股票代號 Stock Code: 3661

英屬開曼群島商世芯電子股份有限公司
Alchip Technologies, Ltd.

民國 103 年股東常會
議事手冊

Handbook for
2014 Annual General Meeting

日期：中華民國 103 年 5 月 26 日

地點：台北市內湖區文湖街 12 號 9 樓

Date : May 26,2014

Venue: 9F, No. 12, Wenhu St., Neihu District, Taipei

目　錄 TABLE OF CONTENTS

壹、開會程序
MEETING PROCEDURE

英屬開曼群島商世芯電子股份有限公司
Alchip Technologies, Ltd.

民國 103 年股東常會開會程序
Procedure of 2014 Annual General Meeting

1.宣佈開會 Call the Meeting to Order

2.主席致詞 Chairman’s Address

3.報告事項 Report Items

4.承認事項 Proposed Resolutions

5.討論事項 Discussion Items

6.臨時動議 Ad Hoc Motion

7.散　　會 Adjournment

貳、開會議程
MEETING AGENDA

英屬開曼群島商世芯電子股份有限公司

Alchip Technologies, Ltd.

民國 103 年股東常會議程

Agenda of 2014 Annual General Meeting

時 間：民國一○三年五月二十六日（星期一）上午九時正

Time: 09:00 a.m. on Monday, May 26, 2014.

地 點：台北市內湖區文湖街12號9樓

Venue: 9F, No. 12, Wenhu St., Neihu District, Taipei

出 席：全體股東及股權代表人

Attendants: All shareholders or their proxy holders

主 席：關董事長 建英

Chairman: Mr. Kinying Kwan, Chairman of the Board of Directors

一、主席宣布開會

Call the Meeting to Order

二、主席致詞

Chairman's Address

三、報告事項：

（一）民國102年度營業狀況報告。

（二）審計委員會審查民國102年度決算表冊報告。

（三）修訂董事會議事規則案。

3. Report Items

(1) The business report of 2013.

(2) Audit Committee's Review Report on 2013 Consolidated Financial Statements.

(3) The amendments to the Chinese version of Rules Governing Procedures for Meetings of Board of Directors.

四、承認事項：

（一）民國102年度營業報告書及財務報表案。

（二）民國102年度盈餘分配案。

4. Proposed Resolutions

(1) 2013 Business Report and the Consolidated Financial Statements for the year ended December 31, 2013 of the Company.

(2) 2013 Dividend Distribution Proposal.

五、討論事項：

（一）修訂公司章程案。

（二）修訂衍生性商品交易處理程序案。

（三）修訂取得或處分資產處理程序案。

（四）修訂資金貸與他人作業程序案。

（五）修訂背書及保證作業程序案。

（六）修訂股東會議事規則案。

（七）修訂董事選舉辦法案。

（八）擬請全體股東放棄上市(櫃)時採新股承銷之現金增資優先認股權利案。

5. Discussion Items

(1) Amendments to the Memorandum and Articles of Association of the Company.

(2) Amendments to the Chinese version of Guideline for Engaging in Derivatives Transactions.

(3) Amendments to the Chinese version of Guideline for Acquisition and Disposal of Assets.

(4) Amendments to the Chinese version of Guideline for Loaning Funds to Others.

(5) Amendments to the Chinese version of Guideline for Endorsement and Guaranty.

(6) Amendments to the Chinese version of Rules Governing the Procedures for Meetings of Shareholders.

(7) Amendments to the Chinese version of Regulation Governing the Election of Directors.

(8) Approval of the application to the Taiwan Stock Exchange (“TWSE”) or Gre-Tai Securities Market of Taiwan (“GTSM”) for the listing of the equity securities of the Company on the TWSE or the GTSM (the “Listing Application”) and the proposed financing of the Company through the issuance of 10% new shares at least in regard to the listing of equity securities of the Company on the TWSE or the GTSM, and the waiver of the shareholders of any pre-emptive rights to subscribe to the Company’s issuance of 10% new shares at least through such public offering be submitted to the shareholders for approval by way of an ordinary resolution.

六、臨時動議

6. Ad Hoc Motion

七、散會

7. Adjournment

一、報告事項 Report Items

報告案一
案由：本公司民國102年度營業狀況報告，報請 公鑒。
說明：本公司民國102年度營業報告書，請參閱本議事手冊第14~17頁附件一。

Report No.1：
The business report of 2013.
Explanatory Notes:
2013 Business Report of the Company is attached as hereto as Exhibit I, please refer to page 14~17.

報告案二
案由：審計委員會審查民國102年度決算表冊報告，報請 公鑒。
說明：審計委員會審查報告書，請參閱本議事手冊第18~19頁附件二。

Report No.2：
Audit Committee's Review Report on 2013 Consolidated Financial Statements.
Explanatory Notes:
Audit Committee's Review Report is attached as hereto as Exhibit II, please refer to page 18~19.

報告案三
案由：修訂董事會議事規則案，報請 公鑒。
說明：本公司修訂之董事會議事規則，業經民國103年3月7日董事會通過，請參閱本議事手冊第36~43頁附件四。

Report No.3：
The amendments to the Chinese version of Rules Governing Procedures for Meetings of Board of Directors.
Explanatory Notes:
The Board has approved the amendents to the Chinese version of Rules Governing Procedures for Meetings of Board of Directors for the Company on March 7, 2014, a copy of which is attached as hereto as Exhibit IV, please refer to page 36~43.

二、承認事項 Proposed Resolutions

承認案一　　董事會 提

案由：民國 102 年度營業報告書及財務報表案。

說明：一、本公司民國 102 年度營業報告書請參閱本議事手冊第 14~17 頁附件一。

二、本公司民國 102 年度合併財務報告，包括：資產負債表、損益表、股東權益變動表、現金流量表，業經勤業眾信聯合會計師事務所王儀雯及范有偉會計師查核簽證完竣，並出具查核報告書在案。

三、民國 102 年度會計師查核報告及上述合併財務報表，請參閱本議事手冊第 20~35 頁附件三。

決議：

Proposal No.1：　　Proposed by the Board of Directors

2013 Business Report and the Consolidated Financial Statements for the year ended December 31, 2013 of the Company.

Explanatory Notes:

(1) 2013 Business Report of the Company is attached as hereto as Exhibit I, please refer to page 14~17.

(2) The Company's 2013 Consolidated Financial Statements, including Balance Sheet, Income Statement, Statement of Changes in Shareholder's Equity and Cash Flow Statement, were audited by independent auditors, Janice Wang and Peter Fan of Deloitte & Touche Tohmatsu.

(3) The independent auditors' audit report and the above-mentioned Consolidated Financial Statements are attached hereto as Exhibit III, please refer to page 20~35.

Resolutions：

承認案二　　董事會 提

案由：民國102年度盈餘分配案，提請 承認。

說明：一、民國 102 年度盈餘分配，業經民國 103 年 3 月 7 日董事會依公司法及本公司章程規定擬具分派如下表。

二、本案俟股東常會通過後，授權董事會訂定除息基準日及其他相關事宜。

三、本次盈餘分派於除息基準日前，若基於法令變更、主管機關要求、本公司買回公司股份/員工認股權之行使等因素，影響流通在外股份數量，致使股東配息比率發生變動而需修正時，授權董事會全權處理。

四、本公司盈餘分配表如下：

英屬開曼群島商世芯電子股份有限公司
2013年度盈餘分派表

單位：美金元

2013 年度期初未分配盈餘		9,122,032
採用 TIFRS 調整數	3,222,392	
首次採用 TIFRS 提列特別盈餘公積	(2,799,538)	422,854
2013 年度調整後未分配盈餘		9,544,886
本期稅後盈餘(註)		3,810,282
本期可供分配盈餘		13,355,168
分配項目		
現金股利（每股配發美金 0.006 元）		(323,684)
期末未分配盈餘		13,031,484

註: 2013 稅後盈餘已扣除員工現金紅利美金 339,620 元及董監酬勞美金 77,761 元

決議：

Proposal No.2： Proposed by the Board of Directors

2013 Dividend Distribution Proposal.

Explanatory Notes:

(1) The Board has adopted a proposal for 2013 Profit Distribution on March 7, 2014 in accordance with the Company Act and Articles of Incorporation. Please refer to 2013 Profit Distribution Table as follows:

(2) Upon the approval of the Annual Meeting of Shareholders, it is proposed that the Board of Directors be authorized to resolve the ex-dividend date, and other relevant issues.

(3) In the event that, before the distribution record date, the proposed profit distribution is affected by an amendment to relevant laws or regulations, a request by the competent authorities, or a buyback of shares or employee stock options exercise, it is proposed that the Board of Directors be authorized to adjust the cash to be distributed to each share based on the number of actual shares outstanding on the record date for distribution.

(4) Please refer to 2013 Profit Distribution Table as follows:

Alchip Technologies, Limited
Profit Distribution Table
Year 2013

		(Unit: USD)
2013 Beginning retained earnings		9,122,032
TIFRS adoption adjustment	3,222,392	
Special capital reserve	(2,799,538)	422,854
2013 Unappropriated retained earnings		9,544,886
2013 Net profit after tax (Note)		3,810,282
2013 Unappropriated retained earnings		13,355,168
Distribution items		
Dividend to Shareholder(USD0.006 Per share)		(323,684)
Unappropriated retained earnings		13,031,484

Note:2013 Net profit has been deducted below items
(1)Employee profit sharing USD339,620.
(2)Director compensation USD77,761.

Resolutions:

三、討論事項 Discussion Items

討論案一　　　　　　　　　　　　　　　　　　　　　　　　　　　董事會 提

案由：修訂公司章程案，提請 討論。

說明：為符合台灣上市(櫃)法規，擬修訂章程如本議事手冊附件五所列示之條款。
修訂條文對照表請參閱本議事手冊第44~158頁附件五。

決議：

Discussion No.1： Proposed by the Board of Directors

Amendments to the Memorandum and Articles of Association of the Company. Please proceed to discuss.

Explanatory Notes:

Subject to approval by the shareholders by way of a special resolution, it is proposed that the Memorandum and Articles of Association of the Company be amended in accordance with the relevant Taiwan listing regulations set forth in Exhibit V hereto, in substitution for and to the exclusion of all the existing memorandum and articles of association of the Company. Please refer to page 44~158, Exhibit V for details.

Resolutions:

討論案二　　　　　　　　　　　　　　　　　　　　　　　　　　　董事會 提

案由：修訂衍生性商品交易處理程序案，提請 討論。

說明：為符合台灣上市(櫃)法規，擬修訂本公司「衍生性商品交易處理程序」，修訂條文對照表請參閱本議事手冊第159~166頁附件六。

決議：

Discussion No.2： Proposed by the Board of Directors

Amendments to the Chinese version of Guideline for Engaging in Derivatives Transactions. Please proceed to discuss.

Explanatory Notes:

It is proposed that the Chinese version of Guideline for Engaging in Derivatives Transactions be amended in accordance with the relevant Taiwan listing regulations. Please refer to page 159~166, Exhibit VI for details.

Resolutions:

討論案三　　　　　　　　　　　　　　　　　　　　　　　　　　　董事會 提

案由：修訂取得或處分資產處理程序案，提請 討論。

說明：為符合台灣上市(櫃)法規，擬修訂本公司「取得或處分資產處理程序」，修訂條文對照表請參閱本議事手冊第167~184頁附件七。

決議：

Discussion No.3： Proposed by the Board of Directors

Amendments to the Chinese version of Guideline for Acquisition and Disposal of Assets. Please proceed to discuss.

Explanatory Notes:

It is proposed that the Chinese version of Guideline for Acquisition and Disposal of Assets be amended in accordance with the relevant Taiwan listing regulations. Please refer to page 167~184, Exhibit VII for details.

Resolutions:

討論案四　董事會 提

案由：修訂資金貸與他人作業程序案，提請 討論。

說明：為符合台灣上市(櫃)法規，擬修訂本公司「資金貸與他人作業程序」，修訂條文對照表請參閱本議事手冊第185~192頁附件八。

決議：

Discussion No.4： Proposed by the Board of Directors

Amendments to the Chinese version of Guideline for Loaning Funds to Others. Please proceed to discuss.

Explanatory Notes:

It is proposed that the Chinese version of Guideline for Loaning Funds to Others be amended in accordance with the relevant Taiwan listing regulations. Please refer to page 185~192, Exhibit VIII for details.

Resolutions:

討論案五　董事會 提

案由：修訂背書及保證作業程序案，提請 討論。

說明：為符合台灣上市(櫃)法規，擬修訂本公司「背書及保證作業程序」，修訂條文對照表請參閱本議事手冊第193~199頁附件九。

決議：

Discussion No.5： Proposed by the Board of Directors

Amendments to the Chinese version of Guideline for Endorsement and Guaranty. Please proceed to discuss.

Explanatory Notes:

It is proposed that the Chinese version of Guideline for Endorsement and Guaranty be amended in accordance with the relevant Taiwan listing regulations. Please refer to page 193~199, Exhibit XI for details.

Resolutions:

討論案六　董事會 提

案由：修訂股東會議事規則案，提請 討論。

說明：為符合台灣上市(櫃)法規，擬修訂本公司「股東會議事規則」，修訂條文對照表請參閱本議事手冊第200~209頁附件十。

決議：

Discussion No.6： Proposed by the Board of Directors

Amendments to the Chinese version of Rules Governing the Procedure for Meetings of Shareholders. Please proceed to discuss.

Explanatory Notes:

It is proposed that the Chinese version of Rules Governing the Procedure for Meetings of Shareholders be amended in accordance with the relevant Taiwan listing regulations. Please refer to page 200~209, Exhibit X for details.

Resolutions:

討論案七　　　　　　　　　　　　　　　　　　　　　　　　　　　董事會 提

案由：修訂董事選舉辦法案，提請 討論。

說明：為符合台灣上市(櫃)法規，擬修訂本公司「董事選舉辦法案」，修訂條文對照表請參閱本議事手冊第210~211頁附件十一。

決議：

Discussion No.7： Proposed by the Board of Directors

Amendment to the Chinese version of Regulation Governing the Election of Directors. Please proceed to discuss.

Explanatory Notes:

It is proposed that the Chinese version of Regulation Governing the Election of Directors be amended in accordance with the relevant Taiwan listing regulations. Please refer to page 210~211, Exhibit XI for details.

Resolutions:

討論案八　　　　　　　　　　　　　　　　　　　　　　　　　　董事會 提

案由：擬請全體股東放棄上市(櫃)時採新股承銷之現金增資優先認股權利案，提請討論。

說明：一、擬提請股東會同意本公司於適當時機向臺灣證券交易所或證券櫃檯買賣中心提出上市(櫃)申請案；

二、擬提請股東會授權董事長代表本公司，辦理本件上市(櫃)申請案相關事項；

三、為配合本公司申請上市（櫃）案，擬以不低於上市（櫃）股份總額10%辦理現金增資發行新股，本次現金增資所發行之新股，其實際發行價格將由本公司與承銷券商共同議定之；

四、本次現金增資發行新股，有關保留不超過新股總數15%之部分以供公司員工認購事宜，擬提請股東會授權董事會全權處理；

五、本次現金增資發行新股發行價格、條件之決定，擬提請股東會授權董事會全權處理；

六、擬以不低於上市（櫃）股份總額10%辦理現金增資發行新股，並依股東持股比例登記於股東名冊，擬提請股東會授權董事會全權辦理；

七、董事會提請股東會討論前述事項並提請全體股東同意放棄此次全數現金增資發行新股之優先認股權。

決議：

Discussion No.8： Proposed by the Board of Directors

Approval of the application to the Taiwan Stock Exchange (“TWSE”) or Gre-Tai Securities Market of Taiwan (“GTSM”) for the listing of the equity securities of the Company on the TWSE or the GTSM (the “Listing Application”) and the proposed financing of the Company through the issuance of 10% new shares at least in regard to the listing of equity securities of the Company on the TWSE or the GTSM, and the waiver of the shareholders of any pre-emptive rights to subscribe to the Company’s issuance of 10% new shares at least through such public offering be submitted to the shareholders for approval by way of an ordinary resolution.

Explanatory Notes:

(1) the Listing Application at appropriate time;

(2) the Chairman of the Board be authorized for and on behalf of the Company with full power and authority to give, make, sign, execute (under hand, seal or as deed) and deliver all such

agreements, notices, certificates, acknowledgements, instructions and other documents and do such other things as may in his sole opinion and absolute discretion be considered necessary or desirable in connection with the Listing Application at appropriate time and handle any matters in connection with such application including the prospectus and the representations contained therein and the documents, the terms and conditions of the issue and listing;

(3) in connection with the Listing Application, the proposed offering for subscription of 10% new shares at least in the Company by means of an initial public offering in Taiwan (the "New Shares Issuance") at the price to be determined between the Company and the underwriters (the "Offer Price");

(4) the Board be and is hereby authorized to reserve no more than 15% of new shares for the Company employees to exercise in the Company's issuance of new shares;

(5) the Board be and is hereby authorized to negotiate and determine the final Offer Price and the final terms and conditions of the New Shares Issuance on behalf of the Company;

(6) the Board be and is hereby authorized to issue 10% new shares at least in the Company pursuant to the New Shares Issuance and enter the names of those successful applicants into the register of members of the Company to be established by the Company as the holders of the relevant number of shares so allotted and issued; and

(7) the Board hereby submits the above resolutions and waiver of the shareholders of any pre-emptive rights to subscribe to the New Shares Issuance to the shareholders for approval at the Annual General Meeting by way of an ordinary resolution.

Resolutions:

四、臨時動議 Ad Hoc Motion

參、附件

EXHIBITS

一、營業報告書 Business Report

二、審計委員會審核報告書 Audit Committee’s Review Report

三、會計師查核報告暨民國102年度合併財務報表
Independent Auditors’ Report and 2013 Consolidated Financial Statement

四、董事會議事規則中文版修訂對照表
Comparison table for the amendments to the Chinese version of Rules Governing Procedures for Meetings of Board of Directors

五、公司章程修訂對照表
Comparison table for the amendments to the Memorandum and Articles of Association of the Company

六、衍生性商品交易處理程序中文版修訂對照表
Comparison table for the amendments to the Chinese version of Guideline for Engaging in Derivatives Transactions

七、取得或處分資產處理程序中文版修訂對照表
Comparison table for the amendments to the Chinese version of Guideline for Acquisition and Disposal of Assets

八、資金貸與他人作業程序中文版修訂對照表
Comparison table for the amendments to the Chinese version of Guideline for Loaning Funds to Others

九、背書及保證作業程序中文版修訂對照表
Comparison table for the amendments to the Chinese version of Guideline for Endorsement and Guaranty

十、股東會議事規則中文版修訂對照表
Comparison table for the amendments to the Chinese version of Rules Governing the Procedures for Meetings of Shareholders

十一、董事選舉辦法中文版修訂對照表
Comparison table for the amendments to the Chinese version of Regulation Governing the Election of Directors

【附件一】**EXHIBIT I**

英屬開曼群島商世芯電子股份有限公司
營業報告書

經營方針

世芯電子為晶片設計製造服務的領導業者，專注於提供系統客戶高複雜度、高產量的深次微米 SoC 設計解決方案。本公司致力於成為客戶最佳的矽晶片設計服務夥伴，以獨特的自有技術，有效整合從設計到量產的 Turnkey 服務，確保客戶一次投片成功並快速將產品導入市場。我們將秉持四大核心價值， 以品質、誠信、創新、團隊合作與專注之經營方針，持續紮根 IC 設計產業，深化全球步局以創造出更多的股東價值。

實施概況

2013 年總體經濟環境復甦，全球半導體市場在智慧手持裝置的帶動之下銷售創新高，本公司也在所有員工共同努力下交出亮眼的成績，不僅獲利有突破性成長，在業務發展上由於市場對於先進製程(40/28 奈米)的需求與日俱增，獲得新重量級客戶的青睞；在產品應用方面，我們持續與世界級系統大廠合作，完成了許多高效能、低功耗的設計案，另隨著利基型產品的熱銷，公司品牌知名度也大幅提升。

營業計畫實施成果

以新台幣計，2013 年本公司營業額為新台幣二十五億八仟三佰萬元，較 2012 年的營業額新台幣二十六億七仟一佰萬元下滑了 3.28%， 2013 年稅後淨利為新台幣一億一仟三佰萬元，較 2012 年的稅後淨利新台幣二仟二佰萬元成長了 417.61%。以美元來計算，全年營收為八仟七佰萬美元，稅後淨利為三百八十萬美元，分別較前一年下滑 3.66%及成長 415.70%。2013 年經營績效的表現還包括: 全年平均毛利率 29%、營業利益率為 7.20%、資產報酬率為 6.20%、股東權益報酬率為 7.16%.

營業收支預算執行情形

(一)營業收入部份

2013 年度營業收入為新台幣二十五億八仟三佰萬元，較 2012 年的營業額新台幣二十六億七仟一佰萬元下滑了 3.28%，主要原因係為產品量產收入減少。

(二)營業支出部份

2013 年度營業支出總數為新台幣二十三億九千八佰萬元，較 2012 年度二十六億一仟兩佰萬元，減少兩億一仟四佰萬元，主要原因係為量產收入減少致相關營業成本減少。

獲利能力分析

本公司在 2013 年度雖因產品量產收入減少致總營業收入減少，但因產品設計服務收入增加，使得營業利益較 2012 年度大幅成長 214%;營業費用率雖由 2012 年度的 21%略增至 22%，稅後淨利仍較 2012 年度大幅成長 418%。

研究發展狀況

因應客戶對高階製程設計之需求，2013 年世芯持續投入資源發展 28 奈米製程與客製化 IP 之設計，加強與合作夥伴針對先進技術最佳化的研發，並於 2013 年底開始提供客戶最先進的 20 奈米製程服務，持續站穩先進製程領導廠商的地位。

展望 2014 年，世芯電子將專注深耕世界級品牌客戶，以堅強的核心競爭力、高階先進製程的設計能力及滿意的客戶服務，邁向持續獲利之目標，為客戶及股東創造更高的價值。

董事長: 關 建 英 Kinying Kwan

Chairman

總經理: 沈 翔 霖 Johnny Shyang-Lin Shen

Chief Executive Officer

會計主管: 詹 舒 媚 Nancy Chan

Financial Controller

Alchip Technologies Limited
Business Report

Management Principle

Being one of the leaders in IC back-end service industry, Alchip has always kept focusing on leading edge processing nodes for ASIC/SoC design. Not only providing design services, Alchip also offers total turnkey solutions to our customers, from back-end services to chip productions. Alchip is very proud for still holding the record of 100% first silicon success until today, which we believe posts enormous value to our customers. Looking into the future, Alchip will keep on sticking to our four core values, quality, innovation, integrity and teamwork & dedication. We believe those will continuously fortify our industry position and provide great value to our customers and shareholders.

Business Environment

Attributed to the recovering global economy and driven by strong demand of global smart handheld devices, the global semiconductor industry also posted strong growth in 2013. Contributed by every employee's effort, Alchip also posted promising results on both profit growth and business development. Driven by increasingly strong demand for 40/28nm processing nodes, Alchip, as the industry leader of leading edge design provider, had won many advanced design projects from various top-tier customers. For business development, in addition to keep on partnering with tier-one system customers for high-performance; low power consumption products, Alchip also penetrated into some niche applications, which posts great contributions to company's brand-image and profit growth in 2013.

Financial Results

In New Taiwan Dollars (NTD), Alchip's 2013 total revenue came at NTD2,583M, 3.28% decline YoY from NTD2,671M in 2012. The 2013 net income was NTD113M, a 417.61% YoY increase from NTD22M in 2012. In terms of US Dollars (USD), the 2013 revenue came at USD87M, down 3.66% YoY, and the net profit reached USD3.8M, up 415.70% YoY, respectively. For other 2013 financial figures, the gross margin was 29%, operating margin was 7.2% and the ROA and ROE were 6.2% and 7.16%, respectively.

Operating revenue and COGS

Total revenue:
The total revenue in 2013 was NT$2,583M, down 3.28% YoY from NT$2,671M in 2012 due mainly to the revenue decline of production business.

Cost of goods sold (COGS):
The total COGS was NT2,398M, a decrease of NT$214M from NT$2,612M in 2012. It was due mainly to the lower revenue and volume of production business.

Profitability

Although the decreasing total revenue in 2013, Alchip's operating profit grew by 214% YoY due to a higher mix of service revenue. Despite the 2013 operating expenses to revenue ratio slightly increased to 22% from 21% in 2012, given the strong growth of operating income, the 2013 net income grew 418% YoY.

Research and Development

Given the increasing demand for advanced processing nodes, Alchip had kept on investing in our design capability for 28nm processing node and customized IPs. Alchip also started to provide the most advanced 20nm design service to our customers and continuously fortified our position within the advance technology arena.

Looking into 2014, Alchip will keep on focusing serving the world top-tier customers. We believe through our core competence of providing industry leading service for advanced processing nodes, Alchip will be able to post strong revenue and profit growth in 2014. In addition, Achip will continuously create higher value to both our customers and shareholders.

Kinying Kwan

Chairman

Johnny Shyang-Lin Shen

Chief Executive Officer

Nancy Chan

Financial Controller

【附件二】**EXHIBIT II**

審計委員會審查報告書

董事會造送本公司民國一百零二年度營業報告書、合併財務報表及盈餘分配之議案，其中合併財務報表業經委託勤業眾信聯合會計師事務所王儀雯、范有偉會計師進行查核。上述營業報告書、合併財務報表及盈餘分配之議案經本審計委員會審查，認為尚無不符，爰依證券交易法第十四條之四及公司法二百一十九條之規定報告如上，敬請 鑒察。

此致

本公司一百零三年股東常會

英屬開曼群島商世芯電子股份有限公司

審計委員會召集人：洪茂蔚

中 華 民 國 一 百 零 三 年 三 月 七 日

Alchip Technologies, Limited
AUDIT COMMITTEE'S REVIEW REPORT

To: Shareholders' Annual General Meeting for Year 2014, Alchip Technologies, Limited

The Board of Directors has prepared and submitted to the undersigned, Audit Committee of Alchip Technologies, Limited 2013 Business Report, Consolidated Financial Statements and Dividend Distribution proposal. The Consolidated Financial Statements have been duly audited by Certified Public Accountants Janice Wang and Peter Fan of Deloitte Touche Tohmatsu. The above Business Report, Consolidated Financial Statements and Dividend Distribution proposal have been examined and determined to be correct and accurate by the undersigned. This Report is duly submitted in accordance with Article 14-4 of Securities and Exchange Law and Article 219 of the Company Law.

