMORANDUM

AND

AMENDED AND RESTATED ARTICLES OF ASSOCIATION

OF

Ginko International Co., Ltd.

Incorporated on the 11th day of June, 2007
Amended and Re-stated by a special resolution of shareholders dated 21st day of June, 2018

INCORPORATED IN THE CAYMAN ISLANDS

THE COMPANIES LAW
Company Limited by Shares
AMENDED AND RESTATED
MEMORANDUM OF ASSOCIATION

OF

Ginko International Co., Ltd.

(Adopted by a Special Resolution passed on the 21st day of June, 2018)

1. The name of the Company is Ginko International Co., Ltd.
2. The Registered Office of the Company shall be at the offices of Vistra (Cayman) Limited, P. O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1-1205 Cayman Islands or at such other place as the Directors may from time to time decide.
3. The objects for which the Company is established are unrestricted. The Company has full power and authority to carry out any object not prohibited by any law as provided by Section 7(4) of the Companies Law.
4. Except as prohibited or limited by the Companies Law, the Company shall have full power and authority to carry out any object and shall have and be capable of from time to time and at all times exercising any and all of the powers at any time or from time to time exercisable by a natural person or body corporate in doing in any part of the world whether as principal, agent, contractor or otherwise whatever may be considered by it necessary for the attainment of its objects and whatever else may be considered by it as incidental or conducive thereto or consequential thereon, including, but without in any way restricting the generality of the foregoing, the power to make any alterations or amendments to this Memorandum of Association and the Articles of Association of the Company considered necessary or convenient in the manner set out in the Articles of Association of the Company, and the power to do any of the following acts or things, viz: to pay all expenses of and incidental to the promotion, formation and incorporation of the Company; to register the Company to do business in any other jurisdiction; to sell, lease or dispose of any property of the Company; to draw, make, accept, endorse, discount, execute and issue promissory notes, debentures, bills of exchange, bills of lading, warrants and other negotiable or transferable instruments; to lend money or other assets and to act as guarantors; to borrow or raise money on the security of the undertaking or on all or any of the assets of the Company including uncalled capital or without security; to invest monies of the Company in such manner as the Directors determine; to promote other companies; to sell the undertaking of the Company for cash or any other consideration; to distribute assets in specie to Members of the Company; to make charitable or benevolent donations; to pay pensions or gratuities or provide other benefits in cash or kind to Directors, officers, employees, past or present and their families; to purchase Directors and officers liability insurance and to carry on any trade or business and generally to do all acts and things which, in the opinion of the Company or the Directors, may be conveniently or profitably or usefully acquired and dealt with, carried on, executed or done by the Company in connection with the business aforesaid PROVIDED THAT the Company shall only carry on the businesses for which a licence is required under the laws of the Cayman Islands when so licensed under the terms of such laws.

5. The liability of each Member is limited to the amount from time to time unpaid on such Member's shares.
6. The share capital of the Company is NT\$1,200,000,000 divided into 120,000,000 shares of a nominal or par value of NT\$10.00 each with power for the Company insofar as is permitted by law, to redeem or purchase any of its shares and to increase or reduce the said capital subject to the provisions of the Companies Law and the Articles of Association and the rules of the Designated Stock Exchange and/or any competent authority and to issue any part of its capital, whether original, redeemed or increased with or without any preference, priority or special privilege or subject to any postponement of rights or to any conditions or restrictions and so that unless the conditions of issue shall otherwise expressly declare every issue of shares whether declared to be preference or otherwise shall be subject to the powers hereinbefore contained PROVIDED ALWAYS that, notwithstanding any provision to the contrary contained in this Memorandum of Association, the Company shall have no power to issue bearer shares, warrants, coupons or certificates.
7. If the Company is registered as exempted, its operations will be carried on subject to the provisions of Section 174 of the Companies Law and, subject to the provisions of the Companies Law and the Articles of Association, it shall have the power to register by way of continuation as a body corporate limited by shares under the laws of any jurisdiction outside the Cayman Islands and to be deregistered in the Cayman Islands.

THE COMPANIES LAW
Company Limited by Shares
AMENDED AND RESTATED
ARTICLES OF ASSOCIATION

OF

Ginko International Co., Ltd.

(Adopted by a Special Resolution passed on the 21st day of June, 2018)

1. In these Articles Table A in the Schedule to the Statute does not apply and, unless there be something in the subject or context inconsistent therewith,

“Affiliate”	means with respect to any affiliated company as defined in the ROC Company Law.
“Applicable Law”	any relevant laws, guidelines, rules, directives, and their amended versions, applicable pursuant to the shares being transacted in or listed on any stock exchange or securities market in the ROC, including but not limited to the ROC Securities and Exchange Act, Company Act, Act Governing Relations between the People of the Taiwan Area and the Mainland Area and other similar laws, regulations, rules and guidelines enacted by the ROC competent authorities in accordance to law, and rules promulgated by the Financial Supervisory Commission R.O.C (Taiwan), Taipei Exchange, and the Taiwan Stock Exchange (if applicable).
“Articles”	means the Articles as originally framed or as from time to time altered by Special Resolution.
“Auditors”	means the persons for the time being performing the duties of auditors of the Company.
“Board”	means the board of directors of the Company.
“Business Day”	means a day (other than a Saturday or Sunday) on which banks are generally open in the Cayman Islands, Hong Kong and China and the ROC for normal business.
“Capital Reserves”	means the share premium account, income from endowments received by the Company, capital redemption reserve, profit and loss account and other reserves generated in accordance with generally accepted accounting principles.
“Company”	means the above named Company.
“Commission”	means the Financial Supervisory Commission of the ROC or any other authority for the time being administering the Securities and Exchange Act of the ROC.
“cumulative voting”	means the voting mechanism for election of Directors and Supervisors under which the number of votes exercisable in respect of one share shall be the same as the number of Directors or Supervisors to be elected, and the total number of votes per share may be consolidated for election of one

	candidate or may be split for election of two or more candidates. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed elected.
“debenture”	means debenture stock, mortgages, bonds and any other such securities of the Company whether constituting a charge on the assets of the Company or not.
“Designated Stock Exchange”	means Taiwan Stock Exchange or Gre Tai Securities Market, as applicable.
“Directors”	means the directors for the time being of the Company.
“dispose of”	means, in respect of any Share, offering, pledging, charging, selling, mortgaging, lending, creating, transferring or otherwise disposing of any legal or beneficial interest (including by the creation of or an agreement to create or selling or granting or agreeing to sell or grant any option or contract to purchase or any warrant or right to purchase) in the Share or any securities convertible into or exercisable or exchangeable for such Share, or contracting to do so, whether directly or indirectly, or entering into any swap or other arrangement that transfers to another, in whole or in part, any of the economic consequences or incidents of ownership of such Share or securities whether any of the foregoing transactions is to be settled by delivery of Share or such other securities, cash or otherwise; and disposal shall be construed accordingly.
“dividend”	includes bonus and shares.
“encumbrance”	means any claim, charge, mortgage, pledge, security, lien, option, equity, power of sale, hypothecation or other third party right, retention of title, right of pre-emption, right of first refusal or security interest of any kind.
“Family Relationship within Second Degree of Kinship”	in respect of a person, means another person who is related to the first person either by blood or by marriage of a member of the family and within the second degree to include the parents, siblings, grandparents, children and grandchildren of the person as well as spouse’s parents, siblings, grandparents, children and grandchildren.
“Financial Year”	means a period in respect of which the Company prepares audited accounts.
“Independent Director”	has the meaning ascribed to it in the Securities and Exchange Act of the ROC and rules and regulations promulgated thereunder.
“IFRS”	means International Financial Reports Standards as published by the International Accountancy Standards Board from time to time.
“Joint Operation Contract”	a contract between the Company and one or more person(s) or entit(ies) where the parties to the contract agree to pursue the

	same business venture and jointly bear losses and enjoy profits arising out of such business venture in accordance with the terms of such contract.
“Lease Contract”	a contract or arrangement between the Company and any other person(s) pursuant to which such person(s) lease or rent from the Company the necessary means and assets to operate a material or substantial part of the business of the Company in the name of such person and for the benefits of such person, and as consideration, the Company receives a pre-determined compensation from such person.
“Legal Reserves”	means the legal reserve allocated in accordance with Applicable Law, if any.
“Management Contract”	a contract or arrangement between the Company and any other person(s) pursuant to which such person(s) manage and operate the business of the Company in the name of the Company and for the benefits of the Company, and as consideration, such person(s) receive a pre-determined compensation while the Company continues to be entitled to the profits (or losses) of such business.
“Member”	shall bear the meaning as ascribed to it in the Statute.
“month”	means calendar month.
“NT\$”	means New Taiwan Dollar.
“ordinary resolution”	means a resolution passed at a general meeting (or, if so specified, a meeting of Members holding a class of shares) of the Company by a majority of more than one-half (1/2) of the votes cast by such Members as, being entitled so to do, vote in person or, in the case of any Member being a corporation, by its duly authorised representative or, where proxies are allowed, by proxy at a general meeting of which a quorum in accordance with Article 50 is present and notice has been duly given in accordance with Article 44.
“paid-up”	means paid-up and/or credited as paid-up.
“registered office”	means the registered office for the time being of the Company.
“Retained Earnings”	means the equity resulting from operating activities, including Legal Reserves, Special Reserves, and unappropriated earnings.
“ROC”	means the Republic of China.
“ROC Company Law”	means the Company Law of the ROC as amended and every statutory modification or re-enactment thereof for the time being in force.
“Seal”	means the common seal of the Company and includes every duplicate seal.
“Share” or “share”	all the shares of the Company from time to time in issue, includes a fraction of a share

“share premium account”	means the share premium account established in accordance with these Articles and the Statute.
“Special Reserves”	means the reserve allocated from Retained Earnings in accordance with Applicable Law, or resolutions of the general meeting of the Members.
“Special Resolution”	means a resolution when it has been passed by a majority of not less than two-thirds (2/3) of the votes cast by such Members as, being entitled so to do, vote in person or, in the case of such Members as are corporations, by their respective duly authorised representative or, where proxies are allowed, by proxy at a general meeting of which a quorum in accordance with Article 50 is present and notice specifying (without prejudice to the power contained in these Articles to amend the same) the intention to propose the resolution as a Special Resolution, has been duly given in accordance with Article 44. a Special Resolution shall be effective for any purpose for which an ordinary resolution is expressed to be required under any provision of these Articles or the Statute.
“Statute”	means the Companies Law of the Cayman Islands as amended and every statutory modification or re-enactment thereof for the time being in force.
“supermajority resolution”	means a resolution passed at a general meeting (or, if so specified, a meeting of Members holding a class of shares) of the Company (i) by a majority of more than one-half (1/2) of the votes cast by such Members as, being entitled so to do, vote in person or, in the case of such Members as are corporations, by their respective duly authorised representative or, where proxies are allowed, by proxy at a duly convened general meeting and where two or more persons present in person and representing in person or by corporate representatives or proxy not less than two-third (2/3) of the total number of issued shares in the Company entitled to vote thereon are present at the time and throughout the time that such supermajority resolution is voted on, or (ii) if where two or more persons present in person and representing in person or by corporate representatives or proxy are less than two-third (2/3) of the total number of issued shares in the Company entitled to vote thereon, by a majority of not less than two-thirds (2/3) of the votes cast by such Members, as, being entitled so to do, vote in person or, in the case of such Members as are corporations, by their respective duly authorised representative or, where proxies are allowed, by proxy at a duly convened general meeting and where two or more persons present in person and representing in person or by corporate representatives or proxy more than one-half (1/2) of the total number of issued shares in the Company entitled to vote thereon are present at the time and throughout

	the time that such supermajority resolution is voted on.
“Supervisors”	has the meaning ascribed to it in ROC Company Law.
“written” and “in writing”	include all modes of representing or reproducing words in visible form.
“Wholly-owned Group”	in relation to a company means that company, all of its wholly-owned subsidiaries, all holding companies of which it is a wholly-owned subsidiary and all other wholly-owned subsidiaries of each of those holding companies.
“OTC company”	An issuer whose issued stock or securities representing stock are approved for exchange-listed or OTC-listed trading, respectively, by the Taiwan Stock Exchange Corporation or the Taipei Exchange.

Words importing the singular number include the plural number and vice versa.

Words importing the masculine gender include the feminine gender and vice versa.

Words importing persons include corporations.

2. The business of the Company may be commenced as soon after incorporation as the Directors shall see fit, notwithstanding that part only of the shares may have been allotted.
3. The Directors may pay, out of the capital or any other monies of the Company, all expenses incurred in or about the formation and establishment of the Company including the expenses of registration.

CERTIFICATES FOR SHARES

4. The Company shall, within thirty (30) days from the date that the name of Member is entered in the register of Members in respect of such shares subscribed by such Member, (i) unless the shares of the Company are issued in scripless form, issue and deliver one share certificate under the Seal (or a facsimile thereof) for every Member (subscribers for the newly-issued shares) for all his shares of any one class or several certificates each for one or more of such shares of such class upon payment for every certificate, specifying the number and, where appropriate, the class of shares held by such Member and whether the same are fully paid up and, if not, how much has been paid thereon; or (ii) where the shares are issued in scripless form and where applicable, procure and instruct the relevant depository or clearing house to make the necessary book entries to reflect the entitlement of the relevant Member in accordance with Applicable Law. The Company shall publicly announce in the matter permitted by Applicable Law the time and procedure for Members to collect the share certificates. So long as the shares of the Company are listed on the Designated Stock Exchange, the Company shall issue the Shares in scripless form provided that the Company shall register with the securities central depository in Taiwan.
5. Unless the relevant shares were issued in scripless form, certificates representing shares of the Company shall be in such form as shall be determined by the Directors. Such certificates may be under Seal. All certificates for shares shall be

consecutively numbered or otherwise identified and shall specify the shares to which they relate. The name and address of the person to whom the shares represented thereby are issued, with the number of shares and date of issue, shall be entered in the register of Members of the Company. All certificates surrendered to the Company for transfer shall be cancelled and no new certificate shall be issued until the former certificate for a like number of shares shall have been surrendered and cancelled. The Directors may authorise certificates to be issued with the seal and authorised signature(s) affixed by some method or system of mechanical process.

6. Unless the relevant shares were issued in scripless form, notwithstanding Article 5 of these Articles, if a share certificate be defaced, lost or destroyed, it may be renewed on payment of a fee of one dollar (US\$1.00) or such less sum and on such terms (if any) as to evidence and indemnity and the payment of the expenses incurred by the Company in investigating evidence, as the Directors may prescribe.

ISSUE OF SHARES

7. Subject to any direction that may be given by the Company in a general meeting and Articles 12 and 13 and without prejudice to any special rights previously conferred on the holders of existing shares and the Applicable Law, the Company may, upon the approval of a majority of the Directors present at a meeting of the Directors attended by two-thirds (2/3) or more of the Directors, issue any unissued shares of the Company (whether forming part of the original or any increased capital and including fraction shares) to such persons, at such times and on such other terms as they think proper PROVIDED ALWAYS that, notwithstanding any provision to the contrary contained in these Articles of Association, the Company shall be precluded from issuing bearer shares, warrants, coupons or certificates. Prior to the offer of preemptive rights pursuant to Article 12 and each issuance of new shares, the Directors may reserve ten percent (10%) to fifteen percent (15%) of the new shares for subscription by the employees of the Company and/or of the Company's directly or indirectly wholly-owned subsidiaries (the "Employees Pre-emptive Rights") who are determined by the Board in its reasonable discretion.
8. Where the Company is to issue preferred shares, the total number, terms and conditions (including the number of shares constituting each such class or series, dividend rights, conversion rights, redemption privileges, voting powers, full or limited or no voting powers, and liquidation preferences) of the preferred shares shall be explicitly stipulated in the Articles of Association. The Memorandum and these Articles shall be amended with the sanction of a Special Resolution to stipulate the rights, benefits and restrictions of such preferred shares and the authorised number of the preferred shares. In particular and without prejudice to the generality of the foregoing, subject to the total number of preferred shares provided under these Articles and the relating terms and conditions thereof, approval by the Members by way of a Special Resolution is required to authorize and approve the issuance of one or more classes or series of preferred shares and to fix the designations, powers, preferences and relative, participating, optional and other rights, if any, and the qualifications, limitations and restrictions thereof, if any, including, without limitation, the number of shares constituting each such class or series, dividend rights, conversion rights, redemption privileges, voting powers, full or limited or no voting powers, and liquidation preferences, and to increase or decrease the size of any such class or series (but not below the number of shares of any class or series of

preferred shares then outstanding) to the extent permitted by Applicable Law. Without limiting the generality of the foregoing, the resolution or resolutions providing for the establishment of any class or series of preferred shares may, to the extent permitted by law, provide that such class or series shall be superior to, rank equally with or be junior to the preferred shares of any other class or series.

- 8A. The Company may, with the authority of a supermajority resolution, issue shares with restrictions on transferability and/or other rights (“**restricted shares**”) to employees. In respect of the issuance of restricted shares for employees, the number of shares to be issued, issue price, issue conditions and other matters shall be subject to the Applicable Law.
9. The Board may issue options, warrants or convertible securities or securities of similar nature conferring the right upon the holders thereof to subscribe for, purchase or receive any class of shares or securities in the capital of the Company on such terms as it may from time to time determine.
- (a) Any shares redeemed, acquired or purchased by the Company may be cancelled or dealt with in this Article below.
- (b) The Company is authorised to hold treasury shares in accordance with the Statute.
- (c) The Board may designate as treasury shares any of its shares that it purchases or redeems in accordance with the Statute.
- (d) Shares held by the Company as treasury shares shall continue to be classified as treasury shares until such shares are either cancelled or transferred in accordance with the Statute.
11. The Company shall maintain a register of its Members, and unless the relevant shares were issued in scripless form, every person whose name is entered as a Member in the register of Members shall be entitled to receive within thirty (30) days from the date that the name of Member is entered in the register of Members in respect of such shares subscribed by such Member one certificate for all his shares or several certificates each for one or more of his shares upon payment of fifty cents (US\$0.50) for every certificate after the first or such less sum as the Directors shall from time to time determine provided that in respect of a share or shares held jointly by several persons the Company shall not be bound to issue more than one certificate and delivery of a certificate for a share to one of the several joint holders shall be sufficient delivery to all such holders.

PRE-EMPTIVE RIGHTS OF EXISTING MEMBERS

12. The Company shall, when conducting any share offerings, grant to the Members pre-emptive rights to subscribe for new shares of the Company in proportion respectively to their then shareholdings and advise the Members, by public announcement in such manner as may be permitted by Applicable Law and give notice to the Members, of their pre-emptive rights, unless a general meeting has adopted an ordinary resolution to disapply the application of this Article. The Company shall include in its notice to the Members an explanation relating to the share offering and the procedures as to how their pre-emptive rights may be exercised, and shall specify the terms and conditions (as determined by the Board in its absolute discretion) in accordance with

which the Members may exercise their pre-emptive rights and state that a Member is deemed to have waived his pre-emptive right if such Member fails to exercise his pre-emptive rights in accordance with the terms and conditions set out therein. A Member is deemed to have waived his pre-emptive right if such Member fails to exercise his pre-emptive rights in accordance with the terms and conditions set out in the notice of the Company. Where an exercise of the pre-emptive rights may result in fractional entitlement, the fractional entitlements of two or more Members may be combined to jointly subscribe for one or more whole new shares or for subscription of whole new shares in the name of a single Member, subject to compliance with such directions and terms and conditions as determined by the Board. Any share not taken up in the share offering may be offered by the Company to the public or for subscription by designated person(s). The aforesaid pre-emptive rights of the existing Members shall be made subject to the Employees Pre-emptive Rights.

