

股票代碼：8406

Ginko International Co., Ltd.



## 109年股東常會 議事手冊

中華民國109年6月23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）

## 目 錄

開會議程 .....	1
報告事項 .....	2
承認事項 .....	3
討論事項 .....	3
臨時動議 .....	4
【附件一】民國 108 年度營業報告書 .....	5
【附件二】民國 108 年度決算表冊審查報告書.....	7
【附件三】誠信經營作業程序及行為指南 .....	8
【附件四】會計師查核報告暨民國 108 年度合併財務報表.....	13
【附件五】民國 108 年度盈餘分配表 .....	22
【附件六】公司章程部分條文修正對照表 .....	23
【附件七】資金貸與作業程序部分條文修正對照表.....	59
【附錄一】誠信經營作業程序及行為指南（修訂前）.....	61
【附錄二】公司章程（修訂前） .....	66
【附錄三】股東會議事規則 .....	114
【附錄四】資金貸與作業程序(修訂前) .....	131
【附錄五】全體董事、監察人持股情形 .....	134
【附錄六】其他說明事項 .....	135

## 開會議程

# Ginko International Co., Ltd.

## 109 年股東常會議程

時間：民國 109 年 6 月 23 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 108 年度營業報告。
- 2、監察人審查民國 108 年度決算表冊報告。
- 3、民國 108 年度員工及董監酬勞分配情形報告。
- 4、本公司修訂「誠信經營作業程序及行為指南」報告。

### 四、承認事項

- 1、民國 108 年度營業報告書及合併財務報表案。
- 2、民國 108 年度盈餘分配案。

### 五、討論事項

- 1、討論盈餘轉增資發行新股案。
- 2、本公司擬修訂「公司章程」部分條文案。
- 3、本公司擬修訂「資金貸與他人作業程序」部分條文案。

### 六、臨時動議

### 七、散會

## 報告事項

### 第一案

案由：民國 108 年度營業報告。

說明：本公司民國 108 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 108 年度決算表冊報告。

說明：本公司民國 108 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 108 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 108 年度員工酬勞新台幣 56,699,153 元及董監酬勞新台幣 9,719,855 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 109 年度損益。

### 第四案

案由：本公司修訂「誠信經營作業程序及行為指南」報告。

說明：本公司修訂「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：民國 108 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 108 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 108 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【附件四】第 13~21 頁。

決議：

### 第二案（董事會提）

案由：民國 108 年度盈餘分配案，提請 承認。

說明：1、本公司民國 108 年度盈餘分配表，請詳【附件五】第 22 頁。

2、本公司民國 108 年度稅後淨利為新台幣 1,199,555,696 元，加計期初未分配盈餘新台幣 4,983,147,792 元，扣除提列法定盈餘公積 119,955,570 元及提列特別盈餘公積 385,035,471 元後，其可分配利潤為新台幣 5,677,712,447 元，擬分配股東紅利新台幣 323,576,656 元，其中現金股利新台幣 277,351,416 元，股票股利新台幣 46,225,240 元；現金股利每股配發新台幣 3 元，股票股利每股配發新台幣 0.5 元，股東現金股利分派計算至元為止(元以下捨去)，未滿 1 元之畸零數額，列入公司其他收入。

3、本案俟股東會決議通過後，擬請股東會授權董事會另訂配股配息基準日及其他相關事宜。

決議：

## 討論事項

### 第一案（董事會提）

案由：討論盈餘轉增資發行新股案，提請 討論。

說明：1、本公司考量未來業務發展需要，擬自民國 108 年度可分配盈餘中提撥股東股票股利計新台幣 46,225,240 元，轉增資發行新股 4,622,524 股，每股面額新台幣 10 元，股東紅利之分配，依本公司可參與分配股份總數 92,450,472 股計算，每

股無償配發 50 股，配發不足一股之畸零股，股東得自除權時股票停止過戶日起五日內，向本公司股務代理機構辦理併湊整股之登記，其放棄併湊或併湊不足部分，按面額折付現金計算至元為止(元以下捨去)，其不足一股之畸零股，由董事會授權董事長洽特定人按面額認購之。

2、本次擬分派股東股利之配股率，嗣後若因買回本公司股份、將庫藏股轉讓、轉換或註銷或轉換公司債申請轉換等，影響流通在外股份數量，致股東配股率因此發生變動者，授權董事會辦理相關調整事宜。

3、本案俟股東會決議通過後，擬提請股東會授權董事會另訂配股基準日及其他相關事宜。

4、本次發行新股之權利義務與原有股份相同。

決議：

## 第二案（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【附件六】第 23~58 頁。

決議：

## 第三案（董事會提）

案由：本公司擬修訂「資金貸與他人作業程序」部分條文案，提請討論。

說明：1、依據中華民國 108 年 3 月 7 日金融監督管理委員會，金管證審字第 1080304826 號函，修正「公開發行公司資金貸與及背書保證處理準則」部分條文之規定辦理。  
2、擬修訂本公司「資金貸與他人作業程序」，修正條文對照表請參閱【附件七】第 59~60 頁。

決議：

**臨時動議**

**散會**

## Ginko International Co., Ltd.

### 營業報告書

#### 一、108 年度營業結果

##### (一)營業計畫實施成果

本公司 108 年度合併營收淨額計新台幣 8,180,183 千元，較 107 年度新台幣 7,389,201 千元，增加 10.70%；稅後淨利新台幣 1,199,556 千元，較 107 年度新台幣 833,380 千元，增加 43.93%。

(二)預算執行情形：本公司並未編列 108 年度財務預測。

(三)財務收支及獲利能力分析：民國一百零八年度財務概況請參閱所附之財務報表。

##### (四)研究發展狀況：

108 年度投入之研發費用為 192,630 千元，較 107 年度的 139,674 千元增加 37.91%，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、109 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 109 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	47,000

##### (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，擴大電商及各級城市市占。
- (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 65%，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

由於新冠肺炎疫情的影響，中國 109 年國內生產總值增長預測將較 108 年的 6% 左右降低不少。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）隱形眼鏡為抗景氣的醫療器械，受影響程度較低，而且中國隱形眼鏡滲透率僅有約 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。另外，受到新冠肺炎的疫情影響帶來的消費緊縮，本公司今年度在各區域的營運亦將受限，惟本公司已做好各項對應準備確保營運正常，迎接疫情緩解後的回覆潮。

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 108 年度決算表冊審查報告書

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

茲准

董事會造送 108 年度營業報告書、財務報表及盈餘分配表等決算表冊，及 108 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 109 年股東常會

監察人：胡智凱



羅維綸



邱柏森



中 華 民 國 1 0 9 年 3 月 2 5 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（專責單位及職掌）

本公司指定 財務部 為專責單位（以下簡稱本公司專責單位），並配置充足之資源及適任之人員，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（至少一年一次）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會議事項，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，不得互不支援。

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自身利害關係。

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（禁止從事不公平競爭行為）

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（禁止內線交易及保密協定）

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（遵循及宣示誠信經營政策）

本公司應要求董事與高階管理階層出具遵循誠信經營政策之聲明，並於僱用條件要求受僱人遵守誠信經營政策。

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。一方如因此而受有損害時，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（本公司人員涉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

友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（內部宣導、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

修定日期：2020年03月25日

## 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)民國一〇八年及一〇七年十二月三十一日之合併資產負債表，暨民國一〇八年及一〇七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一〇八年及一〇七年十二月三十一日合併財務狀況，與民國一〇八年及一〇七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

本會計師民國一〇八年度合併財務報告係依照會計師查核簽證財務報表規則、金管證審字第 1090360805 號函及一般公認審計準則執行查核工作；民國一〇七年度合併財務報告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一〇八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(十四)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(十八)。

#### 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(八)存貨；存貨評價之評估及假設不確定性，請詳合併財務報告附註五(二)；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會有波動，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評價之合理性，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(七)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(三)；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：

合併公司擁有廣大客戶群，而因應收款項收款天數長短不一，故應收款項之預期信用損失存有管理階層之經驗判斷，因此，應收帳款評價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一〇八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

許育峰



會計師：

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

民國一〇九年三月二十七日



Ginko International Co., Ltd. 銀子公司

民國一〇〇六年十二月三十一日

單位：千元

	108.12.31		107.12.31				
	人數	%	人數	%			
<b>資產</b>							
<b>流動資產：</b>							
1100 現金及存放同業(附註六(一))	\$ 545,753	2,349,467	11	609,550	2,725,908	14	2100
1150 應收票據淨額(附註六(二))	5,468	23,540	-	9,724	43,485	-	2130
1170 應收帳款淨額(附註六(三))	884,901	3,899,500	17	829,863	3,711,147	18	2150
1181 應收帳款－關聯人(附註六(三)及(七))	39,390	169,574	1	27,007	120,777	1	2170
1200 其他應收款	16,061	69,141	-	21,397	95,688	-	2180
1210 其他應收款－關聯人(附註七)	185	799	-	2,188	9,783	-	2200
130X 存單(附註六(四))	562,724	2,422,528	11	516,458	2,349,601	11	2220
1410 預付帳項(附註六(五))	101,384	437,317	2	114,651	512,720	3	2230
1476 其他流動資產－流動(附註六(二)及(八))	883,034	3,801,460	17	512,854	2,295,483	11	2280
1470 其他流動資產	18,090	77,878	-	27,509	123,020	-	2322
<b>流動資產合計</b>	<b>3,057,190</b>	<b>13,161,204</b>	<b>59</b>	<b>2,671,201</b>	<b>11,945,612</b>	<b>59</b>	<b>2365</b>
<b>非流動資產：</b>							
1600 不動產、廠房及設備(附註六(六)及(八))	1,919,497	8,263,435	38	1,697,145	7,589,632	37	
1755 使用權資產(附註六(七)及(八))	100,030	430,628	2	-	-	-	2540
1780 無形資產(附註六(八))	10,038	43,216	-	11,724	52,474	-	2570
1840 遞延所得稅資產(附註六(十五))	30,931	133,157	1	34,497	154,269	1	2580
1915 預付設備款(附註九)	15,719	67,667	-	33,117	146,100	-	
1932 長期應收款淨額(附註六(三))	23,512	101,220	-	31,082	138,997	-	
1990 其他非流動資產(附註六(九)及(八))	10,181	43,530	-	32,974	147,460	-	
<b>非流動資產合計</b>	<b>2,109,988</b>	<b>9,083,153</b>	<b>41</b>	<b>1,840,549</b>	<b>8,230,932</b>	<b>41</b>	
<b>資產總計</b>	<b>\$ 5,167,098</b>	<b>22,244,357</b>	<b>100</b>	<b>4,511,750</b>	<b>20,176,544</b>	<b>100</b>	
<b>負債</b>							
<b>流動負債：</b>							
短期借款(附註六(十)(中三)及(八))	191,908	924,505	4	191,908	924,505	4	
676,407	3,073,227	13	676,407	3,073,227	16		
1,630,890	7,118,125	32	1,464,439	6,890,821	32		
(687)	(696,938)	-	(6,801)	(755,563)	-		
2,498,318	10,753,259	49	2,329,250	10,409,990	52		
(3,885)	(16,639)	-	(3,769)	(16,855)	-		
2,494,433	10,736,620	49	2,322,481	10,386,135	52		
<b>流動負債合計</b>	<b>\$ 5,167,098</b>	<b>22,244,357</b>	<b>100</b>	<b>4,511,750</b>	<b>20,176,544</b>	<b>100</b>	
<b>非流動負債：</b>							
長期借款(附註六(十)(中三)及(八))	787,828	3,391,600	15	564,848	2,526,000	13	
4,652	20,027	-	-	-	-	-	
68,719	295,834	-	-	-	-	-	
861,169	3,707,461	16	564,848	2,526,000	13		
2,672,645	11,695,337	51	2,189,249	9,796,409	48		
<b>非流動負債合計</b>	<b>2,672,645</b>	<b>11,695,337</b>	<b>51</b>	<b>2,189,249</b>	<b>9,796,409</b>	<b>48</b>	
<b>負債總計</b>	<b>\$ 7,839,743</b>	<b>33,939,694</b>	<b>151</b>	<b>6,700,999</b>	<b>30,000,000</b>	<b>151</b>	
<b>股東權益</b>							
實收資本	1,000,000	1,000,000	100	1,000,000	1,000,000	100	
盈餘	1,167,098	11,695,337	100	1,167,098	11,695,337	100	
<b>股東權益合計</b>	<b>\$ 2,167,098</b>	<b>22,244,357</b>	<b>100</b>	<b>2,167,098</b>	<b>22,244,357</b>	<b>100</b>	



董事長：蔡國河

經理人：蔡國源

會計主管：張春榕



## Ginko International Co., Ltd. 及子公司

## 合併綜合損益表

民國一〇八年及一〇七年一月一日至十二月三十一日

單位：人民幣千元

	108年度		107年度	
	金額	%	金額	%
4000 營業收入(附註六(十八)及七)	\$ 1,829,118	100	1,620,403	100
5000 營業成本(附註六(四)、(六)、(十四)、七及十二)	834,692	46	762,734	47
營業毛利	994,426	54	857,669	53
營業費用(附註六(三)、(六)、(七)、(八)、(十四)、(十九)、七、九及十二)：				
6100 推銷費用	448,654	25	395,850	24
6200 管理費用	156,341	9	139,447	9
6300 研究發展費用	43,073	2	30,630	2
6450 預期信用減損損失(利益)	(13,486)	(1)	(21,043)	(1)
營業費用合計	634,582	35	544,884	34
營業淨利	359,844	19	312,785	19
營業外收入及支出(附註六(二十))：				
7010 其他收入	25,818	1	19,833	1
7020 其他利益及損失	18,429	1	(22,505)	(1)
7050 財務成本	(56,678)	(3)	(39,904)	(2)
營業外收入及支出合計	(12,431)	(1)	(42,576)	(2)
7900 稅前淨利	347,413	18	270,209	17
7950 所得稅費用(附註六(十五))	79,169	4	90,236	6
本期淨利	268,244	14	179,973	11
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	5,501	-	29,117	2
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	5,501	-	29,117	2
8300 本期其他綜合損益(稅後淨額)	5,501	-	29,117	2
8500 本期綜合損益總額	\$ 273,745	14	209,090	13
本期淨利歸屬於：				
8610 母公司業主	\$ 268,224	14	182,809	11
8620 非控制權益	20	-	(2,836)	-
	\$ 268,244	14	179,973	11
綜合損益總額歸屬於：				
8710 母公司業主	\$ 273,861	14	211,946	13
8720 非控制權益	(116)	-	(2,856)	-
	\$ 273,745	14	209,090	13
9710 基本每股盈餘(單位：人民幣/元)(附註六(十七))	\$ 2.90		1.98	
9810 稀釋每股盈餘(單位：人民幣/元)(附註六(十七))	\$ 2.89		1.97	