The Audit Committee, Chairman:

Mr. Mao-Wei Hung

【附件三】**EXHIBIT III**

會計師查核報告

Alchip Technologies, Limited　公鑒：

Alchip Technologies, Limited 及其子公司民國 102 年 12 月 31 日、民國 101 年 12 月 31 日及 1 月 1 日之合併資產負債表，暨民國 102 年及 101 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表與合併現金流量表，業經本會計師查核竣事。上開合併財務報表之編製係管理階層之責任，本會計師之責任則為根據查核結果對上開合併財務報表表示意見。

本會計師係依照會計師查核簽證財務報表規則及一般公認審計準則規劃並執行查核工作，以合理確信合併財務報告有無重大不實表達。此項查核工作包括以抽查方式獲取合併財務報告所列金額及所揭露事項之查核證據、評估管理階層編製合併財務報告所採用之會計原則及所作之重大會計估計，暨評估合併財務報告整體之表達。本會計師相信此項查核工作可對所表示之意見提供合理之依據。

依本會計師之意見，第一段所述合併財務報表在所有重大方面係依照證券發行人財務報告編製準則、經金融監督管理委員會認可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 Alchip Technologies, Limited 及其子公司民國 102 年 12 月 31 日、民國 101 年 12 月 31 日及 1 月 1 日之合併財務狀況，暨民國 102 年及 101 年 1 月 1 日至 12 月 31 日之合併財務績效及合併現金流量。

勤業眾信聯合會計師事務所

會計師　王儀雯

行政院金融監督管理委員會核准文號
金管證審字第 0980032818 號

會計師　范有偉

財政部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 103 年 3 月 31 日

Alchip Technologies, Limited 及子公司

合併資產負債表

民國 102 年 12 月 31 日暨民國 101 年 12 月 31 日及 1 月 1 日

單位：新台幣仟元

代碼	資產	102年12月31日 金額	%	101年12月31日 金額	%	101年1月1日 金額	%
	流動資產						
1100	現金及約當現金（附註四及六）	$ 556,552	29	$ 587,067	34	$ 492,605	26
1147	無活絡市場之債券投資－流動（附註六）	48,123	2	35,086	2	60,550	3
1170	應收帳款淨額（附註四、七及二一）	470,438	25	395,641	23	404,383	21
1200	其他應收款（附註四及七）	30,439	2	24,219	1	129,214	7
130X	存貨（附註四及八）	86,492	5	195,817	11	178,502	10
1410	預付款項	72,004	4	49,978	3	67,846	4
1470	質押定存單－流動（附註二二）	59,610	3	58,080	3	60,550	3
1470	其他流動資產	20,554	1	11,297	1	4,359	-
11XX	流動資產總計	1,344,212	71	1,357,185	78	1,398,009	74
	非流動資產						
1600	不動產、廠房及設備（附註四及九）	327,780	17	245,359	14	368,083	20
1821	無形資產（附註四及十）	206,642	11	95,832	5	68,785	4
1840	遞延所得稅資產（附註四及十六）	12,759	-	30,289	2	44,656	2
1920	存出保證金	13,253	1	13,940	1	9,052	-
1980	質押定存單－非流動（附註二二）	306	-	290	-	-	-
15XX	非流動資產總計	560,740	29	385,710	22	490,576	26
1XXX	資產總計	$ 1,904,952	100	$ 1,742,895	100	$ 1,888,585	100
代碼	負債及權益						
	流動負債						
2170	應付帳款	$ 83,618	4	$ 168,897	10	$ 207,475	11
2200	其他應付款（附註十一）	145,265	8	63,017	4	111,957	6
2230	當期所得稅負債（附註四及十六）	18,557	1	-	-	8,871	1
2399	其他流動負債	1,310	-	5,722	-	4,389	-
21XX	流動負債總計	248,750	13	237,636	14	332,692	18
	非流動負債						
2600	其他非流動負債	-	-	-	-	1,756	-
25XX	非流動負債總計	-	-	-	-	1,756	-
2XXX	負債總計	248,750	13	237,636	14	334,448	18
	歸屬於本公司業主之權益（附註四、十三及十四）						
3110	普通股股本	539,473	28	538,713	31	538,713	28
3200	資本公積	731,887	38	731,345	42	728,273	39
	保留盈餘						
3320	特別盈餘公積	67,693	4	-	-	-	-
3350	未分配盈餘	346,520	18	301,089	17	287,151	15
3300	保留盈餘總計	414,213	22	301,089	17	287,151	15
3400	其他權益	(29,371)	(1)	(65,888)	(4)	-	-
3XXX	權益總計	1,656,202	87	1,505,259	86	1,554,137	82
	負債及權益總計	$ 1,904,952	100	$ 1,742,895	100	$ 1,888,585	100

後附之附註係本合併財務報告之一部分。

董事長：關建英　　　經理人：沈翔霖　　　會計主管：詹舒媚

Alchip Technologies, Limited 及子公司

合併資產負債表

民國 102 年 12 月 31 日暨民國 101 年 12 月 31 日及 1 月 1 日

單位：美金仟元

代碼	資產	102年12月31日 金額	%	101年12月31日 金額	%	101年1月1日 金額	%
	流動資產						
1100	現金及約當現金（附註四及六）	$ 18,673	29	$ 20,216	34	$ 16,271	26
1147	無活絡市場之債券投資－流動（附註六）	1,615	2	1,208	2	2,000	3
1170	應收帳款淨額（附註四、七及二一）	15,784	25	13,624	23	13,357	21
1200	其他應收款（附註四及七）	1,021	2	834	1	4,268	7
130X	存貨（附註四及八）	2,902	5	6,743	11	5,896	10
1410	預付款項	2,416	4	1,721	3	2,241	4
1470	質押定存單－流動（附註二二）	2,000	3	2,000	3	2,000	3
1470	其他流動資產	690	1	389	1	144	-
11XX	流動資產總計	45,101	71	46,735	78	46,177	74
	非流動資產						
1600	不動產、廠房及設備（附註四及九）	10,997	17	8,449	14	12,158	20
1821	無形資產（附註四及十）	6,933	11	3,300	5	2,272	4
1840	遞延所得稅資產（附註四及十六）	428	-	1,043	2	1,475	2
1920	存出保証金	445	1	480	1	299	-
1980	質押定存單－非流動（附註二二）	10	-	10	-	-	-
15XX	非流動資產總計	18,813	29	13,282	22	16,204	26
1XXX	資產總計	$ 63,914	100	$ 60,017	100	$ 62,381	100
代碼	負債及權益						
	流動負債						
2170	應付帳款	$ 2,806	4	$ 5,816	10	$ 6,853	11
2200	其他應付款（附註十一）	4,874	8	2,172	4	3,698	6
2230	當期所得稅負債（附註四及十六）	621	1	-	-	293	1
2399	其他流動負債	44	-	197	-	145	-
21XX	流動負債總計	8,345	13	8,185	14	10,989	18
	非流動負債						
2600	其他非流動負債	-	-	-	-	58	-
25XX	非流動負債總計	-	-	-	-	58	-
2XXX	負債總計	8,345	13	8,185	14	11,047	18
	歸屬於本公司業主之權益（附註四、十三及十四）						
3110	普通股股本	16,762	26	16,736	28	16,736	27
3200	資本公積	22,846	36	22,828	38	22,724	36
	保留盈餘						
3320	特別盈餘公積	2,799	4	-	-	-	-
3350	未分配盈餘	13,356	21	12,344	20	11,874	19
3300	保留盈餘總計	16,155	25	12,344	20	11,874	19
3400	其他權益	(194)	-	(76)	-	-	-
3XXX	權益總計	55,569	87	51,832	86	51,334	82
	負債及權益總計	$ 63,914	100	$ 60,017	100	$ 62,381	100

後附之附註係本合併財務報告之一部分。

董事長：關建英　　經理人：沈翔霖　　會計主管：詹舒媚

Alchip Technologies, Limited 及子公司

合併綜合損益表

民國 102 年及 101 年 1 月 1 日至 12 月 31 日

單位：除每股盈餘為新台幣元或美金元外，餘係新台幣仟元或美金仟元

代碼		102年度 美金	102年度 新台幣	102年度 %	101年度 美金	101年度 新台幣	101年度 %
4000	營業收入淨額（附註四、十五及二一）	$ 87,021	$2,583,563	100	$ 90,323	$2,671,121	100
5000	營業成本（附註八及十五）	61,495	1,825,700	71	69,690	2,060,974	77
5900	營業毛利	25,526	757,863	29	20,633	610,147	23
	營業費用（附註十五）						
6100	推銷費用	3,018	89,612	3	3,117	92,158	4
6200	管理費用	5,389	159,992	6	4,743	140,270	5
6300	研究發展費用	10,852	322,201	13	10,769	318,492	12
6000	營業費用合計	19,259	571,805	22	18,629	550,920	21
6900	營業淨利	6,267	186,058	7	2,004	59,227	2
	營業外收入及支出（附註四及十五）						
7010	其他收入	231	6,846	-	413	12,227	-
7020	其他利益及損失	(1,366)	(40,554)	(1)	(1,208)	(35,692)	(1)
7050	財務成本	6	175	-	36	1,065	-
7000	營業外收入及支出合計	(1,141)	(33,883)	(1)	(831)	(24,530)	(1)
7900	稅前淨利	5,126	152,175	6	1,173	34,697	1
7950	所得稅費用（附註四及十六）	1,315	39,051	2	434	12,842	-
8200	本期淨利	3,811	113,124	4	739	21,855	1
	其他綜合損益						
8310	國外營運機構財務報表換算之兌換差額（附註四）	(118)	36,517	2	(76)	(65,888)	(3)
8500	本期綜合損益總額	$ 3,693	$ 149,641	6	$ 663	($ 44,033)	(2)
	淨利歸屬於：						
8610	本公司業主	$ 3,811	$ 113,124	4	$ 739	$ 21,855	1
	綜合損益總額歸屬於：						
8710	本公司業主	$ 3,693	$ 149,641	6	$ 663	($ 44,033)	(2)
	每股盈餘（附註十七）						
9710	基　　本	$ 0.07	$ 2.10		$ 0.01	$ 0.41	
9810	稀　　釋	$ 0.07	$ 2.08		$ 0.01	$ 0.40	

後附之附註係本合併財務報告之一部分。

董事長：關建英　　　經理人：沈翔霖　　　會計主管：詹舒媚

Alchip Technologies, Limited 及子公司

合併權益變動表

民國 102 年及 101 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元，惟每股股利為美元

代碼		股本	資本公積：發行溢價	資本公積：認股權	資本公積：合計	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	其他權益項目：國外營運機構財務報換算之兌換差額	權益總額
A1	101 年 1 月 1 日餘額	$ 538,713	$ 693,996	$ 34,277	$ 728,273	$ -	$ 287,151	$ 287,151	$ -	$ 1,554,137
	100 年度盈餘分配：									
B5	現金股利－每股 0.005 美元	-	-	-	-	-	(7,917)	(7,917)	-	(7,917)
N1	股份基礎給付交易	-	-	3,072	3,072	-	-	-	-	3,072
D1	101 年度淨利	-	-	-	-	-	21,855	21,855	-	21,855
D3	101 年度稅後其他綜合損益	-	-	-	-	-	-	-	(65,888)	(65,888)
D5	101 年度綜合損益總額	-	-	-	-	-	21,855	21,855	(65,888)	(44,033)
Z1	101 年 12 月 31 日餘額	538,713	693,996	37,349	731,345	-	301,089	301,089	(65,888)	1,505,259
B3	依金管證發字第 1010012865 號令提列特別盈餘公積	-	-	-	-	67,693	(67,693)	-	-	-
N1	股份基礎給付交易	-	-	1,212	1,212	-	-	-	-	1,212
K1	員工認股權計畫下發行普通股	760	(670)	-	(670)	-	-	-	-	90
D1	102 年度淨利	-	-	-	-	-	113,124	113,124	-	113,124
D3	102 年度稅後其他綜合損益	-	-	-	-	-	-	-	36,517	36,517
D5	102 年度綜合損益總額	-	-	-	-	-	113,124	113,124	36,517	149,641
Z1	102 年 12 月 31 日餘額	$ 539,473	$ 693,326	$ 38,561	$ 731,887	$ 67,693	$ 346,520	$ 414,213	($ 29,371)	$ 1,656,202

後附之附註係本合併財務報告之一部分。

董事長：關建英　　經理人：沈翔霖　　會計主管：詹舒媚

Alchip Technologies, Limited 及子公司

合併權益變動表

民國 102 年及 101 年 1 月 1 日至 12 月 31 日

單位：美金仟元，惟每股股利為美元

代碼		股本	資本公積：發行溢價	資本公積：認股權	資本公積：合計	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	其他權益項目：國外營運機構財務報換算之兌換差額	權益總額
A1	101 年 1 月 1 日餘額	$ 16,736	$ 21,654	$ 1,070	$ 22,724	$ -	$ 11,874	$ 11,874	$ -	$ 51,334
	100 年度盈餘分配：									
B5	現金股利－每股 0.005 美元	-	-	-	-	-	(269)	(269)	-	(269)
N1	股份基礎給付交易	-	-	104	104	-	-	-	-	104
D1	101 年度淨利	-	-	-	-	-	739	739	-	739
D3	101 年度稅後其他綜合損益	-	-	-	-	-	-	-	(76)	(76)
D5	101 年度綜合損益總額	-	-	-	-	-	739	739	(76)	663
Z1	101 年 12 月 31 日餘額	16,736	21,654	1,174	22,828	-	12,344	12,344	(76)	51,832
B3	依金管證發字第 1010012865 號令提列特別盈餘公積	-	-	-	-	2,799	(2,799)	-	-	-
N1	股份基礎給付交易	-	-	41	41	-	-	-	-	41
K1	員工認股權計畫下發行之普通股	26	(23)	-	(23)	-	-	-	-	3
D1	102 年度淨利	-	-	-	-	-	3,811	3,811	-	3,811
D3	102 年度稅後其他綜合損益	-	-	-	-	-	-	-	(118)	(118)
D5	102 年度綜合損益總額	-	-	-	-	-	3,811	3,811	(118)	3,693
Z1	102 年 12 月 31 日餘額	$ 16,762	$ 21,631	$ 1,215	$ 22,846	$ 2,799	$ 13,356	$ 16,155	($ 194)	$ 55,569

後附之附註係本合併財務報告之一部分。

董事長：關建英　　經理人：沈翔霖　　會計主管：詹舒媚

Alchip Technologies, Limited 及子公司

合併現金流量表

民國 102 年及 101 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元
或美金仟元

代碼		102年度 美金	102年度 新台幣	101年度 美金	101年度 新台幣
	營業活動之現金流量				
A10000	本年度稅前淨利	$ 5,126	$ 152,175	$ 1,173	$ 34,697
A20010	不影響現金流量之收益費損項目				
A20100	折舊及攤銷	11,624	345,119	11,368	336,172
A20300	呆帳費用	246	7,316	110	3,250
A21200	利息收入	(203)	(6,029)	(221)	(6,533)
A21900	員工認股權酬勞成本	41	1,212	104	3,072
A22500	處分電腦及辦公設備損失	36	1,063	17	491
A23700	資產減損損失	1,431	42,468	1,302	38,500
A23800	存貨跌價損失(回升利益)	(230)	(6,825)	207	6,116
A24100	外幣兌換利益	(183)	(5,408)	(91)	(2,694)
A29900	遞延收益轉列收入	-	-	(39)	(1,151)
A29900	預付款項攤銷	2,896	85,964	2,073	61,302
A30000	營業資產及負債之淨變動數				
A31150	應收帳款增加	(2,406)	(71,428)	(377)	(11,166)
A31180	其他應收款減少（增加）	(189)	(5,597)	3,434	101,533
A31200	存貨減少（增加）	4,071	120,852	(1,054)	(31,151)
A31230	預付款項增加	(3,593)	(106,649)	(1,551)	(45,883)
A31240	其他流動資產增加	(301)	(8,935)	(245)	(7,224)
A32150	應付帳款減少	(3,010)	(89,391)	(1,037)	(30,642)
A32180	其他應付款增加（減少）	501	14,882	(265)	(7,836)
A32230	其他流動負債增加(減少)	(153)	(4,563)	33	1,002
A33000	營運產生之現金	15,704	466,226	14,941	441,855
A33500	支付之所得稅	(16)	(436)	(297)	(8,796)
AAAA	營業活動之淨現金流入	15,688	465,790	14,644	433,059
	投資活動之現金流量				
B00600	無活絡市場之債券投資增加	(1,615)	(47,936)	(3,193)	(94,427)
B00800	無活絡市場之債券投資減少	1,226	36,390	3,990	117,996
B00600	質押定存單增加	-	-	(10)	(296)
B02700	購置不動產、廠房及設備	(11,825)	(351,053)	(8,678)	(256,649)
B02800	處分不動產、廠房及設備價款	8	235	1	22
B03700	存出保證金增加	-	-	(328)	(9,719)
B03800	存出保證金減少	6	171	129	3,820
B04500	購置無形資產	(5,286)	(156,938)	(2,600)	(76,854)
B07500	收取之利息	205	6,076	221	6,545
BBBB	投資活動之淨現金流出	(17,281)	(513,055)	(10,468)	(309,562)

（接次頁）

（承前頁）

代碼		102年度 美金	102年度 新台幣	101年度 美金	101年度 新台幣
	籌資活動之現金流量				
C04500	發放現金股利	$ -	$ -	($ 269)	($ 7,917)
C04800	取得員工行使認股權價款	3	90	-	-
CCCC	籌資活動之淨現金流入（出）	3	90	(269)	(7,917)
DDDD	匯率變動對現金及約當現金之影響	47	16,660	38	(21,118)
EEEE	現金及約當現金增加（減少）	(1,543)	(30,515)	3,945	94,462
E00100	年初現金及約當現金餘額	20,216	587,067	16,271	492,605
E00200	年底現金及約當現金餘額	$ 18,673	$ 556,552	$ 20,216	$ 587,067

後附之附註係本合併財務報告之一部分。

董事長：關建英  經理人：沈翔霖  會計主管：詹舒媚 

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Stockholders
Alchip Technologies, Limited

We have audited the accompanying consolidated balance sheets of Alchip Technologies, Limited (the "Company") and its subsidiaries (collectively referred to as the "Group") as of December 31, 2013, December 31, 2012 and January 1, 2012, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2013 and 2012. These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

We conducted our audits in accordance with the Rules Governing the Audit of Financial Statements by Certified Public Accountants and auditing standards generally accepted in the Republic of China. Those rules and standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall consolidated financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2013, December 31, 2012 and January 1, 2012, and their consolidated financial performance and cash flows for the years ended December 31, 2013 and 2012, in conformity with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed by the Financial Supervisory Commission of the Republic of China.

Deloitte & Touche

March 31, 2014

<u>*Notice to Readers*</u>

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
(In Thousands of U.S. Dollars)

	December 31, 2013		December 31, 2012		January 1, 2012	
ASSETS	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS						
Cash and cash equivalents (Notes 4 and 6)	$ 18,673	29	$ 20,216	34	$ 16,271	26
Debt investments with no active market - current (Note 6)	1,615	2	1,208	2	2,000	3
Accounts receivable, net (Notes 4, 7 and 21)	15,784	25	13,624	23	13,357	21
Other receivables (Notes 4 and 7)	1,021	2	834	1	4,268	7
Inventories (Notes 4 and 8)	2,902	5	6,743	11	5,896	10
Prepayments	2,416	4	1,721	3	2,241	4
Pledged deposits - current (Note 22)	2,000	3	2,000	3	2,000	3
Other current assets	690	1	389	1	144	-
Total current assets	45,101	71	46,735	78	46,177	74
NON-CURRENT ASSETS						
Property, plant and equipment (Notes 4 and 9)	10,997	17	8,449	14	12,158	20
Intangible assets (Notes 4 and 10)	6,933	11	3,300	5	2,272	4
Deferred tax assets (Notes 4 and 16)	428	-	1,043	2	1,475	2
Refundable deposits	445	1	480	1	299	-
Pledged deposits - noncurrent (Note 22)	10	-	10	-	-	-
Total non-current assets	18,813	29	13,282	22	16,204	26
TOTAL	$ 63,914	100	$ 60,017	100	$ 62,381	100
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Accounts payable	$ 2,806	4	$ 5,816	10	$ 6,853	11
Other payables (Note 11)	4,874	8	2,172	4	3,698	6
Current tax liabilities (Notes 4 and 16)	621	1	-	-	293	1
Other current liabilities	44	-	197	-	145	-
Total current liabilities	8,345	13	8,185	14	10,989	18
NON-CURRENT LIABILITIES						
Other non-current liabilities	-	-	-	-	58	-
Total liabilities	8,345	13	8,185	14	11,047	18
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 4, 13 and 14)						
Share capital	16,762	26	16,736	28	16,736	27
Capital surplus	22,846	36	22,828	38	22,724	36
Retain earnings						
Special reserve	2,799	4	-	-	-	-
Unappropriated earnings	13,356	21	12,344	20	11,874	19
Total retain earnings	16,155	25	12,344	20	11,874	19
Other equity	(194)	-	(76)	-	-	-
Total equity	55,569	87	51,832	86	51,334	82
TOTAL	$ 63,914	100	$ 60,017	100	$ 62,381	100

The accompanying notes are an integral part of the consolidated financial statements.

ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
(In Thousands of New Taiwan Dollars)

	December 31, 2013		December 31, 2012		January 1, 2012	
ASSETS	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS						
Cash and cash equivalents (Notes 4 and 6)	$ 556,552	29	$ 587,067	34	$ 492,605	26
Debt investment with no active market - current (Note 6)	48,123	2	35,086	2	60,550	3
Accounts receivable, net (Notes 4, 7 and 21)	470,438	25	395,641	23	404,383	21
Other receivables (Notes 4 and 7)	30,439	2	24,219	1	129,214	7
Inventories (Notes 4 and 8)	86,492	5	195,817	11	178,502	10
Prepayments	72,004	4	49,978	3	67,846	4
Pledged deposits - current (Note 22)	59,610	3	58,080	3	60,550	3
Other current assets	20,554	1	11,297	1	4,359	-
Total current assets	1,344,212	71	1,357,185	78	1,398,009	74
NON-CURRENT ASSETS						
Property, plant and equipment (Notes 4 and 9)	327,780	17	245,359	14	368,083	20
Intangible assets (Notes 4 and 10)	206,642	11	95,832	5	68,785	4
Deferred tax assets (Notes 4 and 16)	12,759	-	30,289	2	44,656	2
Refundable deposits	13,253	1	13,940	1	9,052	-
Pledged deposits - noncurrent (Note 22)	306	-	290	-	-	-
Total non-current assets	560,740	29	385,710	22	490,576	26
TOTAL	$ 1,904,952	100	$ 1,742,895	100	$ 1,888,585	100
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Accounts payable	$ 83,618	4	$ 168,897	10	$ 207,475	11
Other payables (Note 11)	145,265	8	63,017	4	111,957	6
Current tax liabilities (Notes 4 and 16)	18,557	1	-	-	8,871	1
Other current liabilities	1,310	-	5,722	-	4,389	-
Total current liabilities	248,750	13	237,636	14	332,692	18
NON-CURRENT LIABILITIES						
Other non-current liabilities	-	-	-	-	1,756	-
Total liabilities	248,750	13	237,636	14	334,448	18
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 4, 13 and 14)						
Share capital	539,473	28	538,713	31	538,713	28
Capital surplus	731,887	38	731,345	42	728,273	39
Retain earnings						
Special reserve	67,693	4	-	-	-	-
Unappropriated earnings	346,520	18	301,089	17	287,151	15
Total retain earnings	414,213	22	301,089	17	287,151	15
Other equity	(29,371)	(1)	(65,888)	(4)	-	-
Total equity	1,656,202	87	1,505,259	86	1,554,137	82
TOTAL	$ 1,904,952	100	$ 1,742,895	100	$ 1,888,585	100

The accompanying notes are an integral part of the consolidated financial statements.

ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of U.S. Dollars and New Taiwan Dollars, Except Earnings Per Share)

	For the Years Ended December 31					
	2013			2012		
	US$	NT$	%	US$	NT$	%
OPERATING REVENUES (Notes 4, 15 and 21)	$ 87,021	$ 2,583,563	100	$ 90,323	$ 2,671,121	100
OPERATING COSTS (Notes 8 and 15)	61,495	1,825,700	71	69,690	2,060,974	77
GROSS PROFIT	25,526	757,863	29	20,633	610,147	23
OPERATING EXPENSES (Note 15)						
Selling and marketing expenses	3,018	89,612	3	3,117	92,158	4
General and administrative expenses	5,389	159,992	6	4,743	140,270	5
Research and development expenses	10,852	322,201	13	10,769	318,492	12
Total operating expenses	19,259	571,805	22	18,629	550,920	21
PROFIT FROM OPERATIONS	6,267	186,058	7	2,004	59,227	2
NON-OPERATING INCOME AND EXPENSES						
Other income	231	6,846	-	413	12,227	-
Other gains and losses	(1,366)	(40,554)	(1)	(1,208)	(35,692)	(1)
Finance costs	6	175	-	36	1,065	-
Total non-operating income and expenses	(1,141)	(33,883)	(1)	(831)	(24,530)	(1)
PROFIT BEFORE INCOME TAX	5,126	152,175	6	1,173	34,697	1
INCOME TAX EXPENSE (Notes 4 and 16)	1,315	39,051	2	434	12,842	-
NET PROFIT	3,811	113,124	4	739	21,855	1
OTHER COMPREHENSIVE INCOME						
Exchange differences on translating foreign operations (Note 4)	(118)	36,517	2	(76)	(65,888)	(3)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	$ 3,693	$ 149,641	6	$ 663	$ (44,033)	(2)
NET PROFIT ATTRIBUTABLE TO:						
Owner of the Company	$ 3,811	$ 113,124	4	$ 739	$ 21,855	1
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:						
Owner of the Company	$ 3,693	$ 149,641	6	$ 663	$ (44,033)	(2)
EARNINGS PER SHARE (Note 17)						
Basic	$0.07	$2.10		$0.01	$0.41	
Diluted	$0.07	$2.08		$0.01	$0.40	

The accompanying notes are an integral part of the consolidated financial statements.

ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

(USD)CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousands of U.S. Dollars)

	Share Capital	Capital Surplus			Retained Earnings			Other Equity	
	Common Shares	Additional Paid-in Capital	Stock Options	Total	Special Reserve	Unappropriated Earnings	Total	Exchange Differences on Translating Foreign Operations	Total Equity
BALANCE, JANUARY 1, 2012	$ 16,736	$ 21,654	$ 1,070	$ 22,724	$ -	$ 11,874	$ 11,874	$ -	$ 51,334
Appropriation of 2011 earnings Cash dividends - US$0.005	-	-	-	-	-	(269)	(269)	-	(269)
Stock-based compensation	-	-	104	104	-	-	-	-	104
Net profit for the year ended December 31, 2012	-	-	-	-	-	739	739	-	739
Other comprehensive income (loss) for the year ended December 31, 2012	-	-	-	-	-	-	-	(76)	(76)
Total comprehensive income for the year ended December 31, 2012	-	-	-	-	-	739	739	(76)	663
BALANCE, DECEMBER 31, 2012	16,736	21,654	1,174	22,828	-	12,344	12,344	(76)	51,832
Special reserve provided under Rule No. 1010012865 issued by the FSC	-	-	-	-	2,799	(2,799)	-	-	-
Stock-based compensation	-	-	41	41	-	-	-	-	41
Issuance of common shares under the employee stock option plan	26	(23)	-	(23)	-	-	-	-	3
Net profit for the year ended December 31, 2013	-	-	-	-	-	3,811	3,811	-	3,811
Other comprehensive income (loss) for the year ended December 31, 2013	-	-	-	-	-	-	-	(118)	(118)
Total comprehensive income for the year ended December 31, 2013	-	-	-	-	-	3,811	3,811	(118)	3,693
BALANCE, DECEMBER 31, 2013	$ 16,762	$ 21,631	$ 1,215	$ 22,846	$ 2,799	$ 13,356	$ 16,155	$ (194)	$ 55,569

The accompanying notes are an integral part of the consolidated financial statements.

ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars)

	Share Capital	Capital Surplus			Retained Earnings			Other Equity	
	Common Shares	Additional Paid-in Capital	Stock Options	Total	Special Reserve	Unappropriated Earnings	Total	Exchange Differences on Translating Foreign Operations	Total Equity
BALANCE, JANUARY 1, 2012	$ 538,713	$ 693,996	$ 34,277	$ 728,273	$ -	$ 287,151	$ 287,151	$ -	$ 1,554,137
Appropriation of 2011 earnings Cash dividends - US$0.005	-	-	-	-	-	(7,917)	(7,917)	-	(7,917)
Stock-based compensation	-	-	3,072	3,072	-	-	-	-	3,072
Net profit for the year ended December 31, 2012	-	-	-	-	-	21,855	21,855	-	21,855
Other comprehensive income (loss) for the year ended December 31, 2012	-	-	-	-	-	-	-	(65,888)	(65,888)
Total comprehensive income for the year ended December 31, 2012	-	-	-	-	-	21,855	21,855	(65,888)	(44,033)
BALANCE, DECEMBER 31, 2012	538,713	693,996	37,349	731,345	-	301,089	301,089	(65,888)	1,505,259
Special reserve provided under Rule No. 1010012865 issued by the FSC	-	-	-	-	67,693	(67,693)	-	-	-
Stock-based compensation	-	-	1,212	1,212	-	-	-	-	1,212
Issuance of common shares under the employee stock option plan	760	(670)	-	(670)	-	-	-	-	90
Net profit for the year ended December 31, 2013	-	-	-	-	-	113,124	113,124	-	113,124
Other comprehensive income (loss) for the year ended December 31, 2013	-	-	-	-	-	-	-	36,517	36,517
Total comprehensive income for the year ended December 31, 2013	-	-	-	-	-	113,124	113,124	36,517	149,641
BALANCE, DECEMBER 31, 2013	$ 539,473	$ 693,326	$ 38,561	$ 731,887	$ 67,693	$ 346,520	$ 414,213	$ (29,371)	$ 1,656,202

The accompanying notes are an integral part of the consolidated financial statements.

ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of U.S. Dollars and New Taiwan Dollars)

	For the Years Ended December 31			
	2013		2012	
	US$	NT$	US$	NT$
CASH FLOWS FROM OPERATING ACTIVITIES				
Income before income tax	$ 5,126	$ 152,175	$ 1,173	$ 34,697
Adjustments for:				
Depreciation and amortization	11,624	345,119	11,368	336,172
Provision for allowance of doubtful accounts	246	7,316	110	3,250
Interest income	(203)	(6,029)	(221)	(6,533)
Stock-based compensation	41	1,212	104	3,072
Loss on disposal of office equipment	36	1,063	17	491
Impairment loss recognized on assets	1,431	42,468	1,302	38,500
(Reversal) write-down of inventories	(230)	(6,825)	207	6,116
Net gain on foreign currency exchange	(183)	(5,408)	(91)	(2,694)
Reversal of deferred revenue	-	-	(39)	(1,151)
Amortization of prepayments	2,896	85,964	2,073	61,302
Net changes in operating assets and liabilities				
Increase in accounts receivable	(2,406)	(71,428)	(377)	(11,166)
Decrease (increase) in other receivables	(189)	(5,597)	3,434	101,533
Decrease (increase) in inventories	4,071	120,852	(1,054)	(31,151)
Increase in prepayments	(3,593)	(106,649)	(1,551)	(45,883)
Increase in other current assets	(301)	(8,935)	(245)	(7,224)
Decrease in accounts payables	(3,010)	(89,391)	(1,037)	(30,642)
Increase (decrease) in other payables	501	14,882	(265)	(7,836)
Increase (decrease) in other current liabilities	(153)	(4,563)	33	1,002
Cash generated from operations	15,704	466,226	14,941	441,855
Income tax paid	(16)	(436)	(297)	(8,796)
Net cash generated from operating activities	15,688	465,790	14,644	433,059
CASH FLOWS FROM INVESTING ACTIVITIES				
Increase in debt investments with no activate market	(1,615)	(47,936)	(3,193)	(94,427)
Decrease in debt investments with no activate market	1,226	36,390	3,990	117,996
Increase in pledged deposits	-	-	(10)	(296)
Payments for property, plant and equipment	(11,825)	(351,053)	(8,678)	(256,649)
Proceeds from disposal of property, plant and equipment	8	235	1	22
Increase in refundable deposits	-	-	(328)	(9,719)
Decrease in refundable deposits	6	171	129	3,820

(Continued)

ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of U.S. Dollars and New Taiwan Dollars)

	For the Years Ended December 31			
	2013		2012	
	US$	NT$	US$	NT$
Payments for intangible assets	$ (5,286)	$ (156,938)	$ (2,600)	$ (76,854)
Interest received	205	6,076	221	6,545
Net cash used in investing activities	(17,281)	(513,055)	(10,468)	(309,562)
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash dividends	-	-	(269)	(7,917)
Proceeds from exercise of employee stock options	3	90	-	-
Net cash generated from (used in) financing activities	3	90	(269)	(7,917)
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	47	16,660	38	(21,118)
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(1,543)	(30,515)	3,945	94,462
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	20,216	587,067	16,271	492,605
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 18,673	$ 556,552	$ 20,216	$ 587,067

The accompanying notes are an integral part of the consolidated financial statements. (Concluded)

【附件四】**EXHIBIT IV**

Comparison table for the amendments to the Chinese version of Rules Governing Procedures for Meetings of Board of Directors

董事會議事規則修訂對照表

Changes to Original Form 原條文修改	Amended Form 修改後條文
1. 目的 為建立~~本公司及從屬公司~~良好董事會治理制度、健全監督功能及強化管理機能，確保董事會召集及議事之順利進行，爰訂定董事會議事規則（以下簡稱「本規則」）。	**1.目的** 為建立 ALCHIP TECHNOLOGIES, LIMITED（下稱「本公司」）良好董事會治理制度、健全監督功能及強化管理機能，確保董事會召集及議事之順利進行，爰依「公開發行公司董事會議事辦法」第二條訂定董事會議事規則（以下簡稱「本規則」）。
備註: 3、4 跟 5 為新增條文	**3、職責** 3.1 本公司應依照本規則辦理董事會相關事項。 **4、定義** 無 **5、流程** 無
~~3~~、作業程序 **~~3.1~~ 董事會召集、通知** ~~3.1.1~~ 本公司董事會每季至少召集一次。 ~~3.1.2~~ 董事會之召集，應載明事由，於七日前通知各董事，但有緊急情事時，得於依據公開發行公司法令發出召集通知後隨時召集之。 ~~3.1.3 前項~~召集之通知，經相對人同意者，得以電子方式為之。 ~~3.1.4~~ 本規則第 ~~3.5~~ 條各項之事項，除有突發緊急情事或正當理由外，應於召集事由中列舉，不得以臨時動議提出。 ~~3.1.5~~ 本公司董事會指定之議事單位為集團辦公室，應負責擬訂董事會議事內容，並提供必要之會議資料，於召集通知時一併寄送。 ~~3.1.6~~ 董事如認為會議資料不充分，得向議	**6、作業內容** **6.1 董事會召集、通知** 6.1.1 本公司董事會每季至少召集一次。 6.1.2 董事會之召集，應載明事由，於七日前通知各董事，但有緊急情事時，得於依據公開發行公司法令發出召集通知後隨時召集之。召集之通知，經相對人同意者，得以電子方式為之。 6.1.3 本規則第 6.5 條各項之事項，除有突發緊急情事或正當理由外，應於召集事由中列舉，不得以臨時動議提出。 6.1.4 本公司董事會指定之議事單位為集團辦公室，應負責擬訂董事會議事內容，並提供必要之會議資料，於召集通知時一併寄送。 6.1.5 董事如認為會議資料不充分，得向議