13. When the Company conducts a share offering other than issuance of shares resulting from or in connection with any merger, consolidation, amalgamation, asset acquisition, group reorganisation, share swap, share subdivision, exercise of share options, warrants or awards granted to employees, conversion of convertible securities or debt instruments within the ROC in accordance with the ROC Securities and Exchange Act and the ROC Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuers, unless the ROC competent authority deems the public offering of the new shares unnecessary or inappropriate, ten percent (10%) or any greater percentage as resolved by the Members at a general meeting (if any) of the total number of new shares to be issued shall be made available for public investors by way of public offering within the ROC in accordance with Applicable Law.
14. Subject to Applicable Law and unless as otherwise provided for in these Articles, the Company may, upon adoption of a resolution by a majority of the directors present at a meeting of the Board attended by two-thirds (2/3) or more of the total number of directors of the Company, enter into a share subscription right agreement with its employees whereby the employees may subscribe, within a specific period of time, a specific number of shares of the Company at an agreed subscription price. Upon execution of the said agreement, the Company shall issue to each employee who is a party to share subscription right agreement a share subscription warrant. The share subscription warrant issued shall be non-assignable, except for transfer by inheritance or intestacy.

PUBLIC TENDER OFFER

15. The Board shall, within seven (7) calendar days after the receipt of the notice of a public tender offer to purchase shares of the Company by the Company or the designated representative for litigious and non-litigious matters of the Company in the ROC, resolve to recommend the Members to either accept or object the tender offer purchase, and shall disclose the following by way of public announcement in any manner permitted by Applicable Law:
 - (a) The type, number and amount of shares currently held by the Directors, the Supervisors and any Members on behalf of themselves or another with more than ten percent (10%) of the Company's outstanding shares;

- (b) The recommendation made to the Members on such tender offer purchase, wherein the names and reasons of every objection Director(s) shall be indicated;
- (c) Whether there were major changes to the Company's financial conditions after the delivery of its most recent financial statements, and the contents of such changes; and
- (d) The type, number and amount of shares of the offeror or its affiliates held by the Directors, the Supervisors or any Member on behalf of themselves or another holding over ten percent (10%) of the Company's outstanding shares.

TRANSFER OF SHARES

- 16. The transferor shall be deemed to remain the holder of a share until the name of the transferee is entered in the register in respect thereof. The Register of Members maintained by the Company in respect of the Shares which are listed on the Designated Stock Exchange may be kept by the recording the particulars required under the Statute in a form otherwise than legible provided such recording otherwise complies with the laws applicable to the Designated Stock Exchange and the Applicable Law. To the extent the Register of Members is kept in a form otherwise than legible it must be capable of being reproduced in a legible form.
- 17. Subject to these Articles, any Member may transfer all or any of his shares by an instrument of transfer in the usual or common form or in a form prescribed by the Designated Stock Exchange or in any other form approved by the Board and may be under hand or, if the transferor or transferee is a clearing house or its nominee(s), by hand or by machine imprinted signature or by such other manner of execution as the Board may approve from time to time. Title to Shares which are listed on the Designated Stock Exchange may be evidenced and transferred in accordance with the Applicable Law.
- 18. The registration of transfers may be suspended at such time in accordance with Article 37 or otherwise for such periods as the Directors may from time to time determine appropriate subject to the requirements of the Articles and the Applicable Law.

REDEEMABLE SHARES AND REPURCHASE OF SHARES

- 19. Subject to the provisions of the Statute and the Memorandum of Association and unless otherwise provided in these Articles, shares may be issued on the terms that they are, or at the option of the Company or the holder are, to be redeemed on such terms and in such manner as the Company, before the issue of the shares, may by Special Resolution determine.
- 19A. (a) Subject to the provisions of the Statute and the Memorandum of Association and the Applicable Law, the Company shall have the power to purchase its own shares (including fractions of a share), including any redeemable shares, provided that, save with respect and without prejudice to the redemption or repurchase referred to in Article 19A (b) and Article 19A (c) of these Articles, such power shall be exercisable by the Board upon such terms and subject to such conditions as it thinks fit and any determination by the Board of the manner of purchase shall be deemed authorised by these Articles for purposes of the

Statute. The Company may make payments in respect of the purchase of its shares out of capital or out of any other account or fund legally available in accordance with the Statute.

- (b) So long as the shares of the Company are listed on the Designated Stock Exchange, unless otherwise required by the Applicable Law and to the extent allowed under the Statute, the Company may, upon the approval of a majority of the Directors present at a meeting of the Directors attended by two-thirds (2/3) or more of the Directors, purchase its own shares on the Designated Stock Exchange in the following circumstances: (i) where a buyback is necessary to maintain the Company's creditworthiness and the interest of the Members and the shares so repurchased are cancelled and (ii) where the purpose of the buyback is to enable the Company to repurchase and redesignate the repurchased shares as treasury shares in order to satisfy any obligation to the employees under any agreement with them. The number of shares purchased may not exceed ten percent (10%) of the total number of issued and outstanding shares of the Company. The total amount, procedure, price, quantity, method, and public announcement to be reported in connection with buyback of shares by the Company shall be subject to the Applicable Law. Any resolutions passed by the Directors in this paragraph and how such resolutions are implemented shall be reported to the Members at the next general meeting. If the Company fails to accomplish the repurchase of its outstanding Shares as approved by the resolutions of the Directors, it shall be reported to the Members at the next general meeting.

- (c) Notwithstanding anything provided herein, the Company may, with a sanction of a Special Resolution passed immediately prior to the transfer, transfer shares repurchased by the Company and designated as treasury shares for the purchase by the employees of the Company and/or of the Company's Affiliate(s) at a transfer price less than the actual repurchase price. The following matters shall be specified with reasonable explanation in the notice of such general meeting of the Members:
 - (i) transfer price and discount rate of such shares as well as calculation basis and an assessment of the reasonableness thereof;
 - (ii) number of shares subject to the transfer, purpose of the transfer and an assessment of the reasonableness thereof;
 - (iii) qualifications of employee(s) eligible to subscribe the shares and the number of shares to be subscribed by such employee(s); and
 - (iv) effect to the Members, including possible expensed cost(s), diluted earning per share, and any adverse effect on the Company's finances caused by the subscription of the shares at a price lower than the repurchase price.

The foregoing matters shall not be discussed or proposed for discussion at a general meeting unless they have been included in the notice of such general meeting.

- (d) The total cumulative amount of shares subscribed by the employees of the Company and/or of the Company's Affiliate(s) approved in the general meeting of the Members under paragraph (d) may not exceed five percent (5%) of the total issued shares of the Company at any time, and the total cumulative amount of shares subscribed by any employee pursuant to paragraph (c) may not exceed zero point five percent (0.5%) of the Company's total issued shares at any time.
- (e) If the Shares having been repurchased by the Company is for the purpose of the transfer to employees under the Applicable Law, the Company may impose restrictions on transfer such that the employees will be prohibited from transferring such Shares during a period of two (2) years.

VARIATION OF RIGHTS OF SHARES

- 20. If at any time the share capital of the Company is divided into different classes of shares, the rights attached to any class (unless otherwise provided by the terms of issue of the shares of that class) may, whether or not the Company is being wound up, be varied, and/or any alterations in these Articles which are prejudicial to the privileges or the rights of the holders of preferred shares shall be made, with the consent in writing of the holders of three-fourths (3/4) of the issued shares of that class, or with the sanction of a Special Resolution passed at a general meeting of the holders of the shares of that class. To every such separate general meeting all provisions of these Articles relating to general meetings of the Company shall, *mutatis mutandis*, apply, but so that the necessary quorum shall be a person or persons (or in the case of a Member being a corporation, its duly authorised representative) together holding or representing by proxy more than one-half (1/2) in nominal value of the issued shares of that class.
- 21. The rights conferred upon the holders of the shares of any class issued with preferred or other rights shall not, unless otherwise expressly provided by the terms of issue of the shares of that class, be deemed to be varied by the creation or issue of further shares ranking *pari passu* therewith.

NON-RECOGNITION OF TRUSTS

- 22. Except as otherwise resolved by the Board, no person shall be recognised by the Company as holding any share upon any trust and the Company shall not be bound by or be compelled in any way to recognise (even when having notice thereof) any equitable, contingent, future, or partial interest in any share, or any interest in any fractional part of a share, or (except only as is otherwise provided by these Articles or the Statute) any other rights in respect of any share except an absolute right to the entirety thereof in the registered holder.

PRIVATE PLACEMENT

- 23. Subject to the Applicable Law, the Company may by a supermajority resolution carry out private placement of its securities to the following entities in the ROC:
 - (a) banking enterprises, bill enterprises, trust enterprises, insurance enterprises, securities enterprises or any other legal entities or institutions approved by the Commission;
 - (b) individuals, legal entities or funds meeting the qualifications established by the Commission; and

(c) Directors, supervisors (if any) and managers of the Company or its Affiliates. Articles 12 and 13 do not apply when the Company carries out private placement of securities in accordance with this Article.

24. [Intentionally omitted.]

25. [Intentionally omitted.]

26. [Intentionally omitted.]

27. [Intentionally omitted.]

FORFEITURE OF SHARES

28. (a) If a Member fails to pay any call or instalment of a call or to make any payment required by the terms of issue on the day appointed for payment thereof, the Directors may, at any time thereafter during such time as any part of the call, instalment or payment remains unpaid, give notice requiring payment of so much of the call, instalment or payment as is unpaid, together with any interest which may have accrued and all expenses that have been incurred by the Company by reason of such non-payment. Such notice shall name a day (not earlier than the expiration of fourteen days from the date of giving of the notice) on or before which the payment required by the notice is to be made, and shall state that, in the event of non-payment at or before the time appointed the shares in respect of which such notice was given will be liable to be forfeited.
- (b) If the requirements of any such notice as aforesaid are not complied with, any share in respect of which the notice has been given may at any time thereafter, before the payment required by the notice has been made, be forfeited by a resolution of the Directors to that effect. Such forfeiture shall include all dividends declared in respect of the forfeited share and not actually paid before the forfeiture.
- (c) A forfeited share may be sold or otherwise disposed of on such terms and in such manner as the Directors think fit and at any time before a sale or disposition the forfeiture may be cancelled on such terms as the Directors think fit.
29. A person whose shares have been forfeited shall cease to be a Member in respect of the forfeited shares, but shall, notwithstanding, remain liable to pay to the Company all monies which, at the date of forfeiture were payable by him to the Company in respect of the shares together with interest thereon, but his liability shall cease if and when the Company shall have received payment in full of all monies whenever payable in respect of the shares.
30. A certificate in writing under the hand of one Director of the Company that a share in the Company has been duly forfeited on a date stated in the declaration shall be conclusive evidence of the fact therein stated as against all persons claiming to be entitled to the share. The Company may receive the consideration given for the share on any sale or disposition thereof and may execute a transfer of the share in favour of the person to whom the share is sold or disposed of and he shall thereupon be registered as the holder of the share and shall not be bound to see to the

application of the purchase money, if any, nor shall his title to the share be affected by any irregularity or invalidity in the proceedings in reference to the forfeiture, sale or disposal of the share.

31. The provisions of these Articles as to forfeiture shall apply in the case of non-payment of any sum which, by the terms of issue of a share, becomes payable at a fixed time, whether on account of the nominal value of the share or by way of premium as if the same had been payable by virtue of a call duly made and notified.

REGISTRATION OF EMPOWERING INSTRUMENTS

32. The Company shall be entitled to charge a fee not exceeding one dollar (US\$1.00) on the registration of every probate, letters of administration, certificate of death or marriage, power of attorney, notice in lieu of distringas, or other instrument.

TRANSMISSION OF SHARES

33. In case of the death of a Member, the survivor or survivors where the deceased was a joint holder, and the legal personal representatives of the deceased where he was a sole holder, shall be the only persons recognised by the Company as having any title to his interest in the shares, but nothing herein contained shall release the estate of any such deceased holder from any liability in respect of any shares which had been held by him solely or jointly with other persons.
34.
 - (a) Any person becoming entitled to a share in consequence of the death or bankruptcy or liquidation or dissolution of a Member (or in any other way than by transfer) may, upon such evidence being produced as may from time to time be required by the Directors and subject as hereinafter provided, elect either to be registered himself as holder of the share or to make such transfer of the share to such other person nominated by him as the deceased or bankrupt person could have made and to have such person registered as the transferee thereof, but the Directors shall, in either case, have the same right to decline or suspend registration as they would have had in the case of a transfer of the share by that Member before his death or bankruptcy as the case may be.
 - (b) If the person so becoming entitled shall elect to be registered himself as holder he shall deliver or send to the Company a notice in writing signed by him stating that he so elects.
35. A person becoming entitled to a share by reason of the death or bankruptcy or liquidation or dissolution of the holder (or in any other case than by transfer) shall be entitled to the same dividends and other advantages to which he would be entitled if he were the registered holder of the share, except that he shall not, before being registered as a Member in respect of the share, be entitled in respect of it to exercise any right conferred by membership in relation to meetings of the Company PROVIDED HOWEVER that the Directors may at any time give notice requiring any such person to elect either to be registered himself or to transfer the share and if the notice is not complied with within ninety days the Directors may thereafter withhold payment of all dividends, bonuses or other monies payable in respect of the share until the requirements of the notice have been complied with.

**AMENDMENT OF MEMORANDUM OF ASSOCIATION, CHANGE OF LOCATION
OF REGISTERED OFFICE & ALTERATION OF CAPITAL**

36. (a) Subject to and in so far as permitted by the provisions of the Statute, the Company may from time to time by Special Resolution alter or amend its Memorandum of Association and may, without restricting the generality of the foregoing:
- (i) increase the share capital by such sum to be divided into shares of such amount as the resolution shall prescribe and with such rights, priorities and privileges annexed thereto, as the Company in general meeting may determine;
 - (ii) consolidate and divide all or any of its share capital into shares of larger amount than its existing shares;
 - (iii) by subdivision of its existing shares or any of them divide the whole or any part of its share capital into shares of smaller amount than is fixed by the Memorandum of Association;
 - (iv) cancel any shares which at the date of the passing of the resolution have not been taken or agreed to be taken by any person;
- (b) All new shares created hereunder shall be subject to the same provisions with reference to the payment of calls, transfer, transmission, forfeiture and otherwise as the shares in the original share capital;
- (c) Subject to the provisions of the Statute, the Company may by Special Resolution change its name or alter its objects;
- (d) Subject to the provisions of the Statute, the Company may by Special Resolution reduce its share capital and any capital redemption reserve; and
- (e) Subject to the provisions of the Statute, the Company may by resolution of the Directors change the location of its registered office.
- 36A. (a) The Shares reduced following a capital reduction may not be cancelled unless a Special Resolution on capital reduction has been adopted by the Members; and capital reduction shall be effected based on the percentage of shareholding of the Members pro rata.
- (b) Subject to the approval by the Grand Court of the Cayman Islands, the Company reducing its capital may return share capital to Members by properties other than cash provided that the returned property and the amount of such substitutive capital contribution shall require a Special Resolution of the Members and consents from the Members who receive such property.
- (c) The Board shall first have the value of such property and the amount of such substitutive capital contribution set forth in the preceding paragraph audited and certified by a certified public accountant of the ROC before the general meeting.

CLOSING REGISTER OF MEMBERS OR FIXING RECORD DATE

37. The Register of Members shall be closed for sixty (60) days prior to the date the annual general meeting is scheduled to convene and thirty (30) days prior to the date the extraordinary general meeting is scheduled to convene. For the purpose of determining Members entitled to notice of or to vote at any such annual or extraordinary general meeting of Members or any adjournment thereof, the Directors of the Company are entitled to fix a record date by reference to the proposed date of such annual or extraordinary general meeting of Members.
38. For the purpose of determining the Members entitled to receive payment of any dividend or distribution, the Register of Members shall be closed for five (5) days prior to the date of the declaration of such dividend or distribution in accordance with Articles 124 and 132. Subject to the requirements of these Articles, Members whose names are recorded in the Register of Members upon commencement of the above closure period shall be entitled to receive payment of any dividend or distribution, whichever the case may be.
39. If the register of Members is not so closed and no record date is fixed for the determination of Members entitled to notice of or to vote at a meeting of Members or Members entitled to receive payment of a dividend, the date on which notice of the meeting is mailed or the date on which the resolution of the Company declaring such dividend is adopted, as the case may be, shall be the record date for such determination of Members. When a determination of Members entitled to vote at any meeting of Members has been made as provided in this section, such determination shall apply to any adjournment thereof.

GENERAL MEETING

40.
 - (a) An annual general meeting of the Company shall be held and convened by the Board in each year at such time and place as may be determined by the Board as the case may be, but no later than six (6) months after the close of each fiscal year. So long as the shares of the Company are listed on the Designated Stock Exchange, an annual general meeting of the Company shall be held within the territory of the ROC; however, the Board may convene a general meeting outside the territory of the ROC after the approval of the Designated Stock Exchange. An application shall be submitted to the Designated Stock Exchange for its approval within two (2) days after the date that the Board resolved to convene such meeting outside the territory of the ROC. Without prejudice to the generality of the foregoing, so long as the shares of the Company are listed on the Designated Stock Exchange, where any general meeting of the Company is to be held outside the territory of the ROC, the Company shall appoint an agent of stock affairs within the ROC to administer and handle affairs relating to voting by Members at such general meeting.
 - (b) At these meetings the report of the Directors (if any) shall be presented.
41. One or more Member(s) holding one percent (1%) or more of the total number of outstanding shares of the Company may submit to the Company not more than one proposal in writing for consideration and if appropriate, approval at the annual general meeting, provided that only one matter may be proposed in each single proposal. The Company shall give a public notice in such manner as permitted by Applicable Law at such time deemed appropriate by the Board specifying the place and a period of not less

than ten (10) days for Members to submit proposals. Any Member(s) whose proposal has been submitted and accepted by the Board, shall continue to be entitled to attend the annual general meeting in person or by proxy or in the case of a corporation, by its authorised representative(s), and participate in the discussion of such proposal. The Board may exclude a proposal submitted by a Member if (i) the proposal involves matters which cannot be resolved at the annual general meeting in accordance with or under Applicable Law; (ii) the number of shares held by the Member is less than one percent (1%) of the total number of issued and outstanding shares in the register of Members as of the record date determined by the Board or upon commencement of the period in which the register of Members is closed for transfers before the annual general meeting; (iii) the proposal submitted concerns more than one matter; or (iv) the proposal is submitted after the expiration of the specified period determined by the Board, in which case, the rejected proposal shall not be discussed at the annual general meeting. The Company shall, prior to the dispatch of a notice of the annual general meeting, inform the Members the result of submission of proposals and list in the notice of annual general meeting the proposals accepted for consideration and approval at the annual general meeting. The chairman of the annual general meeting or, if the chairman is not a director of the Company, any director of the Company, shall explain at the annual general meeting the reasons for excluding proposals submitted by Members.