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

民國一〇八年及一〇七年一月一日至十二月三十一日

單位：新台幣千元

	108年度		107年度	
	金額	%	金額	%
4000 營業收入(附註六(十八)及七)	\$ 8,180,183	100	7,389,201	100
5000 營業成本(附註六(四)、(六)、(十四)、七及十二)	3,732,910	46	3,478,143	47
營業毛利	4,447,273	54	3,911,058	53
營業費用(附註六(三)、(六)、(七)、(八)、(十四)、(十九)、七、九及十二)：				
6100 推銷費用	2,006,471	25	1,805,115	24
6200 管理費用	699,190	9	635,894	9
6300 研究發展費用	192,630	2	139,674	2
6450 預期信用減損損失(利益)	(60,313)	(1)	(95,959)	(1)
營業費用合計	2,837,978	35	2,484,724	34
營業淨利	1,609,295	19	1,426,334	19
營業外收入及支出(附註六(二十))：				
7010 其他收入	115,465	1	90,438	1
7020 其他利益及損失	82,417	1	(102,624)	(1)
7050 財務成本	(253,476)	(3)	(181,965)	(2)
營業外收入及支出合計	(55,594)	(1)	(194,151)	(2)
7900 稅前淨利	1,553,701	18	1,232,183	17
7950 所得稅費用(附註六(十五))	354,058	4	411,485	6
本期淨利	1,199,643	14	820,698	11
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	(384,906)	(5)	(70,303)	(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	(384,906)	(5)	(70,303)	(1)
8300 本期其他綜合損益(稅後淨額)	(384,906)	(5)	(70,303)	(1)
8500 本期綜合損益總額	\$ 814,737	9	750,395	10
本期淨利歸屬於：				
8610 母公司業主	\$ 1,199,556	14	833,380	11
8620 非控制權益	87	-	(12,682)	-
	\$ 1,199,643	14	820,698	11
綜合損益總額歸屬於：				
8710 母公司業主	\$ 814,608	9	763,082	10
8720 非控制權益	129	-	(12,687)	-
	\$ 814,737	9	750,395	10
9710 基本每股盈餘(單位：新台幣/元)(附註六(十七))	\$ 12.98		9.01	
9810 稀釋每股盈餘(單位：新台幣/元)(附註六(十七))	\$ 12.93		8.99	



董事長：蔡國洲



經理人：蔡國源



會計主管：張泰榕





Ginkgo International Co., Ltd. (新加坡) 新加坡國際公司

民國一〇八年十二月三十一日

單位：千元

歸屬於母公司業主之權益

原 本	資本公積		法定盈餘公積		特別盈餘公積		未分配盈餘		合 計		國外管理職務津貼		歸屬於母公司業主之權益		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	
191,908	924,505	676,407	3,073,227	163,123	779,414	-	-	1,253,616	5,996,690	1,416,739	6,776,104	(35,641)	(505,265)	2,249,413	10,268,571	(913)	(4,168)	2,248,500	10,264,403
-	-	-	-	-	-	-	-	182,809	833,380	182,809	833,380	-	-	182,809	833,380	(2,836)	(12,682)	179,973	820,698
-	-	-	-	-	-	-	-	-	-	-	-	29,137	(70,298)	29,137	(70,298)	(20)	(5)	29,117	(70,303)
-	-	-	-	-	-	-	-	182,809	833,380	182,809	833,380	29,137	(70,298)	211,946	763,082	(2,856)	(12,687)	209,090	750,395
-	-	-	-	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)
191,908	924,505	676,407	3,073,227	183,992	876,518	35,641	505,265	1,244,806	5,999,038	1,464,439	6,980,821	(6,504)	(575,563)	2,326,250	10,402,900	(3,769)	(16,855)	2,322,481	10,386,135
-	-	-	-	-	-	-	-	268,224	1,199,556	268,224	1,199,556	5,617	(385,035)	5,617	(385,035)	(116)	129	5,501	(384,906)
-	-	-	-	-	-	-	-	268,224	1,199,556	268,224	1,199,556	5,617	(385,035)	273,841	814,521	(96)	216	273,745	814,732
-	-	-	-	18,348	83,338	-	-	(18,348)	(83,338)	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	15,477	70,298	(15,477)	(70,298)	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	(101,773)	(462,252)	(101,773)	(462,252)	-	-	(101,773)	(462,252)	-	-	(101,773)	(462,252)
191,908	924,505	676,407	3,073,227	202,340	959,856	51,118	575,563	1,377,433	6,182,206	1,630,890	7,178,125	(887)	(660,598)	2,498,318	10,755,259	(3,865)	(16,639)	2,494,453	10,738,620

民國一〇七年一月一日餘額

本期淨利

本期其他綜合損益

本期綜合損益總額

盈餘指撥及分配：

按列法交還盈餘公積

按列特別盈餘公積

普通股現金股利

普通股現金股利

民國一〇七年十二月三十一日餘額

本期淨利

本期其他綜合損益

本期綜合損益總額

盈餘指撥及分配：

按列法交還盈餘公積

按列特別盈餘公積

普通股現金股利

民國一〇八年十二月三十一日餘額

董事長：蔡國源



經理人：蔡國源



會計主管：張春榕



Ginko International Co., Ltd. 及子公司  
合併現金流量表

民國一〇八年九月三十日至一〇七年一月一日至十二月三十一日

單位：千元

	108年度		107年度	
	人民幣	新台幣	人民幣	新台幣
<b>營業活動之現金流量：</b>				
合併稅前淨利	\$ 347,413	1,553,701	270,209	1,232,183
<b>調整項目：</b>				
收益費損項目				
折舊費用	176,769	790,550	130,765	596,292
攤銷費用	1,956	8,748	2,051	9,351
攤銷預付土地租金	-	-	433	1,975
預期信用減損損失(利益)數	(13,486)	(60,313)	(21,043)	(95,959)
利息收入	(14,370)	(64,266)	(13,938)	(63,557)
財務成本	56,678	253,476	39,904	181,965
處分及報廢不動產、廠房及設備損失	1,405	6,283	3,149	14,360
未實現外幣兌換損失(利益)	(14,772)	(66,062)	18,898	86,175
收益費損項目合計	194,180	868,416	160,219	730,602
與營業活動相關之資產及負債變動數：				
應收票據減少(增加)	3,455	16,361	(2,749)	(11,643)
應收帳款(增加)減少	(40,855)	(26,667)	125,973	658,161
應收帳款-關係人增加	(12,383)	(48,797)	(3,637)	(14,091)
其他應收款(增加)減少	5,336	26,547	(5,221)	(22,122)
其他應收款-關係人減少	2,003	8,984	11,805	54,095
存貨增加	(46,266)	(112,927)	(59,474)	(223,468)
預付款項增加	9,889	61,891	(28,285)	(118,465)
待退回產品權利減少	-	-	21,600	98,604
其他流動資產(增加)減少	9,419	45,142	(14,257)	(62,523)
其他非流動資產減少	10,020	44,673	-	-
合約負債增加(減少)	(1,264)	(7,863)	1,641	6,143
應付票據(減少)增加	(245)	(3,593)	9,733	43,020
應付帳款增加	15,750	53,254	3,090	6,007
應付帳款-關係人增加	14,952	64,370	-	-
其他應付款增加(減少)	13,538	36,539	(16,702)	(88,386)
其他應付款-關係人增加	2,286	9,250	1,418	6,139
退款負債增加(減少)	13,857	56,942	(4,348)	(21,360)
與營業活動相關之資產及負債之淨變動合計	(508)	224,106	40,587	310,111
調整項目合計	193,672	1,092,522	200,806	1,040,713
營運產生之現金流入	541,085	2,646,223	471,015	2,272,896
支付所得稅	(42,006)	(192,057)	(81,567)	(370,510)
<b>營業活動之淨現金流入</b>	<b>499,079</b>	<b>2,454,166</b>	<b>389,448</b>	<b>1,902,386</b>
<b>投資活動之現金流量：</b>				
取得不動產、廠房及設備	(299,659)	(1,340,116)	(530,751)	(2,419,952)
處分不動產、廠房及設備	1,217	5,441	33,754	153,912
預付設備款減少(增加)	(24,624)	(100,471)	(24,950)	(110,633)
取得無形資產	(245)	(1,096)	-	-
長期應收款(增加)減少	7,570	37,777	(326)	1,404
其他金融資產增加	(370,180)	(1,507,977)	(232,309)	(1,014,936)
其他金融資產-非流動(增加)減少	(872)	(2,903)	(11,059)	(49,456)
取得使用權資產	(7,735)	(34,593)	-	-
收取之利息	14,370	64,266	13,938	63,557
<b>投資活動之淨現金流出</b>	<b>(680,158)</b>	<b>(2,879,672)</b>	<b>(752,703)</b>	<b>(3,376,104)</b>
<b>籌資活動之現金流量：</b>				
短期借款增加	632,924	2,830,563	295,885	1,323,196
短期借款減少	(484,081)	(2,164,907)	-	-
舉借長期借款	177,228	792,600	118,515	530,000
償還長期借款	(64,398)	(288,000)	(19,678)	(88,000)
發放現金股利	(101,773)	(462,252)	(135,109)	(628,663)
償還公司債	-	-	(158,205)	(710,500)
租賃負債增加	(11,429)	(49,831)	-	-
支付之利息	(56,709)	(253,666)	(38,226)	(174,313)
<b>籌資活動之淨現金流入</b>	<b>91,762</b>	<b>404,507</b>	<b>63,182</b>	<b>251,720</b>
營運活動對現金及的等現金影響數	25,520	(355,442)	37,778	(32,068)
本期現金及的等現金增加(減少)	(63,797)	(376,441)	(262,295)	(1,254,066)
期初現金及的等現金餘額	609,550	2,725,908	871,845	3,979,974
期末現金及的等現金餘額	\$ 545,753	2,349,467	609,550	2,725,908

董事長：蔡國洲



經理人：蔡國源



會計主管：張泰榕



【附件五】民國 108 年度盈餘分配表

Ginko International Co., Ltd.

民國 108 年度盈餘分配表



單位：新台幣元

項目	金額
期初未分配盈餘	4,983,147,792
加：108 年度稅後淨利	1,199,555,696
減：提列法定盈餘公積	(119,955,570)
提列特別盈餘公積	(385,035,471)
可供分配盈餘	5,677,712,447
分配項目	
普通股現金股利(每股配發 3 元)	(277,351,416)
普通股股票股利(每股配發 0.5 元)	(46,225,240)
期末未分配盈餘	5,354,135,791

