永冠集團
YEONGGUAN GROUP

永冠能源科技集團有限公司
2020 年股東常會議事錄

開會時間：2020 年 6 月 19 日　(星期五)　上午九時整

開會地點：桃園市大園區大觀路 777 號(桃園喜來登酒店)

出　　席：本公司發行股份總數：105,617,519 股
出席股東所持股數：68,331,829 股
其中以電子方式出席行使表決權：34,061,191 股
出席股數占全部已發行股數：64.69%

出席董事：張賢銘、蔡樹根、黃文弘、李奕蒼、獨立董事張城隆、獨立董事魏嘉民、獨立董事陳田文等 6 人

主　席：張賢銘　　　　記　錄：張佳儀

壹、　主席致詞：(略)。

貳、　報告事項

第一案

案　由：本公司 2019 年度營業報告。(洽悉)

說　明：謹檢附本公司 2019 年度營業報告書，請參閱第 14~15 頁(附件 1)。

第二案

案　由：本公司 2019 年度審計委員會查核報告。(洽悉)

說　明：1、本公司 2019 年度各項決算表冊報告，業經審計委員會查核完竣。

2、謹檢附本公司 2019 年度審計委員查核報告書，請參閱第 16 頁(附件 2)。

第三案

案　由：本公司 2019 年度董事酬勞與員工酬勞分配情形報告。(洽悉)

說　明：1、依公司章程規定公司年度如有「獲利」(定義如后)，應提撥獲利的百分之二(2%)至百分之十五(15%)為員工酬勞，員工酬勞之發放對象包含符合一定條件之從屬公司員工；公司得以上開獲利數額，提撥不多於當年度獲利的百分之三(3%)為董事酬勞。員工酬勞及董事酬勞分派案應由董事會三分之二以上董事出席及出席董事過半數同意之決議行之，並提股東會報告。但公司尚有累積虧損時，應預先保留彌補數額，再依前述比例提撥員工酬勞及董事酬勞。前述「獲利」係指公司之稅前淨利。為免疑義，稅前淨利係指支付員工酬勞及董事酬勞前之數額。

2、擬提列員工酬勞，新台幣 10,000,000 元。

3、擬不予配發董事酬勞。

第四案

案　由：本公司 2019 年度中華民國境內第一次及第二次無擔保轉換公司債發行情形報告。(洽悉)

說　明：1、本公司為償還銀行借款及充實營運資金需求，已於 2014 年 6 月 3 日發行中華民國境內第一次無擔保轉換公司債，該項計畫已經執行完畢。

2、本公司為因應未來營運成長需求，興建廠房、購置機器設備及充實營運資金等需求，已於 2015 年 8 月 18 日發行中華民國境內第二次無擔保轉換公司債，該項計畫尚在執行中。

3、謹檢附本公司 2019 年度中華民國境內第一次及第二次無擔保轉換公司債辦理情形，請參閱第 17 頁(附件 3)。

第五案

案　由：修訂本公司「誠信經營守則」。(洽悉)

說　明：1、爰依台灣證券交易所股份有限公司民國 108 年 5 月 23 日台證治理字第 1080008378 號函及參酌國際標準組織

ISO37001 企業反賄絡管理機制之通用標準或指引，修訂本公司「誠信經營守則」部分條文。

2、謹檢附修訂條文對照表，請參閱第 18~21 頁(附件 4)。

第六案

案　由：修訂本公司「誠信經營作業程序及行為指南」。(洽悉)

說　明：1、配合「上市上櫃公司誠信經營守則」之修正，擬修訂本公司「誠信經營作業程序及行為指南」部分條文。

2、謹檢附修訂條文對照表，請參閱第 22~26 頁(附件 5)。

第七案

案　由：本公司 2015 年度現金增資暨中華民國境內第二次無擔保轉換公司債計畫變更相關事項報告。(洽悉)

說　明：1、本公司 2015 年度現金增資暨中華民國境內第二次無擔保轉換公司債係於 2015 年 10 月 20 日募集完成，募集金額為新台幣 3,350,000 仟元，原資金用途係預計分別以新台幣 1,500,000 仟元及新台幣 1,386,182 仟元用於興建廠房及購置機器設備，以發展大型風力發電機組及回台投資計畫，另以新台幣 463,818 仟元充實營運資金。

2、2016 年 11 月本公司考量原募資計畫中用以興建廠房及購置機器設備之資金運用預計進度因台中市政府對於「臺中港電力專區(II)約 4.6 公頃土地投資經營案」及「臺中港電力專區(II)約 4.8 公頃土地投資經營案」之預定地塊另有規劃，無法落實經濟部工業局推動離案產業園區及專用港埠計畫，臺灣港務公司提供之替代區域於當時尚處重新協商階段，為避免建廠計畫延宕過久，導致錯失商機，本公司因應營運所需，故經 2016 年 11 月 4 日董事會決議通過由江蘇鋼銳精密有限公司及上海機床鑄造一廠(蘇州)有限公司執行該計畫，並修正預定資金運用進度及預計可能產生效益。

3、本公司為配合台灣經濟部發展台中港「建置離岸風力發電產業組裝產業園區」、離岸風電產業國產化時程，並因應客戶鑄件訂單需求，將持續進行臺中鑄造廠興建計畫，致原計畫中興建廠房及購置機器設備項目金額增加，且增加之

合計數達原募集資金總額20%以上，故於 2020 年 3 月 12 日董事會決議通過資金運用計畫變更。

4、本次計畫變更相關事項，請參閱第 27~28 頁(附件 6)。

參、 承認事項

第一案　　董事會提

案　由：本公司 2019 年度營業報告書及合併財務報表承認案，提請　承認。

說　明：1、本公司 2019 年度合併財務報表，業經勤業眾信聯合會計師事務所陳致源及張敬人會計師共同查核完竣，經 2020 年 3 月 12 日董事會決議通過，並送請審計委員會查核完竣並出具審計委員查核報告書在案。

2、謹檢附本公司 2019 年度營業報告書、會計師查核報告及合併財務報表，請參閱第 14~15 頁(附件 1)及第 29~38 頁(附件 7)。

決　議：本案經投票表決照案通過，表決結果如下：

表決時出席股東表決權數68,331,829權（其中以電子方式出席行使表決權者34,061,191權）

票決結果		佔表決權總數百分比
贊成權數(其中電子投票權數)	67,367,643 權(33,097,005 權)	98.58%
反對權數(其中電子投票權數)	29,060 權(29,060 權)	0.04%
無效權數(其中電子投票權數)	0 權(0 權)	0.00%
棄權/未投票權數(其中電子投票權數)	935,126 權(935,126 權)	1.36%

第二案　　董事會提

案　由：本公司 2019 年度盈餘分配承認案，提請　承認。

說　明：1、本公司 2019 年度稅後淨利為新台幣 162,975,530 元，依法令及章程規定提撥 10%法定盈餘公積計新台幣 16,297,553 元及特別盈餘公積計新台幣 379,863,511 元，暨採權益法之投資調整減少保留盈餘 5,988,203 元，並加計期初未分配盈餘新台幣 786,993,541 元，期末合計可分配盈餘為新台幣 547,819,804 元。

2、擬自2019年度可供分配盈餘中提撥新台幣52,808,760元，依本公司 2020 年 3 月 12 日止流通在外股數計105,617,519股為計算基礎，股東每股配發現金股利新台幣0.5元。現金股利分派採「元以下無條件捨去」之計算方式，其畸零款之合計數計入本公司之其他收入。俟本次股東常會通過後，提請股東會授權董事會訂定配息基準日辦理發放現金股利。

3、嗣後如因本公司股本變動，致影響流通在外股份數量，股東配息率因此發生變動時，擬請股東會授權董事會全權處理。

4、謹檢附本公司2019年度盈餘分配表，請參閱第39頁(附件8)。

決　議：本案經投票表決照案通過，表決結果如下：
表決時出席股東表決權數68,331,829權（其中以電子方式出席行使表決權者34,061,191權）

票決結果		佔表決權總數百分比
贊成權數(其中電子投票權數)	67,466,483權(33,195,845權)	98.73%
反對權數(其中電子投票權數)	30,220權(30,220權)	0.04%
無效權數(其中電子投票權數)	0權(0權)	0.00%
棄權/未投票權數(其中電子投票權數)	835,126權(835,126權)	1.22%

肆、 討論事項

第一案　董事會提

案　由：修訂本公司「公司章程」討論案，提請　討論。

說　明：1、依臺灣證券交易所股份有限公司2019年12月25日臺證上二字第1080023568號修正之「外國發行人註冊地國股東權益保護事項檢查表」內之股東權益保護事項規定，擬修訂本公司之公司章程，以新的公司章程取代本公司現有之公司章程。

2、謹檢附新「公司章程」及修訂對照表，請參閱第40~125頁(附件9)。

3、授權本公司之註冊代理人向開曼群島公司登記處為必要之申報。

4、以上核請股東會以特別決議表決。

決　議：本案經投票表決以特別決議照案通過，表決結果如下：
表決時出席股東表決權數68,331,829權（其中以電子方式出席行使表決權者34,061,191權）

票決結果		佔表決權總數百分比
贊成權數(其中電子投票權數)	67,467,643 權(33,197,005 權)	98.73%
反對權數(其中電子投票權數)	29,060 權(29,060 權)	0.04%
無效權數(其中電子投票權數)	0 權(0 權)	0.00%
棄權/未投票權數(其中電子投票權數)	835,126 權(835,126 權)	1.22%

第二案　　　　　　　　　　　　　　　　　　　董事會提

案　由：修訂本公司「股東會議事規則」討論案，提請　討論。

說　明：1、配合中華民國公司法、中華民國經濟部函釋及國際相關規範之修訂及公司實務運作之需求，擬修訂本公司「股東會議事規則」部分條文。

2、謹檢附修訂條文對照表，請參閱第 126~127 頁(附件 10)。

決　議：本案經投票表決照案通過，表決結果如下：
表決時出席股東表決權數68,331,829權（其中以電子方式出席行使表決權者34,061,191權）

票決結果		佔表決權總數百分比
贊成權數(其中電子投票權數)	67,468,643 權(33,198,005 權)	98.73%
反對權數(其中電子投票權數)	28,060 權(28,060 權)	0.04%
無效權數(其中電子投票權數)	0 權(0 權)	0.00%
棄權/未投票權數(其中電子投票權數)	835,126 權(835,126 權)	1.22%

第三案　　　　　　　　　　　　　　　　　　　董事會提

案　由：修訂本公司「背書保證作業程序」討論案，提請　討論。

說　明：1、為配合公司發展及實際營運需求，擬修訂本公司「背書保證作業程序」。

2、謹檢附修訂條文對照表，請參閱第 128~130 頁(附件 11)。

決　議：本案經投票表決照案通過，表決結果如下：

表決時出席股東表決權數68,331,829權（其中以電子方式出席行使表決權者34,061,191權）

票決結果		佔表決權總數百分比
贊成權數(其中電子投票權數)	67,467,643 權(33,197,005 權)	98.73%
反對權數(其中電子投票權數)	28,060 權(28,060 權)	0.04%
無效權數(其中電子投票權數)	0 權(0 權)	0.00%
棄權/未投票權數(其中電子投票權數)	836,126 權(836,126 權)	1.22%

第四案　　　　　　　　　　　　　　　　　　　　　　董事會提

案　由：修訂本公司「資金貸與作業程序」討論案，提請　討論。

說　明：1、為配合公司發展及實際營運需求，擬修訂本公司「資金貸與作業程序」。

2、謹檢附修訂條文對照表，請參閱第 131~132(附件 12)。

決　議：本案經投票表決照案通過，表決結果如下：

表決時出席股東表決權數68,331,829權（其中以電子方式出席行使表決權者34,061,191權）

票決結果		佔表決權總數百分比
贊成權數(其中電子投票權數)	67,466,643 權(33,196,005 權)	98.73%
反對權數(其中電子投票權數)	29,060 權(29,060 權)	0.04%
無效權數(其中電子投票權數)	0 權(0 權)	0.00%
棄權/未投票權數(其中電子投票權數)	836,126 權(836,126 權)	1.22%

第五案　　　　　　　　　　　　　　　　　　　　　　董事會提

案　由：本公司擬辦理私募有價證券討論案，提請　討論。

說　明：

1、 本公司為充實營運資金、健全財務結構、海外購料、資本支出或支應其他因應本公司長期發展資金需求等一項或多項用途，擬辦理私募普通股或無擔保可轉換公司債。本案擬提請股東會授權董事會視市場狀況且配合公司實際需求，依中華民國證券交易法第 43 條之 6 規定，授權董事會經股東會決議之日起一年內以擇一或搭配方式辦理，本次辦理私募有價證券應說明事項如下。

2、 私募有價證券種類：

(1)私募普通股：發行總股數以不超過2仟萬股之額度內，每股面額新台幣10元。

(2)私募無擔保可轉換公司債：發行總金額上限為新台幣 15 億元（每張面額新台幣10萬元）。

3、 私募價格訂定之依據及合理性：

(1)私募普通股：

a)價格訂定依據：本次私募普通股之參考價格係依定價日前一、三或五個營業日擇一計算之普通股收盤價之簡單算數平均數扣除無償配股除權及配息，並加回減資反除權後之股價；或與定價日前三十個營業日普通股收盤價簡單算數平均數扣除無償配股除權及配息，並加回減資反除權後之股價，以上二基準計算價格較高者定之。

b)價格訂定原則：本次私募普通股實際發行價格以不低於參考價格之八成為訂定私募價格之依據，實際發行價格在不低於股東會決議上述成數範圍內，擬提請股東會授權董事會視日後洽特定人情形及市場狀況定之。

c)訂價之合理性：本次私募普通股之實際發行價格係參考公司股價，並符合公開發行公司辦理私募有價證券應注意事項之規定，故應屬合理。

d)實際定價日授權董事會視日後洽定特定人時之市場狀況及相關法令規定決定之。

(2)私募無擔保可轉換公司債：

a)價格訂定依據：本次私募無擔保可轉換公司債用以計算轉換價格之基準價格，依下列二基準計算價格較高者定之：

i. 定價日前一、三、五個營業日擇一計算之普通股收盤價簡單算數平均數扣除無償配股除權及配息，並加回減資反除權後之股價。

ii. 與定價日前 30 個營業日之普通股收盤價簡單算數平均數扣除無償配股除權及配息，並加回減資反除權後之股價。

b)價格訂定原則：本次私募無擔保可轉換公司債之轉換價格，以不低於上述i.計算結果之八成且不低於最近期財務報表之每股淨值為依據為訂定依據。

c)訂價之合理性：可轉換公司債之發行價格並不得低於理論價格之八成，此訂價原則尚符合公開發行公司辦理私募有價證券應注意事項之規定及市場訂價慣例，故應屬合理。

d)實際定價日及實際轉換價格提請股東會於不低於股東會決議上述訂價成數範圍內授權董事會視日後洽特定人情形及市場狀況決定。

4、私募特定人的選擇方式與目的、必要性及預計效益：

依證券交易法第43條之6及金融監督管理委員會91年6月13日(91)台財政一字第0910003455號令之規定選任特定人，本次辦理私募有價證券係全部引進策略性投資人，惟截止目前為止，本公司尚無洽定之策略性投資人，擬於股東會通過私募有價證券案後，授權董事會洽定之。

(1)選擇之方式與目的：應募人之選擇以對本公司長期發展及競爭力與既有股東權益能產生效益者優先。

(2)必要性：因應本公司長期營運規劃之目的，為提升營運績效及強化財務結構，並考量強化經營階層穩定性，本次私募引進策略性投資人資金將有助於公司之經營及業務發展，並可改善公司整體營運體質及強化對公司之向心力，故本次私募若引進策略性投資人實有其必要性。

(3)預計效益：強化公司競爭力，使公司營運穩定成長及有利於股東權益。

5、辦理私募之必要理由：

(1)不採用公開募集之理由：為因應公司發展引進策略性投資人等規劃，考量私募方式相對具時效性與便利性，故以私募方式辦理具有必要性。

(2)得私募額度：擬於2仟萬股額度內私募普通股；私募可轉換公司債發行總金額新台幣15億元(以每張債券面額為新台幣10萬元整，總張數不超過15,000張)。

(3)辦理私募之資金用途及預計達成效益：

a)資金用途：充實營運資金、償還銀行借款、海外購料、資本支出或支應其他因應本公司長期發展資金需求等一項或多項用途。

b)預計達成效益：藉由策略性投資人資金挹注，可降低財務成本、公司營運及資本支出之資金壓力，並強化財務結構。

6、 本次私募之有價證券於交付日起三年內，除符合證券交易法第四十三條之八規定之特定情形外，不得自由轉讓。本公司亦擬於本次私募之有價證券自交付日起滿三年後，提請股東會授權董事會視當時狀況決定是否依相關規定向台灣證券交易所申請核發符合上市標準之同意函，後續並向主管機關申報補辦公開發行及申請上市交易事宜。本次私募普通股和私募無擔保可轉換公司債轉換為本公司普通股的權利義務與本公司原有已發行之普通股相同。

7、 本次私募計畫之主要內容，除私募定價最低成數外，包括實際發行價格、股數、發行條件、發行時間、買回條件、賣回條件、計畫項目、資金運用進度、預計可能產生效益及其他一切有關發行計畫之事項，擬提請股東會同意，授權董事會視市場狀況調整、訂定及辦理，未來如因主管機關指示修正或基於營運評估、或因客觀環境需要變更時，亦授權董事會全權處理之。

8、 除上述授權範圍外，擬提請股東會授權本公司董事長或其指定之人，代表本公司簽署、商議、變更一切有關私募普通股和私募無擔保可轉換公司債之契約及文件，並授權董事長為本公司辦理一切有關發行私募普通股和私募無擔保可轉換公司債所需之未盡事宜。

9、本公司私募有價證券議案，依證券交易法第 43 條之 6 規定，應說明事項請詳公開資訊觀測站（網址：http://mops.twse.com.tw/），請點選(各項專區/私募專區/市場別：上市/公司代碼：1589) 及本公司網站 (網址：http://www.ygget.com)

股東戶號3016「財團法人證券投資人及期貨交易人保護中心」來函，請本公司針對本次私募有價證券案就下面四點提問向股東說明，俾利股東知悉。現補充說明如下：

(一) 本次辦理私募有價證券以充實營運資金之必要性及合理性：

說明：108年在環保意識成為全球關注焦點下，再生能源為各國政府的施政重點，帶動風力發電的強勁表現，本公司之營運與全球風力發電市場有明顯正向關係，考量風電市場正逢谷底回溫時期，加上因應經營環境變化不確定因素，故須準備更多資金以佈局集團未來業務發展，提升未來營運表現與市場競爭力。

(二) 關於私募轉換公司債條件如發行時間、利率等資訊：

說明：截至目前為止本次私募轉換公司債尚無洽定之應募人，致發行時間、利率等條件未議定而無法載明。未來洽應募人時，以對本公司長期發展及競爭力與既有股東權益能產生效益者優先考量，且其他一切有關發行計畫之事項，會依法提請董事會同意，並依相關法規辦理，故應不損及既有股東權益。

(三) 本次私募對象為策略性投資人，未來洽定之應募人如屬於法人者，亦應依規定註明相關事項：

說明：本公司迄今尚無已洽定之應募人，未來洽定之應募人如屬法人者，本公司將依「公開發行公司辦理私募有價證券應注意事項」規定，於公開資訊觀測站輸入規定之應募人資訊。

(四) 本次辦理私募對經營權影響之評估：

說明：本公司迄今尚無已洽定之應募人，嗣後本公司除會考量未來擬引進策略性投資人以不損及既有股東權益及穩定經營權為優先考量，採分散應募人人數，且其彼此間亦須無從屬或關聯或親屬關係外，並考量單一應募人持股比率或轉換公司債換算之持股比例計算董事選舉權不致於可取得三分之一以上董事席次。

本公司經營權長期以來穩定，均無發生重大變動，且本次私募有價證券案規劃方向亦以不影響經營權變動為原則，倘日後確認應募人評估可能造成經營權重大變動時，將洽請證券承銷商對私募有價證券造成公司經營權移轉之合理性必及要性出具詳細且具體之評估意見。

決　議：本案經投票表決未通過，表決結果如下：

表決時出席股東表決權數68,331,829權（其中以電子方式出

席行使表決權者34,061,191權）

票決結果		佔表決權總數百分比
贊成權數(其中電子投票權數)	22,612,459 權(14,713,510 權)	33.09%
反對權數(其中電子投票權數)	17,465,063 權(17,465,063 權)	25.55%
無效權數(其中電子投票權數)	0 權(0 權)	0.00%
棄權/未投票權數(其中電子投票權數)	28,254,307 權(1,882,618 權)	41.34%

伍、 選舉事項

董事會提

案　由：補選董事乙席案，提請　補選。

說　明：1、本公司本屆董事(含獨立董事)原選任 11 席，因蔡青武先生辭任，公司因營運需要故本次補選一席董事，採候選人提名制度。

2、新選任董事之任期自 2020 年 6 月 19 日至 2022 年 6 月 19 日為止。

3、本公司董事候選人名單及其學歷、經歷、持有股數如下：

姓名	學歷	經歷	持股
寶佳資產管理股份有限公司	不適用	不適用	8,530,000 股

4、提請補選。

選舉結果：

	當選職務	戶號/ 身分證號	姓　名	當選權數
1	董事	30830/ 42856999	寶佳資產管理股份有限公司	52,863,228

陸、 其他議案

董事會提

案　由：解除新任董事競業禁止之限制案，提請　討論。

說　明：1、依本公司章程規定「董事為自己或他人為屬於公司營業範圍內之行為者，應於股東會向股東說明其行為之重要內容，並取得股東會重度決議之許可」。

2、本公司為考量業務上之需要，擬提請股東會同意解除新選任之董事競業禁止之限制。

本公司董事競業情形如下：

董事姓名	兼任公司名稱	擔任職務
寶佳資產管理股份有限公司	無	無

3、以上核請股東會以重度決議表決。

股東戶號3016「財團法人證券投資人及期貨交易人保護中心」來函，請本公司針對本次解除新任董事競業禁止之限制案，增述各該董事係擔任何公司之何職務，及該等公司之主要營業內容，俾利全體股東瞭解。現補充說明如下：

說明：針對本次股東常會中「解除新任董事競業禁制之限制案」，本公司已將該董事所擔任之職務等相關資料於本次股東會議事手冊之議案上加以說明，並將電子檔上傳至公開資訊觀測站，俾利全體股東瞭解。

決　議：本案經投票表決以重度決議照案通過，表決結果如下：
表決時出席股東表決權數68,331,829權（其中以電子方式出席行使表決權者34,061,191權）

票決結果		佔表決權總數百分比
贊成權數(其中電子投票權數)	55,968,447 權(21,697,809 權)	81.97%
反對權數(其中電子投票權數)	4,784,997 權(4,784,997 權)	7.00%
無效權數(其中電子投票權數)	0 權(0 權)	0.00%
棄權/未投票權數(其中電子投票權數)	7,578,385 權(7,578,385 權)	11.09%

柒、　臨時動議：無。

捌、　散會(同日上午九時四十七分)

玖、 附件

附件 1：本公司 2019 年度營業報告書

營業報告書

一、2019 年度營業情形

(一) 營業計畫實施成果：

永冠集團 2019 年度合併營收為新台幣 79.00 億元，較去年增加 28%，出貨量為 164,117 噸，較去年增加 23 %，獲利方面，毛利率與營業淨利率分別為 17%與 3%，去年毛利率與營業淨損率分別為 13%與 4%，本年度合併稅後淨利為新台幣 163,526 仟元，獲利較去年增加 437,599 仟元，每股獲利為 1.54 元，每股獲利較去年增加 4.02 元。

(二) 預算執行情形：

本集團 2019 年度未公開財務預測，故不適用。

(三) 財務收支及獲利能力分析：請參閱合併綜合損益表。

(四) 研究發展狀況：

2019 年度研究發展經費佔營業收入淨額為 2.8%。本集團將持續研究及改良生產工藝，縮短新產品研發時程及降低產品開發不良率等，逐步提升新產品開發能力及技術。

二、營業計畫概要

永冠為全球主要風力發電機、注塑機、產業機械廠商之首要鑄件供應商，具備先進的製程技術，掌握高技術含量的冶金工程技術，產品品質優良且交期穩定，因此深受客戶的重視及依賴。本集團的核心競爭力在於領先同業的生產規模、深入細節的鑄造工藝、與垂直整合能力。

集團發展策略：

(一) 短期目標(1~2 年)

2020 年度本集團依據全球經濟狀況、產業經營環境變化、市場供需和競爭狀況、全球新舊客戶產業業務開發進展以及自有產能等諸多因素基礎下，2020 年產品出貨目標為 19.6 萬噸。

因應全球離岸風電建設將迎來新一輪的成長趨勢，臺中港生產基地將為本集團重點發展計畫，除生產大型離岸風電鑄件外，也會在注塑機械及產業機械鑄件增加產能，臺中港計畫將會於 2020 年開始動工，預計 2022 年投入生產。同時，為了開拓新市場及把握近期泰國政府新出臺的招商優惠政策，將進行泰國生產基地之規畫及建廠，並計畫在 2021 年開始動工，預計建廠時間約 2 年。

(二) 中期目標(3~5 年)

臺中港以及泰國生產基地完成建廠投產後，逐步進入穩定量產階段。全球離岸風電市場需求將逐年成長，集團將致力於逐步提高台中港產能以及效率，降低生產成本，為本集團最大程度把握住離岸風機鑄件需求旺盛的契機。

泰國生產基地的產能將因應國際市場變化以及客戶需求而擴充。東南亞新興國家擁有青壯年人口充足、薪資便宜與具重要戰略性位置等優勢，加上本集團之

歐美日客戶在去年爆發的中美貿易摩擦以及今年的新冠肺炎疫情後均有明顯的意願擴展其供應鏈佈局進而降低風險，這也是永冠為客戶提供全球化服務使本集團產能長期穩定成長的絕佳機會。

(三) 長期目標(5~10 年)

為提升本集團競爭力及善盡企業社會責任達成永續經營之目標，目前已著手規劃重點如下：

持續建設 EHS(環保、職業健康及工業安全)

在員工參與、安全生產、作業環境改善、產品品質提升、交期縮短、無效工時遞減、員工薪酬福利提升等各方面都發生了實質性的改變，EHS 的推行和實施，對增強工廠的凝聚力，完善工廠的內部管理，提升企業形象，創造更好的經濟與社會效益。未來我們將持續改善工作環境及勞動條件，維護員工的合法利益。

推動綠色生產模式創新

本集團將持續針對噪音、粉塵、大氣、水處理系統、照明部分、餘熱回收及電爐部分、數位管理、再生能源使用部分的設備進行汰換，持續推動綠色工廠，朝節能減碳目標前進，成為對環境友善的公司。

建設數字化生產管理

為了提高本集團生產管理數位化水準，奠定數字化工廠的基礎，推動 MES(Manufacturing Execution System)即企業製造生產執行系統，充分發揮本集團在鑄造行業的先進管理經驗，滿足在計畫、生產、品質、設備等業務需求，為本集團實現生產資料、生產管理透明化，以作為後續精確化管理的再提升。

推動精益生產管理

圍繞在 EHS 專案推行的框架裡，MES 專案的啟動，與現場資料優化密不可分，涉及到的部門包含了：生產、工藝、物流、倉儲、計畫、品質等各方面。精益生產，運用系統結構、人員組織、運行方式和市場供求等方面的考量，並結合 MES 項目的推行，使生產系統能很快適應使用者需求的快速變化，並能使生產過程中一切無用、多餘的東西被精簡，強化本集團生產管理模式。

推動人才培訓及傳承計畫

為有效培養各級幹部具備主動積極解決問題的能力，本集團制定專業人才培訓計畫，並依個人特質及工作屬性來安排培訓內容，以培養與儲備卓越的管理型人才和技術型人才為主軸，為本集團永續發展之路奠定更加穩固的基礎。

未來本集團將根據經營方針規劃，持續優化組織經營模式，瞭解客戶需求並聚焦客戶價值，升級組織團隊管理及生產能力，落實 ESG 原則做好公司治理。以永續經營為宗旨，善盡 CSR(企業社會責任)，持續創造更大價值。

最後，感謝各位股東蒞臨指教，並期望各位繼續給予我們支持及鼓勵。

敬祝全體股東

身體健康，順心如意！

董事長： 總經理： 主辦會計：

附件 2：本公司 2019 年度審計委員查核報告書

永冠能源科技集團有限公司
審計委員查核報告書

董事會造具本公司 2019 年度營業報告書、合併財務報表及盈餘分配議案等。上述營業報告書、合併財務報表及盈餘分配案，經本審計委員會查核，認為尚無不合，爰依相關法令之規定報告如上，敬請　鑒核。

此致

本公司 2020 年股東常會

永冠能源科技集團有限公司

審計委員會召集人：張城隆

西元 2020 年 3 月 12 日

附件 3：本公司 2019 年度中華民國境內第一次及第二次無擔保轉換公司債辦理情形

公司債辦理情形

公司債種類	中華民國境內第一次無擔保轉換公司債	中華民國境內第二次無擔保轉換公司債
發行（辦理）日期	2014 年 6 月 3 日	2015 年 8 月 18 日
面額	每張面額新台幣壹拾萬元	每張面額新台幣壹拾萬元
發行及交易地點	中華民國財團法人櫃檯買賣中心	中華民國財團法人櫃檯買賣中心
發行價格	依票面金額十足發行	依票面金額十足發行
總額	新台幣壹拾伍億元整	新台幣貳拾伍億元整
利率	0%	0%
期限	5 年期；到期日：2019 年 6 月 3 日	5 年期；到期日：2020 年 8 月 18 日
保證機構	無	無
受託人	臺灣土地銀行股份有限公司信託部	臺灣土地銀行股份有限公司信託部
承銷機構	凱基證券股份有限公司	凱基證券股份有限公司
簽證律師	理律法律事務所宋天祥律師	理律法律事務所王雅嫻律師
簽證會計師	勤業眾信聯合會計師事務所 李東峰會計師、龔則立會計師	勤業眾信聯合會計師事務所 李東峰會計師、龔則立會計師
償還方法	除本公司贖回、債券持有人賣回或執行轉換者外，到期時依債券面額加計利息補償金，以面額105.10%(年收益率約 1%)以現金一次償還。	除本公司贖回、債券持有人賣回或執行轉換者外，到期時依債券面額加計利息補償金，以面額102.53%(年收益率約 0.5%)以現金一次償還。
未償還本金	新台幣 0 仟元整	新台幣 6,,400 仟元整
贖回或提前清償之條款	請參閱發行及轉換辦法。	請參閱發行及轉換辦法。
限制條款	無	無
信用評等機構名稱、評等日期、公司債評等結果	無	無
附其他權利：已轉換(交換或認股)普通股、海外存託憑證或其他有價證券之金額	截至 2019 年 6 月 3 日到期為止，共計已轉換新台幣 1,354,900 仟元，轉換成普通股 8,928,504 股，每股面額 10 元。	截至 2020 年 4 月 21 日為止，尚無轉換。
附其他權利：發行及轉換（交換或認股）辦法	請參閱公開資訊觀測站債信專區之債券發行資料。	請參閱公開資訊觀測站債信專區之債券發行資料。
發行及轉換、交換或認股辦法、發行條件對股權可能稀釋情形及對現有股東權益影響	本債券已於 2019 年 6 月 3 日到期。	依目前轉換價格為 195.1 元，若全數轉換為普通股則尚需發行 471,040 股，對股東權益影響尚屬有限。
交換標的委託保管機構名稱	不適用	不適用

附件 4：「誠信經營守則」修訂條文對照表

修正條文	現行條文	說明
第五條 政策 本公司應本於廉潔、透明及負責之經營理念，制定以誠信為基礎之政策，經董事會通過，並建立良好之公司治理與風險控管機制，以創造永續發展之經營環境。	第五條 政策 本公司應本於廉潔、透明及負責之經營理念，制定以誠信為基礎之政策，並建立良好之公司治理與風險控管機制，以創造永續發展之經營環境。	參酌 ISO37001 企業反賄絡管理機制第 3.7 項及 5.1.1 項，由董事會核准組織之反賄絡管理政策，增訂部分文字。
第七條 防範方案之範圍 本公司應建立不誠信行為風險之評估機制，定期分析及評估營業範圍內具較高不誠信行為風險之營業活動，據以訂定防範方案並定期檢討防範方案之妥適性與有效性。 本公司宜參酌國內外通用之標準或指引訂定防範方案，至少應涵蓋下列行為之防範措施： 一、行賄及收賄。 二、提供非法政治獻金。 三、不當慈善捐贈或贊助。 四、提供或接受不合理禮物、款待或其他不正當利益。 五、侵害營業秘密、商標權、專利權、著作權及其他智慧財產權。 六、從事不公平競爭之行為。 七、產品及服務於研發、採購、製造、提供或銷售時直接或間接損害消費者或其他利害關係人之權益、健康與安全。	第七條 防範方案之範圍 本公司~~訂定防範方案時，~~應分析營業範圍內具較高不誠信行為風險之營業活動，~~並加強相關~~防範~~措施~~。 本公司訂定防範方案至少應涵蓋下列行為之防範措施： 一、行賄及收賄。 二、提供非法政治獻金。 三、不當慈善捐贈或贊助。 四、提供或接受不合理禮物、款待或其他不正當利益。 五、侵害營業秘密、商標權、專利權、著作權及其他智慧財產權。 六、從事不公平競爭之行為。 七、產品及服務於研發、採購、製造、提供或銷售時直接或間接損害消費者或其他利害關係人之權益、健康與安全。	1.參酌 ISO37001 企業反賄絡管理機制第 4.5.1 項有關組織應定期進行賄賂風險評估及評估現有控管方式的適合性和效能、第 4.5.2 項建立評估賄賂風險等級之類別，修正第一項。 2.為協助公司導入誠信經營(反賄賂)管理機制，建立誠信(反賄賂)之企業文化，國內外均有通用之標準或指引可供參考，例如：ISO 37001、GRI 205: Anti-Corruption 2016、國際透明組織 2013 年發布之第三版「商業反賄賂守則」，爰修正第二項文字。
第八條 承諾與執行 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。 本公司及集團企業與組織應於管理規章、對外文件及公司網站中明示誠信經營之政策，以及董事會與高階管理階層積極落實誠信經營政策之承	第八條 承諾與執行 本公司及集團企業與組織應於管理規章~~及~~對外文件中明示誠信經營之政策，以及董事會與管理階層積極落實誠信經營政策之承諾，並於內部管理及商業活動中確實執行。	1.參酌 ISO 37001 第 7.2.2.2 項 c 款有關組織應要求高階管理成員及董事出具遵循反賄賂政策之聲明、第 7.2.2.1 項 a 款有關組織應於僱用條件要求受僱人遵

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諾，並於內部管理及商業活動中確實執行。 上市上櫃公司針對第一、二項誠信經營政策、聲明、承諾及執行，應製作文件化資訊並妥善保存。		守反賄賂政策，爰增訂第一項。 2.參酌 ISO 37001 規範企業反賄賂管理機制之相關政策、流程及執行情形，均應製作文件並妥善保存，爰增訂第三項。
第十七條 組織與責任 本公司之董事、監察人、經理人、受僱人、受任人及實質控制者應盡善良管理人之注意義務，督促公司防止不誠信行為，並隨時檢討其實施成效及持續改進，確保誠信經營政策之落實。 本公司為健全誠信經營之管理，由稽核室負責誠信經營政策與防範方案之制定及監督執行，並配置充足之資源及適任之人員，主要掌理下列事項，~~並~~定期(至少一年一次)向董事會報告： 一、協助將誠信與道德價值融入公司經營策略，並配合法令制度訂定確保誠信經營之相關防弊措施。 二、定期分析及評估營業範圍內不誠信行為風險，並據以訂定防範不誠信行為方案，及於各方案內訂定工作業務相關標準作業程序及行為指南。 三、規劃內部組織、編制與職掌，對營業範圍內較高不誠信行為風險之營業活動，安置相互監督制衡機制。 四、誠信政策宣導訓練之推動及協調。 五、規劃檢舉制度，確保執行之有效性。 六、協助董事會及管理階層查核及評估落實誠信經營所建立之防範措施是否有效運作，並定期就相關業務流程進行評估遵循情形，作成報告。	第十七條 組織與責任 本公司之董事、監察人、經理人、受僱人、受任人及實質控制者應盡善良管理人之注意義務，督促公司防止不誠信行為，並隨時檢討其實施成效及持續改進，確保誠信經營政策之落實。 本公司為健全誠信經營之管理，由稽核室負責誠信經營政策與防範方案之制定及監督執行，主要掌理下列事項，~~並~~定期向董事會報告： 一、協助將誠信與道德價值融入公司經營策略，並配合法令制度訂定確保誠信經營之相關防弊措施。 二、訂定防範不誠信行為方案，並於各方案內訂定工作業務相關標準作業程序及行為指南。 三、規劃內部組織、編制與職掌，對營業範圍內較高不誠信行為風險之營業活動，安置相互監督制衡機制。 四、誠信政策宣導訓練之推動及協調。 五、規劃檢舉制度，確保執行之有效性。 六、協助董事會及管理階層查核及評估落實誠信經營所建立之防範措施是否有效運作，並定期就相關業務流程進行評估遵循情形，作成報告。	1.參酌 ISO 37001 第 5.3.2 項有關提供反賄賂專責單位充足之資源與適任之人員、第 9.4 項有關反賄賂專責單位向董事會報告之頻率至少每年進行一次之內容，爰修正本條第二項。 2.配合第七條第一項修正，爰增訂本條第二項第二款有關誠信經營專責單位主要掌理之事項包括定期分析及評估營業範圍內不誠信行為風險，並配合調整相關文字。