42.
 - (a) General meetings other than annual general meetings shall be called extraordinary general meetings.
 - (b) The Member may, by Special Resolution, adopt or amend the Procedural Rules of the General Meetings of Members attached to these Articles in Schedule 1 which forms part of these Articles provided that such Schedule 1 shall become effective upon the listing of the Company on the Designated Stock Exchange. In the event of any inconsistency between the main content of these Articles and Schedule 1, Schedule 1 shall prevail to the extent permitted by Applicable Law.
43. The Board may convene extraordinary general meetings of the Company. An extraordinary general meeting of the Company shall be held at such time and place as the Board, as the case may be, shall determine, PROVIDED THAT one or more Member(s) holding three-percent (3%) or more of the total number of the outstanding shares of the Company continuously for a period of one (1) year or more may, by filing with the Company a written proposal setting forth therein the subjects for discussion, consideration or approval and the reasons, request the Board to convene an extraordinary general meeting. If the Board fails to give notice for convening an extraordinary general meeting within fifteen (15) days after receiving such request, the proposing Member(s) may convene an extraordinary general meeting by sending out a notice of general meeting and prepare the manual in accordance with these Articles, and such proposing Member(s) shall be entitled to determine the time and place of the extraordinary general meeting. An extraordinary general meeting may be convened outside the territory of the ROC, provided that an application to convene such meeting outside the territory of the ROC shall be submitted to the Designated Stock Exchange for its prior approval (i) by the Company within two (2) days after the date on which the Board resolved to convene such meeting, or (ii) by the requesting Member(s) in the event that the Board fails to give notice for convening an extraordinary general meeting

within fifteen (15) days after receiving the request for convening the extraordinary general meeting, as the case may be, and such approval has been obtained.

NOTICE OF GENERAL MEETINGS

44. At least fifteen (15) days notice of an annual general meeting or an extraordinary general meeting shall be given to each Member entitled to attend and vote thereat, and after the listing of the Company on the Designated Stock Exchange, at least thirty (30) days notice of an annual general meeting or at least fifteen (15) days notice of an extraordinary general meeting shall be given to each Member entitled to attend and vote thereat. For the shareholders holding less than one thousand (1000) registered shares, at least fifteen (15) days notice of an annual general meeting or an extraordinary general meeting may be served through public announcement, and after the listing of the Company on the Designated Stock Exchange, at least thirty (30) days notice of an annual general meeting or at least fifteen (15) days notice of an extraordinary general meeting may be served through public announcement. The Company shall also publish such notice in the form of a public announcement at the Market Observation Post System (“MOPS”) maintained by the Designated Stock Exchange in accordance with the Applicable Law. Every notice shall be exclusive of the day on which it is given or deemed to be given and of the day for which it is given and shall specify the place, the day and the hour of the meeting and the general nature of the business and shall be given in manner hereinafter mentioned or in such other manner if any as may be prescribed by the Company PROVIDED that prior to the listing of the Company on the Designated Stock Exchange, a general meeting of the Company shall, whether or not the notice specified in these Articles has been given, be deemed to have been duly convened if it is so agreed by:
- (a) in the case of an annual general meeting by all the Members entitled to attend and vote thereat; and
 - (b) in the case of an extraordinary general meeting by a majority in number of the Members having a right to attend and vote at the meeting, being a majority together holding not less than seventy five per cent (75%) in nominal value of the issued shares giving that right.
45. The following matters shall not be considered, discussed or proposed for approval at a general meeting unless they are included in the notice of general meeting with reasonable amount of explanations:
- (a) any election or removal of Directors and Supervisors;
 - (b) any change to the name of the Company;
 - (c) any amendment or modification to the Memorandum and/or Articles of Association;
 - (d) any dissolution, voluntary winding-up, merger, consolidation, amalgamation or split-up of the Company;
 - (e) any proposal for the Company to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;

- (f) transfer whole or any substantial part of the Company's business or assets;
 - (g) acquisition of the whole part of the business or assets of a third-party, which materially affects the operation of the Company;
 - (h) any issuance of equity securities of the Company by way of private placement;
 - (i) to the extent permitted by Applicable Law, any proposal to approve a Director to engage in competitive activities with the Company;
 - (j) upon recommendation of the Board, any proposal to distribute cash and/or stock dividends or distributions out of Legal Reserve or Capital Reserve arising from the income derived from the issuance of new shares at a premium and standing to the credit of the share premium account or the income from endowments received by the Company, in whole or in part by way of issuance of new shares of the Company or by cash; and
 - (k) transfer of treasury shares pursuant to Article 19 (d).
46. The accidental omission to give notice of a general meeting to, or the non-receipt of notice of a meeting by any person entitled to receive notice shall not invalidate the proceedings of that meeting.

APPRAISAL RIGHT OF DISSENTING MEMBERS

47. Subject to compliance with Applicable Law, a Member who has expressed his dissent, in writing or verbally with a record, before or during a general meeting, with respect to any resolution proposed at a general meeting in relation to the following matter(s), may abstain from exercising his voting rights in respect of such resolution(s) and request the Company to acquire or purchase his share(s) at the then prevailing fair price:
- (a) splitting of a material part of the business of the Company by way of disposal or otherwise, consolidation or merger of the Company;
 - (b) the Company proposes to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract; or
 - (c) the Company transfers the whole or a substantial part of its business or assets, or acquires the whole part of the business or assets of a third-party with material effect on the Company's operation.
48. (a) Subject to the above, the Member shall give written notice to request the Company to acquire or purchase his shares no later than twenty (20) days after the adoption of the resolution concerning the above matter(s) at the relevant general meeting, and shall state in such request the class and number of shares that such Member requests the Company to repurchase.
- (b) If agreement on the price of the shares can be reached between the Member and the Company, the Company shall, subject to compliance with the Statute repurchase and pay for the shares within ninety (90) days from the date on which the resolution was adopted. If no agreement is reached within sixty (60) days of the date on which the resolution was adopted, the Member may, within thirty

(30) days from the date on which the sixty-day (60) period expires, apply to a competent court for a ruling on the price. The Company shall pay judgment interest on the price as determined by the court from the date of expiration of the period referred to above.

- (c) The payment of repurchase price to the Members shall be made at the same time against the delivery of share certificates (if any) and an instrument of transfer in respect of the shares subject to the repurchase duly executed by such Member to the Company, and the date of transfer of such shares shall be the date on which the payment is made and the register of Members of the Company shall be updated accordingly.
- (d) The request of a Member pursuant to Article 47 shall become ineffective if the Company announces that the Company will not proceed with the matters referred to in the relevant resolutions irrespective of whether a Member may have exercised its right under Article 47. Where a Member fails to make a request within the period prescribed in Articles 48 (a) and (b) above, such Member is deemed to have duly waived its rights under Article 47.

PROCEEDINGS AT GENERAL MEETINGS

- 49. So long as the Company is listed on the Designated Stock Exchange, the Board shall prepare a manual to set out the agenda of a general meeting of Members (including all the subjects and matters to be resolved at the meeting) and shall make public announcement(s) in a manner required by Applicable Law to disclose the contents of such manual together with other information related to the said meeting at least twenty-one (21) days prior to the date of the relevant annual general meeting of the Members and at least fifteen (15) days prior to the date of the relevant extraordinary general meeting. Such manual shall be distributed to the Members attending the general meeting in person, by proxy or by corporate representative(s)(where the Member is a corporation) at the general meeting. The Company shall make public announcements with regard to notice of general meeting, proxy form, and summary information and details about matters for consideration, discussion, election or dismissal of Directors or Supervisors at least thirty (30) days prior to any annual general meeting or at least fifteen (15) days prior to any extraordinary general meeting. If the Company allows the Members to exercise the votes and cast the votes in writing or by way of electronic transmission, the Company shall also send to the Members the information and documents as described in the preceding paragraph, together with the voting right exercise forms.
- 50. No business shall be transacted at any general meeting unless a quorum of Members is present at the time when the meeting proceeds to business. Subject to any additional requirements provided for under these Articles, at any general meeting of the Company, two (2) or more Members present in person or by proxy or (in the case of a Member being a corporation) by its duly authorised representative representing in excess of fifty percent (50%) of the total issued shares in the Company throughout the meeting shall be a quorum for the transaction of business.
- 51. If within half an hour from the time appointed for the meeting a quorum is not present, the meeting, if convened upon the requisition of Members shall be dissolved and in any other case it shall stand adjourned to the same day in the next week at the same time and

place or to such other time or such other place as the Directors may determine and if at the adjourned meeting a quorum is not present within half an hour from the time appointed for the meeting the Members present shall be a quorum, provided that after the listing of the Company on the Designated Stock Exchange, the postponements shall be limited to two times at most, and the meeting shall not be postponed for more than one hour in total with the same quorum requirements as the meeting originally convened as set out in Article 50, and if after two postponements the number of shares represented by the attending Members has not yet constituted more than fifty percent (50%) of the total issued shares, the chairman of the general meeting shall announce the dissolution of the meeting.

52. If a general meeting of the Members is called by the Board of Directors, the Chairman of the Board of Directors shall preside at the said general meeting of the Members.
53. In case the Chairman is on leave of absence, or cannot exercise his powers and authority, the Vice Chairman shall act in lieu of him. If there is no Vice Chairman, or the Vice Chairman is also on leave of absence, or cannot exercise his powers and authority, the Chairman shall designate a Managing Director to act in lieu of him; if there is no Managing Director, the Chairman shall designate a Director to act in lieu of him. If the Chairman does not designate a Director, the Managing Directors or Directors shall elect one from among themselves to act in lieu of the Chairman.
54. The chairman of the general meeting may, with the consent of any general meeting duly constituted hereunder, and shall if so directed by the meeting, adjourn the meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place. When a general meeting is adjourned for thirty (30) days or more, notice of the adjourned meeting shall be given as in the case of an original meeting; save as aforesaid it shall not be necessary to give any notice of an adjournment or of the business to be transacted at an adjourned general meeting.
55. At any general meeting a resolution put to the vote of the meeting shall be decided on a show of hands unless a poll is, before or on the declaration of the result of the show of hands, demanded by the chairman of the general meeting or any other Member present in person or by proxy.
56. Unless a poll be so demanded a declaration by the chairman of the general meeting that a resolution has on a show of hands been carried, or carried unanimously, or by a particular majority, or lost, and an entry to that effect in the Company's Minute Book containing the Minutes of the proceedings of the meeting shall be conclusive evidence of that fact without proof of the number or proportion of the votes recorded in favour of or against such resolution.
57. The demand for a poll may be withdrawn.
58. Except as provided in Article 60, if a poll is duly demanded it shall be taken in such manner as the chairman of the general meeting directs and the result of the poll shall be deemed to be the resolution of the general meeting at which the poll was demanded.
59. [Intentionally omitted.]

60. A poll demanded on the election of a chairman of the general meeting or on a question of adjournment shall be taken forthwith. A poll demanded on any other question shall be taken at such time as the chairman of the general meeting directs and any business other than that upon which a poll has been demanded or is contingent thereon may be proceeded with pending the taking of the poll.
61. Subject to any additional and applicable requirements under the Statute and Article 45, any matter proposed for the consideration of the Members at any general meeting shall be decided by way of an ordinary resolution, unless such matter proposed is required to be decided by a Special Resolution or a supermajority resolution or other majority pursuant to the provisions of these Articles or the Statute. The following matters require approval of the Members by way of a supermajority resolution:
- (a) any proposal for the Company to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract, to transfer the whole or a substantial part of its business or assets, or acquire the whole part of the business or assets of a third-party with material effect on the Company's operation;
 - (b) upon recommendation of the Board, any proposal to distribute dividends or distributions or other distributions in whole or in part by way of issuance of new shares of the Company;
 - (c) any spin-off or a splitting of a material part of the business of the Company by way of disposal or otherwise of the Company;
 - (d) any issuance of restricted shares for employees pursuant to Article 8A; and
 - (e) any issuance of securities by way of private placement.

Subject to the Statute, the approval of the Members by way of Special Resolution for a plan of merger or consolidation or amalgamation.

In case the Company participates in the merge and is dissolved, general assignment, trading of the shares, or carried on a division and then traded on the stock exchange shall be terminated while the surviving or newly incorporated transferee company is not a listed or OTC company, the preceding matters require approval of the Members by way of a special resolution.

To the extent permitted by Applicable Law and notwithstanding any provisions provided in these Articles, the Board may resolve to allow Members not attending and voting at a general meeting in person, by proxy or by corporate representatives (where a Member is a corporation), to exercise their voting power and cast their votes by a written instrument approved by the Board or by way of electronic transmission (as provided under the ROC Electronic Signatures Act) prior to commencement of the general meeting. However, if a general meeting is convened outside the territory of the ROC, to the extent permitted by Applicable Law, the Company must allow the Members to exercise their voting rights and cast their votes by way of a written instrument approved by the Board or by way of electronic transmission in the manner referred to in the foregoing or, if the regulations in relation to the mandatory electronic voting issued by the Commission applies to the Company, the Company must adopt

electronic voting as one of the voting methods in the general meeting.

- 62A. If the voting power will be exercised in writing or by way of electronic transmission, the method for exercising the voting power shall be described in the notice of the general meeting to be given to the Members. Those Members voted in writing or by way of electronic transmission mentioned in the foregoing shall for purposes of these Articles and the Statute be deemed to have appointed the chairman of the general meeting as their proxy to vote their shares at the general meeting in the manner directed by the written instrument or electronic document but shall be deemed to have waived his/her/its voting power in respect of any extemporary motion(s) and/or the amendment(s) to the contents of the original proposal(s) at the said general meeting. If the chairman of the general meeting does not vote in the manner directed by the written instrument or electronic document, then such proxy votes shall not be regarded as valid votes cast. The chairman as proxy shall not have the power to exercise the voting rights of such Members with respect to any matters not specially indicated in the written or electronic document and/or any amendment to resolution(s) proposed at the general meeting.
- 62B. Where a Member has exercised the voting power and cast its votes by written instrument or by way of electronic transmission intends to attend the meeting physically in person, such Member shall send a separate declaration of intention to rescind and revoke the votes cast in the matter as the voting right was previously exercised (either by way of written instrument or electronic transmission) to the Company at least two (2) days prior to the date of the general meeting failing which, the Member shall be deemed to have waived his right to attend and vote at the relevant general meeting in person, the deemed appointment by the Member of the chairman of the general meeting as proxy shall remain valid and the Company shall not count any votes cast by such Member physically at the relevant general meeting.
- 62C. A Member shall submit his or her vote by way of written ballot or electronic transmission to the Company at least two (2) days prior to the scheduled meeting date of the general meeting; whereas if two (2) or more such written ballot or electronic transmission are submitted to the Company, the proxy deemed to be given to the chairman of the general meeting pursuant to Article 62A by the first written ballot or transmission shall prevail unless it is expressly included in the subsequent vote by written ballot or electronic transmission that the original vote submitted by written ballot or electronic transmission be revoked.

VOTES OF MEMBERS

62. Subject to any rights or restrictions for the time being attached to any class or classes of shares, on a show of hands every Member of record present in person or by proxy at a general meeting shall have one vote and on a poll every Member of record present in person or by proxy shall have one vote for each share registered in his name in the register of Members. For so long as the Shares are listed on the Designated Stock Exchange, any Member holding Shares on behalf of another beneficiary Member(s) may exercise his/her voting rights severally in accordance with the request(s) of the respective beneficial Member(s). The qualifications, scopes, exercises, operational procedures and other matters in relation to the aforesaid separate exercise of voting rights shall be conducted in accordance with the Applicable Law.

63. In the case of joint holders of record the vote of the senior who tenders a vote, whether in person or by proxy, shall be accepted to the exclusion of the votes of the other joint holders, and for this purpose seniority shall be determined by the order in which the names stand in the register of Members.
64. A Member of unsound mind, or in respect of whom an order has been made by any court, having jurisdiction in lunacy, may vote, whether on a show of hands or on a poll, by his committee, receiver, curator bonis, or other person in the nature of a committee, receiver or curator bonis appointed by that court, and any such committee, receiver, curator bonis or other persons may vote by proxy.
65. No Member shall be entitled to vote at any general meeting unless he is registered as a Member of the Company on the record date for such meeting nor unless all calls or other sums presently payable by him in respect of shares in the Company have been paid.
66. No objection shall be raised to the qualification of any voter except at the general meeting or adjourned general meeting at which the vote objected to is given or tendered and every vote not disallowed at such general meeting shall be valid for all purposes. Any such objection made in due time shall be referred to the chairman of the general meeting whose decision shall be final and conclusive.
67. On a poll or on a show of hands votes may be given either personally or by proxy.
68. To the extent required by Applicable Law, any Member who bears a personal interest that may conflict with and impair the interest of the Company in respect of any matter proposed for consideration and approval at a general meeting shall abstain from voting in respect of all the shares that such Member should otherwise be entitled to vote in person, as a proxy or corporate representative with respect to the said matter, and such shares shall not be counted in the number of votes of Members present at the meeting, but all such shares shall be counted in the number of votes present at the general meeting when calculating the quorum for the purpose of Article 50. To the extent that the Company has knowledge, any votes cast by or on behalf of such Member in contravention of the foregoing shall not be counted by the Company. This Article does not apply to the voting power in relation to the election of Directors.
69. Shares of the Company held by the following persons shall not be counted in the total number of outstanding shares of the Company which are entitled to vote for when calculating the quorum for the purpose of Article 50 or for passing a supermajority resolution and Members belonging to the following persons shall abstain from voting in respect of all Shares held by them:
 - (a) the Company;
 - (b) any entity in which the Company is legally or beneficially interested in more than fifty percent (50%) of its issued and voting share capital or equity capital; or
 - (c) any entity in which the Company and (i) its holding company, (ii) its subsidiary or (iii) any subsidiary of its holding company are legally or beneficially interested in more than fifty percent (50%) of its issued and voting share capital

or equity capital.

PROXIES

70. Without prejudice to Article 62, any Member entitled to attend and vote at a general meeting of the Company shall be entitled to appoint another person as his proxy by indicating the scope of appointment on the proxy form produced by the Company to attend and vote on behalf of him; provided that a Member, irrespective of how many shares he holds, may only appoint one proxy to represent him and vote on his behalf at a general meeting of the Company. A proxy need not be a Member of the Company. In addition, a proxy or proxies representing either a Member who is an individual or a Member which is a corporation shall be entitled to exercise the same powers on behalf of the Member which he or they represent as such Member could exercise.
71. Unless otherwise provided in these Articles, the instrument appointing a proxy shall be in writing signed under the hand of the Member making the appointment or, if the appointor is a corporation, either under its seal or under the hand of an officer, attorney or other person authorised to sign the same. In the case of an instrument of proxy purporting to be signed on behalf of a corporation by an officer thereof it shall be assumed, unless the contrary appears, that such officer was duly authorised to sign such instrument of proxy on behalf of the corporation without further evidence of the facts.
72. Unless otherwise provided in these Articles, the instrument appointing a proxy shall be delivered to such place or one of such places (if any) as may be specified for that purpose in or by way of note to or in any document accompanying the notice convening the meeting not less than five (5) days before the time appointed for holding the meeting or adjourned meeting at which the person named in the instrument proposes to vote. No instrument appointing a proxy shall be valid after the expiration of twelve (12) months from the date named in it as the date of its execution, except at an adjourned meeting or on a poll demanded at a meeting or an adjourned meeting in cases where the meeting was originally held within twelve (12) months from such date. Where multiple instruments of proxy are received by the Company from the same Member, the first written duly executed and valid instrument of proxy received by the Company shall prevail, unless an explicit written statement revoking the previous instrument(s) appointing a proxy is made in the subsequent duly executed and valid instrument of proxy received by the Company. The Board of Directors shall have the final discretion to determine which instrument of proxy shall be accepted where there is any dispute. Unless otherwise provided in these Articles, delivery of an instrument appointing a proxy shall not preclude a Member from attending and voting in person at the meeting convened and in such event, the instrument appointing a proxy shall be deemed to be revoked.
73. Unless otherwise provided in these Articles, instruments of proxy shall be in any form as the Board may approve and the Board shall send out either by post or electronic transmission on the same delivery day with the notice of any meeting forms of instrument of proxy for use at the meeting. Such form shall specify therein the instructions for filling out the form, the instruction of appointment, scope of authorisation, as well as the names and relevant information of the appointor, the proxy solicitor and the proxy. Unless otherwise provided in these Articles, the instrument of proxy shall be deemed to confer authority to demand or join in demanding a poll and to vote on any amendment of a resolution put to the meeting for which it is given as the

proxy thinks fit. The instrument of proxy shall, unless the contrary is stated therein, be valid as well for any adjournment of the meeting as for the meeting to which it relates.