董事長：



經理人：



會計主管：





【附件六】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                  2020年6月23日股東特別決議修訂通過。                  (章程第1頁、第2頁及第4頁)</p> <p>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 23 day of June, 2020. (Page 1, 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                  2019年6月18日股東特別決議修訂通過                  (章程第1頁、第2頁及第4頁)</p> <p>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 18 day of June, 2019 (Page 1, 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><u>審計委員會</u>                  係指由本公司董事會按照本章程第 158 條彙整之審計委員會，及任何繼任之審計委員會。                  “Audit Committee” means the audit committee of the Company formed by the Board pursuant to Article 158 hereof, or any successor audit committee.</p>	<p>無。                  N/A</p>	<p>一、本條新增。                  二、依證券交易法第14條之4規定，設置審計委員會。                  1. Newly added.                  2. Comply with Article 14-4 of the ROC Securities and Exchange law, for establishing the Audit Committee of the Company.</p>
<p>累積投票制                  為一種董事及監察人選舉機制，每一股份有與應選出董事或監察人大數相同之選舉權，得集中選舉一人，或分配選舉數人，由所得選票代表選舉權較多者，當選為董事或監察人。                  “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 prevailing number of votes shall be deemed elected.</p>	<p>累積投票制                  為一種董事及監察人選舉機制，每一股份有與應選出董事或監察人大數相同之選舉權，得集中選舉一人，或分配選舉數人，由所得選票代表選舉權較多者，當選為董事或監察人。                  “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 prevailing number of votes shall be deemed elected.</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。                  In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>
<p>監察人                  其定義如中華民國公司法所賦予之定義。                  “Supervisors” has the meaning ascribed to it in ROC Company Law.</p>	<p>監察人                  其定義如中華民國公司法所賦予之定義。                  “Supervisors” has the meaning ascribed to it in ROC Company Law.</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。                  In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>
<p>第 15 條                  董事會於公司或公司於中華民國境內之訴訟及非訟代理人接獲公開收購本公司股份之申報書後七個日曆日內，應對建議股東接受或反對本次收購做成決議，並以可適用法律所許可之方式公告下列事項：</p>	<p>第 15 條                  董事會於公司或公司於中華民國境內之訴訟及非訟代理人接獲公開收購本公司股份之申報書後七個日曆日內，應對建議股東接受或反對本次收購做成決議，並以可適用法律所許可之方式公告下列事項：</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。                  In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>(a)董事一監察人及持有本公司已發行股份超過百分之十(10%)之股東自己及以他人名義持有股份種類、數量及其金額；</p> <p>(b)就本次收購對股東之建議，並應載明持反對意見之董事姓名及其所持理由；</p> <p>(c)本公司財務狀況於最近期財務報告提出後有無重大變化及其變化內容；及</p> <p>(d)董事一監察人或持有本公司已發行股份超過百分之十(10%)之股東自己及以他人名義持有公開收購人或其關係企業之股份種類、數量及其金額。</p> <p>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:</p> <p>(a)The type, number and amount of shares currently held by the Directors, <del>the Supervisors</del> and any Members on behalf of themselves or another with more than ten percent (10%) of the Company's outstanding shares;</p> <p>(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;</p> <p>(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</p> <p>(d) The type, number and amount of shares of the offeror or its affiliates held by the Directors, <del>the Supervisors</del> or any Member on behalf of themselves or another holding over ten percent (10%) of the Company's outstanding shares.</p>	<p>(a)董事、監察人及持有本公司已發行股份超過百分之十(10%)之股東自己及以他人名義持有股份種類、數量及其金額；</p> <p>(b)就本次收購對股東之建議，並應載明持反對意見之董事姓名及其所持理由；</p> <p>(c)本公司財務狀況於最近期財務報告提出後有無重大變化及其變化內容；及</p> <p>(d)董事、監察人或持有本公司已發行股份超過百分之十(10%)之股東自己及以他人名義持有公開收購人或其關係企業之股份種類、數量及其金額。</p> <p>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:</p> <p>(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;</p> <p>(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;</p> <p>(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</p> <p>(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.</p>	
<p>第 23 條</p> <p>於符合可適用法律之前提下，本公司得以絕對多數決議在中華民國境內對下列之人進行有價證券之私募：</p> <p>(a)銀行業、票券業、信託業、保險業、證券業或其他經金管會核准之法人或機構；</p> <p>(b)符合金管會所定條件之自然人、法人或基金；及</p> <p>(c)該公司或其關係企業之董事一監察人及經理人。</p> <p>本章程第 12 條及第 13 條之規定於公司依本條規定進行有價證券之私募時不適用之。</p> <p>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:</p> <p>(a)banking enterprises, bill enterprises, trust enterprises, insurance enterprises, securities</p>	<p>第 23 條</p> <p>於符合可適用法律之前提下，本公司得以絕對多數決議在中華民國境內對下列之人進行有價證券之私募：</p> <p>(a)銀行業、票券業、信託業、保險業、證券業或其他經金管會核准之法人或機構；</p> <p>(b)符合金管會所定條件之自然人、法人或基金；及</p> <p>(c)該公司或其關係企業之董事、監察人及經理人。</p> <p>本章程第 12 條及第 13 條之規定於公司依本條規定進行有價證券之私募時不適用之。</p> <p>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:</p> <p>(a)banking enterprises, bill enterprises, trust</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。</p> <p>In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>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) <del>Directors, supervisors (if any)</del> 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.</p>	<p>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.</p>	
<p>第 28 (a) 條 若股東未支付任何請求或其分期付款，或未依發行條件於其所指定之應付款日支付任何款項，董事得於其後任何時點其任何部份之請求或其分期付款或應付款項仍未支付者，發出通知要求支付該請求或其分期付款或應付款項之未付金額，連同任何已發生之利息及所有本公司因此未支付情事而產生之費用。此通知應記明於該日或該日之前須支付該通知所要求支付之金額之付款日（自該通知發出之日起不得少於 <del>14 日</del> <u>一個月</u>），且應說明若未於該付款日當日或之前支付者，其相關之股份將遭沒收。 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 <u>a period of one month fourteen days</u> 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.</p>	<p>第 28 (a) 條 若股東未支付任何請求或其分期付款，或未依發行條件於其所指定之應付款日支付任何款項，董事得於其後任何時點其任何部份之請求或其分期付款或應付款項仍未支付者，發出通知要求支付該請求或其分期付款或應付款項之未付金額，連同任何已發生之利息及所有本公司因此未支付情事而產生之費用。此通知應記明於該日或該日之前須支付該通知所要求支付之金額之付款日（自該通知發出之日起不得少於 14 日），且應說明若未於該付款日當日或之前支付者，其相關之股份將遭沒收。 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.</p>	<p>配合公司法第142條規定修訂 Amended in accordance with Article 142 of the Company Act of R.O.C.(Taiwan)</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。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： (a) 選任或解任董事、監察人； (b) 變更本公司名稱； (c) 修訂備忘錄及/或章程； (d) 減資； (e) 申請停止公開發行； (f) 本公司解散、自願性清算、併購、合併 (consolidation, amalgamation)、混和、<u>股份轉換</u>、或分割； (g) 締結、變更或終止租賃契約、委託經營契約或共同經營契約； (h) 讓與全部或主要部分之本公司營業或財</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。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： (a) 選任或解任董事、監察人； (b) 變更本公司名稱； (c) 修訂備忘錄及/或章程； (d) 減資； (e) 申請停止公開發行； (f) 本公司解散、自願性清算、併購、合併 (consolidation, amalgamation)、混和、或分割； (g) 締結、變更或終止租賃契約、委託經營契約或共同經營契約；</p>	<p>一、為配合審計委員會之設置，爰刪除關於監察人之規定。 二、依權責中心修正「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。 1. In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor. 2. 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>產；</p> <p>(i) 受讓他人全部之營業或財產，對本公司營運有重大影響者；</p> <p>(j) 私募發行人全部之營業或財產，對本公司營運有重大影響者；</p> <p>(k) 在可適用法律允許範圍內，董事從事競業禁止行為之許可；</p> <p>(l) 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餘額或受領贈與所得之資本公積之全部或一部分；及</p> <p>(m) 依章程第 19 條第(d)項進行庫藏股之轉讓。</p> <p>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; 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:</p> <p>(a) any election or removal of Directors <del>and Supervisors</del>;</p> <p>(b) any change to the name of the Company;</p> <p>(c) any amendment or modification to the Memorandum and/or Articles of Association;</p> <p>(d) reduction of capital;</p> <p>(e) application for the approval of ceasing its status as a public company;</p> <p>(f) any dissolution, voluntary winding-up, merger, consolidation, amalgamation, <u>share exchange</u> or split-up of the Company;</p> <p>(g) any proposal for the Company to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;</p> <p>(h) transfer whole or any substantial part of the Company's business or assets;</p> <p>(i) acquisition of the whole part of the business or assets of a third-party, which materially affects the operation of the Company;</p> <p>(j) any issuance of equity securities of the Company by way of private placement;</p> <p>(k) to the extent permitted by Applicable Law, any proposal to approve a Director to engage in competitive activities with the Company;</p> <p>(l) 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</p> <p>(m) transfer of treasury shares pursuant to Article 19 (d).</p>	<p>(h) 讓與全部或主要部分之本公司營業或財產；</p> <p>(i) 受讓他人全部之營業或財產，對本公司營運有重大影響者；</p> <p>(j) 私募發行人全部之營業或財產，對本公司營運有重大影響者；</p> <p>(k) 在可適用法律允許範圍內，董事從事競業禁止行為之許可；</p> <p>(l) 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餘額或受領贈與所得之資本公積之全部或一部分；及</p> <p>(m) 依章程第 19 條第(d)項進行庫藏股之轉讓。</p> <p>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; 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:</p> <p>(a) any election or removal of Directors and Supervisors;</p> <p>(b) any change to the name of the Company;</p> <p>(c) any amendment or modification to the Memorandum and/or Articles of Association;</p> <p>(d) reduction of capital;</p> <p>(e) application for the approval of ceasing its status as a public company;</p> <p>(f) any dissolution, voluntary winding-up, merger, consolidation, amalgamation or split-up of the Company;</p> <p>(g) any proposal for the Company to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;</p> <p>(h) transfer whole or any substantial part of the Company's business or assets;</p> <p>(i) acquisition of the whole part of the business or assets of a third-party, which materially affects the operation of the Company;</p> <p>(j) any issuance of equity securities of the Company by way of private placement;</p> <p>(k) to the extent permitted by Applicable Law, any proposal to approve a Director to engage in competitive activities with the Company;</p> <p>(l) 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</p> <p>(m) transfer of treasury shares pursuant to</p>	

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>第 47 條</p> <p>於符合可適用法律之範圍內，於股東會前或會議中，以書面或記錄在案之言詞對關於下列事項之一之股東會決議表達異議之股東，得放棄行使其關於上述決議之表決權，並得請求本公司按當時公平之市價收回或收買其股份：</p> <p>(a)公司以處分之方式分割重要部分之營業或與其他公司合併、<u>併收購或股份轉換</u>；</p> <p>(b)公司提議締結、更改或終止任何租賃契約、委託經營契約或共同經營契約；或</p> <p>(c)公司讓與全部或主要部分之營業或財產、或受讓他人全部營業或財產而對本公司營運有重大影響。</p> <p>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:</p> <p>(a) splitting of a material part of the business of the Company by way of disposal or otherwise, consolidation and <del>or merger</del>, <u>acquisition or share exchange</u> of the Company;</p> <p>(b) the Company proposes to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract; or</p> <p>(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.</p>	<p>Article 19 (d).</p> <p>第 47 條</p> <p>於符合可適用法律之範圍內，於股東會前或會議中，以書面或記錄在案之言詞對關於下列事項之一之股東會決議表達異議之股東，得放棄行使其關於上述決議之表決權，並得請求本公司按當時公平之市價收回或收買其股份：</p> <p>(a)公司以處分之方式分割重要部分之營業或與其他公司合併、併購；</p> <p>(b)公司提議締結、更改或終止任何租賃契約、委託經營契約或共同經營契約；或</p> <p>(c)公司讓與全部或主要部分之營業或財產、或受讓他人全部營業或財產而對本公司營運有重大影響。</p> <p>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:</p> <p>(a) splitting of a material part of the business of the Company by way of disposal or otherwise, consolidation or merger of the Company;</p> <p>(b) the Company proposes to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract; or</p> <p>(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.</p>	<p>配合企業併購法第12條規定修訂</p> <p>Amended in accordance with Article 12 of Business Mergers and Acquisitions Act of R.O.C.(Taiwan)</p>
<p>第 48(b)條</p> <p>若股東與本公司就股份價格達成協議，本公司應依公司法之規定於決議日起 90 日內買回股份並支付價款。<u>未達成協議者，本公司應自決議日起 90 日內，依其所認為之公平價格支付價款予未達成協議之股東；公司未支付者，視同同意股東請求收買之價格。若股東依照第 47 (a)條規定請求本公司收買其所有之股份者，股東與本公司於決議日起 60 日內未達成協議，股東與本公司應得於上述 60 日之期間經過後 30 日內，以全體未達成協議之股東為相對人，聲請管轄法院為價格之裁定。本公司應依法院所裁定之價格，支付自上述期間到期日起算之利息。</u></p> <p>If agreement on the price of the shares can be reached between the Member and the Company,</p>	<p>第 48 (b)條</p> <p>若股東與本公司就股份價格達成協議，本公司應依公司法之規定於決議日起 90 日內買回股份並支付價款。若股東與本公司於決議日起 60 日內未達成協議，股東得於上述 60 日之期間經過後 30 日內，聲請管轄法院為價格之裁定。本公司應依法院所裁定之價格，支付自上述期間到期日起算之利息。</p> <p>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</p>	<p>配合企業併購法第12條規定修訂</p> <p>Amended in accordance with Article 12 of Business Mergers and Acquisitions Act of R.O.C.(Taiwan)</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>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. <u>In case no agreement is reached, the company shall pay the fair price it has recognized to the dissenting Member who asks for a higher price within ninety (90) days since the resolution of the general meeting was made. If the Company did not pay, the Company shall be considered to be agreeable to the price requested by the Member.</u> If no agreement is reached within sixty (60) days of the date on which the resolution was adopted, the <del>Member</del> <u>Company shall may</u>, 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 <u>against all the dissenting Members</u>. 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.</p>	<p>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.</p>	
<p>第49條 本公司於指定證券交易機構交易或掛牌之期間，董事會應編製股東會議事手冊，其中應記載股東會之議程（包括所有該次股東會將決議之議案及討論事項），並應於股東常會開會 21 日或股東臨時會開會 15 日前，以可適用法律所規定之方式公告議事手冊及其他會議相關資料。上述議事手冊應於股東會發給出席之股東本人、受託出席之代理人或代表人（於該股東為法人之情形）。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，公告股東會開會通知書、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。本公司股東會採行書面或電子方式行使表決權者，並應將前項資料及書面行使表決權用紙，併同寄送給股東。 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 <del>or Supervisors</del> at least thirty (30) days prior to any annual general meeting or at least fifteen (15) days prior to any</p>	<p>第49條 本公司於指定證券交易機構交易或掛牌之期間，董事會應編製股東會議事手冊，其中應記載股東會之議程（包括所有該次股東常會開會 21 日或股東臨時會開會 15 日前，以可適用法律所規定之方式公告議事手冊及其他會議相關資料。上述議事手冊應於股東常會開會 21 日或股東臨時會開會 15 日前，以可適用法律所規定之方式公告議事手冊及其他會議相關資料。上述議事手冊應於股東會發給出席之股東本人、受託出席之代理人或代表人（於該股東為法人之情形）。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，公告股東會開會通知書、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。本公司股東會採行書面或電子方式行使表決權者，並應將前項資料及書面行使表決權用紙，併同寄送給股東。 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</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。 In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>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.</p>	<p>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.</p>	
<p>第 61 條</p> <p>於符合公司法下應適用之其他規則及本章程第 45 條之情況下，提出於股東會討論之任何事項應經股東會普通決議通過之，除非該事項依本章程或公司法規定應以絕對多數決議或特別決議或其他多數決議通過之。下列事項須經股東絕對多數決議通過之：</p> <p>(b) 本公司締結、變更或終止任何租賃契約、委託經營契約或共同經營契約，公司讓與全部或主要部分之營業或財產、或受讓他人全部營業或財產而對本公司營運有重大影響；</p> <p>(c) 經董事會建議而以發行新股方式分派股息或紅利之全部或一部；</p> <p>(d) 任何分割或以處分或其他方式分割公司重要部分營業；</p> <p>(e) 發行限制員工權利新股者；</p> <p>(f) 有價證券之私募；及</p> <p>(g) 股份轉換。</p> <p>就併購或合併之議案，於符合公司法之前提下，應經股東會特別決議為之。</p> <p>如本公司參與合併後消滅、概括讓與、股份轉換或分割而致終止上櫃，且存續、受讓、既存或新設之公司為非上市（櫃）公司者，應經股東會特別決議為之。</p> <p>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:</p> <p>(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;</p> <p>(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;</p>	<p>第 61 條</p> <p>於符合公司法下應適用之其他規則及本章程第 45 條之情況下，提出於股東會討論之任何事項應經股東會普通決議通過之，除非該事項依本章程或公司法規定應以絕對多數決議或特別決議或其他多數決議通過之。下列事項須經股東絕對多數決議通過之：</p> <p>(h) 本公司締結、變更或終止任何租賃契約、委託經營契約或共同經營契約，公司讓與全部或主要部分之營業或財產、或受讓他人全部營業或財產而對本公司營運有重大影響；</p> <p>(i) 經董事會建議而以發行新股方式分派股息或紅利之全部或一部；</p> <p>(j) 任何分割或以處分或其他方式分割公司重要部分營業；</p> <p>(k) 發行限制員工權利新股者；及</p> <p>(l) 有價證券之私募。</p> <p>就併購或合併之議案，於符合公司法之前提下，應經股東會特別決議為之。</p> <p>如本公司參與合併後消滅、概括讓與、股份轉換或分割而致終止上櫃，且存續、受讓、既存或新設之公司為非上市（櫃）公司者，應經股東會特別決議為之。</p> <p>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:</p> <p>(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;</p> <p>(b) upon recommendation of the Board, any proposal to distribute dividends or distributions or other distributions in whole or</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>(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;</p> <p>(d) any issuance of restricted shares for employees pursuant to Article 8A;</p> <p>(e)any issuance of securities by way of private placement; and.</p> <p><u>(f)any share exchanges.</u></p> <p>Subject to the Statute, the approval of the Members by way of Special Resolution for a plan of merger or consolidation or amalgamation.</p> <p>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.</p>	<p>in part by way of issuance of new shares of the Company;</p> <p>(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;</p> <p>(d) any issuance of restricted shares for employees pursuant to Article 8A; and</p> <p>(e)any issuance of securities by way of private placement.</p> <p>Subject to the Statute, the approval of the Members by way of Special Resolution for a plan of merger or consolidation or amalgamation.</p> <p>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.</p>	
<p>第 81 條</p> <p>本公司應設置董事 <u>97</u> 人，於本公司依法設置審計委員會後，其中至少 <u>23</u> 人應為獨立董事，惟本公司得不定時以特別決議增減董事人數之限制，惟於任何情況下均不得少於 5 人。董事任期為 3 年。但得於其任滿時連選連任。本公司之首位董事應由本公司設立章程之發起人或其過半數之決議指派或以書面決定之。董事任期屆滿而不及改選時，延長其執行職務至改選董事就任時為止。本公司董事之選舉採中華民國公司法第 192-1 條所訂之候選人提名制度，股東應就董事候選人名單中選任之，其實施相關事宜悉依中華民國公司法、證券交易法等相關法令規定辦理。</p> <p>81. The number of Directors shall be nine (9) <u>seven (7)</u>, <u>once the Audit Committee is formed</u>, at least <u>three (3)</u> 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 outgoing 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</p>	<p>第 81 條</p> <p>本公司應設置董事 7 人，其中至少 2 人應為獨立董事，惟本公司得不定時以特別決議增減董事人數之限制，惟於任何情況下均不得少於 5 人。董事任期為 3 年。但得於其任滿時連選連任。本公司之首位董事應由本公司設立章程之發起人或其過半數之決議指派或以書面決定之。董事任期屆滿而不及改選時，延長其執行職務至改選董事就任時為止。本公司董事之選舉採中華民國公司法第 192-1 條所訂之候選人提名制度，股東應就董事候選人名單中選任之，其實施相關事宜悉依中華民國公司法、證券交易法等相關法令規定辦理。</p> <p>81. 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 outgoing 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,</p>	<p>依證券交易法第 14 條之 4 規定，設置審計委員會。</p> <p>Amended according to Article 14-4 of the ROC Securities and Exchange law, for establishing the Audit Committee of the Company.</p>