修正條文	現行條文	說明
第二十條 會計與內部控制 本公司應就具較高不誠信行為風險之營業活動，建立有效之會計制度及內部控制制度，不得有外帳或保留秘密帳戶，並隨時檢討，俾確保制度之設計及執行持續有效。 本公司內部稽核單位應依不誠信行為風險之評估結果，擬訂相關稽核計畫，內容包括稽核對象、範圍、項目、頻率等，並據以查核防範方案遵循情形，且得委任會計師執行查核，必要時，得委請專業人士協助。 前項查核結果應通報高階管理階層及誠信經營專責單位，並作成稽核報告提報董事會。	第二十條 會計與內部控制 本公司應就具較高不誠信行為風險之營業活動，建立有效之會計制度及內部控制制度，不得有外帳或保留秘密帳戶，並隨時檢討，俾確保制度之設計及執行持續有效。 本公司內部稽核單位應~~定期~~查核~~前項制度~~遵循情形~~，並作成稽核報告提報董事會~~，且得委任會計師執行查核，必要時，得委請專業人士協助。	1.參酌 ISO 37001 第 9.2 條有關反賄賂管理系統之內部稽核，爰修正第二項。 2.參酌 ISO 37001 第 9.2.2 項 d 款確保將稽核結果通報相關反賄賂管理系統人員、高階管理人員、通報董事會，爰增訂第三項。
第二十三條 檢舉制度 本公司應訂定具體檢舉制度，並應確實執行，其內容至少應涵蓋下列事項： 一、建立並公告內部獨立檢舉信箱、專線或委託其他外部獨立機構提供檢舉信箱、專線，供公司內部及外部人員使用。 二、指派檢舉受理專責人員或單位，檢舉情事涉及董事或高階管理階層，應呈報至獨立董事或監察人，並訂定檢舉事項之類別及其所屬之調查標準作業程序。 三、訂定檢舉案件調查完成後，依照情節輕重所應採取之後續措施，必要時應向主管機關報告或移送司法機關偵辦。 四、檢舉案件受理、調查過程、調查結果及相關文件製作之紀錄與保存。 五、檢舉人身分及檢舉內容之保密，並允許匿名檢舉。 六、保護檢舉人不因檢舉情事而遭不當處置之措施。 七、檢舉人獎勵措施。 本公司受理檢舉專責人員或單位，如經調查發現重大違規情事或公司有	第二十三條 檢舉制度 本公司應訂定具體檢舉制度，並應確實執行，其內容至少應涵蓋下列事項： 一、建立並公告內部獨立檢舉信箱、專線或委託其他外部獨立機構提供檢舉信箱、專線，供公司內部及外部人員使用。 二、指派檢舉受理專責人員或單位，檢舉情事涉及董事或高階~~主管~~，應呈報至獨立董事或監察人，並訂定檢舉事項之類別及其所屬之調查標準作業程序。 ~~三~~、檢舉案件受理、調查過程、調查結果及相關文件製作之紀錄與保存。 ~~四~~、檢舉人身分及檢舉內容之保密。 ~~五~~、保護檢舉人不因檢舉情事而遭不當處置之措施。 ~~六~~、檢舉人獎勵措施。 本公司受理檢舉專責人員或單位，如經調查發現重大違規情事或公司有	1.參酌 ISO 37001 附錄第 A.18.8 項內容有關組織完成賄賂事件之調查後應施行適當的後續行動，增訂第一項第三款，現行第一項第三至六款移列第四至七款。 2.為統一用語，第一項第二款酌為文字修正。 3.參酌 ISO 37001 第 8.9 項 c 款允許匿名舉報，修正第一項移列第五款。

修正條文	現行條文	說明
受重大損害之虞時，應立即作成報告，以書面通知獨立董事或監察人。	受重大損害之虞時，應立即作成報告，以書面通知獨立董事或監察人。	
第二十七條 實施與修正 本公司之誠信經營守則經董事會通過後實施，並提報審計委員會及股東會，修正時亦同。 本公司依前項規定將誠信經營守則提報董事會討論時，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。 本守則對於監察人之規定，於審計委員會準用之。 本守則於2011年10月14日經董事會通過。 本守則第二版於 2015 年 3 月 13 日經董事會通過。 本守則第三版於 2019 年 11 月 7 日經董事會通過。	第二十七條 實施與修正 本公司之誠信經營守則經董事會通過後實施，並提報審計委員會及股東會，修正時亦同。 本公司~~已設置獨立董事者，~~依前項規定將誠信經營守則提報董事會討論時，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。 本守則對於監察人之規定，於審計委員會準用之。 本守則於2011年10月14日經董事會通過。 本守則第二版於 2015 年 3 月 13 日經董事會通過。	1.考量公司已完成獨立董事之設置，爰修正第二項文字，俾符實務運作。 2.增加修訂歷程。

附件 5：「誠信經營作業程序及行為指南」修訂條文對照表

修正條文	現行條文	說明
第五條 專責單位及職掌 本公司指定稽核室為專責單位（以下簡稱本公司專責單位），隸屬於董事會，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，主要職掌下列事項，並應定期（至少一年一次）向董事會報告： 一、協助將誠信與道德價值融入公司經營策略，並配合法令制度訂定確保誠信經營之相關防弊措施。 二、定期分析及評估營業範圍內不誠信行為風險，並據以訂定防範不誠信行為方案，及於各方案內訂定工作業務相關標準作業程序及行為指南。 三、規劃內部組織、編制與職掌，對營業範圍內較高不誠信行為風險之營業活動，安置相互監督制衡機制。 四、誠信政策宣導訓練之推動及協調。 五、規劃檢舉制度，確保執行之有效性。 六、協助董事會及管理階層查核及評估落實誠信經營所建立之防範措施是否有效運作，並定期就相關業務流程進行評估遵循情形，作成報告。 七、製作及妥善保存誠信經營政策及其遵循聲明、落實承諾暨執行情形等相關文件化資訊。	第五條 專責單位 本公司指定稽核室為專責單位（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，並定期向董事會報告。	配合「上市上櫃公司誠信經營守則」之修訂，應提供專責單位充足之資源及適任之人員，及其向董事會報告之頻率至少每年進行一次，並規定專責單位主要掌理之事項包括定期分析及評估營業範圍內不誠信行為風險，爰修正本條標題及序文規定。
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，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，不得不當相互支援。 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	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，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，不得不當相互支援。	配合公開發行公司董事會議事辦法第十六條第一項，酌修本條第一項文字。 明定董事之配偶、二親等內血親，或與董事具有控制

修正條文	現行條文	說明
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。	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。	從屬關係之公司，就董事會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。 項次修正為第三項。 項次修正為第四項。
第十三條 禁止從事不公平競爭行為 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予他人，且不得探詢或搜集非職務相關之公司商業機密。	第十三條 禁止~~洩露商業機密~~ 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予他人，且不得探詢或搜集非職務相關之公司商業機密。	本條係配合「上市上櫃公司誠信經營守則」第十五條有關禁止從事不公平競爭行為而訂定，爰修正本條標題。
第十四條 防範產品或服務損害利害關係人 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。 本公司制定並於公司網站公開對消費者或其他利害關係人權益保護政策，以防止產品或服務直接或間接損害消費者或其他利害關係人之權益、健康與安全。 經媒體報導或有事實足認本公司商品、服務有危害消費者或其他利害關係人安全與健康之虞時，本公司應即於九十天內回收該批產品或停止其服	第十四條 ~~禁止內線交易~~ ~~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。~~	本條係配合「上市上櫃公司誠信經營守則」第十六條有關防範產品或服務損害利害關係人而訂定，並將原條文合併至第十五條。

修正條文	現行條文	說明
務，並調查事實是否屬實，及提出檢討改善計畫。 本公司專責單位應將前項情事、其處理方式及後續檢討改善措施，向董事會報告。		
第十五條 禁止內線交易及保密協定 本公司人員應遵守中華民國證券交易法之規定，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議，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。	第十五條 保密協定 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議，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。	本條第一項係原第十四條有關禁止內線交易，爰配合修正本條標題及內文。 項次修正為第二項。
第十六條 遵循及對外宣示誠信經營政策 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，使供應商、客戶或其他業務相關機構與人員均能清楚瞭解本公司誠信經營理念與規範。	第十六條 對外宣示誠信經營政策 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，使供應商、客戶或其他業務相關機構與人員均能清楚瞭解本公司誠信經營理念與規範。	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，爰增訂本條第一項。 項次修正為第二項。
第二十一條 公司人員涉不誠信行為之處理 本公司鼓勵內部及外部人員檢舉不誠信行為或不當行為，依其檢舉情事之情節輕重，酌發新臺幣十萬元以下獎金，內部人員如有虛報或惡意指控之情事，應予以紀律處分，情節重大者應予以革職。 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、專線或委託	第二十一條 公司人員涉不誠信行為之處理 ~~本公司發現或接獲檢舉本公司人員涉有不誠信之行為時，應即刻查明相關事實，如經證實確有違反相關法令或本公司誠信經營政策與規定者，應立即要求行為人停止相關行為，並為適當之處置，且於必要時透過法律程序請求損害賠償，以維護公司之名譽及權益。~~	配合「上市上櫃公司誠信經營守則」第二十三條規定允許匿名檢舉、完成檢舉事件之調查後應施行適當的後續行動，爰增修本條條文。

修正條文	現行條文	說明
其他外部獨立機構提供檢舉信箱、專線，供本公司內部及外部人員使用。 檢舉人應至少提供下列資訊： 一、檢舉人之姓名、身分證號碼，亦得匿名檢舉，及可聯絡到檢舉人之地址、電話、電子信箱。 二、被檢舉人之姓名或其他足資識別被檢舉人身分特徵之資料。 三、可供調查之具體事證。 本公司處理檢舉情事之相關人員應以書面聲明對於檢舉人身分及檢舉內容予以保密，本公司並承諾保護檢舉人不因檢舉情事而遭不當處置。 本公司專責單位應依下列程序處理檢舉情事： 一、檢舉情事涉及一般員工者應呈報至部門主管，檢舉情事涉及董事或高階主管，應呈報至獨立董事或監察人。 二、本公司專責單位及前款受呈報之主管或人員應即刻查明相關事實，必要時由法規遵循或其他相關部門提供協助。 三、如經證實被檢舉人確有違反相關法令或本公司誠信經營政策與規定者，應立即要求被檢舉人停止相關行為，並為適當之處置，且必要時向主管機關報告、移送司法機關偵辦，或透過法律程序請求損害賠償，以維護公司之名譽及權益。 四、檢舉受理、調查過程、調查結果均應留存書面文件，並保存五年，其保存得以電子方式為之。保存期限未屆滿前，發生與檢舉內容相關之訴訟時，相關資料應續予保存至訴訟終結止。 五、對於檢舉情事經查證屬實，應責成本公司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。 六、本公司專責單位應將檢舉情事、其處理方式及後續檢討改善措施，向董事會報告。	~~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。~~	

修正條文	現行條文	說明
第二十三條 內部宣導、建立獎懲、申訴制度及紀律處分 本公司專責單位應每年舉辦一次內部宣導，安排董事長、總經理或高階管理階層向董事、受僱人及受任人傳達誠信之重要性。 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。 本公司應於內部網站揭露違反誠信行為之人員職稱、姓名、違反日期、違反內容及處理情形等資訊。	第二十三條 建立獎懲、申訴制度及紀律處分 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。 本公司應於內部網站揭露違反誠信行為之人員職稱、姓名、違反日期、違反內容及處理情形等資訊。	新增本條第一項有關內部之宣導作業。 項次修正為第二項。 項次修正為第三項。 項次修正為第四項。
第二十四條 實施與修正 本作業程序及行為指南經董事會通過後實施，並提報審計委員會及股東會，修正時亦同。 本公司依前項規定提報董事會討論時，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。 本作業程序及行為指南對於監察人之規定，於審計委員會準用之。 本作業程序及行為指南於 2011 年 10 月 14 日經董事會通過。 本作業程序及行為指南第二版於 2015 年 3 月 13 日經董事會通過。 本作業程序及行為指南第三版於 2020 年 3 月 12 日經董事會通過。	第二十四條 實施與修正 本作業程序及行為指南經董事會通過後實施，並提報審計委員會及股東會，修正時亦同。 本公司~~已設置獨立董事者，~~依前項規定提報董事會討論時，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。 本作業程序及行為指南對於監察人之規定，於審計委員會準用之。 本作業程序及行為指南於 2011 年 10 月 14 日經董事會通過。 本作業程序及行為指南第二版於 2015 年 3 月 13 日經董事會通過。	考量公司已完成獨立董事之設置，爰修正第二項文字，並增加修訂歷程，俾符實務運作。

附件 6：本公司 2015 年度現金增資暨中華民國第二次無擔保轉換公司債計畫變更相關事項報告。

永冠能源科技集團有限公司

2015年度現金增資發行新股暨中華民國境內第二次無擔保轉換公司債變更資金運用計畫說明

項目		內容	
董事會核准日期		原計畫通過日期：2015 年 6 月 2 日 變更計畫通過日期：2020 年 3 月 12 日	
變更理由		配合風電產品國產化時程以及因應客戶訂單出貨時程，本公司預計積極建置臺中廠，以提高股東權益，故進行資金運用計畫變更。	
計畫項目及其金額	變更前	興建廠房	新台幣 1,500,000 仟元
		購置機器設備	新台幣 1,386,182 仟元
		充實營運資金	新台幣 463,818 仟元
	變更後	興建廠房	新台幣 2,861,906 仟元
		購置機器設備	新台幣 2,366,064 仟元
		充實營運資金	新台幣 463,818 仟元
	差異數	本公司主要將興建廠房與購置機器設備計劃剩餘未支用資金新台幣 341,391 仟元及 148,957 仟元，分別加計 1,784,691 仟元及 557,097 仟元，以因應台中廠之建廠及購置設備之資金需求。	
預計效益	變更前	興建廠房及購置機器設備	本公司為因應為未來營運成長、發展大型風力發電機組及回台投資計畫，本次籌資計畫中預計分別以新台幣 1,500,000 仟元及新台幣 1,386,182 仟元用於興建廠房及購置機器設備，預計 2016 年度至 2024 年度共可增加營業收入新台幣 20,009,600 仟元及增加營業利益新台幣 1,832,715 仟元。
		充實營運資金	本公司為因應營運逐步擴張，故以本次所募得之資金新台幣 463,818 仟元充實營運資金，取代部份銀行融資，以降低對金融機構之依賴，除可增加長期資金穩定度、健全財務結構外，並可降低利息支出，提高公司中長期競爭力。上述資金需求若全數改以銀行借款支應，以本公司向金融機構融資之平均借款利率約 2%計算，每年將可節省資金成本約新台幣 9,276 仟元。
	變更後	興建廠房及購置機器設備	配合台灣經濟部發展台中港「建置離岸風力發電產業組裝產業園區」、離岸風電產業國產化時程及因應客戶鑄件訂單需求，將持續進行臺中鑄造廠計劃，本次籌資計畫中預計分別以新台幣 2,861,906 仟元及新台幣 2,366,064 仟元用於興建廠房及購置機器設備，預計 2016 年度至 2034 年度共可增加營業收入新台幣 47,485,938 仟元及增加營業利益新台幣 1,997,270 仟元。
		充實營運資金	本公司為因應營運逐步擴張，故以本次所募得之資金新台幣 463,818 仟元充實營運資金，取代部份銀行融資，以降低對金融機構之依賴，除可增加長期資金穩定度、健全財務結構外，並可降低利息支出，提高公司中長期競爭力。上述資金需求若全數改以銀行借款支應，以本公司向金融機構融資之平均借款利率約 2%計算，每年將可節省資金成本約新台幣 9,276 仟元。
	差異數	1.興建廠房及購置機器設備：與變更前相較預計 2016 年度至 2034 年度共可增加營業收入新台幣 27,476,338 仟元及增加營業利益新台幣 164,555 仟元。 2.充實營運資金：與變更前相較差異數為 0。	

本次變更對股東權益之(有利)或不利之影響	本公司興建廠房及購置機器設備計畫項目金額較原預計增加，係配合台灣經濟部發展台中港「建置離岸風力發電產業組裝產業園區」、離岸風電產業國產化時程及因應客戶鑄件訂單需求，將有助於提升股東權益。	
變更後預計進度及完成日期	請參閱附表一	
截至目前為止執行進度	興建廠房及購置機器設備	本公司已依實際投入時程變更興建廠房及購置機器設備項目資金運用進度，截至2019年底，興建廠房及購置機器設備項目分別已投入735,824仟元及1,660,010仟元，實際累計執行進度(變更計畫後)為分別為25.71%及70.16%。 另計畫變更前，截至2019年底未支用之興建廠房及購置機器設備金額分別為341,391仟元及148,957仟元，合計490,348仟元，未支用之資金係存於銀行存款。
	充實營運資金	本計畫項目業已於2015年第四季執行完畢。

附表一：變更後預計進度及完成日期

單位：新台幣仟元

計畫項目	預定完成日期	所需資金總額	預定資金運用進度													
			2015 年度		2016 年度				2017 年度				2018 年度			
			第三季	第四季	第一季	第二季	第三季	第四季	第一季	第二季	第三季	第四季	第一季	第二季	第三季	第四季
興建廠房	2022 年第一季	2,861,906	0	20,801	13,453	2,927	14,149	5,037	98,036	109,959	66,942	94,936	47,581	25,000	47,929	26,365
購置機器設備	2022 年第四季	2,366,064	0	362,253	0	0	0	14,666	147,428	350,561	91,564	286,095	76,871	46,574	56,170	63,669
充實營運資金	2015 年第四季	463,818	400,000	63,818	0	0	0	0	0	0	0	0	0	0	0	0
合計		5,691,788	400,000	446,872	13,453	2,927	14,149	19,703	245,464	460,520	158,506	381,031	124,452	71,574	104,099	90,034

計畫項目	預定完成日期	所需資金總額	預定資金運用進度											
			2019 年度				2020 年度				2021 年度			
			第一季	第二季	第三季	第四季	第一季	第二季	第三季	第四季	第一季	第二季	第三季	第四季
興建廠房	2022 年第一季	2,861,906	92,305	33,422	6,839	30,143	72,000	140,328	255,904	320,000	300,000	300,000	300,000	300,000
購置機器設備	2022 年第四季	2,366,064	11,728	52,751	68,076	31,604	0	0	42,273	111,619	92,004	100,332	128,025	69,288
充實營運資金	2015 年第四季	463,818	0	0	0	0	0	0	0	0	0	0	0	0
合計		5,691,788	104,033	86,173	74,915	61,747	72,000	140,328	298,177	431,619	392,004	400,332	428,025	369,288

計畫項目	預定完成日期	所需資金總額	預定資金運用進度			
			2022 年度			
			第一季	第二季	第三季	第四季
興建廠房	2022 年第一季	2,861,906	137,850	0	0	0
購置機器設備	2022 年第四季	2,366,064	24,940	34,400	102,098	1,075
充實營運資金	2015 年第四季	463,818	0	0	0	0
合計		5,691,788	162,790	34,400	102,098	1,075

說明：(1)上表 2019 年度實際數。(2)機器設備安置地點：本次計畫變更後興建廠房及購置機器設備項目將設置在蘇州吳江、蘇州常州及台灣台中。

附件 7：會計師查核報告及合併財務報表

Deloitte.

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會計師查核報表

Yeong Guan Energy Technology Group Co., Ltd.　公鑒：

查核意見

Yeong Guan Energy Technology Group Co., Ltd.及子公司民國 108 年及 107 年 12 月 31 日之合併資產負債表，暨民國 108 年及 107 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表、合併現金流量表，以及合併財務報表附註（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，上開合併財務報表在所有重大方面係依照中華民國證券發行人財務報告編製準則暨經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達 Yeong Guan Energy Technology Group Co., Ltd.及子公司民國 108 年及 107 年 12 月 31 日之合併財務狀況，暨民國 108 年及 107 年 1 月 1 日至 12 月 31 日之合併財務績效及合併現金流量。

查核意見之基礎

本會計師民國 108 年度係依照中華民國會計師查核簽證財務報表規則、金融監督管理委員會 109 年 2 月 25 日金管證字第 1090360805 號函及一般公認審計準則執行查核工作；民國 107 年度係依照中華民國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表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中華民國會計師職業道德規範，與 Yeong Guan Energy Technology Group Co., Ltd.及子公司保持超然獨立，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 Yeong Guan Energy Technology Group Co., Ltd.及子公司民國 108 年度合併財務報表之查核最為重要之事項。該等事項已於查核合併財務報表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。

茲對 Yeong Guan Energy Technology Group Co., Ltd.及子公司民國 108 年度合併財務報表之關鍵查核事項敘明如下：

<u>營業收入認列之真實性</u>

Yeong Guan Energy Technology Group Co., Ltd.及子公司民國 108 年度合併營業收入當中來自再生能源類產品之收入占全年度營業收入之 55.44%；由於來自該等客戶之營業收入金額係屬重大且較 107 年度顯著提升，故將再生能源類主要客戶之營業收入認列之真實性列為關鍵查核事項。

針對此關鍵查核事項，本會計師考量 Yeong Guan Energy Technology Group Co., Ltd.及子公司之營業收入認列政策，評估營業收入相關內部控制之設計及執行情形，並自再生能源類主要客戶中選取樣本執行細項證實測試，查核交易憑證及期後收款等查核程序，並針對該等客戶期末應收帳款餘額進行發函詢證，以確認營業收入係真實發生且金額正確性。

管理階層與治理單位對合併財務報表之責任

管理階層之責任係依照中華民國證券發行人財務報告編製準則暨經金融監督管理委員會認可並發布生效之國際財務報導準則、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表，且維持與合併財務報表編製有關之必要內部控制，以確保合併財務報表未存有導因於舞弊或錯誤之重大不實表達。

於編製合併財務報表時，管理階層之責任亦包括評估 Yeong Guan Energy Technology Group Co., Ltd.及子公司繼續經營之能力、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 Yeong Guan Energy Technology Group Co., Ltd.及子公司或停止營業，或除清算或停業外別無實際可行之其他方案。

Yeong Guan Energy Technology Group Co., Ltd.及子公司之治理單位（含審計委員會）負有監督財務報導流程之責任。

會計師查核合併財務報表之責任

本會計師查核合併財務報表之目的，係對合併財務報表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，惟依照中華民國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表存有之重大不實表達。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表使用者所作之經濟決策，則被認為具有重大性。

本會計師依照中華民國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表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，以設計當時情況下適當之查核程序，惟其目的非對 Yeong Guan Energy Technology Group Co., Ltd. 及子公司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 Yeong Guan Energy Technology Group Co., Ltd.及子公司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表使用者注意合併財務報表之相關揭露，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 Yeong Guan Energy Technology Group Co., Ltd.及子公司不再具有繼續經營之能力。
5. 評估合併財務報表（包括相關附註）之整體表達、結構及內容，以及合併財務報表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，以對合併財務報表表示意見。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中華民國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 Yeong Guan Energy Technology Group Co., Ltd.及子公司民國 108 年度合併財務報表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。

勤業眾信聯合會計師事務所

會計師 陳致源　　　　會計師 張敬人

陳致源　　　　張敬人

金融監督管理委員會核准文號
金管證審字第 1060023872 號

證券暨期貨管理委員會核准文號
台財證六字第 0920123784 號

中　華　民　國　109　年　3　月　12　日

Yeong Guan Energy Technology Group Co., Ltd.及子公司

合併資產負債表

民國108年及107年12月31日

單位：新台幣仟元

代碼	資產	108年12月31日 金額	%	107年12月31日 金額	%
	流動資產				
1100	現金及約當現金（附註四及六）	$ 1,450,683	11	$ 3,152,846	22
1110	透過損益按公允價值衡量之金融資產－流動（附註四及七）	238,677	2	5,948	-
1136	按攤銷後成本衡量之金融資產－流動（附註四及八）	361,749	3	485,187	3
1150	應收票據（附註四、二十及二七）	198,642	1	286,373	2
1170	應收帳款淨額（附註四、九、二十及二七）	2,747,955	20	1,816,614	13
130X	存貨淨額（附註四及十）	1,225,756	9	1,367,942	9
1419	預付款項	239,677	2	268,139	2
1479	其他流動資產（附註三、四、二二及二八）	320,346	2	422,104	3
11XX	流動資產總計	6,783,485	50	7,805,153	54
	非流動資產				
1600	不動產、廠房及設備（附註三、四、十二、二七及二八）	5,734,533	42	5,920,262	41
1755	使用權資產（附註三、四、十三、二七及二八）	615,375	5	-	-
1760	投資性不動產淨額（附註四及二八）	743	-	749	-
1805	商譽（附註四及十四）	137,409	1	139,618	1
1840	遞延所得稅資產（附註四及二二）	132,531	1	138,630	1
1915	預付設備款	52,122	-	71,664	-
1985	長期預付租賃款（附註三、四及二八）	-	-	395,167	3
1990	其他非流動資產（附註四、二七及二八）	64,807	1	59,394	-
15XX	非流動資產總計	6,737,520	50	6,725,484	46
1XXX	資產總計	$ 13,521,005	100	$ 14,530,637	100
代碼	負債及權益				
	流動負債				
2100	短期借款（附註十五及二八）	$ 1,481,593	11	$ 1,921,161	13
2120	透過損益按公允價值衡量之金融負債－流動（附註四、七及十六）	154	-	542	-
2150	應付票據（附註二七）	266,738	2	216,403	2
2170	應付帳款	723,442	6	833,832	6
2219	其他應付款（附註十七及二七）	581,376	4	495,226	3
2230	本期所得稅負債（附註四及二二）	2,816	-	4,156	-
2280	租賃負債－流動（附註三、四、十三及二七）	23,354	-	-	-
2321	一年內到期或執行賣回權之應付公司債（附註四及十六）	6,484	-	93,551	1
2399	其他流動負債（附註三及四）	11,231	-	6,488	-
21XX	流動負債總計	3,097,188	23	3,571,359	25
	非流動負債				
2540	長期借款（附註十五及二八）	2,376,733	18	2,662,945	18
2570	遞延所得稅負債（附註四及二二）	14,716	-	15,252	-
2580	租賃負債－非流動（附註三、四、十三及二七）	210,301	1	-	-
2613	應付租賃款－非流動（附註三及四）	-	-	118	-
25XX	非流動負債總計	2,601,750	19	2,678,315	18
2XXX	負債總計	5,698,938	42	6,249,674	43
	歸屬於本公司業主之權益				
3110	普通股股本	1,056,175	8	1,116,175	8
3200	資本公積	5,553,059	41	5,837,900	40
	保留盈餘				
3310	法定盈餘公積	487,072	4	487,072	3
3320	特別盈餘公積	1,024,331	7	839,529	6
3350	未分配盈餘	943,981	7	971,796	7
3300	保留盈餘總計	2,455,384	18	2,298,397	16
	其他權益				
3410	國外營運機構財務報表換算之兌換差額	(1,403,516)	(10)	(1,021,629)	(7)
3500	庫藏股票	-	-	(99,209)	(1)
31XX	本公司業主之權益總計	7,661,102	57	8,131,634	56
36XX	非控制權益	160,965	1	149,329	1
3XXX	權益總計	7,822,067	58	8,280,963	57
	負債與權益總計	$ 13,521,005	100	$ 14,530,637	100

後附之附註係本合併財務報告之一部分。

董事長：張賢銘　　經理人：張賢銘　　會計主管：林毓儀

Yeong Guan Energy Technology Group Co., Ltd.及子公司

合併綜合損益表

民國 108 年及 107 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元，惟每股盈餘（虧損）為元

代　碼		108年度 金　額	108年度 %	107年度 金　額	107年度 %
4000	營業收入（附註四、二十及二七）	$7,899,986	100	$6,195,855	100
5000	營業成本（附註四、十、二一及二七）	6,528,633	82	5,364,919	87
5900	營業毛利	1,371,353	18	830,936	13
	營業費用（附註九及二一）				
6100	推銷費用	387,318	5	365,318	6
6200	管理及總務費用	545,034	7	561,206	9
6300	研究發展費用	222,926	3	159,430	2
6450	預期信用減損損失（利益）	3,615	-	(10,006)	-
6000	營業費用合計	1,158,893	15	1,075,948	17
6900	營業淨利（損）	212,460	3	(245,012)	(4)
	營業外收入及支出				
7100	利息收入	54,174	1	89,257	2
7110	租金收入（附註二七）	60	-	607	-
7190	其他利益及損失（附註十六及二一）	10,935	-	18,158	-
7235	透過損益按公允價值衡量之金融商品淨益（附註四、七及十六）	18,432	-	25,677	-
7630	外幣兌換淨益（附註二一及三十）	86,901	1	13,018	-
7510	利息費用（附註十六、二一及二七）	(161,634)	(2)	(133,606)	(2)
7000	營業外收入及支出合計	8,868	-	13,111	-

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代碼		108年度 金額	%	107年度 金額	%
7900	稅前淨利（損）	$ 221,328	3	($ 231,901)	(4)
7950	所得稅費用（附註四及二二）	57,802	1	42,172	-
8200	本期淨利（損）	163,526	2	(274,073)	(4)
	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	(376,790)	(5)	(179,993)	(3)
8500	本期綜合損益總額	($ 213,264)	(3)	($ 454,066)	(7)
	淨利（損）歸屬於：				
8610	本公司業主	$ 162,976	2	($ 278,658)	(4)
8620	非控制權益	550	-	4,585	-
8600		$ 163,526	2	($ 274,073)	(4)
	綜合損益總額歸屬於：				
8710	本公司業主	($ 218,911)	(3)	($ 461,624)	(7)
8720	非控制權益	5,647	-	7,558	-
8700		($ 213,264)	(3)	($ 454,066)	(7)
	每股盈餘（虧損）（附註二三）				
9750	基本	$ 1.54		($ 2.48)	
9850	稀釋	$ 1.54		($ 2.48)	

後附之附註係本合併財務報告之一部分。

董事長：張賢銘　　經理人：張賢銘　　會計主管：林毓儀

Yeong Guan Energy Technology Group Co., Ltd.及子公司

民國 108 年及 107 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代碼		歸屬於本公司業主之權益（附註四、十六及十九）：股本	資本公積：股票溢額	資本公積：認股權	資本公積：已失效認股權	資本公積：庫藏股票交易	資本公積：合計	保留盈餘：法定盈餘公積	保留盈餘：特別盈餘公積	保留盈餘：未分配盈餘	保留盈餘：合計	庫藏股票	國外營運機構財務報表換算之兌換差額	本公司業主權益合計	非控制權益（附註四及十九）	權益總額
A1	107 年 1 月 1 日餘額	$ 1,188,175	$ 6,047,761	$ 150,451	$ 6,562	$ -	$ 6,204,774	$ 460,025	$ 620,848	$ 1,788,213	$ 2,869,086	$ -	($ 838,663)	$ 9,423,372	$ 291,815	$ 9,715,187
	106 年度盈餘指撥及分配：															
B1	法定盈餘公積	-	-	-	-	-	-	27,047	-	(27,047)	-	-	-	-	-	-
B3	特別盈餘公積	-	-	-	-	-	-	-	218,681	(218,681)	-	-	-	-	-	-
B5	現金股利	-	-	-	-	-	-	-	-	(171,187)	(171,187)	-	-	(171,187)	-	(171,187)
	小計	-	-	-	-	-	-	27,047	218,681	(416,915)	(171,187)	-	-	(171,187)	-	(171,187)
D1	107 年度淨（損）利	-	-	-	-	-	-	-	-	(278,658)	(278,658)	-	-	(278,658)	4,585	(274,073)
D3	107 年度其他綜合損益	-	-	-	-	-	-	-	-	-	-	-	(182,966)	(182,966)	2,973	(179,993)
D5	107 年度綜合損益總額	-	-	-	-	-	-	-	-	(278,658)	(278,658)	-	(182,966)	(461,624)	7,558	(454,066)
L1	庫藏股買回	-	-	-	-	-	-	-	-	-	-	(648,793)	-	(648,793)	-	(648,793)
L3	庫藏股註銷	(72,000)	(366,874)	-	-	-	(366,874)	-	-	(110,710)	(110,710)	549,584	-	-	-	-
T1	可轉換公司債買回	-	-	(144,828)	144,828	-	-	-	-	-	-	-	-	-	-	-
O1	非控制權益變動	-	-	-	-	-	-	-	-	(10,134)	(10,134)	-	-	(10,134)	(150,044)	(160,178)
Z1	107 年 12 月 31 日餘額	1,116,175	5,680,887	5,623	151,390	-	5,837,900	487,072	839,529	971,796	2,298,397	(99,209)	(1,021,629)	8,131,634	149,329	8,280,963
	107 年度盈餘指撥及分配：															
B3	特別盈餘公積	-	-	-	-	-	-	-	184,802	(184,802)	-	-	-	-	-	-
D1	108 年度淨利	-	-	-	-	-	-	-	-	162,976	162,976	-	-	162,976	550	163,526
D3	108 年度其他綜合損益	-	-	-	-	-	-	-	-	-	-	-	(381,887)	(381,887)	5,097	(376,790)
D5	108 年度綜合損益總額	-	-	-	-	-	-	-	-	162,976	162,976	-	(381,887)	(218,911)	5,647	(213,264)
L1	庫藏股買回	-	-	-	-	-	-	-	-	-	-	(245,632)	-	(245,632)	-	(245,632)
L3	庫藏股註銷	(60,000)	(305,376)	-	(8,138)	28,673	(284,841)	-	-	-	-	344,841	-	-	-	-
T1	可轉換公司債到期贖回	-	-	(5,238)	5,238	-	-	-	-	-	-	-	-	-	-	-
O1	非控制權益變動	-	-	-	-	-	-	-	-	(5,989)	(5,989)	-	-	(5,989)	5,989	-
Z1	108 年 12 月 31 日餘額	$ 1,056,175	$ 5,375,511	$ 385	$ 148,490	$ 28,673	$ 5,553,059	$ 487,072	$ 1,024,331	$ 943,981	$ 2,455,384	$ -	($ 1,403,516)	$ 7,661,102	$ 160,965	$ 7,822,067

後附之附註係本合併財務報告之一部分。

董事長：張賢銘　　經理人：張賢銘　　會計主管：林毓儀

Yeong Guan Energy Technology Group Co., Ltd.及子公司

合併現金流量表

民國 108 年及 107 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代　碼		108年度	107年度
	營業活動之現金流量		
A10000	稅前淨利（損）	$ 221,328	($ 231,901)
A20010	收益費損項目：		
A20100	折舊費用	551,376	526,340
A20200	攤銷費用	7,030	9,483
A20300	預期信用減損損失（迴轉利益）	3,615	(10,006)
A20400	透過損益按公允價值衡量金融資產及負債之淨損（益）	(4,955)	24,214
A20900	利息費用	161,634	133,606
A21200	利息收入	(54,174)	(89,257)
A22500	處分及報廢不動產、廠房及設備淨損	1,697	4,767
A22900	處分子公司利益	-	(27,229)
A23800	存貨跌價及呆滯損失（回升利益）	(28,945)	27,745
A24100	未實現外幣兌換淨益	(39,556)	(15,958)
A24200	應付公司債賣回損失	700	37,807
A29900	預付租賃款攤銷	-	10,879
A30000	營業資產及負債之淨變動數		
A31130	應收票據	79,756	15,342
A31150	應收帳款	(1,058,012)	(144,813)
A31200	存　　貨	120,834	(196,795)
A31230	預付款項	18,633	(7,870)
A31240	其他流動資產	(143,973)	35,010
A32110	透過損益按公允價值衡量之金融商品	3,711	(9,879)
A32130	應付票據	61,492	(166,905)
A32150	應付帳款	(80,690)	124,624
A32180	其他應付款	66,355	59,193
A32230	其他流動負債	5,804	8,198
A33000	營運產生之現金	(106,340)	116,595
A33300	支付之利息	(160,678)	(95,509)
A33500	支付之所得稅	(58,320)	(158,201)
AAAA	營業活動之淨現金流出	(325,338)	(137,115)

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代　碼		108年度	107年度
	投資活動之現金流量		
B00040	取得按攤銷後成本衡量之金融資產	$ -	($ 313,360)
B00050	處分按攤銷後成本衡量之金融資產	108,818	-
B00100	取得透過損益按公允價值衡量之金融資產	(233,568)	-
B02300	處分子公司之淨現金流入（出）	221,000	(130,748)
B02700	取得不動產、廠房及設備	(371,264)	(334,477)
B02800	處分不動產、廠房及設備價款	4,781	2,367
B04500	購置無形資產	(4,383)	(1,602)
B06700	其他非流動資產增加	(10,499)	(19,041)
B07100	預付設備款增加	(60,902)	(67,120)
B07500	收取之利息	55,266	89,122
BBBB	投資活動之淨現金流出	(290,751)	(774,859)
	籌資活動之現金流量		
C00100	短期借款增加（減少）	(374,400)	1,445,703
C01300	償還公司債	(87,227)	(2,444,462)
C01600	舉借長期借款	-	2,620,892
C01700	償還長期借款	(147,491)	-
C03000	存入保證金減少	-	(3)
C04020	租賃負債本金償還	30,045	-
C04500	發放現金股利	-	(171,187)
C04900	庫藏股票買回成本	(245,632)	(648,793)
C05800	非控制權益變動	-	37,977
CCCC	籌資活動之淨現金流入（出）	(824,705)	840,127
DDDD	匯率變動對現金及約當現金之影響	(261,369)	(91,592)
EEEE	現金及約當現金減少數	(1,702,163)	(163,439)
E00100	年初現金及約當現金餘額	3,152,846	3,316,285
E00200	年底現金及約當現金餘額	$ 1,450,683	$ 3,152,846

後附之附註係本合併財務報告之一部分。

董事長：張賢銘　　經理人：張賢銘　　會計主管：林毓儀

附件 8：本公司 2019 年度盈餘分配表

永冠能源科技集團有限公司
2019年度盈餘分配表

單位：新台幣元

項　目		金額
期初未分配盈餘		786,993,541
加：本期稅後淨利		162,975,530
減：因採權益法之投資調整保留盈餘		(5,988,203)
提撥法定盈餘公積(10%)		(16,297,553)
依法提列特別盈餘公積(註)		(379,863,511)
本年度可供分配盈餘		547,819,804
分配項目：		
現金股利－每股現金配發新台幣	0.50 元	52,808,760
期末未分配盈餘		495,011,044

註：特別盈餘公積明細：國外營運機構財務報表換算之兌換差額

董事長：　　經理人：　　會計主管：

附件 9：本公司「公司章程」修訂條文對照表及修訂後「公司章程」

公司章程修訂條文對照表

（中譯文僅供參考之用，正確內容應以英文版為準）

Proposal for the Amendment **修訂後條文**	**Original Article** **原條文**	**Reason for Amendments** **修訂說明**
ARTICLES OF ASSOCIATION OF YEONG GUAN ENERGY TECHNOLOGY GROUP COMPANY LIMITED 永冠能源科技集團有限公司章程 第十二次修訂及重述章程修正前後條文對照表		
1.1 In these Amended and Restated Articles, the following words and expressions shall, where not inconsistent with the context, have the following meanings, respectively: Applicable Public Company Rules: the ROC laws, rules and regulations (including, without limitation, the Company Law, the Securities and Exchange Law, the Business Mergers and Acquisitions Act, the rules and regulations promulgated by the FSC and the rules and regulations promulgated by the TSE, as amended from time to time) affecting public reporting companies or companies listed on any ROC stock exchange or securities market that from time to time are required by the relevant regulator as applicable to the Company; Omitted "Dissenting Member": has the meaning given thereto in Article 27.2; Omitted Law: The Companies Law (2020 Revision) of the Cayman Islands and every modification, reenactment or revision thereof for the time being in force; Omitted Merger: a transaction whereby: (a) a "merger" or "consolidation" as defined	1.1 In these Amended and Restated Articles, the following words and expressions shall, where not inconsistent with the context, have the following meanings, respectively: Applicable Public Company Rules: the ROC laws, rules and regulations (including, without limitation, the Company Law, the Securities and Exchange Law, the rules and regulations promulgated by the FSC and the rules and regulations promulgated by the TSE, as amended from time to time) affecting public reporting companies or companies listed on any ROC stock exchange or securities market that from time to time are required by the relevant regulator as applicable to the Company; Omitted New Definition Omitted Law: The Companies Law (Revised) of the Cayman Islands and every modification, reenactment or revision thereof for the time being in force; Omitted Merger: a transaction whereby: (a) (i) all of the companies participating in such	These defintions are amended or added to reflect the relevant amended or newly-added Articles in this Articles of Association pursuant to the revised Shareholders' Rights Protection Checklist published by the Taiwan Stock Exchange on December 25, 2019. In addiont, the defition of "Law" is amended to reflect the version of the Companies Law.