事事務單位請求補足。董事如認為議案資料不充足，得經董事會決議後延期審議之。 ~~3.1.7~~ 本公司董事會召開之地點與時間，應於本公司所在地及辦公時間或便於董事出席且適合董事會召開之地點及時間為之。	事事務單位請求補足。董事如認為議案資料不充足，得經董事會決議後延期審議之。 6.1.6 本公司董事會召開之地點與時間，應於本公司所在地及辦公時間或便於董事出席且適合董事會召開之地點及時間為之。
~~3.2~~ **「董事會會議簽到簿」備置及董事委託出席** ~~3.2.1~~ 召開本公司董事會時，應設「董事會會議簽到簿」供出席董事簽到，以供查考。 ~~3.2.2~~ 董事應親自出席董事會，如不能親自出席，得依本公司章程規定委託其他董事代理出席；如以視訊參與會議者，視為親自出席。 ~~3.2.3~~ 董事委託其他董事代理出席董事會時，應於每次出具委託書，並列舉召集事由之授權範圍。 ~~3.2.4~~ 依第 ~~3.2.2~~ 條之代理人~~、~~以受一人之委託為限。	**6.2** **「董事會會議簽到簿」備置及董事委託出席** 6.2.1 召開本公司董事會時，應設「董事會會議簽到簿」供出席董事簽到，以供查考。 6.2.2 董事應親自出席董事會，如不能親自出席，得依本公司章程規定委託其他董事代理出席；如以視訊參與會議者，視為親自出席。 6.2.3 董事委託其他董事代理出席董事會時，應於每次出具委託書，並列舉召集事由之授權範圍。 6.2.4 依第 6.2.2 條之代理人，以受一人之委託為限。
~~**3.3**~~ **董事會召開** ~~3.3.1~~ 本公司董事會應由董事長召集並擔任主席。但每屆第一次董事會，由股東會所得選票代表選舉權最多之董事召集，會議主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。 ~~3.3.2~~ 董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定董事一人代理之，董事長未指定代理人者，由董事互推一人代理之。 ~~3.3.3~~ 本公司董事會召開時，經理部門（或董	**6.3** **董事會召開** 6.3.1 本公司董事會應由董事長召集並擔任主席。但每居第一次董事會，由股東會所得選票代表選舉權最多之董事召集，會議主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。 6.3.2 董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定常務董事一人代理之；其未設常務董事者，指定董事一人代理之，董事長未指定代理人者，由常務董事或董事互推一人代理之。 6.3.3 本公司董事會召開時，經理部門（或董

事會指定之議事單位)應備妥相關資料供與會董事隨時查考。 ~~3.3.4~~ 召開董事會，得視議案內容通知相關部門或子公司之人員列席。必要時，亦得邀請會計師、律師或其他專業人士列席會議及說明。但討論及表決時應離席。 ~~3.3.5~~ 董事會之主席於已屆開會時間並有過半數之董事出席時，應即宣佈開會。 ~~3.3.6~~ 已屆開會時間，如全體董事有半數未出席時，主席得宣佈延後開會，其延後次數以二次為限，延後二次仍不足額者，主席得依第 ~~3.1.2~~ 條規定之程序重新召集。 ~~3.3.7~~ 本規則所稱全體董事，以實際在任者計算之。	事會指定之議事單位)應備妥相關資料供與會董事隨時查考。 6.3.4 召開董事會，得視議案內容通知相關部門或子公司之人員列席。必要時，亦得邀請會計師、律師或其他專業人士列席會議及說明。但討論及表決時應離席。 6.3.5 董事會之主席於已屆開會時間並有過半數之董事出席時，應即宣佈開會。 6.3.6 已屆開會時間，如全體董事有半數未出席時，主席得宣佈延後開會，其延後次數以二次為限，延後二次仍不足額者，主席得依第 6.1.2 條規定之程序重新召集。 6.3.7 本規則所稱全體董事，以實際在任者計算之。
~~3.4~~ **定期董事會之議事專案：** ~~3.4.1~~ 報告事項：上次會議紀錄及執行情形、重要財務業務報告、內部稽核業務報告、其他重要報告事項。 ~~3.4.2~~ 討論事項：上次會議保留之討論事項、本次會議預定討論事項。 ~~3.4.3~~ 臨時動議。	**6.4** **定期董事會之議事專案：** 6.4.1 報告事項：上次會議紀錄及執行情形、重要財務業務報告、內部稽核業務報告、其他重要報告事項。 6.4.2 討論事項：上次會議保留之討論事項、本次會議預定討論事項。 6.4.3 臨時動議。
~~3.5~~ **董事會議事專案** ~~3.5.1~~ 下列事項應提本公司董事會討論： 一、本公司之營運計畫。 二、年度財務報告及半年度財務報告。但半年度財務報告依法令規定無須經會計師查核簽證者，不在此限。 三、訂定或修訂內部控制制度。 四、訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。 五、募集、發行或私募具有股權性質之有價證券。 六、財務、會計或內部稽核主管之任免。	**6.5** **董事會議事專案** 6.5.1 下列事項應提本公司董事會討論： 一、本公司之營運計畫。 二、年度財務報告及半年度財務報告。但半年度財務報告依法令規定無須經會計師查核簽證者，不在此限。 三、訂定或修訂內部控制制度。 四、訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。 五、募集、發行或私募具有股權性質之有價證券。 六、財務、會計或內部稽核主管之任免。

七、對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。 八、依法令或章程規定應由股東會決議或董事會決議之事項或主管機關規定之重大事項。 ~~前項~~第七款所稱關係人指證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新臺幣一億元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。(外國公司股票無面額或每股面額非屬新臺幣十元者，第二項有關實收資本額百分之五之金額，以股東權益百分之二點五計算之。) ~~前項~~所稱一年內係以本次董事會召開日期為基準，往前追溯推算一年，已提董事會決議通過部分免再計入。 ~~3.5.2~~ 對於法令規定應經董事會決議事項，獨立董事應親自出席或委由其他獨立董事代理出席。獨立董事如有反對或保留意見，應於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。	七、對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。 八、依證券交易法第 14-3 條、其他依法令或章程規定應由股東會決議或董事會決議之事項或主管機關規定之重大事項。 6.5.2 本規則第 6.5.1 條第七款所稱關係人指證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新臺幣一億元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。(外國公司股票無面額或每股面額非屬新臺幣十元者，第二項有關實收資本額百分之五之金額，以股東權益百分之二點五計算之。) 6.5.3 本規則第 6.5.2 條所稱一年內係以本次董事會召開日期為基準，往前追溯推算一年，已提董事會決議通過部分免再計入。 6.5.4 對於證券交易法第 14-3 條或其他法令規定應經董事會決議事項，獨立董事應親自出席或委由其他獨立董事代理出席。獨立董事如有反對或保留意見，應於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。
~~3.6~~ 議案討論及表決 ~~3.6.1~~ 議案討論 ~~3.6.1.1~~ 本公司董事會應依會議通知所排定之議事程序進行。但經出席董事過半數同意者，得變更之。	**6.6 議案討論及表決** **6.6.1 議案討論** 6.6.1.1 本公司董事會應依會議通知所排定之議事程序進行。但經出席董事過半數同意者，得變更之。

~~3.6.1.1~~ 非經出席董事過半數同意者，主席不得逕行宣佈散會。 ~~3.6.1.1~~ 董事會議事進行中，若在席董事未達出席董事過半數者，經在席董事提議，主席應宣佈暫停開會，並準用第~~3.3.6~~條規定。 ~~3.6.2~~ 表決 ~~3.6.2.1~~ 主席對於董事會議案之討論，認為已達可付表決之程度時，得宣佈停止討論，提付表決。 ~~3.6.2.2~~ 本公司董事會議案表決時，經主席徵詢出席董事全體無異議者，視為通過。如經主席徵詢而有異議者，即應提付表決。 ~~3.6.2.3~~ 表決方式由主席就下列各款規定擇一行之，但出席者有異議時，應徵求多數之意見決定之： 一、舉手表決或投票器表決。 二、唱名表決。 三、投票表決。 四、公司自行選用之表決。 ~~3.6.2.4 第 3.6.2.2 條及第 3.6.2.3~~條所稱出席董事全體不包括依第~~3.6.4.1~~條規定不得行使表決權之董事。 ~~3.6.3~~ 監票及計票方式 ~~3.6.3.1~~本公司董事會議案之決議，除相關法令或公司章程另有規定外，應有過半數董事之出席，出席董事過半數之同意行之。 ~~3.6.3.2~~同一議案有修正案或替代案時，由主席並同原案定其表決之順序。但如其中一案已獲通過時，其他議案即視為否決，無須再行表決。 ~~3.6.3.3~~議案之表決如有設置監票及計票人員之必要者，由主席指定之，但監票人員應具董事身分。	<u>6.6.1.2</u> 非經出席董事過半數同意者，主席不得逕行宣佈散會。 <u>6.6.1.3</u> 董事會議事進行中，若在席董事未達出席董事過半數者，經在席董事提議，主席應宣佈暫停開會，並準用第<u>6.3.6</u>條規定。 **<u>6.6.2</u> 表決** <u>6.6.2.1</u>主席對於董事會議案之討論，認為已達可付表決之程度時，得宣佈停止討論，提付表決。 <u>6.6.2.2</u>本公司董事會議案表決時，經主席徵詢出席董事全體無異議者，視為通過。如經主席徵詢而有異議者，即應提付表決。 <u>6.6.2.3</u>表決方式由主席就下列各款規定擇一行之，但出席者有異議時，應徵求多數之意見決定之： 一、舉手表決或投票器表決。 二、唱名表決。 三、投票表決。 四、公司自行選用之表決。 <u>6.6.2.4 第 6.6.2.2 條及第 6.6.2.3</u> 條所稱出席董事全體不包括依第<u>6.6.4.1</u>條規定不得行使表決權之董事。 **<u>6.6.3</u> 監票及計票方式** <u>6.6.3.1</u>本公司董事會議案之決議，除相關法令或公司章程另有規定外，應有過半數董事之出席，出席董事過半數之同意行之。 <u>6.6.3.2</u>同一議案有修正案或替代案時，由主席並同原案定其表決之順序。但如其中一案已獲通過時，其他議案即視為否決，無須再行表決。 <u>6.6.3.3</u>議案之表決如有設置監票及計票人員之必要者，由主席指定之，但監票人員應具董事身分。

~~3.6.3.4~~表決之結果，應當場報告，並做成紀錄。 ~~3.6.4~~ 利益~~回~~避 ~~3.6.4.1~~董事對於會議事項，~~有個人~~利害關係~~且其利益與公司利益可能衝突~~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~~回~~避，並不得代理其他董事行使其表決權。 ~~3.6.4.2~~本公司董事會之決議，對依前項規定不得行使或代理行使表決權之董事，其表決權不應計入已出席董事會會議董事之表決權數。	6.6.3.4 表決之結果，應當場報告，並做成紀錄。 **6.6.4 利益迴避** 6.6.4.1 董事對於會議事項，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。 6.6.4.2 本公司董事會之決議，對依前項規定不得行使或代理行使表決權之董事，其表決權不應計入已出席董事會會議董事之表決權數。
3.7 會議記錄與簽署事項 3.7.1 董事會之議事內容應作成議事錄，議事錄應詳實記載下列事項： 一、會議屆次（或年次）及時間地點。 二、主席之姓名。 三、董事出席狀況(包括出席、請假及缺席者之姓名與人數)。 四、列席者之姓名及職稱。 五、記錄之姓名。 六、 報告事項。 七、 討論事項：各議案之決議方法與結果、董事、專家及其他人員發言摘要、依~~3.6.4~~條規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、反對或保留意見且有紀錄或書面聲明~~及~~獨立董事依第 ~~3.5.2~~ 條出具之書面意見。 八、 臨時動議：提案人姓名、議案之決議方法與結果、董事、專家及其他人員發言摘要、依 ~~3.6.4 條規定~~涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形及反對或保留意見且有紀錄或書面聲明。	**6.7 會議記錄與簽署事項** 6.7.1 董事會之議事內容應作成議事錄，議事錄應詳實記載下列事項： 一、會議屆次（或年次）及時間地點。 二、主席之姓名。 三、董事出席狀況(包括出席、請假及缺席者之姓名與人數)。 四、列席者之姓名及職稱。 五、記錄之姓名。 六、報告事項。 七、討論事項：各議案之決議方法與結果、董事、專家及其他人員發言摘要、依本規則第 6.6.4.1 條涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、反對或保留意見且有紀錄或書面聲明暨獨立董事依第 6.5.4 條出具之書面意見。 八、臨時動議：提案人姓名、議案之決議方法與結果、董事、專家及其他人員發言摘要、依本規則 6.6.4.1 條涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形及反對或保留意見且有紀錄或書面聲

九、 其他應記載事項。 ~~3.7.2~~ 董事會議決事項，如有下列情事之一者，除應於議事錄中載明外，還應於董事會結束之日起二日內於~~行政院金融監督管理委員會指定之~~公開資訊觀測站辦理公告申報： ~~3.7.2.1~~ 獨立董事有反對或保留意見且有記錄或書面聲明。 ~~3.7.2.2~~未經本公司審計委員會通過之事項，但經全體董事三分之二以上同意通過者。 ~~3.7.3~~ 董事會簽到簿為議事錄之一部分，應永久保存。 ~~3.7.4~~ 議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送各董事，並應列入公司重要檔案，永久妥善保存。議事錄的製作及分發得以用電子方式為之。 ~~3.7.5~~ 董事會並應指派專人將董事會議事錄內容摘要整理成「董事會議事錄目錄」，以落實各項決議內容，強化公司治理。 ~~3.7.6~~ 公司應將董事會之開會過程全程錄音或錄影存證，並至少保存五年，其保存得以電子方式為之。 ~~3.7.7~~ 前項保存期限未屆滿前，發生關於董事會相關議決事項之訴訟時，相關錄音或錄影存證資料應續予保存至訴訟終結止。 ~~3.7.8~~ 以視~~頻~~會議召開董事會者，其視訊影音資料為議事錄之一部分，應於公司存續期間妥善保存。	明。 九、其他應記載事項。 6.7.2 董事會議決事項，如有下列情事之一者，除應於議事錄中載明外，還應於董事會結束之日起二日內於公開資訊觀測站辦理公告申報： 6.7.2.1 獨立董事有反對或保留意見且有記錄或書面聲明。 6.7.2.2 未經本公司審計委員會通過之事項，但經全體董事三分之二以上同意通過者。 6.7.3 董事會簽到簿為議事錄之一部分，應永久保存。 6.7.4 議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送各董事，並應列入公司重要檔案，永久妥善保存。議事錄的製作及分發得以用電子方式為之。 6.7.5 董事會並應指派專人將董事會議事錄內容摘要整理成「董事會議事錄目錄」，以落實各項決議內容，強化公司治理。 6.7.6 公司應將董事會之開會過程全程錄音或錄影存證，並至少保存五年，其保存得以電子方式為之。 6.7.7 前項保存期限未屆滿前，發生關於董事會相關議決事項之訴訟時，相關錄音或錄影存證資料應續予保存至訴訟終結止。 6.7.8 以視訊會議召開董事會者，其視訊影音資料為議事錄之一部分，應於公司存續期間妥善保存。
~~3.8~~ 除第 ~~3.5.1~~ 條應提本公司董事會討論事項外，董事會依法令或本公司章程規定，授權行使董事會職權者，其授權層級、內容或事項應具體訂定於核決許可權表並經董事會決議之。	6.8 除第 6.5.1 條應提本公司董事會討論事項外，董事會依法令或本公司章程規定，授權行使董事會職權者，其授權層級、內容或事項應具體訂定於核決許可權表並經董事會決議之。

~~3.9~~ 本規則訂定後，如遇相關法令變更，本規則應適時配合修正，並應依照法令經董事會決議通過，並提股東會報告。	6.9 本規則訂定後，如遇相關法令變更，本規則應適時配合修正，並應依照法令經董事會決議通過，並提股東會報告。
備註: 6.10 為新增條文	6.10 依相關法令辦理申報公告事宜係俟本公司辦理股票公開發行申報生效之日起始適用之。

【附件五】**EXHIBIT V**

Comparison table for the amendments of Memorandum and Articles of Association

公司章程修訂對照表

Changes to Original Form 原條文修改	Amended Form 修改後條文
開曼群島公司法（201~~1~~年修訂版） THE COMPANIES LAW(201~~1~~REVISION)	開曼群島公司法（2013 年修訂版） THE COMPANIES LAW(2013 REVISION)
修訂和重述章程大綱 Amended and Restated Memorandum of Association	第二次修訂和重述章程大綱 Second Amended and Restated Memorandum of Association
2. 公司註冊所在地為開曼群島 Grand Cayman Ugland House 之 Maples Corporate Services Limited，或董事會日後決議之其他地點。 2. The registered office of the Company shall be at the offices of Maples Corporate Services Limited, PO Box 309, Ugland House, Grand Cayman~~,~~ KY-1104, Cayman Islands, or at such other place as the Directors may from time to time decide.	2. 備註：本條文僅修訂英文版內容，中譯版內容未修訂。 Note：The modification in the article is limited to the content in English. The content in Chinese remains unchanged. 2. The registered office of the Company shall be at the offices of Maples Corporate Services Limited, PO Box 309, Ugland House, Grand Cayman KY1104, Cayman Islands, or at such other place as the Directors may from time to time decide.
3. 公司設立之目的未受限制，公司有權實行未受《公司法》（201~~1~~年修訂版）及其日後修正之版本或任何其他開曼群島法律所禁止的任何目的。 3. The objects for which the Company is established are unrestricted and the Company shall have full power and authority to carry out any object not prohibited by the Companies Law (201~~1~~ Revision) or as the same may be revised from time to time, or any other law of the Cayman Islands.	3. 公司設立之目的未受限制，公司有權實行未受《公司法》（2013 年修訂版）及其日後修正之版本或任何其他開曼群島法律所禁止的任何目的。 3. The objects for which the Company is established are unrestricted and the Company shall have full power and authority to carry out any object not prohibited by the Companies Law (2013 Revision) or as the same may be revised from time to time, or any other law of the Cayman Islands.
5. 公司授權資本額是新~~台~~幣 1,000,000,000 元，劃分為 100,000,000 股，每股面額新~~台~~幣 10.00 元，根據《公司法》（201~~1~~年	5. 公司授權資本額是新臺幣 1,000,000,000 元，劃分為 100,000,000 股，每股面額新臺幣 10.00 元，根據《公司法》（2013 年修訂

修訂版）及其~~日~~後修~~正~~之版本和公司章程，公司~~有權~~購回或購買~~任何~~股份，~~有權~~再分割或合併其中~~任何~~股~~票~~，~~有權~~發行全部或部分資本，~~無論是否有任何性質的~~優先權或~~特權或任何~~遞延權利，或~~任何性質的~~條件或限制等~~，除非已明確說明每股發行條件為~~普通股或特別股~~，否則公司有權依前述約定規定發行條件~~。 5. The authorised capital of the Company is New Taiwan Dollars 1,000,000,000, divided into 100,000,000 shares of New Taiwan Dollars 10.00 each provided always that subject to the provisions of the Companies Law (201~~1~~ Revision) as amended and the Articles of Association, the Company shall have power to redeem or purchase any or all of such shares and to issue all or any part of its capital priority or subject to any conditions or restrictions whatsoever and every issue of shares whether stated to be Ordinary, Preference or otherwise shall be subject to the powers on the part of the Company hereinbefore provided.	版）及其後修訂之版本和公司章程，公司得購回或購買股份，並得再分割或合併其中股份，得發行全部或部分資本，包括有優先權或遞延權利，或其他條件或限制等。公司得依前述約定設定發行，包括普通股或特別股。 5. The authorised capital of the Company is New Taiwan Dollars 1,000,000,000, divided into 100,000,000 ordinary shares of par value New Taiwan Dollars 10.00 each provided always that subject to the provisions of the Companies Law (2013 Revision) as amended and the Articles of Association, the Company shall have power to redeem or purchase any or all of such shares and to issue all or any part of its capital with priority or subject to any conditions or restrictions whatsoever and every issue of shares whether stated to be Ordinary, Preference or otherwise shall be subject to the powers on the part of the Company hereinbefore provided.
6. 公司~~有權~~依開曼群島外之其他準據法登記為股份有限公司而繼續存續，並註銷在開曼群島之登記。 6. The Company has power to register by way of continuation as a body corporate limited by shares under the laws of any jurisdiction outside the Cayman Islands and to be deregistered in the Cayman Islands.	6. 公司得依開曼群島外之其他準據法登記為股份有限公司而繼續存續，並註銷在開曼群島之登記。 6. 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese. The content in English remains unchanged.
修訂和重述章程 AMENDED AND RESTATED ARTICLES OF ASSOCIATION	第二次修訂和重述章程 SECOND AMENDED AND RESTATED ARTICLES OF ASSOCIATION

1.1~~“~~公開發行公司法令~~”~~ 指~~影響~~公開發行公司或~~任何在~~臺灣證券交易市場上市櫃~~的~~公司的中華民國法律~~、~~規則和規章，包括但不限於《公司法》~~、~~《證券交易法》~~、~~《企業併購法》等相關規定~~、~~經濟部發布的規~~章制度~~、金融監督管理委員會（以下簡稱「金管會」）發布的~~規章制度，財團法人中華民國證券櫃檯買賣中心（以下簡稱「櫃買中心」）（或~~臺灣證券交易所股份有限公司~~，如有適用，~~以下簡稱「證交所」）發布的規章~~制度和~~臺灣地區與大陸地區人民關係條例及其相關規範等。	1.1「公開發行公司法令」 指規範公開發行公司或臺灣證券交易市場上市櫃公司的中華民國法律、規則和規章，包括但不限於《公司法》、《證券交易法》、《企業併購法》等相關規定、經濟部發布的辦法、規定、金融監督管理委員會（以下簡稱「金管會」）發布的辦法、規定、臺灣證券交易所股份有限公司（以下簡稱「證交所」）發布的規章、臺灣地區與大陸地區人民關係條例及其相關規範等。
~~“~~年度淨利~~”~~ 係指依各該年度公司經審計之年度淨利。	「年度淨利」 係指依各該年度公司經審計之年度淨利。
~~“~~章程~~”~~指公司章程。	「章程」指公司章程。
“公司” 指 ALCHIP TECHNOLOGIES, LIMITED。	“公司” 指 ALCHIP TECHNOLOGIES, LIMITED。
~~“~~董事~~”~~ 指~~公司~~當時~~的~~董事（為明確起見，包括任 一及所有獨立董事）。	「董事」 指當時之公司董事（為明確起見，包括任一及所有獨立董事）。
~~“股利”包括期中股利。~~	
~~“~~電子記錄~~”~~ 與《電子交易法》中的定義相同。	「電子記錄」 與《電子交易法》中的定義相同。
~~“~~電子交易法~~”~~ 指開曼群島的《電子交易法》（2003 年修訂）。	「電子交易法」 指開曼群島的《電子交易法》（2003 年修訂）。
~~“金管會”~~ ~~指中華民國行政院金融監督管理委員會。~~	
~~“櫃買中心”~~ ~~指財團法人中華民國證券櫃檯買賣中心。~~	
~~“~~獨立董事~~”~~ 指為符合當時有效之《公開發行公司法令》 而經股東會選任為~~“~~獨立董事~~”~~的董	「獨立董事」 指為符合當時有效之《公開發行公司法令》而經股東會選任為「獨立董事」的董

事。	事。
“公開資訊觀測站” 指金管會指定之網際網路資訊申報系統。	「公開資訊觀測站」 指金管會指定之網際網路資訊申報系統。
“股東”與法令中的定義相同。	「股東」與法令中的定義相同。
“章程大綱”指公司章程大綱。	「章程大綱」指公司章程大綱。
“合併” 指(i)參與合併之公司全部消滅，由新成立之公司概括承受消滅公司之全部權利義務；或(ii)參與合併之其中一公司存續，由存續公司概括承受消滅公司之全部權利義務，並以存續或新設公司之股份、或其他公司之股份、現金或其他財產作為對價之行為。	「合併」 指(i)參與合併之公司全部消滅，由新成立之公司概括承受消滅公司之全部權利義務；或(ii)參與合併之其中一公司存續，由存續公司概括承受消滅公司之全部權利義務，並以存續或新設公司之股份、或其他公司之股份、現金或其他財產作為對價之行為。
“普通決議” 指在股東會上有權投票的股東，親自或在允許代理的情況下透過代理，以簡單多數決通過的決議。	「普通決議」 指在股東會上有權投票的股東，親自或在允許代理的情況下透過代理，以簡單多數決通過的決議。
	「簡單多數決」 指過半數。
“私募” 指由~~該~~公司或經其授權之人挑選或同意之特定投資人認購~~本~~公司之股份、選擇權、認股權憑證、附認股權公司債、附認股權特別股或其他有價證券。但不包括依據第 ~~11~~ 條所為之員工激勵計畫或股份認購協議、認股權憑證、選擇權或發行之股份。	「私募」 指由公司或經其授權之人挑選或同意之特定投資人認購公司之股份、選擇權、認股權憑證、附認股權公司債、附認股權特別股或其他有價證券。但不包括依據第 11.1 條至第 11.4 條所為之員工激勵計畫或股份認購協議、認股權憑證、選擇權或發行之股份。
“股東名冊” 指依法令維持的股東名冊登記。除法令另有規定外，包括股東名冊登記的任何副本。	「股東名冊」 指依法令維持的股東名冊登記。除法令另有規定外，包括股東名冊登記的任何副本。
“註冊處所” 指公司目前註冊處所。	「註冊處所」指公司目前註冊處所。
“中華民國”指中華民國。	「中華民國」指中華民國。
“印章” 指公司的一般圖章，包括複製的印章。	「印章」 指公司的一般圖章，包括複製的印章。
“股份”指公司股份。	「股份」指公司股份。
“股票”指表彰股份之憑證。	「股票」指表彰股份之憑證。
	「股份轉換」

	指公司經股東會決議，讓與全部已發行股份與他公司作為對價，以繳足公司股東承購他公司所發行之新股或發起設立所需之股款之行為。
“徵求人” 指依公開發行公司法令徵求任何其他股東之委託書以被該股東指派為代理人代理參加股東會並於股東會上行使表決權之股東、經股東委託之信託事業或股務代理機構。	「徵求人」 指依公開發行公司法令，徵求任何其他股東之委託書以被該股東指派為代理人而代理參加股東會，並於股東會上行使表決權之股東、經股東委託之信託事業或股務代理機構。
“特別決議” 指經有權於該股東會行使表決權之股東表決權數三分之二以上同意之決議。該股東得親自行使表決權或委託經充分授權之代理人（如允許委託代理人，須於股東會召集通知中載明~~該特別決議係~~特別決議）代為行使表決權。	「特別決議」 指經有權於該股東會行使表決權之股東表決權數三分之二以上同意之決議。該股東得親自行使表決權或委託經充分授權之代理人（如允許委託代理人，須於股東會召集通知中載明其為特別決議）代為行使表決權。
“分割” 係指一公司將其得獨立營運之任一或全部之營業讓與既存或新設之他公司，作為既存或新設之受讓公司發行新股予為轉讓之該公司或該公司股東對價之行為。	「分割」 係指一公司將其得獨立營運之任一或全部之營業讓與既存或新設之他公司，作為既存或新設之受讓公司發行新股予為轉讓之該公司或該公司股東對價之行為。
“法令” 指開曼群島《公司法》（201~~1~~年修訂）。	「法令」 指開曼群島《公司法》（2013 年修訂）及其因修訂、增補或重新制訂後之有效版本。
“從屬公司” 指(i)公司持有其已發行有表決權之股份總數或資本總額超過半數之公司；或(ii)公司、其從屬公司及控制公司直接或間接持有其已發行有表決權之股份總數或資本總額合計超過半數之公司。	「從屬公司」 指(i)公司持有其已發行有表決權之股份總數或資本總額超過半數之公司；或(ii)公司、其從屬公司及控制公司直接或間接持有其已發行有表決權之股份總數或資本總額合計超過半數之公司。
“特別（重度）決議” 指(i)由代表公司已發行股份總數三分之二或以上之股東（包括股東委託代理人）出席股東會，出席股東表決權過半數同意通過的決議，或(ii)若出席股東會的股東代表股份總數雖未達公司已發行股份	「特別（重度）決議」 指(i)由代表公司已發行股份總數三分之二 或以上之股東（包括股東委託代理人）出席股東會，出席股東表決權過半數同意通過的決議，或(ii)若出席股東會的股東代表股份總數雖未達公司已發行股份總數三

總數三分之二，但超過公司已發行股份總數之半數時，由出席股東表決權三分之二或以上之同意通過的決議。 "集保結算所" 指臺灣集中保管結算所股份有限公司。 ~~"證交所"~~ ~~指台灣證券交易所股份有限公司。~~ "庫藏股" 指依~~據~~法令~~登記於公司名下之庫藏股~~。 "**Applicable Public Company Rules**" means the R.O.C. laws, rules and regulations ~~affecting~~ public reporting companies or companies listed on any R.O.C. stock exchange or securities market, including, without limitation, the relevant provisions of the Company Law, Securities and Exchange Law, the Enterprise Mergers and Acquisitions Law, the rules and regulations promulgated by the Ministry of Economic Affairs, the rules and regulations promulgated by the FSC, the rules and regulations promulgated by the ~~GTSM~~ and the Acts Governing Relations Between Peoples of the Taiwan Area and the Mainland Area and its relevant regulations. "**Annual Net Income**" means the audited annual net profit of the Company in respect of the applicable year. "**Articles**" means these articles of association of the Company. "**Company**" means the above named company. "**Directors**" means the directors for the time being of the	分之二，但超過公司已發行股份總數之半數時，由出席股東表決權三分之二或以上之同意通過的決議。 「集保結算所」 指臺灣集中保管結算所股份有限公司。 「庫藏股」 指公司依法令及公開發行公司法令之規定以公司名義持有之股份。 "**Applicable Public Company Rules**" means the R.O.C. laws, rules and regulations stipulating public reporting companies or companies listed on any R.O.C. stock exchange or securities market, including, without limitation, the relevant provisions of the Company Law, Securities and Exchange Law, the Enterprise Mergers and Acquisitions Law, the rules and regulations promulgated by the Ministry of Economic Affairs, the rules and regulations promulgated by the Financial Supervisory Commission ("FSC"), the rules and regulations promulgated by the Taiwan Stock Exchange ("TWSE") and the Acts Governing Relations Between Peoples of the Taiwan Area and the Mainland Area and its relevant regulations. "**Annual Net Income**" means the audited annual net profit of the Company in respect of the applicable year. "**Articles**" means these articles of association of the Company. "**Company**" means the above named company. "**Directors**" means the directors for the time being of the

Company (which, for clarification, includes any and all Independent Director(s)).	Company (which, for clarification, includes any and all Independent Director(s)).
~~"**Dividend**" includes an interim dividend.~~	
"**Electronic Record**" has the same meaning as in the Electronic Transactions Law.	"**Electronic Record**" has the same meaning as in the Electronic Transactions Law.
"**Electronic Transactions Law**" means the Electronic Transactions Law (2003 Revision) of the Cayman Islands.	"**Electronic Transactions Law**" means the Electronic Transactions Law (2003 Revision) of the Cayman Islands.
~~“**FSC**”~~ ~~means the Financial Supervisory Commission of the R.O.C.~~	
~~“**GTSM**”~~ ~~Means the GreiTai Securities Market of the R.O.C.~~	
“**Independent Directors**” means the Directors who are elected by the Members at a general meeting and designated as ~~“~~Independent Directors~~”~~ for the purpose of the Applicable Public Company Rules which are in force from time to time.	“**Independent Directors**” means the Directors who are elected by the Members at a general meeting and designated as "Independent Directors" for the purpose of the Applicable Public Company Rules which are in force from time to time.
"**Market Observation Post System**" means the internet information reporting system designated by the FSC.	"**Market Observation Post System**" means the internet information reporting system designated by the FSC.
"**Member**" has the same meaning as in the Statute.	"**Member**" has the same meaning as in the Statute.
"**Memorandum**" means the memorandum of association of the Company.	"**Memorandum**" means the memorandum of association of the Company.
“**Merger**” means a transaction whereby (i) all of the companies participating in such transaction are dissolved, and a new company is incorporated to generally assume all rights and obligations of the dissolved companies or (ii) all but one company participating in such transaction are dissolved, and the	“**Merger**” means a transaction whereby (i) all of the companies participating in such transaction are dissolved, and a new company is incorporated to generally assume all rights and obligations of the dissolved companies or (ii) all but one company participating in such transaction are dissolved, and the

surviving company generally assumes all rights and obligations of the dissolved companies, and in each case the consideration for the transaction being the shares of the surviving or newly incorporated company or any other company, cash or other assets. **"Ordinary Resolution"** means a resolution passed by a simple majority of votes cast by the Members as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting. ~~"~~**Private Placement**~~"~~ means obtaining subscriptions for, or the sale of, Shares, options, warrants, rights of holders of debt or equity securities which enable those holders to subscribe further securities (including Shares), or other securities of the Company, either by the Company itself or a person authorized by the Company, primarily from or to specific investors or approved by the Company or such authorized person, but excluding any employee incentive programme or subscription agreement, warrant, option or issuance of Shares under ~~Article 11~~ of these Articles. "**Register of Members**" means the register maintained in accordance with the Statute and includes (except where otherwise stated) any duplicate Register of Members. "**Registered Office**" means the registered office for the time being of the Company. "**R.O.C.**" means the Republic of China.	surviving company generally assumes all rights and obligations of the dissolved companies, and in each case the consideration for the transaction being the shares of the surviving or newly incorporated company or any other company, cash or other assets. **"Ordinary Resolution"** means a resolution passed by a simple majority of votes cast by the Members as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting. "**Private Placement**" means obtaining subscriptions for, or the sale of, Shares, options, warrants, rights of holders of debt or equity securities which enable those holders to subscribe further securities (including Shares), or other securities of the Company, either by the Company itself or a person authorized by the Company, primarily from or to specific investors or approved by the Company or such authorized person, but excluding any employee incentive programme or subscription agreement, warrant, option or issuance of Shares under Articles 11.1 to 11.4 of these Articles. "**Register of Members**" means the register maintained in accordance with the Statute and includes (except where otherwise stated) any duplicate Register of Members. "**Registered Office**" means the registered office for the time being of the Company. "**R.O.C.**" means the Republic of China.