修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
regulations of the ROC Company Law and Securities and Exchange Law and other relevant regulations.	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.	
<p>第 81A 條 法人為股東時，得由其代表人當選為董事或監察人。代表人有數人時，得分別當選，但不得同時當選或擔任董事及監察人。 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.</p>	<p>第 81A 條 法人為股東時，得由其代表人當選為董事或監察人。代表人有數人時，得分別當選，但不得同時當選或擔任董事及監察人。 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.</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。 In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>
<p>第 82A 條 於掛牌期間，如本公司董事（不含獨立董事）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。 於掛牌期間，如本公司董事（不含獨立董事）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。 82A. For so long as the Shares are listed on Designated Stock Market, any Director (excluded Independent Directors) 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 may be) 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 (excluded Independent Directors) 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,</p>	<p>第 82A 條 於掛牌期間，如本公司董事（不含獨立董事）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。 於掛牌期間，如本公司董事（不含獨立董事）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。 82A. For so long as the Shares are listed on Designated Stock Market, any Director (excluded Independent Directors) 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 may be) 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 (excluded Independent Directors) 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</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。 In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
his or her appointment or election as Director or supervisor (if any) shall not take effect.	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.	
第 86 條 於掛牌期間，且本公司依法設置審計委員會後，本公司獨立董事人數不得少於 23 人且不得少於董事席次 5 分之 1，其中至少有 1 人在中華民國設有戶籍。 86. For so long as the Shares are listed on Designated Stock Market and once the Audit Committee is formed, the Company shall have no fewer than three (3) 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.	第 86 條 於掛牌期間，本公司獨立董事人數不得少於 2 人且不得少於董事席次 5 分之 1，其中至少有 1 人在中華民國設有戶籍。 86. 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.	依證券交易法第 14 條之 4 規定，設置審計委員會。 Amended according to Article 14-4 of the ROC Securities and Exchange law, for establishing the Audit Committee of the Company.
第 87 條 獨立董事因故解任或不再擔任獨立董事，致人數不足 23 人（當本公司依法設置審計委員會後）或少於董事席次 5 分之 1，應於最近一次股東會補選之。獨立董事均解任或不再擔任獨立董事時，公司應自事實發生之日起 60 日內，召開股東臨時會補選之。公司於指定證券交易機構交易或掛牌後，獨立董事之選舉應採中華民國公司法第 192-1 條所訂之候選人提名制。 87. When the number of Independent Directors falls below three (3) (once the Audit Committee is formed) 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 all 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.	第 87 條 獨立董事因故解任或不再擔任獨立董事，致人數不足 2 人或少於董事席次 5 分之 1，應於最近一次股東會補選之。獨立董事均解任或不再擔任獨立董事時，公司應自事實發生之日起 60 日內，召開股東臨時會補選之。公司於指定證券交易機構交易或掛牌後，獨立董事之選舉應採中華民國公司法第 192-1 條所訂之候選人提名制。 87. 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.	依證券交易法第 14 條之 4 規定，設置審計委員會。 Amended according to Article 14-4 of the ROC Securities and Exchange law, for establishing the Audit Committee of the Company.
第 95 條 在可適用法律要求之範圍內，公司董事對於董事會提案討論之契約或草擬之契約或安排或公司考慮之交易等事項，有自身利害關係致有害於公司利益之虞時，不得代表自己或他人加入表決。董事會之決議，對依前述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。董事對於董事會議之事項，有自身利害關係（無論係直接或間接）時，應於當次董事會說明其自身利害關係之重要內容。 於公司進行併購時，董事應向董事會及股東會說明其與併購交易自身利害關係之重要內	第 95 條 在可適用法律要求之範圍內，公司董事對於董事會提案討論之契約或草擬之契約或安排或公司考慮之交易等事項，有自身利害關係致有害於公司利益之虞時，不得代表自己或他人加入表決。董事會之決議，對依前述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。董事對於董事會議之事項，有自身利害關係（無論係直接或間接）時，應於當次董事會說明其自身利害關係之重要內容。 95. To the extent required by Applicable Law, a Director may not vote, on behalf of	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'.

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>容及贊成或反對併購決議之理由。</p> <p>95. 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.</p> <p><u>In the merger/consolidation and acquisition by the Company, a director who has a personal interest in the transaction of merger/consolidation and acquisition shall explain to the Board meeting and the general meeting the essential contents of such personal interest and the cause of approval or dissent to the resolution of merger /consolidation or acquisition.</u></p>	<p>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.</p>	
<p>第95A條</p> <p>如任何董事或監察人同時為本公司之股東，而該董事或監察人以其股份設定質權（以下稱「設質股份」）超過選任當時所持有之本公司股份數額二分之一時，其超過之股份不得行使表決權，不算入已出席股東之表決權數。</p> <p>95A. Where any Director <del>or Supervisor</del>, who is also a Member of the Company, creates or has created a pledge on the Shares held by such Director <del>or Supervisor</del> (the “Pledged Shares”) exceeding fifty percent (50%) of total Shares held by such Director <del>or Supervisor</del> at the time of his/her appointment as Director <del>or Supervisor</del>, such Director <del>or Supervisor</del> 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 <del>or Supervisor</del> at the time of his/her appointment as Director <del>or Supervisor</del>, and such Shares shall not be counted toward the number of votes represented by the Members present at a general meeting.</p>	<p>第95A條</p> <p>如任何董事或監察人同時為本公司之股東，而該董事或監察人以其股份設定質權（以下稱「設質股份」）超過選任當時所持有之本公司股份數額二分之一時，其超過之股份不得行使表決權，不算入已出席股東之表決權數。</p> <p>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.</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。</p> <p>In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>
<p>第95B條</p> <p>(a)於符合開曼群島法令之情況下，本公司之董事應對本公司負有忠實義務，該忠實義務包括但不限於遵守一般忠實義務準則、誠信原則、避免責任及利益衝突情況。於符合開曼群島法令之情況下，如有違反致本公司受有損害者，該董事應負損害賠償責任。於符合可適用法律之情況下，如任何董事有違反上述忠實義務之情況，股東會得以決議將該違反行為之所得視為本公司之所得且相關董事應該將該所得放棄權利予本公司。</p> <p>(b)於符合開曼群島法令之情況下，任何董事</p>	<p>第95B條</p> <p>(a)於符合開曼群島法令之情況下，本公司之董事應對本公司負有忠實義務，該忠實義務包括但不限於遵守一般忠實義務準則、誠信原則、避免責任及利益衝突情況。於符合開曼群島法令之情況下，如有違反致本公司受有損害者，該董事應負損害賠償責任。於符合可適用法律之情況下，如任何董事有違反上述忠實義務之情況，股東會得以決議將該違反行為之所得視為本公司之所得且相關董事應該將該所得放棄權利予本公司。</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。</p> <p>In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>對於本公司業務之執行，如有違反法令致他人受有損害時，則該董事應與公司就第三人所受之損失或損害負連帶賠償之責。</p> <p>(c)於符合開曼群島法令之情況下，本公司之經理人及監察人在執行職務範圍內，應負與本公司董事相同之損害賠償責任。</p> <p>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.</p> <p>(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.</p> <p>(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.</p>	<p>(b)於符合開曼群島法令之情況下，任何董事對於本公司業務之執行，如有違反法令致他人受有損害時，則該董事應與公司就第三人所受之損失或損害負連帶賠償之責。</p> <p>(c)於符合開曼群島法令之情況下，本公司之經理人及監察人在執行職務範圍內，應負與本公司董事相同之損害賠償責任。</p> <p>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.</p> <p>(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.</p> <p>(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.</p>	
<p>第 95C 條</p> <p>於掛牌期間，本公司董事（包括獨立董事）及審計委員會之資格條件、組成、選任、解任、職權行使及其他應遵行事項，本章程未規範者，應遵循可適用法律之規定。</p> <p>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) and the Audit Committee, if not stipulated in these Articles, shall be in compliance with the requirements of Applicable Law.</p>	<p>第 95C 條</p> <p>於掛牌期間，本公司董事（包括獨立董事）之資格條件、組成、選任、解任、職權行使及其他應遵行事項，本章程未規範者，應遵循可適用法律之規定。</p> <p>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.</p>	<p>依證券交易法第 14 條之 4 規定，設置審計委員會。</p> <p>Amended according to Article 14-4 of the ROC Securities and Exchange law, for establishing the Audit Committee of the Company.</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，應不得本公司為其他任何行為，當然自動解任：</p> <p>(m) 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、</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，應不得本公司為其他任何行為，當然自動解任：</p> <p>(a) 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</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</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>或服刑期滿、緩刑期滿或赦免後尚未逾 5 年者；</p> <p>(n) 曾犯詐欺、背信、侵占罪經受宣告有期徒刑 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>(o) 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>(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>(q) 使用票據經拒絕往來尚未期滿者；</p> <p>(r) 無行為能力或限制行為能力者；或</p> <p>(s) 受輔助宣告尚未撤銷。</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 Article 96 has been made without any action required on the part of the Company:</p> <p>(n) 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 has not started serving the sentence, has not completed serving the sentence, or the time elapsed after he has served the full term of the sentence, expiration of the probation, or pardon has not exceeded five (5) years;</p> <p>(b) any person having committed the offence involving fraud, breach of trust or misappropriation and subsequently convicted with imprisonment for a term of one year or more, and has not started serving the sentence, has not completed serving the sentence, or the time elapsed after he has served the full term of such sentence, expiration of the probation, or pardon has not exceeded two (2) years;</p> <p>(c) any person having been adjudicated guilty by a final judgment for Anti-corruption Act and has not started serving the sentence, has not completed serving the sentence, or the time elapsed after he has served the full term of such sentence, expiration of the probation, or pardon has not exceeded two (2) years;</p> <p>(d) any person having been adjudicated bankrupt or adjudicated of the commencement of liquidation process by a court, and has not been reinstated to his rights and privileges;</p> <p>(e) any person having been dishonoured for unlawful use of credit instruments, and the term of such sanction has not expired yet;</p> <p>(f) any person having no or only limited capacity; or</p> <p>(g) any person having been adjudicated of the commencement of assistantship and such assistantship having not been revoked yet.</p>	<p>行完畢、或服刑期滿、緩刑期滿或赦免後尚未逾 5 年者；</p> <p>(b) 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>(c) 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>(d) 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>(e) 使用票據經拒絕往來尚未期滿者；</p> <p>(f) 無行為能力或限制行為能力者；或</p> <p>(g) 受輔助宣告尚未撤銷。</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 Article 96 has been made without any action required on the part of the Company:</p> <p>(h) 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 has not started serving the sentence, has not completed serving the sentence, or the time elapsed after he has served the full term of the sentence, expiration of the probation, or pardon has not exceeded five (5) years;</p> <p>(i) any person having committed the offence involving fraud, breach of trust or misappropriation and subsequently convicted with imprisonment for a term of one year or more, and has not started serving the sentence, has not completed serving the sentence, or the time elapsed after he has served the full term of such sentence, expiration of the probation, or pardon has not exceeded two (2) years;</p> <p>(j) any person having been adjudicated guilty by a final judgment for Anti-corruption Act and has not started serving the sentence, has not completed serving the sentence, or the time elapsed after he has served the full term of such sentence, expiration of the probation, or pardon has not exceeded two (2) years;</p> <p>(k) any person having been adjudicated bankrupt or adjudicated of the commencement of liquidation process by a court, and has not been reinstated to his rights and privileges;</p> <p>(l) any person having been dishonoured for unlawful use of credit instruments, and the term of such sanction has not expired yet;</p> <p>(m) any person having no or only limited</p>	<p>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
	capacity; or (n) any person having been adjudicated of the commencement of assistantship and such assistantship having not been revoked yet.	
<p>第 102 條</p> <p>每次董事會之議事錄以及其下各個委員會之議事錄應以中文作成，且應於各該董事會議後之 20 日內寄發予每位董事及每位監察人，而董事應將董事會議事錄編制成冊以供以下目的之用：</p> <p>(a)由董事指派公司之經理人；</p> <p>(b)每一董事會或其下之各個委員會出席董事之姓名（包括出席之備位董事或受託出席者）；</p> <p>(c)本公司各會議、以及董事會及其下各委員會之所有決議及議程。</p> <p>102. 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:</p> <p>(a) of all appointments of officers made by the Directors;</p> <p>(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;</p> <p>(c) of all resolutions and proceedings at all meetings of the Company and of the Directors and of committees of Directors.</p>	<p>第 102 條</p> <p>每次董事會之議事錄以及其下各個委員會之議事錄應以中文作成，且應於各該董事會議後之 20 日內寄發予每位董事及每位監察人，而董事應將董事會議事錄編制成冊以供以下目的之用：</p> <p>(a)由董事指派公司之經理人；</p> <p>(b)每一董事會或其下之各個委員會出席董事之姓名（包括出席之備位董事或受託出席者）；</p> <p>(c)本公司各會議、以及董事會及其下各委員會之所有決議及議程。</p> <p>102. 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:</p> <p>(a) of all appointments of officers made by the Directors;</p> <p>(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;</p> <p>(c) of all resolutions and proceedings at all meetings of the Company and of the Directors and of committees of Directors.</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。</p> <p>In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>
<p>第 107 條</p> <p>董事會應依本章程與可適用法律於每會計年度終了時，編制營業報告、財務報表及盈餘分派或虧損撥補之議案，提出於股東常會請求承認，並應於股東常會前將該等報告書、報表及議案提交審計委員會查核。董事會經股東常會承認後，董事會應將經承認之財務報表及盈餘分派或虧損撥補之決議，分發或公告各股東。</p> <p>107. 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 shall submit such report, statements and proposals for verification by the Audit Committee prior to the date of annual general meeting. The Board shall, 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.</p>	<p>第 107 條</p> <p>董事會應依本章程與可適用法律於每會計年度終了時，編制營業報告、財務報表及盈餘分派或虧損撥補之議案，提出於股東常會請求承認，經股東常會承認後，董事會應將經承認之財務報表及盈餘分派或虧損撥補之決議，分發或公告各股東。</p> <p>107. 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.</p>	<p>依證券交易法第14條之4規定，設置審計委員會。</p> <p>Amended according to Article 14-4 of the ROC Securities and Exchange law, for establishing the Audit Committee of the Company.</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>第 108 條</p> <p>董事得不定期時以其認為適當之方式提供本公司經營管理事務，而董事依照下列三項所為之提供並不影響本項賦予董事之一般性權力。</p> <p>(b)董事得隨時於董事會下設置任何委員會或代理人以經營本公司事務並得指派任何人擔任此等委員會、經理或代理人之成員(除非可適用法律要求該等委員會成員應為董事)，並得訂定其報酬，惟就董事擔任此等委員會成員之報酬應準用第 89 及 90 條之規定。本公司應設置薪資報酬委員會；其成員專業資格、所定職權之行使及相關事項之辦法，應遵循可適用法律之規定。薪資報酬應包括董事—監察人及經理人之薪資、股票選擇權與其他具有實質獎勵之措施。</p> <p>(c)本公司董事得隨時賦予此等委員會、經理或代理人其於當時所具有之一定權力、權限及裁量權，且得授權任何人以填補缺額，並得不論人數之缺額而行使其職權，該指派或授權之條件及限制得由本公司董事視適當情形決定之。本公司董事得隨時解除指派，並得撤銷過變更此該指派，惟除該受指派成員之作為非出於善意，且該指派之撤銷或變更未經通知外，該對該成員之指派應不受影響。</p> <p>(d)前述之任一受指派之代表得經本公司董事授權後，得就其當時被賦予之權力、權限及裁量權更行授權委派予他人。</p> <p>108. (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.</p> <p>(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.</p> <p>(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</p>	<p>第 108 條</p> <p>董事得不定期時以其認為適當之方式提供本公司經營管理事務，而董事依照下列三項所為之提供並不影響本項賦予董事之一般性權力。</p> <p>(b)董事得隨時於董事會下設置任何委員會或代理人以經營本公司事務並得指派任何人擔任此等委員會、經理或代理人之成員(除非可適用法律要求該等委員會成員應為董事)，並得訂定其報酬，惟就董事擔任此等委員會成員之報酬應準用第 89 及 90 條之規定。本公司應設置薪資報酬委員會；其成員專業資格、所定職權之行使及相關事項之辦法，應遵循可適用法律之規定。薪資報酬應包括董事、監察人及經理人之薪資、股票選擇權與其他具有實質獎勵之措施。</p> <p>(c)本公司董事得隨時賦予此等委員會、經理或代理人其於當時所具有之一定權力、權限及裁量權，且得授權任何人以填補缺額，並得不論人數之缺額而行使其職權，該指派或授權之條件及限制得由本公司董事視適當情形決定之。本公司董事得隨時解除指派，並得撤銷過變更此該指派，惟除該受指派成員之作為非出於善意，且該指派之撤銷或變更未經通知外，該對該成員之指派應不受影響。</p> <p>(d)前述之任一受指派之代表得經本公司董事授權後，得就其當時被賦予之權力、權限及裁量權更行授權委派予他人。</p> <p>108. (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.</p> <p>(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</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。</p> <p>In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>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.</p> <p>(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.</p>	<p>Directors and managers.</p> <p>(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.</p> <p>(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.</p>	
<p>第 112 條</p> <p>董事或備位董事得隨時召開董事會會議，並應至少於 7 日前寄發書面通知予各董事與備位董事以及各監察人，除非所有董事（或其指派之備位董事）已事先或於董事會會議中免除此項通知要求；惟於本公司於指定證券交易機構交易或掛牌後，前述之書面通知要求不得由所有董事（或其指派之備位董事）事先或於董事會會議中免除，惟有董事認為有知不以緊急情況處理則將對公司造成重大不利影響之事由，仍得由該董事隨時召集董事會。倘該會議通知係經由專人、電報、電傳打字、傳真或電子訊息之方式送達，則應視為該通知已於送出當日送達予董事或傳送機構。董事會會議之議程以及其他相關之補充資料影本應與通知一併寄發予各董事及各監察人。董事會會議之通知應準用第 46 條之規定。</p> <p>112. 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 <del>and each Supervisor</del> 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, telecopy 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 <del>and each Supervisor</del> with the</p>	<p>第 112 條</p> <p>董事或備位董事得隨時召開董事會會議，並應至少於 7 日前寄發書面通知予各董事與備位董事以及各監察人，除非所有董事（或其指派之備位董事）已事先或於董事會會議中免除此項通知要求；惟於本公司於指定證券交易機構交易或掛牌後，前述之書面通知要求不得由所有董事（或其指派之備位董事）事先或於董事會會議中免除，惟有董事認為有知不以緊急情況處理則將對公司造成重大不利影響之事由，仍得由該董事隨時召集董事會。倘該會議通知係經由專人、電報、電傳打字、傳真或電子訊息之方式送達，則應視為該通知已於送出當日送達予董事或傳送機構。董事會會議之議程以及其他相關之補充資料影本應與通知一併寄發予各董事及各監察人。董事會會議之通知應準用第 46 條之規定。</p> <p>112. 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, telecopy 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.</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。</p> <p>In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>