74. Unless otherwise provided in these Articles, a vote given in accordance with the terms of an instrument of proxy shall be valid notwithstanding the previous death or insanity of the principal, or revocation of the instrument of proxy or of the authority under which it was executed provided that no intimation in writing of such death, insanity or revocation shall have been received by the Company at its office in Taiwan one (1) day before the commencement of the meetings, or adjourned meeting, or the taking of the poll, at which the instrument of proxy is used.
75. A Member who is deemed to have appointed the chairman of the general meeting as proxy pursuant to Article 62 shall have the right to appoint another person as its proxy to attend the meeting, in which case the express appointment of another proxy shall deemed to have revoked the deemed appointment of the chairman as proxy under Article 62 and the Company shall only count the vote(s) cast by such expressly appointed proxy at the meeting.
76. Except for an ROC trust enterprise or stock agencies approved by the competent authority in the ROC, save with respect to the chairman being deemed appointed as proxy under Article 62, when a person acts as the proxy for two or more Members, the total number of voting shares that the proxy may vote shall not exceed three percent (3%) of the total number of voting shares of the Company; otherwise, such number of voting shares in excess of the aforesaid threshold shall not be counted towards the number of votes cast for or against the relevant resolution or the number of voting shares entitled to vote on such resolution but shall be included in the quorum. Where a resolution is to be voted by way of a show of hands but the Company has knowledge that a proxy may vote in contravention of this Article, the chairman of the general meeting shall demand a poll pursuant to Article 55.
77. To the extent permissible under Applicable Law and subject to compliance with these Articles, when a proxy is used in a general meeting, the relevant provisions under the “ROC Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies” shall also apply.

NO ACTION BY WRITTEN RESOLUTIONS OF MEMBERS

78. Any action required or permitted to be taken at any annual or extraordinary general meetings of the Company may be taken only upon the vote of the Members at an annual or extraordinary general meeting duly noticed and convened in accordance with these Articles and the Statute and may not be taken by written resolution of Members without a meeting.

ANNULMENT OF RESOLUTIONS

79. To the extent possible and permitted by Applicable Law, where the procedures for convening a general meeting or the proceedings of the general meeting contravene any applicable laws, regulations, ordinance, Applicable Law or these Articles, any Member may submit a petition within thirty (30) days from the date of such meeting to a competent court having proper jurisdiction, including, the ROC Taipei District Court, if applicable, for annulment of such resolution.

DIRECTORS

80. The number of Directors shall be seven (7), at least two (2) of which shall be Independent Directors PROVIDED HOWEVER that the Company may from time to time by Special Resolution increase or reduce the limits in the number of Directors, but in no event shall the number be less than five (5). Directors shall serve a term of three (3) years. Directors shall be eligible for re-election upon expiry of his term of office. The first Directors of the Company shall be determined in writing by, or appointed by a resolution of, the subscribers of the Memorandum of Association or a majority of them. In case no election of new Directors is made after expiration of the term of office of the existing Directors, the term of office of the out-going Directors shall be automatically extended until such time as new Directors have been elected and assume their office. The Directors shall be elected by adopting candidates nomination system as specified in Article 192-1 of the ROC Company Law, under which the shareholders shall vote among the candidates for a Director position, the implementation of related matters shall comply with the relevant regulations of the ROC Company Law and Securities and Exchange Law and other relevant regulations
- 81A. Where any Member is a corporate entity, its representative may be elected as Director or Supervisor. Where there are several representatives of any corporate Member, such representatives may be elected as either Directors or Supervisors but not as Director and Supervisors concurrently.
81. After the listing of the Company on the Designated Stock Exchange, unless approved by the Designated Stock Exchange, a spousal relationship and/or a Familial Relationship with the Second Degree of Kinship may not exist among half (1/2) or more of the members of the Board (the "Threshold"). Where the appointment of any person having a spousal relationship and/or a Family Relationship within the Second Degree of Kinship with any existing member of the Board or with any other person(s) also nominated for appointment as a director (the "Related Person") is proposed at a general meeting, only the following persons may be appointed as a Director:
- (a) firstly, such person(s) approved by the Members by means of cumulative voting under Article 120 and who is not a Related Person; and
 - (b) secondly, such number of Related Person(s) approved by the Members by means of cumulative voting under Article 120 and who receive the highest number of votes from the Members for its appointment among all the Related Persons the appointment of whom would not result in a contravention of the Threshold.
- If the existing composition of the Board fails to satisfy the Threshold, such Director in office being a Related Person shall immediately cease to be a Director of the Company.
- 82A For so long as the Shares are listed on Designated Stock Market, any Director or supervisor (if any), who, during his or her term of office and in one or more transactions, deals with Shares so held by him/her and results in such Director or supervisor (as the case may be) ceasing to hold more than fifty percent (50%) of the total Shares then held by such Director or supervisor (as the case may be) at the time of his or her appointment or election as Director or supervisor (as the case may be) at a general meeting (the "Approval Time")(such date that the relevant Director or supervisor (as the case maybe)

ceases to hold the requisite Shares, the “Disposal Date”), such Director or supervisor (as the case may be) shall immediately resign or otherwise shall be vacated automatically.

For so long as the Shares are listed on Designated Stock Market, if any person deals with Shares so held by him/her in or more transactions and results in such person ceasing to hold more than fifty percent (50%) of the Shares held by him or her at the Approval Time either (i) during the period from the Approval Time to the commencement date of his or her office as Director or supervisor (if any), or (ii) during the period when the Register is closed for transfer of Shares prior to the general meeting at which the appointment or election of such person as a Director or supervisor (if any) will be proposed, his or her appointment or election as Director or supervisor (if any) shall not take effect.

82. The cumulative voting method shall be adopted when electing Director(s) according to these Articles. At an election of Directors, each Member shall have (i) the number of votes equivalent to the number of shares they hold, multiply by (ii) the number of Director(s) that shall be elected at the Members meeting. Each Member may distribute their respective votes among multiple Director candidates or consolidate for election of one Director candidate. At the election, the candidate to whom the ballots cast represent a prevailing number of votes shall be deemed elected a Director. Notwithstanding anything contrary contained in this section, during the period that Shares are not listed on Designated Stock Market, the Company may by way of an ordinary resolution appoint anyone as Director or remove any Director.
83. When the number of Directors falls below five (5) due to the dismissal of a Director or any Director ceases to be a Director for any reason, the Company shall hold an election to elect new director(s) at the next following general meeting. When the number of Directors falls short by one-third (1/3) of the total number of Directors prescribed by these Articles, an extraordinary general meeting of Members shall be convened within sixty (60) days of the occurrence of that fact to hold a by-election of directors.
- 84A. If it is resolved at a general meeting held prior to the expiration of the term of the current Directors that all Directors shall be re-elected with effect immediately after the adoption of such resolution (the “**Re-Election**”), then all Directors shall be re-elected upon the adoption of such resolution unless it is otherwise resolved at such general meeting, in which case the term of the existing Directors shall be deemed to have expired immediately prior to the Re-Election. The aforesaid re-election of all Directors shall be held in the general meeting attended by Members representing more than fifty percent (50%) of total issued Shares of the Company.
84. No Director shall be required to hold any shares of the Company by way of qualification and a Director who is not a Member shall be entitled to receive notice of and to attend and speak at any general meeting of the Company and of all classes of shares of the Company.
85. For so long as the Shares are listed on Designated Stock Market, the Company shall have no fewer than two (2) Independent Directors and shall not consist of less than 1/5 of all the Director seats, in addition, at least one (1) shall reside in the ROC.

86. When the number of Independent Directors falls below two (2) or lower than 1/5 of all the Director seats, due to the dismissal of an Independent Director or any Independent Director ceases to be an Independent Director for any reason, the vacancy of such Independent Director shall be filled and elected at the next following general meeting. When both of the Independent Directors have been dismissed or cease to be Directors, an extraordinary general meeting shall be convened within sixty (60) days of the occurrence of that fact to elect for Independent Directors. Upon the listing of the Company on the Designated Stock Exchange, with regard to the election of the Independent Directors, the Company shall adopt the candidate nomination system as provided by Article 192-1 of the ROC Company Law.
87. The Independent Directors shall possess the requisite professional knowledge and shall maintain independence within the scope of their directorial duties. The Independent Directors may not have any direct or indirect interest in the Company. The professional qualification, restrictions on shareholdings and concurrent positions held, and assessment of independence shall comply with the relevant rules of the ROC Securities and Exchange Act.
88. The remuneration (if any) to the Directors shall be determined and approved by the Members at a general meeting at the time of appointment of such Director(s) and may not be retrospectively ratified. The Directors shall also be entitled to be paid all travel, hotel and other expenses properly incurred by them in attending and returning from the meetings of the Board, or any committee appointed by the Board, or general meetings of the Company, or otherwise in connection with the business of the Company, or to receive a fixed allowance in respect thereof as may be determined by the Directors from time to time, or a combination partly of one such method and partly the other.
89. The Members may by an ordinary resolution at a general meeting award special remuneration to any Director of the Company undertaking any special work or services for, or undertaking any special mission on behalf of, the Company other than his ordinary routine work as a Director. Any fees paid to a Director who is also counsel or solicitor to the Company, or otherwise serves it in a professional capacity shall be in addition to his remuneration as a Director,
90. A Director or alternate Director may
- (a) hold any other office or place of profit under the Company (other than the office of Auditor) in conjunction with his office of Director for such period and on such terms as to remuneration and otherwise as the Directors may determine.
 - (b) act by himself or his firm in a professional capacity for the Company and he or his firm shall be entitled to remuneration for professional services as if he were not a Director or alternate Director.
 - (c) be or become a director or other officer of or otherwise interested in any company promoted by the Company or in which the Company may be interested as shareholder or otherwise and no such Director or alternate Director shall be accountable to the Company for any remuneration or other benefits received by him as a director or officer of, or from his interest in, such other company.

91. A shareholding qualification for Directors may be fixed by the Company in general meeting, but unless and until so fixed no qualification shall be required.
92. No person shall be disqualified from the office of Director or alternate Director or prevented by such office from contracting with the Company, either as vendor, purchaser or otherwise, nor shall any such contract or any contract or transaction entered into by or on behalf of the Company in which any Director or alternate Director shall be in any way interested be or be liable to be avoided, nor shall any Director or alternate Director so contracting or being so interested be liable to account to the Company for any profit realised by any such contract or transaction provided that such Director shall disclose the nature of his interest in any contract or arrangement in which he is interested in accordance with Article 94 herein.
93. A Director who to his knowledge is in any way, whether directly or indirectly, interested in a contract or arrangement or proposed contract or arrangement with the Company shall declare the nature of his interest at the meeting of the Board at which the question of entering into the contract or arrangement is first considered, if he knows his interest then exists, or in any other case at the first meeting of the Board after he knows that he is or has become so interested. For the purposes of this Article, a general notice to the Board by a Director to the effect that:
- (a) he is a member or officer of a specified company or firm and is to be regarded as interested in any contract or arrangement which may after the date of the notice be made with that company or firm; or
 - (b) he is to be regarded as interested in any contract or arrangement which may after the date of the notice be made with a specified person who is connected with him;

shall be deemed to be a sufficient declaration of interest under this Article in relation to any such contract or arrangement, provided that no such notice shall be effective unless either it is given at a meeting of the Board or the Director takes reasonable steps to secure that it is brought up and read at the next Board meeting after it is given.

94. To the extent required by Applicable Law, a Director may not vote, on behalf of himself or another, in respect of any matter, including any contract or proposed contract or arrangement or contemplated transaction of the Company, in which such Director bears a personal interest which may conflict with and impair the interest of the Company, and such Directors shall not be counted in the number of votes of Directors present at the meeting. If any Director has personal interest (whether directly or indirectly) in matters on agenda for the Board meeting, such Director shall disclose and explain the material information or contents on such personal interest at the same Board meeting.
- 95A. Where any Director or Supervisor, who is also a Member of the Company, creates or has created a pledge on the Shares held by such Director or Supervisor (the “**Pledged Shares**”) exceeding fifty percent (50%) of total Shares held by such Director or Supervisor at the time of his/her appointment as Director or Supervisor, such Director or Supervisor shall refrain from exercising its voting rights on the Shares representing the difference between the Pledged Shares and fifty percent (50%) of total Shares held by such Director or Supervisor at the time of his/her appointment as Director or Supervisor,

and such Shares shall not be counted toward the number of votes represented by the Members present at a general meeting.

- 95B. (a) Subject to Cayman Islands law, any Director shall owe fiduciary duties to the Company and such fiduciary duties shall include but not limited to the observance of general standards of loyalty, good faith and the avoidance of a conflict of duty and self-interest. If any Director breaches the aforesaid fiduciary duties, subject to the Cayman Islands law, such Director shall be held liable for any damages therefrom.
- (b) Subject to the Applicable Laws, if any Director violates the aforesaid fiduciary duties, it may be resolved at a general meeting to deem any income from such violation as the Company's income and the Director concerned shall waive all rights to such income in favour of the Company.
- (c) If any Director breaches any applicable laws or regulations in performing business for the Company, therefore causing any loss or damage to third party, subject to Cayman Islands law, such Director may be held jointly and severally liable for the loss or damage to such third party with the Company. In this connection, such Director shall indemnify the Company for any loss or damage incurred by the Company to third party. Subject to Cayman Islands law, the officers and the Supervisors of the Company may be held jointly and severally liable with the Directors to the extent such loss or damage come within the scope of their respective duties.
- 95C. For so long as the Shares are listed on Designated Stock Market, the qualification criteria, composition, election, removal, exercise of authority and other items of compliance regarding the Directors of the Company (including Independent Directors), if not stipulated in these Articles, shall be in compliance with the requirements of Applicable Law.

DISQUALIFICATION OF DIRECTORS

95. A person who falls within any of the following categories shall not be appointed as a Director of the Company. If for any reason he became a Director, he shall be disqualified and cease to be a Director of the Company forthwith upon the Company having actual notice that a breach of this Article 96 has been made without any action required on the part of the Company:
- (a) any person having committed an offence as specified in the ROC statute of prevention of organizational crimes and subsequently adjudicated guilty by a final judgment, and the time elapsed after he has served the full term of the sentence has not exceeded five (5) years;
- (b) any person having committed the offence involving fraud, breach of trust or misappropriation and subsequently punished with imprisonment for a term of one year or more, and the time elapsed after he has served the full term of such sentence has not exceeded two (2) years;
- (c) any person having been adjudicated guilty by a final judgment for misappropriating public funds during the time of his public service, and the time elapsed after he has served the full term of such sentence has not exceeded two (2) years;

- (d) any person having been adjudicated bankrupt, and has not been reinstated to his rights and privileges;
- (e) any person having been dishonoured for unlawful use of credit instruments, and the term of such sanction has not expired yet; or
- (f) any person having no or only limited capacity.

96. The office of a Director shall be vacated if the Director:

- (a) resigns his office by notice in writing delivered to the Company at the Office or tendered at a meeting of the Board;
- (b) becomes of unsound mind or dies;
- (c) without special leave of absence from the Board, is absent from meetings of the Board for six consecutive months and the Board resolves that his office be vacated;
- (d) becomes bankrupt, or has a receiving order made against him or suspends payment or compounds with his creditors;
- (e) is prohibited by law from being a Director; or
- (f) ceases to be a Director by virtue of any provision of these Articles and the Statute or is removed or disqualified from office pursuant to these Articles.

In case a Director has, in the course of performing his/her duties, committed any act resulting in material damages to the Company or in serious violation of Applicable Law or these Articles, but not removed by a resolution in a general meeting of the Members, one or more Member(s) holding three-percent (3%) or more of the total number of outstanding shares of the Company may, within thirty (30) days from the date of such general meeting, submit a petition to court having proper jurisdiction, including the ROC Taipei District Court, if and to the extent permitted under Applicable Law, for removing the Director.

ALTERNATE DIRECTORS

97. A Director who expects to be unable to attend Directors' Meetings because of absence, illness or otherwise may appoint any Director to be an alternate Director to act in his stead and such appointee whilst he holds office as an alternate Director shall, in the event of absence therefrom of his appointor, be entitled to attend meetings of the Directors and to vote thereat and to do, in the place and stead of his appointor, any other act or thing which his appointor is permitted or required to do by virtue of his being a Director as if the alternate Director were the appointor, other than appointment of an alternate to himself, and he shall ipso facto vacate office if and when his appointor ceases to be a Director or removes the appointee from office. Any appointment or removal under this Article shall be effected by notice in writing under the hand of the Director making the same.

POWERS AND DUTIES OF DIRECTORS

98. The business of the Company shall be managed by the Directors (or a sole Director if only one is appointed) who may pay all expenses incurred in promoting, registering and setting up the Company, and may exercise all such powers of the Company as are not, from time to time by the Statute, or by these Articles, or such regulations, being not inconsistent with the aforesaid, as may be prescribed by the Company in general meeting required to be exercised by the Company in general meeting PROVIDED HOWEVER that no regulations made by the Company in general meeting shall invalidate any prior act of the Directors which would have been valid if that regulation had not been made.
99. The Directors may from time to time and at any time by powers of attorney appoint any company, firm, person or body of persons, whether nominated directly or indirectly by the Directors, to be the attorney or attorneys of the Company for such purpose and with such powers, subject to compliance with authorities and discretions (not exceeding those vested in or exercisable by the Directors under these Articles) and for such period and subject to such conditions as they may think fit, and any such powers of attorney may contain such provisions for the protection and convenience of persons dealing with any such attorneys as the Directors may think fit and may also authorise any such attorney to delegate all or any of the powers, authorities and discretions vested in him.
100. All cheques, promissory notes, drafts, bills of exchange and other negotiable instruments and all receipts for monies paid to the Company shall be signed, drawn, accepted, endorsed or otherwise executed as the case may be in such manner as the Directors shall from time to time by resolution determine.
101. Minutes of every meeting of the Directors and of committees of Directors shall be prepared in Chinese and sent to each Director and each Supervisor no later than twenty (20) days after the relevant meeting and the Directors shall cause minutes to be made in books provided for the purpose:
- (a) of all appointments of officers made by the Directors;
 - (b) of the names of the Directors (including those represented thereat by an alternate or by proxy) present at each meeting of the Directors and of any committee of the Directors;
 - (c) of all resolutions and proceedings at all meetings of the Company and of the Directors and of committees of Directors.
102. The Board shall keep copies of the Memorandum and Articles of Association, the minutes of prior general meeting, the financial reports, the register of Members of the Company and the summary of the liabilities of the Company (including but not limited to the register of bonds issued by the Company (if any)) at the Company's agent for stock affairs located within the ROC. Resolutions made at a general meeting of the Members shall be compiled in the form of minutes in accordance with these Articles and the laws of the Cayman Islands. After the listing of the Company on the Designated Stock Exchange, the Chairman of the Board of Directors shall affix his/her signature or seal to the minutes, which shall be issued to Members within twenty (20) days after the end of the meeting, and such minutes may be issued to Members in electronic form.