Proposal for the Amendment 修訂後條文	Original Article 原條文	Reason for Amendments 修訂說明
under the Law; or (b) other forms of mergers and acquisitions which fall within the definition of "merger" or "acquisition" under the Applicable Public Company Rules;	transaction are combined into a new company, which new company generally assumes all rights and obligations of the combined companies; or (ii) all of the companies participating in such transaction are merged into one of such companies as the surviving company, and the surviving company generally assumes all rights and obligations of the merged companies, and in each case the consideration for the transaction being the shares of the surviving or new company or any other company, cash or other assets; or (b) other forms of mergers and acquisitions which fall within the definition of "merger and/or consolidation" under the Applicable Public Company Rules;	
Omitted "Share Swap" a 100% share swap as defined in the ROC Business Mergers and Acquisitions Act whereby a company (the "Acquiring Company") acquires all the issued and outstanding shares of another company with the consideration being the shares of the Acquiring Company, cash or other assets;	Omitted New Definition	
Omitted "Spin-off" a spin-off as defined in the ROC Business Mergers and Acquisitions Act whereby a company transfers a part or all of its	Omitted New Definition	

Proposal for the Amendment 修訂後條文	Original Article 原條文	Reason for Amendments 修訂說明
business that may be operated independently to an existing company or newly incorporated company (the "Acquirer") with the consideration being the shares of the Acquirer, cash or other assets; Omitted	Omitted	
1.2 本修訂及重述章程中，下列文字及用語於與前後文內容不牴觸之情況下，應定義如下： “公開發行公司規則” 指相關主管機關隨時針對公開發行公司或任何在臺灣之證券交易所或證券市場上市或上櫃公司訂定之中華民國法律、規則和規章（包括但不限於公司法、證券交易法、企業併購法、金管會（定義如后）發布之法令規章，或證交所（定義如后）發布之規章制度，及其日後之修訂版本），而經相關主管機關要求應適用公司者。 (省略) "異議股東" 其意義如本章程第 27.2 條之定義。 (省略) “法律” 指開曼群島之公司法（2020 年修訂版）及所有對現行法之修正、重新制定或修訂。 (省略) **“合併”** 指下列交易： (a)法律所定義之「合併」；或 (b)其他符合公開發行公司規則定義之「合併」或「併購」。	1.3 本修訂及重述章程中，下列文字及用語於與前後文內容不牴觸之情況下，應定義如下： “公開發行公司規則” 指相關主管機關隨時針對公開發行公司或任何在臺灣之證券交易所或證券市場上市或上櫃公司訂定之中華民國法律、規則和規章（包括但不限於公司法、證券交易法、金管會（定義如后）發布之法令規章，或證交所（定義如后）發布之規章制度，及其日後之修訂版本），而經相關主管機關要求應適用公司者。 (省略) 新定義 (省略) “法律” 指開曼群島之公司法（修訂版）及所有對現行法之修正、重新制定或修訂。 (省略) **“合併”** 指下列交易： (i)參與該交易之公司均併入新設公司，而該新設公司概括承受被併入公司之一切權利及義務，或(ii)所有參與該交易之公司均併入存續公司，而該存續公司概括承受被併入公司之一切權利及義務，且於上述任何一種情形，其對價為存續公司或新設公司或其他公司之	配合依據臺灣證券交易所於 2019 年 12 月 25 日公布之修正後「外國發行人註冊地股東權益保護事項檢查表」修正或新增之本章程條文，修正或新增相關定義名詞。此外，有關「法律」之定義，配合開曼群島公司法版本之變動，予以修正。

Proposal for the Amendment 修訂後條文	Original Article 原條文	Reason for Amendments 修訂說明
(省略) "股份轉換" 如中華民國企業併購法所定義的百分之百股份轉換，由公司（下稱「取得公司」）取得他公司全部已發行股份，並以取得公司之股份、現金或其他財產作為對價。 (省略) "分割" 如中華民國企業併購法所定義的分割，指公司將其得獨立營運之一部或全部之營業讓與既存或新設之他公司（下稱「取得人」），並以取得人之股份、現金或其他財產作為對價。 (省略)	股份、現金或其他資產；或 其他符合公開發行公司規則定義之「併購及／或合併」。 (省略) 新定義 (省略) 新定義 (省略)	
2.4 Unless otherwise resolved by the Members in general meeting by ordinary resolution, where the Company increases its issued share capital by issuing new shares for cash consideration, after allocation of the Public Offering Portion and the Employee Subscription Portion pursuant to Article 2.3 hereof, the Company shall make a public announcement and notify each Member that he is entitled to exercise a pre-emptive right to purchase his pro rata portion of the remaining new shares, to be issued in the capital increase for cash consideration. The Company shall state in such announcement and notices to the Members the procedures for exercising such pre-emptive rights. Where an exercise of the pre-emptive right may result in fractional entitlement of a Member, the entitlements (including fractional entitlements) of two or more Members may be combined to jointly	2.4 Unless otherwise resolved by the Members in general meeting by ordinary resolution, where the Company increases its issued share capital by issuing new shares for cash consideration, after allocation of the Public Offering Portion and the Employee Subscription Portion pursuant to Article 2.3 hereof, the Company shall make a public announcement and notify each Member that he is entitled to exercise a pre-emptive right to purchase his pro rata portion of the remaining new shares, to be issued in the capital increase for cash consideration. The Company shall state in such announcement and notices to the Members the procedures for exercising such pre-emptive rights and that if any Member fails to purchase his pro rata portion of such remaining newly-issued shares within the prescribed period, such Member shall be deemed to forfeit his pre-	This Article was amended pursuant to the revised Shareholders' Rights Protection Checklist published by the Taiwan Stock Exchange on December 25, 2019.

Proposal for the Amendment 修訂後條文	Original Article 原條文	Reason for Amendments 修訂說明
subscribe for one or more 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 and the Applicable Public Company Rules. If the total number of the new shares to be issued has not been fully subscribed for by the Members within the prescribed period, the Company may consolidate such shares into the public offering tranche or offer any un-subscribed new shares to a specific person or persons in such manner as is consistent with the Applicable Public Company Rules. If any person who has subscribed the new shares (by exercising the aforesaid pre-emptive right of Members or subscribing the Public Offering Portion or the Employee Subscription Portion) fails to pay when due any amount of the subscription price in relation to such newly-issued shares within the payment period as determined by the Company, the Company shall fix a period of no less than one month and demand for payment of the subscription price or the Company may declare a forfeiture of such subscription. No forfeiture of such subscription shall be declared as against any such person unless the amount due thereon shall remain unpaid for such period after such demand has been made. Notwithstanding the provisions of the preceding sentence, forfeiture of the subscription may be declared without the demand process if the payment period for subscription price set by the	emptive right to purchase such newly-issued shares. Where an exercise of the pre-emptive right may result in fractional entitlement of a Member, the entitlements (including fractional entitlements) of two or more Members may be combined to jointly subscribe for one or more 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 and the Applicable Public Company Rules. If the total number of the new shares to be issued has not been fully subscribed for by the Members within the prescribed period, the Company may consolidate such shares into the public offering tranche or offer any un-subscribed new shares to a specific person or persons in such manner as is consistent with the Applicable Public Company Rules.	

Proposal for the Amendment 修訂後條文	Original Article 原條文	Reason for Amendments 修訂說明
Company is one month or longer. Upon forfeiture of the subscription, the shares remaining unsubscribed to shall be offered for subscription in such manner as is consistent with the Applicable Public Company Rules.		
2.4 除經股東會另以普通決議為不同決議外，公司辦理現金增資發行新股時，於提撥公開發行部分及員工認股部分後，應公告及通知原有股東，其有權按照原有股份比例優先認購剩餘新股。公司應在前開公告中聲明行使此優先認股權之方式。原有股東持有股份按比例不足分認一新股者，得依董事會決定之條件及公開發行公司規則，合併其認股權而以單一股東名義共同認購一股或多股；原有股東於前述時間內未認足者，公司得就未認購部分依符合公開發行公司規則之方式辦理公開發行或洽特定人認購。 倘認股人認購新股（行使前述股東優先認股權或認購公開銷售或員工認股部份）未能在公司所定股款繳納期間內繳納發行新股之股款，公司應定一個月以上之期限催告該認股人照繳，並聲明逾期不繳失其權利。除非認股人於公司所定催告期限不照繳，公司不得聲明認股人喪失其權利。縱有上述規定，公司所定股款繳納期限在一個月以上者，如認股人逾期不繳納股款，即喪失其權利，無須踐行前述催告之程序。認股人喪失其權利後，該等未認購之股份應依符合公開發行公司規則之方式另行募集。	2.4 除經股東會另以普通決議為不同決議外，公司辦理現金增資發行新股時，於提撥公開發行部分及員工認股部分後，應公告及通知原有股東，其有權按照原有股份比例優先認購剩餘新股。公司應在前開公告中聲明行使此優先認股權之方式，及若任何股東逾期不認購者，視為喪失其權利。原有股東持有股份按比例不足分認一新股者，得依董事會決定之條件及公開發行公司規則，合併其認股權而以單一股東名義共同認購一股或多股；原有股東於前述時間內未認足者，公司得就未認購部分依符合公開發行公司規則之方式辦理公開發行或洽特定人認購。	依據臺灣證券交易所於2019年12月25日公布之修正後「外國發行人註冊地股東權益保護事項檢查表」，修正本條。
2.6 The Public Offering Portion and the Employee Subscription Portion under Article 2.3 and the pre-emptive right of Members under Article 2.4 shall not apply in the event that new shares are issued due to the following reasons or for the following purposes: (a) in connection with a Merger, Share Swap, Spin-off, or pursuant to any reorganization of the Company;	2.6 The Public Offering Portion and the Employee Subscription Portion under Article 2.3 and the pre-emptive right of Members under Article 2.4 shall not apply in the event that new shares are issued due to the following reasons or for the following purposes: (a) in connection with a Merger, spin-off, or pursuant to any reorganization of the Company;	This Article was amended pursuant to the revised Shareholders' Rights Protection Checklist published by the Taiwan Stock

Proposal for the Amendment 修訂後條文	Original Article 原條文	Reason for Amendments 修訂說明
(b) in connection with meeting the Company's obligations under share subscription warrants and/or options, including those rendered in Articles 2.8 and 2.10 hereof; (c) in connection with the issue of Restricted Shares in accordance with Article 2.5 hereof; (d) in connection with meeting the Company’s obligations under convertible bonds or corporate bonds vested with rights to acquire shares; (e) in connection with meeting the Company’s obligations under Preferred Shares vested with rights to acquire shares; (f) in connection with the issue of shares in accordance with Article 13.7; or (g) in connection with a Private Placement of the securities issued by the Company.	(b) in connection with meeting the Company's obligations under share subscription warrants and/or options, including those rendered in Articles 2.8 and 2.10 hereof; (c) in connection with the issue of Restricted Shares in accordance with Article 2.5 hereof; (d) in connection with meeting the Company’s obligations under convertible bonds or corporate bonds vested with rights to acquire shares; (e) in connection with meeting the Company’s obligations under Preferred Shares vested with rights to acquire shares; (f) in connection with the issue of shares in accordance with Article 13.7; or (g) in connection with a Private Placement of the securities issued by the Company.	Exchange on December 25, 2019.
2.6 本章程第 2.3 條規定之公開發行部分及員工認股部分及本章程第 2.4 條規定之股東優先認股權於公司因以下原因或基於以下目的發行新股時，不適用之： (a) 公司合併、股份轉換、分割，或為公司重整； (b) 公司為履行認股權憑證及／或選擇權下之義務，包括本章程第 2.8 條及第 2.10 條所規定者； (c) 公司依本章程第 2.5 條發行限制型股票； (d) 公司為履行可轉換公司債或附認股權公司債下之義務； (e) 公司為履行附認股權特別股下之義務； (f) 公司依本章程第 13.7 條規定發行股票；或 (g) 公司進行私募有價證券時。	2.6 本章程第 2.3 條規定之公開發行部分及員工認股部分及本章程第 2.4 條規定之股東優先認股權於公司因以下原因或基於以下目的發行新股時，不適用之： (a) 公司合併、分割，或為公司重整； (b) 公司為履行認股權憑證及／或選擇權下之義務，包括本章程第 2.8 條及第 2.10 條所規定者； (c) 公司依本章程第 2.5 條發行限制型股票； (d) 公司為履行可轉換公司債或附認股權公司債下之義務； (e) 公司為履行附認股權特別股下之義務； (f) 公司依本章程第 13.7 條規定發行股票；或 (g) 公司進行私募有價證券時。	。
11.4 Subject to the Law, Article 11.5 and Article 66, the following actions by the Company shall require the approval of the Members by a supermajority resolution, provided that if the	11.4 Subject to the Law and Article 11.5, the following actions by the Company shall require the approval of the Members by a supermajority resolution:	If the Applicable Public Company Rules permit

Proposal for the Amendment 修訂後條文	Original Article 原條文	Reason for Amendments 修訂說明
Applicable Public Company Rules permit the Company to only require the approval of the Board or of the Members by an Ordinary Resolution for the following actions, the Company is not required to obtain the approval of the Members by a Supermajority Resolution: (a) effecting any capitalization of distributable dividends and/or bonuses and/or any other amount prescribed under Article 16 hereof; (b) effecting any Merger (except for any Merger which falls within the definition of "merger" and/or "consolidation" under the Law, which requires the approval of the Company by special resolution only), Share Swap, or Spin-off or Private Placement of the securities issued by the Company; (c) entering into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract; (d) the transferring of the whole or any essential part of the business or assets of the Company; or (e) acquiring or assuming the whole business or assets of another person, which has a material effect on the Company's operation.	(a) effecting any capitalization of distributable dividends and/or bonuses and/or any other amount prescribed under Article 16 hereof; (b) effecting any Merger (except for any Merger which falls within the definition of "merger" and/or "consolidation" under the Law, which requires the approval of the Company by special resolution only) or spin-off or Private Placement of the securities issued by the Company; (c) entering into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract; (d) the transferring of the whole or any essential part of the business or assets of the Company; or (e) acquiring or assuming the whole business or assets of another person, which has a material effect on the Company's operation.	the Company to approve the actions set forth in this Article by a lower resolution threshold, such lower resolution threshold shall also apply to the Company. Hence, the proviso is added. In addition, this Article was slightly amended to reflect the amendments to the defined terms.
11.4 於不違反法律、章程第 11.5 條及第 66 條之情形下，公司之下列行為應取得股東重度決議之許可，惟如公開發行公司規則允許公司為下列行為僅需取得董事會之許可或是股東普通決議之許可時，則公司無須取得股東重度決議之許可： (a) 將得分派之股利及/或紅利及/或其他第 16 條所定款項撥充資本； (b) 合併(除符合法律所定義之「併購及／或合併」僅須特別決議即可)、股份轉換、分割或私募	11.4 於不違反法律和章程第 11.5 條之情形下，公司之下列行為應取得股東重度決議之許可： (a) 將得分派之股利及/或紅利及/或其他第 16 條所定款項撥充資本； (b) 合併(除符合法律所定義之「併購及／或合併」僅須特別決議即可)、分割或私募有價證券； (c) 締結、變更或終止營業出租契約、委託經營契約或共同經營契約；	如公開發行公司規則允許本條事項得以較低決議門檻通過時，公司應得適用該等較低之門檻，故新增但書規定，另配合定義名詞之調整，略微調整本條。

<table>
<tr><th>Proposal for the Amendment
修訂後條文</th><th>Original Article
原條文</th><th>Reason for Amendments
修訂說明</th></tr>
<tr><td>有價證券；
(c) 締結、變更或終止營業出租契約、委託經營契約或共同經營契約；
(d) 讓與其全部或主要部分之營業或財產；或
(e) 取得或受讓他人的全部營業或財產而對公司營運有重大影響者。</td><td>(d) 讓與其全部或主要部分之營業或財產；或
(e) 取得或受讓他人的全部營業或財產而對公司營運有重大影響者。</td><td></td></tr>
<tr><td>19.6 The following matters shall be stated in the notice of a general meeting, with a summary of the major content to be discussed, and shall not be proposed as an extemporary motion:
(a) election or discharge of Directors,
(b) alteration of the Memorandum or Articles,
(c) capital deduction,
(d) application to terminate the public offering of the Shares,
(e) (i) dissolution, Merger, <u>Share Swap,</u> or <u>S</u>pin-off, (ii) entering into, amending, or terminating any Lease Contract, Management Contract or Joint Operation Contract, (iii) transfer of the whole or any essential part of the business or assets of the Company, and (iv) acquisition or assumption of the whole of the business or assets of another person, which has a material effect on the operations of the Company,
(f) ratification of an action by Director(s) who engage(s) in business for himself or on behalf of another person that is within the scope of the Company's business,</td><td>19.6 The following matters shall be stated in the notice of a general meeting, with a summary of the major content to be discussed, and shall not be proposed as an extemporary motion:
(a) election or discharge of Directors,
(b) alteration of the Memorandum or Articles,
(c) capital deduction,
(d) application to terminate the public offering of the Shares,
(e) (i) dissolution, Merger, <u>any scheme or arrangement involving a transfer of all issued shares of the Company to a corporate acquirer in exchange for the issuance of shares by that corporate acquirer to the Members as consideration</u> or <u>s</u>pin-off, (ii) entering into, amending, or terminating any Lease Contract, Management Contract or Joint Operation Contract, (iii) transfer of the whole or any essential part of the business or assets of the Company, and (iv) acquisition or assumption of the whole of the business or assets of another person, which has a material effect on the operations of the Company,
(f) ratification of an action by Director(s) who engage(s) in business for himself or on behalf of another person that is within the scope of the Company's business,</td><td>This Article was slightly amended to reflect the amendments to the defined terms.</td></tr>
</table>

Proposal for the Amendment 修訂後條文	Original Article 原條文	Reason for Amendments 修訂說明
(g) distribution of the whole or part of the surplus profit of the Company in the form of new shares, capitalization of Capital Reserve and any other amount in accordance with Article 16, (h) making distributions of new shares or cash out of the general reserve accumulated in accordance with Article 13.5 (b) or Capital Reserve to its Members, and (i) Private Placement of any equity-related securities to be issued by the Company. The major content of the above matters can be announced at the website designated by Taiwan securities authority or by the Company, and the Company shall specify the link to the website in the notice of the relevant general meeting.	(g) distribution of the whole or part of the surplus profit of the Company in the form of new shares, capitalization of Capital Reserve and any other amount in accordance with Article 16, (h) making distributions of new shares or cash out of the general reserve accumulated in accordance with Article 13.5 (b) or Capital Reserve to its Members, and (i) Private Placement of any equity-related securities to be issued by the Company. The major content of the above matters can be announced at the website designated by Taiwan securities authority or by the Company, and the Company shall specify the link to the website in the notice of the relevant general meeting.	
19.6 下列事項，應載明於股東會召集通知並說明其主要內容，且不得以臨時動議提出： (a) 選舉或解任董事； (b) 修改章程大綱或本章程； (c) 減資； (d) 申請停止公司股份公開發行； (e) (i)解散、合併、股份轉換或分割，(ii)締結、變更或終止營業出租契約、委託經營契約或共同經營契約，(iii)讓與公司全部或主要部分營業或財產，及(iv)取得或受讓他人全部營業或財產而對公司營運有重大影響者； (f) 許可董事為自己或他人為屬於公司營業範圍內之行為； (g) 依本章程第 16 條規定，以發行新股或以資本公積或其他金額撥充資本之方式分派全部或部分盈餘； (h) 將依本章程第 13.5(b)條提列之	19.6 下列事項，應載明於股東會召集通知並說明其主要內容，且不得以臨時動議提出： (a) 選舉或解任董事； (b) 修改章程大綱或本章程； (c) 減資； (d) 申請停止公司股份公開發行； (e) (i)解散、合併、公司讓與全部已發行股份予收購公司作為對價，以取得該收購公司發行股份予公司股東之任何計畫或約定或分割，(ii)締結、變更或終止營業出租契約、委託經營契約或共同經營契約，(iii)讓與公司全部或主要部分營業或財產，及(iv)取得或受讓他人全部營業或財產而對公司營運有重大影響者； (f) 許可董事為自己或他人為屬於公司營業範圍內之行為； (g) 依本章程第 16 條規定，以發行新股或以資本公積或其他金額撥充資本之方式分派全部或部分盈餘； (h) 將依本章程第 13.5(b)條提列之	配合定義名詞之調整，略微調整本條。

Proposal for the Amendment 修訂後條文	Original Article 原條文	Reason for Amendments 修訂說明
一般公積及發行股票溢價或資本公積以發行新股或現金方式分配予原股東；及 (i) 公司私募發行具股權性質之有價證券。 上開事項之主要內容得公告於證券主管機關或公司指定之網站，並應將該網站之網址載明於股東會召集通知。	一般公積及發行股票溢價或資本公積以發行新股或現金方式分配予原股東；及 (i) 公司私募發行具股權性質之有價證券。 上開事項之主要內容得公告於證券主管機關或公司指定之網站，並應將該網站之網址載明於股東會召集通知。	
27.1 Subject to compliance with the Law, in the event any of the following resolutions is passed at general meetings, any Member who has abstained from voting in respect of such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the meeting, may request the Company to purchase all of his shares at the then prevailing fair price: (a) the Company proposes to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract; (b) the Company transfers the whole or an essential part of its business or assets, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company; (c) the Company acquires or assumes the whole business or assets of another person, which has a material effect on the operation of the Company; (d) the Company proposes to undertake a Spin-off, Merger or Share Swap; or (e) the Company generally assumes all the assets and liabilities of another person or generally assigns all its assets and liabilities to another person.	27.1 Subject to compliance with the Law, in the event any of the following resolutions is passed at general meetings, any Member who has notified the Company in writing of his objection to such matter prior to the meeting and has raised again his objection at the meeting, may request the Company to purchase all of his shares at the then prevailing fair price: (a) the Company proposes to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract; (b) the Company transfers the whole or an essential part of its business or assets, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company; or (c) acquires or assumes the whole business or assets of another person, which has a material effect on the operation of the Company.	This Article was amended pursuant to the revised Shareholders' Rights Protection Checklist published by the Taiwan Stock Exchange on December 25, 2019.
27.1 於不違反法律規範下，股東會決議下列任一事項時，於會議前或會議中，已以書面或口頭表示異議（經紀	27.1 於不違反法律規範下，股東會決議下列任一事項時，於會議前已以書面通知公司其反對該事項之意思表	依據臺灣證券交易所於 2019 年 12 月

Proposal for the Amendment 修訂後條文	Original Article 原條文	Reason for Amendments 修訂說明
錄）並放棄表決權的股東，得請求公司以當時公平價格收買其所有之股份： (a) 公司擬締結、變更或終止任何營業出租契約、委託經營契約或共同經營契約； (b) 公司轉讓其全部或主要部分的營業或財產，但公司依解散所為之轉讓，不在此限； (c) 公司取得或受讓他人全部營業或財產，對公司營運產生重大影響者； (d) 公司擬進行分割、合併、股份轉換；或 (e) 公司概括承受他人全部財產和負債，或概括讓與其全部財產和負債。	示，並於股東會上提出反對意見的股東，得請求公司以當時公平價格收買其所有之股份： (a) 公司擬締結、變更或終止任何營業出租契約、委託經營契約或共同經營契約； (b) 公司轉讓其全部或主要部分的營業或財產，但公司依解散所為之轉讓，不在此限；或 (c) 公司取得或受讓他人全部營業或財產，對公司營運產生重大影響者。	25 日公布之修正後「外國發行人註冊地股東權益保護事項檢查表」，修正本條。
27.2 Subject to compliance with the Law, any Member exercising his rights in accordance with Article 27.1 (the "Dissenting Member") shall, within twenty (20) days from the date of the resolution passed at the general meeting, give his written notice of objection stating the repurchase price proposed by him. If the Company and the Dissenting Member agree on a price at which the Company will purchase the Dissenting Member's shares, the Company shall make the payment within ninety (90) days from the date of the resolution passed at the general meeting. If, within ninety (90) days from the date of the resolution passed at the general meeting, the Company and any Dissenting Member fail to agree on a price at which the Company will purchase the Dissenting Member's shares, the Company shall pay the fair price it deems fit to such Dissenting Member within ninety (90) days from the date of the resolution passed at the general meeting. If the Company fails to pay the fair price it deems fit to such Dissenting Member within the ninety (90)-day period, the Company shall be deemed to agree on the	27.2 In the event any part of the Company's business is spun off or involved in any Merger, any Member, who has abstained from voting in respect of such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the general meeting approving such spin off or Merger, may request the Company to purchase all of his shares at the then prevailing fair price.	This Article was amended pursuant to the revised Shareholders' Rights Protection Checklist published by the Taiwan Stock Exchange on December 25, 2019.

Proposal for the Amendment 修訂後條文	Original Article 原條文	Reason for Amendments 修訂說明
repurchase price proposed by such Dissenting Member.		
27.2 於不違反法律規範下，依本章程第27.1條請求之股東（下稱「異議股東」），應於股東會決議日起二十日內以書面提出，並列明請求收買價格。公司與異議股東間就收買價格達成協議者，公司應自股東會決議日起九十日內支付價款。如自股東會決議日起九十日內，公司與任何異議股東間未就收買價格達成協議者，公司應自股東會決議日起九十日內，依其所認為之公平價格支付價款予未達成協議之異議股東；公司未於前述九十日期間內支付其所認為之公平價格者，視為同意異議股東請求收買之價格。	27.2 於公司營業被分割或進行合併之情況下，於作成分割或合併決議之股東會前或股東會中，以書面表示異議、或以口頭表示異議經紀錄，且已放棄表決權之股東，得要求公司按當時公平價格收買其持有之股份。	依據臺灣證券交易所於2019年12月25日公布之修正後「外國發行人註冊地股東權益保護事項檢查表」，修正本條。
27.3 Subject to compliance with the Law, if, within sixty (60) days from the date of the resolution passed at the general meeting, the Company and any Dissenting Member fail to agree on a price at which the Company will purchase such Dissenting Member's shares, then, within thirty (30) days immediately following the date of the expiry of such sixty (60)-day period, the Company shall file a petition with the court against all the Dissenting Members which have not agreed at the purchase price by the Company for a determination of the fair price of the shares held by such Dissenting Members. The Taiwan Taipei District Court, ROC, may be the court of the first instance for this matter.	(New Article)	This Article was added pursuant to the revised Shareholders' Rights Protection Checklist published by the Taiwan Stock Exchange on December 25, 2019.
27.3 於不違反法律規範下，異議股東與公司間就異議股東持有股份之收買價格自股東會決議日起六十日內未達成協議者，公司應於此期間經過後三十日內，以全體未達成協議之異議股東為相對人，聲請法院就該等異議股東持有之全數股份為公平價格之裁定，並得以臺灣臺北地方法院為第一審管轄法院。	(新增條文)	依據臺灣證券交易所於2019年12月25日公布之修正後「外國發行人註冊地股東權益保護事項檢查表」，新增本條。
27.4 Notwithstanding the above provisions under this Article 27, nothing under	(New Article)	This Article was added

Proposal for the Amendment 修訂後條文	Original Article 原條文	Reason for Amendments 修訂說明
this Article shall restrict or prohibit a Member from exercising his right under section 238 of the Law to payment of the fair value of his shares upon dissenting from a merger or consolidation.		pursuant to the revised Shareholders' Rights Protection Checklist published by the Taiwan Stock Exchange on December 25, 2019.
27.4 縱有前述本章程第 27 條之規定，本條之規定未限制或禁止股東依據法律第 238 條之規定，於其對合併表示異議時，請求支付其股份公平價格之權利。	(新增條文)	依據臺灣證券交易所於 2019 年 12 月 25 日公布之修正後「外國發行人註冊地股東權益保護事項檢查表」，新增本條。
36.1 The office of Director shall be vacated if the Director: (Omitted) (j) has been adjudicated guilty by a final judgment for committing offenses under the Taiwan Anti-Corruption Act, and (A) has not started serving the sentence, or (B) has not completed serving the sentence, (C) the time elapsed after completion of serving the sentence or expiration of the probation is less than two years, or (D) was pardoned for less than two years; (Omitted)	36.1 The office of Director shall be vacated if the Director: (Omitted) (j) has been adjudicated guilty by a final judgment for committing offenses under the Taiwan Anti-Corruption Act during the time of his public service, and (A) has not started serving the sentence, or (B) has not completed serving the sentence, (C) the time elapsed after completion of serving the sentence or expiration of the probation is less than two years, or (D) was pardoned for less than two years; (Omitted)	This Article was amended to reflect the provision of the Taiwan Company Act.
36.1 董事如有下列情事應被解任： (省略) (j) 曾犯貪污治罪條例之罪，經有罪判決確定，且（A）尚未執行、（B）尚未執行完畢、（C）服刑完畢或緩刑期滿尚未逾二年，或（D）赦免後未逾二年； (省略)	36.1 董事如有下列情事應被解任： (省略) (j) 曾服公務犯貪污治罪條例之罪，經有罪判決確定，且（A）尚未執行、（B）尚未執行完畢、（C）服刑完畢或緩刑期滿尚未逾二年，或（D）赦免後未逾二年； (省略)	依據台灣公司法之規定，修正本條。

<table>
<tr><th>Proposal for the Amendment
修訂後條文</th><th>Original Article
原條文</th><th>Reason for Amendments
修訂說明</th></tr>
<tr><td>46.2 A Director who is directly or indirectly interested in a contract or proposed contract or arrangement with the Company shall declare the nature of such interest as required by the Applicable Law.<u> If the Company proposes to enter into any transaction specified in Article 27.1 or effect other forms of mergers and acquisitions in accordance with Applicable Law, a Director who has a personal interest in such transaction shall declare the essential contents of such personal interest and the reason why he believes that the transaction is advisable or not advisable at the relevant meeting of the Directors and the general meeting as required by the Applicable Law.</u>
46.2 如與公司之契約、擬簽定之契約或協議有直接或間接利害關係者，董事應依適用法律揭露之<u>；公司擬進行本章程第 27.1 所定交易或適用法律進行其他併購，董事就該等交易有自身利害關係時，應依適用法律於相關之董事會及股東會說明其自身利害關係之重要內容及贊成或反對該等交易之理由</u>。</td><td>46.2 A Director who is directly or indirectly interested in a contract or proposed contract or arrangement with the Company shall declare the nature of such interest as required by the Applicable Law.
46.2 如與公司之契約、擬簽定之契約或協議有直接或間接利害關係者，董事應依適用法律揭露之。</td><td>This Article was amended pursuant to the revised Shareholders' Rights Protection Checklist published by the Taiwan Stock Exchange on December 25, 2019.
依據臺灣證券交易所於 2019 年 12 月 25 日公布之修正後「外國發行人註冊地股東權益保護事項檢查表」，修正本條。</td></tr>
<tr><td><u>62.1</u> The Audit Committee shall have the responsibilities and powers as specified under the Applicable Public Company Rules. Any of the following matters of the Company shall require the consent of one-half or more of all Audit Committee members and be submitted to the Board for resolution:
(a) adoption of or amendment to an internal control system;
(b) assessment of the effectiveness of the internal control system;
(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</td><td>The Audit Committee shall have the responsibilities and powers as specified under the Applicable Public Company Rules. Any of the following matters of the Company shall require the consent of one-half or more of all Audit Committee members and be submitted to the Board for resolution:
(a) adoption of or amendment to an internal control system;
(b) assessment of the effectiveness of the internal control system;
(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;</td><td>Due to the newly-added Article 62.2, the article number was changed.</td></tr>
</table>

Proposal for the Amendment 修訂後條文	Original Article 原條文	Reason for Amendments 修訂說明
others; (d) any matter relating to the personal interest of the Directors; (e) a material asset or derivatives transaction; (f) a material monetary loan, endorsement, or provision of guarantee; (g) the offering, issuance, or Private Placement of any equity-related securities; (h) the hiring or dismissal of an attesting certified public accountant, or the compensation given thereto; (i) the appointment or discharge of a financial, accounting, or internal auditing officer; (j) approval of annual and semi-annual financial reports; and (k) any other matter so determined by the Company from time to time or required by any competent authority overseeing the Company. 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.	(d) any matter relating to the personal interest of the Directors; (e) a material asset or derivatives transaction; (f) a material monetary loan, endorsement, or provision of guarantee; (g) the offering, issuance, or Private Placement of any equity-related securities; (h) the hiring or dismissal of an attesting certified public accountant, or the compensation given thereto; (i) the appointment or discharge of a financial, accounting, or internal auditing officer; (j) approval of annual and semi-annual financial reports; and (k) any other matter so determined by the Company from time to time or required by any competent authority overseeing the Company. 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.	
62.1 審計委員會應依公開發行公司規則之規定行使職權。下列事項應經審計委員會全體成員二分之一以上同意，並提董事會決議： (a) 訂定或修正公司內部控制制度； (b) 內部控制制度有效性之考核； (c) 訂定或修正重要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，或為他人背書或保證；	審計委員會應依公開發行公司規則之規定行使職權。下列事項應經審計委員會全體成員二分之一以上同意，並提董事會決議： (a) 訂定或修正公司內部控制制度； (b) 內部控制制度有效性之考核； (c) 訂定或修正重要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，或為他人背書或保證； (d) 涉及董事自身利害關係之事項； (e) 重大之資產或衍生性商品交易；	因新增第62.1條，變更條號。

Proposal for the Amendment 修訂後條文	Original Article 原條文	Reason for Amendments 修訂說明
(d) 涉及董事自身利害關係之事項； (e) 重大之資產或衍生性商品交易； (f) 重大之資金貸與、背書或提供保證； (g) 募集、發行或私募具有股權性質之有價證券； (h) 簽證會計師之委任、解任或報酬； (i) 財務、會計或內部稽核主管之任免； (j) 年度及半年度財務報告之核可；及 (k) 公司隨時認定或公司監理主管機關所要求之其他事項。 除第(j)款以外，其他任何事項如未經審計委員會成員半數（含）以上同意者，得經全體董事三分之二（含）以上同意行之，不受前項規定之限制，審計委員會之決議並應載明於董事會議事錄中。	(f) 重大之資金貸與、背書或提供保證； (g) 募集、發行或私募具有股權性質之有價證券； (h) 簽證會計師之委任、解任或報酬； (i) 財務、會計或內部稽核主管之任免； (j) 年度及半年度財務報告之核可；及 (k) 公司隨時認定或公司監理主管機關所要求之其他事項。 除第(j)款以外，其他任何事項如未經審計委員會成員半數（含）以上同意者，得經全體董事三分之二（含）以上同意行之，不受前項規定之限制，審計委員會之決議並應載明於董事會議事錄中。	
<u>62.2 Subject to compliance with the Law, before the Board resolves any matter specified in Article 27.1 or other mergers and acquisitions in accordance with the Applicable Law, the Audit Committee shall review the fairness and reasonableness of the relevant merger and acquisition plan and transaction, and report its review results to the Board and the general meeting; provided, however, that such review results need not be submitted to the general meeting if the approval from the Members is not required under the Applicable Law. When the Audit Committee conducts the review, it shall engage an independent expert to issue an opinion on the fairness of the share exchange ratio, cash consideration or other assets to be offered to the Members. The review results of the Audit Committee and the fairness opinion issued by the independent expert shall be distributed to the Members, along with the notice of the general meeting; provided,</u>	(New Article)	This Article was added pursuant to the revised Shareholders' Rights Protection Checklist published by the Taiwan Stock Exchange on December 25, 2019.