"Seal" means the common seal of the Company and includes every duplicate seal. "**Share**" and "**Shares**" means a share or shares in the Company. **"Share Certificate" and "Share Certificates"** means a certificate or certificates representing a Share or Shares. "**Solicitor**" means any Member, a trust enterprise or a securities agent mandated by Member(s) who solicits an instrument of proxy from any other Member to appoint him/it as a proxy to attend and vote at a general meeting instead of the appointing Member pursuant to the Applicable Public Company Rules. "**Special Resolution**" means a resolution passed by a majority of not less than two-thirds of votes cast by such Members as, being entitled so to do, 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 special resolution has been duly given. "**Spin-off**" refers to an act wherein a transferor	**"Seal"** means the common seal of the Company and includes every duplicate seal. "**Share**" and "**Shares**" means a share or shares in the Company and includes a fraction of a share. **"Share Certificate" and "Share Certificates"** means a certificate or certificates representing a Share or Shares. **"Simple Majority"** means more than one-half. **"Share Exchange"** means, by the resolution of the general meeting, a company transferring all its issued shares to another company in exchange for the issue to its shareholders of shares in that company. "**Solicitor**" means any Member, a trust enterprise or a securities agent mandated by Member(s) who solicits an instrument of proxy from any other Member to appoint him/it as a proxy to attend and vote at a general meeting instead of the appointing Member pursuant to the Applicable Public Company Rules. "**Special Resolution**" means a resolution passed by a majority of not less than two-thirds of votes cast by such Members as, being entitled so to do, 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**" refers to an act wherein a transferor

company transfers all of its independently operated business or any single independently operated business to an existing or a newly incorporated company as consideration for that existing transferee company or newly incorporated transferee company to issue new shares to the transferor company or to shareholders of the transferor company. **"Statute"** means the Companies Law (201~~1~~ Revision) of the Cayman Islands. “**Subsidiary**” and “**Subsidiaries**” means (i) a subordinate company in which the total number of voting shares or total share equity held by the Company represents more than one half of the total number of issued voting shares or the total share equity of such subordinate company; or (ii) a company in which the total number of shares or total share equity of that company held by the Company, its subordinate companies and its controlled companies, directly or indirectly, represents more than one half of the total number of issued voting shares or the total share equity of such company. “**Supermajority** means (i) a resolution adopted by a majority vote of the Members **Resolution**” present and entitled to vote on such resolution at a general meeting attended in person or by proxy by Members who represent two-thirds or more of the total outstanding Shares of the Company or (ii) if the total number of Shares represented by	company transfers all of its independently operated business or any single independently operated business to an existing or a newly incorporated company as consideration for that existing transferee company or newly incorporated transferee company to issue new shares to the transferor company or to shareholders of the transferor company. **"Statute"** means the Companies Law (2013 Revision) of the Cayman Islands, as amended, and every statutory modification or re-enactment thereof for the time being in force. “**Subsidiary**” and “**Subsidiaries**” means (i) a subordinate company in which the total number of voting shares or total share equity held by the Company represents more than one half of the total number of issued voting shares or the total share equity of such subordinate company; or (ii) a company in which the total number of shares or total share equity of that company held by the Company, its subordinate companies and its controlled companies, directly or indirectly, represents more than one half of the total number of issued voting shares or the total share equity of such company. “**Supermajority** means (i) a resolution adopted by a majority vote of the Members **Resolution**” present and entitled to vote on such resolution at a general meeting attended in person or by proxy by Members who represent two-thirds or more of the total issued, outstanding Shares of the Company or, (ii) if the total number of Shares

the Members present at the general meeting is less than two-thirds of the totaloutstanding Shares of the Company, but more than half of the total outstanding Shares of the Company, a resolution adopted at such general meeting by the Members who represent two-thirds or more of the Shares present and entitled to vote on such resolution. **"TDCC"** means the Taiwan Depository & Clearing Corporation. ~~**"TWSE"**~~ ~~means the Taiwan Stock Exchange Corporation.~~ **"Treasury Shares"** means a Share held in the name of the Company as a treasury share in accordance with the Statute.	represented by the Members present at the general meeting is less than two-thirds of the total issued, outstanding Shares of the Company, but more than half of the total issued, outstanding Shares of the Company, a resolution adopted at such general meeting by the Members who represent two-thirds or more of the Shares present and entitled to vote on such resolution. **"TDCC"** means the Taiwan Depository & Clearing Corporation. **"Treasury Shares"** means a Share held in the name of the Company as a treasury share in accordance with the Statute and the Applicable Public Company Rules.
1.2 在本章程中： (a) 單數詞語包括複數含義，反之亦然； (b) 陽性詞語包括陰性含義； (c) 表述個人的單詞包括公司含義； (d) 「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，包括以電子記錄形式； (e) 所提及任何法律或規章的規定應理解為包括該規定的修正、修改、重新制定或替代規定； (f) 帶有「包括」、「尤其」或任何類似之表達語句應理解為僅具有說明性質，不應限制其所描述之詞語的意義； (g) 標題僅作參考，在解釋~~這些~~條款之意義時應予忽略； (h) 《電子交易法》的第 8 部分不適用於本章程。	1.2 在本章程中： (a) 單數詞語包括複數含義，反之亦然； (b) 陽性詞語包括陰性含義； (c) 表述個人的單詞包括公司含義； (d) 「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，包括以電子記錄形式； (e) 所提及任何法律或規章的規定應理解為包括該規定的修正、修改、重新制定或替代規定； (f) 帶有「包括」、「尤其」或任何類似之表達語句應理解為僅具有說明性質，不應限制其所描述之詞語的意義； (g) 標題僅作參考，在解釋此等條款之意義時，應予忽略； (h) 《電子交易法》的第 8 部分不適用於本章程。 (i) 公開發行公司法令於公司成為公開發

1.2 In the Articles: (a) words importing the singular number include the plural number and vice versa; (b) words importing the masculine gender include the feminine gender; (c) words importing persons include corporations; (d) "written" and "in writing" include all modes of representing or reproducing words in visible form, including in the form of an Electronic Record; (e) references to provisions of any law or regulation shall be construed as references to those provisions as amended, modified, re-enacted or replaced from time to time; (f) any phrase introduced by the terms "including", "include", "in particular" or any similar expression shall be construed as illustrative and shall not limit the sense of the words preceding those terms; (g) headings are inserted for reference only and shall be ignored in construing the Articles; and (h) Section 8 of the Electronic Transactions Law shall not apply.	行公司後始適用。 1.2 In the Articles: (a) words importing the singular number include the plural number and vice versa; (b) words importing the masculine gender include the feminine gender; (c) words importing persons include corporations; (d) "written" and "in writing" include all modes of representing or reproducing words in visible form, including in the form of an Electronic Record; (e) references to provisions of any law or regulation shall be construed as references to those provisions as amended, modified, re-enacted or replaced from time to time; (f) any phrase introduced by the terms "including", "include", "in particular" or any similar expression shall be construed as illustrative and shall not limit the sense of the words preceding those terms; (g) headings are inserted for reference only and shall be ignored in construing the Articles; and (h) Section 8 of the Electronic Transactions Law shall not apply. (i) Applicable Public Company Rules shall not apply until the Company has become a public company pursuant to Applicable Public Company Rules.
2.1 公司設立後，得於董事會認為適當之時點~~開始~~營業。 2.1 ~~The business of~~ the Company may ~~be commenced as soon after incorporation as the~~ Directors ~~shall see~~ fit. 2.2 董事會得以公司資本或任何其他公司之款項支付因公司~~成立和~~設立~~而~~生之~~所有~~	2.1 公司設立後，得於董事會認為適當之時點營業。 2.1 After incorporation, the Company may operate its business at the time the board of Directors deems fit. 2.2 董事會得以公司資本或其他公司之款項支付因公司設立所生之全部費用，包括

費用，包括登記費用。 2.2 The Directors may pay, out of the capital or any other monies of the Company, all expenses incurred in or about the formation and establishment of the Company, including the expenses of registration.	登記費用。 2.2 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese. The content in English remains unchanged.
3.1 根據法令、章程大綱、章程和公開發行公司法令（以及股東會上公司可能給予的任何指示）的相關規定（如有），在不損害現有股份~~所附屬~~權利的情況下，董事會~~可以~~在其認為適當的時間~~、~~按其認為適當的條件~~、~~向其所認為適當的人分配、發行、授與認股權或以其他方式處分股份，無論該股份是否有優先權，遞延權或其他權利或限制，無論是關於股利、表決權、~~資本~~返還或其他方面的~~內容~~。~~且~~公司~~有權~~贖回或買回任何或所有此等股份、分割或合併任何此等股份及就其資本之~~任一~~部或全部發行，不論是賦予優先或特別之權利或~~加上~~權利之遞延或其他任何條件或限制等，且~~因此~~除發行條件另有明文規定外，每一股份之發行不論係稱為普通股、特別股或其他，均應受前述公司權力之限制。 3.1 Subject to the provisions, if any, in the Statute, the Memorandum, the Articles and Applicable Public Company Laws (and to any direction that may be given by the Company in general meeting) and without prejudice to any rights attached to any existing Shares, the Directors may allot, issue, grant options over or otherwise dispose of Shares with or without preferred, deferred or other rights or restrictions, whether in regard to Dividend, voting, return of capital or otherwise and to such persons, at such times and on such other	3.1 根據法令、章程大綱、章程和公開發行公司法令（以及股東會上公司可能給予的任何指示）的相關規定（如有），在不損害現有股份權利的情況下，董事會得在其認為適當的時間，按其認為適當的條件向其所認為適當的人分配、發行、授與認股權或以其他方式處分股份，無論該股份是否具有優先權，遞延權或其他權利或限制，且無論是關於股利、表決權、返還資本或其他方面的權利。公司得贖回或買回任何或所有此等股份、分割，或合併任何此等股份及就其資本之部分或全部發行，不論是賦予優先或特別之權利或權利之遞延，或其他任何條件或限制等，且除發行條件另有明文規定外，每一股份之發行不論係稱為普通股、特別股或其他，均應受前述公司權力之限制。 3.1 Subject to the provisions, if any, in the Statute, the Memorandum, the Articles and Applicable Public Company Laws (and to any direction that may be given by the Company in general meeting) and without prejudice to any rights attached to any existing Shares, the board of Directors may allot, issue, grant options over or otherwise dispose of Shares with or without preferred, deferred or other rights or restrictions, whether in regard to Dividend, voting, return of capital or otherwise and to such persons, at such times and on such

terms as they think proper, and the Company shall have power to redeem ~~or~~ purchase any or all of such Shares ~~and to sub-divide or consolidate the said Shares of any of them~~ and to issue all or any part of its capital whether priority or special privilege or subject to any postponement of rights or to any conditions or restrictions whatsoever and so that unless the conditions of issue shall otherwise expressly provide, every issue of Shares whether stated to be Ordinary, Preference or otherwise, shall be subject to the powers on the part of the Company hereinbefore provided.	other terms as they think proper, and the Company shall have power to redeem, purchase, spin-off or consolidate any or all of such Shares and to issue all or any part of its capital whether priority or special privilege or subject to any postponement of rights or to any conditions or restrictions whatsoever and so that unless the conditions of issue shall otherwise expressly provide, every issue of Shares whether stated to be Ordinary, Preference or otherwise, shall be subject to the powers on the part of the Company hereinbefore provided.
4.1 董事會應在其所認為適當之處所備置~~一份~~股東名冊，惟如董事會對~~族~~置地點無決議時，股東名冊應~~族~~置在註冊處所。 4.1 The Directors shall keep, or cause to be kept, the Register of Members at such place as the Directors may from time to time determine and, in the absence of any such determination, the Register of Members shall be kept at the Registered Office.	4.1 董事會應在其所認為適當之處所備置股東名冊，惟如董事會對備置地點無決議時，股東名冊應備置在註冊處所。 4.1 The board of Directors shall keep, or cause to be kept, the Register of Members at such place as the board of Directors may from time to time determine and, in the absence of any such determination, the Register of Members shall be kept at the Registered Office.
4.2 如~~果~~董事會認為必要或適當，公司得於開曼群島境內或境外董事會認為適當之處所備置一份或數份股東分冊。股東總名冊和分冊應一同被視為本章程所稱之股東名冊。 4.2 If the Directors consider it necessary or appropriate, the Company may establish and maintain a branch register or registers of members at such location or locations within or outside the Cayman Islands as the Directors think fit. The principal register and the branch register(s) shall together be treated as the Register of Members for the purposes of the Articles.	4.2 如董事會認為必要或適當時，公司得於開曼群島境內或境外經董事會認為適當之處所，備置一份或數份股東分冊。股東總名冊和分冊應一同被視為本章程所稱之股東名冊。 4.2 If the board of Directors consider it necessary or appropriate, the Company may establish and maintain a branch register or registers of members at such location or locations within or outside the Cayman Islands as the board of Directors think fit. The principal register and the branch register(s) shall together be treated as the Register of Members for the

	purposes of the Articles.
4.3 股份在~~櫃買中心（或~~證交所~~，如有適用）~~交易時，該上市~~櫃~~股份得依照其所適用之法~~律~~及~~櫃買中心（或~~證交所~~，如有適用）~~規定證明及轉讓所有權。~~本~~公司就股東名冊得按照法令第 40 條之規定記載股份詳細情況並加以保管，惟如上市~~櫃~~股份適用之法~~律~~及~~櫃買中心（或~~證交所~~，如有適用）~~相關規定對記載格式另有規定者，從其規定。 4.3 For so long as any Shares are listed on the ~~GTSM (or the~~ TWSE~~, as applicable)~~, title to such listed Shares may be evidenced and transferred in accordance with the laws applicable to and the rules and regulations of the ~~GTSM (or the~~ TWSE~~, as applicable)~~ that are or shall be applicable to such listed Shares and the Register of Members maintained by the Company in respect of such listed Shares may be kept by recording the particulars required by section 40 of the Statute in a form otherwise than legible if such recording otherwise complies with the laws applicable to and the rules and regulations of the ~~GTSM (or~~ TWSE~~, as applicable)~~ that are or shall be applicable to such listed Shares.	4.3 股份在證交所交易時，該上市股份得依照其所適用之法令及證交所之相關規定證明及轉讓其所有權。公司就股東名冊得按照法令第 40 條之規定記載股份詳細情況並加以保管，惟如上市股份適用之法令及證交所相關規定對記載格式另有規定者，從其規定。 4.3 For so long as any Shares are listed on the TWSE, title to such listed Shares may be evidenced and transferred in accordance with the laws applicable to and the rules and regulations of the the TWSE that are or shall be applicable to such listed Shares and the Register of Members maintained by the Company in respect of such listed Shares may be kept by recording the particulars required by section 40 of the Statute in a form otherwise than legible if such recording otherwise complies with the laws applicable to and the rules and regulations of the TWSE that are or shall be applicable to such listed Shares.
5.1 為決定~~有權~~獲得股東會或股東會延會通知之股東~~，或有權~~在股東會或股東會延會投票之股東~~，或有權~~獲得股利之股東或為其他目的而需決定股東名單者，董事會應決定股東名冊之停止過戶期間，且該停止過戶期間不應少於公開發行公司法令規定之最低期間。 5.1 For the purpose of determining Members entitled to notice of, or to vote at any meeting of Members or any adjournment	5.1 為決定得獲得股東會或股東會延會通知之股東、得在股東會或股東會延會投票之股東、得獲得股利之股東或為其他目的而需決定股東名單者，董事會應決定股東名冊之停止過戶期間，且該停止過戶期間不應少於公開發行公司法令規定之最低期間。 5.1 For the purpose of determining Members entitled to notice of, or to vote at any meeting of Members or any adjournment

thereof, or Members entitled to receive payment of any Dividend, or in order to make a determination of Members for any other purpose, the Directors shall determine the period that the Register of Members shall be closed for transfers and such period shall not be less than the minimum period of time~~, as~~ prescribed by the Applicable Public Company Rules.	thereof, or Members entitled to receive payment of any Dividend, or in order to make a determination of Members for any other purpose, the board of Directors shall determine the period that the Register of Members shall be closed for transfers and such period shall not be less than the minimum period of time prescribed by the Applicable Public Company Rules.
5.2 ~~於依~~第 5.1 條之~~限制下~~，除股東名冊變更之停止~~外，或為取代股東名冊變更之停止~~，董事會為決定~~有權~~獲得股東會通知~~、或~~有權在股東會或股東會延會投票之股東名單，或為決定有權獲得股利或為任何其他目的而需決定股東名單時，得~~預先或延後~~指定一特定日作為基準日。董事會依本 5.2 條規定指定基準日時，董事會應依公開發行公司法令透過公開資訊觀測站公告該基準日。 5.2 Subject to Article 5.1 hereof, in lieu of, or apart from, closing the Register of Members, the Directors may fix in advance or arrears a date as the record date for any such determination of Members entitled to notice of, or to vote at any meeting of the Members or any adjournment thereof, or for the purpose of determining the Members entitled to receive payment of any Dividend or in order to make a determination of Members for any other purpose. In the event the Directors ~~designate~~ a record date in accordance with this Article 5.2, the Directors shall make a public announcement of such record date via the Market Observation Post System in accordance with the Applicable Public Company Rules.	5.2 除依第 5.1 條之規定，除股東名冊變更之停止，董事會為決定得獲得股東會通知、有權在股東會或股東會延會投票之股東名單，或為決定有權獲得股利或為任何其他目的而需決定股東名單時，得指定一特定日作為基準日。董事會依本 5.2 條規定指定基準日時，董事會應依公開發行公司法令透過公開資訊觀測站公告該基準日。 5.2 Subject to Article 5.1 hereof, in lieu of, or apart from, closing the Register of Members, the board of Directors may fix in advance or arrears a date as the record date for any such determination of Members entitled to notice of, or to vote at any meeting of the Members or any adjournment thereof, or for the purpose of determining the Members entitled to receive payment of any Dividend or in order to make a determination of Members for any other purpose. In the event the board of Directors designates a record date in accordance with this Article 5.2, the board of Directors shall make a public announcement of such record date via the Market Observation Post System in accordance with the Applicable Public Company Rules.

5.3 有關執行股東名冊停止過戶期間的規則和程序，包括向股東發出有關停止~~過戶~~期間的通知，應遵照董事會通過的政策~~（~~董事會~~可能~~隨時變更之~~）~~，該相關政策應符合法令~~、~~章程大綱~~、~~章程和公開發行公司法令的規定。 5.3 The rules and procedures governing the implementation of book closed periods, including notices to Members in regard to book closed periods, shall be in accordance with policies adopted by the Directors from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.	5.3 有關執行股東名冊停止過戶期間的規則和程序，包括向股東發出有關停止股東名冊變更期間的通知，應遵照董事會通過的政策，董事會並得隨時變更之，該相關政策應符合法令、章程大綱、章程和公開發行公司法令的規定。 5.3 The rules and procedures governing the implementation of book closed periods of the Register of Members, including notices to Members in regard to book closed periods of the Register of Members, shall be in accordance with policies adopted by the board of Directors from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.
6.1 除法令另有規定外，公司發行之股份應以無實體發行，並依公開發行公司法令~~洽集保結算所登錄發行股份之相關資料。僅~~於董事會決議印製股票時，股東始有權獲得股票。股票（如有）應根據董事會決定之格式製作。股票應由董事會授權的一名或多名董事簽署。董事會得授權以機械程序簽發有權簽名的股票。所有股票應連續編號或以其他方式識別之，並註明其所表彰的股份。為轉讓之目的提交公司的股票應依本章程規定予以註銷。於繳交並註銷與所表彰股份相同編號的舊股票之前，不得簽發新股票。 6.1 Subject to the provisions of the Statute, the Company shall issue Shares without printing Share Certificates for the Shares issued, and the ~~details regarding such issue of~~ Shares shall be ~~recorded by TDCC~~ in accordance with the Applicable Public	6.1 除法令、章程大綱、章程和公開發行公司法令另有規定外，公司發行之股份應以無實體發行，並採帳簿劃撥方式交付，並依公開發行公司法令於發行、轉讓或註銷時依證券集中保管事業相關規定辦理。於董事會決議印製股票時，股東始有權獲得實體股票。股票（如有）應根據董事會決定之格式製作。股票應由董事會授權的一名或多名董事簽署。董事會得授權以機械程序簽發有權簽名的股票。所有股票應連續編號或以其他方式識別之，並註明其所表彰的股份。為轉讓之目的提交公司的股票應依本章程規定予以註銷。於繳交並註銷與所表彰股份相同編號的舊股票之前，不得簽發新股票。 6.1 Subject to the provisions of the Statute, the Memorandum and Articles and the Applicable Public Company Rules, the Company shall issue Shares without printing Share Certificates for the Shares issued and the Shares shall be delivered by

Company Rules. A Member shall only be entitled to a Share Certificate if the Directors ~~resolve~~ that Share Certificates shall be issued. Share Certificates, if any, shall be in such form as the Directors may determine. Share Certificates shall be signed by one or more Directors authorised by the Directors. The Directors may authorise Share Certificates to be issued with the authorised signature(s) affixed by mechanical process. All Share Certificates shall be consecutively numbered or otherwise identified and shall specify the Shares to which they relate. All Share Certificates surrendered to the Company for transfer shall be cancelled and subject to the Articles. No new Share Certificate shall be issued until the former Share Certificate representing a like number of relevant Shares shall have been surrendered and cancelled.	book-entry transfer, and in accordance with the Applicable Public Company Rules, the issuance, transfer or cancellation of the Shares be handled in accordance with the relevant rules of the central securities depository. A Member shall only be entitled to a Share Certificate if the board of Directors resolves that Share Certificates shall be issued. Share Certificates, if any, shall be in such form as the board of Directors may determine. Share Certificates shall be signed by one or more Directors authorised by the board of Directors. The board of Directors may authorise Share Certificates to be issued with the authorised signature(s) affixed by mechanical process. All Share Certificates shall be consecutively numbered or otherwise identified and shall specify the Shares to which they relate. All Share Certificates surrendered to the Company for transfer shall be cancelled and subject to the Articles. No new Share Certificate shall be issued until the former Share Certificate representing a like number of relevant Shares shall have been surrendered and cancelled.
6.2 若董事會依第 6.1 條之規定決議印製股票時，公司應於依法令、章程大綱、章程及公開發行公司法令得發行股票之日起 30 日內，對認股人或應募人交付股票，並應依公開發行公司法令於交付股票前公告之。 6.2 In the event that the Directors resolve that Share Certificates shall be issued pursuant to Article 6.1 hereof, the Company shall deliver the Share Certificates to the subscribers within thirty days from the	6.2 備註：本條文僅修訂英文版內容，中譯版內容未修訂。 Note：The modification in the article is limited to the content in English. The content in Chinese remains unchanged. 6.2 In the event that the board of Directors resolve that Share Certificates shall be issued pursuant to Article 6.1 hereof, the Company shall deliver the Share Certificates to the subscribers within thirty

date such Share Certificates may be issued pursuant to the Statute, 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.	days from the date such Share Certificates may be issued pursuant to the Statute, 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.
6.4 若股票~~經~~塗污~~、~~磨損~~、~~遺失或損壞，得提出證據證明、賠償並支付公司在調查證據過程中所產生之合理費用以換發新股票~~，~~該相關費用由董事會定之，並~~（~~在塗污或磨損的情況下~~）~~於交付舊股票時支付~~之~~。 6.4 If a Share Certificate is defaced, worn out, lost or destroyed, it may be renewed on such terms (if any) as to evidence and indemnity and on the payment of such expenses reasonably incurred by the Company in investigating evidence, as the Directors may prescribe, and (in the case of defacement or wearing out) upon delivery of the old Share Certificate.	6.4 若股票塗污、磨損、遺失或損壞時，得提出證據證明、賠償並支付公司在調查證據過程中所產生之合理費用，以換發新股票。該相關費用由董事會定之，並在塗污或磨損的情況下，於交付舊股票時支付。 6.4 If a Share Certificate is defaced, worn out, lost or destroyed, it may be renewed on such terms (if any) as to evidence and indemnity and on the payment of such expenses reasonably incurred by the Company in investigating evidence, as the board of Directors may prescribe, and (in the case of defacement or wearing out) upon delivery of the old Share Certificate.
7.1 經三分之二~~或~~以上董事~~之~~出席~~及~~出席董事過半數通過之決議及股東會之特別決議，公司得發行~~較公司發行的普通股~~有優先權利的股份~~（「~~特別股~~」）~~。 7.1 The Company may issue Shares with rights which are preferential to those of ordinary Shares issued by the Company (“Preferred Shares”) with the approval of a majority of the Directors present at a meeting attended by two-thirds or more of the total number of the Directors and with the approval of a Special Resolution.	7.1 經三分之二以上董事出席，出席董事過半數通過之決議，及股東會之特別決議，公司得發行具有優先權利的股份為特別股。 7.1 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese. The content in English remains unchanged.
7.2 在依第 7.1 條發行特別股之前，公司應修改章程並在章程中明定特別股的權利和義務，包括但不限於下列內容，~~而~~且特	7.2 在依第 7.1 條發行特別股之前，公司應修改章程並在章程中明定特別股的權利和義務，包括但不限於下列內容，且特別