103. Any Member may request at any time, by submitting evidentiary document(s) showing such Member's beneficial interest in shares of the Company to the satisfaction of the Board and specifying the scope of inspection, an access to inspect and make copies of the above documents.
104. [Intentionally omitted.]
105. The Directors may exercise all the powers of the Company to borrow money and to mortgage or charge its undertaking, property and uncalled capital or any part thereof and to issue debentures, debenture stock and other securities whether outright or as security for any debt, liability or obligation of the Company or of any third party.
106. At the close of each fiscal year, the Board shall prepare the business report, financial statements and the surplus earning distribution or loss offsetting proposals for adoption by the annual general meeting, and upon adoption by the annual general meeting, distribute or make public announcements to each Member copies of the adopted financial statements and the resolutions on the surplus earning distribution and/or loss offsetting in accordance with these Articles and Applicable Law.

MANAGEMENT

107.
 - (a) The Directors may from time to time provide for the management of the affairs of the Company in such manner as they shall think fit and the provisions contained in the three next following paragraphs shall be without prejudice to the general powers conferred by this paragraph.
 - (b) The Directors from time to time and at any time may establish any committees or agencies for managing any of the affairs of the Company (including but not limited to remuneration committee) and may appoint any persons to be members of such committees (unless the Applicable Law requires the members of such committees to be Directors) or any managers or agents and may fix their remuneration provided that the provisions of Articles 89 and 90 shall apply *mutatis mutandis* with respect to the remuneration of any member of such committees who is a Director. The Company shall establish a salaries and remuneration committee, and the professional qualifications of members, how such committee functions and exercises its power and other relevant matters shall be subject to Applicable Law. Such salaries and remunerations include the salaries and remunerations and stock options and other measures providing substantial incentives for Directors and managers.
 - (c) The Directors from time to time and at any time may delegate to any such committee, manager or agent any of the powers, authorities and discretions for the time being vested in the Directors and may authorise any persons to fill up any vacancies therein and to act notwithstanding vacancies and any such appointment or delegation may be made on such terms and subject to such conditions as the Directors may think fit and the Directors may at any time remove any person so appointed and may annul or vary any such delegation, but no person dealing in good faith and without notice of any such annulment or variation shall be affected thereby.

- (d) Any such delegates as aforesaid may be authorised by the Directors to subdelegate all or any of the powers, authorities, and discretions for the time being vested in them.

MANAGING DIRECTORS

- 108. The Directors may, from time to time, appoint one or more of their body (but not an alternate Director) to the office of Managing Director for such term as they may think fit but his appointment shall be subject to determination ipso facto if he ceases from any cause to be a Director and no alternate Director appointed by him can act in his stead as a Director or Managing Director. The provisions of Articles 89 and 90 shall apply mutatis mutandis with respect to the remuneration to the Managing Directors.
- 109. The Directors may entrust to and confer upon a Managing Director any of the powers exercisable by them upon such terms and conditions and with such restrictions as they may think fit and either collaterally with or to the exclusion of their own powers and may from time to time revoke, withdraw, alter or vary all or any of such powers.

PROCEEDINGS OF DIRECTORS

- 110.
 - (a) Except as otherwise provided by these Articles, the Directors shall meet together for the despatch of business, convening, adjourning and otherwise regulating their meetings as they think fit PROVIDED THAT the Directors shall meet no less frequently than four (4) times per calendar year. Questions arising at any meeting shall be decided by a majority of votes of the Directors and alternate Directors present at a meeting at which there is a quorum, the vote of an alternate Director not being counted if his appointor be present at such meeting.
 - (b) The Member may, by Special Resolution, adopt or amend the Procedural Rules of Meetings of the Board of Directors attached to these Articles in Schedule 2 which forms part of these Articles, provided that such Schedule 2 shall become effective upon the listing of the Company on the Designated Stock Exchange. In the event of any inconsistency between the main content of these Articles and Schedule 2, Schedule 2 shall prevail to the extent permitted by Applicable Law.
- 111. A Director or alternate Director may at any time summon a meeting of the Directors by at least seven (7) days notice in writing to every Director and alternate Director and each Supervisor unless notice is waived by all the Directors (or their alternates) either at, before or after the meeting is held, and provided that after the listing of the Company on the Designated Stock Exchange, the notice requirement may not be waived, but a meeting of the Directors may be convened by a Director on shorter notice if the interests of the Company in the opinion of such Director would be likely to be adversely affected to a material extent if the business to be transacted at such meeting of the Directors were not dealt with as a matter of urgency. If notice is given in person, by cable, telex, teletype or electronic message, the same shall be deemed to have been given on the day it is delivered to the Directors or transmitting organisation as the case may be. An agenda and copies of any appropriate supporting papers shall be sent to each Director and each Supervisor with the notice. The provisions of Article 46 shall apply mutatis mutandis with respect to notices of meetings of Directors.

112. The quorum necessary for the transaction of the business of the Directors may be fixed by the Directors and unless so fixed at any other number, shall be a majority of the Board. A Director and his appointed alternate Director being considered only one person for this purpose. For the purposes of this Article an alternate Director shall be counted in a quorum at a meeting at which the Director appointing him is not present.
113. Subject to Articles 14 and 19 (c), the continuing Directors may act notwithstanding any vacancy in their body, but if and so long as their number is reduced below the number fixed by or pursuant to these Articles as the necessary quorum of Directors the continuing Directors or Director may act for the purpose of increasing the number of Directors to that number, or of summoning a general meeting of the Company, but for no other purpose.
114. The Board shall by resolution elect a Chairman of the Board of Directors and determine the period for which he is to hold office.
115. The Directors may delegate any of their powers to committees consisting of such member or members of the Board of Directors (including alternate Directors in the absence of their appointors) as they think fit; any committee so formed shall in the exercise of the powers so delegated conform to any regulations that may be imposed on it by the Directors.
116. A committee may meet and adjourn as it thinks proper. Questions arising at any meeting shall be determined by a majority of votes of the members present, and in the case of an equality of votes the chairman of the committee shall have a second or casting vote.
117. All acts done by any meeting of the Directors or of a committee of Directors (including any person acting as an alternate Director) shall, notwithstanding that it be afterwards discovered that there was some defect in the appointment of any Director or alternate Director, or that they or any of them were disqualified, be as valid as if every such person had been duly appointed and qualified to be a Director or alternate Director as the case may be.
118. Members of the Board of Directors or of any committee thereof may participate in a meeting of the Board or of such committee by means of videoconferencing or similar communications equipment by means of which all persons participating in the meeting can hear and see each other and participation in a meeting pursuant to this provision shall constitute presence in person at such meeting. Prior to the listing of the Company on the Designated Stock Exchange, a resolution in writing (in one or more counterparts), signed by all the Directors for the time being or all the members of a committee of Directors (an alternate Director being entitled to sign such resolution on behalf of his appointor) shall be as valid and effectual as if it had been passed at a meeting of the Directors or committee as the case may be duly convened and held.

APPOINTMENT AND REMOVAL OF DIRECTORS

119. Subject to other provisions in these Articles relating to appointment, removal of Directors, the Company may appoint any person to be a Director in a general meeting by cumulative voting. The Company may by supermajority resolution

remove any Director and may by cumulative voting appoint another person in his stead.

PRESUMPTION OF ASSENT

120. A Director of the Company who is present at a meeting of the Board of Directors at which action on any Company matter is taken shall be presumed to have assented to the action taken unless his dissent shall be entered in the Minutes of the meeting or unless he shall file his written dissent from such action with the person acting as the secretary of the meeting before the adjournment thereof. Such right to dissent shall not apply to a Director who voted in favour of such action.

SEAL

121. (a) The Company may, if the Directors so determine, have a Seal which shall, subject to paragraph (c) hereof, only be used by the authority of the Directors or of a committee of the Directors authorised by the Directors in that behalf and every instrument to which the Seal has been affixed shall be signed by one person who shall be either a Director or some person appointed by the Directors for the purpose.
- (b) The Company may have for use in any place or places outside the Cayman Islands a duplicate Seal or Seals each of which shall be a facsimile of the Common Seal of the Company and, if the Directors so determine, with the addition on its face of the name of every place where it is to be used.
- (c) A Director or other officer or representative or attorney may without further authority of the Directors affix the Seal of the Company over his signature alone to any document of the Company required to be authenticated by him under Seal or to be filed with the Registrar of Companies in the Cayman Islands or elsewhere wheresoever.

OFFICERS

122. The Company may have a President appointed by the Directors who may also from time to time appoint such other officers as they consider necessary, all for such terms, at such remuneration and to perform such duties, and subject to such provisions as to disqualification and removal as the Directors from time to time prescribe.

DIVIDENDS, DISTRIBUTIONS AND RESERVE

123. Subject to Applicable Law and Article 61 of these Articles, upon recommendation of the Directors, the Company by approval of the Members by way of supermajority resolution in general meeting may declare dividends and other distributions on shares in issue and authorise payment of the same out of the funds of the Company lawfully available therefore.
124. The Company in general meeting may, before declaring any dividends or distributions, set aside such sums as they think proper as a reserve or reserves which shall at the discretion of the Directors, be applicable for any purpose of the Company and pending such application may, at the like discretion, be employed in the business of the Company.

125. No dividend or distribution shall be payable except out of the profits of the Company, realised or unrealised, or out of the share premium account or as otherwise permitted by the Statute.
126. Subject to the rights of persons, if any, entitled to shares with special rights as to dividends or distributions, if dividends or distributions are to be declared on a class of shares they shall be declared and paid according to the amounts paid or credited as paid on the shares of such class outstanding on the record date for such dividend or distribution as determined in accordance with these Articles but no amount paid or credited as paid on a share in advance of calls shall be treated for the purpose of this Article as paid on the share.
127. The Directors may deduct from any dividend or distribution payable to any Member all sums of money (if any) presently payable by him to the Company on account of calls or otherwise.
128. Where the Company in general meeting has resolved that a dividend be paid or declared, the Directors may further resolve that any such dividend or distribution be paid wholly or partly by the distribution of specific assets and in particular of paid up shares, debentures, or debenture stock of any other company or in any one or more of such ways and where any difficulty arises in regard to such distribution, the Directors may settle the same as they think expedient and in particular may issue fractional certificates and fix the value for distribution of such specific assets or any part thereof and may determine that cash payments shall be made to any Members upon the footing of the value so fixed in order to adjust the rights of all Members and may vest any such specific assets in trustees as may seem expedient to the Directors.
129. Any dividend, distribution, interest or other monies payable in cash in respect of shares may be paid by cheque or warrant sent through the post directed to the registered address of the holder or, in the case of joint holders, to the holder who is first named on the register of Members or to such person and to such address as such holder or joint holders may in writing direct. Every such cheque or warrant shall be made payable to the order of the person to whom it is sent. Any one of two or more joint holders may give effectual receipts for any dividends, bonuses, or other monies payable in respect of the share held by them as joint holders.
130. No dividend or distribution shall bear interest against the Company.
131. For so long as the Shares are listed on Designated Stock Market, and subject to Cayman laws, the Applicable Law or otherwise provided by these Articles, in the event that the Company's annual income before tax results in a profit after taking into account of accumulated losses, they shall upon the approval of a majority of the Directors present at a meeting of the Directors attended by two-thirds (2/3) or more of the Directors, set aside 1.5 to ten percent (1.5 ~ 10%) as employee bonuses; and shall upon the approval of a majority of the Directors present at a meeting of the Directors attended by two-thirds (2/3) or more of the Directors, set aside three percent (3%) as Directors and Supervisors bonuses. The allocation plan for employee and Directors bonuses shall be reported to the Members general meeting. Unless otherwise provided by Applicable Law, Director bonuses shall not be made via issuance of new shares.

The method of distribution for the aforementioned employee bonuses may be by cash or shares, the receiving person may include Affiliate employees who satisfy certain conditions, the Board is authorized to determine such conditions; Directors and Supervisors bonuses shall be paid in cash (the allocation method shall be determined by the Directors after the Members have approved the amount of the allocation)

132A. For so long as the Shares are listed on Designated Stock Market, and subject to Cayman laws, the Applicable Law, or otherwise provided by these Articles, or otherwise provided by the rights in respect of any share, the net profit of the Company for each financial year shall be allocated or used in the following order and proposed by the Directors to the Members in general meeting for approval:

- (a) to settle the applicable amount of income tax;
- (b) to cover the losses of previous years, where applicable;
- (c) to set aside ten percent (10%) as Legal Reserve unless the accumulated amount of such Legal Reserve equals the total paid-up capital of the Company;
- (d) to set aside an amount as Special Reserve pursuant to the Applicable Law;
- (e) a maximum of three percent (3%) of the net profit after deducting sub-paragraphs (a) to (d) above shall be reserved for the purpose of Directors and Supervisors bonuses to be paid in cash (the allocation method shall be determined by the Directors after the members have approved the amount of the allocation);
- (f) a maximum of ten percent (10%) of the net profit after deducting sub-paragraphs (a) to (d) above shall be reserved for the purpose of employees bonuses to be paid in the form of cash and/or shares, those to be paid may include employees of any Affiliate satisfying such conditions to be prescribed by the Directors; and
- (g) with respect to the earnings available for distribution (i.e. the net profit after deducting the items (a) to (f) above plus previously unappropriated Retained Earnings), the Board may present a proposal to distribute to Members dividends at an annual general meeting for approval pursuant to the Applicable Law, provided such dividends may not be less than thirty percent (30%) of the difference between the net profit of the relevant financial year and the amounts in sub-paragraphs (a) to (f) of this Article. Members dividends may be paid in the form of cash and/or bonus shares, provided that the portion of cash dividends shall not be less than thirty percent (30%) of the total dividends payable to Members.

CAPITALISATION

132. The Company may upon the recommendation of the Directors by supermajority resolution authorise the Directors to capitalise any sum standing to the credit of any of the Company's reserve accounts (including Legal Reserve, Capital Reserve, share premium account and capital redemption reserve) or any sum standing to the credit of profit and loss account or otherwise available for distribution and to appropriate such

sum to Members in the proportions in which such sum would have been divisible amongst them had the same been a distribution of profits by way of dividend and to apply such sum on their behalf in paying up in full unissued shares for allotment and distribution credited as fully paid up to and amongst them in the proportion aforesaid. In such event the Directors shall do all acts and things required to give effect to such capitalisation, with full power to the Directors to make such provisions as they think fit for the case of shares becoming distributable in fractions (including provisions whereby the benefit of fractional entitlements accrue to the Company rather than to the Members concerned). The Directors may authorise any person to enter on behalf of all of the Members interested into an agreement with the Company providing for such capitalisation and matters incidental thereto and any agreement made under such authority shall be effective and binding on all concerned.

BOOKS OF ACCOUNT

133. The Directors shall cause proper books of account to be kept with respect to:
- (a) all sums of money received and expended by the Company and the matters in respect of which the receipt or expenditure takes place;
 - (b) all sales and purchases of goods by the Company;
 - (c) the assets and liabilities of the Company.

Proper books shall not be deemed to be kept if there are not kept such books of account as are necessary to give a true and fair view of the state of the Company's affairs and to explain its transactions.

134. The Directors shall from time to time determine whether and to what extent and at what times and places and under what conditions or regulations the accounts and books of the Company or any of them shall be open to the inspection of Members not being Directors and no Member (not being a Director) shall have any right of inspecting any account or book or document of the Company except as conferred by Statute or authorised by the Directors or by the Company in general meeting.
135. The Directors may from time to time cause to be prepared and to be laid before the Company in general meeting profit and loss accounts, balance sheets, group accounts (if any) and such other reports and accounts as may be required by law.
136. A printed copy of the Directors' report, accompanied by the balance sheet and profit and loss account, including every document required by Applicable Law to be annexed thereto, made up to the end of the applicable financial year and containing a summary of the assets and liabilities of the Company under convenient heads and a statement of income and expenditure, together with a copy of the report made by the Supervisors, shall be sent to each person entitled thereto and be kept at the Company's agent for stock affairs located within the ROC for inspection by the Members from time to time at least ten (10) days before the date of the annual general meeting, and laid before the Company at the annual general meeting held in accordance with Article 40 provided that this Article shall not require a copy of those documents to be sent to any person whose address the Company is not aware of or to more than one of the joint holders of any shares or debentures.

SUPERVISORS

137. The Company shall have three (3) Supervisors. At least one of the Supervisors shall have a domicile within the territory of the ROC. Each of the Supervisors shall be in office for a term of three (3) years. The Supervisors shall be elected by cumulative voting by the Members of the Company in a general meeting. Supervisors shall be eligible for re-election. Upon discharge of all of the Supervisors, the Board shall, within sixty (60) days from such discharge, convene an extraordinary general meeting to elect new supervisors. A Supervisor shall not hold concurrent post as a Director, a manager or any other staff or employee of the Company. The remuneration (if any) to the Supervisors shall be determined and approved by the Members at a general meeting at the time of appointment of such Supervisor(s) and may not be retrospectively ratified. The Supervisors shall be elected by adopting candidates nomination system as provided in Article 216-1 of the ROC Company Law, under which the shareholders shall vote among the candidates for a supervisor position, the implementation of related matters shall comply with the relevant regulations of the ROC Company Law and Securities and Exchange Law and other relevant regulations.

138. Each Supervisor shall have the following duties and authorities:

- (a) Shall supervise the execution of the operations of the Company, and may at any and all times investigate or examine the business and financial conditions of the Company and inspect or examine the corporate accounting books, records and documents as well as request the Board or the managers to produce reports thereon;
- (b) Shall immediately notify the Board or the Director, as the case may be, to cease doing any act(s) performed in a manner in contravention of the laws, regulations, or these Articles or the resolutions of the general meeting of the Members, or to cease operating any business beyond the Company's registered business scope;
- (c) Shall act as the representative of the Company in case a Director of the Company transacts a sale with, or borrows money from or conducts any legal act with the Company on his/her own account or for any other person; and
- (d) In case of a lawsuit between the Company and a Director, the Supervisor shall act on behalf of the Company, unless otherwise provided by Applicable Law; and the general meeting of the Members may also appoint some other person to act on behalf of the Company in a lawsuit.