Proposal for the Amendment 修訂後條文	Original Article 原條文	Reason for Amendments 修訂說明
however, that the Company can only report matters relating to such merger and acquisition at the next following general meeting if the approval from the Members is not required under the Applicable Law. Such review results and fairness opinion shall be deemed to have been distributed to the Members if the same have been uploaded onto the website designated by the Taiwan securities authority and made available to the Members for their inspection and review at the venue of the general meeting.		
62.2 於不違反法律規範下，董事會決議本章程第 27.1 條所定事項或依適用法律進行其他併購前，應由審計委員會就併購計畫與交易之公平性、合理性進行審議，並將審議結果提報董事會及股東會；但依適用法律規定如無須股東會決議者，得不提報股東會。審計委員會進行審議時，應委請獨立專家就換股比例或配發股東之現金或其他財產之合理性提供意見。審計委員會之審議結果及獨立專家之合理性意見，應於發送股東會召集通知時，一併發送股東；但依適用法律規定併購免經股東會決議者，應於最近一次股東會就併購事項提出報告。前述應發送股東之文件，經公司於證券主管機關指定之網站公告同一內容，且備置於股東會會場供股東查閱，對於股東視為已發送。	(新增條文)	依據臺灣證券交易所於 2019 年 12 月 25 日公布之修正後「外國發行人註冊地股東權益保護事項檢查表」，新增本條。
66. Shareholder Protection Mechanism If the Company proposes to undertake: (a) a merger or consolidation which will result in the Company being dissolved; (b) a sale, transfer or assignment of all of the Company's assets and businesses to another entity; (c) a Share Swap; or (d) a Spin-off, which would result in the termination of the Company's listing on the TSE, and where (in the case of (a) above) the surviving entity, (in the case of (b)	66. Shareholder Protection Mechanism If the Company proposes to undertake: (a) a merger or consolidation which will result in the Company being dissolved; (b) a sale, transfer or assignment of all of the Company's assets and businesses to another entity; (c) a share exchange; or (d) a demerger (spin off), which would result in the termination of the Company's listing on the TSE, and where (in the case of (a) above) the surviving entity, (in the case of (b)	This Article was slightly amended to reflect the amendments to the defined terms.

Proposal for the Amendment 修訂後條文	Original Article 原條文	Reason for Amendments 修訂說明
above) the transferee, (in the case of (c) above) the entity whose shares has been allotted in exchange for the Company's shares and, (in the case of (d) above) the existing or newly incorporated spun-off company's shares are not listed on the TSE or the Taipei Exchange, then in addition to any requirements to be satisfied under the Law, such action shall be first approved at a general meeting by a resolution passed by members holding two-thirds or more of the votes of the total number of issued shares of the Company.	above) the transferee, (in the case of (c) above) the entity whose shares has been allotted in exchange for the Company's shares and, (in the case of (d) above) the existing or newly incorporated spun-off company's shares are not listed on the TSE or the Taipei Exchange, then in addition to any requirements to be satisfied under the Law, such action shall be first approved at a general meeting by a resolution passed by members holding two-thirds or more of the votes of the total number of issued shares of the Company.	
66. 本條中文譯文未變動。	66. 本條中文譯文未變動。	配合定義名詞之調整，略微調整本條。

THE COMPANIES LAW (2020 REVISION)
COMPANY LIMITED BY SHARES

TWELFTH AMENDED AND RESTATED ARTICLES OF ASSOCIATION

OF

Yeong Guan Energy Technology Group Company Limited

永冠能源科技集團有限公司

(Adopted by a special resolution passed by the members of the company on [-], 2020)

TABLE OF CONTENTS

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Table A

The regulations in Table A in the First Schedule to the Law (as defined below) do not apply to the Company.

INTERPRETATION

1. Definitions

1.1 In these Amended and Restated Articles, the following words and expressions shall, where not inconsistent with the context, have the following meanings, respectively:

Applicable Law	the Applicable Public Company Rules, the Law or such other rules or legislation applicable to the Company;
Applicable Public Company Rules	the ROC laws, rules and regulations (including, without limitation, the Company Law, the Securities and Exchange Law, the rules and regulations promulgated by the FSC and the rules and regulations promulgated by the TSE, as amended from time to time) affecting public reporting companies or companies listed on any ROC stock exchange or securities market that from time to time are required by the relevant regulator as applicable to the Company;
Articles	these Articles of Association as altered from time to time;
Audit Committee	the audit committee under the Board, which shall comprise solely of Independent Directors of the Company;
Board	the board of directors appointed or elected pursuant to these Articles and acting at a meeting of directors

	at which there is a quorum in accordance with these Articles;
Capital Reserve	for the purpose of these Articles only, comprises of the premium (meaning such amount above par value of the shares) paid on the issuance of any share under the Law and income from endowments received by the Company;
Chairman	the Director elected by and amongst all the Directors as the chairman of the Board;
Company	Yeong Guan Energy Technology Group Company Limited永冠能源科技集團有限公司;
Compensation Committee	a committee established by the Board, which shall be comprised of professional individuals appointed by the Board and having the functions, in each case, prescribed by the Applicable Public Company Rules;
Cumulative Voting	the voting mechanism for an election of Directors as described in Article 34.2;
Directors	the directors for the time being of the Company and shall include any and all Independent Director(s);
Dissenting Member	has the meaning given thereto in Article 27.2;
Electronic Record	has the same meaning as in the Electronic Transactions Law;
Electronic Transactions Law	the Electronic Transactions Law (2003 Revision) of the Cayman Islands;
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 and grandparents;
FSC	The Financial Supervisory Commission of the Republic of China;
Independent Directors	the Directors who are elected as "Independent Directors" for the purpose of Applicable Public Company Rules;
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;
Law	The Companies Law (2020 Revision) of the Cayman Islands and every modification,

	reenactment or revision thereof for the time being in force;
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 the whole business of the Company in the name of such person, and as consideration, the Company receives a pre-determined compensation from such person;
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;
Market Observation Post System	the public company reporting system maintained by the Taiwan Stock Exchange Corporation, via http://mops.twse.com.tw/;
Member	the person registered in the Register of Members as the holder of shares in the Company and, when two or more persons are so registered as joint holders of shares, means the person whose name stands first in the Register of Members as one of such joint holders or all of such persons, as the context so requires;
Memorandum	the memorandum of association of the Company;
Notice	written notice as further provided in these Articles unless otherwise specifically stated;
Merger	a transaction whereby: (a) a "merger" or "consolidation" as defined under the Law; or (b) other forms of mergers and acquisitions which fall within the definition of "merger" or "acquisition" under the Applicable Public Company Rules;
month	calendar month;
Officer	any person appointed by the Board to hold an office in the Company;
ordinary resolution	a resolution passed at a general meeting (or, if so specified, a meeting of Members holding a class of shares) of the Company by not less than a simple majority of the votes cast;
Private Placement	has the meaning given thereto in Article 11.6;
Preferred Shares	has the meaning given thereto in Article 6;

Register of Directors and Officers	the register of directors and officers referred to in these Articles;
Register of Members	the register of members of the Company maintained in accordance with the Law and (as long as the Company is listed on the TSE) the Applicable Public Company Rules;
Registered Office	the registered office for the time being of the Company;
Related Person(s)	the persons as defined in Article 33.2;
ROC	Taiwan, the Republic of China;
Seal	the common seal or any official or duplicate seal of the Company;
Secretary	the person appointed to perform any or all of the duties of secretary of the Company and includes any deputy or assistant secretary and any person appointed by the Board to perform any of the duties of the Secretary;
share(s)	share(s) of par value NT$10 each in the Company and includes fraction of a share;
Share Exchange	a 100% share exchange as defined in the ROC Business Mergers and Acquisitions Act whereby a company (the "Acquiring Company") acquires all the issued and outstanding shares of another company with the consideration being the shares of the Acquiring Company, cash or other assets;
special resolution	a resolution passed by a majority of at least two-thirds (or such greater number as may be specified in these Articles, if any) of such Members as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting of which notice specifying the intention to propose the resolution as a special resolution has been duly given;
Spin-off	a spin-off as defined in the ROC Business Mergers and Acquisitions Act whereby a company transfers a part or all of its business that may be operated independently to an existing company or newly incorporated company (the "Acquirer") with the consideration being the shares of the Acquirer, cash or other assets;
Subsidiary	with respect to any company, (1) the entity, one half or more of whose total number of the issued voting shares or the total amount of the share capital are directly or indirectly held by such company; (2) the entity that such company has a direct or indirect control over its personnel, financial or business

	operation; (3) the entity, one half or more of whose shareholders involved in management or board of directors are concurrently acting as the shareholders involved in management or board of directors of such company; and (4) the entity, one half or more of whose total number of the issued voting shares or the total amount of the share capital are held by the same shareholder(s) of such company;
supermajority resolution	a resolution passed by Members (present in person, by proxy or corporate representative) who represent a majority of the outstanding issued shares of the Company as, being entitled to do so, vote in person or, in the case of such Members as are corporations, by their respective duly representative or, where proxies are allowed, by proxy at a duly convened general meeting attended by Members (present in person, by proxy or corporate representative) who represent two-thirds or more of the total outstanding shares of the Company entitled to vote thereon or, if the total number of shares represented by the Members (present in person, by proxy or corporate representative) at the general meeting is less than two-thirds of the total outstanding shares of the Company entitled to vote thereon, but more than one half of the total outstanding shares of the Company entitled to vote thereon, means instead, a resolution adopted at such general meeting by the Members (present in person, by proxy or corporate representative) who represent two-thirds or more of the total number of shares entitled to vote on such resolution at such general meeting;
TDCC	means the Taiwan Depository & Clearing Corporation;
Treasury Shares	has the meaning given thereto in Article 3.11;
Threshold	means the spousal relationship and/or Family Relationship within Second Degree of Kinship threshold for members of the Board as defined in Article 33.2;
TSE	The Taiwan Stock Exchange Corporation; and
Year	calendar year.

1.2 In these Articles, where not inconsistent with the context:

(a) words denoting the plural number include the singular number and vice versa;

(b) words denoting the masculine gender include the feminine and neuter genders;

(c) words importing persons include companies, associations or bodies of persons whether corporate or not;

(d) the words:

(i) "may" shall be construed as permissive; and

(ii) "shall" shall be construed as imperative;

(e) "written" and "in writing" include all modes of representing or reproducing words in visible form, including the form of an Electronic Record;

(f) a reference to statutory provision shall be deemed to include any amendment or reenactment thereof;

(g) unless otherwise provided herein, words or expressions defined in the Law shall bear the same meaning in these Articles; and

(h) Section 8 of the Electronic Transactions Law shall not apply to the extent that it imposes obligations or requirements in addition to those set out.

1.3 In these Articles expressions referring to writing or its cognates shall, unless the contrary intention appears, include facsimile, printing, lithography, photography, electronic mail and other modes of representing words in visible form.

1.4 Headings used in these Articles are for convenience only and are not to be used or relied upon in the construction hereof.

SHARES

2. Power to Issue Shares

2.1 Subject to these Articles and any resolution of the Members to the contrary, and without prejudice to any special rights previously conferred on the holders of any existing shares or class of shares, the Board shall have the power to issue any unissued shares of the Company on such terms and conditions as it may determine and any shares or class of shares (including the issue or grant of options, warrants and other rights, renounceable or otherwise in respect of shares) may be issued with such preferred, deferred or other special rights or such restrictions, whether in regard to dividend, voting, return of capital, or otherwise as the Company may by resolution of the Members prescribe, provided that no share shall be issued at a discount except in accordance with the Law.

2.2 Unless otherwise provided in these Articles, the issue of new shares of the Company shall be approved by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors. The issue of new shares shall at all times be subject to the sufficiency of the authorized capital of the Company.

2.3 Where the Company increases its issued share capital by issuing new shares for cash consideration in the ROC the Company shall allocate 10% of the total amount of the new shares to be issued, for offering in the ROC to the public ("Public Offering Portion") unless it is not necessary or appropriate, as determined by the FSC or TSE, for the Company to conduct the aforementioned public offering. However, if a percentage higher than the aforementioned 10% is resolved by the Members in a general meeting by ordinary resolution to be offered, the percentage determined by such resolution shall prevail and shares corresponding to such percentage shall be reserved as Public Offering Portion. The Company may also reserve up to 15% of such new shares for subscription by its employees (the “Employee Subscription Portion”).

2.4 Unless otherwise resolved by the Members in general meeting by ordinary resolution, where the Company increases its issued share capital by issuing new shares for cash consideration, after allocation of the Public Offering Portion and the Employee

Subscription Portion pursuant to Article 2.3 hereof, the Company shall make a public announcement and notify each Member that he is entitled to exercise a pre-emptive right to purchase his pro rata portion of the remaining new shares, to be issued in the capital increase for cash consideration. The Company shall state in such announcement and notices to the Members the procedures for exercising such pre-emptive rights. Where an exercise of the pre-emptive right may result in fractional entitlement of a Member, the entitlements (including fractional entitlements) of two or more Members may be combined to jointly subscribe for one or more 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 and the Applicable Public Company Rules. If the total number of the new shares to be issued has not been fully subscribed for by the Members within the prescribed period, the Company may consolidate such shares into the public offering tranche or offer any un-subscribed new shares to a specific person or persons in such manner as is consistent with the Applicable Public Company Rules.

If any person who has subscribed the new shares (by exercising the aforesaid pre-emptive right of Members or subscribing the Public Offering Portion or the Employee Subscription Portion) fails to pay when due any amount of the subscription price in relation to such newly-issued shares within the payment period as determined by the Company, the Company shall fix a period of no less than one month and call for payment of the subscription price or the Company may declare a forfeiture of such subscription. No forfeiture of such subscription shall be declared as against any such person unless the amount due thereon shall remain unpaid for such period after such demand has been made. Notwithstanding the provisions of the preceding sentence, forfeiture of the subscription may be declared without the demand process if the payment period for subscription price set by the Company is one month or longer. Upon forfeiture of the subscription, the shares remaining unsubscribed to shall be offered for subscription in such manner as is consistent with the Applicable Public Company Rules.

2.5 Subject to the provisions of the Law, the Company may issue new shares subject to restrictions and conditions ("**Restricted Shares**") to employees of the Company and its Subsidiaries with the sanction of a Supermajority Resolution provided that Article 2.3 hereof shall not apply in respect of the issue of such shares. For so long as the shares are listed on the TSE, the terms of issue of the Restricted Shares, including but not limited to the number of Restricted Shares so issued, issue price of Restricted Shares and other related matters shall be in accordance with the Applicable Public Company Rules.

2.6 The Public Offering Portion and the Employee Subscription Portion under Article 2.3 and the pre-emptive right of Members under Article 2.4 shall not apply in the event that new shares are issued due to the following reasons or for the following purposes:

(a) in connection with a Merger, Share Exchange, Spin-off, or pursuant to any reorganization of the Company;

(b) in connection with meeting the Company's obligations under share subscription warrants and/or options, including those rendered in Articles 2.8 and 2.10 hereof;

(c) in connection with the issue of Restricted Shares in accordance with Article 2.5 hereof;

(d) in connection with meeting the Company’s obligations under convertible bonds or corporate bonds vested with rights to acquire shares;

(e) in connection with meeting the Company's obligations under Preferred Shares vested with rights to acquire shares;

(f) in connection with the issue of shares in accordance with Article 13.7; or

(g) in connection with a Private Placement of the securities issued by the Company.

2.7 The Company shall not issue any unpaid shares or partly paid shares.

2.8 Notwithstanding Article 2.5 hereof, the Company may, upon approval by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, adopt one or more employee incentive programmes and may issue shares or options, warrants or other similar instruments, to employees of the Company and its Subsidiaries, and for the avoidance of doubt, approval by the Members is not required.

2.9 Options, warrants or other similar instruments issued in accordance with Article 2.8 above are not transferable save by inheritance.

2.10 The Company may enter into agreements with employees of the Company and the employees of its Subsidiaries in relation to the incentive programme approved pursuant to Article 2.8 above, whereby employees may subscribe, within a specific period of time, a specific number of the shares. The terms and conditions of such agreements shall not be less favorable than the terms specified in the applicable incentive programme.

3. Redemption and Purchase of Shares

3.1 Subject to the Law, the Company is authorised to issue shares which are to be redeemed or are liable to be redeemed at the option of the Company or a Member.

3.2 The Company is authorised to make payments in respect of the redemption of its shares out of capital or out of any other account or fund authorised for this purpose in accordance with the Law.

3.3 The redemption price of a redeemable share, or the method of calculation thereof, shall be fixed by the Board at or before the time of issue.

3.4 Every share certificate relating to redeemable share shall indicate that the share is redeemable.

3.5 Subject to the provisions of the Applicable Law and these Articles, the Company may, upon approval by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, purchase its own shares (including any redeemable shares) on such terms and in such manner as the Directors may determine and hold them as treasury shares of the Company in accordance with the Law ("**Treasury Shares**"). If any purchase of the Company's own shares involves any immediate cancellation of shares of the Company, such repurchase of shares is subject to approval by the Members by way of an ordinary resolution and the number of shares of the Company to be cancelled shall be allocated among all the Members as of the date of such cancellation on a pro rata basis (as rounded up or down to the nearest whole number as determined by the Directors) based on the then prevailing percentage of shareholding of the Members, unless otherwise provided for in the Law or the Applicable Public Company Rules.

Upon approval by Members by way of an ordinary resolution to repurchase and cancel shares of the Company, the repurchase price may be paid in cash or in kind, provided that where any repurchase price is to be paid in kind, the monetary equivalent value of such payment in kind shall be (a) assessed by an ROC certified public accountant before being submitted by the Board to the Members for approval as part of the ordinary resolution authorising the repurchase and cancellation of shares of the Company; and (b) agreed to individually by each Member who will be receiving the repurchase price in kind.

3.6 In the event that the Company proposes to purchase any share listed on the TSE pursuant to the preceding Article and hold them as Treasury Shares of the Company, the resolution of the Board approving such proposal and the implementation thereof should be reported to the Members in the next general meeting in accordance with the Applicable Public Company Rules. Such reporting obligation shall also apply even if the Company does not implement the proposal to purchase its shares listed on the TSE for any reason.

3.7 Subject to Article 3.5, the redemption or repurchase price may be paid in any manner permissible under the Law as determined by the Directors, including out of capital.

3.8 A delay in payment of the redemption price shall not affect the redemption but, in the case of a delay of more than thirty days, interest shall be paid for the period from the due date until actual payment at a rate which the Directors, after due enquiry, estimate to be representative of the rates being offered by banks holding "A" licenses (as defined in the Banks and Trust Companies Law (Revised) of the Cayman Islands) in the Cayman Islands for thirty day deposits in the same currency.

3.9 Subject to Article 3.5, the Directors may exercise as they think fit the powers conferred on the Company by Section 37(5) of the Law (payment out of capital).

3.10 Subject as aforesaid and to Article 3.5, the Directors may determine, as they think fit all questions that may arise concerning the manner in which the redemption of the shares shall or may be effected.

3.11 No share may be redeemed unless it is fully paid.

3.12 Subject to Article 3.5, shares that the Company purchases, redeems or acquires (by way of surrender or otherwise) shall be cancelled immediately or be held as Treasury Shares .

3.13 No dividend may be declared or paid, and no other distribution (whether in cash or otherwise) of the Company's assets (including any distribution of assets to Members on a winding up of the Company) may be made to the Company in respect of a Treasury Share.

3.14 The Company shall be entered in the Register of Members as the holder of the Treasury Shares provided that:

(a) the Company shall not be treated as a Member for any purpose and shall not exercise any right in respect of the Treasury Shares, and any purported exercise of such a right shall be void;

(b) a Treasury Share shall not be voted, directly or indirectly, at any meeting of the Company and shall not be counted in determining the total number of issued shares at any given time, whether for the purposes of these Articles or the Law.

3.15 After the Company purchases its shares listed on the TSE, any proposal to transfer the Treasury Shares to the employees of the Company and its Subsidiaries at a price below the average actual repurchase price must be approved by special resolution in the next general meeting and the items required by the Applicable Public Company Rules shall be specified in the notice of the general meeting and may not be proposed as an extemporary motion. The aggregate number of Treasury Shares resolved at all general meetings and transferred to the employees of the Company and its Subsidiaries shall not exceed 5% of the total number of issued shares, and each employee may not subscribe for more than 0.5% of the total number of issued shares in aggregate. The Company may prohibit such employees from transferring such Treasury Shares within a certain period; provided, however, that such a period cannot be more than two years from the date that such employees became the registered holders of the relevant Treasury Shares.

3.16 Subject to Article 3.15, Treasury Shares may be disposed of by the Company on such terms and conditions as determined by the Directors.

4. Rights Attaching to Shares

4.1 Subject to Article 2.1, the Memorandum and these Articles, other contractual obligations or restrictions that the Company is bound by and any resolution of the Members to the contrary and without prejudice to any special rights conferred thereby on the holders of any other shares or class of shares, the share capital of the Company shall be divided into shares of a single class the holders of which shall, subject to the provisions of these Articles:

(a) be entitled to one vote per share;

(b) be entitled to such dividends as recommended by the Board and approved by the Members at general meeting may from time to time declare;

(c) in the event of a winding-up or dissolution of the Company, whether voluntary or involuntary or for the purpose of a reorganization or otherwise or upon any distribution of capital, be entitled to the surplus assets of the Company; and

(d) generally be entitled to enjoy all of the rights attaching to shares.

5. Share Certificates

5.1 Shares of the Company shall be issued in uncertificated/scripless form unless the issuance of share certificates is required by the provisions of the Applicable Public Company Rules. Where share certificates are issued, every Member shall be entitled to a certificate issued under the Seal (or a facsimile thereof), which shall be affixed or imprinted with the authority of the Board, specifying the number and, where appropriate, the class of shares held by such Member. The Board may by resolution determine, either generally or in a particular case, that any or all signatures on certificates may be printed thereon or affixed by mechanical means.

5.2 If any share certificate shall be proved to the satisfaction of the Board to have been worn out, lost, mislaid, or destroyed the Board may cause a new certificate to be issued and request an indemnity for the lost certificate if it sees fit.

5.3 Share may not be issued in bearer form.

5.4 When the Company issue share certificates pursuant to Article 5.1 hereof, the Company shall deliver the share certificates to the allottees of such shares within thirty (30) days from the date such share certificates may be issued pursuant to the Law, the Memorandum, the Articles, and the Applicable Public Company Rules, and shall make a public announcement prior to the delivery of such share certificates pursuant to the Applicable Public Company Rules.

5.5 Where the Company shall issue the shares in uncertificated/scripless form, the Company shall upon the issue of such shares cause the name of the subscriber and other particulars to be entered onto the Register of Members in accordance with the Law and the Applicable Public Company Rules.

6. Preferred Shares

6.1 Notwithstanding any provisions of these Articles, the Company may by special resolution designate one or more classes of shares with preferred or other special rights as the Company, by special resolution, may determine (shares with such preferred or other special rights, the "Preferred Shares"), and cause to be set forth in these Articles.

6.2 The rights and obligations of Preferred Shares may include (but not limited to) the following terms and shall be consistent with the Applicable Public Company Rules:

(a) the order of priority and fixed amount or fixed ratio of allocation of dividends and bonus on Preferred Shares;

(b) the order of priority and fixed amount or fixed ratio of allocation of surplus assets of the Company;

(c) the order of priority for or restriction on the voting right(s) (including declaring no voting rights whatsoever) of the Members holding the Preferred Shares;

(d) the method by which the Company is authorized or compelled to redeem the Preferred Shares, or a statement that redemption rights shall not apply; and

(e) other matters concerning rights and obligations incidental to Preferred Shares.

REGISTRATION OF SHARES

7. Register of Members

(a) For so long as shares are listed on the TSE, the Board shall cause to be kept a Register of Members which may be kept outside the Cayman Islands at such place as the Directors shall appoint and which shall be maintained in accordance with the Law and the Applicable Public Company Rules.

(b) In the event that the Company has shares that are not listed on the TSE, the Company shall also cause to be kept a register of such shares in accordance with Section 40 of the Law.

8. Registered Holder Absolute Owner

Except as required by Law:

(a) no person shall be recognised by the Company as holding any share on any trust; and

(b) no person other than the Member shall be recognised by the Company as having any right in a share.

9. Transfer of Registered Shares

9.1 Title to shares listed on the TSE may be evidenced and transferred in a manner consistent with the Applicable Public Company Rules (including through the book-entry system of the TDCC) that are applicable to shares listed on the TSE.

9.2 All transfers of shares which are in certificated form may be effected by an instrument of transfer in writing in any usual form or in any other form which the Board may approve and shall be executed by or on behalf of the transferor and, if the Board so requires, by or on behalf of the transferee. Without prejudice to the foregoing, the Board may also resolve, either generally or in any particular case, upon request by either the transferor or transferee, to accept mechanically executed transfers.

9.3 The Board may refuse to recognise any instrument of transfer in respect of shares in certificated form unless it is accompanied by the certificate in respect of the shares to which it relates and by such other evidence as the Board may reasonably require to show the right of the transferor to make the transfer.

9.4 The joint holders of any share may transfer such share to one or more of such joint holders, and the surviving holder or holders of any share previously held by them jointly with a deceased Member may transfer any such share to the executors or administrators of such deceased Member.

9.5 The Board may in its absolute discretion and without assigning any reason therefor refuse to register the transfer of a share in certificated form in the event such registration of transfer would (i) conflict with the Applicable Law; or (ii) conflict with the Memorandum and/or these Articles. If the Board refuses to register a transfer of any share, the Secretary shall, within three months after the date on which the transfer was lodged with the Company, send to the transferor and transferee notice of the refusal.

9.6 Nothing in these Articles shall preclude the Board from recognizing a renunciation of the allotment or provisional allotment of any share by the allottee in favour of some other person. The transferor shall be deemed to remain the holder of the share until the name of the transferee is entered in the Register of Members in respect of it.

10. Transmission of Shares

10.1 In the case of the death of a Member, the survivor or survivors where the deceased Member was a joint holder, and the legal personal representatives of the deceased Member where the deceased Member was a sole holder, shall be the only persons recognised by the Company as having any title to the deceased Member's interest in the shares. Nothing herein contained shall release the estate of a deceased joint holder from any liability in respect of any share which had been jointly held by such deceased Member with other persons. Subject to the provisions of Section 39 of the Law, for the purpose of this Article, legal personal representative means the executor or administrator of a deceased Member or such other person as the Board may, in its absolute discretion, decide as being properly authorised to deal with the shares of a deceased Member.

10.2 Any person becoming entitled to a share in consequence of the death or bankruptcy or liquidation or dissolution of a Member (or in any way other than by transfer) may, upon such evidence being produced as may from time to time be required by the Board, elect, by a notice in writing sent by him to the Company, either to become the holder of such share or to have some person nominated by him registered as the holder of such share. If he elects to have another person registered as the holder of such share, he shall sign an instrument of transfer of that share to that person.

10.3 A person becoming entitled to a share by reason of the death or bankruptcy or liquidation or dissolution of a Member (or in any case other than by transfer) shall be entitled to the same dividend, other distributions and other advantages to which he would be entitled if he were the registered holder of such share. However, he shall not, before becoming a Member in respect of a share, be entitled in respect of it to exercise any right conferred by membership in relation to general meetings of the Company. Notwithstanding the aforesaid, the Board may at any time give notice requiring any such person to elect either to be registered himself or to have some person nominated by him be registered as the holder of the share. If the notice is not complied with within ninety days of being received or deemed to be received (as determined pursuant to the Articles), the Board may thereafter withhold payment of all dividend, other distributions, bonuses or other monies payable in respect of the Share until the requirements of the notice have been complied with.

10.4 Notwithstanding the above, for as long as the shares are listed on the TSE, the transmission of the shares may be evidenced and transferred in a manner consistent with the Applicable Public Company Rules (including through the book-entry system of the TDCC) that are applicable to shares listed on the TSE.

ALTERATION OF SHARE CAPITAL

11. Power to Alter Capital

11.1 Subject to the Law, the Company may from time to time by ordinary resolution alter the conditions of its Memorandum to increase its authorized share capital by such amount as it thinks expedient.

11.2 Subject to the Law, the Company may from time to time by ordinary resolution alter the conditions of its Memorandum to:

(a) consolidate and divide all or any of its share capital into shares of larger amount than its existing shares in such manner as permitted by Applicable Law; or

(b) cancel shares which at the date of the passing of the resolution have not been taken or agreed to be taken by any person and diminish the amount of its share capital by the amount of the shares so cancelled in such manner as permitted by Applicable Law.

11.3 Subject to the Law and the Articles, the Company may from time to time by special resolution:

(a) change its name;

(b) alter or add to the Articles;

(c) alter or add to the Memorandum with respect to any objects, powers or other matters specified therein; or

(d) reduce its share capital and any capital redemption reserve fund in any manner authorised by the Law and the Applicable Public Company Rules.

11.4 Subject to the Law and Article 11.5, the following actions by the Company shall require the approval of the Members by a supermajority resolution:

(a) effecting any capitalization of distributable dividends and/or bonuses and/or any other amount prescribed under Article 16 hereof;

(b) effecting any Merger (except for any Merger which falls within the definition of "merger" and/or "consolidation" under the Law, which requires the approval of the Company by special resolution only), Share Exchange, or Spin-off or Private Placement of the securities issued by the Company;

(c) entering into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;

(d) the transferring of the whole or any essential part of the business or assets of the Company; or

(e) acquiring or assuming the whole business or assets of another person, which has a material effect on the Company's operation.

11.5 Subject to the Law, the Company may be wound up voluntarily:

(a) if the Company resolves by supermajority resolution that it be wound up voluntarily because the Company is unable to pay its debts as they fall due; or

(b) if the Company resolves by special resolution that it be wound up voluntarily for reasons other than set out in Article 11.5(a) above.

11.6 Subject to the Law and in addition to approval by the Board in accordance with Article 2.2, the Company may, with a resolution approved by at least two-thirds of the votes of the Members present at a general meeting attended by Members representing a majority of the total number of issued shares, issue securities to the following persons by way of private placement within the territory of the ROC in accordance with Applicable Public Company Rules ("**Private Placement**"):

(a) banks, bills finance enterprises, trust enterprises, insurance enterprises, securities enterprises, or other legal entities or institutions approved by the FSC;

(b) natural person, legal entities or funds meeting the qualifications set forth by the FSC; and

(c) directors, supervisors (if any) or managers of the Company or its Subsidiaries.

11.7 Subject to the Applicable Law, the Company may by supermajority resolution, distribute its Capital Reserve and the general reserve accumulated in accordance with Article 13.5 (b), in whole or in part, by issuing new shares which shall be distributed as bonus shares to its existing Members in proportion to the number of shares being held by each of them or by cash distribution to its Members.

12. Variation of Rights Attaching to Shares

If, at any time, the share capital 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 with the sanction of a special resolution passed at a general meeting of the holders of the shares of the class with a quorum of such number of holders holding more than one-half of the total outstanding shares of such class being present in person, by proxy or corporate representatives. Notwithstanding the foregoing, if any modification or alteration in the Articles is prejudicial to the preferential rights of any class of shares, such modification or alteration shall be adopted by a special resolution and shall also be adopted by a special resolution passed at a separate meeting of Members of that class of shares. 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.

DIVIDENDS AND CAPITALISATION

13. Dividends

13.1 The Board may, subject to approval by the Members by way of ordinary resolution or, in the case of Article 11.4(a), supermajority resolution and subject to these Articles and any direction of the Company in general meeting, declare a dividend to be paid to the Members in proportion to the number of shares held by them, and such dividend may be paid in cash, shares or wholly or partly in specie in which case the Board may fix the value for distribution in specie of any assets. No unpaid dividend shall bear interest as against the Company.

13.2 The Directors may determine that a dividend shall be paid wholly or partly by the distribution of specific assets (which may consist of the shares or securities of any other company) and may settle all questions concerning such distribution. Without limiting the foregoing generality, the Directors may fix the value of such specific assets, may determine that cash payments shall be made to some Members in lieu of specific assets and may vest any such specific assets in trustees on such terms as the Directors think fit.

13.3 Subject to the Law, Article 11.4(a) and these Articles and except as otherwise provided by the rights attached to any shares, the Company may distribute profits in accordance with a proposal for profits distribution approved by the Board and sanctioned by the Members by an ordinary resolution, in annual general meetings. No dividends or other distribution shall be paid except out of profits of the Company, realised or unrealised, out of share premium account or any reserve, fund or account as otherwise permitted by the Law. Except as otherwise provided by the rights attached to any shares, all dividends and other distributions shall be paid according to the number of the shares that a Member holds and the amount paid up on such shares. If any share is issued on terms providing that it shall be entitled to dividends as from a particular date only, such shares shall be entitled to dividends accordingly.