別股之權利及義務~~將~~不抵觸公開發行公司法令有關於特別股權利及義務之強制規定，變更特別股之權利時亦同： (1) 特別股分派股息及紅利之順序、定額或定率； (2) 特別股分派公司剩餘財產之順序、定額或定率； (3) 特別股股東行使表決權之順序或限制（包括無表決權等）； (4) 與特別股權利義務有關的其他事項； (5) 公司被授權或被強制~~要購~~回特別股時，其贖回之方法；於不適用贖回權時，其~~聲明~~。 7.2 Prior to the issuance of any Preferred Shares approved pursuant to Article 7.1 hereof, the Articles shall be amended to set forth the rights and obligations of the Preferred Shares, including but not limited to the following terms, and provided that such rights and obligations of the Preferred Shares shall not contradict the mandatory provisions of Applicable Public Company Rules regarding the rights and obligations of such Preferred Shares, and the same shall apply to any variation of rights of Preferred Shares: (a) Order, fixed amount or fixed ratio of allocation of Dividends and bonus on Preferred Shares; (b) Order, fixed amount or fixed ratio of allocation of surplus assets of the Company; (c) Order of or restriction on the voting right(s) (including declaring no voting rights whatsoever) of preferred Members; (d) Other matters concerning rights and obligations incidental to Preferred Shares; and	股之權利及義務不得抵觸公開發行公司法令有關於特別股權利及義務之強制規定，於變更特別股之權利時，亦同： (1) 特別股分派股息及紅利之順序、定額或定率； (2) 特別股分派公司剩餘財產之順序、定額或定率； (3) 特別股股東行使表決權之順序或限制（包括無表決權等）； (4) 與特別股權利義務有關的其他事項； (5) 公司被授權或被強制應贖回特別股時，其贖回之方法；於不適用贖回權時，其相關規定。 7.2 Prior to the issuance of any Preferred Shares approved pursuant to Article 7.1 hereof, the Articles shall be amended to set forth the rights and obligations of the Preferred Shares, including but not limited to the following terms, and provided that such rights and obligations of the Preferred Shares shall not contradict the mandatory provisions of Applicable Public Company Rules regarding the rights and obligations of such Preferred Shares, and the same shall apply to any variation of rights of Preferred Shares: (a) Order, fixed amount or fixed ratio of allocation of Dividends and bonus on Preferred Shares; (b) Order, fixed amount or fixed ratio of allocation of surplus assets of the Company; (c) Order of or restriction on the voting right(s) (including declaring no voting rights whatsoever) of preferred Members; (d) Other matters concerning rights and obligations incidental to Preferred Shares; and

(e) The method by which the Company is authorized or compelled to redeem the Preferred Shares, or ~~a statement~~relevant regulations that redemption rights shall not apply.	(e) The method by which the Company is authorized or compelled to redeem the Preferred Shares, or relevant regulations that redemption rights shall not apply.
8.1 公司發行新股~~，~~應經董事會三分之二以上董事之出席及出席董事過半數之同意。新股份之發行應~~限~~於公司之授權資本額內為之。 8.1 The issue of new Shares of the Company shall be approved by a majority of the Directors present 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 authorised capital of the Company.	8.1 公司發行新股應經董事會三分之二以上董事之出席及出席董事過半數之同意為之。新股份之發行應於公司之授權資本額內為之。 8.1 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese. The content in English remains unchanged.
8.2 除~~股東於股東會另以普通決議為不同決議外~~，公司現金增資發行新股時，應公告及通知各股東其有優先認購權，得按照原有股份比例儘先分認。於決議發行新股之同一股東會，股東並得決議放棄優先認購權。公司應於前開公告中聲明，如股東未依指定之期限依原有股份比例認購~~新~~發行之股~~份~~者，~~則應~~視為喪失其優先認購權。在不違反第 6.3 條之規定下，如原有股東持有股份按比例不足以行使優先認購權認購一股新股者，數股東得依公開發行公司法令合併共同認購或歸併一人認購；如新發行之股份未經原有股東於指定期限內認購完畢者，公司得依公開發行公司法令將未經認購之新股於中華民國公開發行或洽~~由~~特定人認購之。 8.2 Unless otherwise resolved by the Members in general meeting by Ordinary Resolution, where the Company increases	8.2 除於股東會另有決議外，於依本章程第 8.3 條提撥公開銷售部分（定義如後）及員工認股部分（定義如後）後，公司現金增資發行新股時，應公告及/或通知各股東其有優先認購權，得按照原有股份比例儘先分認之。於決議發行新股之同一股東會，股東並得決議放棄優先認購權。公司應於前開公告及/或通知中聲明，如股東未依指定之期限依原有股份比例認購發行之新股者，視為喪失其優先認購權。在不違反第 6.3 條之規定下，如原有股東持有股份按比例不足以行使優先認購權認購一股新股者，數股東得依公開發行公司法令合併共同認購或歸併一人認購；如新發行之股份未經原有股東於指定期限內認購完畢者，公司得依公開發行公司法令將未經認購之新股於中華民國公開發行或洽特定人認購之。 8.2 Unless otherwise resolved by the Members in general meeting by Ordinary

its capital by issuing new Shares for cash, the Company shall make a public announcement and notify each Member that he/she/it is entitled to exercise a pre-emptive right to purchase his/her/its pro rata portion of any new Shares issued in the capital increase in cash. A waiver of such pre-emptive right may be approved at the same general meeting where the subject issuance of new Shares is approved by the Members. The Company shall state in such announcement and notices to the Members that if any Member fails to purchase his/her/its pro rata portion of the newly-issued Shares within the prescribed period, such Member shall be deemed to forfeit his/her/its pre-emptive right to purchase the newly-issued Shares. Subject to Article 6.3, in the event that Shares held by a Member are insufficient for such Member to exercise the pre-emptive right to purchase one newly-issued Share, Shares held by several Members may be calculated together for joint purchase of newly-issued Shares or for purchase of newly-issued Shares in the name of a single Member pursuant to the Applicable Public Company Rules. If the total number of the new Shares to be issued has not been fully subscribed by the Members within the prescribed period, the Company may offer any un-subscribed new Shares to be issued to the public in Taiwan or to specific person or persons according to the Applicable Public Company Rules.	Resolution, where the Company increases its capital by issuing new Shares for cash, the Company shall, after reserving Shares for Public Offering (defined below) and Shares for Employees' Subscription (defined below) in accordance with Article 8.3, make a public announcement and/or notify each Member that he/she/it is entitled to exercise a pre-emptive right to purchase his/her/its pro rata portion of any new Shares issued in the capital increase in cash. A waiver of such pre-emptive right may be approved at the same general meeting where the subject issuance of new Shares is approved by the Members. The Company shall state in such announcement and/or notices to the Members that if any Member fails to purchase his/her/its pro rata portion of the newly-issued Shares within the prescribed period, such Member shall be deemed to forfeit his/her/its pre-emptive right to purchase the newly-issued Shares. Subject to Article 6.3, in the event that Shares held by a Member are insufficient for such Member to exercise the pre-emptive right to purchase one newly-issued Share, Shares held by several Members may be calculated together for joint purchase of newly-issued Shares or for purchase of newly-issued Shares in the name of a single Member pursuant to the Applicable Public Company Rules. If the total number of the new Shares to be issued has not been fully subscribed by the Members within the prescribed period, the Company may offer any un-subscribed new Shares to be issued to the public in Taiwan or to

	specific person or persons according to the Applicable Public Company Rules.
8.3 公司於中華民國境內辦理現金增資發行新股時，除董事會依據公開發行公司法令及/或金管會或~~櫃買中心（或~~證交所~~、如有適用）~~之指示而為~~公司~~無須或不適宜對外公開發行之決定外，應提撥發行新股總額之百分之十~~、~~在中華民國境內對外公開發行，但股東會另有較高提撥比率之決議者，從其決議。	8.3 公司於中華民國境內辦理現金增資發行新股時，除董事會依據公開發行公司法令及/或金管會或證交所之指示而為無須或不適宜對外公開發行之決定外，應提撥發行新股總額之百分之十在中華民國境內對外公開發行，但股東會另有較高提撥比率之決議者，從其決議（下稱「公開銷售部分」）。公司得保留發行新股總額不超過百分之十五供公司及其從屬公司之員工認購（下稱「員工認股部分」）。公司對該等員工認購之新股，得限制在一定期間內不得轉讓，但期間最長不得超過二年。
8.3 Where the Company increases its capital in cash by issuing new Shares in Taiwan, the Company shall allocate 10% of the total amount of the new Shares to be issued, for offering in Taiwan to the public unless it is not necessary or appropriate, as determined by the Directors according to the Applicable Public Company Rules and/or the instruction of the FSC or ~~the GTSM (or~~ the TWSE~~, as applicable)~~, for the Company to conduct the aforementioned public offering. Provided however, if a percentage higher than the aforementioned 10% is resolved by a general meeting to be offered, the percentage determined by such resolution shall prevail.	8.3 Where the Company increases its capital in cash by issuing new Shares in Taiwan, the Company shall allocate 10% of the total amount of the new Shares to be issued, for offering in Taiwan to the public unless it is not necessary or appropriate, as determined by the board of Directors according to the Applicable Public Company Rules and/or the instruction of the FSC or TWSE, for the Company to conduct the aforementioned public offering. Provided however, if a percentage higher than the aforementioned 10% is resolved by a general meeting to be offered, the percentage determined by such resolution shall prevail ("Shares for Public Offering"). The Company may reserve up to 15% of the total amount of the new Shares to be issued for the subscription by the employees of the Company and its Subsidiaries ("Shares for Employees' Subscription"). The Company may restrain the shares subscribed by the

	aforementioned employees from being transferred or assigned to others within a specific period of time which shall in no case be longer than two years.
8.4 股東之新股認購權得獨立於該股份而轉讓。新股認購權轉讓之規則和程序應依據公司~~制定~~的政策，且~~相關~~政策應符合法令、章程大綱、章程和公開發行公司法令。 8.4 Members' rights to subscribe for newly-issued Shares may be transferred independently from the Shares from which such rights are derived. The rules and procedures governing the transfer of rights to subscribe for newly-issued Shares shall be in accordance with policies established by the Company from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.	8.4 股東之新股認購權得獨立於該股份而轉讓。新股認購權轉讓之規則和程序應依據公司的政策，且該政策應符合法令、章程大綱、章程和公開發行公司法令。 8.4 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese. The content in English remains unchanged.
8.5 第 8.2 條規定的股東優先認購權，在因下列原因或目的而發行新股時不適用：(a)與他公司合併~~、~~公司分割或公司重整有關；(b)與公司履行其認股權憑證及/或認股權契約之義務有關，包括第 ~~11~~ 條所提及者；(c)與公司履行可轉換公司債或附認股權公司債之義務有關；(d)與公司履行附認股權特別股之義務有關，(e)與私募有關，~~或~~(f)依據第 8.7 條所發行之限制~~性股份~~。 8.5 The pre-emptive right of Members provided under Article 8.2 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 with another company, or the Spin-off of the Company, or pursuant to	8.5 第 8.2 條規定的股東優先認購權，在因下列原因或目的而發行新股時不適用：(a)與他公司合併、公司分割或公司重整有關；(b)與公司履行其認股權憑證及/或認股權契約之義務有關，包括第 11.1 條至第 11.4 條所提及者；(c)與公司履行可轉換公司債或附認股權公司債之義務有關；(d)與公司履行附認股權特別股之義務有關，(e)與私募有關，(f)依據第 8.7 條所發行之限制型股票；或(g)其他公開發行公司法令規定之情形。 8.5 The pre-emptive right of Members provided under Article 8.2 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 with another company, or the Spin-off of the Company, 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 referenced in ~~Article 11~~; (c) in connection with meeting the Company's obligations under convertible bonds or corporate bonds vested with rights to acquire Shares; (d) in connection with meeting the Company's obligations under Preferred Shares vested with rights to acquire Shares; (e) in connection with a Private Placement; ~~or~~ (f) in connection with the issue of Restricted Shares in accordance with Article ~~8.7~~.	any reorganization of the Company; (b) in connection with meeting the Company's obligations under Share subscription warrants and/or options, including those referenced in Articles 11.1 to 11.4 ; (c) in connection with meeting the Company's obligations under convertible bonds or corporate bonds vested with rights to acquire Shares; (d) in connection with meeting the Company's obligations under Preferred Shares vested with rights to acquire Shares; (e) in connection with a Private Placement;(f) in connection with the issue of Restricted Shares in accordance with Article 8.7; or (g) other matters in accordance with the Applicable Public Company Rules.
8.6 通知股東行使優先認購權的期間及其他規則和程序、實行方式，應依董事會所訂之政策制定，該相關政策應符合法令、章程大綱、章程和公開發行公司法令。 8.6 The periods of notice and other rules and procedures for notifying Members and implementing the exercise of the Members' pre-emptive rights shall be in accordance with policies established by the Directors from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.	8.6 備註：本條文僅修訂英文版內容，中譯版內容未修訂。 Note：The modification in the article is limited to the content in English. The content in Chinese remains unchanged. 8.6 The periods of notice and other rules and procedures for notifying Members and implementing the exercise of the Members' pre-emptive rights shall be in accordance with policies established by the board of Directors from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.
8.7 公司得~~以~~股東會特別（重度）決議發行~~予員工~~限制權利之~~新~~股（下稱「限制~~性~~股~~份~~」)~~，~~第 8.2 條規定~~於發行限制性股份時不適用之~~。限制~~性~~股~~份~~之發行條~~款~~，包括~~其~~發行數量、發行價格及~~發行條件等應遵循~~公開發行公司法令之規定。	8.7 於不違反或牴觸法令之前提下，公司得經股東會特別（重度）決議發行限制員工權利之股份（下稱「限制型股票」）予公司及其從屬公司之員工，不適用第 8.2 條之規定。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法令之規定。
8.7 ~~The~~ Company may, with the approval of a Supermajority Resolution in a general meeting, issue new Shares with restricted rights to the employees of the Company ("Restricted Shares") and the provision of Article 8.2 shall not apply to any such issue of Restricted Shares. The terms of issue of Restricted Shares, including, but not limited to the number, issue price and ~~issue~~ conditions shall comply with the Applicable Public Company Rules.	8.7 Subject to the provision of the Statute, the Company may, with the approval of a Supermajority Resolution in a general meeting, issue new Shares with restricted rights to the employees of the Company and its Subsidiaries ("Restricted Shares") and the provision of Article 8.2 shall not apply to any such issue of Restricted Shares. The terms of issue of Restricted Shares, including, but not limited to the number, issue price and other relevant conditions shall comply with the Applicable Public Company Rules.
8.8 於不違反法令規定下，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~~辦理私募，其對象、有價證券種類、價格訂定及有價證券之轉讓限制等事項，應~~遵循~~公開發行公司法令。 8.8 Subject to the provisions of the Statute, the Company may, by resolutions of the Members passed at a general meeting attended by Members who represent a majority of the outstanding Shares and approved by the Members who represent two-thirds or more of the Shares present and entitled to vote on such resolution, conduct Private Placements, and shall comply with the Applicable Public Company Rules to determine, inter alia~~s~~, the purchaser(s), the types of securities, the determination of the offer price, and the restrictions on transfer of securities of such Private Placement.	8.8 於不違反法令及公開發行公司法令規定下，公司應經最近一次股東會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決議辦理私募，其對象、有價證券種類、價格訂定及有價證券之轉讓限制等事項，應符合公開發行公司法令之規定。 8.8 Subject to the provisions of the Statute and the Applicable Public Company Rules, the Company may, by resolutions of the Members passed at a general meeting attended by Members who represent a majority of the issued, outstanding Shares and approved by the Members who represent two-thirds or more of the Shares present and entitled to vote on such resolution, conduct Private Placements, and shall comply with the Applicable Public Company Rules to determine, inter alia, the purchaser(s), the types of securities, the determination of the offer price, and the restrictions on transfer of securities of such Private Placement.

9.1 於不違反法令~~及~~公開發行公司法令之規定下，公司發行的股份~~應~~得自由轉讓。 9.1 Subject to the Statute and the Applicable Public Company Rules, Shares issued by the Company shall be freely transferable.	9.1 於不違反法令和公開發行公司法令之規定下，公司發行的股份得自由轉讓。 9.1 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese. The content in English remains unchanged.
9.2 ~~於不違反~~章程~~和~~公開發行公司法令~~之~~規定~~下~~，股東得以簽署轉讓文件~~之~~方式轉讓股份。 9.2 Subject to these Articles and the Applicable Public Company Rules, any Member may transfer all or any of his Shares by an instrument of transfer.	9.2 除章程或公開發行公司法令另有規定，股東得以簽署轉讓文件方式轉讓股份。 9.2 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese. The content in English remains unchanged.
9.3 ~~於受讓人的名稱登記於公司股東名冊之前，讓與人應被視為股份持有者。~~ 9.3 ~~The transferor shall be deemed to remain the holder of a Share until the name of the transferee is entered in the Register of Members.~~	9.3 董事會得同意公司無實體發行之各種類股份，得透過相關系統（包括集保結算所之相關系統），以不簽署轉讓文件之方式轉讓。就無實體發行之股份，公司應依據相關系統之規定、設備及要求，通知無實體發行之股份持有者，提供（或由該持有者指派他人提供）透過相關系統轉讓股份所需之指示，惟上述應不違反章程、章程大綱、法令及公開發行公司法令。 9.3 The board of Directors may approve to effect transfers of Shares which are not issued physically through relevant systems (including systems of TDCC) without executing share transfer documents. With respect to non-physically issued shares, the Company shall notify holders of these shares to provide (or have a third party designated by such holders to provide) instruction(s) necessary for transfers of shares through relevant systems according

	<u>to the requirement, equipment and demand of those systems, provided however, that such instructions shall not violate these Articles, Statute and the Applicable Public Companies Rules.</u>
~~9.4 無論第 9.2 條之規定，於櫃買中心（或證交所，如有適用）交易股份之轉讓，在不違反公開發行公司法令的情況，董事會得以決議通過依櫃買中心（或證交所，如有適用）採用的有價證券轉讓方式為之。~~ ~~9.4 Notwithstanding Article 9.2 above, transfers of Shares which are listed on the GTSM (or the TWSE, as applicable), may be effected by any method of transferring or dealing in securities permitted by the GTSM (or the TWSE, as applicable), which is in accordance with the Applicable Public Companies Rules as appropriate and which have been approved by the Board for such purpose.~~	備註：9.4 條文刪除。 Note：Article 9.4 was removed.
10. 股份買回 **10 Repurchase of Shares** 10.1 於不違反法令、章程大綱及章程之情況下，公司得依據公開發行公司法令之規定，經董事會三分之二以上董事之出席及出席董事過半數~~決議之條件自櫃買中~~~~心（或~~證交所~~，如有適用）~~買回其股份。公司如~~決議依據章程自櫃買中心（或證交所，如有適用）買回任何~~股份，該董事會決議及其執行情形，應依據公開發行公司法令於最近一次之股東會~~向股東~~報告~~，該報告義務於公司~~因故未~~執行~~買回~~計畫時~~，亦同。 10.1 Subject to the provisions of the Statute, the Memorandum, and the Articles, the Company may purchase its own Shares	**10. 股份<u>之贖回及</u>買回** **10 <u>Redemption and</u> Repurchase of Shares** 10.1 於不違反法令、章程大綱及章程之情況下，公司得<u>依董事會決議之方式及條件隨時買回其股份。縱使有前述規定，若股份已於證交所交易，公司買回其股份應</u>依據公開發行公司法令之規定，經董事會三分之二以上董事之出席及出席董事過半數<u>同意，自</u>證交所<u>之集中交易市場</u>買回其股份。公司如<u>依本條規定買回於證交所上市之</u>股份，該董事會決議及其執行情形，應依據公開發行公司法令於最近一次之股東會報告<u>；其</u>因故未買回<u>股份者</u>，亦同。 10.1 Subject to the provisions of the Statute, the Memorandum, and the Articles, the Company may purchase its own Shares <u>in</u>

listed on the ~~GTSM (or~~ TWSE~~, as applicable)~~ on such terms as are approved by resolutions of the Directors passed at a meeting of the board of Directors attended by more than two-thirds of members of the board and approved by a majority of the Directors present at such meeting, provided that any such repurchase shall be in accordance with the Applicable Public Company Rules. In the event that the Company proposes to purchase any Shares listed on the ~~GTSM (or the~~ TWSE~~, as applicable)~~ pursuant to this Article, the approval of the board of Directors and the implementation thereof shall be reported to the Members at the next general meeting in accordance with the Applicable Public Company Rules. Such reporting obligation shall apply even if the Company does not implement the repurchase proposal for any reason.	the manner and terms to be resolved by the board of Directors from time to time. Notwithstanding the foregoing, for so long as any Shares are listed on the TWSE, the Company may purchase its own shares on such terms as are approved by resolutions of the Directors passed at a meeting of the board of Directors attended by more than two-thirds of members of the board and approved by a majority of the Directors present at such meeting, provided that any such repurchase shall be in accordance with the Applicable Public Company Rules. In the event that the Company proposes to purchase any Shares listed on the TWSE pursuant to this Article, the approval of the board of Directors and the implementation thereof shall be reported to the Members at the next general meeting in accordance with the Applicable Public Company Rules. Such reporting obligation shall apply even if the Company does not implement the repurchase proposal for any reason.
備註：10.2 為新增條文。 Note：Article 10.2 was added.	10.2 在符合法令、章程和及章程大綱規定之前提下，公司得發行得由股東或公司行使贖回權的股份。該股份贖回權之條件，應事前經公司以股東會特別決議通過，對於支付其贖回股份之款項，得以任何方式（包括股本）支付。於公司成為公開發行公司後，前述事項並應依公開發行公司法令規定本公司應遵循之相關規定辦理。 10.2 Subject to the provisions of Cayman Islands law, the Statute, the Memorandum, and the Articles, the Company may issue Shares that are to be redeemed or are liable to be redeemed at the option of the

	Member or the Company. The redemption of such Shares shall be effected in such manner as the Company may, by Special Resolution, determine before the issue of the Shares. The Company may make a payment in respect of the redemption of its own Shares in any manner (including out of capital). After the Company has acquired public company status, the foregoing matter shall be made in accordance with the Applicable Public Company Rules as applied to the Company.
~~10.2~~ 董事會~~得~~於依據第 10.1 條買回或贖回~~任何~~股份~~前~~決定該股份~~應~~作為庫藏股~~持有之~~。 ~~10.2~~ The board of Directors may, ~~prior to~~ the purchase or redemption of any Share under ~~Article 10.1,~~ determine that such Share shall be held as Treasury Share.	10.3 董事會於依據第 10.1 條至第 10.7 條買回或贖回股份時，決定該股份作為庫藏股（下稱「庫藏股」)。庫藏股不得配發或支付股利，亦不得就公司之資產為其他分配（無論係以現金或其他方式，包括公司清算時對於股東的資產分配)。 10.3 The board of Directors may, upon the purchase or redemption of any Share under Articles 10.1 to 10.7, determine that such Share shall be held as Treasury Share (“**Repurchased Treasury Shares**”). For Treasury Shares, no dividends shall be distributed or paid, nor shall any distribution of the Company’s assets be made (whether in cash or by other means) (including any assets distribution to the Members when the Company is winding up).
~~10.3~~ 在不違反法令、章程~~或公開發行公司法令~~之情形下，董事得決定~~註銷~~庫藏股或按~~其認為~~合理條件~~下轉讓庫藏股~~（包括但不限於無償）予員工。	10.4 在不違反法令、章程及章程大綱之情形下，董事會得決定將該庫藏股註銷或將該買回庫藏股按合理條件（包括但不限於無償）轉讓予員工。於公司成為公開發行公司後，前述事項並應依公開發行公司法令規定本公司應遵循之相關規定辦理。

~~10.3~~ Subject to the provisions of the Statute, ~~these Articles~~ and the ~~Applicable Public Company Rules~~, the Directors may determine to cancel a Treasury Share or transfer a ~~treasury~~ Share to the employees on such terms as they think proper (including, without limitation, for nil consideration).	10.4 Subject to the provisions of the Statute, the Memorandum and the Articles, the board of Directors may determine to cancel a Treasury Share or transfer a Treasury Share to the employees on such terms as they think proper (including, without limitation, for nil consideration). After the Company has acquired public company status, the foregoing matter shall be made in accordance with the Applicable Public Company Rules as applied to the Company.
~~10.4 縱有第 10.3 條之規定，如~~公司買回~~任何~~於~~櫃買中心（或~~證交所~~，如有適用）~~交易之股份，~~並作為庫藏股持有之（下稱「買回庫藏股」），任何將買回庫藏股~~以低於實際買回股份之平均價格（下稱「**平均買回價格**」）轉讓予員工~~之提議~~，應經最近一次股東會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，並應於該次股東會召集事由中列舉並說明下列事項，~~且~~不得以臨時動議提出。	10.5 公司買回於證交所交易之股份後，以低於實際買回股份之平均價格（下稱「**平均買回價格**」）轉讓予員工或其從屬公司員工者，應經最近一次股東會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辦理，並應於該次股東會召集事由中列舉並說明下列事項，不得以臨時動議提出： (a) 所定轉讓價格、折價比率、計算依據及合理性； (b) 轉讓股數、目的及合理性； (c) 認股員工之資格條件及得認購之股數；及 (d) 對公司股東權益影響事項： (i) 可能費用化之金額及對公司每股盈餘稀釋情形； (ii) 說明低於平均買回價格轉讓予員工對公司造成之財務負擔。
~~10.4 Notwithstanding Article 10.3, if~~ the Company repurchases any Shares traded on the ~~GTSM (or the~~ TWSE~~, as applicable) and hold such Shares as Treasury Shares (the "**Repurchased Treasury Shares**"), any proposal~~ to transfer the Repurchased Treasury Shares to any employees of the Company ~~by the Company~~ at the price	10.5 If the Company repurchases any Shares traded on the TWSE and proposes to transfer the Repurchased Treasury Shares to any employees of the Company or its Subsidiaries at the price below the average repurchase price paid by the Company for Repurchased Treasury Shares (the "**Average Purchase Price**") the Company

below the average repurchase price paid by the Company for Repurchased Treasury Shares (the "**Average Purchase Price**") shall require the approval of a resolution ~~passed by~~ two-thirds or more of the Members present ~~at the next general meeting who hold a majority of the total number of the Company's outstanding shares as at the date of such general meeting, and~~ shall not be brought up as an ad hoc motion~~.~~	shall require the approval of a resolution of the Members passed at a general meeting attended by Members who represent a majority of the issued, outstanding Shares and approved by the Members who represent two-thirds or more of the Members present and entitled to vote on such resolution, and shall specify such motion in the meeting notice of that general meeting in accordance with the Applicable Public Company Rules which shall not be brought up as an ad hoc motion: (a)The transfer price, discount rate, calculation basis and reasonability; (b)Number of shares transferred, purpose and reasonability; (c)Qualification of employees' subscription and number of shares employees may subscribe; and (d)Matters affecting equity of the Members: (i)Amounts that may become expenditures, and the dilution of earnings per share of the Company; (ii)Explain the financial burden caused to the Company by transfer of shares to employees at a price lower than the Average Purchase Price.
~~10.5~~ 依據第 10.4 條買回而轉讓予員工之庫藏股總數，於轉讓任何庫藏股之日累計不得超過公司已發行股份總數之百分之五，且累計轉讓予單一員工之庫藏股總數於轉讓予該員工~~任何~~庫藏股之日，累計不得超過公司已發行股份總數之千分之五。公司並得限制員工~~在~~不~~得~~超過二年之期間內不得轉讓該股份。 ~~10.5~~ The aggregate number of Treasury Shares to be transferred to employees pursuant to	10.6 依據第 10.4 條買回而轉讓予員工之庫藏股總數，於轉讓任何庫藏股之日累計不得超過公司已發行且分派股份總數之百分之五，且累計轉讓予單一員工之庫藏股總數於轉讓予該員工庫藏股之日，累計不得超過公司已發行且分派股份總數之千分之五。公司並得限制員工於不超過二年之期間內不得轉讓該股份。 10.6 The aggregate number of Treasury Shares to be transferred to employees pursuant to

Article 10.4 shall not exceed 5 percent of the Company's total issued and outstanding ~~s~~hares as at the date of transfer of any Treasury Shares and the aggregate number of Treasury Shares transferred to any individual employee shall not exceed 0.5 percent of the Company's total issued and outstanding ~~s~~hares as at the date of transfer of any Treasury Shares to such employee. The Company may impose restrictions on the transfer of such Shares by the employee for a period of no more than two years.	Article 10.4 shall not exceed 5 percent of the Company's total issued, allotted and outstanding Shares as at the date of transfer of any Treasury Shares and the aggregate number of Treasury Shares transferred to any individual employee shall not exceed 0.5 percent of the Company's total issued, allotted and outstanding Shares as at the date of transfer of any Treasury Shares to such employee. The Company may impose restrictions on the transfer of such Shares by the employee for a period of no more than two years.
~~10.6~~ 縱有第 10.1 條至 ~~10.5~~ 條之規定，在不違反法令~~及公開發行公司法令~~之情形下，公司得經股東會普通決議強制贖回或買回公司股份並註銷，~~惟~~該贖回或買回~~除法令或公開發行公司法令另有規定外，~~應依股東所持股份比例為之。就該贖回或買回之給付（如有）應~~經~~通過該贖回或買回之普通決議，以現金或公司特定財產之分配為之，惟(a)相關股份於贖回或買回時將被註銷且不會作為公司之庫藏股，且(b)於以現金以外之財產分配予股東時，其類型、價值及抵充數額應(i)於股東會決議前經中華民國會計師查核簽證，及(ii)經該收受財產股東之同意。 ~~10.6~~ Notwithstanding anything to the contrary contained in Article 10.1 to ~~10.5,~~ and subject to the Statute ~~and the Applicable Public Company Rules~~, the Company may, with the approval of an Ordinary Resolution, compulsorily redeem or repurchase Shares ~~by the Company for cancellation~~, provided that such	10.7 縱使有第 10.1 條至 10.6 條之規定，在不違反法令、章程和章程大綱規定之情形下，公司得經股東會普通決議強制贖回或買回公司股份並註銷，該贖回或買回並應依股東所持股份比例為之。就該贖回或買回之給付（如有）應通過該贖回或買回之普通決議，以現金或公司特定財產之分配為之，惟(a)相關股份於贖回或買回時將被註銷且不會作為公司之庫藏股，且(b)於以現金以外之財產分配予股東時，其類型、價值及抵充數額應(i)於股東會決議前經中華民國會計師查核簽證，及(ii)經該收受財產股東之同意。於公司成為公開發行公司後，前述事項並應依公開發行公司法令規定本公司應遵循的相關規定辦理。 10.7 Notwithstanding anything to the contrary contained in Article 10.1 to 10.6, and subject to the Statute, the Memorandum and Articles, the Company may, with the approval of an Ordinary Resolution, compulsorily redeem or repurchase Shares, provided that such Shares shall be cancelled upon redemption or repurchase

redemption or repurchase will be effected pro rata based on the percentage of shareholdings of the Members~~, unless otherwise provided for in the Statute or the Applicable Public Company Rules~~. Payments in respect of any such redemption or repurchase, if any, may be made either in cash or by distribution of specific assets of the Company, as specified in the Ordinary Resolution approving the redemption or repurchase, provided that (a) the relevant Shares will be cancelled upon such redemption or repurchase and will not be held by the Company as Treasury Shares, and (b) where assets other than cash are distributed to the Members, the type of assets, the value of the assets and the corresponding amount of such substitutive distribution shall be (i) assessed by an ~~ROC~~ certified public account before being submitted to the Members for approval and (ii) agreed to by the Member who will receive such assets.	and such redemption or repurchase will be effected pro rata based on the percentage of shareholdings of the Members. Payments in respect of any such redemption or repurchase, if any, may be made either in cash or by distribution of specific assets of the Company, as specified in the Ordinary Resolution approving the redemption or repurchase, provided that (a) the relevant Shares will be cancelled upon such redemption or repurchase and will not be held by the Company as Treasury Shares, and (b) where assets other than cash are distributed to the Members, the type of assets, the value of the assets and the corresponding amount of such substitutive distribution shall be (i) assessed by an R.O.C. certified public account before being submitted to the Members for approval and (ii) agreed to by the Member who will receive such assets. After the Company has acquired public company status, the foregoing matter shall be made in accordance with the Applicable Public Company Rules as applied to the Company.
11.1 公司得經董事會以三分之二以上董事之出席及出席董事過半數同意之決議，通過~~一個以上之~~激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~~給~~公司及從屬公司之員工。規範此等激勵計畫之規則及程序應與董事會所制訂之政策一致，並應符合法令、章程大綱~~、章程和~~公開發行公司法令。 11.1 ~~The~~ Company may, upon approval by a	11.1 縱使有第 8.7 條限制型股票之規定，公司得經董事會以三分之二以上董事之出席及出席董事過半數同意之決議，通過激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從屬公司之員工。規範此等激勵計畫之規則及程序應與董事會所制訂之政策一致，並應符合法令、章程大綱和章程。於公司成為公開發行公司後，前述事項並應依公開發行公司法令規定本公司應遵循的相關規定辦理。 11.1 Notwithstanding the provision of Article

majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, adopt ~~one or more~~ incentive programmes and may issue Shares or options, warrants or other similar instruments, to employees of the Company and its Subsidiaries. The rules and procedures governing such incentive programme(s) shall be in accordance with policies established by the Directors from time to time in accordance with the Statute, the Memorandum~~,~~ the Articles ~~and~~ the Applicable Public Company Rules.	8.7 Restricted Shares, 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 incentive programmes and may issue Shares or options, warrants or other similar instruments, to employees of the Company and its Subsidiaries. The rules and procedures governing such incentive programme(s) shall be in accordance with policies established by the board of Directors from time to time in accordance with the Statute, the Memorandum and the Articles. After the Company has acquired public company status, the foregoing matter shall be made in accordance with the Applicable Public Company Rules as applied to the Company.
11.3 公司得依上開第 11.1 條所定之激勵計畫，與其員工及從屬公司之員工簽訂~~認股權~~契約，約定於一定期間內，員工得認購特定數量的公司股份。此等契約之條款對相關員工之限制不得低於其所適用之激勵~~措施~~所載條件。 11.3 The Company may enter into ~~share option~~ agreements with employees of the Company and the employees of its Subsidiaries in relation to the incentive programme approved pursuant to Article 11.1 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 be no less restrictive on the relevant employee than the terms specified in the applicable incentive programme.	11.3 公司得依上開第 11.1 條所定之激勵計畫，與其員工及從屬公司之員工簽訂相關契約，約定於一定期間內，員工得認購特定數量的公司股份。此等契約之條款對相關員工之限制，不得低於其所適用之激勵計畫所載之條件。 11.3 The Company may enter into relevant agreements with employees of the Company and the employees of its Subsidiaries in relation to the incentive programme approved pursuant to Article 11.1 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 be no less restrictive on the relevant employee than the terms specified in the applicable incentive programme.
11.4 公司及其從屬公司之董事非本章程第 ~~11~~	11.4 公司及其從屬公司之董事非本章程第