Each Supervisor may exercise the supervision power on an individual basis. The Supervisors may appoint, on behalf of the Company, a certified public accountant or a practicing attorney, to be in charge of their investigative duties. With respect to the Supervisor's qualification criteria, composition, election, removal, exercise of authority and other items of compliance, if not stipulated in these Articles, shall be in compliance with the requirements of Applicable Law.

139. Each Supervisor shall have the duty to verify and examine all statements and records prepared for submission to a general meeting of the Members by the Board together with all supporting documents and evidence and then timely submit a report on their findings and comments to a general meeting of the Members. Supervisors may attend meetings of the Board to state their opinions, but shall not be entitled to vote.

140. Subject to Cayman Islands law, one or more Member(s) holding three-percent (3%) or more of the total number of outstanding shares of the Company continuously for a period of one (1) year or more may, request the Supervisors in writing to institute, for the Company, an action against a Director to a court having proper jurisdiction, including the ROC Taipei District Court, if applicable. Subject to Cayman Islands law, if the Supervisors fail to institute an action to the court against the Director within thirty (30) days after receiving such request, such requesting Member(s) may to institute, for the Company, an action against the Director to a court having proper jurisdiction, including the ROC Taipei District Court, if applicable.

AUDIT

141. The Directors may appoint an Auditor or Auditors of the Company and may fix his or their term of office and remuneration.
142. The Directors may fill any casual vacancy in the office of Auditor but while any such vacancy continues the surviving or continuing Auditor or Auditors, if any, may act.
143. Every Auditor of the Company shall have a right of access at all times to the books and accounts and vouchers of the Company and shall be entitled to require from the Directors and Officers of the Company such information and explanation as may be necessary for the performance of the duties of the auditors.
144. Auditors shall at the next annual general meeting following their appointment and at any other time during their term of office, upon request of the Directors or any general meeting of the Members, make a report on the accounts of the Company in general meeting during their tenure of office.

NOTICES

145. Notices shall be in writing and may be given by the Company to any Member either personally or by sending it by post, cable, telex, telecopy or electronic message, to him or to his address as shown in the register of Members, provided that after the listing of the Company on the Designated Stock Exchange, the notice shall be sent to Members in accordance with Schedule 1 to these Articles.
146. (a) Where a notice is sent by post, service of the notice shall be deemed to be effected by properly addressing, pre-paying, and to have been effected on the day the letter containing the same is posted as aforesaid.
- (b) Where a notice is sent by cable, telex, telecopy or electronic message, service of the notice shall be deemed to be effected by properly addressing, and sending such notice through a transmitting organisation and to have been effected on the day the same is sent as aforesaid.
147. A notice may be given by the Company to the joint holders of record of a share by giving the notice to the joint holder first named on the register of Members in respect of the share.
148. A notice may be given by the Company to the person or persons which the Company has been advised are entitled to a share or shares in consequence of the death or bankruptcy of a Member by sending it through the post as aforesaid in a pre-paid letter addressed to them by name, or by the title of representatives of the deceased, or trustee of the bankrupt, or by

any like description at the address supplied for that purpose by the persons claiming to be so entitled, or at the option of the Company by giving the notice in any manner in which the same might have been given if the death or bankruptcy had not occurred.

149. Notice of every general meeting shall be given in any manner hereinbefore authorised to:
- (a) every person shown as a Member in the register of Members as of the record date for such meeting except that in the case of joint holders the notice shall be sufficient if given to the joint holder first named in the register of Members.
 - (b) every person upon whom the ownership of a share devolves by reason of his being a legal personal representative or a trustee in bankruptcy of a Member of record where the Member of record but for his death or bankruptcy would be entitled to receive notice of the meeting; and

No other person shall be entitled to receive notices of general meetings.

WINDING UP

150. Subject to the Statute, with regard to the dissolution procedures of the Company, the Company may pass:
- (a) an ordinary resolution, if the Company resolves that it be wound up voluntarily because it is unable to pay its debts as they fall due; or
 - (b) a Special Resolution, if the Company resolves that it be wound up voluntarily for reasons other than the reason stated in Article 151(a) above.

If the Company shall be wound up the liquidator may, with the sanction of a Special Resolution of the Company and any other sanction required by the Statute, divide amongst the Members in specie or kind the whole or any part of the assets of the Company (whether they shall consist of property of the same kind or not) and may for such purpose set such value as he deems fair upon any property to be divided as aforesaid and may determine how such division shall be carried out as between the Members or different classes of Members. The liquidator may with the like sanction, vest the whole or any part of such assets in trustees upon such trusts for the benefit of the contributories as the liquidator, with the like sanction, shall think fit, but so that no Member shall be compelled to accept any shares or other securities whereon there is any liability.

151. If the Company shall be wound up, and the assets available for distribution amongst the Members as such shall be insufficient to repay the whole of the paid-up capital, such assets shall be distributed so that, as nearly as may be, the losses shall be borne by the Members in proportion to the capital paid up, or which ought to have been paid up, at the commencement of the winding up on the shares held by them respectively. And if in a winding up the assets available for distribution amongst the Members shall be more than sufficient to repay the whole of the capital paid up at the commencement of the winding up, the excess shall be distributed amongst the Members in proportion to the capital paid up at the commencement of the winding up on the shares held by them respectively. This Article is to be without prejudice to the rights of the holders of shares issued upon special terms and conditions.

INDEMNITY

152. The Directors and officers for the time being of the Company and any trustee for the time being acting in relation to any of the affairs of the Company and their heirs, executors, administrators and personal representatives respectively shall be indemnified out of the assets of the Company from and against all actions, proceedings, costs, charges, losses, damages and expenses which they or any of them shall or may incur or sustain by reason of any act done or omitted in or about the execution of their duty in their respective offices or trusts, except such (if any) as they shall incur or sustain by or through their own willful neglect or default respectively and no such Director, officer or trustee shall be answerable for the acts, receipts, neglects or defaults of any other Director, officer or trustee or for joining in any receipt for the sake of conformity or for the solvency or honesty of any banker or other persons with whom any monies or effects belonging to the Company may be lodged or deposited for safe custody or for any insufficiency of any security upon which any monies of the Company may be invested or for any other loss or damage due to any such cause as aforesaid or which may happen in or about the execution of his office or trust unless the same shall happen through the wilful neglect or default of such Director, Officer or trustee.

FINANCIAL YEAR

153. Unless the Directors otherwise prescribe, the financial year of the Company shall end on 31st December in each year and, following the year of incorporation, shall begin on 1st January in each year.

AMENDMENTS OF ARTICLES

154. Subject to the Statute, the Company may at any time and from time to time by Special Resolution alter or amend these Articles in whole or in part.

TRANSFER BY WAY OF CONTINUATION

155. If the Company is exempted as defined in the Statute, it shall, subject to the provisions of the Statute and with the approval of a Special Resolution, have the power to register by way of continuation as a body corporate under the laws of any jurisdiction outside the Cayman Islands and to be deregistered in the Cayman Islands.

LITIGIOUS AND NON-LITIGIOUS AGENT

156. For so long as the Shares are registered in the Emerging Market of the ROC or listed on the Designated Stock Exchange, subject to the Applicable Law, the Company shall appoint a litigious and non-litigious agent in Taiwan (the "Litigious and Non-Litigious Agent"). The Litigious and Non-Litigious Agent shall be the responsible person of the Company in Taiwan and shall have residence or domicile in Taiwan. The Company shall report to the Commission in respect of the name, residence or domicile and authorization document of the Litigious and Non-Litigious Agent. In case of any change of the name, residence or domicile and authorization document of the Litigious and Non-Litigious Agent, the Company shall report to the Commission in respect of such change.

SCHEDULE 1

PROCEDURAL RULES OF THE GENERAL MEETING OF MEMBERS

Article 1. Purpose

These Rules are established pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies in the ROC to develop a desirable governance system, perfect the supervision functions, and strengthen the management mechanism of the Company. These Rules shall become effective upon the listing of the Company on the Designated Stock Exchange.

Article 2. Application

The procedures of the general meeting of the Company, unless otherwise provided by laws, regulations, or the Articles of Association, shall be handled in accordance with the requirements in these Rules.

Article 3. Convening the general meeting and the notice

Unless otherwise provided by the laws of the Cayman Islands and the Articles of Association of the Company, the general meeting should be convened by the Board of Directors.

The Company shall prepare the notice of Members' meeting, the proxy form, and the information about the subject and description of proposals for recognition and for discussion, election and/or dismissal of directors and supervisors in the form of electronic file to be uploaded to the Market Observation Post System ("MOPS") thirty (30) days before an annual general meeting of Members or fifteen (15) days before an extraordinary general meeting of the Members.

The meeting agenda for general meetings and supplemental meeting information shall be prepared in the form of electronic file to be uploaded to the MOPS twenty-one (21) days before an annual general meeting of Members or fifteen (15) days before an extraordinary general meeting of the Members. The meeting agenda and supplemental meeting information shall be ready for Members' review at all times by fifteen (15) days before the meeting of Members, and such information shall be available at the office of the Company and its assigned professional stock agent in Taiwan and be distributed at the meeting.

The cause(s) or subject(s) of a general meeting to be convened shall be indicated in the individual notice and the public notice to be given to Members; and the notice may, as an alternative, be given by means of electronic transmission, after obtaining the prior consent of the recipient(s) thereof.

Member(s) holding one percent (1%) or more of the total number of outstanding shares of the Company may propose to the Company a proposal for discussion at a annual general meeting of the Members, provided that only one matter shall

be allowed in each single proposal, and in case a proposal contains more than one matter, such proposal shall not be included in the agenda.

The number of words of a proposal to be submitted by a Member shall be limited to not more than three hundred (300) words, and any proposal containing more than 300 words shall not be included in the agenda of the annual general meeting of the Members. The Member who has submitted a proposal shall attend, in person or by proxy, the regular general meeting of the Members whereat his proposal is to be discussed and shall take part in the discussion of such proposal.

Article 4. Appointment of a proxy to attend the general meeting and the authorization

A Member may appoint a proxy to attend a general meeting of the Members in his/her/its behalf by executing a proxy printed by the Company stating therein the scope of power authorized to the proxy.

A Member may only execute one proxy and appoint one proxy only, and shall serve such written proxy to the Company no later than five (5) days prior to the meeting date of the general meeting of the Members. In case two or more written proxies are received from one Member, the first one received by the Company shall prevail, unless an explicit statement to revoke the previous written proxy is made in the proxy which comes later.

After the service of the proxy of a proxy to the Company, in case the Member issuing the said proxy intends to attend the general meeting of the Members in person or exercise his voting power and cast his votes in writing or by way of electronic transmission, a proxy rescission notice shall be filed with the Company at least two (2) days prior to the date of the general meeting of the Members as scheduled in the notice of the general meeting of the Members so as to rescind the proxy at issue, otherwise the voting power exercised by the authorized proxy at the meeting shall prevail.

Article 5. Guidelines for place and time for convening a general meeting of the Members

The place for convening a general meeting of the Members of the Company shall be the premises of the Company, or any other place convenient for the presence of Members, and suitable for holding the said meeting. The time for commencing the said meeting shall not be earlier than 9 o'clock in the morning or later than 3 o'clock in the afternoon and the opinions of the Independent Directors shall be taken into consideration.

Article 6. Preparation of attendance rosters and related documents

It should be specified in the notice of Members' meeting the registration time, location and other matters to be noted.

The registration time should be set at least 30 minutes before the meeting commences. There should be conspicuous signs at the report location, and a

sufficient number of competent staffs should be assigned at the location to assist the Members.

The Company shall provide a sign-in book allowing attending Members or their appointed proxies to sign in or require attending Members to submit attendance cards in lieu of signing in.

The Company shall deliver the agenda, the annual report, the attendance card, the slips for speeches, the slips for votes and other meeting materials to the Members attending the meeting. If there is an election of directors or supervisors, the Company shall also provide the voting slips to the Members.

The Members shall provide the attendance certificate, the sign-in card and other certificates for attendance to attend the meeting. The Company shall not request any additional attendance identification. The solicitor of proxies shall bring identification documents for verification when attending the general meeting of the Members.

When a Member is Government or a corporation, its proxy shall not be limited to one person, provided that the voting right that may be exercised shall be calculated on the basis of the total number of voting shares it holds.

Article 7. The Chairman of the general meeting and participants

If a general meeting of the Members is called by the Board of Directors, the Chairman of the Board of Directors shall preside at the said general meeting of the Members. In case the Chairman is on leave of absence, or cannot exercise his powers and authority, the Vice Chairman shall act in lieu of him. If there is no Vice Chairman, or the Vice Chairman is also on leave of absence, or cannot exercise his powers and authority, the Chairman shall designate a Managing Director to act in lieu of him; if there is no Managing Director, the Chairman shall designate a Director to act in lieu of him. If the Chairman does not designate a Director, the Managing Directors or Directors shall elect one from among themselves to act in lieu of the Chairman.

Any Managing Director or a Director who is to be elected as the Chairman, should have served as a Managing Director or a Director for more than six (6) months and understands the Company's financial situation and business operations. Such requirement applies to the Chairman who is a proxy of a corporate Director as well.

For the general meetings of the Members that are convened by the Board of Directors, it would be advisable that the chairman shall host the Shareholders' meeting in person and for a majority of the Directors, and at least one Supervisor to attend the meeting in person. In addition, all functional committees shall send at least one representative to preside over the Shareholders' meeting and their attendance shall be recorded in the meeting minutes.

As for a general meeting of the Members convened by any other person having the convening right, he/she shall act as the chairman of that meeting provided,

however, that if there are two or more persons having the convening right, the chairman of the meeting shall be elected from among themselves.

The Company may designate its lawyer, certified public accountant or other relevant persons to attend the general meeting of the Members.

Article 8. Archiving of the audio or video recording of the meeting

The Company shall record without interruption with an audio and video tape from the time the Members report to the general meeting the report process, the whole proceedings of the general meeting of the Members, and the process of voting and ballots counting.

The said audio recording and video tape shall be kept for at least one (1) year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the ROC Company Act, the audio recording and video tape shall be retained until the conclusion of the litigation.

Article 9. The calculation of the number of shares represented by Members attending the meeting

The number of shares represented by Members attending the meeting shall be calculated in accordance with the sign-in book or the number of attendance cards submitted by Members, added with the number of votes exercised in writing or by means of electronic transmission.

The Chairman shall call the meeting to order at the time scheduled for the meeting. If the number of shares represented by the attending Members has not yet constituted a quorum as set out in Article 50 of the Articles of Association of the Company at the time scheduled for the meeting, the Chairman may postpone the time for the meeting. The postponements shall be limited to two times at most, and the meeting shall not be postponed for more than one hour in total with the same quorum requirements as the meeting originally convened as set out in Article 50 of the Articles of Association of the Company. If after two postponements the number of shares represented by the attending Members has not yet constituted more than fifty percent (50%) of the total issued shares, the Chairman shall announce the dissolution of the meeting.

Article 10. Deliberation

The agenda of the meeting shall be set by the Board of Directors if the meeting is convened by the Board of Directors. Unless otherwise approved by the Members at the meeting, the meeting shall proceed in accordance with the agenda.

The preceding paragraph applies *mutatis mutandis* to cases where the meeting is convened by any person, other than the Board of Directors, entitled to convene such meeting.

Unless otherwise resolved at the meeting, the Chairman cannot announce

adjournment of the meeting before all items listed in the agenda (including an extempore motion) are resolved. In case the Chairman adjourns the meeting in violation of these Rule, other members of the Board of Directors shall promptly assist the attending Members to elect, by the votes of more than one-half of the votes represented by attending Members present at the Meeting, another person to serve as Chairman to continue the meeting in accordance with due procedures.

The Chairman shall provide sufficient time for the explanation and discussion of all items listed in the agenda or an extempore motion and the amendments submitted by Members. The Chairman may announce an end of discussion and submit an item to a vote if the Chairman deems that the agenda item is ready for voting.

Article 11. Statements from the Members

When a Member attending the meeting wishes to speak, a slip for speeches should be filled out with a summary of the speech, the Member's account number (or the number of attendance card) and the account name of the Member. The sequence of speeches shall be determined by the Chairman.

If any attending Member at the meeting submits a slip for speeches but does not speak, no speech shall be deemed to have been made by such Member. In case the contents of the speech of a Member are inconsistent with the contents of the slip for speeches, the contents of the actual speech shall prevail.

The same Member may not speak more than twice concerning the same item without the Chairman's consent, and each speech time may not exceed five minutes. In case the speech of any Member violates the above provision or is outside the scope of the agenda item, the Chairman may stop the speech of such Member.

Unless otherwise permitted by the Chairman and the speaking Member, no Member shall interrupt the speech of the other Member. The Chairman shall stop such interruption.

If a corporate Member has appointed two or more representatives to attend the Meeting, only one representative can speak for each agenda item.

After the speech of a Member, the Chairman may make responses by himself/herself or appoint an appropriate person to respond.

Article 12. Voting at a Meeting shall be based on the number of shares and measures for recusal of Members.

The shares of Members with no voting rights shall not be included in the total number of issued shares while voting on resolutions.

The voting shall be calculated based on the number of the shares.

If there is concern that a Member's interest may conflict with and adversely affect the Company's interests with regard to any matters discussed at the meeting, that Member shall not participate in voting, and may not represent

another Member to exercise his or her voting rights.

The number of shares of those Members not permitted to exercise their voting rights in the foregoing paragraph shall not be included in counting the total number of voting shares for attending Members.

Article 13. Voting, Checking and Counting Ballots

Each Member is entitled to one vote for each share held, except where there is limitation on the voting right or the voting right is denied by operation of the second paragraph of Article 179 of the ROC Company Law.

The Company may resolve that the voting power of a Member at a general meeting may be exercised in written or by way of electronic transmission and the procedure of electronic casting shall be written in the notice of shareholders' meeting. Shareholders who vote in written or by way of electronic transmission shall be deemed as presented in person. With respect to extemporaneous motions and amendments of the original proposals in the shareholders' meeting, those who vote in written or by electronic transmission shall be considered as abstain.

In case a share holder elects to exercise his voting right in writing or by way of electronic transmission, his declaration of intention shall be delivered to the Company two (2) days prior to the scheduled meeting date of the shareholders' meeting, whereas if two or more declarations of the same intention are delivered to the Company, the first declaration of such intention received shall prevail, unless an explicit statement to rescind the previous declaration is made in the declaration which comes later.

In case a shareholder who has exercised his voting right in written or by way of electronic transmission intends to attend the shareholders' meeting in person, he shall two (2) days prior to the meeting date of the scheduled shareholders' meeting and in the same manner previously used in exercising his voting right, deliver a separate declaration of intention to rescind his previous declaration of intention made in exercising the voting right under the preceding paragraph. In the absence of a timely rescission of the previous declaration of intention, the voting right of exercised in writing or by way of electronic transmission shall prevail. In case a shareholder has exercised his voting right in written or by way of electronic transmission, and has also authorized a proxy to attend the shareholders' meeting on his behalf, then the voting right exercised by the authorized proxy for the said shareholder shall prevail.

Except as otherwise provided by the legislation and in these Articles, resolutions of a shareholders' meeting shall be adopted at a meeting attended by shareholders representing a majority of the total number of issued shares and at which meeting a majority of the shareholders vote in favor of such resolutions. In voting, the Chairman or its designated person shall announce the total number of votes by the attending Members for each proposal, and the voting for each proposal shall be made on a poll. The Company shall publish the voting results (including the consent votes, the objection votes and those who waive their voting rights) to the MOPS on the same day of the meeting.