修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
notice. The provisions of Article 46 shall apply mutatis mutandis with respect to notices of meetings of Directors.	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.	
<p>第 132 條</p> <p>於掛牌期間，除開曼法令、可適用法律或本章程另有規定外，本公司當年度的稅前利益，於彌補累積虧損後，如有獲利，應經董事會三分之二以上董事之出席及出席董事過半數之決議，提撥百分之一點五至百分之十(1.5~10%)為員工酬勞；並得經董事會三分之二以上董事之出席及出席董事過半數之決議最多提撥百分之三(3%)為董監事酬勞。員工及董事酬勞分配案應提股東會報告。除可適用法律另有規定外，董事酬勞不應以發行新股之方式為之。</p> <p>前項員工酬勞之分派得以現金及/或股票方式發放，分派對象得包括符合一定條件之關係企業員工，該一定條件授權由董事會訂定之；董監事酬勞以現金方式發放(提撥之董監事酬勞經股東會決議通過後，其分配方式由董事會決議之)。</p> <p>132. 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 <del>and Supervisors</del> 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.</p> <p>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 <del>and Supervisors</del> 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).</p>	<p>第 132 條</p> <p>於掛牌期間，除開曼法令、可適用法律或本章程另有規定外，本公司當年度的稅前利益，於彌補累積虧損後，如有獲利，應經董事會三分之二以上董事之出席及出席董事過半數之決議，提撥百分之一點五至百分之十(1.5~10%)為員工酬勞；並得經董事會三分之二以上董事之出席及出席董事過半數之決議最多提撥百分之三(3%)為董監事酬勞。員工及董事酬勞分配案應提股東會報告。除可適用法律另有規定外，董事酬勞不應以發行新股之方式為之。</p> <p>前項員工酬勞之分派得以現金及/或股票方式發放，分派對象得包括符合一定條件之關係企業員工，該一定條件授權由董事會訂定之；董監事酬勞以現金方式發放(提撥之董監事酬勞經股東會決議通過後，其分配方式由董事會決議之)。</p> <p>132. 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.</p> <p>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).</p>	