條所訂員工激勵計畫之對象，但倘董事亦為公司或其從屬公司之員工，該董事得基於員工身分（而非董事身分）參與員工激勵計畫。 11.4 Directors of the Company and its Subsidiaries shall not be eligible for the employee incentive programmes under this Article ~~11,~~ provided that directors who are also employees of the Company or its Subsidiaries may participate in an employee incentive programme in their capacity as an employee and not as a director of the Company or its Subsidiaries.	8.7 條所定發行限制型股票及本章程第 11.1 條所訂員工激勵計畫之對象，但倘董事亦為公司或其從屬公司之員工，該董事得基於員工身分（而非董事身分）參與認購限制型股票或員工激勵計畫。 11.4 Directors of the Company and its Subsidiaries shall not be eligible for the employee incentive programmes under Article 8.7 or this Article 11.1, provided that directors who are also employees of the Company or its Subsidiaries may participate in an employee incentive programme in their capacity as an employee (and not as a director of the Company or its Subsidiaries).
12.1 無論公司是否處於清算程序，在任何時候，如果公司資本被劃分為不同種類的股份，則需經該類股份持有人之股東會特別決議始可變更該類股份~~所附屬~~之權利，~~但~~該類股份發行條件另有規定者不在此限。縱有前述規定，如果章程的~~任何~~修改或變更損害了任一種類股份的優先權，~~那麼~~該相關修改或變更應經特別決議通過，並應經該類股份~~股東~~個別~~之~~股東會~~的~~特別決議通過。 12.1 If at any time the share capital of the Company is divided into different classes of Shares, the rights attached to any class ~~(~~unless otherwise provided by the terms of issue of the Shares of that class~~)~~ may, whether or not the Company is being wound up, be varied with the sanction of a Special Resolution passed at a general meeting of the holders of the Shares of that class. Notwithstanding the foregoing, if any modification or alteration in the Articles is prejudicial to the preferential rights of any class of Shares, such	12.1 無論公司是否處於清算程序，在任何時候，如果公司資本被劃分為不同種類的股份，則需經該類股份持有人之股東會特別決議始可變更該類股份之權利，惟該類股份發行條件另有規定者，不在此限。縱使有前述規定，如果章程的修改或變更損害了任一種類股份的優先權，則該相關修改或變更應經特別決議通過，並應經該類股份個別股東會之特別決議通過。 12.1 If at any time the share capital of the Company is divided into different classes of Shares, the rights attached to any class, unless otherwise provided by the terms of issue of the Shares of that class, may, whether or not the Company is being wound up, be varied with the sanction of a Special Resolution passed at a general meeting of the holders of the Shares of that class. 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.	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.
12.2 章程中與股東會~~有~~關的規定應適用於~~每一~~相同種類股份持有者的會議。 12.2 The provisions of the Articles relating to general meetings shall apply to every class meeting of the holders of the same class of the Shares.	12.2 章程中與股東會相關的規定，應適用於相同種類股份持有者的會議。 12.2 The relevant provisions of the Articles relating to general meetings shall apply to every class meeting of the holders of the same class of the Shares.
12.3 股份持有人持有發行時附有優先權或其他權利之股份者，其權利不因創設或發行與其股份順位相同之其他股份而~~被~~視同變更，但該類股份發行條件另有明確規定者不在此限。 12.3 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.	12.3 股份持有人持有發行時附有優先權或其他權利之股份者，其權利不因創設或發行與其股份順位相同之其他股份而視同變更，但該類股份發行條件另有明確規定者，不在此限。 12.3 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese. The content in English remains unchanged.
13.1 ~~如果~~股東死亡，~~若~~該股份為共同持有時其他~~尚~~生存之共同持有人~~，~~或該股份是單獨持有時~~其~~法定代理人，為公司所認定唯一有權享有股份權益之人。死亡股東~~之財產就~~其所共有之股份~~所生之義務~~不因死亡而免除。 13.1 If a Member dies, the survivor or survivors where he was a joint holder, or his legal personal representatives where he was a sole holder, shall be the only persons recognised by the Company as having any title to his interest. The estate of a deceased Member is not thereby released from any liability in respect of any Share	13.1 股東死亡時，如該股份為共同持有者，其他生存之共同持有人、或該股份是單獨持有時之法定代理人，應為公司所認定唯一有權享有股份權益之人。死亡股東對於其所共有之股份如有任何責任者，亦不因死亡而免除。 13.1 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese. The content in English remains unchanged.

which had been jointly held by him.	
13.2 因股東死亡、破產、清算、解散或~~者~~因轉讓~~之~~外的任何其他情形而對股份享有權利的人，應以書面通知公司，且在董事會~~所可能~~要求的相關證據完成後~~，得~~寄發書面通知，選擇成為該相關股份之持有人或指定特定人成為該股份之持有人。 13.2 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) shall give written notice to the Company and, upon such evidence being produced as may from time to time be required by the Directors, may elect, by a notice in writing sent by him, either to become the holder of such Share or to have some person nominated by him become the holder of such Share.	13.2 因股東死亡、破產、清算、解散或因轉讓以外的任何其他情形而對股份享有權利的人，應以書面通知公司，且在董事會要求的相關證據完成後寄發書面通知，選擇成為該相關股份之持有人或指定特定人成為該股份之持有人。 13.2 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) shall give written notice to the Company and, upon such evidence being produced as may from time to time be required by the board of Directors, may elect, by a notice in writing sent by him, either to become the holder of such Share or to have some person nominated by him become the holder of such Share.
14.1 在不違反法令~~和~~章程~~就應經股東會普通決議處理事項之~~規定~~的~~情形下，公司應以特別決議為下列事項： (a)變更其名稱； (b)修改或增~~加~~章程； (c)修改或增~~加~~章程大綱有關宗旨、權力或其他特別載明的事項； (d)減少其資本和資本贖回準備金；及 (e)根據公司於股東會之決定，增加~~決議所規定的~~股本或註銷任何在決議通過之日尚未為任何人取得或同意取得的股份。但於變更~~額定~~資本額之情形，公司~~亦~~應向股東會提出~~修改~~。 14.1 Subject to the provisions of the Statute and the ~~provisions of these Articles as regards the matters to be dealt with by Ordinary Resolution~~, the Company may by Special Resolution:	14.1 在不違反法令、章程和公開發行公司法令規定之情形下，公司應以特別決議為下列事項： (a)變更其名稱； (b)修改或增訂章程； (c)修改或增訂章程大綱有關宗旨、權力或其他特別載明的事項； (d)減少其資本和資本贖回準備金；及 (e)根據公司於股東會之決定，增加股本或註銷任何在決議通過之日尚未為任何人取得或同意取得的股份。但於變更授權資本額之情形，公司應向股東會提出。 14.1 Subject to the provisions of the Statute, the Articles and the Applicable Public Company Rules, the Company may by Special Resolution:

(a)change its name; (b)alter or add to these Articles; (c)alter or add to the Memorandum with respect to any objects, powers or other matters specified therein; (d)reduce its share capital and any capital redemption reserve fund; and (e)increase its authorised share capital ~~by such sum as the resolution shall prescribe~~ or cancel any Shares that at the date of the passing of the resolution have not been taken or agreed to be taken by any person, provided that in the event of any change to its authorised share capital, the Company shall ~~also procure the amendment of its Memorandum by the Members to reflect such change~~.	(a)change its name; (b)alter or add to these Articles; (c)alter or add to the Memorandum with respect to any objects, powers or other matters specified therein; (d)reduce its share capital and any capital redemption reserve fund; and (e)increase its authorised share capital or cancel any Shares that at the date of the passing of the resolution have not been taken or agreed to be taken by any person, provided that in the event of any change to its authorised share capital, the Company shall make proposal at a general meeting.
14.2 在不違反法令~~和~~公開發行公司法令的情形下，公司~~非經~~特別（重度）決議~~不得~~為下列事項： (a)出售、讓與或出租公司全部營業或對股東權益有重大影響的其他事項； (b)解任~~任何~~董事； (c)許~~可一個或多個~~董事為其自身或他人為屬於公司營業範圍內的其他商業活動~~的行為~~； (d)~~使~~可分配股利及~~/~~或紅利及~~/~~或其他依第35條所規定款項~~之~~資本化； (e)合併~~、~~分割~~或私募~~，但符合法令定義之合併應同時符合法令之規定； (f)締結、變更或終止關於公司出租全部營業、委託經營或與他人經常共同經營之協議； (g)讓與其全部或主要部分之營業或財產，但前述規定不適用於因公司解散所進行的轉讓；~~或~~ (h)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。	14.2 在不違反法令、章程及公開發行公司法令的情形下，公司應以特別（重度）決議為下列事項： (a)出售、讓與或出租公司全部營業，或對股東權益有重大影響的其他事項； (b)解任董事； (c)允許董事為其自身或他人為屬於公司營業範圍內的其他商業活動； (d)將可分配股利及/或紅利及/或其他依第35條所規定款項予以資本化； (e)合併或分割，但如符合（開曼）法令所定義之「合併」，則應同時符合（開曼）法令之規定； (f)締結、變更或終止關於公司出租全部營業、委託經營或與他人經常共同經營之協議； (g)讓與其全部或主要部分之營業或財產，但前述規定不適用於因公司解散所進行的轉讓；及 (h)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。
14.2 Subject to the provisions of the Statute~~ and~~ the Applicable Public Company Rules, the Company shall ~~not, without~~ a Supermajority Resolution: (a)sell, transfer or lease of whole business of the Company or other matters which has a material effect on the Members' rights and interests; (b)discharge or remove any Director; (c)approve any action by ~~one or more~~ Director(s) who is engaging in business conduct for him/herself or on behalf of another person that is within the scope of the Company's business; (d)effect any capitalization of distributable Dividends and/or bonuses and/or any other amount prescribed under Article 35 hereof; (e)effect any Merger~~,~~ Spin-off ~~or Private Placement~~, provided that any Merger which falls within the definition of "merger and/or consolidation" under the Statute shall also be subject to the requirements of the Statute; (f)enter into, amend, or terminate any agreement for lease of the Company's whole business, or for entrusted business, or for frequent joint operation with others; (g)transfer its business or assets, in whole or in any essential part, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company; ~~or~~ (h)acquire or assume the whole business or assets of another person, which has material effect on the Company's operation.	14.2 Subject to the provisions of the Statute, the Articles and the Applicable Public Company Rules, the Company shall by a Supermajority Resolution: (a)sell, transfer or lease of whole business of the Company or other matters which has a material effect on the Members' rights and interests; (b)discharge or remove any Director; (c)approve any action by any Director(s) who is engaging in business for him/herself or on behalf of another person that is within the scope of the Company's business; (d)effect any capitalization of distributable Dividends and/or bonuses and/or any other amount prescribed under Article 35 hereof; (e)effect any Merger or Spin-off, provided that any Merger which falls within the definition of "merger and/or consolidation" under the Statute shall also be subject to the requirements of the Statute; (f)enter into, amend, or terminate any agreement for lease of the Company's whole business, or for entrusted business, or for frequent joint operation with others; (g)transfer its business or assets, in whole or in any essential part, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company; and (h)acquire or assume the whole business or assets of another person, which has material effect on the Company's operation.
14.3 在不違反法令、章程及公開發行公司法	14.3 在不違反法令、章程及公開發行公司法

令~~所訂法定出席股份數門檻~~之規定下，有關公司解散之程序： (a)如公司係因無法於其債務到期時清償而決議自願解散者，公司應以股東會普通決議為之；或 (b)如公司係因前述第 14.3 條(a)款以外之事由而決議自願解散者，公司應以特別決議為之。 14.3 Subject to the provisions of the Statute, the ~~provisions of these~~ Articles, and ~~the quorum requirement under~~ the Applicable Public Company Rules, with regard to the dissolution procedures of the Company, the Company shall pass (a)an Ordinary Resolution, if the Company resolves that it be wound up voluntarily because it is unable to pay its debts as they fall due; or (b)a Special Resolution, if the Company resolves that it be wound up voluntarily for reasons other than the reason stated in Article 14.3(a) above.	令之規定下，有關公司解散之程序： (a)如公司係因無法於其債務到期時清償而決議自願解散者，公司應以股東會普通決議為之；或 (b)如公司係因前述第 14.3 條(a)款以外之事由而決議自願解散者，公司應以<u>股東會</u>特別決議為之。 14.3 Subject to the provisions of the Statute, the Articles, and the Applicable Public Company Rules, with regard to the dissolution procedures of the Company, the Company shall pass (a)an Ordinary Resolution, if the Company resolves that it be wound up voluntarily because it is unable to pay its debts as they fall due; or (b)a Special Resolution, if the Company resolves that it be wound up voluntarily for reasons other than the reason stated in Article 14.3(a) above.
備註：14.4 為新增條文。 Note：Article 14.4 was added.	<u>14.4 公司依法令、章程及或公開發行公司法令返還資本時，應依股東所持股份比例為之。</u> <u>14.4 When the Company returns share capital according to the Statute, and the Articles, the share capital shall be returned in proportion to the shareholdings of the Members.</u>
備註：14.5 為新增條文。 Note：Article 14.5 was added.	<u>14.5 在不違反法令、章程及公開發行公司法令的前提下，倘公司擬以現金以外財產返還資本，其退還之財產及抵充之數額應經股東會決議，並經該收受財產股東的同意。但退還財產之價值及抵充之數額，於董事會呈股東會決議前，應經中華民國會計師查核簽證。於公司成為公開發行公司後，前述事項並應依公開發</u>

	行公司法令規定本公司應遵循的相關規定辦理。 14.5 Subject to the provisions of the Statue ,the Articles and the Applicable Public Company Rules, if the Company intends to return share capital by assets other than cash, the asset to be returned and the amount to be deducted shall be approved by general meetings and consented by the Member who will receive such asset; provided that the asset to be returned and the amount to be deducted shall be audited by the certified R.O.C. public accountant before they are submitted by the board of Directors for general meeting's resolution. After the Company has acquired public company status, the foregoing matter shall be made in accordance with the Applicable Public Company Rules as applied to the Company.
15. 註冊處所 在不違反法令規定之情形下，公司得通過董事會決議變更其註冊處所之地點。 15 Registered Office Subject to the provisions of the Statute, the Company may by resolution of the Directors change the location of its Registered Office.	15 備註：本條文僅修訂英文版內容，中譯版內容未修訂。 Note：The modification in the article is limited to the content in English. The content in Chinese remains unchanged. 15 Registered Office Subject to the provisions of the Statute, the Company may by resolution of the board of Directors change the location of its Registered Office.
16.1 ~~除~~年度股東常會外之~~所有~~股東會，~~應稱~~為股東臨時會； 16.1 All general meetings other than annual general meetings ~~shall be called~~ extraordinary general meetings.	16.1 年度股東常會以外之其他股東會，為股東臨時會； 16.1 All general meetings other than annual general meetings are extraordinary general meetings.
16.2 公司應於每一會計年度終了後六個月內召開一次股東會作為年度股東常會，並	16.2 公司應於每一會計年度終了後六個月內召開一次股東會作為年度股東常會，並

應在股東會召集通知中詳細說明。~~在這些會議上~~董事會應作相關報告（如有）。 16.2 The Company shall hold a general meeting as its annual general meeting within six months following the end of each fiscal year, and shall specify the meeting as such in the notices calling it. At these meetings, the report of the Directors (if any) shall be presented.	應在股東會召集通知中詳細說明。董事會應於股東會作相關報告（如有）。 16.2 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese. The content in English remains unchanged.
16.4 股東會應於董事會指定之時間及地點召開，~~惟~~除法令或本條另有規定外，股東會應於中華民國境內召開。如在中華民國境外召開股東會，~~相關程序及核准應依中華民國相關主管機關之規定辦理。~~於中華民國境外召開股東會時，公司應委任中華民國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投票事宜）。 16.4 The general meetings shall be held at such time and place as the Directors shall appoint provided that unless otherwise provided by the Statute or this Article 16.4, the general meetings shall be held in Taiwan. For general meetings to be held outside Taiwan, the Company shall ~~comply with the relevant procedures and approvals prescribed by the relevant authority in Taiwan. Where~~ a general meeting is to be held outside Taiwan, the Company shall engage a professional securities agent in Taiwan to handle the administration of such general meeting (including but not limited to the handling of the voting of proxies submitted by Members).	16.4 股東會應於董事會指定之時間及地點召開，除法令或本條另有規定外，公司已成為公開發行公司後，股東會應於中華民國境內召開。公司已成為公開發行公司後，如在中華民國境外召開股東會者，應於董事會決議或股東取得主管機關召集許可後二日內申報證券交易所同意，且於中華民國境外召開股東會時，公司應委任中華民國之專業股務代理機構，受理該等股東會股務行政事務（包括但不限於受理股東委託投票事宜）。 16.4 The general meetings shall be held at such time and place as the Directors shall appoint provided that unless otherwise provided by the Statute or this Article 16.4, the general meetings shall be held in Taiwan in the event the Company has acquired public company status. For general meetings to be held outside Taiwan, after the Company has acquired public company status, the Company shall apply with the TWSE to obtain its approval within two days after the board of Directors resolves to call a general meeting or within two days after the shareholder(s) obtain(s) the approval from competent authorities to convene the same. In addition, where a general meeting is to be held outside Taiwan, the Company shall

	engage a professional securities agent in Taiwan to handle the administration of such general meeting (including but not limited to the handling of the voting of proxies submitted by Members).
16.5 董事會得召集股東會，~~且於~~經股東請求時，應立即進行~~公司~~股東臨時會之召集； 16.5 The Directors may call general meetings, and they shall on a ~~Members~~ requisition forthwith proceed to convene an extraordinary general meeting of the Company.	16.5 董事會得召集股東會，<u>如</u>經股東請求時，應立即進行股東臨時會之召集； 16.5 The <u>board of</u> Directors may call general meetings, and they shall on a <u>Member's</u> requisition forthwith proceed to convene an extraordinary general meeting of the Company.
16.6 前條~~股東請求是指在股東提出請求日持有不低於當時~~已發行股份總數百分之三的股份~~，並且持有該股份至少一年~~之股東~~所作出的請求；~~ 16.6 ~~A Members requisition is a~~ requisition ~~of~~ 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 at the time of requisition and whose Shares shall have been held by such Member(s) for at least one year.	16.6 前條<u>得請求召集股東會之股東，係指繼續一年以上持有</u>已發行股份總數百分之三<u>以上</u>股份之股東<u>。</u> 16.6 <u>Member(s) who are entitled to submit a Member's</u> requisition <u>as provided in the preceding Article 16.5 are</u> Member(s) of the Company holding at the date of deposit of the requisition not less than 3% of the total number of the <u>issued,</u> outstanding Shares at the time of requisition and whose Shares shall have been held by such Member(s) for at least one year.
16.7 前條股東之請求，必須以書面記明提議事項及理由，並由提出請求者簽名，交存於註冊處所，~~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~~；~~ 16.7 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 may consist of several documents in like form each signed by one or more requisitionists.	16.7 前條股東之請求，必須以書面記明提議事項及理由，並由提出請求者簽名，交存於註冊處所，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<u>。</u> 16.7 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese. The content in English remains unchanged.

16.8 如董事會於股東提出請求日起十五~~天~~內未為股東臨時會召集之通知，則提出請求之股東得依據公開發行公司法令自行召集股東臨時會。 16.8 If the board of Directors do 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 in accordance with the Applicable Public Company Rules.	16.8 如董事會於前述股東提出請求日起十五日內未為股東臨時會召集之通知者，則提出請求之股東得依據公開發行公司法令規定自行召集股東臨時會。 16.8 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese. The content in English remains unchanged.
17.1 任何年度股東常會之召集，應至少於三十日前通知各股東，任何股東臨時會之召集，應至少於十五日前通知各股東。每一通知之發出日或視為發出日及送達日~~應~~不予計入。股東會通知應載明會議地點、日期、時間和召集事由，並應以下述方式~~發出~~，或經股東同意者~~，~~以電子方式~~發出~~，或以公司規定的其他方式發出。但如~~果~~經所有~~有權~~參加該股東會之股東（或其代理人）同意，則無論本章程所規定的通知是否已發出，~~也無論~~是否遵守章程有關股東會的規定，該公司股東會均應被視為已合法召集。 17.1 At least thirty days' notice to each Member shall be given of any annual general meeting, and at least fifteen days' notice to each Member shall be given of any extraordinary general meeting. Every notice shall be exclusive of the day on which it is given or deemed to be given and of the day for which it is given and shall specify the place, the day and the hour of the meeting and the general nature of the business and shall be given in the	17.1 任何年度股東常會或股東臨時會之召集，應至少於二日前通知各股東；如公司已成為公開發行公司，股東常會之召集應至少於三十日前通知各股東，任何股東臨時會之召集，應至少於十五日前通知各股東。每一通知之發出日或視為發出日及送達日不予計入。股東會通知應載明會議地點、日期、時間和召集事由，並應以下述方式，或經股東同意者以電子方式，或以公司規定的其他方式發出。但如經所有得參加該股東會之股東（或其代理人）同意，則無論本章程所規定的通知是否已發出，或是否遵守章程有關股東會的規定，該公司股東會均應被視為已合法召集。 17.1 At least two days' notice to each Member shall be given of any annual general meeting or extraordinary general meeting, or in the event the Company has acquired public company status, at least thirty days' notice to each Member shall be given of any annual general meeting, and at least fifteen days' notice to each Member shall be given of any extraordinary general meeting. Every notice shall be exclusive of the day on which it is given or deemed

manner hereinafter mentioned, or be given via electronic means if agreed thereon by the Members, or be given in such other manner~~, if any,~~ as may be prescribed by the Company, provided that a general meeting of the Company shall, whether or not the notice specified in this regulation has been given and whether or not the provisions of the Articles regarding general meetings have been complied with, be deemed to have been duly convened if it is so agreed by all the Members (or their proxies) entitled to attend such general meeting.	to be given and of the day for which it is given and shall specify the place, the day and the hour of the meeting and the general nature of the business and shall be given in the manner hereinafter mentioned, or be given via electronic means if agreed thereon by the Members, or be given in such other manner, if any, as may be prescribed by the Company, provided that a general meeting of the Company shall, whether or not the notice specified in this regulation has been given and whether or not the provisions of the Articles regarding general meetings have been complied with, be deemed to have been duly convened if it is so agreed by all the Members (or their proxies) entitled to attend such general meeting.
17.2 倘公司非因故意~~而~~漏向~~有權~~獲得通知之~~任一~~股東發出股東會通知，或其未收到股東會會議通知，該股東會會議~~之程序~~不因此而無效。 17.2 The accidental omission to give notice of a general meeting to, or the non-receipt of a notice of a general meeting by, any Member entitled to receive notice shall not invalidate the proceedings of that general meeting.	17.2 倘公司非因故意漏未向得獲得通知之股東發出股東會通知，或其未收到股東會會議通知，該次股東會會議不因此而無效。 17.2 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese. The content in English remains unchanged.
17.3 公司~~應~~於股東常會開會三十日前或股東臨時會開會十五日前，~~將~~股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事事項等各項議案之案由及說明資料~~製作成~~電子檔案傳送至公開資訊觀測站。公司股東會採行書面行使表決權者，並應將前開資料及書面行使表決權用紙，併同寄送給股東。	17.3 公司於成為公開發行公司後，於股東常會開會三十日前或股東臨時會開會十五日前，一併公告股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事事項等各項議案之案由及說明資料，並依公開發行公司法令將該等資料電子檔案傳送至公開資訊觀測站。公司股東會採行書面行使表決權者，並應將前開資料及書面行使表決權用紙，併同寄送給股東。董事會並應於股東常

	會二十一日前（於股東臨時會之情形，則於股東臨時會十五日前），依公開發行公司法令準備股東會議事手冊和補充資料，將其寄發或以其他方式供所有股東可得取得，並應傳送至公開資訊觀測站。
17.3 ~~The~~ Company shall thirty days prior to any annual general meeting~~, and~~ fifteen days prior to any extraordinary general meeting~~, transform~~ the notice of such general meeting, instrument of proxy, the businesses and their explanatory materials of any sanction, discussion, election or removal of Directors into electronic format and transmitted ~~such~~ to the Market Observation Post System. If the voting power in any general meeting will be exercised by way of a written ballot, the written ballot and the aforementioned information of such general meeting shall together be delivered to each Member.	17.3 After the Company has acquired public company status, the Company shall, at least thirty days prior to any annual general meeting or at least fifteen days prior to any extraordinary general meeting (as the case may be), make public announcement of the notice of such general meeting, instrument of proxy, the businesses and their explanatory materials of any sanction, discussion, election or removal of Directors and transform such information into electronic format and transmitted the same to the Market Observation Post System in accordance with the Applicable Public Company Rules. If the voting power in any general meeting will be exercised by way of a written ballot, the written ballot and the aforementioned information of such general meeting shall together be delivered to each Member. The Directors shall prepare a meeting handbook of relevant general meeting and supplemental materials in accordance with the Applicable Public Company Rules at least twenty-one days prior to any general meeting (or at least fifteen days prior to any extraordinary general meeting), send to or make it available for the Members and transmitted the same to the Market Observation Post System.
17.4 ~~董事會~~應依公開發行公司法令準備股東會議事手冊和補充資料供股東索閱，並陳列於公司及其股務代理機構，且應於	17.4 公司應依公開發行公司法令於股東會前準備股東會議事手冊和補充資料供股東索閱，並陳列於公司及其股務代理機