Should there be an amendment or alternative to one motion, the Chairman may combine the amendment or alternative into the original motion, and determine their order for resolution. If any one of the above shall be resolved, the others shall be considered as rejected, upon which no further resolution shall be required.

The Chairman shall appoint persons responsible for checking and counting ballots during votes on agenda items. However, the persons responsible for checking ballots must be Members.

The voting and ballots counting shall be done publicly at the meeting venue and the result of voting, including the calculation weight, shall be announced at the meeting and placed on record.

Article 14. Election-related matters

If the election of Directors and Supervisors is held at a general meeting of the Members, such an election shall be held in accordance with the Company's relevant election Rules and Procedures. The result of the election, including the list of elected Directors and Supervisors and their electoral vote counts must be announced at the meeting.

The ballots cast in the election in the foregoing paragraph must be given proper safekeeping and kept for at least one (1) year upon seal by and with signatures of the persons responsible for checking. If, however, a shareholder files a lawsuit pursuant to Article 189 of the ROC Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 15. Meeting minutes and signature and seal of the minutes

Resolutions made at a general meeting of the Members shall be compiled in the form of minutes in accordance with the Articles of Association of the Company and the laws of the Cayman Islands. The Chairman shall affix his/her signature or seal to the minutes, which shall be issued to Members within twenty (20) days after the end of the meeting. Minutes may be produced and issued to Members in electronic form.

The minutes may be distributed by publishing in the form of a public announcement at the MOPS.

The minutes must faithfully record the date (year, month, day) of the meeting, place, Chairman's name, resolution method, summary of proceedings, and results of resolutions. The minute of the meeting shall be kept for as long as the Company exists.

Article 16. Public disclosure

On the day of the meeting, this Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the meeting.

If matters put to a resolution at a meeting constitute material information under applicable laws or regulations or under GreTai Securities Market regulations, this Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17. Preservation of order at the Meeting

Those handling the business of a general meeting of the Members shall wear an identification card or an armband bearing the word "Proctor."

The Chairman may direct disciplinary personnel (or security personnel) to maintain the order of the meeting. For doing so they shall wear an identification badge.

If there is any speaker device at the meeting venue, the Chairman of the meeting may prevent Members from delivering a speech using the device provided by the Company.

The Chairman may direct the disciplinary personnel (or security personnel) to ask the Member who refuses to obey these Procedures or the orders of the Chairman and disturbs the proceedings of the meeting to leave the meeting premises.

Article 18. Intermission and reconvening of the Meeting

During the meeting, the Chairman may, at his or her discretion, set time for intermission. In exceptional cases, when there are incidents that temporarily prevent the normal progress of the meeting of the Members, the Chairman may decide to temporarily suspend the meeting and announce, depending on the situation, the time that the meeting will resume.

Before the agenda (or an extempore motion) items set for the meeting of the Members are completed, if the meeting venue cannot continue to be used for the meeting, the Members may resolve to seek another venue to resume the meeting.

The Members may resolve, pursuant to Article 182 of the ROC Company Act, by an ordinary resolution to adjourn the meeting within five (5) days.

Article 19. These Rules, and any amendments hereto, shall be implemented after adoption by the general meeting of Members.

SCHEDULE 2

PROCEDURAL RULES OF THE MEETING OF THE BOARD OF DIRECTORS

Article 1 Purpose

These Rules are established pursuant to Article 2 of the Regulations Governing Procedure for Board of Directors Meetings of Public Companies in the ROC to develop a desirable governance system, perfect the supervision functions, and strengthen the management mechanism of the Company's Board of Directors. These Rules shall become effective upon the listing of the Company on the Designated Stock Exchange.

Article 2 Application

The procedures of the meeting of the Board of Directors, including the main agenda, procedures, and particulars to be specified in the minutes of the meeting, public notice, and other matters for compliance shall be handled in accordance with the requirements of these Rules.

Article 3 Convening a Board Meeting

The Board meetings of the Company shall be convened at least once every quarter.

A notice specifying the reasons for convening a Board meeting shall be sent to all Directors and Supervisors seven (7) days before the scheduled meeting day; provided, however, that a Board meeting may be convened on short notice in case of an emergency.

The notice set forth in the preceding paragraph may be effected by means of electronic transmission, after obtaining prior consent from the recipients thereof.

The matters described in the subparagraphs under Paragraph 1, Article 12, of these Rules shall be listed among the reasons for convening a meeting, except during an emergency or for a good reason, and may not be raised by an extempore motion.

Article 4 Meeting Notice and Meeting Materials

The finance department is designated to handle the administrative matters of the Board meetings of the Company.

The meeting administrative office is responsible for drafting the agenda of the Board meeting and preparing sufficient meeting materials to be mailed with the meeting notice.

Where a Director finds the meeting materials insufficient, he or she may ask the meeting administrative office to provide additional information. If a Director believes the agenda information is incomplete, discussion of the matters may be postponed upon approval of the Board.

Article 5 Preparation of Signature Book and Other Documents and Director’s Attendance by Proxy

When the Board meeting of the Company is convened, a signature book shall be made available for recording the signatures of the Directors present at the meeting for reference.

A Director shall attend a Board meeting in person. If he or she is unable to attend the meeting in person, he or she may do so via videoconferencing or may appoint another Director to attend the meeting as his or her proxy, in accordance with the Articles of Association of the Company. Attendance via videoconferencing is deemed attendance in person.

A Director appointing another Director to attend a Board meeting as his or her proxy shall issue a proxy, valid only for the particular appointment, listing the powers and authorities in relation to the reasons for convening the meeting granted to the proxy agent.

A proxy as described in the second paragraph of this Article may act as an agent for one person only.

Article 6 Guidelines for Time and Place of a Board Meeting

The Board meeting of the Company shall be convened at the business office of the Company during business hours or at a time convenient for the Directors, in consideration also of the suitability of the time and place for holding a Board meeting.

Article 7 Chairperson of the Board Meeting and Agent

The Board meeting of the Company shall be convened by the Chairman of the Company, who shall then act as chairperson of the meeting. However, the first Board meeting of a new term shall be convened by the Director who received the ballots representing the most voting rights at a general meeting of the Members and who shall then have the power to act as chairperson of the Board meeting. In case there are two Directors having the power to convene such meeting, the chairperson of the meeting shall be elected between the two Directors by the Directors themselves.

In case the Board chairperson is unable to exercise his or her duties during his or her absence or for cause, the vice chairperson shall act as his or her agent. In the absence of a vice chairperson or if the vice chairperson is unable to exercise his or her duties during his or her absence or for cause, the chairperson shall appoint a Managing Director to act as his or her agent. If the Company has no Managing Director, a Director shall be appointed as agent. In the absence of such appointment, the agent shall be elected from among the Managing Directors or the Directors by the Managing Directors or the Directors themselves.

Article 8 Board Meeting Reference Materials, Guests at the Meeting and Convening the Board Meeting

Upon convening the Board meeting of the Company, the meeting administrative office shall prepare relevant information to be made readily available to the Directors present at the meeting as their reference.

Personnel of relevant departments and subsidiaries may be notified to attend the meeting as guests, depending on the meeting agenda. If necessary, public accountants, lawyers, or other professionals may be invited to the meeting as guests and provide explanation. However, such professionals shall leave the meeting during the discussion and voting.

The internal audit officers shall be detached, independent, objective, and impartial in faithfully performing their duties and shall exercise due professional care and, in addition to reporting their audit operations to each Supervisor on a regular basis, shall attend and deliver a report to the meeting of the Board of Directors.

A meeting shall be called to order by the chairperson of the Board meeting when the scheduled meeting time has arrived and more than a majority of the Directors are present at the meeting.

If the scheduled meeting time has arrived and one-half all Directors are not present at the meeting, the meeting chairperson may announce postponement of the meeting, provided that such postponement will not happen more than twice. If a quorum is not constituted after the second postponement, the chairperson may reconvene the meeting in accordance with the procedure under Paragraph 2, Article 3 of these Rules.

For purposes of the preceding paragraph, "all Directors" shall refer to the incumbent Directors at that time.

Article 9 Audio Recording or Videotaping of the Board Meeting as Evidence

Any and all Board meetings of the Company shall be recorded on audio or video tape from beginning to adjournment of the meeting as evidence. The files shall be kept for at least five (5) years, and may be stored in electronic form.

If a litigation relating to a resolution of the Board meeting commences before the end of the period in which the evidence shall be kept as set forth in the preceding paragraph, the relevant audio or video recording shall be kept until the conclusion of the litigation.

For a meeting convened via videoconferencing, the information recorded on audio or videotape shall be made part of the minutes of the meeting and be properly kept throughout the existence of the Company.

Article 10 Meeting Agenda

The agenda of the Company's regular Board meetings shall include at least the following matters:

1. Matters to be reported

- (1) Minutes of last meeting and status of implementation
 - (2) Important financial and business reports
 - (3) Internal audit reports
 - (4) Other important reports
2. Matters for discussion
 - (1) Matters reserved for further discussion from the last meeting
 - (2) Matters to be discussed during the meeting
 3. Extempore motion

Article 11 Proposed Discussion

The Company's Board meeting shall be conducted in accordance with the procedure of the meeting as scheduled, which may, however, be subject to change upon consent of more than one-half of the Directors present at the meeting.

The chairperson of the meeting may not declare adjournment without the consent of more than one-half of the Directors present at the meeting.

During the Board meeting, if the Directors present at the meeting are fewer than the majority of the Directors present at the meeting, upon motion filed by the Director present at the meeting, the chairperson shall declare suspension of the meeting and the provisions under Paragraph 5, Article 8, of these Rules may apply *mutatis mutandis*.

Article 12 Matters to be Discussed at the Board Meeting

The following matters shall be brought to the Company's Board meeting for discussion:

1. The Company's business plan;
2. Annual financial report, semi-annual financial report, the financial reports for the first quarter and the third quarter, with the exception of semi-annual financial reports and the financial reports for the first quarter and the third quarter that are not required under relevant laws and regulations to be audited and attested by a certified public accountant ("CPA");
3. Internal control system;
4. Procedure for handling important financial and business activities, such as the acquisition or disposition of assets, derivative products transactions, lending of capital, endorsement to third party, and provision of guarantee;
5. Offering, issue or private placement of securities of the nature of equity;

6. Appointment and/or dismissal of a financial, accounting or internal audit officer;
7. A donation to a related party or a major donation to a non-related party, with the exception that a public-interest donation of disaster relief that is made for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition; and
8. Matters to be resolved at the general meeting of the Members or by the Board meeting under Article 14-3 of the Securities and Exchange Act ("SEA") of the ROC, the Applicable Law, or the Articles of Association of the Company, or other important matters required by the competent authority in the ROC.

The term "related party" in subparagraph 7 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 an individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NTD100 million or more, or at an amount equal to or greater than 1 percent (1%) of net operating revenue or 5 percent (5%) of paid-in capital as stated in the CPA-attested financial report for the most recent year.

The term "within a 1-year period" in the preceding paragraph means a period of 1 year calculated retroactively from the date on which the current board of directors meeting is convened. Amounts already submitted to and passed by a resolution of the board are exempted from inclusion in the calculation.

In the case of a foreign issuer whose shares have no par value or a par value other than NT\$10, 2.5 percent (2.5%) of shareholders' equity shall be substituted for the calculation of the amount equal to 5 percent (5%) of paid-in capital required under in paragraph 2 of this Article.

Pursuant to Article 14-3 of the SEA of the ROC, the following matters shall be resolved at the Board meeting:

1. Adoption or amendment of an internal control system;
2. Adoption or amendment of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others;
3. A matter bearing on the personal interest of a Director;
4. A material asset or derivatives transaction;
5. A material monetary loan, endorsement, or provision of guarantee;
6. Offering, issuance, or private placement of any securities with equity features;

7. Hiring or dismissal of an attesting CPA, or the compensation given thereto;
8. Appointment or discharge of a financial, accounting, or internal auditing officer;
9. Any other material matter so required by the competent authority in the ROC;

For matters to be resolved at the general meeting of the Members or the Board meeting under Article 14-3 of the SEA of the ROC, Independent Directors shall attend a meeting in person or appoint another Independent Director to attend the meeting on his or her behalf and may not appoint an agent who is not an Independent Director as his or her agent. Any objection or reservation that an Independent Director may have shall be specified in the minutes of the Board meeting. If an Independent Director wishing to express his or her objection or reservation is unable to attend the Board meeting in person, he or she shall issue a written opinion beforehand to be specified in the minutes of the Board meeting, unless his or her absence is for a good cause.

Article 13 Voting and Scrutinizing Ballots and How Ballots Are Counted

The chairperson at the Board meeting may declare end of discussion of a proposal in the agenda if he or she deems said proposal is ready for a vote and may have the proposal voted on.

If the chairperson puts the proposed matter before all Directors present at the meeting and none voices an objection, the proposed matter will be deemed approved. If anyone voices any objection, the chairperson must bring the matter to a vote.

Votes may be cast in one of the following manners as determined by the chairperson; provided, however, that when a person present at the meeting files an objection the decision shall be made according to the majority vote:

1. Vote by show of hands or by voting system;
2. Roll-call vote;
3. Vote by ballots; or
4. Any other voting method as determined by the Company.

For purposes of the preceding two paragraphs, all Directors present at the meeting do not include Directors who may not exercise their voting rights in accordance with the provisions under Paragraph 1, Article 14, of these Rules.

Unless otherwise provided for under the Articles of Association of the Company, the SEA and the Company Act of the ROC, a proposal to be resolved at the Board meeting of the Company shall be approved by more than one-half of the Directors present at the meeting attended by more than one-half of all Directors.

In case of an amendment to or substitute for a proposal, and to the extent permissible under Applicable Law, the chairperson shall decide on the order of

vote by combining the amendment or substitute with the proposal. However, if one of the proposals is approved, the others shall be deemed overruled and no further vote will be required.

If certain persons shall be designated to scrutinize balloting and count ballots for voting on proposals, the chairperson shall appoint them. The persons responsible for scrutinizing balloting shall be Directors.

Results of the votes shall be announced on the spot and recorded.

Article 14 Director's Avoidance of Conflict of Interest

If a Director or the corporation he or she represents is an interested party in relation to an agenda item, the Director shall state the important aspects of the interested party relationship at the respective meeting. When the relationship is likely to prejudice the interest of this Company, that Director shall not participate in discussion or voting on that agenda item and shall recuse himself or herself from the discussion or the voting on the item, and may not exercise voting rights as proxy for another director.

In passing a resolution at a meeting of the Board of Directors, the Directors who may not exercise voting rights as provided for in the preceding paragraph shall not be counted in the number of votes of Directors present at the meeting.

Article 15 Meeting Minutes and Signature

To the extent permissible under the laws of the Cayman Islands, proceedings of the Board meetings of the Company shall be recorded in the meeting minutes, which shall specify the following matters in detail:

1. Term (or year) of the meeting, and time and place;
2. Chairperson's name;
3. Attendance of Directors, including names and numbers of Directors present, on leave or absent from the meeting;
4. Names and titles of the guests at the meeting;
5. Name of the secretary of the meeting;
6. Matters to be reported;
7. Matters for discussion: How a proposal is resolved and the results; summary of statement by the Director, Supervisor, expert and other persons; the name of any Director that is an interested party as referred to in paragraph 1 of the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the Director was required or not required to recuse, and the status of their recusal; objections and/or reservations with a record or written statement; and written opinion issued by Independent Director in accordance with the provisions under Paragraph 6, Article 12 of these Rules;

8. Extempore Motion: Name of person submitting a proposal; how a proposal is resolved and the results; summary of statement by the Director, Supervisor, expert and other persons; the name of any Director that is an interested party as referred to in paragraph 1 of the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the Director was required or not required to recuse, and the status of their recusal; objections and/or reservations with a record or written statement; and
9. Other matters to be included.

Any of the following matters in relation to a resolution passed at a meeting of the Board of Directors shall be stated in the meeting minutes and within two (2) days of the meeting be published and reported on the Market Observation Post System designated by the Designated Stock Exchange:

1. Any matter about which an Independent Director expresses an objection or reservation that has been included in records or stated in writing.
2. If the company has an audit committee, any matter that has not been passed by the audit committee, but has been adopted with the approval of two-thirds (2/3) or more of all Directors without having been passed by the audit committee.

The Board meeting attendance book is part of the minutes of the meeting and shall be properly kept throughout the existence of the Company.

Minutes of meetings shall be signed or sealed by the chairperson and secretary of the meeting and copies thereof shall be distributed to all Directors and Supervisors within twenty (20) days after the meeting. The minutes shall be deemed important files of the Company and shall be properly kept throughout the existence of the Company.

Preparation and distribution of the minutes of proceedings as set forth in the first paragraph of this Article may be done electronically.

Article 16 Guidelines for Authorization by the Board

Except for the matters to be resolved by the meeting of the Board of Directors as set forth in Article 12, the hierarchy of authority, content and matters of the authorization by the Board of Directors to perform its duties in accordance with the Articles of Association of the Company or the Applicable Law shall be concrete and precise.

Article 2, Paragraph 2, Article 3, Articles 4 to 6, Articles 8 to 11, and Articles 13 to 15 of these Rules shall apply *mutatis mutandis* to the procedures of the meeting of the Managing Directors, provided that if a meeting of Managing Directors is scheduled to be convened within seven (7) days, the notice to each Managing Director may be made two (2) days in advance.