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>第 137 條</p> <p>董事會應依可適用法律就每會計年度所編造營業報告書、財務報表、及盈餘分派或虧損撥補之議案，包括檢附應依法準備之文件，並應以合適項目製作公司之資產與負債之摘要與收支報告，監察人審計委員會所製作之報告書，分發各有權收受前開資料之人。前開各項表冊與監察人審計委員會之報告書，應於股東常會開會 10 日前，備置於中華民國境內之服務代理機構供股東查閱，且於依第 40 條規定召開股東常會時備置於公司，惟上述規定於公司不知應寄發前開資料之人所在時，或公司不知股票或債券乃由超過 1 人所共同持有之情形不適用之。</p> <p>137. 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-Audit Committee, 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 or to more than one of the joint holders of any shares or debentures.</p>	<p>第 137 條</p> <p>董事會應依可適用法律就每會計年度所編造營業報告書、財務報表、及盈餘分派或虧損撥補之議案，包括檢附應依法準備之文件，並應以合適項目製作公司之資產與負債之摘要與收支報告，監察人所製作之報告書，分發各有權收受前開資料之人。前開各項表冊與監察人之報告書，應於股東常會開會 10 日前，備置於中華民國境內之服務代理機構供股東查閱，且於依第 40 條規定召開股東常會時備置於公司，惟上述規定於公司不知應寄發前開資料之人所在時，或公司不知股票或債券乃由超過 1 人所共同持有之情形不適用之。</p> <p>137. 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 or to more than one of the joint holders of any shares or debentures.</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。</p> <p>In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>
<p>第 138 條</p> <p>[刪除。故意留白。]</p> <p>138. [Intentionally omitted.]</p>	<p>第 138 條</p> <p>公司應設置 3 位監察人，且 3 位監察人中應至少有 1 位於中華民國境內有住所。每一位監察人之任期應為 3 年，監察人應於股東會中以累積投票制選任，得連選連任。當所有監察人解任時，董事會應於 60 日內召開臨時股東會以選任新監察人，其不得兼任董事、經理人或其他公司職員。監察人之報酬（如有），應由股東會於選任監察人時議定之，不得事後追認。本公司監察人之選舉採中華民國公司法第 216-1 條所訂之候選人提名制度，股東應就監察人候選人名單中選任之，其實施相關事宜悉依中華民國公司法、證券交易法等相關法令規定辦理。</p> <p>138. 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</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。</p> <p>In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
	<p>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.</p>	
<p>第 139 條 [刪除。故意留白。] 139. [Intentionally omitted.]</p>	<p>第 139 條 每位監察人應具有以下職責與權限： (a)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； (b)應立即通知董事會（或某些情況下通知董事）停止從事不符合相關法規或本章程或股東會決議之行為，或停止從事超出公司登記之營業項目範圍以外之業務； (c)於董事為自己或他人與公司為買賣、借貸或其他法律行為時，由監察人為公司之代表；及 (d)本公司與董事間訴訟，除可適用法律另有規定外，由監察人代表本公司，股東會亦得另選代表本公司為訴訟之人。 任一監察人均可單獨行使監察權，監察人可代表公司委任會計師或律師行使其審核權。有關監察人之資格條件、組成、選任、解任、職權行使及其他應遵行事項，本章程未規範者，應遵循可適用法律之規定。 139. 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, 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; (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</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。 In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
	<p>Company's registered business scope;</p> <p>(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</p> <p>(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.</p> <p>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.</p>	
<p>第 140 條 [刪除。故意留白。] 140. [Intentionally omitted.]</p>	<p>第 140 條 每位監察人對於董事會編造提出股東會之各種表冊及其相關之補充文件、證明，皆有查核之職權，且並應即時就其調查所得及意見提交報告於股東會。監察人得列席董事會陳述意見，但不得行使表決權。</p> <p>140. 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.</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。</p> <p>In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>
<p>第 141 條 [刪除。故意留白。] 141. [Intentionally omitted.]</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 31 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。</p> <p>141. Subject to Cayman Islands law, one or more Member(s) holding one-percent (1%) or more of the total number of outstanding shares of the Company continuously for a period of six (6) months 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,</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。</p> <p>In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
	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>第 158 條 本公司依據證券交易法第十四條之四規定，自民國一〇七年選任之第五屆董事或監察人任期屆滿後設置審計委員會並由審計委員會負責執行公司法、證券交易法暨其他法令規定監察人之職權。審計委員會應由至少三名之全體獨立董事組成，其中至少一名具備會計或財務專長，並由其中一名擔任召集人。</p> <p>158. In compliance with Articles 14-4 of the Securities and Exchange Law, the Company shall establish an Audit Committee after the 5<sup>th</sup> Directors or Supervisors who were elected in the 2018 Annual Meeting of Shareholders complete their terms of office. The Audit Committee shall be responsible for those responsibilities of Supervisors specified under the Company Law, the Securities and Exchange Law and other relevant regulations. The Audit Committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be the convener, and at least one of whom shall have accounting or financial expertise.</p>	無。 N/A	<p>一、本條新增。</p> <p>二、依證券交易法第14條之4規定，設置審計委員會</p> <p>1. Newly added.</p> <p>2. Amended according to Article 14-4 of the ROC Securities and Exchange law, for establishing the Audit Committee of the Company.</p>
<p>第 159 條 審計委員會之決議，應有全體成員二分之一以上之同意。</p> <p>159. A valid resolution of the Audit Committee requires approval of one-half (1/2) or more of all its members.</p>	無。 N/A	<p>一、本條新增。</p> <p>二、依證券交易法第14條之4規定，設置審計委員會</p> <p>1. Newly added.</p> <p>2. Amended according to Article 14-4 of the ROC Securities and Exchange law, for establishing the Audit Committee of the Company.</p>
<p>第 160 條 儘管本章程另有相反之規定，下列事項應經審計委員會之同意，並經董事會之最終同意：</p> <p>(a) 訂定或修改內部控制制度；</p> <p>(b) 內部控制制度有效之考核；</p> <p>(c) 訂定或修正重大財務或業務行為之處理程序，例如取得或處分資產、衍生性商品交易、資金貸與他人、為他人背書或保證；</p> <p>(d) 涉及董事自身利害關係之事項；</p> <p>(e) 從事對本公司資產有重大影響之交易或重大衍生性商品交易；</p> <p>(f) 從事重大資金貸與、背書，或提供保證；</p> <p>(g) 募集、發行或私募有股權性質之有價證券；</p> <p>(h) 本公司簽證會計師之委任、解任或其報酬之給予；</p> <p>(i) 財務、會計和內部稽核主管之任免；</p> <p>(j) 通過年度財務報告和半年度財務報告；以及</p> <p>(k) 適用法令或主管機關所規定之其他重大事</p>	無。 N/A	<p>一、本條新增。</p> <p>二、依證券交易法第14條之4規定，設置審計委員會</p> <p>1. Newly added.</p> <p>2. Amended according to Article 14-4 of the ROC Securities and Exchange law, for establishing the Audit Committee of the Company.</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>項。</p> <p>除(i)項目外，未經審計委員會全體成員二分之一以上同意之事項，董事會得以三分之二以上之同意通過之，但董事會會議記錄應載明審計委員會之決議。</p> <p>160. Notwithstanding anything provided to the contrary contained herein, the following matters require approval of the Audit Committee and final approval of the Board:</p> <p>(a) adoption of or amendment to an approval of the Board;</p> <p>(b) assessment of the effectiveness of the internal control system;</p> <p>(c) adoption of or amendment to the 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;</p> <p>(d) any matter relating to the personal interest of the Directors;</p> <p>(e) the entering into of a transaction that has material effect on the assets of the Company or a material derivatives transaction;</p> <p>(f) a material monetary loan, endorsement, or provision of guarantee;</p> <p>(g) the offering, issuance, or private placement of any equity-linked securities;</p> <p>(h) the hiring or dismissal of an attesting certified public accountant as the auditor of the Company, or the compensation given thereto;</p> <p>(i) the appointment or discharge of a financial, accounting, or internal auditing officer;</p> <p>(j) approval of annual and semi-annual financial reports; and</p> <p>(k) any other material matter so required by Applicable Law or the competent authority.</p> <p>With the exception of item (j), any other matter that has not been approved with the consent of one-half or more of all Audit Committee members may be undertaken upon the consent of two-thirds or more of the members of the Board, and the resolution of the Audit Committee shall be recorded in the minutes of the Directors meeting.</p>		
<p>第 161 條</p> <p>本章程關於審計委員會之相關規定均應於本公司現任董事或監察人任期屆滿時始適用之。</p> <p>161. All provisions related to the Audit Committee may be applied from the time of expiration of the term currently being served by the Directors and Supervisors.</p>	<p>無。 N/A</p>	<p>一、本條新增。</p> <p>二、依證券交易法第14條之4規定，設置審計委員會</p> <p>1. Newly added.</p> <p>2. Amended according to Article 14-4 of the ROC Securities and Exchange law, for establishing the Audit Committee of the Company.</p>
<p>第 162 條</p> <p>於公司法許可之範圍內，本章程有關審計委員會之事項若有未盡者，應依適用法令為之。</p> <p>162. To the extent permitted by the Statute, in respect of matters relating to or concerning the Audit Committee not otherwise specified in these Articles, the Applicable Law shall apply.</p>	<p>無。 N/A</p>	<p>一、本條新增。</p> <p>二、依證券交易法第14條之4規定，設置審計委員會</p> <p>1. Newly added.</p> <p>2. Amended according to Article 14-4 of the ROC Securities and Exchange law, for establishing the Audit Committee of the Company.</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>附件 1 股東會議事規則</p> <p><b>第三條：股東會召集及開會通知</b> 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。</p> <p>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><u>選任或解任董事、變更章程、減資、申請停止公開發行、董事競業許可、盈餘轉增資、公積轉增資、公司解散、合併、分割或公司法第 185 條第 1 項各款之事項，應在召集事由中列舉並說明其主要內容，不得以臨時動議提出；其主要內容得置於證券主管機關或公司指定之網站，並應將其網址載明於通知。</u></p> <p>持有已發行股份總數百分之以上股份之股東，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。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>監察人審計委員會之獨立董事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 <b>Article 3. Convening the general meeting and the notice</b> 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 <del>and</del> 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</p>	<p>附件 1 股東會議事規則</p> <p><b>第三條：股東會召集及開會通知</b> 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。</p> <p>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。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 <b>Article 3. Convening the general meeting and the notice</b> 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</p>	<p>一、新增本條第五項及第六項。</p> <p>二、配合公司法第 172 條之修正。</p> <p>三、為配合審計委員會之設置，爰刪除關於監察人之規定。</p> <p>1. Newly added paragraph V and VI of Article 3.</p> <p>2. Reference to the amendment to Article 172 of Company Act.</p> <p>3. In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>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><u>The election or discharge of directors, the amendment of this Company' s Articles of Incorporation, reduction of capital, application for the approval of ceasing its status as a public company, release the Company' s directors from non-competition restrictions, surplus profit distribution in the form of new shares, reserve distribution in the form of new shares, the dissolution, merger, or spin-off of the Company, or any matters as set forth in Article 185, Paragraph 1 of the Company Law, shall be specified in the notices of the meeting and the essential contents thereof shall be explained in such notices and may not be proposed as provisional motions; the essential contents may be posted on the website designated by the securities competent authority or the Company, and such website address shall be indicated in the above notice.</u></p> <p>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 in writing or by way of electronic transmission for discussion at an annual general meeting of the Members. 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</p>	<p>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 Company may propose to the Company a proposal in writing or by way of electronic transmission for discussion at an annual general meeting of the Members. 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.</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>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.</p>	



修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>still be included in the agenda.</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>Subject to the condition that the Board of Directors of the Company does not or is unable to convene a meeting of shareholders, the <del>Supervisors</del> <u>the Independent Directors of the Audit Committee</u> may, for the benefit of the Company, convene an annual general meeting of the Members when necessary.</p>		
<p><b>第六條：簽名簿等文件之備置</b></p> <p>本公司應於開會通知書載明受理股東報到時間、報到處地點，及其他應注意事項。</p> <p>前項受理股東報到時間至少應於會議開始前三十分鐘辦理之；報到處應有明確標示，並派適足適任人員辦理之。</p> <p>本公司應設簽名簿供出席股東本人或股東所委託之代理人簽到，或由出席股東繳交簽到卡以代簽到。</p> <p>本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東；有選舉董事、監察人者，應另附選舉票。</p> <p>股東應憑出席證、出席簽到卡或其他出席證件出席股東會，本公司對股東出席所憑依之證明文件不得任意增列要求提供其他證明文件；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。</p> <p>政府或法人為股東時，出席股東會之代表人不限於一人。法人受託出席股東會時，僅得指派一人代表出席。</p> <p><b>Article 6.Preparation of attendance rosters and related documents</b></p> <p>It should be specified in the notice of Members' meeting the registration time, location and other matters to be noted.</p> <p>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.</p> <p>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.</p> <p>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 <del>or supervisors</del>, the Company shall also provide the voting slips to the Members.</p> <p>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</p>	<p><b>第六條：簽名簿等文件之備置</b></p> <p>本公司應於開會通知書載明受理股東報到時間、報到處地點，及其他應注意事項。</p> <p>前項受理股東報到時間至少應於會議開始前三十分鐘辦理之；報到處應有明確標示，並派適足適任人員辦理之。</p> <p>本公司應設簽名簿供出席股東本人或股東所委託之代理人簽到，或由出席股東繳交簽到卡以代簽到。</p> <p>本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東；有選舉董事、監察人者，應另附選舉票。</p> <p>股東應憑出席證、出席簽到卡或其他出席證件出席股東會，本公司對股東出席所憑依之證明文件不得任意增列要求提供其他證明文件；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。</p> <p>政府或法人為股東時，出席股東會之代表人不限於一人。法人受託出席股東會時，僅得指派一人代表出席。</p> <p><b>Article 6.Preparation of attendance rosters and related documents</b></p> <p>It should be specified in the notice of Members' meeting the registration time, location and other matters to be noted.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。</p> <p>In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>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.</p>	<p>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.</p>	
<p><b>第七條：股東會主席、列席人員</b> 股東會如由董事會召集者，其主席由董事長擔任之，董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定常務董事一人代理之；其未設常務董事者，指定董事一人代理之，董事長未指定代理人者，由常務董事或董事互推一人代理之。 前項主席係由常務董事或董事代理者，以任職六個月以上，並瞭解公司財務業務狀況之常務董事或董事擔任之。主席如為法人董事之代表人者，亦同。 董事會所召集之股東會，董事長宜親自主持，且宜有董事會過半數之董事至少一席監察人親自出席，及各類功能性委員會成員至少一人代表出席，並將出席情形記載於股東會議事錄。 股東會如由董事會以外之其他召集權人召集者，主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。 本公司得指派所委任之律師、會計師或相關人員列席股東會。 <b>Article 7.The Chairman of the general meeting and participants</b> 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</p>	<p><b>第七條：股東會主席、列席人員</b> 股東會如由董事會召集者，其主席由董事長擔任之，董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定常務董事一人代理之；其未設常務董事者，指定董事一人代理之，董事長未指定代理人者，由常務董事或董事互推一人代理之。 前項主席係由常務董事或董事代理者，以任職六個月以上，並瞭解公司財務業務狀況之常務董事或董事擔任之。主席如為法人董事之代表人者，亦同。 董事會所召集之股東會，董事長宜親自主持，且宜有董事會過半數之董事、至少一席監察人親自出席，及各類功能性委員會成員至少一人代表出席，並將出席情形記載於股東會議事錄。 股東會如由董事會以外之其他召集權人召集者，主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。 本公司得指派所委任之律師、會計師或相關人員列席股東會。 <b>Article 7.The Chairman of the general meeting and participants</b> 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</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。 In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>advisable that the chairman shall host the Shareholders' meeting in person and for a majority of the Directors, <del>and at least one Supervisor</del> 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.</p> <p>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.</p>	<p>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.</p> <p>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.</p> <p>The Company may designate its lawyer, certified public accountant or other relevant persons to attend the general meeting of the Members.</p>	
<p><b>第十四條：選舉事項</b> 股東會有選舉董事→監察人時，應依本公司所訂「董事及監察人選舉辦法」辦理，並應當場宣布選舉結果，包含當選董事→監察人之名單與其當選權數。 前項選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依中華民國公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。</p> <p><b>Article 14.Election-related matters</b> If the election of Directors <del>and Supervisors</del> 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 <del>and Supervisors</del> 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.</p>	<p><b>第十四條：選舉事項</b> 股東會有選舉董事、監察人時，應依本公司所訂「董事及監察人選舉辦法」辦理，並應當場宣布選舉結果，包含當選董事、監察人之名單與其當選權數。 前項選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依中華民國公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。</p> <p><b>Article 14.Election-related matters</b> 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.</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。 In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>
<p>附件 2 董事會議事規則 <b>第三條：董事會召集</b> 本公司董事會每季至少召集一次。 董事會之召集，應載明事由，於 7 日前通知各董事及監察人，但遇有緊急情事時，得隨時召集之。 前項召集之通知，經相對人同意者，得以電子方式為之。 本規則第 12 條第 1 項各款之事項，除有突發緊急情事或正當理由外，應於召集事由中列舉，不得以臨時動議提出。</p>	<p>附件 2 董事會議事規則 <b>第三條：董事會召集</b> 本公司董事會每季至少召集一次。 董事會之召集，應載明事由，於 7 日前通知各董事及監察人，但遇有緊急情事時，得隨時召集之。 前項召集之通知，經相對人同意者，得以電子方式為之。 本規則第 12 條第 1 項各款之事項，除有突發緊急情事或正當理由外，應於召集事由中列舉，不得以臨時動議提出。</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。 In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>SCHEDULE 2 PROCEDURAL RULES OF THE MEETING OF THE BOARD OF DIRECTORS</p> <p><b>Article 3. Convening a Board Meeting</b> 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 <del>and Supervisors</del> 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.</p>	<p>SCHEDULE 2 PROCEDURAL RULES OF THE MEETING OF THE BOARD OF DIRECTORS</p> <p><b>Article 3. Convening a Board Meeting</b> 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.</p>	
<p>附件 2 董事會議事規則</p> <p><b>第七條：董事會主席</b> 本公司董事會由董事長召集者，由董事長擔任主席。但每屆第一次董事會，由股東會所得選票代表選舉權最多之董事召集者，會議主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。 <u>依公司法第二百零三條第四項或第二百零三條之一第三項規定董事會由過半數之董事自行召集者，由董事互推一人擔任主席。</u> 董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定常務董事一人代理之；其未設常務董事者，指定董事一人代理之，董事長未指定代理人者，由常務董事或董事互推一人代理之。</p> <p>SCHEDULE 2 PROCEDURAL RULES OF THE MEETING OF THE BOARD OF DIRECTORS</p> <p><b>Article 7. Chairperson of the Board Meeting and Agent</b> <u>In the case that the Board meeting of the Company is 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.</u> <u>If the Board meeting of the Company is convened by any other person entitled to convene the meeting pursuant to Article 203 (IV) of the</u></p>	<p>附件 2 董事會議事規則</p> <p><b>第七條：董事會主席</b> 本公司董事會應由董事長召集並擔任主席。但每屆第一次董事會，由股東會所得選票代表選舉權最多之董事召集者，會議主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。 董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定常務董事一人代理之；其未設常務董事者，指定董事一人代理之，董事長未指定代理人者，由常務董事或董事互推一人代理之。</p> <p>SCHEDULE 2 PROCEDURAL RULES OF THE MEETING OF THE BOARD OF DIRECTORS</p> <p><b>Article 7. Chairperson of the Board Meeting and Agent</b> 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</p>	<p>配合相關法令修訂 Amended in accordance with the amendment of the relevant Act.</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p><u>ROC Company Act, or by the majority or more of the Directors pursuant to Article 203-1 (III) of the ROC Company Act, the chairperson of the meeting shall be elected from among themselves.</u></p> <p>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.</p>	<p>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.</p>	
<p>附件 2 董事會議事規則 <b>第八條：董事會參考資料、列席人員與董事會召開</b></p> <p>本公司董事會召開時，議事單位應備妥相關資料供與會董事隨時查考。 召開董事會，得視議案內容通知相關部門或子公司之人員列席。必要時，亦得邀請會計師、律師或其他專業人士列席會議及說明。但討論及表決時應離席。 內部稽核人員應秉持超然獨立之精神，以客觀公正之立場，確實執行其職務，除定期向各監察人審計委員會報告稽核業務外，稽核主管並應列席董事會報告。 董事會之主席於已屆開會時間並有過半數之董事出席時，應即宣布開會。 已屆開會時間，如全體董事有半數未出席時，主席得宣布延後開會，其延後次數以二次為限，延後二次仍不足額者，主席得依第 3 條第 2 項規定之程序重新召集。 前項所稱全體董事，以實際在任者計算之。</p> <p>SCHEDULE 2 PROCEDURAL RULES OF THE MEETING OF THE BOARD OF DIRECTORS <b>Article 8. Board Meeting Reference Materials, Guests at the Meeting and Convening the Board Meeting</b></p> <p>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.</p> <p>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.</p> <p>The internal audit officers shall be detached, independent, objective, and impartial in faithfully</p>	<p>附件 2 董事會議事規則 <b>第八條：董事會參考資料、列席人員與董事會召開</b></p> <p>本公司董事會召開時，議事單位應備妥相關資料供與會董事隨時查考。 召開董事會，得視議案內容通知相關部門或子公司之人員列席。必要時，亦得邀請會計師、律師或其他專業人士列席會議及說明。但討論及表決時應離席。 內部稽核人員應秉持超然獨立之精神，以客觀公正之立場，確實執行其職務，除定期向各監察人報告稽核業務外，稽核主管並應列席董事會報告。 董事會之主席於已屆開會時間並有過半數之董事出席時，應即宣布開會。 已屆開會時間，如全體董事有半數未出席時，主席得宣布延後開會，其延後次數以二次為限，延後二次仍不足額者，主席得依第 3 條第 2 項規定之程序重新召集。 前項所稱全體董事，以實際在任者計算之。</p> <p>SCHEDULE 2 PROCEDURAL RULES OF THE MEETING OF THE BOARD OF DIRECTORS <b>Article 8. Board Meeting Reference Materials, Guests at the Meeting and Convening the Board Meeting</b></p> <p>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.</p> <p>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.</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。</p> <p>In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>performing their duties and shall exercise due professional care and, in addition to reporting their audit operations to <u>the Audit Committee</u> each Supervisor on a regular basis, shall attend and deliver a report to the meeting of the Board of Directors.</p> <p>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.</p> <p>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.</p> <p>For purposes of the preceding paragraph, "all Directors" shall refer to the incumbent Directors at that time.</p>	<p>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.</p> <p>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.</p> <p>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.</p> <p>For purposes of the preceding paragraph, "all Directors" shall refer to the incumbent Directors at that time.</p>	
<p>附件 2 董事會議事規則 <b>第十二條：應經董事會討論事項</b> 下列事項應提本公司董事會討論： 一、本公司之營運計畫。 二、年度財務報告、半年度財務報告及第一季及第三季財務報告。但半年度財務報告及第一季及第三季財務報告依法令規定無須經會計師查核簽證者，不在此限 三、訂定或修訂內部控制制度。 四、訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。 五、募集、發行或私募具有股權性質之有價證券。 六、財務、會計或內部稽核主管之任免。 七、對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。 八、依臺灣證券交易法第 14 條之 3、其他依可適用法律或本公司章程規定應由股東會決議或董事會決議事項或臺灣主管機關規定之重大事項。 前項第七款所稱關係人指證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新臺幣一億元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。 前項所稱一年內係以本次董事會召開日期為基準，往前追溯推算一年，已提董事會決議通過部分免再計入。 外國公司股票無面額或每股面額非屬新臺幣</p>	<p>附件 2 董事會議事規則 <b>第十二條：應經董事會討論事項</b> 下列事項應提本公司董事會討論： 一、本公司之營運計畫。 二、年度財務報告、半年度財務報告及第一季及第三季財務報告。但半年度財務報告及第一季及第三季財務報告依法令規定無須經會計師查核簽證者，不在此限 三、訂定或修訂內部控制制度。 四、訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。 五、募集、發行或私募具有股權性質之有價證券。 六、財務、會計或內部稽核主管之任免。 七、對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。 八、依臺灣證券交易法第 14 條之 3、其他依可適用法律或本公司章程規定應由股東會決議或董事會決議事項或臺灣主管機關規定之重大事項。 前項第七款所稱關係人指證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新臺幣一億元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。 前項所稱一年內係以本次董事會召開日期為基準，往前追溯推算一年，已提董事會決議通過部分免再計入。</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。 In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>十元者，第二項有關實收資本額百分之五之金額，以股東權益百分之二點五計算之。</p> <p>依中華民國證券交易法第 14 條之 3 應提董事會決議通過者包含下列事項：</p> <p>一、訂定或修正內部控制制度。</p> <p>二、訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。</p> <p>三、涉及董事或監察人自身利害關係之事項。</p> <p>四、重大之資產或衍生性商品交易。</p> <p>五、重大之資金貸與、背書或提供保證。</p> <p>六、募集、發行或私募具有股權性質之有價證券。</p> <p>七、簽證會計師之委任、解任或報酬。</p> <p>八、財務、會計或內部稽核主管之任免。</p> <p>九、其他經中華民國主管機關規定之重大事項。</p> <p>獨立董事對於中華民國證券交易法第 14 條之 3 應經董事會決議事項，獨立董事應親自出席或委由其他獨立董事代理出席。獨立董事如有反對或保留意見，應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。</p> <p>SCHEDULE 2 PROCEDURAL RULES OF THE MEETING OF THE BOARD OF DIRECTORS 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</p>	<p>外國公司股票無面額或每股面額非屬新臺幣十元者，第二項有關實收資本額百分之五之金額，以股東權益百分之二點五計算之。</p> <p>依中華民國證券交易法第 14 條之 3 應提董事會決議通過者包含下列事項：</p> <p>一、訂定或修正內部控制制度。</p> <p>二、訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。</p> <p>三、涉及董事或監察人自身利害關係之事項。</p> <p>四、重大之資產或衍生性商品交易。</p> <p>五、重大之資金貸與、背書或提供保證。</p> <p>六、募集、發行或私募具有股權性質之有價證券。</p> <p>七、簽證會計師之委任、解任或報酬。</p> <p>八、財務、會計或內部稽核主管之任免。</p> <p>九、其他經中華民國主管機關規定之重大事項。</p> <p>獨立董事對於中華民國證券交易法第 14 條之 3 應經董事會決議事項，獨立董事應親自出席或委由其他獨立董事代理出席。獨立董事如有反對或保留意見，應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。</p> <p>SCHEDULE 2 PROCEDURAL RULES OF THE MEETING OF THE BOARD OF DIRECTORS 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</p>	