股東會現場發放，並應依公開發行公司法令所規定之期限傳送至公開資訊觀測站。	構，且應於股東會現場發放，並應依公開發行公司法令所規定之期限，傳送至公開資訊觀測站。
17.4 The ~~Directors~~ shall prepare a meeting handbook of the relevant general meeting and supplemental materials for ~~Members'~~ inspection, which will be placed at the Company and the securities agent ~~of the Company~~, distributed at the meeting venue, and ~~shall be~~ transmitted to the Market Observation Post System ~~in accordance with~~ and within the period required by the Applicable Public Company Rules.	17.4 The Company shall prepare a meeting handbook of the relevant general meeting and supplemental materials available for inspection by the Members, which will be placed at the office of the Company and the Company's securities agent, distributed at the meeting venue, and transmitted to the Market Observation Post System within the period required by the Applicable Public Company Rules.
17.5 與(a)選舉或解任董事，(b)修改章程，(c)(i)解散~~、~~合併或分割，(ii)訂立、修改或終止關於出租公司全部營業，或委託經營，或與他人經常共同經營之契約，(iii)讓與公司全部或主要部分營業或財產，(iv)受讓他人全部營業或財產而對公司營運有重大影響者，(d)許可董事為其自己或他人從事公司營業範圍內事務的行為，(e)以發行新股方式分配公司全部或部分盈餘，法定公積及~~或~~其他依第 35 條所規定款項之資本化，及(f)公司私募發行具股權性質之有價證券等有關的事項，應載明於股東會通知並說明其主要內容，且不得以臨時動議提出。 17.5 Matters pertaining to (a) election or discharge of Directors, (b) alteration of the Articles, and (c) ~~(i)~~ dissolution, Merger or Spin-off, (ii) entering into, amending, or terminating any contract for lease of the Company's business in whole, or the delegation of management of the Company's business to others or the regular joint operation of the Company with others, (iii) transfer of the whole or	17.5 與(a)選舉或解任董事，(b)修改章程，(c)(i)解散、合併、股份轉換或分割，(ii)訂立、修改或終止關於出租公司全部營業，或委託經營，或與他人經常共同經營之契約，(iii)讓與公司全部或主要部分營業或財產，(iv)受讓他人全部營業或財產而對公司營運有重大影響者，(d)許可董事為其自己或他人從事公司營業範圍內事務的行為，(e)以發行新股方式分配公司全部或部分盈餘，法定盈餘公積及其他依第 35 條所規定款項之資本化，及(f)公司私募發行具股權性質之有價證券等有關的事項，應載明於股東會通知並說明其主要內容，且不得以臨時動議提出。 17.5 Matters pertaining to (a) election or discharge of Directors, (b) alteration of the Articles, and (c) (i) dissolution, Merger, Share Exchange or Spin-off, (ii) entering into, amending, or terminating any contract for lease of the Company's business in whole, or the delegation of management of the Company's business to others or the regular joint operation of the Company with others, (iii) transfer of the whole or

any material part of the business or assets of the Company, (iv) acceptance of the transfer of the whole business or assets of another person, which has a material effect on the business operation of the Company, and (d) (i) ratification of an action by Director(s) who engage(s) in business for him/herself or on behalf of another person that is within the scope of the Company's business, (e) distribution of the whole or a part of the surplus profit of the Company in the form of new Shares, capitalization of statutory reserve and any other amount in accordance with Article 35, and (f) the Private Placement of any equity-type securities issued by the Company, shall be indicated in the notice of general meeting, with a summary of the material content to be discussed, and shall not be brought up as an ad hoc motion.	any material part of the business or assets of the Company, (iv) acceptance of the transfer of the whole business or assets of another person, which has a material effect on the business operation of the Company, and (d) ratification of an action by Director(s) who engage(s) in business for him/herself or on behalf of another person that is within the scope of the Company's business, (e) distribution of the whole or a part of the surplus profit of the Company in the form of new Shares, capitalization of statutory reserve and any other amount in accordance with Article 35, and (f) the Private Placement of any equity-type securities issued by the Company, shall be indicated in the notice of general meeting, with a summary of the material content to be discussed, and shall not be brought up as an ad hoc motion.
17.7 公司應依公開發行公司~~法令及~~法令之規定，將董事會準備的所有表冊，以及審計委員會準備之報告書（如有），備置於其登記機構（如有適用）及其位於中華民國境內之股務代理機構之辦公室。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。 17.7 The Company shall make all statements and records prepared by the board of Directors and the report prepared by the audit committee, if any, available at the office of its registrar (if applicable) and its securities agent located in Taiwan in accordance with Applicable Public Company Rules ~~and the Statute~~. Members may inspect and review the foregoing documents from time to time and may be accompanied by their lawyers or certified	17.7 公司應依法令、章程及公開發行公司法令之規定，將董事會準備的所有表冊，以及審計委員會準備之報告書（如有），備置於其登記機構（如有適用）及其位於中華民國境內之股務代理機構之辦公室。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。 17.7 The Company shall make all statements and records prepared by the board of Directors and the report prepared by the audit committee, if any, available at the office of its registrar (if applicable) and its securities agent located in Taiwan in accordance with the Statute and the Applicable Public Company Rules. Members may inspect and review the foregoing documents from time to time

public accountants for the purpose of such an inspection and review.	and may be accompanied by their lawyers or certified public accountants for the purpose of such an inspection and review.
18.1 除~~非~~出席股東代表股份數達到法定出席股份數，股東會不得為任何決議。除章程另有規定外，代表已發行股份總數過半數之股東親自或委託代理人出席，應構成股東會之法定權數。 18.1 No business shall be transacted at any general meeting unless a quorum is present. Unless otherwise provided in the Articles, Members present in person or by proxy, representing more than one-half of the total outstanding Shares, shall constitute a quorum for any general meeting.	18.1 除出席股東代表股份數達到法定出席股份數，股東會不得為任何決議。除法令、章程或公開發行公司法令另有規定外，代表已發行股份總數過半數之股東親自或委託代理人出席，應構成股東會之出席法定權數。 18.1 No business shall be transacted at any general meeting unless a quorum is present. Unless otherwise provided in the Statute, the Articles and the Applicable Public Company Rules, Members present in person or by proxy, representing more than one-half of the total issued, outstanding Shares, shall constitute a quorum for any general meeting.
18.2 董事會應根據公開發行公司法令之要求，提交其為年度股東常會所準備的營業報告書、財務報表~~、~~及盈餘分派或虧損撥補之議案供股東承認或同意，經股東會承認或同意後，董事會應~~根據公開發行公司法令，~~將經承認的財務報表~~及其副本~~、公司盈餘分派或虧損撥補決議分發給每一股東或於公開資訊觀測站以公告為之。 18.2 The board of Directors shall submit business reports, financial statements and proposals for distribution of profits or covering of losses prepared by it for the purposes of annual general meetings of the Company for ratification or approval by the Members as required by the Applicable Public Company Rules~~. After ratification or approval by the general meeting~~, the board of Directors shall distribute or make publicly available on the Market	18.2 董事會應根據法令、章程及公開發行公司法令之要求，提交其為年度股東常會所準備的營業報告書、財務報表及盈餘分派或虧損撥補之議案，供股東承認或同意，且董事會應將經承認的財務報表、公司盈餘分派或虧損撥補決議分發給每一股東或於公開資訊觀測站以公告為之。 18.2The board of Directors shall submit business reports, financial statements and proposals for distribution of profits or covering of losses prepared by it for the purposes of annual general meetings of the Company for ratification or approval by the Members as required by the Statute, the Articles, and the Applicable Public Company Rules, and the board of Directors shall distribute or make publicly available on the Market Observation Post System the

Observation Post System the copies of the ratified financial statements and the Company's resolutions on the allocation and distribution of profits or covering of loss, to each Member~~ in accordance with the Applicable Public Company Rules~~.	copies of the ratified financial statements and the Company's resolutions on the allocation and distribution of profits or covering of loss, to each Member.
18.3 除~~本~~章程另有~~明文~~規定及不違反公開發行公司法令之規定外，如果在指定為股東會會議之時間開始時出席股東代表股份數未達法定出席股份數，或者在股東會會議進行中出席股東代表股份數未達法定出席股份數者，主席得宣布延後開會，但其延後次數以二次為上限，且延後時間合計不得超過一小時。如股東會經延後二次開會但出席股東代表股份數仍不足法定出席股份數時，主席應宣布該股東會流會。如仍有召集股東會之必要者，則應依章程規定重行召集一次新的股東會。 18.3 ~~Unless otherwise expressly provided herein and s~~ubject to the Applicable Public Company Rules, if a quorum is not present at the time appointed for the general meeting or if during such a general meeting a quorum ceases to be present, the chairman may postpone the general meeting to a later time, provided, however, that the maximum number of times a general meeting may be postponed shall be two and the total time postponed shall not exceed one hour. If the general meeting has been postponed for two times, but at the postponed general meeting a quorum is still not present, the chairman shall declare the general meeting is dissolved, and if it is still necessary to convene a general meeting, it shall be reconvened as a new general meeting in accordance with the	18.3 除法令、章程或公開發行公司法令另有規定外，如果在指定為股東會會議之時間開始時出席股東代表股份數未達法定出席股份數，或者在股東會會議進行中出席股東代表股份數未達法定出席股份數者，主席得宣布延後開會，但其延後次數以二次為上限，且延後時間合計不得超過一小時。如股東會經延後二次開會但出席股東代表股份數仍不足法定出席股份數時，主席應宣布該股東會流會。如仍有召集股東會之必要者，則應依章程規定重行召集一次新的股東會。 18.3 Subject to the Statute, the Articles, and the Applicable Public Company Rules, if a quorum is not present at the time appointed for the general meeting or if during such a general meeting a quorum ceases to be present, the chairman may postpone the general meeting to a later time, provided, however, that the maximum number of times a general meeting may be postponed shall be no more than two and the total time postponed shall not exceed one hour. If the general meeting has been postponed for two times, but at the postponed general meeting a quorum is still not present, the chairman shall declare the general meeting is dissolved, and if it is still necessary to convene a general meeting, it shall be reconvened as a new general meeting in accordance with the Articles.

Articles.	
18.4 股東會如由董事會召集者，其主席應由董事長擔任之，董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定董事一人代理之，董事長未指定代理人或所指定之代理人因故不能行使代理職權時，應由其他出席之董事互推一人代理之。股東會如由董事會以外之其他召集權人召集者，主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。	18.4 備註：本條文僅修訂英文版內容，中譯版內容未修訂。 Note：The modification in the article is limited to the content in English. The content in Chinese remains unchanged.
18.4 If a general meeting is called by the Directors, the chairman of the Directors shall preside as the chair of such general meeting. In the event that the chairman is on a leave of absence, or is unable to exercise his powers and authorities, the vice chairman of the Directors shall act in lieu of the chairman. If there is no vice chairman of the Directors, or if the vice chairman of the Directors is also on leave of absence, or cannot exercise his powers and authorities, the chairman shall designate a Director to chair such general meeting. If the chairman does not designate a proxy or if such chairman's proxy cannot exercise his powers and authorities, the Directors who are present at the general meeting shall elect one from among themselves to act as the chair at such general meeting in lieu of the chairman. If a general meeting is called by any person(s) other than the Directors, the person(s) who has called the meeting shall preside as the chair of such general meeting; and if there is more than one person who has called a general meeting,	18.4 If a general meeting is called by the board of Directors, the chairman of the board of Directors shall preside as the chair of such general meeting. In the event that the chairman is on a leave of absence, or is unable to exercise his powers and authorities, the vice chairman of the board of Directors shall act in lieu of the chairman. If there is no vice chairman of the board of Directors, or if the vice chairman of the board of Directors is also on leave of absence, or cannot exercise his powers and authorities, the chairman shall designate a Director to chair such general meeting. If the chairman does not designate a proxy or if such chairman's proxy cannot exercise his powers and authorities, the Directors who are present at the general meeting shall elect one from among themselves to act as the chair at such general meeting in lieu of the chairman. If a general meeting is called by any person(s) other than the board of Directors, the person(s) who has called the meeting shall preside as the chair of such general meeting; and if there is more than

such persons shall elect one from among themselves to act as the chair of such general meeting.	one person who has called a general meeting, such persons shall elect one from among themselves to act as the chair of such general meeting.
18.5 在會議上進行投票的決議應通過投票方式決定。在~~會議上進行投票的決議不得以舉手表決之方式決定之。在~~需要投票並計算多數決時，需注意章程授予每一股東的投票數。 18.5 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.~~ In computing the required majority when a poll is demanded regard should be had to the number of votes to which each Member is entitled by the Articles.	18.5 在會議上進行投票的決議應通過投票方式決定。在需要投票並計算多數決時，需注意章程授予每一股東的投票數。 18.5 A resolution put to the vote of the meeting shall be decided on a poll. In computing the required majority when a poll is demanded regard should be had to the number of votes to which each Member is entitled by the Articles.
18.7 章程任何內容不得妨礙~~任何~~股東向有管轄權之法院提起訴訟，以尋求~~與~~股東會召集程序~~之~~不當或不當~~通過決議~~有關的適當救濟，因前述事項所生之爭議~~應~~以臺灣臺北地方法院為~~訴訟~~管轄法院。 18.7 Nothing in the Articles shall prevent ~~any~~ Member from issuing proceedings in a court of competent jurisdiction for an appropriate remedy in connection with the improper convening of any general meeting or the improper passage of any resolution. The Taipei District Court, R.O.C., shall be the court for adjudicating any disputes arising out of the foregoing.	18.7 章程任何內容不得妨礙股東向有管轄權之法院提起訴訟，以尋求股東會召集程序不當或決議不當有關的適當救濟，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。 18.7 Nothing in the Articles shall prevent Members from issuing proceedings in a court of competent jurisdiction for an appropriate remedy in connection with the improper convening of any general meeting or the improper passage of any resolution. The Taipei District Court, R.O.C., shall be the court of the first instance for adjudicating any disputes arising out of the foregoing.
18.8 除法令、章程~~大綱或章程~~另有明文規定外，任何於股東會上提出交由股東決議、同意、採行、確認者，應以普通決議為之。 18.8 Unless otherwise expressly required by the Statute, ~~the Memorandum or~~ the Articles,	18.8 除法令、章程或公開發行公司法令另有明文規定外，任何於股東會上提出交由股東決議、同意、採行、確認者，應以普通決議為之。 18.8 Unless otherwise expressly required by the Statute, the Articles or the Applicable

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.	Public Company Rules, 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.
18.9 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，得於由董事會制訂並經股東會普通決議同意之股東會議事規則所規定之範圍內，依該規則以書面向公司提出一項股東常會議案。下列提案均不列入議案：(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。 18.9 Member(s) holding 1% or more of the total number of outstanding Shares immediately prior to the relevant book closed period may propose to the Company a proposal for discussion at an annual general meeting in writing to the extent and in accordance with the rules and procedures of general meetings proposed by the Directors and approved by an Ordinary Resolution. Proposals shall not be included in the agenda where (a) the proposing Member(s) holds less than 1% of the total number of outstanding Shares, (b) where the matter of such proposal may not be resolved by a general meeting, (c) the proposing Member has proposed more than one proposal, or (d) such proposal is submitted on a day beyond the deadline announced by the Company for accepting the Member's proposals.	18.9 依公開發行公司法令之規定，於相關之股東名冊停止過戶期間前持有已發行且分派股份總數百分之一以上股份之股東，得於由董事會制訂並經股東會普通決議同意之股東會議事規則所規定之範圍內，依該規則以書面向公司提出一項股東常會議案。下列提案均不列入議案：(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。 18.9 According to the Applicable Public Company Rules, Member(s) holding 1% or more of the total number of issued, allotted, outstanding Shares immediately prior to the relevant book closed period may propose to the Company a proposal for discussion at an annual general meeting in writing to the extent and in accordance with the rules and procedures of general meetings proposed by the Directors and approved by an Ordinary Resolution. Proposals shall not be included in the agenda where (a) the proposing Member(s) holds less than 1% of the total number of outstanding Shares, (b) where the matter of such proposal may not be resolved by a general meeting, (c) the proposing Member has proposed more than one proposal, or (d) such proposal is submitted on a day beyond the deadline announced by the Company for accepting the

	Member's proposals.
備註：18.10 為新增條文。 Note：Article 18.10 was added.	18.10在公司依據公開發行法令之規定成為公開發行公司前，若經所有當時有權收到股東會通知並得於股東會出席和投票之全體股東簽署（若是法人，經其授權代表人之簽署），並以書面（以一份或是多份副本形式）作成決議（包括特別決議），應與經公司召開股東會所通過之決議，具有同一效力。 18.10Unless the Company has acquired public company status in accordance with the Applicable Public Company Rules, a resolution (including a Special Resolution) in writing (in one or more counterparts) signed by all Members for the time being entitled to receive notice of and to attend and vote at general meetings (or, being corporations, signed by their duly authorised representatives) shall be as valid and effective as if the resolution had been passed at a general meeting of the Company duly convened and held.
19.5 持有超過一股以上的股東就任何決議應以相同方式行使其持有股份之表決權。~~惟~~股東係為他人持有股份時，股東得主張在不違反法令之範圍內依據公開發行公司法令分別行使表決權。 19.5 A Member holding more than one Share is required to cast the votes in respect of his Shares in the same way on any resolution; provided that~~, if~~ a Member who holds Shares ~~on behalf~~ of others~~, such Member~~ may, to the extent permissible by the provisions of the Statute, cast the votes of the Shares in different ways ~~pursuant to~~ the Applicable Public Company Rules.	19.5 持有超過一股以上的股東就任何決議應以相同方式行使其持有股份之表決權。但股東係為他人持有股份時，股東得主張在不違反法令及章程之範圍內，依據公開發行公司法令分別行使表決權。 19.5 A Member holding more than one Share is required to cast the votes in respect of his Shares in the same way on any resolution; provided that a Member who holds Shares for the benefit of others may, to the extent permissible by the provisions of the Statute, cast the votes of the Shares in different ways in accordance with the Articles and the Applicable Public Company Rules.
19.6 如股東會於中華民國召開者，董事會得	19.6 如股東會於中華民國召開者，董事會得

決定股東於股東會之表決權得以書面投票或電子方式行使之。如股東會於中華民國境外召開者，股東行使表決權之方式應包括得採行以書面投票或電子方式行使表決權。如表決權得以書面投票或電子方式行使時，行使表決權之方式應載明於寄發予股東之股東會通知，其以書面投票或電子方式行使表決權意思表示應於股東會開會二日前送達公司，意思表示有重複時，以最先送達者為準。以前述方式行使表決權的股東應被視為已指派股東會主席為其代理人，~~以~~書面~~文件~~或電子文件中指示~~方式~~在股東會中行使其股份之表決權。~~惟~~此種指派不應視為依公開發行公司法令之委託代理人。擔任代理人之主席無權就書面或電子文件中未提及或載明之任何事項而行使該等股東之表決權，亦不應就股東會中提案之任何原議案之修訂或任何臨時動議行使表決權。以此種方式行使表決權之股東應視為已拋棄其就該次股東會之臨時動議及原議案之修正之通知及表決權之權利。如股東會主席未依該等股東之指示代為行使表決權，則該股份數不得算入已出席股東之表決權數，惟應算入計算股東會最低出席人數時之股數。	決定股東於股東會之表決權得以書面投票或電子方式行使之。公司已成為公開發行公司後，如股東會於中華民國境外召開者，股東行使表決權之方式，應包括得採行以書面投票或電子方式行使表決權。如表決權得以書面投票或電子方式行使時，行使表決權之方式者，應載明於寄發予股東之股東會通知，其以書面投票或電子方式行使表決權意思表示應於股東會開會二日前送達公司，意思表示有重複時，以最先送達者為準。以前述方式行使表決權的股東應被視為已指派股東會主席為其代理人，並依書面或電子文件中之指示，在股東會中行使其股份之表決權。但此種指派不應視為依公開發行公司法令之委託代理人。擔任代理人之主席無權就書面或電子文件中未提及或載明之任何事項而行使該等股東之表決權，亦不應就股東會中提案之任何原議案之修訂或任何臨時動議行使表決權。以此種方式行使表決權之股東應視為已拋棄其就該次股東會之臨時動議及/或原議案之修正之通知及表決權之權利。如股東會主席未依該等股東之指示代為行使表決權，則該股份數不得算入已出席股東之表決權數，惟應算入計算股東會最低出席人數時之股數。
19.6 If a general meeting is to be held in Taiwan, the Directors may determine in their discretion that the voting power of a Member at such general meeting may be exercised by way of a written ballot or by way of an electronic transmission. If a general meeting is to be held outside of Taiwan, the methods by which Members are permitted to exercise their voting power shall include written ballot or voting by way of an electronic transmission.	19.6 If a general meeting is to be held in Taiwan, the Directors may determine in their discretion that the voting power of a Member at such general meeting may be exercised by way of a written ballot or by way of an electronic transmission. If a general meeting is to be held outside of Taiwan after the Company has acquired public company status, the methods by which Members are permitted to exercise their voting power shall include written

Where these methods of exercising voting power are to be available at a general meeting, they shall be described in the general meeting notice given to the Members in respect of the relevant general meeting, and the Member voting by written ballot or electronic transmission shall submit such vote to the Company two days prior to the date of the relevant meeting. In case that there are duplicate submissions, the first received by the Company shall prevail. A Member exercising voting power by way of a written ballot or by way of an electronic transmission shall be deemed to have appointed the chairman of the general meeting as his proxy to exercise his or her voting right at such general meeting in accordance with the instructions stipulated in the written or electronic document; provided, however, that such appointment shall be deemed not to constitute the appointment of a proxy for the purposes of the Applicable Public Company Rules. The chairman, acting as proxy of a Member, shall not exercise the voting right of such Member in any way not stipulated in the written or electronic document, nor exercise any voting right in respect of any resolution revised at the meeting or any impromptu proposal at the meeting. A Member voting in such manner shall be deemed to have waived notice of, and the right to vote in regard to, any ad hoc resolution ~~and~~ amendment to the original agenda items to be resolved at the said general meeting. Should the chairman not observe the instructions of a Member in	ballot or voting by way of an electronic transmission. Where these methods of exercising voting power are to be available at a general meeting, they shall be described in the general meeting notice given to the Members in respect of the relevant general meeting, and the Member voting by written ballot or electronic transmission shall submit such vote to the Company two days prior to the date of the relevant general meeting. In case that there are duplicate submissions, the first received by the Company shall prevail. A Member exercising voting power by way of a written ballot or by way of an electronic transmission shall be deemed to have appointed the chairman of the general meeting as his proxy to exercise his or her voting right at such general meeting in accordance with the instructions stipulated in the written or electronic document; provided, however, that such appointment shall be deemed not to constitute the appointment of a proxy for the purposes of the Applicable Public Company Rules. The chairman, acting as proxy of a Member, shall not exercise the voting right of such Member in any way not stipulated in the written or electronic document, nor exercise any voting right in respect of any resolution revised at the meeting or any impromptu proposal at the meeting. A Member voting in such manner shall be deemed to have waived notice of, and the right to vote in regard to, any ad hoc resolution or amendment to the original agenda items to be resolved at the said general meeting. Should the chairman not

exercising such Member's voting right in respect of any resolution, the Shares held by such Member shall not be included in the calculation of votes in respect of such resolution but shall nevertheless be included in the calculation of quorum for the meeting.	observe the instructions of a Member in exercising such Member's voting right in respect of any resolution, the Shares held by such Member shall not be included in the calculation of votes in respect of such resolution but shall nevertheless be included in the calculation of quorum for the meeting.
19.7 倘股東依第 19.6 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，至遲得於股東會開會前二日前，~~以與行使表決權相同之方式，另向公司送達其欲撤銷其之前行使表決權之意思表示，且該等撤銷構成依據第~~19.6 條指派股東會主席為其代理人之意思表示~~之撤銷~~。~~倘~~股東依據第 19.6 條以書面或電子方式行使表決權之意思表示後~~，超過前述撤銷其意思表示之期限者，依據~~第 19.6 條視為指派股東會主席為其代理人之意思表示~~將無法撤銷，並應由主席在~~股東會~~中~~代為行使其股份之表決權。 19.7 A Member who has submitted a vote by written ballot or electronic transmission pursuant to Article 19.6 may, at least two days prior to the date of the relevant general meeting, revoke such vote by written ballot or electronic transmission and such revocation shall constitute a revocation of the proxy deemed to be given to the chairman of the general meeting pursuant to Article 19.6. If a Member who has submitted a written ballot or electronic transmission pursuant to Article 19.6 does not submit such a revocation before the prescribed time, the proxy deemed to be given to the chairman of the general meeting pursuant to Article 19.6 shall not be revoked and the chairman	19.7 倘股東依第 19.6 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，至遲應於股東會開會前二日前，撤銷其以書面或電子方式行使表決權之意思表示，該撤銷應視為一併撤銷依本章程第19.6 條視為指派股東會主席為其代理人之意思表示。如股東依據第 19.6 條以書面或電子方式行使表決權之意思表示後逾期撤銷者，則不得撤銷第 19.6 條視為指派股東會主席為其代理人之意思表示，股東會主席應依股東之指示代為行使其股份之表決權。 19.7 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese. The content in English remains unchanged.

of the general meeting shall exercise the voting right of such Member in accordance with that proxy.	
19.8 倘股東已~~按~~第 19.6 條之規定指派主席為代理人透過書面投票或電子方式行使表決權者，仍以委託書委託其他代理人出席股東會者，則其後之委託其他代理人應視為已撤銷~~按~~第 19.6 條規定對於主席為代理人之指派。 19.8 If, subsequent to submitting a written ballot or electronic transmission pursuant to Article 19.6, a Member submits a proxy appointing a person of the general meeting as his proxy to attend the relevant general meeting on his behalf, then the subsequent appointment of that person as his proxy shall be deemed to be a revocation of such Member's deemed appointment of the chairman of the general meeting as his proxy pursuant to Article 19.6.	19.8 倘股東已依第 19.6 條之規定指派主席為代理人透過書面或電子方式行使表決權者，仍以委託書委託其他代理人出席股東會者，則其後之委託其他代理人應視為已撤銷依第 19.6 條規定對於主席為代理人之指派。 19.8 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese. The content in English remains unchanged.
20.1 委託代理人之委託書應以書面為之，由委託人~~或其正式授權的被授權人書面簽署~~。如委託人為公司時，則由其正式授權的高級職員或被授權人進行簽署。代理人不需~~要~~是公司股東。 20.1 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.	20.1 委託代理人之委託書應以書面為之，由委託人親自簽名或蓋章。如委託人為公司時，則由其正式授權的高級職員或被授權人進行簽署。代理人不需是公司之股東。 20.1 An instrument of proxy shall be in writing, and be personally signed or sealed under the hand of the appointor, 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.
20.5 除股東依~~照~~第 19.6 條規定指派股東會主席為代理人透過書面~~投票~~或電子方式行使表決權，或~~根據~~中華民國法律組織的信託事業，或依公開發行公司法令核准的股務代理機構外，一人同時受兩人以	20.5 除股東依第 19.6 條之規定指派股東會主席為代理人透過書面或電子方式行使表決權，或屬依中華民國法律組織的信託事業，或依公開發行公司法令核准的股務代理機構外，一人同時受兩人以上股

上股東委託時，其代理的有權表決權數不得超過股票停止過戶前已發行股份總數表決權的百分之三；超過時其超過的表決權，不予計算。為免疑義，依第 20.4 條經公司委任之股務代理機構所代理之股數，不受前述已發行股份總數表決權百分之三之限制。 20.5 Except for a Member appointing the chairman of a general meeting as his proxy through written ballot or electronic transmission in the exercise of voting power pursuant to Article 19.6, or for trust enterprises organized under the laws of the R.O.C. or a securities agent approved pursuant to Applicable Public Company Rules, in the event a person acts as the proxy for two or more Members, the sum of Shares entitled to be voted as represented by such proxy shall be no more than 3% of the total outstanding voting Shares immediately prior to the relevant book closed period; any vote in respect of the portion in excess of such 3% threshold shall not be counted. For the avoidance of doubt, the number of the Shares to be represented by a securities agent mandated by the Company in accordance with Article 20.4 shall not be subject to the limit of 3% of the total number of the outstanding voting Shares set forth herein.	東委託時，其代理的有權表決權數，不得超過股票停止過戶前已發行股份總數表決權的百分之三；超過時其超過的表決權，不予計算。為免疑義，依第 20.4 條經公司委任之股務代理機構所代理之股數，不受前述已發行股份總數表決權百分之三之限制。 20.5 Except for a Member appointing the chairman of a general meeting as his proxy through written ballot or electronic transmission in the exercise of voting power pursuant to Article 19.6, or for trust enterprises organized under the laws of the R.O.C. or a securities agent approved pursuant to the Applicable Public Company Rules, in the event a person acts as the proxy for two or more Members, the sum of Shares entitled to be voted as represented by such proxy shall be no more than 3% of the total outstanding voting Shares immediately prior to the relevant book closed period; any vote in respect of the portion in excess of such 3% threshold shall not be counted. For the avoidance of doubt, the number of the Shares to be represented by a securities agent mandated by the Company in accordance with Article 20.4 shall not be subject to the limit of 3% of the total number of the outstanding voting Shares set forth herein.
20.7 ~~倘~~股東以書面投票或電子方式行使表決權，並委託受託代理人出席股東會，以受託代理人出席行使之表決權為準。如~~任何~~股東於委託代理人出席股東會後欲親自出席股東會或欲以書面或電子方式行使表決權者，應於股東會開會二日前，以書面向公司為撤銷委託之通知。	20.7 如股東以書面投票或電子方式行使表決權，並委託受託代理人出席股東會，應以受託代理人出席行使之表決權為準。如股東於委託代理人出席股東會後欲親自出席股東會或欲以書面或電子方式行使表決權者，應於股東會開會二日前，以書面向公司為撤銷委託之通知。逾期

逾期撤銷者，以委託代理人出席行使之表決權為準。 20.7 In the event that a Member exercises his/her/its voting power by means of a written ballot or by means of electronic transmission and has also authorized a proxy to attend a general meeting, then the voting power exercised by the proxy at the general meeting shall prevail. In the event that any ~~m~~ember who has authorised a proxy to attend a general meeting later intends to attend the general meeting in person or to exercise his voting power by way of a written ballot or electronic transmission, he shall, at least two days prior to such general meeting, serve the Company with a separate notice revoking his previous appointment of 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.	撤銷者，以委託代理人出席行使之表決權為準。 20.7 In the event that a Member exercises his/her/its voting power by means of a written ballot or by means of electronic transmission and has also authorized a proxy to attend a general meeting, then the voting power exercised by the proxy at the general meeting shall prevail. In the event that any Member who has authorised a proxy to attend a general meeting later intends to attend the general meeting in person or to exercise his voting power by way of a written ballot or electronic transmission, he shall, at least two days prior to such general meeting, serve the Company with a separate notice revoking his previous appointment of 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.
20.8 一股東以出具一委託書，並以委託一人為限。委託書應於股東會開會五日前送達公司註冊處所，或送達在股東會召集通知或公司寄出之委託書上所指定之處所。公司收受之委託書有重複時，除該股東於後送達之委託書中以書面明確撤銷先送達之委託書外以最先送達於公司者為準。 20.8 Each Member is only entitled to execute one instrument of proxy to appoint one proxy. The instrument of proxy shall be deposited at the Registered Office or at such other place as is specified for that purpose in the notice convening the ~~meeting~~. In case that there are duplicate instruments of proxy received by the	20.8 一股東以出具一委託書，並以委託一人為限。委託書應於股東會開會五日前送達公司註冊處所，或送達在股東會召集通知或公司寄出之委託書上所指定之處所。公司收受之委託書有重複時，除該股東於後送達之委託書中以書面明確撤銷先送達之委託書外，以最先送達於公司者為準。 20.8 Each Member is only entitled to execute one instrument of proxy to appoint one proxy. The instrument of proxy shall be deposited at the Registered Office or at such other place as is specified for that purpose in the notice convening the general meeting, or in any instrument of proxy sent out by the Company not less