13.4 Upon the final settlement of the Company's accounts, if there is "surplus profit" (as defined below), the Company shall set aside between two per cent (2%) and fifteen per cent (15%) as compensation to employees ("**Employees' Compensations**") and Employees' Compensations may be distributed to employees of the Company and its Subsidiaries, who meet certain qualifications. The Company shall, from the surplus profit, set aside no more than three per cent (3%) thereof as remuneration for the Directors ("**Directors' Remuneration**"). The distribution proposals in respect of Employees' Compensation and Directors' Remuneration shall be approved by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors and submitted to the shareholders' meeting for report. However, if the Company has accumulated losses, the Company shall reserve an amount thereof for making up the losses before proceeding with the abovementioned distributions and allocation. The "surplus profit" referred to above means the net profit before tax of the Company and for the avoidance of doubt, such amount is before any payment of compensation to employees and remuneration for the Directors.

13.5 In determining the Company's dividend policy, the Board recognises that the Company operates in a mature industry, and has stable profit streams and a sound financial structure. In determining the amount, if any, of the dividend or other distribution it recommends to Members for approval in any financial year, the Board:

(a) may take into consideration the earnings of the Company, overall development, financial planning, capital needs, industry outlook and future prospects of the Company in the relevant financial year, so as to ensure the protection of Members' rights and interests; and

(b) shall set aside out of the current year profits of the Company, in addition to the provision in Article 13.4: (i) a reserve for payment of tax for the relevant financial year; (ii) an amount to offset losses; (iii) ten per cent (10%) as a general reserve (unless the general reserve reserved in the past years has reached the total paid-up capital of the Company), and (iv) a special surplus reserve as required by the applicable securities authority under the Applicable Public Company Rules or a reserve as determined by the Board pursuant to Article 14.1.

13.6 Subject to compliance with the Law and after setting aside the amounts for Employees' Compensations and Directors' Remuneration in accordance with Article 13.4 and such amounts as the Board deems fit in accordance with the distribution policy set out in Article 13.5, the Board shall recommend to Members for approval to distribute no less than twenty per cent (20%) of the distributable amount as dividend to the Members and the allocation will be made upon the passing of the resolution by the Members.

13.7 Dividends to the Members and the Employees' Compensation may be distributed, in the discretion of the Board, by way of cash or by way of applying such sum in paying up in full unissued shares or a combination of both for allocation and distribution to employees or the Members, provided that, in the case of a distribution to Members, no less than ten per cent (10%) of the total amount of such dividend shall be paid in cash. No unpaid dividend and compensation shall bear interest as against the Company.

13.8 The Board shall fix any date as the record date for determining the Members entitled to receive any dividend or other distribution.

13.9 For the purpose of determining Members entitled to receive payment of any dividend or other distributions, the Directors may provide that the Register of Members be closed for transfers for five (5) days before the relevant record date or such other period consistent with the Applicable Public Company Rules subject to compliance with the Law**.**

14. Capital Reserve and Power to Set Aside Profits

14.1 The Board may, before declaring a dividend, set aside out of the surplus or profits of the Company, such sum as it thinks proper as a reserve to be used to meet contingencies or for meeting the deficiencies for implementing dividend distribution plans or for any other purpose to which those funds may be properly applied. Pending application, such sums may be in the absolute discretion of the Directors either be employed in the business of the Company or invested in such investment as Directors may from time to time think fit, and need not be kept separate from other assets of the Company. The Directors may also, without placing the same to reserve, carry forward any profit which they decide not to distribute.

14.2 Subject to any direction from the Company in general meeting, the Directors may on behalf of the Company exercise all the powers and options conferred on the Company by the Law in regard to the Capital Reserve. Subject to compliance with the Law, the Directors may on behalf of the Company set off accumulated losses against credits standing in the Capital Reserve and make distributions out of the Capital Reserve.

15. Method of Payment

15.1 Any dividend, interest, or other monies payable in cash in respect of the shares may be paid by wire transfer to the Member’s designated account or by cheque or draft sent through the post directed to the Member at such Member's address in the Register of Members.

15.2 In the case of joint holders of shares, any dividend, interest or other monies payable in cash in respect of shares may be paid by wire transfer to the holder first named in the Register of Members to such holder’s designated account or by cheque or draft sent through the post directed to the address of the holder first named in the Register of Members. If two or more persons are registered as joint holders of any shares any one can give an effectual receipt for any dividend paid in respect of such shares.

16. Capitalisation

Subject to Article 11.4(a), the Board may capitalise any sum for the time being standing to the credit of any of the Company's Capital Reserve or other reserve accounts or to the credit of the profit and loss account or otherwise available for distribution by applying such sum in paying up unissued shares to be allotted as fully paid bonus shares pro rata to the Members.

MEETINGS OF MEMBERS

17. Annual General Meetings

17.1 The Company shall hold a general meeting as its annual general meeting within six months following the end of each fiscal year. The Board shall convene all annual general meetings.

17.2 The general meetings (including annual general meetings and extraordinary general meetings) shall be held at such time and place as the Chairman or any two Directors or any Director and the Secretary or the Board shall appoint provided that unless otherwise provided by the Law, the general meetings shall be held in the ROC. If the Board resolves to hold a general meeting outside the ROC, the Company shall apply for the approval of the TSE thereof within two days after the Board adopts such resolution. Where a general meeting is to be held outside the ROC, the Company shall engage a professional stock affairs agent in the ROC to handle the administration of such general meeting (including but not limited to the handling of the voting of proxies submitted by Members).

18. Extraordinary General Meetings

18.1 General meetings other than annual general meetings shall be called extraordinary general meetings.

18.2 The Board may convene an extraordinary general meeting of the Company whenever in their judgment such a meeting is necessary or upon requisition in accordance with Article 18.3.

18.3 One or more Member(s) of the Company holding at the date of deposit of the requisition not less than 3% of the total number of the outstanding shares of the Company continuously for a period of one year or more may make a requisition that contains the details set out in Article 18.4 below to request the Board to convene an extraordinary general meeting of the Company.

18.4 The requisition must state in writing the matters to be discussed at the extraordinary general meeting and the reason therefor and must be signed by the requisitionists and deposited at the Registered Office and the Company's stock affairs agent located in the ROC, and may consist of several documents in like form each signed by one or more requisitionists.

18.5 If the Board does not within fifteen days from the date of the deposit of the requisition dispatch the notice of an extraordinary general meeting, the requisitionists may themselves convene an extraordinary general meeting, provided that if the extraordinary general meeting will be held outside the ROC, an application shall be submitted by such requisitionists to the TSE for its prior approval.

18.6 Any one or more Member(s) may summon an extraordinary general meeting, provided that such Member or Members shall hold more than 50% of the total issued shares of the Company for a continuous period of no less than 3 months. The number of the shares held by a Member and the period during which a Member holds such Shares, shall be calculated and determined based on the Register of Members as of the first day of the period that the Register of Members shall be closed for transfers.

18.7 If the Board does not or is unable to convene a general meeting (including the annual general meeting) or it is for the Company's benefit, the Independent Director may convene a general meeting when he/she in his/her absolute discretion deems necessary.

19. Notice

19.1 At least thirty days' notice of an annual general meeting shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held and the general nature of business to be conducted at the meeting.

19.2 At least fifteen days' notice of an extraordinary general meeting shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held and the general nature of the business to be considered at the meeting.

19.3 The Board shall fix a record date for determining the Members entitled to receive notice of and to vote at any general meeting of the Company in accordance with Applicable Public Company Rules and close its Register of Members accordingly in accordance with Applicable Public Company Rules.

19.4 Subject to Article 22.4, the accidental omission to give notice of a general meeting to, or the non-receipt of a notice of a general meeting by, any person entitled to receive notice shall not invalidate the proceedings at that meeting.

19.5 For so long as the shares are listed on the TSE, the Company shall announce to the public by via the Market Observation Post System in accordance with Applicable Public Company Rules the notice of a general meeting, the proxy instrument, agendas and materials relating to the matters to be reported and discussed in the general meetings, including but not limited to, election or discharge of Directors, in accordance with Articles 19.1 and 19.2 hereof. If the voting power of a Member at a general meeting shall be exercised by way of a written instrument, the Company shall also send the written document for the Member to exercise his voting power together with the above mentioned materials in accordance with Articles 19.1 and 19.2. The Directors shall prepare a meeting handbook of the relevant general meeting and supplemental materials, which will be sent to or made available to all Members and shall be transmitted to the Market Observation Post System in a manner consistent with the Applicable Public Company Rules.

19.6 The following matters shall be stated in the notice of a general meeting, with a summary of the major content to be discussed, and shall not be proposed as an extemporary motion:

(a) election or discharge of Directors,

(b) alteration of the Memorandum or Articles,

(c) capital deduction,

(d) application to terminate the public offering of the Shares,

(e) (i) dissolution, Merger, Share Exchange, or Spin-off, (ii) entering into, amending, or terminating any Lease Contract, Management Contract or Joint Operation Contract, (iii) transfer of the whole or any essential part of the business or assets of the Company, and (iv) acquisition or assumption of the whole of the business or assets of another person, which has a material effect on the operations of the Company,

(f) ratification of an action by Director(s) who engage(s) in business for himself or on behalf of another person that is within the scope of the Company's business,

(g) distribution of the whole or part of the surplus profit of the Company in the form of new shares, capitalization of Capital Reserve and any other amount in accordance with Article 16,

(h) making distributions of new shares or cash out of the general reserve accumulated in accordance with Article 13.5 (b) or Capital Reserve to its

Members, and

(i) Private Placement of any equity-related securities to be issued by the Company.

The major content of the above matters can be announced at the website designated by Taiwan securities authority or by the Company, and the Company shall specify the link to the website in the notice of the relevant general meeting.

19.7 For so long as the shares are listed on the TSE and unless the Law provides otherwise, the Board shall keep the Memorandum and Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the office of the Company's registrar (if applicable) and the Company's stock affairs agent located in the ROC. The Members may request, from time to time, by submitting document(s) evidencing his/her interests involved and indicating the designated scope of the inspection, access to inspect, review or make copies of the foregoing documents. If the relevant documents are kept by the Company's stock affairs agent, upon the request of any Member, the Company shall order the Company's stock affairs agent to provide such Member with the requested documents.

19.8 The Company shall make available all the statements and records prepared by the Board and the report prepared by the Audit Committee which will be submitted to the Members at the annual general meeting at the Registered Office (if applicable) and its stock affairs agent located in the ROC ten (10) days prior to such annual general meeting in accordance with Applicable Public Company Rules. Members may inspect and review the foregoing documents from time to time and may be accompanied by their lawyers or certified public accountants for the purpose of such inspection and review.

19.9 If the general meeting is convened by the Board and other person entitled to convene a general meeting in accordance with these Articles or any Applicable Law, the Board and such person may request the Company or the Company's stock affairs agent to provide the Register of Members. Upon the request, the Company shall (and shall order the Company's stock affairs agent to) provide the Register of Members.

20. Giving Notice

20.1 Any Notice or document, whether or not to be given or issued under these Articles from the Company to a Member, shall be in writing or by cable, telex or facsimile transmission message or other form of electronic transmission or communication, and any such Notice and document may be served or delivered by the Company on or to any Member either personally or by sending it through the post in a prepaid envelope addressed to such Member at his registered address as appearing in the Register of Members or at any other address supplied by him to the Company for the purpose or, as the case may be, by transmitting it to any such address or transmitting it to any telex or facsimile transmission number or electronic number or address or website supplied by him to the Company for the giving of Notice to him or which the person transmitting the Notice reasonably and bona fide believes at the relevant time will result in the Notice being duly received by the Member or to the extent permitted by Applicable Law, may also be served by advertisement in appropriate newspapers. In the case of joint holders of a share, all notices shall be given to that one of the joint holders whose name stands first in the Register of Members and notice so given shall be deemed a sufficient service on or delivery to all the joint holders.

Any Notice or other document:

(a) if served or delivered by post, shall where appropriate be sent by airmail and shall be deemed to have been served or delivered on the day following that on which the envelope containing the same, properly prepaid and addressed, is put into the post; in proving such service or delivery it shall be sufficient to prove that the envelope or wrapper containing the notice or document was properly addressed and put into the post and a certificate in writing signed by the secretary or other officer of the Company or other person appointed by the Board that the envelope or wrapper containing the notice or other document was so addressed and put into the post shall be conclusive evidence thereof;

(b) if sent by electronic communication, shall be deemed to be given on the day on which it is transmitted from the server of the Company or its agent;

(c) if served or delivered in any other manner contemplated by these Articles, shall be deemed to have been served or delivered at the time of personal service or delivery or, as the case may be, at the time of the relevant despatch or transmission; and in proving such service or delivery a certificate in writing signed by the secretary or other officer of the Company or other person appointed by the Board as to the act and time of such service, delivery, despatch or transmission shall be conclusive evidence thereof; and

(d) may be given to a Member either in the English language or the Chinese language, subject to due compliance with all Applicable Law, rules and regulations.

This Article 20.1 shall apply mutatis mutandis to the service of any document by a Member on the Company under these Articles.

21. Postponement of General Meeting

The Board may postpone any general meeting called in accordance with the provisions of these Articles provided that notice of postponement is given to each Member before the time for such meeting. A notice stating the date, time and place for the postponed meeting shall be given to each Member in accordance with the provisions of these Articles.

22 Quorum and Proceedings at General Meetings

22.1 No resolutions shall be adopted unless a quorum is present. Unless otherwise provided for in the Articles, Members present in person or by proxy or in the case of a corporate Member, by corporate representative, representing more than one-half of the total issued shares of the Company entitled to vote, shall constitute a quorum for any general meeting.

22.2 For so long as the shares are listed on the TSE and unless the Law provides otherwise, the Board shall submit business reports, financial statements and proposals for distribution of profits or allocation of losses prepared by it for the purposes of annual general meetings of the Company for confirmation and adoption by the Members in a manner consistent with the Applicable Public Company Rules. After confirmation and adoption at the general meeting, the Board shall send or announce to the public via the Market Observation Post System in accordance with Applicable Public Company Rules copies of the adopted financial statements and the minutes of the general meeting containing the resolutions passed on the distribution of profits or allocation of losses, to each Member or otherwise make the same available to the Members in accordance with the Applicable Public Company Rules.

22.3 Unless otherwise provided in the Articles, a resolution put to the vote of the meeting shall be decided on a poll. No resolution put to the vote of the meeting shall be decided by a show of hands.

22.4 Nothing in these Articles shall prevent any Member from initiating proceedings in a court of competent jurisdiction for an appropriate remedy in connection with the convening of any general meeting or the passage of any resolution in violation of applicable laws or regulations or these Articles within 30 days after passing of such resolution. The Taiwan Taipei District Court, ROC, may be the court of the first instance for adjudicating any disputes arising out of the foregoing.

22.5 Unless otherwise expressly required by the Law, the Memorandum or the Articles, any matter which has been presented for resolution, approval, confirmation or adoption by the Members at any general meeting may be passed by an ordinary resolution.

22.6 Member(s) holding one per cent (1%) or more of the Company's total number of issued shares immediately prior to the relevant book close period, during which the Company closed its Register of Members, may propose to the Company in writing or any electronic means designated by the Company one matter for discussion at an annual general meeting. 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. The Board shall include the proposal in the agenda of the annual general meeting unless (a) the proposing Member(s) holds less than one per cent of the Company's total issued shares, (b) the matter of such proposal may not be resolved by a general meeting or the proposal exceeds 300 Chinese words; (c) the proposing Member(s) has proposed more than one proposal; or (d) the proposal is submitted to the Company outside the period fixed and announced by the Company for accepting Member(s)' proposal(s). If the purpose of the proposal is to urge the Company to promote public interests or fulfil its social responsibilities, the Board may accept such proposal to be discussed in general meeting.

23. Chairman to Preside

Unless otherwise agreed by a majority of those attending and entitled to vote thereat, the Chairman, shall act as chairman at all meetings of the Members at which such person is present. In his absence a chairman shall be appointed or elected in accordance with the Applicable Public Company Rules.

24. Voting on Resolutions

24.1 Subject to any rights, privileges or restrictions attached to any share, every Member who (being an individual) is present in person or by proxy (or in the case of a corporation or other non-natural person by duly authorized representative(s) or by proxy) shall have one vote for every share of which he is the holder. A Member holding more than one share shall cast the votes in respect of his/her/its shares in the same way on a resolution proposed at a general meeting unless otherwise provided by the Applicable Public Company Rules, in which circumstance, the qualifications, application, manners for the exercise of such respective voting rights, procedures and other related matters thereof shall comply with the Applicable Public Company Rules, these Articles and the Law.

24.2 No person shall be entitled to vote at any general meeting or at any separate meeting of the holders of a class of shares unless he is registered as a Member on the record date for such meeting.

24.3 Votes may be cast either in person or by proxy. A Member may appoint another person as his proxy by specifying the scope of appointment in the proxy instrument prepared by the Company to attend and vote at a general meeting, provided that a Member may appoint only one proxy under one instrument to attend and vote at such meeting.

24.4 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 duly authorized representatives (where a Member is a corporation or other non-natural person), 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, provided that (1) the Board shall allow the voting rights in respect of shares held by a Member to be exercised by way of electronic transmission if the Company meets the requirements set forth in the Applicable Public Company Rules; and (2) the relevant methods and procedures are specified in the notice of that meeting and complied with by such Member(s). 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. Any Member who intends to exercise his voting power by a written instrument or by way of electronic transmission shall serve the Company with his/her/its voting decision at least two (2) calendar days prior to the date of such general meeting. Where more than one voting instrument is received from the same Member by the Company, the first voting instrument shall prevail, unless an explicit written statement is made by the relevant Member to revoke the previous voting instrument in the later-received voting instrument. For the avoidance of doubt, those Members voted in the manner mentioned in the foregoing shall, for purposes of these Articles and the Law, be deemed to have appointed the chairman of the general meeting as their proxy to vote their shares at the general meeting only in the manner directed by their written instrument or electronic document. The chairman as proxy shall not have the power to exercise the voting rights of such Members with respect to any matters not referred to or indicated in the written or electronic document and/or any amendment to resolution(s) proposed at the general meeting, and the Members shall be deemed to have waived their voting rights with respect to any extemporary matters or amendment to resolution(s) proposed at the general meeting.

24.5 In the event any Member who has served the Company with his/her/its declaration of intention to exercise his/her/its voting power by means of a written instrument or by means of electronic transmission pursuant to Article 24.4 hereof later intends to attend general meetings in person, he/she/it shall, at least two (2) calendar days prior to the date of the general meeting, serve a separate declaration of intention to revoke his/her/its previous votes casted by written instrument or electronic transmission in the same manner previously used in exercising his/her/its voting power, 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 as proxy shall remain valid and the Company shall not count any votes cast by such Member physically at the relevant general meeting.

24.6 A Member who is deemed to have appointed the chairman as proxy pursuant to Article 24.4 for purposes of casting his vote by written instrument approved by the Board or by way of electronic transmission shall have the right to appoint another person as its proxy to attend the meeting in accordance with these Articles, 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 24.4 and the Company shall only count the vote(s) casted by such expressly appointed proxy at the meeting.

25. Proxies

25.1 The instrument of proxy shall be in the form approved by the Board and be expressed to be for a particular meeting only. The form of proxy shall include at least the following information: (a) instructions on how to complete such proxy, (b) the matters to be voted upon pursuant to such proxy, and (c) basic identification information relating to the relevant Member, proxy and the solicitor for proxy solicitation (if any). The form of proxy shall be provided to the Members together with the relevant notice for the relevant general meeting, and such notice and proxy materials shall be distributed to all Members on the same day.

25.2 An instrument of proxy shall be in writing, be executed under the hand of the appointor or of his attorney duly authorised in writing, or, if the appointor is a corporation, under the hand of an officer or attorney duly authorised for that purpose. A proxy need not be a Member of the Company.

25.3 In the event that a Member exercises his voting power by way of a written instrument or electronic transmission and is deemed to have appointed the chairman of the meeting as his/her/its proxy pursuant to Article 24.4, and has also validly authorised another proxy to attend a general meeting by completing and returning the requisite proxy form, then the voting power exercised by the proxy (rather than the chairman of the meeting) at the general meeting shall prevail. In the event that any Member who has authorised a proxy to attend a general meeting (excluding the deemed appointment of the chairman of the meeting pursuant to Article 24.4) later intends to attend the general meeting in person or to exercise his voting power by way of a written instrument or electronic transmission, he shall, at least two (2) days prior to the date of such general meeting, serve the Company with a separate notice revoking his previous appointment of the proxy. Votes by way of proxy shall remain valid if the relevant Member fails to revoke his appointment of such proxy before the prescribed time.

25.4 Subject to the Applicable Public Company Rules, except for an ROC trust enterprise or stock agencies approved by the ROC competent authority, save with respect to the chairman being deemed appointed as proxy under Article 24.4, 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. Upon such exclusion, the number of voting shares being excluded and attributed to each Member represented by the same proxy shall be determined on a pro-rata basis based on the total number of voting shares being excluded and the number of voting shares that such Members have appointed the proxy to vote for.

25.5 The instrument of proxy shall be deposited at the Registered Office or the office of the Company's stock affairs agent in the ROC or at such other place as is specified for that purpose in the notice convening the meeting, or in any instrument of proxy sent out by the Company not less than five days before the time for holding the meeting or adjourned meeting at which the person named in the instrument proposes to vote and in default, save with respect to the deemed appointment of the chairman as proxy under Article 24.4, the instrument of proxy shall not be treated as valid PROVIDED that the chairman of the meeting may in his discretion accept an instrument of proxy sent by telex or telefax upon receipt of telex or telefax confirmation that the signed original thereof has been sent. 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 chairman of the meeting shall have the 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.

26. Proxy Solicitation

For so long as the shares are listed on the TSE and subject to the laws of the Cayman Islands, the use and solicitation of proxies shall be in compliance with the Applicable Public Company Rules, including but not limited to "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies."

27. Dissenting Member's Appraisal Right

27.1 Subject to compliance with the Law, in the event any of the following resolutions is passed at general meetings, any Member who has abstained from voting in respect of such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the meeting, may request the Company to purchase all of his shares at the then prevailing fair price:

(a) the Company proposes to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;

(b) the Company transfers the whole or an essential part of its business or assets, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company;

(c) the Company acquires or assumes the whole business or assets of another person, which has a material effect on the operation of the Company;

(d) the Company proposes to undertake a Spin-off, Merger or Share Exchange; or

(e) the Company generally assumes all the assets and liabilities of another person or generally assigns all its assets and liabilities to another person.

27.2 Subject to compliance with the Law, any Member exercising his rights in accordance with Article 27.1 (the "**Dissenting Member**") shall, within twenty (20) days from the date of the resolution passed at the general meeting, give his written notice of objection with the repurchase price proposed by him. If the Company and the Dissenting Member agree on a price at which the Company will purchase the Dissenting Member's shares, the Company shall make the payment within ninety (90) days from the date of the resolution passed at the general meeting. If, within ninety (90) days from the date of the resolution passed at the general meeting, the Company and the Dissenting Member fail to agree on a price at which the Company will purchase the Dissenting Member's shares, the Company shall pay the fair price it deems fit to the Dissenting Member within ninety (90) days from the date of the resolution passed at the general meeting. If the Company fails to pay the fair price it deems fit to the Dissenting Member within the ninety (90)-day period, the Company shall be deemed to agree on the repurchase price proposed by such Dissenting Member.

27.3 Subject to compliance with the Law, if, within sixty (60) days from the date of the resolution passed at the general meeting, the Company and the Dissenting Member fail to agree on a price at which the Company will purchase such Dissenting Member's shares, then, within thirty (30) days immediately following the date of the expiry of such sixty (60)-day period, the Company shall file a petition with the court against all the Dissenting Members for a determination of the fair price of the shares held by all the Dissenting Members. The Taiwan Taipei District Court, ROC, may be the court of the first instance for this matter.

27.4 Notwithstanding the above provisions under this Article 27, nothing under this Article shall restrict or prohibit a Member from exercising his right under section 238 of the Law to payment of the fair value of his shares upon dissenting from a merger or consolidation.

28. Shares that May Not be Voted

28.1 Shares held:

(a) by the Company itself;

(b) by any entity in which the Company owns, legally or beneficially, more than fifty per cent (50%) of its total issued and voting share or share capital; or

(c) by any entity in which the Company, together with (i) the holding company of the Company and/or (ii) any Subsidiary of (a) the holding company of the Company or (b) the Company owns, legally or beneficially, directly or indirectly, more than fifty per cent (50%) of its issued and voting share or share capital;

shall not carry any voting rights nor be counted in the total number of issued shares at any given time.

28.2 A Member who has a personal interest in any motion discussed at a general meeting, which interest may be in conflict with and impair those of the Company, shall abstain from voting such Member’s shares in regard to such motion and such shares shall not be counted in determining the number of votes of the Members present at the said meeting. However, such shares may be counted in determining the number of shares of the Members present at such general meeting for the purposes of determining the quorum. The aforementioned Member shall also not vote on behalf of any other Member. 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.

28.3 For so long as the shares are listed on the TSE, in the event that a Director creates or has created security, charge, encumbrance, mortgage or lien over any shares held by him, then he shall notify the Company of such security, charge, encumbrance, mortgage or lien. If at any time the security, charge, encumbrance, mortgage or lien created by a Director is in respect of more than half of the shares held by him at the time of his appointment, then the voting rights attaching to the shares held by such Director at such time shall be reduced, such that the shares over which security, charge, encumbrance, mortgage or lien has been created which are in excess of half of the shares held by the Director at the date of his appointment shall not carry voting rights and shall not be counted in the number of votes casted by the Members at a general meeting but shall be counted towards the quorum of the general meeting.

29. Voting by Joint Holders of Shares

In the case of joint holders, 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.

30. Representation of Corporate Member

30.1 A corporation or non-natural person which is a Member may, by written instrument, authorise such person or persons as it thinks fit to act as its representative at any meeting of the Members and any person so authorised shall be entitled to exercise the same powers on behalf of the corporation or non-natural person which such person represents as that corporation or non-natural person could exercise if it were an individual Member, and that Member shall be deemed to be present in person at any such meeting attended by its authorised representative or representatives.

30.2 Notwithstanding the foregoing, the chairman of the meeting may accept such assurances as he thinks fit as to the right of any person to attend and vote at general meetings on behalf of a corporation or non-natural person which is a Member.

31. Adjournment of General Meeting

The chairman of a general meeting may, with the consent of a majority in number of the Members present at any general meeting at which a quorum is present, and shall if so directed, adjourn the meeting. Unless the meeting is adjourned to a specific date, place and time announced at the meeting being adjourned, a notice stating the date, place and time for the resumption of the adjourned meeting shall be given to each Member entitled to attend and vote thereat in accordance with the provisions of these Articles.

32. Directors Attendance at General Meetings

The Directors of the Company shall be entitled to receive notice of, attend and be heard at any general meeting.

DIRECTORS AND OFFICERS

33. Number and Term of Office of Directors

33.1 There shall be a board of Directors consisting of no less than seven (7) and no more than eleven (11) persons, each of whom shall be appointed to a term of office of three (3) years. Directors may be eligible for re-election. The Company may from time to time by special resolution increase or reduce the number of Directors subject to the above number limitation provided that the requirements under the Applicable Law are met. The Directors shall elect a vice chairman ("Vice Chairman") amongst all the Directors. In case the Chairman is on leave or absent or can not exercise his/her power and authority for any cause, the Vice Chairman shall act on his/her behalf.

33.2 A spousal relationship and/or a Family Relationship within the Second Degree of Kinship may not exist among more than half (1/2) of the members of the Board (the "Threshold"), unless with prior approval by the ROC competent authority. Where any person among the persons elected for appointment as a Director has 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 elected for appointment as a director (collectively, the "Related Persons" and each a "Related Person"), in respect of the Related Person who was elected by way of Cumulative Voting and who received the lowest number of votes from the Members for its appointment among all such elected Related Persons, with the intent that the Threshold will not be breached as a result of his/her appointment: (i) if his/her appointment is already effective, shall automatically cease to be a director of the Company on and from the date that the Company has actual knowledge of a breach of the Threshold; (ii) if his/her appointment has not yet taken effect, his/her appointment shall not take effect if the Company has actual knowledge of a possible breach of the Threshold if his/her appointment takes effect.

33.3 Unless otherwise permitted under the Applicable Public Company Rules, there shall be at least three (3) Independent Directors accounting for not less than one-fifth of the total number of Directors. To the extent required by the Applicable Public Company Rules, at least one of the Independent Directors shall be domiciled in the ROC and at least one of them shall have accounting or financial expertise.

33.4 The Directors (including Independent Directors and non-independent Directors) shall be nominated by adopting the candidate nomination system specified in the Applicable Public Company Rules. Independent Directors shall have professional knowledge and shall maintain independence within the scope of their directorial duties, and shall not have any direct or indirect interests in the Company. The professional qualifications, restrictions on shareholdings and concurrent positions, and assessment of independence with respect to Independent Directors shall be consistent with the Applicable Public Company Rules.

33.5 Unless provided otherwise in these Articles, the qualifications, composition, appointment, removal, exercise of power in performing duties and other matters with respect to the Directors, Independent Directors, Compensation Committee and Audit Committee, shall comply with the provisions under ROC Securities and Exchange Act and the regulations issued pursuant to the ROC Securities and Exchange Act applicable to the Company.

34. Election of Directors

34.1 The Company may at a general meeting elect any person to be a Director, which vote shall be calculated in accordance with Article 34.2 below. Members present in person or by proxy, representing more than one-half of the total issued shares shall constitute a quorum for any general meeting to elect one or more Directors.

34.2 The Director(s) shall be elected by Members upon a poll vote by way of cumulative voting (the manner of voting described in this Article to be referred to as “Cumulative Voting”) in the following manner:

(i) on an election of Directors, the numbers of votes attached to each voting share held by a Member shall be cumulative and correspond to the number of Directors nominated for appointment at the general meeting provided that such votes shall only cumulate in respect of such number of Directors nominated within the same category (namely, independent or non-independent) of Directors to be appointed;

(ii) the Member(s) may vote all or part of their cumulated votes in respect of one or more Director candidates within the same category of Directors to be elected;

(iii) such number of Director candidates receiving the highest number of votes in the same category of Directors to be elected shall be appointed; and

(iv) where two or more Director candidates receive the same number of votes and as a result the total number of new Directors intended to be appointed is exceeded, there shall be a draw by such Director candidates receiving the same number of votes to determine who shall be appointed; the chairman of the meeting shall draw for a Director nominated for appointment who is not present at the general meeting.

34.3 If the number of Independent Directors is less than three (3) persons due to the resignation or removal of such Independent Directors for any reason, the Company shall hold an election of Independent Directors at the next following general meeting.

If all of the Independent Directors are resigned or removed, the Board shall hold, within sixty (60) days from the date of resignation or removal of last Independent Director, an extraordinary general meeting to elect succeeding Independent Directors to fill the vacancies.

34.4 If the number of Directors is less than five (5) persons due to the vacancy of Director(s) for any reason, the Company shall call an election of Director(s) at the next following general meeting to fill the vacancies. When the number of vacancies in the Board of the Company equals to one third of the total number of Directors elected, the Board shall hold, within sixty (60) days from the date of the occurrence of vacancies, a general meeting of Members to elect succeeding Directors to fill the vacancies.

35. Removal and Re-election of Directors

35.1 The Company may from time to time by supermajority resolution remove any Director from office, whether or not appointing another in his stead.

35.2 In case a Director has, in the course of performing his duties, committed any act resulting in material damages to the Company or is in serious violation of applicable laws, regulations and/or these Articles, but has not been removed by a supermajority resolution, the Member(s) holding three per cent (3%) or more of the total number of issued shares of the Company may, within thirty (30) days after such general meeting, to the extent permissible under Applicable Law, institute a lawsuit to remove such Director. The Taiwan Taipei District Court, ROC, may be the court of the first instance for this matter.

35.3 Prior to the expiration of the term of office of the current Directors, the Members may at a general meeting elect or re-elect all Directors, which vote shall be calculated in accordance with Article 34.2 above. If no resolution is passed to approve that the existing Director(s) who is/are not re-elected at the general meeting that such Director(s) shall remain in office until expiry of his/her original term of office, such non-re-eleted Directors shall vacate their office with effect from the date the other Directors elected or re-elected at the same general meeting commence their office. Members present in person or by proxy, representing more than one-half of the total issued shares shall constitute a quorum for any general meeting to re-elect all Directors. If the term of office of all Directors expires at the same time and no general meeting was held before such expiry for re-election, their term of office shall continue and be extended to such time when new Directors are elected or re-elected in the next general meeting and they commence their office.

36. Vacancy in the Office of Director

36.1 The office of Director shall be vacated if the Director:

(a) is removed from office pursuant to these Articles;

(b) dies or becomes bankrupt, or makes any arrangement or composition with his creditors generally;

(c) has been declared a liquidation process by a court and has not been reinstated to his rights and privileges;

(d) is automatically discharged from his office in accordance with Article 33.2;

(e) resigns his office by notice in writing to the Company;

(f) an order is made by any competent court or official on the grounds that he has no legal capacity, or his legal capacity is restricted according to Applicable Law;

(g) has been adjudicated of the commencement of assistantship (as defined under the Taiwan Civil Code) or similar declaration and such assistantship/declaration has not been revoked yet;

(h) has committed an offence as specified in the ROC statute of prevention of organizational crimes and subsequently has been adjudicated guilty by a final judgment, and (A) has not started serving the sentence, (B) has not completed serving the sentence, (C) the time elapsed after completion of serving the sentence or expiration of the probation is less than five (5) years, or (D) was pardoned for less than five years;

(i) has committed an offence involving fraud, breach of trust or misappropriation and subsequently has been punished with imprisonment for a term of more than one year by a final judgement, and (A) has not started serving the sentence, or (B) has not completed serving the sentence, (C) the time elapsed after completion of serving the sentence or expiration of the probation is less than two years, or (D) was pardoned for less than two years;

(j) has been adjudicated guilty by a final judgment for committing offenses under the Taiwan Anti-Corruption Act, and (A) has not started serving the sentence, or (B) has not completed serving the sentence, (C) the time elapsed after completion of serving the sentence or expiration of the probation is less than two years, or (D) was pardoned for less than two years;

(k) having been dishonored for unlawful use of credit instruments, and the term of such sanction has not expired yet;

(l) subject to Article 35.3, upon expiry of term of office (if any) of the relevant Director;

(m) is automatically removed in accordance with Article 36.2; or

(n) ceases to be a Director in accordance with Article 36.3.

In the event that the foregoing events described in clauses (b), (c), (f), (g), (h), (i), (j) or (k) has occurred in relation to a candidate for election of Director, such person shall be disqualified from being elected as a Director.

36.2 In case a Director (other than an Independent Director) that has, during the term of office as a Director, transferred more than one half of the Company's shares being held by him/her at the time he/she is elected, he/she shall, ipso facto, be removed automatically from the position of Director with immediate effect and no shareholders' approval shall be required.

36.3 If any Director (other than an Independent Director) has, after having been elected and before his/her inauguration of the office of Director, transferred more than one half of the Company's shares being held by him/her at the time of his/her election as a Director, then he/she shall immediately cease to be a Director and no shareholders' approval shall be required. If any Director has, after having been elected as a Director, transferred more than one half of the Company's shares being held by him/her within the share transfer prohibition period prior to the convention of a shareholders' meeting according to the Applicable Public Company Rules, then he/she shall immediately cease to be a Director and no shareholders' approval shall be required.

37. Compensation of Directors

37.1 The Board may establish a Compensation Committee comprised of at least three members appointed by the Board, one of whom shall be an Independent Director. The professional qualifications of the members of the Compensation Committee, the exercise by the members of the Compensation Committee of its responsibilities, powers and other related matters of the Compensation Committee shall comply with the Applicable Public Company Rules. Upon the establishment of the Compensation Committee, the Board shall, by a resolution, adopt a charter for the Compensation Committee the provisions of which shall be consistent with the Applicable Public Company Rules.

37.2 The compensation referred in the preceding Article shall include the compensation, stock option and other incentive payments of Directors and managers of the Company.

37.3 The compensation of the Directors may be decided by the Board by reference to recommendation made by the Compensation Committee (if established), the standard generally adopted by other enterprises in the same industry, and shall be paid in cash only. The Directors may also be paid all travel, hotel and other expenses properly incurred by them in attending and returning from the meetings of the Board, any committee appointed by the Board, general meetings of the Company, or in connection with the business of the Company or their duties as Directors generally. A Director is also entitled to distribution of profits of the Company if permitted by the Law, the Applicable Public Company Rules, the service agreement or other similar contract that he/she has entered into with the Company.