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>(“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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>Pursuant to Article 14-3 of the SEA of the ROC, the following matters shall be resolved at the Board meeting:</p> <ol style="list-style-type: none"> <li>1. Adoption or amendment of an internal control system;</li> <li>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;</li> <li>3. A matter bearing on the personal interest of a Director;</li> <li>4. A material asset or derivatives transaction;</li> <li>5. A material monetary loan, endorsement, or provision of guarantee;</li> <li>6. Offering, issuance, or private placement of any securities with equity features;</li> <li>7. Hiring or dismissal of an attesting CPA, or the compensation given thereto;</li> <li>8. Appointment or discharge of a financial, accounting, or internal auditing officer;</li> <li>9. Any other material matter so required by the competent authority in the ROC;</li> </ol> <p>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</p>	<p>disaster relief that is made for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition; and</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>Pursuant to Article 14-3 of the SEA of the ROC, the following matters shall be resolved at the Board meeting:</p> <ol style="list-style-type: none"> <li>1. Adoption or amendment of an internal control system;</li> <li>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;</li> <li>3. A matter bearing on the personal interest of a Director;</li> <li>4. A material asset or derivatives transaction;</li> <li>5. A material monetary loan, endorsement, or provision of guarantee;</li> <li>6. Offering, issuance, or private placement of any securities with equity features;</li> <li>7. Hiring or dismissal of an attesting CPA, or the compensation given thereto;</li> <li>8. Appointment or discharge of a financial, accounting, or internal auditing officer;</li> <li>9. Any other material matter so required by</li> </ol>	



修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>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.</p>	<p>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.</p>	
<p>附件 2 董事會議事規則 <b>第十四條：董事之利益迴避制度</b> 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。 本公司董事會之決議，對依前二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。 SCHEDULE 2 PROCEDURAL RULES OF THE MEETING OF THE BOARD OF DIRECTORS <b>Article 14. Director's Avoidance of Conflict of Interest</b> 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. 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. In passing a resolution at a meeting of the Board</p>	<p>附件 2 董事會議事規則 <b>第十四條：董事之利益迴避制度</b> 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。 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。 SCHEDULE 2 PROCEDURAL RULES OF THE MEETING OF THE BOARD OF DIRECTORS <b>Article 14. Director's Avoidance of Conflict of Interest</b> 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. 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.</p>	<p>調整條項 Adjustment the number of the clause.</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
of Directors, the Directors who may not exercise voting rights as provided for in the preceding <u>two paragraphs</u> shall not be counted in the number of votes of Directors present at the meeting.	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 2 董事會議事規則 <b>第十五條：會議紀錄及簽署事項</b> 本公司董事會之議事，於不違反開曼群島法令之前提下，應作成議事錄，議事錄應詳實記載下列事項： 一、會議屆次（或年次）及時間地點。 二、主席之姓名。 三、董事出席狀況，包括出席、請假及缺席者之姓名與人數。 四、列席者之姓名及職稱。 五、記錄之姓名。 六、報告事項。 七、討論事項：各議案之決議方法與結果、董事—監察人、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、反對或保留意見且有紀錄或書面聲明及獨立董事依第 12 條第 6 項規定出具之書面意見。 八、臨時動議：提案人姓名、議案之決議方法與結果、董事—監察人、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形及反對或保留意見且有紀錄或書面聲明。 九、其他應記載事項。 董事會議決事項，如有獨立董事有反對或保留意見且有紀錄或書面聲明者，除應於議事錄載明外，並應於董事會之日起 2 日內於指定證券交易機構指定之公開資訊觀測站辦理公告申報。 董事會簽到簿為議事錄之一部分，應於公司存續期間妥善保存。 議事錄須由會議主席及記錄人員簽名或蓋章，於會後 20 日內分送各董事及監察人。並應列入本公司重要檔案，於本公司存續期間妥善保存。 第 1 項議事錄之製作及分發得以電子方式為之。</p> <p>SCHEDULE 2 PROCEDURAL RULES OF THE MEETING OF THE BOARD OF DIRECTORS <b>Article 15.Meeting Minutes and Signature</b> 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;</p>	<p>附件 2 董事會議事規則 <b>第十五條：會議紀錄及簽署事項</b> 本公司董事會之議事，於不違反開曼群島法令之前提下，應作成議事錄，議事錄應詳實記載下列事項： 一、會議屆次（或年次）及時間地點。 二、主席之姓名。 三、董事出席狀況，包括出席、請假及缺席者之姓名與人數。 四、列席者之姓名及職稱。 五、記錄之姓名。 六、報告事項。 七、討論事項：各議案之決議方法與結果、董事、監察人、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、反對或保留意見且有紀錄或書面聲明及獨立董事依第 12 條第 6 項規定出具之書面意見。 八、臨時動議：提案人姓名、議案之決議方法與結果、董事、監察人、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形及反對或保留意見且有紀錄或書面聲明。 九、其他應記載事項。 董事會議決事項，如有獨立董事有反對或保留意見且有紀錄或書面聲明者，除應於議事錄載明外，並應於董事會之日起 2 日內於指定證券交易機構指定之公開資訊觀測站辦理公告申報。 董事會簽到簿為議事錄之一部分，應於公司存續期間妥善保存。 議事錄須由會議主席及記錄人員簽名或蓋章，於會後 20 日內分送各董事及監察人。並應列入本公司重要檔案，於本公司存續期間妥善保存。 第 1 項議事錄之製作及分發得以電子方式為之。</p> <p>SCHEDULE 2 PROCEDURAL RULES OF THE MEETING OF THE BOARD OF DIRECTORS <b>Article 15.Meeting Minutes and Signature</b> 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;</p>	<p>為配合審計委員會之設置，爰刪除關於監察人之規定。 In response to establishing of the Audit Committee, delete the provisions pertaining to the Supervisor.</p>

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
<p>3. Attendance of Directors, including names and numbers of Directors present, on leave or absent from the meeting;</p> <p>4. Names and titles of the guests at the meeting;</p> <p>5. Name of the secretary of the meeting;</p> <p>6. Matters to be reported;</p> <p>7. Matters for discussion: How a proposal is resolved and the results; summary of statement by the Director, <del>Supervisor</del>, 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;</p> <p>8. Extempore Motion: Name of person submitting a proposal; how a proposal is resolved and the results; summary of statement by the Director, <del>Supervisor</del>, 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</p> <p>9. Other matters to be included.</p> <p>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:</p> <p>1. Any matter about which an Independent Director expresses an objection or reservation that has been included in records or stated in writing.</p> <p>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.</p> <p>The Board meeting attendance book is part of the minutes of the meeting and shall be properly kept throughout the existence of the Company.</p> <p>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 <del>Supervisors</del> 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.</p> <p>Preparation and distribution of the minutes of proceedings as set forth in the first paragraph of this Article may be done electronically.</p>	<p>2. Chairperson's name;</p> <p>3. Attendance of Directors, including names and numbers of Directors present, on leave or absent from the meeting;</p> <p>4. Names and titles of the guests at the meeting;</p> <p>5. Name of the secretary of the meeting;</p> <p>6. Matters to be reported;</p> <p>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;</p> <p>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</p> <p>9. Other matters to be included.</p> <p>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:</p> <p>1. Any matter about which an Independent Director expresses an objection or reservation that has been included in records or stated in writing.</p> <p>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.</p> <p>The Board meeting attendance book is part of the minutes of the meeting and shall be properly kept throughout the existence of the Company.</p> <p>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</p>	

修正條文 Amended Article	現行條文 Current Article	修正說明 Reason for Amendment
	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.	