【附錄三】取得或處分資產處理程序(修訂前)

Ginko Intltd. Co., Ltd. 取得或處分資產處理程序

第一條：目的

為加強資產管理、保障投資及落實資訊公開，特訂定本處理程序。
本公司取得或處分資產，應依本處理程序規定辦理。

第二條：定義

一、本處理程序所稱之「資產」適用範圍如下：

- (一)股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購(售)權證、受益證券及資產基礎證券等投資。
- (二)不動產(含土地、房屋及建築、投資性不動產、土地使用權、營建業之存貨)及其他固定資產。
- (三)會員證。
- (四)專利權、著作權、商標權、特許權等無形資產。
- (五)衍生性商品。
- (六)依法法律合併、分割、收購或股份受讓而取得或處分之資產。
- (七)其他重要資產。

二、本處理程序所稱之「衍生性商品」，指其價值由資產、利率、匯率、指數或其他利益等商品所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，暨上述商品組合而成之複合式契約等。所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進(銷)貨合約。

三、本處理程序所稱之「依法法律合併、分割、收購或股份受讓而取得或處分之資產」，指依本公司所應依循相關法律進行合併、分割或收購而取得或處分之資產，或依相關法令規定發行新股受讓他公司股份(以下簡稱股份受讓)者。

四、本處理程序所稱之「關係人」及「子公司」，應依證券發行人財務報告編製準則規定認定之。

五、本處理程序所稱之「專業估價者」，指不動產估價師或其他依法律得從事不動產、其他固定資產估價業務者。

六、本處理程序所稱之「事實發生日」，原則上以交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日為準(以孰前者為準)。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。

第三條：關係人之排除

本公司取得之估價報告或會計師、律師或證券承銷商之意見書，其專業估價者及其估價人員、會計師、律師或證券承銷商與本公司不得為關係人。

第四條：取得非供營業使用之不動產或有價證券之限額

一、本公司及各子公司取得非供營業使用之不動產總金額，以各該公司最近期經會計師查核簽證財務報告之股東權益百分之十為限。

二、本公司及各子公司取得非供營業使用之有價證券投資總金額，除買賣公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，以各該公司最近期經會計師查核簽證財務報告之股東權益百分之二十為限；本公司及各子公司投資有價證券個別金額，以各該公司最近期經會計師查核簽證財務報告之股東權益百分之十為限。

第五條：取得或處分有價證券之評估及作業程序

一、評估及作業程序

本公司有價證券之購買與出售，悉依本公司內部控制制度投資循環作業辦理。

二、交易條件及授權額度之決定程序

- (一)取得或處分已於集中交易市場或證券商營業處所買賣之有價證券，交易金額在美元一百五十萬美元(含)(或等值外幣，以下同)以下者，須經公司內部簽呈，

送呈董事長核准，事後再報董事會核備；交易金額超過美元一百五十萬元者，須經董事會通過後始得為之。

- (二)取得或處分非於集中交易市場或證券商營業處所買賣之有價證券，須經董事會通過始得為之，但董事會得授權董事長在美元一百五十萬元內決行，事後再報董事會追認。

三、執行單位

本公司有價證券投資時，應依前項核決權限呈核後，由財務部負責執行。

四、取得專家意見

- (一)本公司取得或處分有價證券，應於事實發生日前先取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考，另交易金額達主管機關相關法規所定之規定者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師若需採用專家報告者，應依財團法人中華民國會計研究發展基金會（以下簡稱會計研究發展基金會）所發布之審計準則公報第二十號規定辦理。但該有價證券具活絡市場之公開報價或主管機關另有規定者，不在此限。
- (二)本公司若係經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。

第六條：取得或處分不動產及其他固定資產之評估及作業程序

一、評估及作業程序

本公司取得或處分不動產及其他固定資產，悉依本公司內部控制制度固定資產循環程序辦理。

二、交易條件及授權額度之決定程序

取得或處分不動產及其他固定資產，須經董事會通過始得為之，同時應考量各獨立董事之意見，但董事會得授權董事長在新台幣伍仟萬元內決行，事後再報董事會追認。取得或處分不動產，應參考公告現值、評定價值、鄰近不動產實際交易價格等，決議交易條件及交易價格，作成分析報告。

三、執行單位

本公司取得或處分不動產及固定資產時，應依前項核決權限呈核後，其執行單位為使用部門及相關權責單位。

四、不動產或其他固定資產估價報告

本公司取得或處分不動產或其他固定資產，除與政府機關交易、自地委建、租地委建，或取得、處分供營業使用之設備外，交易金額達主管機關相關法規，應於事實發生日前取得專業估價者出具之估價報告之規定者，應依規定辦理，並應符合下列規定：

- (一)因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，未來交易條件變更，亦應比照上開程序辦理。
- (二)交易金額達新臺幣十億元以上，應請二家以上之專業估價者估價。
- (三)專業估價者之估價結果有下列情形之一，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師依財團法人中華民國會計研究發展基金會（以下簡稱會計研究發展基金會）所發布之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見：
(1)估價結果與交易金額差距達交易金額之百分之二十以上。
(2)二家以上專業估價者之估價結果差距達交易金額百分之十以上。
- (四)專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月，得由原專業估價者出具意見書。
- (五)本公司係經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。

第七條：關係人交易

本公司與關係人取得或處分資產，除依第六條、第七條及第八條之處理程序辦理外，交易

金額達若達主管機關相關法規規定者，亦應依相關規定取得專業估價者出具之估價報告或會計師意見，並應依本公司所應依循之主管機關規定辦理相關決議程序及評估交易條件合理性等事項辦理。另外在判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。

第八條：取得或處分會員證或無形資產

本公司取得或處分會員證或無形資產交易，除與政府機關交易及依第六條取得不動產處理程序辦理外，尚應依本公司所應依循之主管機關規定辦理相關決議程序及評估交易條件合理性等事項辦理。

第九條：從事衍生性商品交易

一、交易原則與方針：

(一)交易種類

1. 從事衍生性商品交易之性質，依其目的分為「非交易性」（非以交易為目的之避險性交易）及「交易性」（以交易為目的之非避險性交易）二種。
2. 本公司目前得由董事會核准後從事衍生性商品之交易種類僅限於外幣遠期外匯契約。若有其他衍生性商品交易之需要，應先由董事會核准後始得交易。

(二)經營及避險策略

1. 本公司從事衍生性金融商品交易，以規避風險為目的，交易商品以選擇使用規避公司業務經營所產生之風險為主。
2. 本公司從事衍生性商品交易之交易對象，應依本公司營運需要，選擇條件較佳之金融機構從事避險交易，以避免產生信用風險。

(三)權責劃分

1. 權責主管：財務部門主管負責上述交易風險之衡量及平時之管理工作。
2. 交易員：
 - (1)由董事長指派，負責與金融機構從事衍生性商品交易，但需事先獲得總經理及其直屬主管書面授權。
 - (2)應隨時注意市場資訊，並從基本面向技術面等方法分析各商品之變動情況，將最新資訊報告權責主管。
3. 成交確認：成交確認人員將金融機構之成交確認書(或對帳單)和交易員填寫之交易單核對確認無誤。
4. 交割員：資金調度人員。
5. 交易員、成交確認員及交割員不得互相兼任。
6. 監督與控制：
 - (1)內部稽核人員應定期了解衍生性商品交易內部控制之允當性。
 - (2)董事會授權之高階人員應隨時注意衍生性商品交易風險之監督與控制。
7. 存檔：所有的交易單、銀行對帳單、交易授權書及評估報告均由財務單位存檔。

(四)可從事契約總額與損失上限金額

1. 契約總額：避險性衍生性商品交易部位以不超過本公司前期淨值之百分之二十為限。
2. 損失上限之訂定：於管理階層授權額度內進行交易，部位建立之後，應設位停損點以防止超額損失，個別契約交易損失以不超過該個別交易契約金額之百分之五為限，總契約交易損失不得超過本公司淨值之百分之一。

二、風險管理措施

(一)信用風險管理：

基於市場受各項因素變動，易造成衍生性金融商品之操作風險，故在市場風險管理，依下列原則進行：

1. 交易對象：以國內外著名金融機構為主。
2. 交易商品：以國內外著名金融機構提供之商品為限。

(二)市場風險管理：

選擇報價資訊能充份公開之市場。

(三)流動性風險管理：

為確保市場流動性，在選擇金融產品時以流動性較高(即隨時可在市場上軋平)為主，受託交易的金融機構必須有充足之資訊及隨時可在任何市場進行交易之

能力。

(四)現金流量風險管理

為確保公司營運資金週轉穩定性，本公司從事衍生性商品交易之資金來源以自有資金為限，且其操作金額應考量未來現金收支預測之資金需求。

(五)作業風險管理

1. 應確實遵循公司授權額度、作業流程及納入內部稽核，以避免作業風險。
2. 從事衍生性商品之交易人員及確認、交割等作業人員不得互相兼任。
3. 風險之衡量、監督與控制人員應與前款人員分屬不同部門，並應向董事會或向不負交易或部位決策責任之高階主管人員報告。
4. 衍生性商品交易所持有之部位至少每週應評估一次，惟若為業務需要辦理之避險性交易至少每月應評估二次，其評估報告應呈送董事會授權之高階主管人員。

(六)法律風險管理：

與金融機構簽署的文件應經過外匯及法務或法律顧問之專門人員檢視後，才可正式簽署，以避免法律風險。

三、內部稽核制度

內部稽核人員應定期瞭解衍生性商品交易內部控制之允當性，並按月稽核交易部門對從事衍生性商品交易處理程序之遵守情形，作成稽核報告，如發現重大違規情事，應以書面通知各監察人。

四、定期評估方式及異常情形處理

(一)董事會應授權高階主管人員，定期監督與評估從事衍生性商品交易是否確實依規定辦理、所承擔之風險是否在容許承作範圍內。評估報告有異常情形時(如持有部位已逾損失受限)時，應立即向董事會報告，並採因應之措施。

(二)前項評估作業，依本條第二項第五款第四點之規定辦理。

五、董事會之監督管理

(一)董事會應依下列原則確實監督管理

1. 董事會應指定高階主管人員隨時注意衍生性商品交易風險之監督與控制，其管理原則如下：

- (1)定期評估目前使用之風險管理措施是否適當並確實依本準則辦理。
- (2)監督交易及損益情形，發現有異常情事時，應採取必要之因應措施，並立即向董事會報告，董事會應有獨立董事出席並表示意見。

2. 定期評估從事衍生性商品交易之績效是否符合既定之經營策略及承擔之風險是否在公司容許承受之範圍。

3. 本公司從事衍生性商品交易時，依所訂從事衍生性商品交易處理程序規定授權相關人員辦理者，事後應提報最近期董事會。

(二)本公司從事衍生性商品交易時，應建立備查簿，就從事衍生性商品交易之種類、金額、董事會通過日期及依本條第二項第五款第4點、第五項第二款及第五項第一款第一點應審慎評估之事項，詳予登載於備查簿備查。

第十條：企業合併、分割、收購及股份受讓

- 一、本公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。但合併本公司直接或間接持有百分之百已發行股份或資本總額之子公司，或本公司直接或間接持有百分之百已發行股份或資本總額之子公司間之合併，得免取得前開專家出具之合理性意見。
- 二、本公司應將合併、分割或收購重要約定內容及相關事項，於股東會開會前製成致股東之公開文件，併同前項之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依其他法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。若股東會因出席人數、表決權不足或其他法律限制，致無法召開、決議，或議案遭股東會否決，應立即對外公開說明發生原因、後續處理作業及預計召開股東會之日期。
- 三、參與合併、分割或收購，除其他法律另有規定或有特殊因素事先報主管機關同意者外，應於同一天召開董事會及股東會，決議合併、分割或收購相關事項。
參與股份受讓除其他法律另有規定或有特殊原因事先報經主管機關同意者外，應於

同一天召開董事會。

參與合併、分割、收購或股份受讓之上市或股票在證券商營業處所買賣之公司，應將下列資料作成完整書面紀錄，並保存五年，備供查核：

- (一)人員基本資料：包括信息公開前所有參與合併、分割、收購或股份受讓計畫或計畫執行之人，其職稱、姓名、身分證字號（如為外國人則為護照號碼）。
- (二)重要事項日期：包括簽訂意向書或備忘錄、委託財務或法律顧問、簽訂契約及董事會等日期。
- (三)重要書件及議事錄：包括合併、分割、收購或股份受讓計畫，意向書或備忘錄、重要契約及董事會議事錄等書件。參與合併、分割、收購或股份受讓之上市或股票在證券商營業處所買賣之公司，應於董事會決議通過之即日起算二日內，將前項第一款及第二款資料，依規定格式以網際網路資訊系統申報本會備查。參與合併、分割、收購或股份受讓之公司有非屬上市或股票在證券商營業處所買賣之公司者，上市或股票在證券商營業處所買賣之公司應與其簽訂協議，並依第三項及第四項規定辦理。

四、所有參與或知悉本公司合併、分割、收購或股份受讓計畫之人，應出具書面保密承諾，在訊息公開前，不得將計畫之內容對外洩露，亦不得自行或利用他人名義買賣合併、分割、收購或股份受讓案相關之所有公司之股票及其他具有股權性質之有價證券。

五、本公司參與合併、分割、收購或股份受讓，換股比例或收購價格除下列情形外，不得任意變更，且應於合併、分割、收購或股份受讓契約中訂定得變更之情況：

- (一)辦理現金增資、發行轉換公司債、無償配股、發行附認股權公司債、附認股權特別股、認股權憑證及其他具有股權性質之有價證券。
- (二)處分公司重大資產等影響公司財務業務之行為。
- (三)發生重大災害、技術重大變革等影響公司股東權益或證券價格情事。
- (四)參與合併、分割、收購或股份受讓之公司任一方法買回庫藏股之調整。
- (五)參與合併、分割、收購或股份受讓之主體或家數發生增減變動。
- (六)已於契約中訂定得變更之其他條件，並已對外公開揭露者。

六、參與合併、分割、收購或股份受讓，契約應載明其相關權利義務，並應載明下列事項：

- (一)違約之處理。
- (二)因合併而消滅或被分割之公司前已發行具有股權性質有價證券或已買回之庫藏股之處理原則。
- (三)參與公司於計算換股比例基準日後，得依法買回庫藏股之數量及其處理原則。
- (四)參與主體或家數發生增減變動之處理方式。
- (五)預計計畫執行進度、預計完成日程。
- (六)計畫逾期未完成時，依法令應召開股東會之預定召開日期等相關處理程序。

七、本公司參與合併、分割、收購或股份受讓且資訊對外公開後，如擬再與其他公司進行合併、分割、收購或股份受讓，除參與家數減少，且股東會已決議並授權董事會得變更權限者，得免召開股東會重行決議外，原合併、分割、收購或股份受讓案中，已進行完成之程序或法律行為，應重行為之。

八、參與合併、分割、收購或股份受讓之公司有非屬公開發行公司者，本公司應與其簽訂協議，並依本條第三、第四及第七項規定辦理。

第十一條：公告申報程序

公司取得或處分資產，有下列情形者，應按性質依規定格式，於事實發生之即日起算二日內將相關資訊於指定網站辦理公告申報：

- 一、向關係人取得或處分不動產，或與關係人為取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上。但買賣公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金，不在此限。
- 二、進行合併、分割、收購或股份受讓。
- 三、從事衍生性商品交易損失達所訂處理程序規定之全部或個別契約損失上限金額。
- 四、取得或處分之資產種類屬供營業使用之設備，且其交易對象非為關係人，交易金額並達下列規定之一：

- (一) 實收資本額未達新臺幣一百億元之公開發行公司，交易金額達新臺幣五億元以上。
 - (二) 實收資本額達新臺幣一百億元以上之公開發行公司，交易金額達新臺幣十億元以上。
- 五、經營營建業務之公開發行公司取得或處分供營建使用之不動產且其交易對象非為關係人，交易金額達新臺幣五億元以上。
- 六、以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，公司預計投入之交易金額達新臺幣五億元以上。
- 七、除前六款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新臺幣三億元以上。但下列情形不在此限：
- (一) 買賣公債。
 - (二) 以投資為專業，於海內外證券交易所或證券商營業處所為之有價證券買賣，或於國內初級市場認購募集發行之普通公司債及未涉及股權之一般金融債券，或證券商因承銷業務需要、擔任興櫃公司輔導推薦證券商依財團法人中華民國證券櫃檯買賣中心規定認購之有價證券。
 - (三) 買賣附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金。

前項交易金額依下列方式計算之：

- 一、每筆交易金額。
- 二、一年內累積與同一相對人取得或處分同一性質標的交易之金額。
- 三、一年內累積取得或處分（取得、處分分別累積）同一開發計畫不動產之金額。
- 四、一年內累積取得或處分（取得、處分分別累積）同一有價證券之金額。

前項所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依規定公告部分免再計入。

公司應按月將本公司及非屬國內公開發行公司之子公司截至上月底止從事衍生性商品交易之情形依規定格式，於每月十日前輸入指定之資訊申報網站。

公司依規定應公告項目如於公告時有錯誤或缺漏而應予補正時，應於知悉之即日起算二日內將全部項目重行公告申報。

公司取得或處分資產，應將相關契約、議事錄、備查簿、估價報告、會計師、律師或證券承銷商之意見書備置於本公司，除其他法律另有規定者外，至少保存五年。

第十二條：對子公司取得或處分資產之控管程序

- 一、子公司亦應依母公司應遵循之相關規定訂定「取得或處分資產處理程序」。
- 二、子公司取得或處分資產達母公司應遵循之相關規定所訂公告申報標準者，母公司亦代該子公司應辦理公告申報事宜。
- 三、本公司稽核人員依年度稽核計劃至子公司進行查核時，應一併了解子公司辦理取得或處分資產之執行情形，若發現有缺失事項應持續追蹤其改善情形，並作成追蹤報告呈報總經理。
- 四、本公司不得放棄對 Prosper Link International Limited(以下簡稱 Prosper Link)與永勝光學股份有限公司未來各年度之增資、Prosper Link 不得放棄對 Haichang International Limited(以下簡稱 Haichang)未來各年度之增資、Haichang 不得放棄對海昌隱形眼鏡有限公司(以下簡稱海昌公司)與江蘇海倫隱形眼鏡有限公司(以下簡稱海倫公司)未來各年度之增資、海昌公司不得放棄對海倫公司未來各年度之增資；未來若該公司因策略聯盟考量或其他經財團法人中華民國證券櫃檯買賣中心同意者，而須放棄對上開公司之增資或處分上開公司，須經 Ginko International Co., Ltd. 董事會特別決議通過。

第十三條：罰則

本公司相關人員承辦取得或處分資產應依本規定程序辦理，如發現重大違規情事，依照本公司人事管理辦法提報考核，依情節輕重處罰。

第十四條：其他事項

本程序未盡事宜部份，依有關法令及本公司相關規章辦理。

第十五條：實施及修訂

本程序經董事會通過後，送各監察人並提報股東會同意，修正時亦同。如有董事表示

異議且有紀錄或書面聲明者，公司並應將董事異議資料送各監察人。已依本法規定設置獨立董事者，依前項規定將取得或處分資產處理程序提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。

訂定日期：2009年10月20日
第一次修訂日期：2010年02月26日
第二次修訂日期：2012年03月30日
第三次修訂日期：2014年06月18日
第四次修訂日期：2017年06月22日

【附錄四】全體董事、監察人持股情形

金可國際股份有限公司
全體董事、監察人持股情形
停止過戶日:108年4月20日

職稱	姓名	選任日期	停止過戶日持有股數		備註
			股數	持股比率	
董事長	New Path International Co.,Ltd. 代表人：蔡國洲	107.6.21	17,003,238	18.39 %	
董事	Hydron International Co.,Ltd. 代表人：陳健修	107.6.21	26,299,633	28.45 %	
董事	Ocean Heart International Limited 代表人：蔡國源	107.6.21	2,394,048	2.59 %	
董事	王凱立	107.6.21	0	-	獨立董事
董事	賴銘堂	107.6.21	0	-	獨立董事
董事	李成	107.6.21	0	-	獨立董事
董事	錢靜	107.6.21	32,000	0.03 %	
全體董事持有股數			45,728,919	49.46 %	
監察人	羅維綸	107.6.21	2,000	-	
監察人	胡智凱	107.6.21	0	-	
監察人	邱柏森	107.6.21	0	-	
全體監察人持有股數			2,000	-	
全體董事、監察人持有股數			45,730,919	49.46 %	

【附錄五】其他說明事項

- 一、本次無償配股對公司營業績效、每股盈餘及股東報酬率之影響：本公司本年度並無無償配股，故不適用。
- 二、本公司股東會受理股東書面提案情形說明如下：
 - (一) 依公司法第一百七十二條之一規定，持有已發行股份總額百分之一以上股份之股東，得以書面向公司提出股東常會議案，但以一項為限，且所提議案以三百字為限。
 - (二) 本公司今年股東常會受理股東提案申請，期間為一〇八年四月十五日至一〇八年四月二十五日止，並已依法公告於公開資訊觀測站。
 - (三) 本公司截至一〇八年四月二十五日止無接獲任何股東提案。

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