38. Defect in Election of Director

All acts done in good faith by the Board or by a committee of the Board or by any person acting as a Director shall, notwithstanding that it be afterwards discovered that there was some defect in the election of any Director, or that they or any of them were disqualified, be as valid as if every such person had been duly elected and was qualified to be a Director, subject to and upon ratification by the Members of such acts in a general meeting.

39. Directors to Manage Business

The business of the Company shall be managed and conducted by the Board. In managing the business of the Company, the Board may exercise all such powers of the Company as are not, by the Law or by these Articles, required to be exercised by the Company in general meeting subject, nevertheless, to these Articles, the provisions of the Law, and to such directions as may be prescribed by the Company in general meeting.

40. Powers of the Board of Directors

Without limiting the generality of Article 39, the Board may subject to Article 11.4:

(a) appoint, suspend, or remove any manager, secretary, clerk, agent or employee of the Company and may fix their compensation and determine their duties;

(b) exercise all the powers of the Company to borrow money and to mortgage or charge or otherwise grant a security interest in its undertaking, property and uncalled capital, or any part thereof, and may issue debentures, debenture stock and other securities whether outright or as security for any debt, liability or obligation of the Company or any third party;

(c) appoint one or more Directors to the office of managing director or chief executive officer of the Company, who shall, subject to the control of the Board, supervise and administer all of the general business and affairs of the Company;

(d) appoint a person to act as manager of the Company's day-to-day business and may entrust to and confer upon such manager such powers and duties as it deems appropriate for the transaction or conduct of such business;

(e) by power of attorney, appoint any company, firm, person or body of persons, whether nominated directly or indirectly by the Board, to be an attorney of the Company for such purposes and with such powers, authorities and discretions (not exceeding those vested in or exercisable by the Board) and for such period and subject to such conditions as it may think fit and any such power of attorney may contain such provisions for the protection and convenience of persons dealing with any such attorney as the Board may think fit and may also authorise any such attorney to sub-delegate all or any of the powers, authorities and discretions so vested in the attorney. Such attorney may, if so authorised, execute any deed or instrument in any manner permitted by the Law;

(f) procure that the Company pays all expenses incurred in promoting and incorporating the Company;

(g) delegate any of its powers (including the power to sub-delegate) to a committee of one or more persons appointed by the Board and every such committee shall conform to such directions as the Board shall impose on them. Subject to any directions or regulations made by the Directors for this purpose, the meetings and proceedings of any such committee shall be governed by the provisions of these Articles regulating the meetings and proceedings of the Board;

(h) delegate any of its powers (including the power to sub-delegate) to any person on such terms and in such manner as the Board sees fit;

(i) present any petition and make any application in connection with the liquidation or reorganisation of the Company;

(j) in connection with the issue of any share, pay such commission and brokerage as may be permitted by law; and

(k) authorise any company, firm, person or body of persons to act on behalf of the Company for any specific purpose and in connection therewith to execute any agreement, document or instrument on behalf of the Company.

41. Register of Directors and Officers

41.1 The Board shall cause to be kept in one or more books at the Registered Office a Register of Directors and Officers in accordance with the Law and shall enter therein the following particulars with respect to each Director and Officer:

(a) first name and surname; and

(b) address.

41.2 The Board shall, within the period of thirty days from the occurrence of:-

(a) any change among its Directors and Officers; or

(b) any change in the particulars contained in the Register of Directors and Officers,

cause to be entered on the Register of Directors and Officers the particulars of such change and the date on which such change occurred, and shall notify the Registrar of Companies in accordance with the Law.

42. Officers

The Officers shall consist of a Secretary and such additional Officers as the Board may determine all of whom shall be deemed to be Officers for the purposes of these Articles.

43. Appointment of Officers

The Secretary (and additional Officers, if any) shall be appointed by the Board from time to time.

44. Duties of Officers

The Officers shall have such powers and perform such duties in the management, business and affairs of the Company as may be delegated to them by the Board from time to time.

45. Compensation of Officers

The Officers shall receive such compensation as the Board may determine.

46. Conflicts of Interest

46.1 Any Director, or any Director's firm, partner or any company with whom any Director is associated, may act in any capacity for, be employed by or render services to the Company and such Director or such Director's firm, partner or company shall be entitled to compensation as if such Director were not a Director; provided that this Article 46.1 shall not apply to Independent Directors.

46.2 A Director who is directly or indirectly interested in a contract or proposed contract or arrangement with the Company shall declare the nature of such interest as required by the Applicable Law. If the Company proposes to enter into any transaction specified in Article 27.1 or effect other forms of mergers and acquisitions in accordance with Applicable Law, a Director who has a personal interest in such transaction shall declare the essential contents of such personal interest and the reason why he believes that the transaction is advisable or not advisable at the relevant meeting of the Directors and the general meeting as required by the Applicable Law.

46.3 Notwithstanding anything to the contrary contained in these Articles, a Director who has a personal interest in the matter under discussion at a meeting of the Board shall disclose and explain material contents of such personal interest at the meeting of the Board. Notwithstanding anything to the contrary contained in this Article 46, a Director who has a personal interest in the matter under discussion at a meeting of the Directors, which may conflict with and impair the interest of the Company, shall not vote nor exercise voting rights on behalf of another Director; the voting right of such Director who cannot vote or exercise any voting right as prescribed above shall not be counted in the number of votes of Directors present at the board meeting. Where the spouse, the person related to a Director by blood and within the second degree, or any company which has a controlling or controlled relation with a Director has interests in the matters under discussion in the meeting of the Directors, such Director shall be deemed to have a personal interest in the matter. The terms "controlling" and "controlled" shall be interpreted in accordance with the Applicable Public Company Rules.

46.4 Notwithstanding anything to the contrary contained in this Article 46, a Director who is engaged in anything on his own account or on behalf of another person, which is within the scope of the Company's business, shall explain to the Members in a general meeting the essential contents of such conduct and seek their approval by supermajority resolution.

47. Indemnification and Exculpation of Directors and Officers

47.1 Unless otherwise provided in these Articles, The Directors and Officers of the Company and any trustee for the time being acting in relation to any of the affairs of the Company and every former director, officer or trustee and their respective heirs, executors, administrators, and personal representatives (each of which persons being referred to in this Article as an "indemnified party") shall be indemnified and secured harmless out of the assets of the Company from and against all actions, costs, charges, losses, damages and expenses which they or any of them shall or may incur or sustain by or by reason of any act done, concurred in or omitted in or about the execution of their duty, or supposed duty, or in their respective offices or trusts, and no indemnified party shall be answerable for the acts, receipts, neglects or defaults of the others of them or for joining in any receipts for the sake of conformity, or for any bankers or other persons with whom any moneys or effects belonging to the Company shall or may be lodged or deposited for safe custody, or for insufficiency or deficiency of any security upon which any moneys of or belonging to the Company shall be placed out on or invested, or for any other loss, misfortune or damage which may happen in the execution of their respective offices or trusts, or in relation thereto, PROVIDED THAT this indemnity shall not extend to any matter in respect of any breach of duties, fraud or dishonesty which may attach to any of the said persons.

47.2 Without prejudice and subject to the general directors' duties that a Director owes to the Company and its shareholders under common law principals and the laws of the Cayman Islands, a Director shall perform his/her fiduciary duties of loyalty and due care of a good administrator in the course of conducting the Company's business, and shall indemnify the Company, to the maximum extent legally permissible, from any loss incurred or suffered by the Company arising from breach of his/her fiduciary duties. If a Director has made any profit for the benefit of himself/herself or any third party as a result of any breach of his/her fiduciary duties, the Company shall, if so resolved by the Members by way of an ordinary resolution, take all such actions and steps as may be appropriate and to the maximum extent legally permissible to seek to recover such profit from such relevant Director. If a Director has, in the course of conducting the Company's business, violated any laws or regulations that causes the Company to become liable for any compensation or damages to any person, such Director shall become jointly and severally liable for such compensation or damages with the Company and if for any reason such Director is not made jointly and severally liable with the Company, such Director shall indemnify the Company for any loss incurred or suffered by the Company caused by a breach of duties by such Director.

47.3 The Officers, in the course of performing their duties to the Company, shall assume such duties and obligations to indemnify the Company in the same manner as if they are Directors.

47.4 The Company may purchase and maintain insurance for the benefit of any Director or Officer of the Company against any liability incurred by him in his capacity as a Director or Officer of the Company or indemnifying such Director or Officer in respect of any loss arising or liability attaching to him by virtue of any rule of law in respect of any negligence, default, breach of duty or breach of trust of which the Director or Officer may be guilty in relation to the Company or any Subsidiary thereof.

47.5 To the extent permitted under the laws of the Cayman Islands and there is a cause of action under applicable laws by the Company against such relevant Director(s), a Member or Members collectively continuously holding one per cent (1%) or more of the total issued shares of the Company for six months or longer may:

(a) request in writing the Board to authorise any Independent Director of the Audit Committee to file a petition with the Taipei District Court, ROC for and on behalf of the Company against any of the Directors; or

(b) request in writing any Independent Director of the Audit Committee to file a petition with the Taipei District Court, ROC for and on behalf of the Company against any of the Directors with the approval of the Board;

within thirty (30) days after the Member(s) having made the request under the preceding clause (a) or (b), if (i) in the case of clause (a), the Board fails to make such authorisation or the Independent Director of the Audit Committee having been authorised by the Board fails to file such petition, or (ii) in the case of clause (b), the Independent Director of the Audit Committee fails to file such petition or the Board disapproves such action, to the extent permitted under the laws of the Cayman Islands and there is a cause of action under applicable laws by the Company against such relevant Director(s), such Member(s) may file a petition with the Taipei District Court, ROC for and on behalf of the Company against any of the Directors.

MEETINGS OF THE BOARD OF DIRECTORS

48. Board Meetings

Subject to the Applicable Public Company Rules, the Chairman may call a meeting of the Board and the Board may meet for the transaction of business, adjourn and otherwise regulate its meetings as it sees fit. Regular meetings of the Board shall be held at least on a quarterly basis to review the Company's performance during the previous fiscal quarter and to decide on matters customarily requiring approval of the Board as stipulated herein. A resolution put to the vote at a meeting of the Board shall be carried by the affirmative votes of a majority of the votes cast and in the case of an equality of votes the resolution shall fail.

49. Notice of Board Meetings

The Chairman may, and the Secretary on the requisition of the Chairman shall, at any time summon a meeting of the Board. To convene a meeting of the Board, a notice setting forth therein the matters to be considered and if appropriate, approved at the meeting shall be given to each Director no later than seven (7) days prior to the scheduled meeting date. However, in the case of emergency as agreed by a majority of the Directors, the meeting may be convened with a shorter notice period in a manner consistent with the Applicable Public Company Rules. Notice of a meeting of the Board shall be deemed to be duly given to a Director if, to the extent permitted by Applicable Law, it is given to such Director verbally (in person or by telephone) or otherwise communicated or sent to such Director by post, cable, telex, telecopier, facsimile, electronic mail or other mode of representing words in a legible form at such Director's last known address or any other address given by such Director to the Company for this purpose.

50. Participation in Meetings by Video Conference

Directors may participate in any meeting of the Board by means of video conference or other communication facilities, as permitted by the Applicable Law, where all persons participating in the meeting to communicate with each other simultaneously and instantaneously, and participation in such a meeting shall constitute presence in person at such meeting.

51. Quorum at Board Meetings

The quorum for a meeting of the Board shall be more than one-half of the total number of the Directors. Any of the Directors may appoint another Director as proxy to represent him at any meeting of the Board if such Director is unable to do so in person for any reason. If a Director appoints a proxy then for all purposes the presence or vote of the proxy shall be deemed to be that of the appointing Director. The appointed Director may only act as the proxy of one Director only.

52. Board to Continue in the Event of Vacancy

The Board may act notwithstanding any vacancy in its number.

53. Chairman to Preside

Unless otherwise agreed by a majority of the Directors attending, the Chairman, if there be one, shall act as chairman at all meetings of the Board at which such person is present. In his absence a chairman shall be appointed or elected in accordance with the Applicable Public Company Rules.

54. Validity of Prior Acts of the Board

No regulation or alteration to these Articles made by the Company in general meeting shall invalidate any prior act of the Board which would have been valid if that regulation or alteration had not been made.

CORPORATE RECORDS

55. Minutes

The Board shall cause minutes to be duly entered in books provided for the purpose:

(a) of all elections and appointments of Officers;

(b) of the names of the Directors present at each meeting of the Board and of any committee appointed by the Board; and

(c) of all resolutions and proceedings of general meetings of the Members, meetings of the Board, meetings of managers and meetings of committees appointed by the Board.

56. Register of Mortgages and Charges

56.1 The Directors shall cause to be kept the Register of Mortgages and Charges required by the Law.

56.2 The Register of Mortgages and Charges shall be open to inspection by Members and creditors in accordance with the Law, at the Registered Office on every business day in the Cayman Islands, subject to such reasonable restrictions as the Board may impose, so that not less than two (2) hours in each such business day be allowed for inspection.

57. Form and Use of Seal

57.1 The Seal shall only be used by the authority of the Directors or of a committee of the Directors authorised by the Directors in that behalf; and, until otherwise determined by the Directors, the Seal shall be affixed in the presence of a Director or the Secretary or an assistant secretary or some other person authorised for this purpose by the Directors or the committee of Directors.

57.2 Notwithstanding the foregoing, the Seal may without further authority be affixed by way of authentication to any document required to be filed with the Registrar of Companies in the Cayman Islands, and may be so affixed by any Director, Secretary or assistant secretary of the Company or any other person or institution having authority to file the document as aforesaid.

57.3 The Company may have one or more duplicate Seals, as permitted by the Law; and, if the Directors think fit, a duplicate Seal may bear on its face of the name of the country, territory, district or place where it is to be issued.

TENDER OFFER AND ACCOUNTS

58. Tender Offer

Within seven (7) days after the receipt of the copy of a tender offer application form and relevant documents by the Company or its litigious and non-litigious agent （訴訟及非訴訟

代理人, which term shall be construed under the laws of ROC） appointed by the Company pursuant to the Applicable Public Company Rules, the Board shall resolve to recommend to the Members whether to accept or object to the tender offer and make a public announcement of the following:

(a) the types and number of the shares held by the Directors and the Members holding more than ten per cent (10%) of the total issued shares in their own names or in the names of other persons.

(b) recommendations to the Members on the tender offer, which shall set forth the names of the Directors who abstain or object to the tender offer and the reason(s) therefor.

(c) whether there is any material change in the financial condition of the Company after the submission of the latest financial report and an explanation of the change, if any.

(d) the types, numbers and amount of the shares of the tender offeror or its affiliates held by the Directors and the Members holding more than ten per cent (10%) of the total number of issued shares held in their own names or in the name of other persons.

59. Books of Account

59.1 The Board shall cause to be kept proper records of account with respect to all transactions of the Company and in particular with respect to:-

(a) all sums of money received and expended by the Company and the matters in respect of which the receipt and expenditure relates;

(b) all sales and purchases of goods by the Company; and

(c) all assets and liabilities of the Company.

Such books of account shall be kept for at least five (5) years from the date they are prepared.

59.2 Such records of account shall be kept and proper books of account shall not be deemed to be kept with respect to the matters aforesaid if there are not kept, at such place as the Board thinks fit, such books as are necessary to give a true and fair view of the state of the Company's affairs and to explain its transactions.

59.3 The instruments of proxy, documents, forms/statements and information in electronic media prepared in accordance with the Articles and relevant rules and regulations shall be kept for at least one (1) year. However, if a Member institutes a lawsuit with respect to such instruments of proxy, documents, forms/statements and/or information mentioned herein, they shall be kept until the conclusion of the litigation if longer than one (1) year.

60. Financial Year End

The financial year end of the Company shall be 31st December in each year but, subject to any direction of the Company in general meeting, the Board may from time to time prescribe some other period to be the financial year, provided that the Board may not without the sanction of an ordinary resolution prescribe or allow any financial year longer than eighteen months.

AUDIT COMMITTEE

61. Number of Committee Members

The Board shall set up an Audit Committee. The Audit Committee shall comprise solely of Independent Directors and the number of committee members shall not be less than three (3).

One of the Audit Committee members shall be appointed as the convener to convene meetings of the Audit Committee from time to time and at least one of the Audit Committee members shall have accounting or financial expertise. A valid resolution of the Audit Committee requires approval of one-half or more of all its members.

62. Powers of Audit Committee

62.1 The Audit Committee shall have the responsibilities and powers as specified under the Applicable Public Company Rules. Any of the following matters of the Company shall require the consent of one-half or more of all Audit Committee members and be submitted to the Board for resolution:

(a) adoption of or amendment to an internal control system;

(b) assessment of the effectiveness of the internal control system;

(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;

(d) any matter relating to the personal interest of the Directors;

(e) a material asset or derivatives transaction;

(f) a material monetary loan, endorsement, or provision of guarantee;

(g) the offering, issuance, or Private Placement of any equity-related securities;

(h) the hiring or dismissal of an attesting certified public accountant, or the compensation given thereto;

(i) the appointment or discharge of a financial, accounting, or internal auditing officer;

(j) approval of annual and semi-annual financial reports; and

(k) any other matter so determined by the Company from time to time or required by any competent authority overseeing the Company.

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.

62.2 Subject to compliance with the Law, before the Board resolves any matter specified in Article 27.1 or other mergers and acquisitions in accordance with the Applicable Law, the Audit Committee shall review the fairness and reasonableness of the relevant merger and acquisition plan and transaction, and report its review results to the Board and the general meeting; provided, however, that such review results need not be submitted to the general meeting if the approval of the Members is not required under the Applicable Law. When the Audit Committee conducts the review, it shall engage an independent expert to issue an opinion on the fairness of the share exchange ratio, cash consideration or other assets to be offered to the Members. The review results of the Audit Committee and the fairness opinion issued by the independent expert shall be distributed to the Members, along with the notice of the general meeting; provided, however, that the Company can only report matters relating to such merger and acquisition at the next following general meeting if the approval of the Members is not required under the Applicable Law. Such review results and fairness opinion shall be deemed to have been distributed to the Members if the same have been uploaded onto the website designated by the Taiwan securities authority and made available to the

Members for their inspection and review at the venue of the general meeting.

VOLUNTARY WINDING-UP AND DISSOLUTION

63. Winding-Up

63.1 The Company may be voluntarily wound-up in accordance with Article 11.5.

63.2 If the Company shall be wound up the liquidator may, with the sanction of a special resolution, divide amongst the Members in specie or in 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 the trustees upon such trusts for the benefit of the Members as the liquidator shall think fit, but so that no Member shall be compelled to accept any shares or other securities or assets whereon there is any liability.

CHANGES TO CONSTITUTION

64. Changes to Articles

Subject to the Law and to the conditions contained in its Memorandum, the Company may, by special resolution, alter or add to its Articles.

65. Discontinuance

The Board may exercise all the powers of the Company to transfer by way of continuation the Company to a named country or jurisdiction outside the Cayman Islands pursuant to the Law.

OTHERS

66. Shareholder Protection Mechanism

If the Company proposes to undertake:

(a) a merger or consolidation which will result in the Company being dissolved;

(b) a sale, transfer or assignment of all of the Company's assets and businesses to another entity;

(c) a Share Exchange; or

(d) a Spin-off,

which would result in the termination of the Company's listing on the TSE, and where (in the case of (a) above) the surviving entity, (in the case of (b) above) the transferee, (in the case of (c) above) the entity whose shares has been allotted in exchange for the Company's shares and, (in the case of (d) above) the existing or newly incorporated spun-off company's shares are not listed on the TSE or the Taipei Exchange, then in addition to any requirements to be satisfied under the Law, such action shall be first approved at a general meeting by a resolution passed by members holding two-thirds or more of the votes of the total number of issued shares of the Company.

67. Social Responsibilities

When the Company conducts the business, the Company shall comply with the laws and regulations as well as business ethics and shall take actions which will promote public interests in order to fulfill its social responsibilities.

開曼群島公司法（2020 年修訂版）
股份有限公司

（中譯文）

第十二次修訂及重述公司章程

Yeong Guan Energy Technology Group Company Limited.

永冠能源科技集團有限公司

（經 2020 年[-]月[-]日股東會以特別決議通過）

目錄

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Yeong Guan Energy Technology Group Company Limited.

永冠能源科技集團有限公司

（經 2020 年[-]月[-]日股東會以特別決議通過）

法律（如后定義）附件一表格 A 中之法令不適用於本公司。

釋義

1 定義

1.1 本修訂及重述章程中，下列文字及用語於與前後文內容不牴觸之情況下，應定義如下：

"適用法律"	指公開發行公司規則、法律或其他適用於公司之規則或法令。
"公開發行公司規則"	指相關主管機關隨時針對公開發行公司或任何在臺灣之證券交易所或證券市場上市或上櫃公司訂定之中華民國法律、規則和規章（包括但不限於公司法、證券交易法、金管會（定義如后）發布之法令規章，或證交所（定義如后）發布之規章制度，及其日後之修訂版本），而經相關主管機關要求應適用公司者。
"章程"	指不時變更之本章程。
"審計委員會"	指董事會轄下之審計委員會，由公司之獨立董事組成。
"董事會"	指依本章程指派或選舉之董事會，並依本章程於達法定出席人數之董事會議中行使權限。
"資本公積"	為本章程之目的，係指公司依法律發行股份之溢價（指高於股票面額之金額）加計受領贈與後之金額。
"董事長"	指由所有董事間選出擔任董事會主席之董事。
"公司"	指Yeong Guan Energy Technology Group Company Limited 永冠能源科技集團有限公司。
"薪資報酬委員會"	指董事會依公開發行公司規則之規定，由董事會所指派之專業人士組成，並具有所規定之各項職能之一委員會。
"累積投票制"	指第34.2條所規定之選舉董事之投票機制。
"董事"	指公司當時之董事，包括任一和全部獨立董事。
"異議股東"	其意義如本章程第27.2條之定義。
"電子記錄"	定義如《電子交易法》之定義。
"電子交易法"	指開曼群島之《電子交易法》（2003年修訂）。
"二親等以內之親屬關係"	指某人因血緣或婚姻之緣故而與另一人有親屬關係，且係屬二親等以內之關係，包括該人與其父母、其祖父母、其兄弟姊妹、其子女、其孫子女、及該人與其配偶之父母、其配偶之祖父母及其配偶之兄弟姊妹等。

“金管會”	指中華民國行政院金融監督管理委員會。
“獨立董事”	指依公開發行公司規則之規定選出之獨立董事。
“共同經營契約”	指公司與他人，或其他機構所訂立之契約，契約各當事人同意，將按契約條款共同經營某一事業，並共擔虧損、共享獲利者。
“法律”	指開曼群島之公司法（2020年修訂版）及所有對現行法之修正、重新制定或修訂。
“營業出租契約”	指公司與他人所訂立之契約或協議，約定將公司之某些必要機具及資產出租予對方，而該他人以自身名義經營公司之全部營業；公司則自該他人受領一筆事先約定之報酬作為對價。
“委託經營契約”	公司與他人所訂立之契約或協議，依該契約或協議委託對方以公司名義，並基於公司利益，經營公司之事業，公司則向該方給付一筆事先約定之報酬做為對價；該部分事業之獲利和虧損，仍繼續由公司享有及負擔。
“公開資訊觀測站”	指臺灣證券交易所維護之公開發行公司申報系統，網址為http://mops.twse.com.tw/。
“股東”	指股東名冊登記持有公司股份之股東，若為二人以上登記為共同持有股份者，指股東名簿中登記為第一位之共同持有人或全部共同持有人，依其前後文需求適用之。
“章程大綱”	指公司章程大綱。
“通知”	除另有指明外，指本章程所指之書面通知。
“合併”	指下列交易： (a)法律所定義之「合併」；或 (b)其他符合公開發行公司規則定義之「合併」或「併購」。
“月”	指日曆月。
“經理人”	任何經董事會指派擔任公司職務之人。
“普通決議”	指公司股東會中（或如特別指明，持有特定種類股份之股東會議）以簡單多數決通過的決議。
“私募”	其意義如本章程第11.6條之定義。
“特別股”	其意義如本章程第6條之定義。
“董事及經理人名冊”	本章程所指董事及經理人名冊。
“股東名冊”	指公司依法律備置之股東名冊，且就公司於證交所上市者，則指公司依公開發行公司規則備置之股東名冊。
“註冊處所”	指公司當時之註冊營業處所。
“關係人”	第33.2條所定義之人。
“中華民國”	指臺灣，中華民國。
“印章”	指公司通用圖章或正式或複製之印章。
“秘書”	經指派執行所有公司秘書職務之人，包括任何代理或助理秘書，及任何經董事會指派執行該秘書職務之人。
“股份”	指每股面額新臺幣10元之公司股份，包括畸零股。

“股份轉換” 如中華民國企業併購法所定義的百分之百股份轉換，由公司（下稱「取得公司」）取得他公司全部已發行股份，並以取得公司之股份、現金或其他財產作為對價。

“特別決議” 指於公司股東會中，經有權參與表決之股東親自出席、或如得適用委託書，經由委託書表決，經計算每位股東有權表決權數後，以出席股東表決權至少三分之二（或依本章程規定之更高成數，如有）同意通過之決議。前開股東會之開會通知中應載明該等事項為應經特別決議之事項。

“分割” 如中華民國企業併購法所定義的分割，指公司將其得獨立營運之一部或全部之營業讓與既存或新設之他公司（下稱「取得人」），並以取得人之股份、現金或其他財產作為對價。

“附屬公司” 就任一公司而言，指(1)被該公司直接或間接持有半數（含）以上已發行有表決權之股份總數或全部資本總額之公司；(2)該公司對其人事、財務或業務經營有直接或間接控制權之公司；(3)公司之執行業務股東或董事半數（含）以上與該公司相同者；及(4)已發行有表決權之股份總數或全部資本總額有半數（含）以上為相同股東持有之公司。

“重度決議” 由代表公司已發行股份總數三分之二以上之股東出席（包括親自出席、以委託書指定代理人或經由法人代表人出席者）經合法召開之股東會，由該等出席股東表決權過半數同意（包括親自出席、或經由法人代表人出席者，如得適用委託書，以委託書指定代理人者）通過之決議；或如出席股東會之股東所代表之股份總數，少於公司已發行股份總數之三分之二（包括親自出席、以委託書指定代理人或經由法人代表人出席者），但超過公司已發行股份總數之半數（包括親自出席、或經由法人代表人出席者，如得適用委託書，以委託書指定代理人者）時，則指由該等出席股東表決權三分之二以上之同意通過之決議。

“集保結算所” 指臺灣集中保管結算所股份有限公司。

“庫藏股” 其定義如本章程第3.11條所示。

“門檻” 指第33.2條所定義之董事間具有配偶或二親等以內之親屬關係之門檻。

“證交所” 臺灣證券交易所股份有限公司。

“年” 日曆年。

1.2 本章程中，於內容不抵觸之情況下：

(a) 複數詞語包括單數含義，反之亦然；

(b) 陽性詞語包括陰性及中性含義；

(c) 人包括公司、組織或個人團體，不論是否為公司；

(d) 文字：

(i) “得”應被解釋為“可以”；

(ii) “應”應被解釋為“必須”。

(e) “書面”和“以書面形式”包括所有以可視形式呈現的重述或複製之文字模式，包括電子記錄；

(f) 所提及任何法律或規章之規定應包括該規定之增補或重新制定；

(g) 除另有規定，法律定義之文字或意義於本章程應有相同解釋；且

(h) 除本章程明定者外，電子交易法第八條所規定的各項義務及要求均不適用。

1.3 本章程所提及之書面或相似涵義，除有相反意思外，應包括傳真、列印、平版印刷、攝影、電子郵件及其他以可視形式呈現且形諸文字之方式。

1.4 本章程之標題僅為方便之用，不應用以或據以解釋本章程。

股份

2 發行股份之權力

2.1 除本章程及股東會另有決議外，於未損及任何現有股份或股別持有人之特別權利下，董事會有權依其決定之條件發行任何公司尚未發行之股份，且得依股東決議發行任何就股利、表決權、資本返還或其他事項具有優先權、遞延權或其他特殊權利或限制之股份或股別（包括就股份所發行得棄權或其他種類之選擇權、認股權憑證和其他權利），惟除依法律規定外，不得折價發行股票。

2.2 除本章程另有規定外，公司發行新股應經董事會三分之二以上董事出席及出席董事超過二分之一之同意，並限於公司之授權資本內為之。

2.3 公司於中華民國境內辦理現金增資發行新股時，除經金管會或證交所認為公司無須或不適宜辦理外，公司應提撥發行新股總額百分之十，在中華民國境內對外公開發行（「公開發行部分」）；然若股東會以普通決議另為較高比率之決議者，從其決議，並提撥相當於該等較高比率之股份作為公開發行部分。公司得保留發行新股總額不超過百分之十五供公司員工認購（「員工認股部分」）。

2.4 除經股東會另以普通決議為不同決議外，公司辦理現金增資發行新股時，於提撥公開發行部分及員工認股部分後，應公告及通知原有股東，其有權按照原有股份比例優先認購剩餘新股。公司應在前開公告中聲明行使此優先認股權之方式。原有股東持有股份按比例不足分認一新股者，得依董事會決定之條件及公開發行公司規則，合併其認股權而以單一股東名義共同認購一股或多股；原有股東於前述時間內未認足者，公司得就未認購部分依符合公開發行公司規則之方式辦理公開發行或洽特定人認購。

倘認股人認購新股（行使前述股東優先認股權或認購公開銷售或員工認股部份）未能在公司所定股款繳納期間內繳納發行新股之股款，公司應定一個月以上之期限催告該認股人照繳，並聲明逾期不繳失其權利。除非認股人於公司所定催告期限不照繳，公司不得聲明認股人喪失其權利。縱有上述規定，公司所定股款繳納期限在一個月以上者，如認股人逾期不繳納股款，即喪失其權利，無須踐行前述催告之程序。認股人喪失其權利後，該等未認購之股份應依符合公開發行公司規則之方式另行募集。

2.5 於不違反或牴觸法律之前提下，公司得經股東會重度決議發行限制員工權利之新股（下稱「限制型股票」）予本公司及附屬公司之員工，針對發行該種股份，不適用本章程第2.3條之規定。公司股份於證交所上市期間，限制型股票之發行條件，包括但不限於發行數量、發行價格及其他相關事項，應符合公開發行公司規則之規定。

2.6 本章程第2.3條規定之公開發行部分及員工認股部分及本章程第2.4條規定之股東優先認股權於公司因以下原因或基於以下目的發行新股時，不適用之：

(a) 公司合併、股份轉換、分割，或為公司重整；

(b) 公司為履行認股權憑證及／或選擇權下之義務，包括本章程第 2.8 條及第 2.10 條所規定者；

(c) 公司依本章程第 2.5 條發行限制型股票；

(d) 公司為履行可轉換公司債或附認股權公司債下之義務；

(e) 公司為履行附認股權特別股下之義務；

(f) 公司依本章程第 13.7 條規定發行股票；或

(g) 公司進行私募有價證券時。

2.7 公司不得發行任何未繳納股款或繳納部分股款之股份。

2.8 縱有本章程第2.5條規定，公司得經董事會三分之二以上董事出席及出席董事超過二分之一之同意，通過一個以上之員工獎勵措施，並得發行股份或選擇權、認股權憑證或其他類似之工具予公司及其附屬公司之員工；為免疑義，前開事項毋需另經股東會決議通過。

2.9 依前述本章程第2.8條發行之選擇權、認股權憑證或其他類似之工具不得轉讓，但因繼承者不在此限。

2.10 公司得與其員工及其附屬公司之員工就前述本章程第2.8條所定之獎勵措施簽訂契約，約定於一定期間內，員工得認購特定數量之公司股份。此等契約之條款對相關員工之限制不得少於其所適用之獎勵措施所載條件。

3 贖回及購回股份

3.1 在不違反法律情形下，公司得發行由公司或股東行使贖回權或贖回選擇權的股份。

3.2 於依法律規定得授權之範圍內，授權公司得自資本或其他帳戶或其他資金中支付贖回股份之股款。

3.3 得贖回股份之贖回價格或其計算方式，應於股份發行前由董事會訂之。

3.4 有關得贖回股份之股票應載明該等股份係可贖回。

3.5 在不違反適用法律規定及本章程規定下，公司得經董事會三分之二以上董事出席及出席董事超過二分之一之同意，依董事所定之條件及方式，買回其自身股份（包括可贖回之股份），並依法律規定作為庫藏股由公司持有（下稱「庫藏股」）。如公司擬買回其自身股份並立即銷除所買回股份，該買回需經股東會普通決議通過，且除法律或公開發行公司規則另有規定外，銷除所買回股份，應依股東於註銷股份當日所持股份比例減少之（四捨五入至董事決定之整數位）。

經公司股東會以普通決議通過之買回並註銷公司股份，得以現金或其他財產支付買回股款；惟以其他財產支付買回股款時，該財產之價值應：(a)於董事會提交股東會決議前，送交中華民國會計師查核簽證，作為普通決議授權買回並註銷公司股份之依據，及(b)經收受以其他財產支付買回股款之各股東同意。

3.6 公司如依前條規定決議買回於證交所上市之股份，並作為庫藏股由公司持有者，應依公開發行公司規則之規定，將董事會決議及執行情形，於最近一次之股東會報告；其因故未買回於證交所上市之股份者，亦同。

3.7 於不違反本章程第3.5條規定下，公司得依董事決定及法律允許之任何方式，支付贖回或買回股款，包括由資本支付。

3.8 股份贖回款項之給付遲延不影響股份之贖回，惟如遲延超過三十日，應按董事經適當查詢後所預估可代表開曼群島持有A級執照（定義如開曼群島銀行及信託公司法（修訂版）所示）之銀行同類貨幣三十日之定存利率，支付自到期日至實際支付款項期間之利息。

3.9 於不違反本章程第3.5條規定下，董事可於其認為適當時，行使法律第37條第(5)項（從資本中撥款支付）賦予公司之權限。

3.10 於不違反前述及本章程第3.5條規定下，有關股份贖回應實行或可實行之方式，而可能產生之一切問題，董事得自為適當決定。

3.11 除股款已全數繳清，不得贖回該股份。

3.12 於不違反本章程第3.5條規定下，公司買回、贖回或取得（經由交付或其他方式）之股份應立即註銷或作為庫藏股由公司持有。

3.13 對於庫藏股，不得配發或支付股利予公司，亦不得就公司之資產為任何其他分配（無論係以現金或其他方式）予公司（包括公司清算時對於股東的任何資產分配）。

3.14 公司應以庫藏股持有人之身份載入股東名冊，惟：

(a) 不得因任何目的將公司視同股東，且公司不得就庫藏股行使任何權利，意圖行使該權利者，應屬無效；

(b) 於公司任一會議中，庫藏股均不得直接或間接參與表決，且無論係為本章程或法律之目的，如欲決定任何特定時點之已發行股份總數時，庫藏股亦不應計入。

3.15 公司買回於證交所上市之股份後，以低於實際買回股份之平均價格轉讓庫藏股予公司或附屬公司員工之任何議案，應經最近一次股東會特別決議通過，且公開發行公司規則要求之事項應於股東會開會通知中載明，而不得以臨時動議提出。歷次股東會通過且轉讓予公司及附屬公司員工之庫藏股總數，累計應不得超過已發行股份總數的5%，且每一名員工認購總數累計不得超過已發行股份總數的0.5%。公司買回自己之股份轉讓予員工者，得限制在一定期間內不得轉讓，但其期間最長不得超過自該員工成為該庫藏股登記持有人起二年。

3.16 除本章程第3.15條之規定者外，公司得依董事決定之條款及條件處分庫藏股。

4 股份所附權利

4.1 除本章程第2.1條、章程大綱及本章程另有規定、公司依契約另負其他義務或受其他限制、及股東另為不同決議者外，且在不損及任何股份及股別之股份持有人之特別權利之範圍內，公司之股份應只有單一種類，其股東依本章程規定：

(a) 每股有一表決權；

(b) 享有董事會所提議並經股東會隨時決議之股利；

(c) 於公司清算或解散時（無論該清算或解散係自願或非自願、或係為重整或其他目的、或於分配資本時），有權受領公司剩餘資產之分派；及

(d) 得享有一般附加於股份上之全部權利。

5 股票

5.1 除依公開發行公司規則應發行實體股票者外，公司股份應以無實體發行。如發行實體股票，各股東有權獲得蓋有印章之股份憑證（或其複本），該印章由董事會依其權限所鈐印，憑證上並載明股東之持股股數及股別（如有）。董事會得決議於一般或特定情況下，憑證之任一或所有簽名得以印刷或機器方式為之。