【附件七】資金貸與作業程序部分條文修正對照表

**Ginko International Co., Ltd.**  
**資金貸與作業程序部分條文修正對照表**

修正條文	現行條文	說明
<p>第四條：資金貸與總額及個別對象之限額 本公司總貸與金額以不超過本公司淨值的百分之四十為限。 與本公司有業務往來之公司或行號，個別貸與金額以不超過雙方間業務往來金額為限。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。本項全部貸與總額，以不超過本公司淨值的百分之四十為限。 有短期融通資金必要之公司或行號，個別貸與金額以不超過本公司淨值百分之二十為限；但本公司對子公司、本公司直接及間接持有表決權股份百分之百之國外公司間，從事資金貸與，<u>或本公司直接或間接持有表決權股份百分之百之國外公司對本公司從事資金貸與，不受第一項第二款限制。</u> <u>公司負責人違反前項規定時，應與借用人連帶負返還責任；如公司受有損害者，亦應由其負損害賠償責任。</u></p>	<p>第四條：資金貸與總額及個別對象之限額 本公司總貸與金額以不超過本公司淨值的百分之四十為限。 與本公司有業務往來之公司或行號，個別貸與金額以不超過雙方間業務往來金額為限。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。本項全部貸與總額，以不超過本公司淨值的百分之四十為限。 有短期融通資金必要之公司或行號，個別貸與金額以不超過本公司淨值百分之二十為限；但本公司對子公司、本公司直接及間接持有表決權股份百分之百之國外公司間，從事資金貸與金額以不超過<u>貸出公司或本公司淨值百分之四十為限。</u></p>	<p>配合 108 年 3 月 7 日金管證審字第 1080304826 號函修訂</p>
<p>第九條：公告申報程序 依本公司所應依循相關公告申報程序規定辦理。 本程序所稱事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定<u>資金貸與或背書保證</u>對象及交易金額之日等日期孰前者。</p>	<p>第九條：公告申報程序 依本公司所應依循相關公告申報程序規定辦理。 本程序所稱事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定<u>交易</u>對象及交易金額之日等日期孰前者。</p>	<p>配合 108 年 3 月 7 日金管證審字第 1080304826 號函修訂</p>

修正條文	現行條文	說明
<p>第十三條：實施及修訂 本程序經董事會通過、送各監察人並提報股東會同意後實施。 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及提報股東會討論，<u>修正時亦同。</u> 將資金貸與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>第十三條：實施及修訂 本程序經董事會通過、送各監察人並提報股東會同意後實施，<u>修正時亦同。</u> 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。 將資金貸與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>配合法令，酌作文字修訂。</p>

【附錄一】誠信經營作業程序及行為指南（修訂前）

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，不得互相互支援。

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。一方如因此而受有損害時，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，如經證實確有違友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

【附錄二】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 the 18<sup>th</sup> day of June , 2019

**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 18<sup>th</sup> day of June, 2019)**

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 18 day of June, 2019)

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 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 pre-emptive 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.
10. (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.
- (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: (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 Member(s) shall be entitled to determine the time and place of the extraordinary general meeting; (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. 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; 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:
- (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) reduction of capital;
  - (e) application for the approval of ceasing its status as a public company;
  - (f) any dissolution, voluntary winding-up, merger, consolidation, amalgamation or split-up of the Company;
  - (g) any proposal for the Company to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;
  - (h) transfer whole or any substantial part of the Company's business or assets;
  - (i) acquisition of the whole part of the business or assets of a third-party, which materially affects the operation of the Company;
  - (j) any issuance of equity securities of the Company by way of private placement;
  - (k) to the extent permitted by Applicable Law, any proposal to approve a Director to engage in competitive activities with the Company;
  - (l) 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

- (m) 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.

- 62. 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**

63. 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.
64. 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.
65. 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.

66. 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.
67. 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.
68. On a poll or on a show of hands votes may be given either personally or by proxy.
69. 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.
70. 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**

71. 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.

72. 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.
73. 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.
74. 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.
75. 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.

76. 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 be 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.
77. 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.
78. 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**

79. 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**

80. 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**

81. 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.
82. 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 (excluded Independent Directors) 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 (excluded Independent Directors) 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.

83. 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.
84. 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 (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.
85. 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.
86. 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.
87. 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.

88. 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.
89. 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.
90. 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,
91. 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.
92. 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.
93. 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.

94. 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.

95. 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**

96. 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 has not started serving the sentence, has not completed serving the sentence, or the time elapsed after he has served the full term of the sentence, expiration of the probation, or pardon has not exceeded five (5) years;
  - (b) any person having committed the offence involving fraud, breach of trust or misappropriation and subsequently convicted with imprisonment for a term of one year or more, and has not started serving the sentence, has not completed serving the sentence, or the time elapsed after he has served the full term of such sentence, expiration of the probation, or pardon has not exceeded two (2) years;
  - (c) any person having been adjudicated guilty by a final judgment for Anti-corruption Act and has not started serving the sentence, has not completed serving the sentence, or the time elapsed after he has served the full term of such sentence, expiration of the probation, or pardon has not exceeded two (2) years;
  - (d) any person having been adjudicated bankrupt or adjudicated of the commencement of liquidation process by a court, 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;
  - (f) any person having no or only limited capacity; or

- (g) any person having been adjudicated of the commencement of assistantship and such assistantship having not been revoked yet.

97. 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**

98. 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**

99. 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.

100. 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.
101. 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.
102. 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.
103. 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.
104. 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, 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.

105. [Intentionally omitted.]
106. 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.
107. 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

108. (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

109. 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.
110. 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

111. (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.
112. 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, telecopy 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.
113. 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.

114. 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.
115. The Board shall by resolution elect a Chairman of the Board of Directors and determine the period for which he is to hold office.
116. 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.
117. 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.
118. 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.
119. 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**

120. 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**

121. 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**

122. (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**

123. 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**

124. 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.
125. 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.

126. 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.
127. 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.
128. 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.
129. 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.
130. 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.
131. No dividend or distribution shall bear interest against the Company.
132. 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**

133. 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**

134. 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.

135. 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.
136. 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.
137. 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 or to more than one of the joint holders of any shares or debentures.

## SUPERVISORS

138. 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.
139. 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, 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;
  - (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' 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..

140. 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.
141. Subject to Cayman Islands law, one or more Member(s) holding one-percent (1%) or more of the total number of outstanding shares of the Company continuously for a period of six (6) months 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**

142. The Directors may appoint an Auditor or Auditors of the Company and may fix his or their term of office and remuneration.
143. 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.
144. 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.
145. 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**

146. 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.
147. (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.



148. 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.
149. 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.
150. 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**

151. 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.

152. 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**

153. 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**

154. 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**

155. 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**

156. 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**

157. 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 in writing or by way of electronic transmission for discussion at an annual general meeting of the

Members. 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.

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.

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.

**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 extemporary 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.

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.

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.

【附錄四】資金貸與作業程序(修訂前)

**Ginko International Co., Ltd.**  
**資金貸與作業程序**

第一條：目的

本公司為配合業務需要之有關資金貸與他人事項，除法令另有規定者外，應依本作業程序之規定辦理。

第二條：貸與對象

- 一、與本公司有業務往來的公司或行號。
- 二、有短期融通資金之必要的公司或行號。(融資金額不得超過貸與企業

淨

值之百分之四十)

所稱短期，係指一年或一營業週期(以較長者為準)之期間。

所稱融資金額，係指本公司短期融通資金之累計餘額。

所稱子公司及母公司，應依證券發行人財務報告編製準則所規定者。

本程序所稱之淨值，係指證券發行人財務報告編製準則規定之資產負債表歸屬於母公司業主之權益。

第三條：資金貸與他人之原因及必要性

本公司與他公司或行號間因業務往來關係從事資金貸與者，應依第四條第二項之規定；因有短期融通資金之必要從事資金貸與者，以下列情形為限：

- 一、本公司持股達百分之五十以上之公司因業務需要而有短期融通資金之必要者。
- 二、他公司或行號因購料或營運週轉需要而有短期融通資金之必要者。
- 三、其他經本公司董事會同意資金貸與者。

第四條：資金貸與總額及個別對象之限額

本公司總貸與金額以不超過本公司淨值的百分之四十為限。

與本公司有業務往來之公司或行號，個別貸與金額以不超過雙方間業務往來金額為限。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。本項全部貸與總額，以不超過本公司淨值的百分之四十為限。

有短期融通資金必要之公司或行號，個別貸與金額以不超過本公司淨值百分之二十為限；但本公司對子公司、本公司直接及間接持有表決權股份百分之百之國外公司間，從事資金貸與金額以不超過貸出公司或本公司淨值百分之四十為限。

第五條：貸與作業程序

一、徵信

本公司辦理資金貸與事項，應由借款人先檢附必要之公司資料及財務資料，向本公司以書面申請融資額度。

本公司受理申請後，應由財務單位就貸與對象之所營事業、財務狀況、償債能力與信用、獲利能力及借款用途予以調查、評估，並擬具報告。財務單位針對資金貸與對象作調查詳細評估審查，評估事項至少應包括：

- (一)資金貸與他人之必要性及合理性。
- (二)以資金貸與對象之財務狀況衡量資金貸與金額是否必須。
- (三)累積資金貸與金額是否仍在限額以內。

(四)對本公司之營運風險、財務狀況及股東權益之影響。

(五)應否取得擔保品及擔保品之評估價值。

(六)檢附資金貸與對象徵信及風險評估紀錄。

## 二、保全

本公司辦理資金貸與事項時，應取得同額之擔保本票，必要時並辦理動產或不動產之抵押設定。前項債權擔保，債務人如提供相當資力及信用之個人或公司為保證，以代替提供擔保品者，董事會得參酌相關部門之徵信報告辦理；以公司為保證者，應注意其章程是否有訂定得為保證之條款。

## 三、授權範圍

本公司辦理資金貸與事項，經本公司相關部門徵信後，呈總經理核准並提報董事會決議通過後辦理，不得授權其他人決定。

本公司與子公司間，或子公司間之資金貸與，應依前項規定提董事會決議，並得授權董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期間內分次撥貸或循環動用。

前項所稱一定額度，除符合第四條規定者外，本公司或子公司對單一企業之資金貸與之授權額度不得超過該公司最近期財務報表淨值百分之十。

## 第六條：貸與期限及計息方式

每筆資金貸與期限以一年為限，但公司之營業週期長於一年者，以營業週期為準。

資金貸與利率應參考本公司向金融機構短期借款之最高利率並考量實際情況訂定之。本公司貸款利息之計收，以每月繳息一次為原則，如遇特殊情形，得經董事會同意，依實際狀況需要予以調整。

## 第七條：已貸與金額之後續控管措施、逾期債權處理程序

貸款撥放後，應經常注意借款人及保證人之財務、業務以及相關信用狀況等，如有提供擔保品者，並應注意其擔保價值有無變動情形，遇有重大變化時，應立刻通報總經理及董事長，並依指示為適當之處理。

借款人於貸款到期或到期前償還借款時，應先計算應付之利息，連同本金一併清償後，方可將本票借款等註銷歸還借款人或辦理抵押權塗銷。

借款人於貸款到期時，應即還清本息。若無法償還，本公司應就其所提供之擔保品或保證人，依法逕行處分及執行法律追償程序。

## 第八條：內部控制

一、本公司辦理資金貸與事項，應建立備查簿，就資金貸與之對象、金額、董事會通過日期、資金貸放日期及依規定應審慎評估之事項詳予登載備查。

二、本公司內部稽核人員應至少每季稽核資金貸與他人作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面呈報。

三、本公司因情事變更，致貸與餘額超限時，應訂定改善計畫，並將相關改善計畫呈報監察人，並依計畫時程完成改善。

## 第九條：公告申報程序

依本公司所應依循相關公告申報程序規定辦理。

本程序所稱事實發生日，係指交易簽約日、付款日、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。

第十條：對子公司辦理資金貸與他人之控管程序

- 一、本公司之子公司若擬將資金貸與他人者，亦應依本辦法訂定之作業程序辦理之；惟淨值係以子公司淨值為計算基準
- 二、本公司之子公司應於每月定期編制上月份資金貸與他人明細表，並呈閱本公司。
- 三、本公司稽核人員依年度稽核計劃至子公司進行查核時，應一併了解子公司資金貸與他人作業程序執行情形，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。

第十一條：罰則

本公司從事資金貸與他人作業時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。

第十二條：其他事項

對於子公司代墊款項超過授信期間者，則視為資金貸與子公司，應依本作業程序之規定辦理。

本公司應評估資金貸與情形並提列適足之備抵壞帳，且於財務報告中適當揭露有關資訊，並提供相關資料以供會計師執行必要查核程序，出具允當之查核報告。

本作業程序未盡事宜部份，依有關法令規定及本公司相關規章辦理。

第十三條：實施及修訂

本程序經董事會通過、送各監察人並提報股東會同意後實施，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。

將資金貸與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：2011年07月25日  
第三次修訂日期：2013年06月25日  
第四次修訂日期：2015年06月25日  
第五次修訂日期：2018年06月21日

【附錄五】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:109年4月25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 %	



【附錄六】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：

單位：新台幣元

項目		年度	2020 年度 (預估)		
股東常會前實收資本額(元)			924,504,720		
本年度配股配息情形(註1)	每股現金股利(元)		3		
	盈餘轉增資每股配股數		0.5		
	資本公積轉增資每股配股數		0		
營業績效變化情形	營業利益(仟元)		(註2)		
	營業利益較去年同期增(減)比率				
	稅後純益(仟元)				
	稅後純益較去年同期增(減)比率				
	每股盈餘(元)				
	每股盈餘較去年同期增(減)比率				
	年平均投資報酬率(年平均本益比倒數)				
擬制性每股盈餘及本益比	若盈餘轉增資金全數改配放現金股利	擬制每股盈餘(元)	(註2)		
		擬制年平均投資報酬率			
	若未辦理資本公轉增資	擬制每股盈餘(元)		(註2)	
		擬制年平均投資報酬率			
	若未辦理資本公積且盈餘轉增資改以現金股利發放	擬制每股盈餘(元)			(註2)
		擬制年平均投資報酬率			

註1：2020 年度配股配息情形，擬提報股東常會通過。

註2：2020 年度並未編製對外公告之相關財務預測資料，故無需揭露預估資訊。

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，期間為一〇九年四月十七日至一〇九年四月二十七日止，並已依法公告於公開資訊觀測站。
- (三) 本公司截至一〇九年四月二十七日止無接獲任何股東提案。

海昌<sup>®</sup>  
HYDRON

COLOR  
PLAYER

Neon Shine

瞳彩玩艺家

STARHOLIC 星眸

EYECONIC 媛可



海昌媛可霓虹系列 月抛 & 半年抛