5.2 如股票塗污、磨損、遺失或損壞，經提出董事會滿意之證據，董事會得換發新股票。如董事會認為適當，並得請求遺失股票之賠償。

5.3 不得發行無記名股份。

5.4 公司依第5.1條發行實體股票時，公司應於該等實體股票依法律、章程大綱、本章程及公開發行公司規則規定得發行之日起三十日內，交付實體股票予認股人，並應於交付該等實體股票前，依公開發行公司規則辦理公告。

5.5 公司應發行無實體股票時，應依法律及公開發行公司規則規定，於發行時使認購

人姓名及其他事項載明於股東名冊。

6　特別股

6.1　縱使本章程有任何規定，公司得以特別決議發行一種或一種以上類別具有優先或其他特別權利之股份（以下稱「特別股」），並於本章程中明訂特別股之權利及義務。

6.2　特別股之權利及義務應包含（但不限於）下列項目，且應符合公開發行公司規則之規定：

(a)　特別股之股利及紅利分配之順序、固定額度或固定比率；

(b)　公司剩餘財產分配之順序、固定額度或固定比率；

(c)　特別股股東表決權之順序或限制（包括宣佈無表決權）；

(d)　公司經授權或被迫贖回特別股之方式或不適用贖回權之聲明；及

(e)　有關特別股之附隨權利及義務等其他事項。

股份登記

7　股東名冊

(a)　股份於證交所上市期間，董事會應備置一份股東名冊，備置地點得為開曼群島境外經董事認為適當之處所，並應依法律及公開發行公司規則維護之。

(b)　若公司有未於證交所上市之股份者，公司應依法律第 40 條備置此等股票之名冊。

8　登記持有人為絕對所有人

除法律另有規定外：

(a)　公司無須承認因信託而持有股份之人；且

(b)　除股東外，公司無須承認任何人對股份享有任何權利。

9　記名股份轉讓

9.1　於證交所上市之股份，其所有權之證明及移轉得依符合證交所上市公司所適用之公開發行公司規則之方式（包括透過集保結算所帳簿劃撥系統）為之。

9.2　以實體發行之股票，其轉讓得依一般書面格式、或董事會通過之其他書面格式為之。該等書面應由讓與人或以讓與人之名義簽署，惟如董事會要求時，該等書面得僅由受讓人簽署。於不違反前述規定之前提下，董事會得應讓與人或受讓人之要求，一般性地或針對個案，決議接受機械方式簽署之轉讓書面。

9.3　就實體股票之轉讓，除提供相關股份之股票及董事會合理要求得證明讓與人係有權轉讓之其他證據外，董事會得拒絕承認任何轉讓文件。

9.4　股份共同持有人得轉讓該股份予其他一名或多名共同持有人，且先前與死亡股東共同持有股份之存續股份持有人，得轉讓該等股份予該死亡股東之執行人或管理人。

9.5　若登記該轉讓將致下列情事者，董事會得毋須檢具任何理由自行決定拒絕實體股份轉讓之登記：(i)違反適用法律；或(ii)違反章程大綱或本章程。如董事會拒絕登記股份移轉，於該轉讓登記向公司提出之日起三個月內，秘書應將拒絕通知寄送與讓與人及受讓人。

9.6　本章程規定並不排除董事會認定受配股份之人為他人利益而拋棄配發或有條件配發股份之權。讓與人於受讓人姓名載明於股東名冊前，仍視為所轉讓股份之股

份持有人。

10 股份移轉

10.1 如股東死亡，其共同持有股份之他尚存共同持有人，或如為單獨持有股份者，其法定代理人，為公司唯一承認有權享有該死亡股東之股東權益之人。死亡股東之財產就其所共同持有之股份所生之義務，不因本章程之規定而免除。依法律第39條規定，本條所稱法定代理人係指該死亡股東之執行人或管理人、或依董事會裁量決定之其他經適當授權處理該股份事宜之人。

10.2 因股東死亡、破產、清算或解散（或因轉讓之外其他情形）而對股份享有權利之人，於董事會認為證據充足時，得以書面通知公司登記為該股份持有人或選擇指定他人登記為該股份持有人。如對該股份享有權利之人選擇使他人登記為該股份持有人，其應簽署股份轉讓之文件予該他人。

10.3 因股東死亡、破產、清算或解散（或因轉讓之外其他情形）而對股份享有權利之人，有權取得如同其係登記為股份持有人之股利、其他分配或其他利益。惟該對股份享有權利之人於成為公司股東前，不得行使股東於股東會之權利。不論前述如何規定，董事會得隨時通知要求該對股份享有權利之人登記為股東或指定他人登記為股份持有人。若未於收到通知或視為收到通知後九十日內遵循通知上之要求（依本章程認定），其後董事得拒絕給付就該股份之股利、其他分配、紅利或其他金錢，直到符合通知之要求。

10.4 不論前述如何規定，股份於證交所上市期間，股份之移轉於依證交所上市公司所適用之公開發行公司規定（包括透過集保結算所帳簿劃撥系統）所定方式生效。

股本變更

11 變更資本

11.1 在不違反法律之情形下，公司得隨時以普通決議變更章程大綱以增加所認適當之授權股本。

11.2 在不違反法律之情形下，公司得隨時以普通決議變更章程大綱：

(a) 依適用法律所允許之方式，將全部或部分股份合併且分割為較現有股份面額大之股份；及

(b) 依適用法律所允許之方式，銷除任何於決議通過之日尚未為任何人取得或同意取得之股份，並註銷與所銷除股份等值之資本。

11.3 在不違反法律及本章程之情況下，公司得隨時經特別決議：

(a) 變更其名稱；

(b) 修改或增加章程；

(c) 修改或增加章程大綱有關公司目的、權力或其他特別載明之事項；或

(d) 依法律及公開發行公司規則允許之方式減少資本及資本贖回準備金。

11.4 於不違反法律和章程第11.5條之情形下，公司之下列行為應取得股東重度決議之許可：

(a) 將得分派之股利及/或紅利及/或其他第16條所定款項撥充資本；

(b) 合併（除符合法律所定義之「併購及／或合併」僅須特別決議即可）、股份轉換、分割或私募有價證券；

(c) 締結、變更或終止營業出租契約、委託經營契約或共同經營契約；

(d) 讓與其全部或主要部分之營業或財產；或

(e) 取得或受讓他人的全部營業或財產而對公司營運有重大影響者。

11.5 在不違反法律之情形下，公司得以下列決議方式自願解散：

(a) 如公司係因無法清償到期債務而決議自願解散者，經重度決議；或

(b) 如公司係因前述第11.5條(a)款以外之事由而決議自願解散者，經特別決議。

11.6 在不違反法律之情形，且除依第2.2條取得董事會同意外，公司得以有代表已發行股份總數過半數股東之出席，出席股東表決權三分之二以上之同意，依公開發行公司規則之規定，在中華民國境內對下列之人進行有價證券之私募（「私募」）：

(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。

(b) 符合金管會所定條件之自然人、法人或基金。

(c) 公司或其從屬公司之董事、監察人（如有）及經理人。

11.7 在不違反適用法律規定之情形下，公司得以重度決議，將其資本公積及依本章程第13.5(b)條提列之一般公積之一部或全部，按股東所持股份比例，以發行新股（作為紅利股份）或現金之形式，分配予股東。

12 股份權利之變更

無論公司是否已清算，如公司資本分為不同種類之股份，除該類股份發行條件另有規範外，該類股份之權利得經已發行該類股份二分之一以上該類股份持有人出席（包括親自出席、以委託書指定代理人或經由法人代表人出席者）之股東會以特別決議變更之。縱如前述規定，如章程之任何修改或變更將損及任一種類股份的優先權，則相關之修改或變更應經特別決議通過，並應經該類受損股份股東另行召開之股東會特別決議通過。除該類股份發行條件另有明確規範外，各股份持有人就各該股份之優先權或其他權利不受其他同等順位股票之創設或發行而影響。

股利及撥充資本

13 股利

13.1 董事會經股東會以普通決議通過後，或於章程第11.4(a)條所述情況下，依重度決議通過後，於不違反章程及股東會之指示下，依各股東持股比例發放股利予股東，且股利得以現金、股份、或將其全部或部分以各類資產發放，且該各類資產之價值由董事會認定之。公司就未分派之股利概不支付利息。

13.2 董事得決定股利之全部或部分自特定資產中分派（得為他公司之股份或有價證券），並處理分派所生相關問題。於不影響上述概括規定下，董事得決定該特定資產之價值，並決定對部分股東發放現金代替特定資產，且得以其認為適當之條件交付該等特定資產予受託人。

13.3 除法律、第11.4(a)條、本章程或股份所附權利另有規定者外，公司得依股東常會以普通決議通過之董事會盈餘分派提案，分派盈餘。除以公司已實現或未實現盈餘、股份發行溢價帳戶或法律允許之公積、準備金或其他款項支付股利或為其他分派外，公司不得發放股利或為其他分派。除股份所附權利另有規定者外，所有股利及其他分派應依股東持有股份數額及所支付金額計算之。如有股份之發行條件係自一特定日期起計算股利，則該股份之股利應依此計算。

13.4 公司年度如有「獲利」（定義如后），應提撥獲利的百分之二（2%）至百分之十五（15%）為員工酬勞，員工酬勞之發放對象包含符合一定條件之從屬公司員工；公司得以上開獲利數額，提撥不多於當年度獲利的百分之三（3%）為董事酬

勞。員工酬勞及董事酬勞分派案應由董事會三分之二以上董事出席及出席董事過半數同意之決議行之，並提股東會報告。但公司尚有累積虧損時，應預先保留彌補數額，再依前述比例提撥員工酬勞及董事酬勞。前述「獲利」係指公司之稅前淨利。為免疑義，稅前淨利係指支付員工酬勞及董事酬勞前之數額。

13.5 就公司股利政策之決定，董事會了解公司營運之業務係屬成熟產業，且公司具有穩定之收益及健全之財務結構。於各會計年度建請股東同意之股利或其他分派數額（若有）之決定，董事會：

(a) 得考量公司各該會計年度之盈餘、整體發展、財務規劃、資本需求、產業展望及公司未來前景等，以確保股東權利及利益之保障；及

(b) 除依第 13.4 條提撥外，應於當期淨利中提列：(i)支付相關會計年度稅款之準備金；(ii)彌補虧損；(iii)百分之十（10%）之一般公積（除非一般公積已達本公司實收資本），及(iv)依董事會依第 14.1 條決議之公積或證券主管機關依公開發行公司規則要求之特別盈餘公積。

13.6 在不違反法律之情形下，且依第13.4條規定提撥員工酬勞及董事酬勞並依第13.5條之股利分派政策提列董事會認為適當之金額後，董事會應提撥不少於可分派數額之百分之二十（20%）作為股東股利，經股東會決議通過後分派。

13.7 股東股利及員工酬勞之分派，得依董事會決定以現金、或以該金額繳足尚未發行股份之價金、或兩者併採之方式而分配予員工或股東；惟就股東股利部分，所發放之現金股利不得少於全部股利之百分之十（10%）。公司就未分派之股利及酬勞概不支付利息。

13.8 董事會應擇定基準日決定有權獲配股利或其他分派之股東。

13.9 為決定有權獲配股利或其他分配之股東，董事得決定股東名冊之變更於相關基準日前五日、或其他符合公開發行公司規則及法律規定之期間內，不得為之。

14 盈餘之提撥

14.1 董事會得於分派股利前，自公司盈餘或利潤中提撥部分其所認適當之準備金以支應或有支出、或填補執行股利分配計畫不足之數額或為其他妥適使用之目的。該等款項於運用前，得由董事全權決定用於公司業務或依董事隨時認為之適當投資，且無須與公司其他資產分離。董事亦得不提撥準備金而保留不予分配之利潤。

14.2 於不違反股東會指示下，董事得代表公司就資本公積行使法律賦予公司之權力及選擇權。董事得依法律規定，代表公司以資本公積彌補累積虧損及分派盈餘。

15 付款方式

15.1 任何股利、利息或股份相關之現金支付得以匯款轉帳至股東指定帳戶、或以支票或匯票郵寄至股東名冊所載股東地址支付之。

15.2 於共同持有股份之情形，任何股利、利息或股份相關之現金支付，得以匯款至股東名冊所載第一列名持有人指定帳戶，或以支票或匯票郵寄至股東名冊所載第一列名持有人地址、或該持有人以書面指定之第三人及其地址之方式支付之。如二人以上之人登記為股份共同持有人，任一人皆有權於收訖該股份之股利後，出具有效之收據。

16 撥充資本

在不違反章程第 11.4(a)條之情形下，董事會得以公司之資本公積、其他準備金帳戶或損益帳戶之餘額或其他可供分配之款項，繳足未發行股份之股款，供等比例配發與股東做為股票紅利之方式，撥充資本。

股東會

17 股東常會

17.1 公司應於每一會計年度終了後六個月內召開股東常會。董事會應召集股東常會。

17.2 股東會（包括股東常會及股東臨時會）之召開時間及地點，應由董事長、或任兩位董事、或任一董事及秘書、或由董事會指定之，惟除法律另有規定外，股東會應於中華民國境內召開。如董事會決議在中華民國境外召開股東會，公司應於董事會決議後二日內申報證交所核准。於中華民國境外召開股東會時，公司應委任一中華民國境內之專業股務代理機構，受理該等股東會行政事務（包括但不限於受理股東委託行使表決權事宜）。

18 股東臨時會

18.1 股東常會外所召集之股東會，為股東臨時會。

18.2 董事會隨時依其判斷而認有必要時，或經股東依本章程第18.3條請求時，應召集股東臨時會。

18.3 繼續一年以上合計持有公司已發行股份總數百分之三以上股份之股東，得以載明第18.4條內容之書面請求董事會召開股東臨時會。

18.4 股東請求須以書面記明提議於股東臨時會討論之事項及理由，並由提出請求者簽名，交存於註冊處所及公司於中華民國境內之股務代理機構，且得由格式相似的數份文件構成，每一份由一個或多個請求者簽名。

18.5 如董事會於股東提出請求日起十五日內未為股東臨時會召集之通知，提出請求之股東得自行召集股東臨時會。惟如召開股東臨時會之地點位於中華民國境外，提出請求之股東應事先申報證交所核准。

18.6 股東得自行召集股東臨時會，惟該等股東應至少繼續三個月以上，持有公司已發行股份總數過半數。股東持有股份數額及持有股份期間之計算及決定，應以暫停辦理股份轉讓登載於股東名冊的期間之首日定之。

18.7 如董事會不召開或無法召開股東會（包括股東常會），或係為公司之利益時，獨立董事得於必要時召開股東會。

19 通知

19.1 股東常會之召開，應至少於三十日前通知各有權出席及表決之股東，並載明會議召開之日期、地點及時間及召集事由。

19.2 股東臨時會之召開，應至少於十五天前通知各有權出席及表決之股東，並載明會議召開之日期、地點及時間及召集事由。

19.3 董事會應依公開發行公司規則擇定基準日以決定得收受股東會通知及得表決之股東，並相應地停止股東名冊記載之變更。

19.4 除本章程第22.4條規定之情形外，倘公司意外漏發股東會通知予有權收受通知之人、或有權收受通知之人漏未收到股東會通知，股東會之程序不因之而無效。

19.5 股份於證交所上市期間，公司應依本章程第19.1及19.2條的規定，將股東會開會通知書、委託書用紙、議程、有關承認案與討論案（包含但不限於選任或解任董事之議案）等各項議案之案由及說明資料，依公開發行公司規則於公開資訊觀測站公告；其採行書面行使表決權者，並應將上述資料及書面行使表決權用紙，依本章程第19.1條及第19.2條併同寄送給股東。董事並應依符合公開發行公司規則所定之方式，備妥股東會議事手冊和補充資料，寄發予所有股東或以其他方式供所有股東索閱，並傳輸至公開資訊觀測站。

19.6 下列事項，應載明於股東會召集通知並說明其主要內容，且不得以臨時動議提出：

(a) 選舉或解任董事；

(b) 修改章程大綱或本章程；

(c) 減資；

(d) 申請停止公司股份公開發行；

(e) (i)解散、合併、股份轉換或分割，(ii)締結、變更或終止營業出租契約、委託經營契約或共同經營契約，(iii)讓與公司全部或主要部分營業或財產，及(iv)取得或受讓他人全部營業或財產而對公司營運有重大影響者；

(f) 許可董事為自己或他人為屬於公司營業範圍內之行為；

(g) 依本章程第16條規定，以發行新股或以資本公積或其他金額撥充資本之方式分派全部或部分盈餘；

(h) 將依本章程第13.5(b)條提列之一般公積及發行股票溢價或資本公積以發行新股或現金方式分配予原股東；及

(i) 公司私募發行具股權性質之有價證券。

上開事項之主要內容得公告於證券主管機關或公司指定之網站，並應將該網站之網址載明於股東會召集通知。

19.7 股份於證交所上市期間，且除法律另有規定外，董事會應將公司章程大綱及章程、股東會議事錄、財務報表、股東名冊以及公司發行的公司債存根簿備置於公司註冊處所（如有適用）及公司於中華民國境內之股務代理機構。股東得隨時檢具利害關係證明文件，指定查閱範圍，請求檢查、查閱、抄錄或或複製。如相關文件係由公司之股務代理機構保管時，於股東請求時，公司應命股務代理機構將股東所請求之文件提供予該股東。

19.8 公司應依公開發行公司規則之規定，將董事會準備之所有表冊，及審計委員會擬提交股東常會所準備之報告書，於股東常會十日前備置於註冊處所（如有適用）及公司位於中華民國境內之股務代理機構。股東可隨時檢查和查閱前述文件，並可偕同其律師或會計師進行檢查和查閱。

19.9 如股東會係為董事會或其他召集權人依據本章程或任何適用法律召集時，董事會或該召集權人得請求公司或股務代理機構提供股東名簿。於經請求時，公司應（並應命公司之股務代理機構）提供股東名冊。

20 寄發通知

20.1 任何通知或文件，不論是否由公司依本章程所寄送予股東者，應以書面或以電報、電傳、傳真或其他電子形式之傳輸方式為之。該等通知或文件得由公司親自遞送、或以預付郵資信封郵寄至股東名冊所載該股東之地址或該股東為此目的指示之其他地址，或寄送至該股東為收受公司通知之目的而提供予公司之電傳、傳真號碼，或電子號碼、電子郵件地址或網站，或寄送通知之人於寄送時合理且本於善意相信該股東得適當收受該通知所寄送之地址、電傳、傳真號碼，或電子號碼、電子郵件地址或網站；或於適用法律許可之範圍內，透過適當報紙之廣告公示送達。對共同持股股東之所有通知應送交股東名冊上列名第一位之股東，如此寄送之通知應視為對共同持股股東全體之通知。

任何通知或其他文件：

(a) 若採郵寄方式遞交或送達，如適當者，應以航空郵件寄送，並於將通知或文件裝入預付郵資且於載明正確地址之信封遞郵之翌日視為送達；如需證明投遞或送達，僅需證明該通知或文件所裝入的信封或封套，確實書寫正確地址且完成投郵，即屬充分證明。經公司秘書、其他高階職員或董事會指定之人簽署之書面聲明，聲明該通知或文件所裝入之信封或封套，已確實書寫地址並且付郵者，為已完成送達之最終證明；

(b) 採電子通訊方式發送者，則應以通知或文件從公司或其代理人伺服器傳送

之日之當天，視為送達；

(c) 採本章程所訂定其他任何方式遞交或送達，則應以人員親自遞交之時，或於派發或傳送之時，視同已送達。經公司秘書、其他高階人員或董事會指定之人簽署之書面聲明，聲明該遞交、派發或傳送行為之發生事實及時間者，為已完成送達之最終證明；及

(d) 在符合所有適用法律、規則及規定之前提下，得以中文或英文作成，發送予股東。

股東依本章程之規定送達任何文件予公司時，應準用本條之規定。

21 股東會延期

董事會得於依本章程規定召集之股東會會議開始前，發出延期通知。該通知應載明延期會議召開之日期、時間及地點，並應依本章程規定送達各股東。

22 股東會之法定出席數及議事程序

22.1 除非出席股東代表股份數已達法定出席股份數，股東會不得為任何決議。除章程另有規定外，代表已發行有表決權股份總數過半數之股東親自出席、委託代理人出席或由法人股東代表人出席，應構成股東會之法定出席股份數。

22.2 股份於證交所上市期間，且除法律另有規定外，董事會應依符合公開發行公司規則所定之方式，將其所備妥之營業報告書、財務報表、及盈餘分派或虧損撥補之議案，提交於股東常會供股東承認。經股東於股東會承認後，董事會應將經承認之財務報表及載明盈餘分派或虧損撥補議案決議之股東常會議事錄副本寄送各股東或依公開發行公司規則於公開資訊觀測站公告，或依公開發行公司規則以其他方式提供之。

22.3 除本章程另有規定者外，會議決議之表決應以投票方式決定之。會議決議之表決不得以舉手表決方式決定之。

22.4 本章程之內容不妨礙任何股東於決議作成後三十日內，以股東會之召集程序或決議方法有違反法令或章程，向有管轄權之法院提起訴訟，尋求有關之適當救濟。因前述事項所生之爭議，得以臺灣臺北地方法院為第一審管轄法院。

22.5 除法律、章程大綱或章程另有明文規定者外，任何於股東會上提交股東決議、同意、確認或承認者，均應以普通決議為之。

22.6 於相關之股東名冊停止過戶期間前，持有已發行股份總數百分之一以上股份之股東，得以書面或本公司所指定之任何電子方式向公司提出一項股東常會議案。公司於董事會認為適當之時，應依適用法律所許可之方式辦理公告，敘明受理股東提案之處所及不少於十日之受理期間。董事會除有下列情形之一者外，應將該等提案列入股東常會議案：(a)提案股東持股未達已發行股份總數百分之一者；(b)該提案事項非股東會所得決議或議案文字超過三百個中文字者；(c)該提案股東提案超過一項者；或(d)該提案於公告受理期間外提出者。如股東提案係為敦促本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。

23 會議主席

除另經出席並有表決權之多數股東同意者外，董事長如出席，應擔任股東會主席。如其未出席，應依公開發行公司規則指派或選舉出會議主席。

24 股東表決

24.1 在不影響其股份所附有之任何權利或限制下，每一親自出席或委託代理人出席之自然人股東，或經由其合法授權之代表親自出席或委託代理人出席之公司或非自然人股東，就其所持有的每一股份均有一表決權。除公開發行公司規則另有規定外，持股超過一股之股東就股東會同一議案不得分別行使表決權。而分別行使表決權之資格條件、適用範圍、行使方式、作業程序及其他相關事項，應遵循

公開發行公司規則、公司章程及法律之規定。

24.2 除於相關股東會或特定類別股份股東會基準日已登記為該股份之股東者外，任何人均無權在股東會上行使表決權。

24.3 股東得親自或透過代理人行使表決權。股東得以公司準備之委託書，載明委託範圍委託代理人出席股東會行使表決權；惟一股東以出具一委託書，並以委託一個代理人出席股東會並行使表決權為限。

24.4 於適用法律許可之範圍內，縱本章程另有規定，董事會得決議允許未親自出席、委託代理人出席或經由合法授權之代表人出席（法人股東）之股東，以董事會通過之書面或以電子方式（依中華民國電子簽章法規範之方式）於股東會開始前行使表決權，惟(1)如公司符合公開發行公司規則所定要件者，董事會應允許股東以電子方式行使表決權，且(2)相關方式及程序應載明於該次股東會之召集通知且經該等股東遵守。但股東會若於中華民國境外召開者，於適用法律許可之範圍內，公司應提供股東得以前述方式以書面投票或電子方式行使表決權。股東以書面或電子方式行使表決權者，其意思表示應於股東會開會二日曆日前送達公司，意思表示有重複時，以最先送達者為準。但聲明撤銷前意思表示者，不在此限。為免疑義，為本章程及法律之目的，以前述方式投票之股東應被視為指定會議主席為其代理人，於股東會上依其書面或電子指示之方式行使表決權。會議主席基於代理人之地位，就書面或電子文件中未提及或未載明之事項、及／或該股東會上所提出對原議案之修正，皆無權行使該股東之表決權。該股東以該等方式行使表決權，即應視為其就該次股東會中所提之臨時動議及／或原議案之修正，業已放棄表決權之行使。

24.5 倘股東依第24.4條之規定向公司送達其以書面或電子方式行使表決權之意思表示後，欲親自出席股東會者，至遲應於股東會開會前二日曆日，以與其先前行使表決權相同之書面或電子方式，另向公司送達其欲撤銷之前行使表決權之意思表示。未符合前述規定者，應視為該股東已放棄親自出席股東會投票之權利，股東會主席仍視為其代理人，且公司不應計入該股東親自於股東會所行使之投票權。

24.6 依第24.4條以書面或電子方式行使表決權，而被視為指定股東會主席為代理人之股東，有權依本章程規定另行指定他人出席該次股東會。於此情形，對另一代理人之明示指定視為撤銷依第24.4條以股東會主席為代理人之指定，公司應僅計算該獲明示指定之代理人所行使之表決權。

25 代理

25.1 委託書應以董事會同意之格式為之，並載明僅為特定股東會使用。委託書之格式應至少包含下列資訊：(a)填表須知，(b)股東委託行使事項，及(c)相關股東、代理人及委託書徵求人（若有）之個人基本資料。委託書表格應連同該次會議之相關通知，一併提供予股東，且該等通知及委託書文件亦應於同日發送予所有股東。

25.2 委託書應為書面，並經委託人或其以書面合法授權之代理人簽署。如委託人為公司時，由其合法授權之職員或代理人簽署。受託代理人毋庸為公司之股東。

25.3 倘股東擬以書面或電子方式行使表決權，且依本章程第24.4條之規定視為已委託會議主席為其代理人後，又填具並擲回委託書表格有效授權其他代理人出席股東會，則以該代理人（而非會議主席）行使之表決權為準。倘股東授權代理人出席股東會（不含依本章程第24.4條視為委託會議主席之情形），嗣後欲親自出席股東會或以書面或電子方式行使表決權者，至遲應於股東會開會前二日，另向公司送達其欲撤銷先前委託代理人之通知。倘股東逾期撤銷者，以代理人行使之表決權為準。

25.4 於不違反公開發行公司規則之情況下，除中華民國信託事業、經中華民國證券主

管機關核准之股務代理機構，及依第24.4條被視為受託代理人之股東會主席外，一人同時受兩人（含）以上股東委託時，其代理之有權表決權數不得超過公司已發行股份總數表決權的百分之三；超過時其超過之表決權，不予計入相關議案之贊成或反對票數，亦不計入該議案有權投票之表決權總數，但仍應計入出席數。依前述規定計算不予計入之表決權時，委託同一人之股東間，應按照應予排除之表決權數總數與該股東委託代理人行使之表決權總數之比例，計算各股東應予排除之表決權數。

25.5 委託書應至少於委託書所載代理人所擬行使表決權之股東會或其延會至少五日前，送達公司之註冊處所、公司在中華民國之股務代理機構辦公室、或於股東會召集通知上或公司寄出之委託書上所指定之處所。違反前開規定者，除依第24.4條股東會主席視為受託代理人之情況外，該委託書無效，但股東會主席得依其裁量，於收到電報或電傳確認委託書原本已經寄出時，接受經由電報或電傳寄送之委託書。除非股東於後送達之文件中明確以書面聲明撤銷先前之委託書，如公司收到同一股東之多份委託書時，以最先送達且合法簽署者為準。有爭議時，股東會主席得依其裁量決定之。除本章程另有明文規定外，以委託書委託代理人出席股東會並不排除該股東親自出席股東會之權利，於股東親自出席之情形，應視為其已撤銷前所寄發之委託書。

26 委託書徵求

股份於證交所上市期間內，且於不違反開曼法令下，委託書之使用與徵求應遵守公開發行公司規則，包括但不限於「公開發行公司出席股東會使用委託書規則」。

27 異議股東股份收買請求權

27.1 於不違反法律規範下，股東會決議下列任一事項時，於會議前或會議中，已以書面或口頭表示異議（經紀錄）並放棄表決權的股東，得請求公司以當時公平價格收買其所有之股份：

(a) 公司擬締結、變更或終止任何營業出租契約、委託經營契約或共同經營契約；

(b) 公司轉讓其全部或主要部分的營業或財產，但公司依解散所為之轉讓，不在此限；

(c) 公司取得或受讓他人全部營業或財產，對公司營運產生重大影響者；

(d) 公司擬進行分割、合併、股份轉換；或

(e) 公司概括承受他人全部財產和負債，或概括讓與其全部財產和負債。

27.2 於不違反法律規範下，依本章程第27.1條請求之股東（下稱「**異議股東**」），應於股東會決議日起二十日內以書面提出，並列明請求收買價格。公司與異議股東間就收買價格達成協議者，公司應自股東會決議日起九十日內支付價款。如自股東會決議日起九十日內，公司與異議股東間未就收買價格達成協議者，公司應自股東會決議日起九十日內，依其所認為之公平價格支付價款予未達成協議之異議股東；公司未於前述九十日期間內支付其所認為之公平價格者，視為同意異議股東請求收買之價格。

27.3 於不違反法律規範下，異議股東與公司間就異議股東持有股份之收買價格自股東會決議日起六十日內未達成協議者，公司應於此期間經過後三十日內，以全體未達成協議之異議股東為相對人，聲請法院就異議股東持有之全數股份為公平價格之裁定，並得以臺灣臺北地方法院為第一審管轄法院。

27.4 縱有前述本章程第27條之規定，本條之規定未限制或禁止股東依據法律第238條之規定，於其對合併表示異議時，請求支付其股份公平價格之權利。

28 無表決權股份

28.1 下列股份於任何股東會上均無表決權，亦不算入已發行股份之總數：

(a) 公司持有自己之股份；

(b) 直接或間接被持有已發行有表決權之股份總數或資本總額超過半數之附屬公司，所持有之公司股份；或

(c) 公司、附屬公司、公司之控股公司及該控股公司之附屬公司直接或間接持有他公司已發行有表決權之股份總數或資本總額超過半數之公司，所持有之公司股份。

28.2 股東對於股東會討論之事項，有自身利害關係致有害於公司利益之虞時，不得加入表決，且其持有之股份數不算入已出席股東之表決權數。惟其持有之股份數仍得算入計算法定出席人數時之股份數。上述股東亦不得代理他股東行使表決權。在本公司所知之範圍內，該股東親自或委託他人所為違反前述規定之任何表決，本公司均將不予計算。

28.3 股份於證交所上市期間，董事以所持股份設定擔保、質權、負擔、抵押或留置者，應通知公司該設定擔保、質權、負擔、抵押或留置之情事。如董事設定擔保、質權、負擔、抵押或留置之股份超過其選任當時所持有之公司股份數額二分之一時，則該董事之表決權數應予減少，超過其選任當時所持有之公司股份數額二分之一之部分無表決權，且不算入已出席股東之表決權數，惟應算入股東會之出席門檻。

29 共同股份持有人之表決

在共同持有人的情形，順位較高者之行使表決權（親自出席或委託代理人出席）應排除其他共同持有人之表決。前所稱之順位，係指股東名冊中名字記載之次序。

30 法人股東之代表

30.1 法人股東或非自然人股東得以書面授權其認為適當之人為其代表人，參與任何股東之會議。代表人有權行使該被代表法人或非自然人之權利內容，與假設該法人或非自然人為自然人股東時所得行使者同。於代表人出席之會議，該法人股東或非自然人股東並應視為已親自出席。

30.2 縱有如上規定，就任何人是否有權以法人股東或非自然人股東名義出席股東會並參與表決，會議主席仍得接受其認為適當之確認方式。

31 股東會延會

於股東會達法定出席股份數並經出席股東多數同意，股東會主席應得依其指示宣佈散會。除散會時已宣布延會之召開日期、地點及時間外，新會議召開日期、地點及時間之通知，應依本章程條款規定送交有權出席及表決之股東。

32 董事出席股東會

公司董事應有權收受任何股東會之通知、出席並發言。

董事及經理人

33 董事人數及任期

33.1 公司董事會，設置董事人數不得少於七人，且不得多於十一人。每一董事任期三年，得連選連任。於符合適用法律規範及前述董事人數範圍之前提下，公司得隨時以特別決議增加或減少董事人數。董事應互選一人為副董事長。於董事長請假或因故不能行使職權時，由副董事長代理其行使職權。

33.2 除經中華民國主管機關核准者外，董事間不應有超過半數（1/2）之席次，互為具有配偶關係或二親等以內之親屬關係（下稱「門檻」）。如有任何被選為董事之人與現任董事或與其他被選為董事者具有配偶或二親等以內之親屬關係（以下

合稱為「關係人全體」；分別稱為「關係人」），以累積投票制選出之關係人全體間，所得股東選票代表選舉權最低之關係人，其當選效力如下，以符合門檻之規定：(i)如其選任已生效，自公司知悉違反門檻之日起，其當選失其效力；(ii)如其選任尚未生效，而公司知悉其選任可能違反門檻時，其當選不生效力。

33.3 除依公開發行公司規則另獲許可者外，應設置獨立董事，人數不得少於三人且不得少於董事席次五分之一。於公開發行公司規則要求範圍內，獨立董事其中至少一人應在中華民國境內設有戶籍，且至少一名獨立董事應具有會計或財務專業知識。

33.4 董事（包括獨立董事及非獨立董事）之提名應依公開發行公司規則採候選人提名制度。獨立董事應具備專業知識，且於執行董事業務範圍內應保持獨立性，不得與公司有直接或間接之利害關係。獨立董事之專業資格、持股與兼職限制、獨立性之認定，應符合公開發行公司規則之規定。

33.5 除章程另有規定外，有關董事、獨立董事、薪資報酬委員會或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，應遵循適用於公司之中華民國證券交易法及根據中華民國證券交易法所發布之法規命令。

34 董事選舉

34.1 公司得於股東會選任任何人為董事，其得票數應依下述第34.2條計算之。有代表公司已發行股份總數過半數之股東出席（親自出席或委託代理人出席）者，即構成選舉一席以上董事之股東會法定出席股份數。

34.2 董事應由股東以下述累積投票制選出（本條所規範之投票方式下稱「累積投票制」）：

(i) 董事選舉時，每一股東得行使之投票權數，為其所持之股份乘以該次股東會應選出董事人數之數目，惟投票權數係以所持股份數分別乘以相同類別之董事（即獨立董事或非獨立董事）應選人數計算之；

(ii) 於相同類別之董事中，股東得將其投票權數集中選舉一名董事候選人，或分配選舉數名董事候選人；

(iii) 相同類別之董事中，與董事應選出人數相當，並獲得最多選票之候選人，當選為董事；且

(iv) 如有兩名以上之董事候選人獲得相同選票數，且當選人數超過董事應選人數時，相同票數之董事應以抽籤決定當選之人。如董事候選人未出席該次股東會，會議主席應代其抽籤。

34.3 獨立董事因故辭職或解任，致人數不足三人時，公司應於最近一次股東會補選之。所有獨立董事均辭職或解任時，董事會應於最後一位獨立董事辭職或解任之日起六十日內，召開股東臨時會補選獨立董事以填補缺額。

34.4 董事因故解任，致不足五人者，公司應於最近一次股東會補選之。但董事缺額達已選任董事總數三分之一者，董事會應自事實發生之日起六十日內，召集股東臨時會補選之。

35 董事免職及改選

35.1 公司得隨時以重度決議解除任何董事之職務，不論有無指派定另一董事取代之。

35.2 董事執行業務，有重大損害公司之行為或違反法令及／或本章程之重大事項，但未以重度決議將其解任者，於適用法律許可之範圍內，持有公司已發行股份總數百分之三以上之股東，得於該次股東會後三十日內訴請法院裁判解任之，並得以臺灣臺北地方法院為第一審管轄法院。

35.3 現任董事任期屆滿前，股東得於股東會決議選任或改選全體董事，其投票方式依本章程第34.2條規定為之。如股東會未決議未經改選之現任董事應繼續留任至原

任期屆滿時止，則該等未經改選之董事應於經同次股東會選任或改選之其他董事就任時解任。由持有已發行股份總數二分之一以上之股東親自或經代理人出席者，構成股東會改選全體董事之最低出席人數。若全體董事之任期同時屆滿，而在屆滿前未召開股東會進行改選者，董事任期應繼續並延長至下次股東會選任或改選新任董事時且於該等董事就任時止。

36 董事職位之解任

36.1 董事如有下列情事應被解任：

(a) 依本章程規定被解除職務；

(b) 死亡、破產或與其債權人為整體協議或和解；

(c) 法院宣告進入清算程序，尚未復權者；

(d) 依本章程第 33.2 條規定自動解任者；

(e) 書面通知公司辭任董事職位；

(f) 經相關管轄法院或官員裁決其無行為能力，或依適用法律，其行為能力受有限制；

(g) 受輔助宣告（依中華民國民法定義）或相似之宣告，且該宣告尚未撤銷；

(h) 曾犯中華民國法規禁止之組織犯罪，經有罪判決確定，且（A）尚未執行、（B）尚未執行完畢、（C）服刑完畢或緩刑期滿尚未逾五年，或（D）赦免後未逾五年；

(i) 曾因刑事詐欺、背信或侵占等罪，經宣告有期徒刑一年以上判決確定，且（A）尚未執行、（B）尚未執行完畢、（C）服刑完畢或緩刑期滿尚未逾二年，或（D）赦免後未逾二年；

(j) 曾犯貪污治罪條例之罪，經有罪判決確定，且（A）尚未執行、（B）尚未執行完畢、（C）服刑完畢或緩刑期滿尚未逾二年，或（D）赦免後未逾二年；

(k) 曾因不法使用信用工具而遭退票尚未期滿者；

(l) 除第 35.3 條另有規定外，於相關董事任期（如有）屆滿時；

(m) 董事依第 36.2 條自動解任；或

(n) 董事依第 36.3 條喪失為董事。

如董事候選人有前項第(b)、(c)、(f)、(g)、(h)、(i)、(j)或(k)款情事之一者，該人應被取消董事候選人之資格。

36.2 如董事（獨立董事除外）在任期中，轉讓超過其選任當時所持有之公司股份數額二分之一時，則該董事即自動解任並立即生效，且無須經股東同意。

36.3 如董事（獨立董事除外）於當選後，於其就任前，轉讓超過選任當時所持有之公司股份數額二分之一時，應立即喪失當選為董事之效力，且無須經股東同意。如董事於當選後，於依公開發行公司規則規定之股東會召開前之股票停止過戶期間內，轉讓超過所持有之公司股份數額二分之一時，應立即喪失當選為董事之效力，且無須經股東同意。

37 董事報酬

37.1 董事會得設立至少由三名由董事會指派之成員組成之薪資報酬委員會，且成員中之一人須為獨立董事。薪資報酬委員會成員之專業資格、所定職權之行使及相關事項，應符合公開發行公司規則之規定。於薪資報酬委員會設立時，董事會應以決議通過薪資報酬委員會之組織章程，且該組織章程應符合公開發行公司規則之規定。

37.2 前條所稱薪資報酬應包括董事及公司經理人之薪資、股票選擇權與其他具有實質獎勵之措施。

37.3 董事報酬得由董事會參考薪資報酬委員會（若有設置者）之建議及其他同業一般水準決定之，惟僅得以現金支付。公司亦得支付董事因往返董事會、董事會轄下之委員會、公司股東會或與公司業務相關或為董事通常職務而適當支出之差旅費、住宿費及其他費用。董事有權依法律、公開發行公司規則、服務協議或其他與公司簽訂之相類契約，獲配公司利益。

38 董事選舉瑕疵

董事會、董事委員會或任何董事依善意所為之行為，縱使嗣後經查董事選舉程序有瑕疵，或有董事不具備董事資格之情形者，所為之行為如經股東會追認，其效力仍與經正當程序選任之董事、或具備董事資格之董事所為者，同等有效。

39 董事管理業務

公司業務應由董事會管理及執行。於管理公司業務時，於本章程、法律及公司於股東會指示之範圍內，除經法律或本章程要求應由公司於股東會行使者外，董事會得行使公司之一切權力。

40 董事會之職權

於不影響第 39 條之概括規定下，董事會得於不違反本章程第 11.4 條所規定範圍內：

(a) 指派、終止或解免任何公司經理、秘書、職員、代理人或僱員，並決定其報酬及其職責；

(b) 借入款項、就公司事業、財產和尚未繳納股款之全部或一部設定抵押或擔保，或發行債券、債券性質股份或其他有價證券，或發行此等有價證券以作為公司或第三人債務或義務之擔保；

(c) 指派一位或數位董事擔任公司之執行董事或執行長，於董事會管理下監督及管理公司所有一般業務及事務；

(d) 指派公司經理人負責公司日常業務，並得委託及賦予該經理人為從事此種業務之交易或執行之適當之權力與職責；

(e) 以授權方式，指派董事會直接或間接提名之公司、行號、個人或團體，擔任公司代理人，於董事會認為適當之期間與條件內，基於其認為適當之目的，賦予其認為適當之權力、授權及裁量權（但不得超過董事會所擁有或得以行使之權力）。該等授權書得涵蓋董事會認為適當之條款，以保護或便利與該代理人處理事務之人，亦得授權該代理人複委任其權力、授權及裁量權。若經授權時，該代理人並得依法律所允許之方式，簽署任何契約或文件；

(f) 促使公司支付所有創立及成立公司所生費用；

(g) 授與權限（包括複委任之權限）予董事會指定之一人或數人所成立之委員會，各該委員會並應依董事會指示行事。除董事另有指示或規範外，該委員會之會議及議事程序應依本章程所定之董事會議及其議事程序而進行；

(h) 以董事會認為適當之條件及其方式授予任何人權限（包括複委任之權限）；

(i) 提出公司清算或重整之聲請或申請；

(j) 於發行股份時，支付法律允許相關之佣金及經紀費；及

(k) 授權任何公司、行號、個人及團體為特定目的代理公司，並以公司名義簽署任何相關之協議、文件與契約。

41 董事及經理人登記

41.1 董事會應依法律規定，備置一本或數本董事及經理人名冊於註冊處所，內容應包

括下列事項：

(a) 姓名；及

(b) 地址。

41.2 董事會應於下列事情發生三十日內，變更董事及經理人名冊內之記載及發生日期，並依法律規定通知公司登記處：

(a) 董事及經理人變更；或

(b) 董事及經理人名冊內事項變更。

42 經理人

就本章程所稱之經理人係由董事會指派之秘書及其他經理人組成。

43 指派經理人

秘書（及其他經理人，如有）應由董事會隨時指派。

44 經理人職責

經理人應有董事會所隨時委託之管理並處理業務及事務之權力與職責。

45 經理人報酬

經理人之報酬由董事會定之。

46 利益衝突

46.1 任何董事或其公司、合夥人或與董事有關之公司，得以任何地位而為公司行事、被公司僱用或向公司提供服務，而該董事或其公司、合夥人或與董事有關之公司有權收取之報酬，與假設其非為董事之情形者同。惟本條於獨立董事不適用之。

46.2 如與公司之契約、擬簽定之契約或協議有直接或間接利害關係者，董事應依適用法律揭露之；公司擬進行本章程第27.1所定交易或適用法律進行其他併購，董事就該等交易有自身利害關係時，應依適用法律於相關之董事會及股東會說明其自身利害關係之重要內容及贊成或反對該等交易之理由。

46.3 縱本章程另有相反之規定，董事對於董事會議之事項有自身利益關係時，應於當次董事會說明其自身利益關係之重要內容。縱本章程第46條有相反規定，董事對於董事會討論事項，有自身利害關係致有害於公司利益之虞時，不得加入表決，亦不得代理他董事行使表決權。依前述規定不得行使表決權之董事，其表決權不計入已出席董事之表決權數。董事之配偶、二親等以內之血親，或與董事具有控制從屬關係之公司，就董事會討論之事項有利害關係者，視為董事就該事項有自身利害關係。「控制」及「從屬」應依公開發行公司規則認定之。

46.4 縱本章程第46條有相反規定，董事為自己或他人為屬於公司營業範圍內之行為者，應於股東會向股東說明其行為之重要內容，並取得股東會重度決議之許可。

47 董事及經理人之補償及免責

47.1 除本章程另有規定外，公司董事及經理人及任何受託管理人在處理與公司有關業務之期間，及各前任董事、前任經理人、前任受託管理人，及其各自之繼承人、執行人、管理人、個人代表人（各該人等於本條稱為「被補償人」），因執行其職務或其應盡之職責、或於其職務上或信託中，因其作為、同時發生之作為、或其不作為所衍生或遭受之求償、成本、費用、損失、損害及支出，公司應以其資產補償之，且被補償人對其他被補償人之行為、所收款項、過失或違約，或為一致性需求所參與之收取，或就公司應或得存放保管金錢或財產之銀行或他人，或對公司因擔保而應存入或補提之任何不足金額或財產，或因執行其職務或信託而生或相關聯之任何其他損失、災禍或損害，概不負責；惟如係因上述人員之違反義務、詐欺或不誠實所致者，不在此限。

47.2 於不違反本公司董事對本公司及本公司股東依普通法原則及開曼法律所負之一般董事義務，本公司董事執行本公司業務時應盡忠實業務並盡善良管理人之注意義務，且於法律所許可之最大範圍內，應賠償本公司因其違反忠實義務所致之任何損害。如本公司董事因任何忠實義務之違反致該董事為自己或他人獲有任何利益者，如經股東會普通決議，本公司得採取其認為適當之全部行為或行動，且於法律所允許最大範圍內得對該相關董事請求返還其所獲之利益。本公司董事於執行本公司業務時，如有違反任何法令致本公司對他人所受之任何損害應負賠償責任時，該董事應與本公司就該人所受之損害負連帶賠償責任，且如因任何原因該董事未與本公司負連帶賠償責任，該名董事應賠償本公司因其違反忠實義務致本公司所受之任何損失。

47.3 經理人於執行公司職務時，應負與公司董事相同之損害賠償責任。

47.4 公司得為其董事或經理人就其因擔任董事或經理人而生之責任購買保險或續保，或以該保險補償其對公司或附屬公司可能因過失、違約、違反職責或背信而有罪，所依法而生之損失或義務。

47.5 在開曼群島法允許且依適用法律之規定本公司對相關董事得提起訴訟之範圍內，繼續六個月以上持有公司已發行股份總數百分之一以上之股東得：

(a) 以書面請求董事會授權審計委員會之獨立董事為本公司對董事提起訴訟，並得以臺灣臺北地法院為第一審管轄法院；或

(b) 以書面請求審計委員會之獨立董事經董事會決議通過後為本公司對董事提起訴訟，並得以臺灣臺北地方法院為第一審管轄法院；

於依上述第(a)款或第(b)款提出請求後 30 日內，如：(i)受請求之董事會未依第(a)款授權審計委員會之獨立董事或經董事會授權之審計委員會之獨立董事未依第(a)款提起訴訟；或(ii)受請求之審計委員會之獨立董事未依第(b)款提起訴訟或董事會未決議通過提起訴訟時，在開曼群島法允許且依適用法律之規定本公司對相關董事得提起訴訟之範圍內，股東得為本公司對董事提起訴訟，並得以臺灣臺北地方法院為第一審管轄法院。

董事會

48 董事會

在不違反公開發行公司規則之情形下，董事長得召集董事會，且董事會得因執行業務而召集、休會及依其認為適切之其他方式管理其會議。董事會應至少於每季定期召開，以檢視公司於上一會計季度之表現並決定本章程所定通常須經董事會同意之事項。董事會會議中之決議應由多數贊成票之支持始為通過，票數相同時則為不通過。

49 董事會通知

董事長得於、或秘書經董事長要求時應，隨時召集董事會。召集董事會時，應於預定開會日七日前，將載明擬討論事項及承認事項（如屬適當）之開會通知寄發各董事。但遇有過半數董事同意之緊急情況時，得依符合公開發行公司規則之方式，於較短之期間內通知各董事召集之。於適用法律許可範圍內，會議通知於口頭告知董事（當面或透過電話），或用郵件、電報、電傳、傳真、電子郵件或其他可閱讀之文字，寄送至董事最近已知之地址或其他由該董事提供予公司之聯絡地址時，視為已通知。

50 視訊會議參與董事會

董事得以視訊會議，或於適用法律許可範圍內，以其他通訊器材參與董事會，使所有與會者同時並即時參與討論，並視為親自出席。

51 董事會之法定出席數

董事會會議所需之法定出席人數，應為過半數之董事。董事因故不能出席董事會時，得

委託其他董事代理出席董事會會議。董事如委託其他董事代理出席者，該代理人之出席或表決應視為委託董事之行為，但董事受委託以代理一人為限。

52　董事會之再次召集

董事會如有缺席仍得運作。

53　董事會主席

除另經出席董事多數同意者外，董事長（如有）如出席董事會，應為董事會議主席。董事長缺席時，應依公開發行公司規則指派或選舉會議主席。

54　董事會先前行為之效力

公司於股東會就本章程所為之制定或修改，不應使董事會於本章程未制定或修改前之有效行為變為無效。

公司記錄

55　議事錄

董事會應將會議記錄納入所備置之簿冊，以供下列目的之用：

(a)　所有公司經理人之選任與任命；

(b)　各次董事會之出席董事姓名，及董事會所委任之委員會各次會議之出席董事姓名；及

(c)　股東會、董事會、經理人會議與董事會委任之委員會議中所有決議及議事程序。

56　抵押擔保登記簿

56.1　董事應備置抵押及擔保登記簿。

56.2　依法律規定，抵押擔保登記簿應備置於註冊處所，於開曼群島各營業日供股東及債權人檢閱，但應受限於董事會所為之合理限制；惟每營業日開放供檢閱之時間應不少於二小時。

57　格式和印章之使用

57.1　印章僅能依董事或董事授權之董事委員會依授權使用之；於董事另有決定前，印章應於董事或秘書或助理秘書或其他經董事或董事委員會授權之人在場時蓋印。

57.2　縱有如上規定，印章得於未經授權下，為應檢送予開曼群島公司登記處之文件，而由公司任一董事、秘書或助理秘書或其他有權檢送前述文件之人或機構，以驗證之方式於該文件上蓋印。

57.3　於法律許可下，公司得有一個或數個複製印章；且如董事認為適當，得在該複製印章表面加上其將使用之城市、領土、地區或地點的名稱。

公開收購及帳戶

58　公開收購

董事會於公司或公司依公開發行公司規則之規定指派之訴訟及非訴訟代理人（依中華民國法律解釋）接獲公開收購申報書副本及相關書件後 7 日內，應對建議股東接受或反對本次公開收購作成決議，並公告下列事項：

(a)　董事及持有公司已發行股份超過百分之十之股東自己及以他人名義目前持有之股份種類、數量。

(b)　就本次公開收購對股東之建議，並應載明對本次公開收購棄權投票或持反對意見之董事姓名及其所持理由。

(c) 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說明（如有）。

(d) 董事及持有公司已發行股份超過百分之十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。

59 帳簿

59.1 董事會就所有公司交易應備置適當會計帳戶紀錄，尤其是：

(a) 公司所有收受及支出之款項、及與該收受或支出之相關事宜；

(b) 公司所銷售及購買之一切物品；及

(c) 公司之所有資產及負債。

此等帳簿自備置日起，至少應保存五年。

59.2 帳目紀錄應予保存，若於董事會認為之適當處所，未備有能正確、公平反映公司事務及說明相關交易所必要之簿冊者，視同未就前述事項妥善備置帳簿。

59.3 依本章程與依相關法規製作之委託書、文件、表冊及電子媒體資訊等，應保存至少一年。惟如有股東就該委託書、文件、表冊及／或本條所述之資訊等提起訴訟時，倘該訴訟費時逾一年，則應保存至該訴訟終結為止。

60 會計年度結束

公司之會計年度結束於每年十二月三十一日，於公司股東會決議範圍內，董事得隨時指定其他期間為會計年度，惟非經公司股東會普通決議，一會計年度不得逾十八個月。

審計委員會

61 委員會人數

董事會應設立審計委員會。審計委員會僅得由獨立董事組成，其委員會人數不得少於三人，其中一人為召集人，負責不定期召集審計委員會會議，且至少一人應具備會計或財務專長。審計委員會之決議，應有審計委員會全體成員二分之一（含）以上之同意。

62 審計委員會之職權

62.1 審計委員會應依公開發行公司規則之規定行使職權。下列事項應經審計委員會全體成員二分之一以上同意，並提董事會決議：

(a) 訂定或修正公司內部控制制度；

(b) 內部控制制度有效性之考核；

(c) 訂定或修正重要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，或為他人背書或保證；

(d) 涉及董事自身利害關係之事項；

(e) 重大之資產或衍生性商品交易；

(f) 重大之資金貸與、背書或提供保證；

(g) 募集、發行或私募具有股權性質之有價證券；

(h) 簽證會計師之委任、解任或報酬；

(i) 財務、會計或內部稽核主管之任免；

(j) 年度及半年度財務報告之核可；及

(k) 公司隨時認定或公司監理主管機關所要求之其他事項。

除第(j)款以外，其他任何事項如未經審計委員會成員半數（含）以上同意者，得經全體董事三分之二（含）以上同意行之，不受前項規定之限制，審計委員會之

決議並應載明於董事會議事錄中。

62.2 於不違反法律規範下，董事會決議本章程第 27.1 條所定事項或依適用法律進行其他併購前，應由審計委員會就併購計畫與交易之公平性、合理性進行審議，並將審議結果提報董事會及股東會；但依適用法律規定如無須股東會決議者，得不提報股東會。審計委員會進行審議時，應委請獨立專家就換股比例或配發股東之現金或其他財產之合理性提供意見。審計委員會之審議結果及獨立專家之合理性意見，應於發送股東會召集通知時，一併發送股東；但依適用法律規定併購免經股東會決議者，應於最近一次股東會就併購事項提出報告。前述應發送股東之文件，經公司於證券主管機關指定之網站公告同一內容，且備置於股東會會場供股東查閱，對於股東視為已發送。

自願清算和解散

63 清算

63.1 公司得依本章程第11.5條之規定自願解散。

63.2 如公司應行清算，清算人經特別決議同意後，得將公司全部或部分之資產（無論其是否由性質相同之財產所組成）以其實物分配予各股東，並得以其所認公平之方式，決定前開應分配財產之價值，及各股東間、或不同股別股東間之分配方式。經特別決議，清算人得依其認為適當之方式，將該等資產之全部或一部，為股東之利益而交付信託。惟股東毋庸接受其上附有任何負債之股份、或其他有價證券或財產。

變更章程

64 變更章程

在不違反法律和章程大綱之情形下，公司得經特別決議變更或增訂其章程。

65 中止

董事會得依法律行使公司之一切權力而將公司以存續方式移轉至開曼群島境外之特定國家或司法管轄區域。

其他

66 股東保護機制

如公司有意進行下列任一交易：

（a） 合併（公司於合併後消滅）；

（b） 出售、讓與或轉讓公司全部之財產或營業予其他公司；

（c） 股份轉換；或

（d） 分割，

而導致公司終止上市，且於下列公司的股份非於中華民國上市櫃者：（i）上述（a）情況下的存續公司、（ii）上述（b）情況下的受讓公司、（iii）上述（c）情況下其股份已被劃撥作為交換公司股份的他公司，及（iv）上述（d）情況下的既存或新設之公司，除法律另有規定外，該等交易應經公司已發行股份總數三分之二以上股東之同意行之。

67 社會責任

公司經營業務，應遵守法令及商業倫理規範，並得採行增進公共利益之行為，以善盡本公司之社會責任。

附件 10：股東會議事規則修訂條文對照表

修正條文	現行條文	說明
第三條 (第一、二、三項略)	第三條 (第一、二、三項略)	
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、分割或中華民國公司法第一百八十五第一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。	選任或解任董事、變更章程、公司解散、合併、分割或中華民國公司法第一百八十五第一項各款~~、中華民國證券交易法第二十六條之一、第四十三條之六、發行人募集與發行有價證券處理準則第五十六條之一及第六十條之二~~之事項應在召集事由中列舉，不得以臨時動議提出。	配合中華民國公司法第一百七十二條第五項修正，修正第四項。
股東會召集事由已載明全面改選董事、監察人，並載明就任日期，該次股東會改選完成後，同次會議不得再以臨時動議或其他方式變更其就任日期。		配合 2018 年 8 月 6 日經商字第 10702417500 號函，增訂本條第五項。
持有已發行股份總數百分之一以上股份之股東，得向本公司提出股東常會議案，以一項為限，提案超過一項者，均不列入議案。但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。另股東所提議案有中華民國公司法第一百七十二條之一第四項各款情形之一，董事會得不列為議案。	持有已發行股份總數百分之一以上股份之股東，得~~以書面~~向公司提出股東常會議案，~~但~~以一項為限，提案超過一項者，均不列入議案。另股東所提議案有中華民國公司法第一百七十二條之一第四項各款情形之一，董事會得不列為議案。	項次修正為第六項，並配合新修正中華民國公司法第一百七十二條之一第一項及增訂第五項，修正相關文字。
本公司應於股東常會召開前之停止股票過戶日前公告受理股東之提案、書面或電子受理方式、受理處所及受理期間；其受理期間不得少於十日。	本公司應於股東常會召開前之停止股票過戶日前公告受理股東之提案、受理處所及受理期間；其受理期間不得少於十日。	項次修正為第七項，並配合中華民國公司法第一百七十二條之一第二項修正。
股東所提議案以三百字為限，超過三百字者，不予列入議案；提案股東應親自或委任他人出席股東常會，並參與該項議案討論。	股東所提議案以三百字為限，超過三百字者，不予列入議案；提案股東應親自或委任他人出席股東常會，並參與該項議案討論。	項次修正為第八項。
本公司應於股東常會召集通知日前，將處理結果通知提案股東，並將合於本條規定之議案列於開會通知。對於未列入議案之股東提案，董事會應於股東常會說明未列入之理由。	本公司應於股東常會召集通知日前，將處理結果通知提案股東，並將合於本條規定之議案列於開會通知。對於未列入議案之股東提案，董事會應於股東常會說明未列入之理由。	項次修正為第九項。
第十條 股東會如由董事會召集者，其議程由董事會訂定之，相關議案(包括臨時動議及原議案修正)均應採逐案票決，會議	第十條 股東會如由董事會召集者，其議程由董事會訂定之，會議應依排定之議程進行，非經股東會決議不得變更之。	配合 2018 年起上市上櫃公司全面採行電子投票，並

修正條文	現行條文	說明
應依排定之議程進行，非經股東會決議不得變更之。 (第二、三項略) 主席對於議案及股東所提之修正案或臨時動議，應給予充分說明及討論之機會，認為已達可付表決之程度時，得宣布停止討論，提付表決，並安排適足之投票時間。	(第二、三項略) 主席對於議案及股東所提之修正案或臨時動議，應給予充分說明及討論之機會，認為已達可付表決之程度時，得宣布停止討論，提付表決。	落實逐案票決精神，修正第一項。 為免股東會召集權人過度限縮股東投票時間，致股東因來不及投票而影響股東行使投票權利，修正第四項。
第十三條 (第一項略) 本公司召開股東會時，應採行以電子方式並得採行以書面方式行使其表決權；其以書面或電子方式行使表決權時，其行使方法應載明於股東會召集通知。以書面或電子方式行使表決權之股東，視為親自出席股東會。但就該次股東會之臨時動議及原議案之修正，視為棄權，故本公司宜避免提出臨時動議及原議案之修正。 以下略。	第十三條 (第一項略) 本公司召開股東會時，得採行以~~書面或~~電子方式行使其表決權；其以書面或電子方式行使表決權時，其行使方法應載明於股東會召集通知。以書面或電子方式行使表決權之股東，視為親自出席股東會。但就該次股東會之臨時動議及原議案之修正，視為棄權。 以下略。	配合 2018 年起上市上櫃公司全面採行電子投票，修正第二項。
第十五條 (第一、二項略) 議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事經過之要領及表決結果（包含統計之權數）記載之，有選舉董事、監察人時，應揭露每位候選人之得票權數。在本公司存續期間，應永久保存。	第十五條 (第一、二項略) 議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事經過之要領及~~其~~結果記載之，在本公司存續期間，應永久保存。	為落實逐案票決精神，參考亞洲公司治理協會之建議爰修正第三項。
第二十條 本規則經股東會通過後自本公司股票於臺灣證券交易所股份有限公司上市之日起施行，修正時亦同。 本規則訂定於 2010 年 5 月 5 日。 本規則第一次修正於 2013 年 6 月 17 日。 本規則第二次修正於 2014 年 6 月 6 日。 本規則第三次修正於 2017 年 6 月 13 日。 本規則第四次修正於 2020 年 6 月 19 日。	第二十條 本規則經股東會通過後自本公司股票於臺灣證券交易所股份有限公司上市之日起施行，修正時亦同。 本規則訂定於 2010 年 5 月 5 日。 本規則第一次修正於 2013 年 6 月 17 日。 本規則第二次修正於 2014 年 6 月 6 日。 本規則第三次修正於 2017 年 6 月 13 日。	配合此次修正，增加修正歷程。

附件 11：背書保證作業程序修訂條文對照表

修正條文	現行條文	說明
第五條 辦理背書保證時，應敘明被背書保證公司、種類、理由、期限及金額，及背書保證之必要性及合理性，送交權責單位進行必要之徵信、合理性等風險性評估程序，敘明對本公司之營運風險、財務狀況、股東權益之影響，並建議是否取得擔保品及擔保品之評估價值。 本公司辦理背書保證前需經董事會同意後為之，但辦理重大背書保證事項時需先經審計委員會同意，再送董事會決議同意後為之。 但為配合時效需要，集團內百分之百持有之公司相互間背書保證，董事會授權董事長於人民幣一億元(含)之額度內先行決行，事後再提報最近期審計委員會及董事會追認。 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。所稱之重大，依第六條第二項標準認定之。本公司因情事變更，致背書保證對象不符合本程序規定或金額超限者，應訂定改善計劃，將相關改善計劃送交審計委員會，並依計劃時程完成改善。 財務單位應就背書保證事項建立備查簿，就承諾擔保事項、背書保證之對象、背書保證金額、風險評估結果、取得擔保品內容及解除背書保證責任之日期與條件等，詳予登載。 背書保證對象若為淨值低於實收資本額二分之一之子公司，應依本條規定審查並報告總經理，俾使總經理及董事長知悉從事背書保證之必要性及風險情形。子公司股票無面額或每股面額非屬新臺幣十元者，計算之實收資本額，應以股本加計資本公積-發行溢價之合計數為之。 內部稽核人員應至少每季稽核背書保證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，應即以書面通知審計委員會。	第五條 辦理背書保證時,應敘明被背書保證公司、種類、理由、期限及金額，及背書保證之必要性及合理性，送交權責單位進行必要之徵信、合理性等風險性評估程序，敘明對本公司之營運風險、財務狀況、股東權益之影響，並建議是否取得擔保品及擔保品之評估價值。 本公司辦理背書保證前需經董事會同意後為之，但辦理重大背書保證事項時需先經審計委員會同意，再送董事會決議同意後為之。 但為配合時效需要，集團內百分之百持有之公司相互間背書保證，董事會授權董事長於人民幣一億元(含)之額度內先行決行，事後再提報最近期審計委員會及董事會追認。 董事會討論時應充分考量各獨立董事之意見，~~並將其同意或反對之明確意見及反對之理由列入董事會紀錄。~~所稱之重大，依第六條第二項標準認定之。本公司因情事變更，致背書保證對象不符合本程序規定或金額超限者，應訂定改善計劃，將相關改善計劃送交審計委員會，並依計劃時程完成改善。 財務單位應就背書保證事項建立備查簿，就承諾擔保事項、背書保證之對象、背書保證金額、風險評估結果、取得擔保品內容及解除背書保證責任之日期與條件等，詳予登載。 背書保證對象若為淨值低於實收資本額二分之一之子公司，應依本條規定審查並報告總經理，俾使總經理及董事長知悉從事背書保證之必要性及風險情形。子公司股票無面額或每股面額非屬新臺幣十元者，計算之實收資本額，應以股本加計資本公積-發行溢價之合計數為之。 內部稽核人員應至少每季稽核背書保證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，應即以書面通知審計委員會。 本公司有關背書保證事項之資料，應提供	配合實務修改

修正條文	現行條文	說明
本公司有關背書保證事項之資料，應提供予簽證會計師。 本公司背書保證印鑑以公司印鑑為之，公司印鑑由董事長指定經董事會同意之專責人員保管，並按相關規定程序始得用印或簽發票據。 經理人及主辦人員違反公司背書保證作業程序，致本公司發生損失時，依公司相關法規辦理。	予簽證會計師。 本公司背書保證印鑑以公司印鑑為之，公司印鑑由董事長指定經董事會同意之專責人員保管，並按相關規定程序始得用印或簽發票據。 經理人及主辦人員違反公司背書保證作業程序，致本公司發生損失時，依公司相關法規辦理。	
第 六 條 本公司應於每月十日前公告申報本公司及子公司上月份背書保證餘額。 本公司背書保證達下列標準之一者，應於事實發生日之即日起算二日內公告申報： 一、本公司及子公司背書保證餘額達本公司最近期財務報表淨值百分之五十以上。 二、本公司及子公司對單一企業背書保證餘額達本公司最近期財務報表淨值百分之二十以上。 三、本公司及子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、<u>採用權益法之投資帳面金額</u>及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上。 四、本公司或子公司新增背書保證金額達新臺幣三千萬元以上且達本公司最近期財務報表淨值百分之五以上。 本公司之子公司非屬中華民國境內公開發行公司者，該子公司有第六條第二項第四款應公告申報之事項，應由本公司為之。 本作業程序所稱之公告申報，係指輸入金融監督管理委員會指定之資訊申報網站。 本作業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>背書保證</u>對象及交易金額之日等日期孰前者。	第 六 條 本公司應於每月十日前公告申報本公司及子公司上月份背書保證餘額。 本公司背書保證達下列標準之一者，應於事實發生日之即日起算二日內公告申報： 一、本公司及子公司背書保證餘額達本公司最近期財務報表淨值百分之五十以上。 二、本公司及子公司對單一企業背書保證餘額達本公司最近期財務報表淨值百分之二十以上。 三、本公司及子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、~~長期性質之投資~~及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上。 四、本公司或子公司新增背書保證金額達新臺幣三千萬元以上且達本公司最近期財務報表淨值百分之五以上。 本公司之子公司非屬中華民國境內公開發行公司者，該子公司有第六條第二項第四款應公告申報之事項，應由本公司為之。 本作業程序所稱之公告申報，係指輸入金融監督管理委員會指定之資訊申報網站。 本作業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。	配合實務修改
第 九 條 本程序第1版於2010年1月20日經董事會修訂通過，於2010年1月29日經股東會核	第 九 條 本程序第1版於2010年1月20日經董事會修訂通過，於2010年1月29日經股東會核	配合此次修正，增加修

修正條文	現行條文	說明
准。 本程序第2版於2010年5月5日經董事會修訂通過，於2010年5月5日經股東會核准。 本程序第3版於2010年9月25日經董事會修訂通過，於2011年6月24日經股東會核准。 本程序第4版於2013年3月26日經董事會修訂通過，於2013年6月17日經股東會核准。 本程序第5版於2013年11月8日經董事會修訂通過，於2014年6月6日經股東會核准。 本程序第6版於2019年3月12日經董事會修訂通過，於2019年6月20日經股東會核准。 本程序第7版於2020年3月12日經董事會修訂通過，於XXXX年X月XX日經股東會核准。	准。 本程序第2版於2010年5月5日經董事會修訂通過，於2010年5月5日經股東會核准。 本程序第3版於2010年9月25日經董事會修訂通過，於2011年6月24日經股東會核准。 本程序第4版於2013年3月26日經董事會修訂通過，於2013年6月17日經股東會核准。 本程序第5版於2013年11月8日經董事會修訂通過，於2014年6月6日經股東會核准。 本程序第6版於2019年3月12日經董事會修訂通過，於2019年6月20日經股東會核准。	正歷程。

附件 12：資金貸與作業程序修訂條文對照表

修正條文	現行條文	說明
第 二 條 本公司依主管機關法令規定，資金除有下列各款情形外，不得貸與股東或任何他人： 一、與本公司有業務往來之公司。 二、與本公司有短期融通資金之必要的公司。所稱短期，係指一年。但公司之營業週期長於一年者，以營業週期為準。 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得從事資金貸與。 本程序所稱國外公司，係指公司並非登記於中華民國之營利組織。 <u>公司負責人違反第一項規定時，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>	第 二 條 本公司依主管機關法令規定，資金除有下列各款情形外，不得貸與股東或任何他人： 一、與本公司有業務往來之公司。 二、與本公司有短期融通資金之必要的公司。 所稱短期，係指一年。但公司之營業週期長於一年者，以營業週期為準。 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得從事資金貸與。 本程序所稱國外公司，係指公司並非登記於中華民國之營利組織。	參考公司法第十五條第二項規定。
第 八 條 本公司應於每月十日前公告申報本公司及子公司上月份資金貸與餘額。本公司資金貸與達下列標準之一者，應於事實發生日之即日起算二日內公告申報： 一、本公司及子公司資金貸與他人之餘額達本公司最近期經會計師簽證之財務報表淨值百分之二十以上。 二、本公司及子公司對單一企業資金貸與餘額達本公司最近期經會計師簽證之財務報表淨值百分之十以上。 三、本公司或子公司新增資金貸與金額達新臺幣一千萬元以上且達本公司最近期經會計師簽證之財務報表淨值百分之二以上。 本公司之子公司非屬中華民國公開發行公司者，該子公司有前項第三款應公告申報之事項，應由本公司為之。 本作業程序所稱之公告申報，係指輸入中華民國金融監督管理委員會指定之資訊申報網站。	第 八 條 本公司應於每月十日前公告申報本公司及子公司上月份資金貸與餘額。本公司資金貸與達下列標準之一者，應於事實發生日之即日起算二日內公告申報： 一、本公司及子公司資金貸與他人之餘額達本公司最近期經會計師簽證之財務報表淨值百分之二十以上。 二、本公司及子公司對單一企業資金貸與餘額達本公司最近期經會計師簽證之財務報表淨值百分之十以上。 三、本公司或子公司新增資金貸與金額達新臺幣一千萬元以上且達本公司最近期經會計師簽證之財務報表淨值百分之二以上。 本公司之子公司非屬中華民國公開發行公司者，該子公司有前項第三款應公告申報之事項，應由本公司為之。 本作業程序所稱之公告申報，係指輸入中華民國金融監督管理委員會指定之資訊申報網站。	考量資金貸與非屬交易性質，爰酌修文字。

修正條文	現行條文	說明
本作業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資金貸與對象及交易金額之日等日期孰前者。	本作業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。	
第十二條 訂定或修正本程序，應先經審計委員會全體成員二分之一以上同意，並提董事會及股東會決議。如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。如有董事表示異議且有紀錄或書面聲明者，公司應將董事異議資料送各審計委員，另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。 第一項所稱審計委員會全體成員及所稱全體董事，以實際在任者計算之。	第十二條 訂定或修正本程序，應先經審計委員會全體成員二分之一以上同意，並提董事會及股東會決議。如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。如有董事表示異議且有紀錄或書面聲明者，公司應將董事異議資料送各審計委員，另應充分考量各獨立董事之意見，~~並將其反對或保留之意見與理由列入會議紀錄~~。	參考證券交易法第十四條之三及之五規定，酌予調整文字。
第十三條 本程序第1版於2010年1月20日經董事會修訂通過，於2010年1月29日經股東會核准。 本程序第2版於2010年5月5日經董事會修訂通過，於2010年5月5日經股東會核准。 本程序第3版於2010年9月25日經董事會修訂通過，於2011年6月24日經股東會核准。 本程序第4版於2012年8月28日經董事會修訂通過。 本程序第5版於2013年3月26日經董事會修訂通過，於2013年6月17日經股東會核准。 本程序第 6 版於 2013 年 9 月 25 日經董事會修訂通過，於 2014 年 6 月 6 日經股東會核准。 本程序第 7 版於 2020 年 3 月 12 日經董事會修訂通過，於 XXXX 年 X 月 XX 日經股東會核准。	第十三條 本程序第1版於2010年1月20日經董事會修訂通過，於2010年1月29日經股東會核准。 本程序第2版於2010年5月5日經董事會修訂通過，於2010年5月5日經股東會核准。 本程序第3版於2010年9月25日經董事會修訂通過，於2011年6月24日經股東會核准。 本程序第4版於2012年8月28日經董事會修訂通過。 本程序第5版於2013年3月26日經董事會修訂通過，於2013年6月17日經股東會核准。 本程序第 6 版於 2013 年 9 月 25 日經董事會修訂通過，於 2014 年 6 月 6 日經股東會核准。	增加修訂歷程。