Company, the first ~~to be~~ received by the Company shall prevail unless an explicit written statement is made by the relevant Member to revoke the previous instrument of proxy in the later received instrument of proxy.	than five days before the time for holding the general meeting or adjourned general meeting at which the person named in the instrument proposes to vote. In case that there are duplicate instruments of proxy received from the same Member by the Company, the first instrument of proxy received by the Company shall prevail, unless an explicit written statement is made by the relevant Member to revoke the previous instrument of proxy in the later-received instrument of proxy.
20.9 委託書應以公司核准之格式為之，並載明僅為特定股東會所為。委託書格式內容應至少包括(a)填表須知、(b)股東委託行使事項及(c)股東、受託代理人及徵求人（如有）基本資料等項目，並與股東會召集通知~~同時~~提供予股東。此等通知及委託書用紙應於同日分發予所有股東。 20.9 The instrument of proxy shall be in the form approved by the Company 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 (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.	20.9 委託書應以公司核准之格式為之，並載明僅為特定股東會所為。委託書格式內容應至少包括(a)填表須知、(b)股東委託行使事項及(c)股東、受託代理人及徵求人（如有）基本資料等項目，並與股東會召集通知一併提供予股東。此等通知及委託書用紙應於同日分發予所有股東。 20.9 The instrument of proxy shall be in the form approved by the Company and be expressed to be for a particular general 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 (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.
20.10股東會~~有選舉董事之議案者~~，委託書於股東會開會前應經公司之股務代理機構	20.10公司召開股東會，委託書於股東會開會前應經公司之股務代理機構或其他股務

或其他股務代理機構予以統計驗證。其驗證內容如下： (a) 委託書是否為基於公司權限所印製； (b) 委託人是否簽名或蓋章於委託書上； (c) 委託書上是否填具徵求人或受託代理人（依其適用之情形）之姓名，且其姓名是否正確。 20.10 ~~In the event that a resolution in respect of the election of Directors is proposed to be voted upon a~~t a general meeting, each instrument of proxy for such meeting shall be tallied and verified by the Company's securities agent or any other mandated securities agent prior to the time for holding the general meeting. The following matters should be verified: (a) whether the instrument of proxy is printed under the authority of the Company; (b) whether the instrument of proxy is signed or sealed by the appointing Member; and (c) whether the Solicitor or proxy (as the case may be) is named in the instrument of proxy and whether the name is correct.	代理機構予以統計驗證。其驗證內容如下： (a) 委託書是否為基於公司權限所印製； (b) 委託人是否簽名或蓋章於委託書上； (c) 委託書上是否填具徵求人或受託代理人（依其適用之情形）之姓名，且其姓名是否正確。 20.10 <u>A</u>t a general meeting, each instrument of proxy for such meeting shall be tallied and verified by the Company's securities agent or any other mandated securities agent prior to the time for holding the general meeting. The following matters should be verified: (a) whether the instrument of proxy is printed under the authority of the Company; (b) whether the instrument of proxy is signed or sealed by the appointing Member; and (c) whether the Solicitor or proxy (as the case may be) is named in the instrument of proxy and whether the name is correct.
20.12 根據委託書條款所為之表決，除公司在委託書所適用之該股東會或股東會延會開始前二日前，於註冊處所收到書面通知外，其所代理之表決均屬有效。前揭通知應敘明撤銷委託之原因係因被代理人於出具委託書時不具行為能力或不具委託權力者或其他事由。 20.12 Votes given in accordance with the terms of an instrument of proxy shall be valid unless notice in writing was received by the Company at the Registered Office at least two days prior to the commencement of the general meeting, or adjourned meeting at which it is sought to use the proxy. The notice must set	20.12 備註：本條文僅修訂英文版內容，中譯版內容未修訂。 Note：The modification in the article is limited to the content in English. The content in Chinese remains unchanged. 20.12 Votes given in accordance with the terms of an instrument of proxy shall be valid unless notice in writing was received by the Company at the Registered Office at least two days prior to the commencement of the general meeting, or adjourned <u>general</u> meeting at which it is sought to use the proxy. The notice

out expressly the reason for the revocation of the proxy, whether due to the incapacity or the lack in authority of the principal at the time issuing the proxy or otherwise.	must set out expressly the reason for the revocation of the proxy, whether due to the incapacity or the lack in authority of the principal at the time issuing the proxy or otherwise.
20.13委託受託代理人之股東~~得~~於股東會後七日內~~應~~有權向公司或其股務代理機構請求查閱該委託書之使用情形。 20.13A Member who has appointed a proxy shall be entitled to make a request to the Company or its securities agent for examining the way in which his instrument of proxy has been used, within seven days after the relevant general meeting.	20.13委託受託代理人之股東於股東會後七日內，有權向公司或其股務代理機構請求查閱該委託書之使用情形。 20.13 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chines e.The content in English remains unchanged.
20.14公司於中華民國境外召開股東會時，應於中華民國境內委託專業股務代理機構，受理股東投票事宜。 20.14If a general meeting is to be held outside of R.O.C., the Company shall engage a professional securities agent within the R.O.C. to handle the voting by the Members.	20.14公司已成為公開發行公司後，於中華民國境外召開股東會時，應於中華民國境內委託專業股務代理機構，受理股東投票事宜。 20.14If a general meeting is to be held outside of the R.O.C. after the Company has acquired public company status, the Company shall engage a professional securities agent within the R.O.C. to handle the voting by the Members.
21. 委託書徵求 除法令~~及章程~~另有規定外，委託書徵求之相關事宜，悉依照中華民國公開發行公司出席股東會使用委託書規則之規定辦理。 **21 Proxy Solicitation** Subject to the provisions of the Statute, matters regarding the solicitation of proxies shall be handled in accordance with the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies of the R.O.C.	**21. 委託書徵求** 除法令另有規定外，委託書徵求之相關事宜，悉依照中華民國公開發行公司出席股東會使用委託書規則之規定辦理。 **21** 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chines e.The content in English remains unchanged.
22.1 ~~在下列決議為~~股東會通過~~的情況~~下，於	22.1 股東會通過下列任一決議時，於該次股

會~~議~~前已以書面通知公司~~共~~反對該項決議之意思表示，並在股東會上再次提出反對意見的股東，可請求公司以當時公平價格收買其所有之股份： (a)公司締結，修改或終止有關出租公司全部營業，委託經營或與他人經常共同經營的契約； (b)公司轉讓其全部或主要部分的營業或財產，但公司因解散所為~~的~~轉讓不在此限； (c)公司受讓他人全部營業或財產，對公司營運產生重大影響者。 22.1 In the event any of the following resolutions is adopted at general meeting~~s~~, any Member who has notified the Company in writing of his objection to such a resolution prior to ~~the~~ meeting and has raised again his/her objection at ~~the~~ meeting, may request the Company to buy back all of his/her Shares at the then prevailing fair price: (a)The Company enters into, amends, or terminates any agreement ~~for any contract~~ for lease of the Company's business in whole, or the delegation of management of the Company's business to other or the regular joint operation of the Company with others; (b)The Company transfers the whole or a material 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)The Company accepts the transfer of the whole business or assets of another person, which has a material ~~effect~~ on the Company's business operations.	<u>東</u>會前已以書面通知公司反對該項決議之意思表示，並在<u>該次</u>股東會上再次提出反對意見的股東，可請求公司以當時公平價格收買其所有之股份： (a)公司締結，修改或終止有關出租公司全部營業，委託經營或與他人經常共同經營的契約； (b)公司轉讓其全部或主要部分的營業或財產，但公司因解散所為<u>之</u>轉讓者，不在此限； (c)公司受讓他人全部營業或財產，對公司營運產生重大影響者。 22.1 In the event any of the following resolutions is adopted at <u>a</u> general meeting, any Member who has notified the Company in writing of his objection to such a resolution prior to <u>such</u> meeting and has raised again his/her objection at <u>such</u> meeting, may request the Company to buy back all of his/her Shares at the then prevailing fair price: (a)The Company enters into, amends, or terminates any agreement for lease of the Company's business in whole, or the delegation of management of the Company's business to other or the regular joint operation of the Company with others; (b)The Company transfers the whole or a material 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)The Company accepts the transfer of the whole business or assets of another person, which has a material <u>impact</u> on the Company's business operations.
22.2 在公司營業之任一部分被分割或與另一	22.2 在公司營業之任一部分被分割或與另一

公司進行合併的情況下，~~放棄對該議案之表決權並~~就該議案在股東會前或~~股東~~會中以書面表示異議，或以口頭表示異議~~（並~~經記錄~~）的~~股東，得要求公司以當時公平價格收買其所有之股份。	公司進行合併的情況下，就該議案在<u>決議分割或合併之</u>股東<u>會集</u>會前或<u>集</u>會中以書面表示異議，或以口頭表示異議經記錄<u>，放棄表決權之</u>股東，得要求公司以當時公平價格收買其所有之股份。
22.2 In the event any part of the Company's business is Spun Off or involved in any Merger with any other company, the Member, who has ~~forfeited his right to vote on such matter and~~ expressed his ~~dissent~~ therefor, in writing or verbally ~~(~~with a record~~)~~ before or during the general meeting, may request the Company to buy back all of his/her Shares at the then prevailing fair price.	22.2 In the event any part of the Company's business is Spun Off or involved in any Merger with any other company, the Member, who has expressed his <u>objection</u> therefor, in writing or verbally with a record before or during the general meeting <u>and forfeited his voting right provided</u>, may request the Company to buy back all of his/her Shares at the then prevailing fair price.
22.3 前兩條所規定的請求應在決議日起二十日內，提出記載請求買回之股份種類~~和~~數額的書面~~請求於~~公司。~~在公司與~~提出請求~~的~~股東~~就~~該股東所持股份之收買價格（以下稱「**股份收買價格**」）~~達成協定的情況下~~，公司應~~在~~決議日起九十日內支付價款。~~在公司~~未能在決議日起六十日內~~與股東~~達成協~~定的情況下~~，股東~~可~~在該六十日期限~~之~~後~~的~~三十日內，聲請中華民國有管轄權的法院為股份收買價格之裁定，該法院所作出的裁定對於公司和提出請求的股東之間僅就有關股份收買價格之事項具有拘束力和終局性。 22.3 The request prescribed in the preceding two Articles shall be delivered to the Company in writing, stating therein the types and numbers of Shares to be repurchased, within twenty days after the date of ~~such~~ resolution. In the event the Company ~~has~~ reached an agreement in regard to the purchase price ~~with the requested Member in regard to~~ the Shares ~~of~~ such Member (the "appraisal price"),	22.3 前兩條所規定的請求應在決議日起二十日內，提出記載請求買回之股份種類<u>及</u>數額<u>之</u>書面<u>，向</u>公司<u>請求</u>。提出請求<u>之</u>股東<u>與公司間協議決定</u>該股東所持股份之收買價格（以下稱「**股份收買價格**」）<u>者</u>，公司應<u>自</u>決議日起九十日內支付價款。未能在決議日起六十日內達成協<u>議者</u>，股東<u>應</u>在該六十日期限後三十日內，聲請中華民國有管轄權的法院為股份收買價格之裁定，該法院所作出的裁定對於公司和提出請求的股東之間<u>，</u>僅就有關股份收買價格之事項具有拘束力和終局性。 22.3 The request prescribed in the preceding two Articles shall be delivered to the Company in writing, stating therein the types and numbers of Shares <u>requested</u> to be repurchased, within twenty days after the date of <u>the relevant</u> resolution. In the event the <u>requesting Member and the</u> Company <u>have</u> reached an agreement in regard to the purchase price <u>of</u> the Shares <u>held by</u> such Member (the "appraisal

the Company shall pay such price within ninety days after the date on which the resolution was adopted. In the event the Company fail~~s~~ to reach ~~such~~ agreement with the ~~Member~~ within sixty days after the resolution date, the Member may, within thirty days after such sixty-day period, file a petition to any competent court of the R.O.C. for a ruling on the appraisal price, and such ruling by such R.O.C. court shall be binding and conclusive as between the Company and requested Member solely with respect to the appraisal price.	price"), the Company shall pay such price within ninety days after the date on which the resolution was adopted. In the event the Company and the requesting Member fail to reach the agreement with respect to the appraisal price within sixty days after the resolution date, the Member may, within thirty days after such sixty-day period, file a petition to any competent court of the R.O.C. for a ruling on the appraisal price, and such ruling by such R.O.C. court shall be binding and conclusive as between the Company and requested Member solely with respect to the appraisal price.
23.法人股東 ~~任何~~公司組織或其他非自然人~~為股東~~時，~~其~~得根據其組織文件，或如組織文件~~沒有~~相關規範時以董事會或其他有權機關之決議，授權其認為適當之人作為其在公司會議或任何類別股東會的代表，該被授權之人~~有權~~代表該法人股東行使與作為個人股東所得行使~~之~~權利相同的權利。 **23 Corporate Members** ~~Any~~ corporation ~~or~~ entity ~~which is a Member~~ may in accordance with its constitutional documents, or in the absence of ~~such~~ provision by resolution of its directors or other governing body, authorise ~~such~~ person as it thinks fit to act as its representative at any meeting of the Company or of any class of Members, and the person so authorised shall be entitled to exercise the same powers on behalf of ~~the~~ such corporate Member which he represents as the corporation could exercise if it were an individual Member.	**23.法人股東** 股東為公司組織或其他非自然人時，該股東得根據其組織文件，或如組織文件無相關規範時，以董事會或其他有權機關之決議，授權其認為適當之人作為其在公司會議或任何類別股東會的代表，該被授權之人得代表該法人股東行使與作為個人股東所得行使權利相同的權利。 **23 Corporate Members** A Member, who is a corporation, organization or non-natural person entity, may in accordance with its constitutional documents, or in the absence of relevant provision in its constitutional documents by resolution of its board of directors or other governing body, authorise a person as it thinks fit to act as its representative at any meeting of the Company or of any class of Members, and the person so authorised shall be entitled to exercise the same powers on behalf of such corporate Member which he represents as the

	corporation could exercise if it were an individual Member.
24.1 公司持有自己之股份者（包括透過從屬公司持有者）不得在任何股東會上直接或間接行使表決權，~~亦~~在任何時候不算入已發行股份之總數。 24.1 Shares in the Company that are ~~beneficially owned~~ by ~~the~~ Company (including Subsidiaries) shall not ~~be voted~~, directly or indirectly, at any general meeting and shall not be counted in determining the total number of outstanding Shares at any given time.	24.1 公司持有自己之股份者（包括透過從屬公司持有者）不得在任何股東會上直接或間接行使表決權，且在任何時候不算入已發行股份之總數。 24.1 Shares in the Company that are held by such Company (including held through such Company's Subsidiaries) shall not vote, directly or indirectly, at any general meeting and shall not be counted in determining the total number of outstanding Shares at any given time.
24.2 對於股東會討論之事項，有自身利害關係且其利益可能與公司之利益衝突的股東，就其所持有的股份，不得在股東會上就此議案加入表決，但為計算法定出席股份數門檻之目的，此等股份仍應計入出席該股東會股東所代表之股份數。前述股東亦不得代理其他股東行使表決權。 24.2 A Member who has a personal interest in any ~~motion~~ discussed at a general meeting, which interest may be in conflict with those of the Company, shall abstain from voting such Member's Shares in regard to such ~~motion~~ but such Shares ~~may~~ be counted in ~~determining~~ the number of Shares of the Members present at ~~the~~ such general meeting for the purposes of determining the quorum. The aforementioned Member shall also not vote on behalf of any other Member.	24.2 備註：本條文僅修訂英文版內容，中譯版內容未修訂。 Note：The modification in the article is limited to the content in English.The content in Chinese remains unchanged. 24.2 A Member who has a personal interest in any matter discussed at a general meeting, which interest may be in conflict with those of the Company, shall abstain from voting such Member's Shares in regard to such matter but such Shares shall be counted in for calculating 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.
24.3 董事以其所持股份設定質權者，應將設定情事通知公司。董事以股份設定質權超過選任當時所持有之公司股份數額二分之一時，其超過之股份不得行使表決權，不算入已出席股東之表決權數。	24.3 備註：本條文僅修訂英文版內容，中譯版內容未修訂。 Note：The modification in the article is limited to the content in English.The content in Chinese

	remains unchanged.
24.3 If ~~any~~ Director creates or has created security over any Shares held by~~ him, then he~~ shall notify the Company of such security. If at any time the ~~security 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 attached to the Shares held by such Director at such time shall be reduced, such that the Shares over which security 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 Member at a general meeting.	24.3 If a Director creates or has created security over any Shares held by such Director, such Director shall notify the Company of such security. If at any time the number of the pledged Shares held by a Director exceeds half of the Shares held by such Director at the time of his appointment, then the voting rights attached to the Shares held by such Director at such time shall be reduced, such that the Shares over which security has been created which are in excess of half of the Shares held by such 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 Member at a general meeting.
25.1 公司董事會~~，~~設置董事（包括獨立董事）~~人數不得少於 5 人，且不多於 9~~ 人，每一董事任期 ~~3~~ 年，得連選連任。於符合相關法令要求（包括但不限於對上市公司之要求）之前提下，公司得於前述董事人數範圍內隨時以董事會決議增加或減少董事的人數。 25.1 There shall be a board of Directors consisting of no less than five (5) persons and no more than nine (9) persons, including Independent Directors, 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 ~~the~~ resolution of Directors increase or reduce the number of Directors subject to the above number limitation provided that the requirements by relevant laws and regulations (including	25.1 公司董事會應設置董事人數（包括獨立董事）五人至九人，每一董事任期三年，得連選連任。於符合相關法令要求（包括但不限於對上市公司之要求）之前提下，公司得於前述董事人數範圍內隨時以董事會決議增加或減少董事的人數。董事因缺額而進行補選或增額補選者，補選之董事之任期應以補足原董事之任期為限。 25.1 There shall be a board of Directors consisting of no less than five (5) persons and no more than nine (9) persons, including Independent Directors, each of whom shall be appointed to a term of office of three (3) years and is eligible for re-election. The Company may from time to time by resolution of the board of Directors increase or reduce the number of Directors subject to the above number limitation provided that the requirements by relevant laws and regulations (including

but not limited to any listing requirements) are met.	but not limited to any listing requirements) are met. <u>In the event of any vacancy in the board of Directors, the new Director elected at the general meeting shall fill the vacancy for the residual term of office.</u>
25.2 除經~~櫃買中心（或~~證交所~~，如有適用）~~核准者外，董事間應有超過半數之席次~~，~~不得具有配偶關係或二親等以內之親屬關係。 25.2 Unless otherwise approved by~~ the GTSM (or the~~ TWSE~~, if applicable)~~, not more than half of the total number of Directors can have a spousal relationship or familial relationship within the second degree of kinship with any other Directors.	25.2 除經證交所核准者外，董事間應有超過半數之席次不得具有配偶關係或二親等以內之親屬關係。 25.2 Unless otherwise approved by TWSE, not more than half of the total number of Directors can have a spousal relationship or familial relationship within the second degree of kinship with any other Directors.
25.3 公司召開股東會選任董事，當選人不符第 25.2 條之規定時，~~於符合第 25.2 條要求之範圍內，~~不符規定之董事中所得選票代表選舉權較低者，其當選應視同失效。已充任董事違反前述規定者，當然解任。 25.3 In the event that the Company convenes a general meeting for the election of Directors and any of the Directors elected does not meet the requirements provided in Article 25.2 hereof, the non-qualifying Director(s) who was elected with the fewest number of votes shall be deemed not to have been elected, to the extent necessary to meet the requirements provided in Article 25.2 hereof. Any person who has already served as Director but is in violation of the aforementioned requirements shall ~~vacate~~ the position of Director automatically.	25.3 公司召開股東會選任董事，當選人不符第 25.2 條之規定時，不符規定之董事中所得選票代表選舉權較低者，其當選應視同失效。已充任董事違反前述規定者，當然解任。 25.3 In the event that the Company convenes a general meeting for the election of Directors and any of the Directors elected does not meet the requirements provided in Article 25.2 hereof, the non-qualifying Director(s) who was elected with the fewest number of votes shall be deemed not to have been elected, to the extent necessary to meet the requirements provided in Article 25.2 hereof. Any person who has already served as Director but is in violation of the aforementioned requirements shall <u>be removed from</u> the position of Director automatically.
25.4 除公開發行公司法令另有規定者外，應設置獨立董事人數不得少於三~~（3）~~人。就公開發行公司法令要求之範圍內，獨	25.4 除公開發行公司法令另有規定者外，應設置獨立董事人數不得少於三人。就公開發行公司法令要求之範圍內，獨立董

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。 25.4 Unless otherwise permitted under the Applicable Public Company Rules, there shall be at least three (3) Independent Directors. To the extent required by the Applicable Public Company Rules, at least one of the Independent Directors shall be domiciled in the R.O.C. and at least one of the ~~same~~ shall have accounting or financial expertise.	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。 25.4 Unless otherwise permitted under the Applicable Public Company Rules, there shall be at least three (3) Independent Directors. To the extent required by the Applicable Public Company Rules, at least one of the Independent Directors shall be domiciled in the R.O.C. and at least one of the Independent Directors shall have accounting or financial expertise.
25.5 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，應依公開發行公司法令之規定。 25.5 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 governed by the Applicable Public Company Rules.	25.5 備註：本條文僅修訂英文版內容，中譯版內容未修訂。 Note：The modification in the article is limited to the content in English.The content in Chinese remains unchanged. 25.5 Independent Directors shall have professional knowledge and shall maintain independence in discharging 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 governed by the Applicable Public Company Rules.
~~25.6 本公司得為董事及/或高階經理人於其任期內就其執行業務範圍依法應負之賠償責任，購買責任保險。~~ ~~25.6 The Company may purchase liability insurance policies for the directors and/or officers of the Company for any liabilities arising from the execution of duties thereby during their respective term of office with the Company.~~	備註：25.6 條文刪除。 Note：Article 25.6 was removed.

~~25.7~~ 繼續一年以上持有公司已發行股份總數百分之三以上之股東，得以書面請求審計委員會為公司對董事提起訴訟，並得以有管轄權之法院為第一審管轄法院。股東提出請求後三十日內~~，審計委員會~~不提起訴訟時，股東得為公司提起訴訟，並得以有管轄權之法院為第一審管轄法院。 ~~25.7~~ Any Member(s) holding 3% or more of the Company's issued ~~capital~~ for at least one year may in writing request the Audit Committee to bring action against the Directors in a court of competent jurisdiction. If the ~~Audit Committee failed~~ to bring such action within thirty days after the request by the Member, such Member may bring the action in a court of competent jurisdiction in the name of the Company.	25.6 繼續一年以上持有公司已發行股份總數百分之三以上之股東，得以書面請求審計委員會之獨立董事成員為公司對董事提起訴訟，並得以有管轄權之法院為第一審管轄法院。獨立董事於前述之股東提出請求後三十日內不提起訴訟時，前述之股東得為公司提起訴訟，並得以有管轄權之法院為第一審管轄法院。 25.6 Any Member(s) holding 3% or more of the Company's issued Shares for at least one year may in writing request the Independent Directors of the Audit Committee to bring action against the Directors on behalf of the Company in a court of competent jurisdiction as the court of first instance. If the Independent Directors fail to bring such action within thirty days after the request by the Member, such Member may bring the action in a court of competent jurisdiction as the court of first instance in the name of the Company.
26.1 於符合法令~~、~~章程以及依股東會~~普通決議、特別決議以及特別（重度）~~決議所作指示之情形下，公司業務應由可以行使~~公司全部~~權力的董事會管理之。如果在對章程~~大綱或章程~~進行變更或股東會作出前述任何指示前，董事會所為的行為是有效的，則對章程大綱或章程所為~~的~~變更及~~前述~~相關指示~~的作出~~，不得使董事會~~的~~該等先前行為無效。合法召集之董事會於符合法定出席人數時，得行使所有董事會得行使之權力。 26.1 Subject to the provisions of the Statute, ~~the Memorandum and~~ the Articles and to any directions given by Ordinary Resolution, Special Resolution or Supermajority Resolution, the business of the Company	26.1 於符合法令、章程、公開發行公司法令以及依股東會決議所作指示之情形下，公司業務應由可以行使權力的董事會管理之。如果在對章程進行變更或股東會作出前述任何指示前，董事會所為的行為是有效的，則對章程大綱或章程其後所為之變更及或股東會其後做出之相關指示，不得使董事會該等先前行為無效。合法召集之董事會於符合法定出席人數時，得行使所有董事會得行使之權力。 26.1 Subject to the provisions of the Statute, the Articles, the Applicable Public Company Rules and to any directions given by Ordinary Resolution, Special Resolution or Supermajority Resolution, the business of

shall be managed by the Directors who may exercise all the powers of the Company. No alteration of the ~~Memorandum or~~ Articles and no such direction shall invalidate any prior act of the Directors which would have been valid if that alteration had not been made or that direction had not been given. A duly convened meeting of the Directors at which a quorum is present may exercise all powers exercisable by the Directors.	the Company shall be managed by the board of Directors who may exercise all the powers of the Company. No alteration of the Articles and no such direction shall invalidate any prior act of the board of Directors which would have been valid if that alteration had not been made or that direction had not been given. A duly convened meeting of the board of Directors at which a quorum is present may exercise all powers exercisable by the board of Directors.
26.2 所有支票、本票、匯票和其他可流通票據以及向公司支付款項的所有收據，應以董事會決議所決定之方式為簽名、簽發、承兌、背書或以董事會決議之其他方式簽署。 26.2 All cheques, promissory notes, drafts, bills of exchange and other negotiable instruments and all receipts for monies paid to the Company shall be signed, drawn, accepted, endorsed or otherwise executed as the case may be in such manner as the Directors shall determine by resolution.	26.2 備註：本條文僅修訂英文版內容，中譯版內容未修訂。 Note：The modification in the article is limited to the content in English.The content in Chinese remains unchanged. 26.2 All cheques, promissory notes, drafts, bills of exchange and other negotiable instruments and all receipts for monies paid to the Company shall be signed, drawn, accepted, endorsed or otherwise executed as the case may be in such manner as the board of Directors shall determine by resolution.
26.3 董事會得行使公司全部權力，而為公司進行借款、對公司之保證、財產和未催繳之股本設定抵押或收取全部或部分費用，或以直接購買或是作為公司或任何第三人債務、責任或義務的擔保之用而發行債券、信用債券、設定抵押、公司債券或其他相關證券。 26.3 The Directors may exercise all the powers of the Company to borrow money and to mortgage or charge its undertaking, property and uncalled capital or any part thereof and to issue debentures, debenture	26.3 備註：本條文僅修訂英文版內容，中譯版內容未修訂。 Note：The modification in the article is limited to the content in English.The content in Chinese remains unchanged. 26.3 The board of Directors may exercise all the powers of the Company to borrow money and to mortgage or charge its undertaking, property and uncalled capital or any part thereof and to issue debentures, debenture stock, mortgages, bonds and other such

stock, mortgages, bonds and other such securities whether outright or as security for any debt, liability or obligation of the Company or of any third party.	securities whether outright or as security for any debt, liability or obligation of the Company or of any third party.
備註：26.4 為新增條文。 Note：Article 26.4 was added.	26.4 公司得購買董事責任保險，且董事會應參考海內外同業水準決定該保險之相關條件。 26.4 The Company may purchase liability insurance for Directors ； the board of Directors shall determine the terms of such insurance by resolution, taking into account the standards of the industry in the R.O.C. and overseas.
~~26.4~~ 董事應忠實執行業務並盡善良管理人之注意義務，如有違反致公司受有損害者，負損害賠償責任。公司得以股東會普通決議，將該違反義務行為之所得，當作該違反義務行為係為公司利益所為而視其為公司之所得。如董事對於公司業務之執行，因違反法令致公司受有損害時，該董事應對公司負賠償之責。~~以上~~義務，於經理人亦有適用。 ~~26.4~~ The Directors shall faithfully carry out their duties with care, and may be held liable for the damages suffered by the Company for any violation of such duty. The Company may by Ordinary Resolution of any general meeting demand the Directors to disgorge any profit realised from such violation and regard the profits realised as the profits of the Company as if such violation was made for the benefit of the Company. The Directors shall indemnify the Company for any losses or damages incurred by the Company if such	26.5 董事應忠實執行業務並盡善良管理人之注意義務，如有違反致公司受有損害者，負損害賠償責任。公司得以股東會普通決議，將該違反義務行為之所得，當作該違反義務行為係為公司利益所為而視其為公司之所得。如董事對於公司業務之執行，因違反法令致公司受有損害時，該董事應對公司負賠償之責。公司之董事對於公司業務之執行，如有違反法令致他人受有損害時，對他人應與公司負連帶賠償之責。以上所述之義務，於經理人亦有適用。 26.5 The Directors shall faithfully carry out their duties with care, and may be held liable for the damages suffered by the Company for any violation of such duty. The Company may by Ordinary Resolution of any general meeting demand the Directors to disgorge any profit realised from such violation and regard the profits realised as the profits of the Company as if such violation was made for the benefit of the Company. The Directors shall indemnify the Company for any losses or damages incurred by the Company if such

loss or damage is incurred as a result of a Director's breach of laws or regulations in the course of performing his duties. The duties of the Directors shall also apply to the managers of the Company.	loss or damage is incurred as a result of a Director's breach of laws or regulations in the course of performing his duties. The Directors and the Company shall jointly and severally indemnify the third party for any losses or damages incurred by such third party if such loss or damage is incurred as a result of a Director's breach of laws or regulations in the course of performing his duties. The aforementioned duties of the Directors shall also apply to the managers of the Company.
27. 董事任命和免職 27.1 公司得於~~任何~~股東會以多數決，或低於多數時以最多票決，選任~~任何人為~~董事，此等投票應依下述第 27.2 條計票。公司得以特別（重度）決議解任~~任一~~董事。有代表公司已發行股份總數過半數之股東出席（親自出席或委託出席）者，應構成選舉~~一席或以上~~董事之股東會之法定出席股份數。 27.1 The Company may by a majority or, if less than a majority, the most number of votes, at any general meeting elect ~~any person to be~~ a Director, which vote shall be calculated in accordance with Article 27.2 below. The Company may by Supermajority Resolution remove any Director. Members present in person or by proxy, representing more than one-half of the total outstanding Shares shall constitute a quorum for any general meeting to elect ~~one or more~~ Directors.	**27. 董事之任命和免職** 27.1 公司得於股東會以多數決，或低於多數時以最多票決，選任董事，此等投票應依下述第 27.2 條計票。公司得以特別（重度）決議解任董事。有代表公司已發行股份總數過半數之股東出席（親自出席或委託出席）者，應構成選舉董事之股東會之法定出席股份數。 27.1 The Company may by a majority or, if less than a majority, the most number of votes, at any general meeting elect a Director, which vote shall be calculated in accordance with Article 27.2 below. The Company may by Supermajority Resolution remove any Director. Members present in person or by proxy, representing more than one-half of the total issued, outstanding Shares shall constitute a quorum for any general meeting to elect Director(s).
27.2 董事之選舉應依票選制度採行累積投票制，其程序由董事會通過且經股東會普通決議採行之，每一股東得行使之投票權數與其所持之股份乘上應選出董事人數之數目相同（以下稱「特別投票權」），	27.2 公司成為公開發行公司後，董事之選舉應依票選制度採行累積投票制，其程序由董事會通過且經股東會普通決議採行之，每一股東得行使之投票權數與其所持之股份乘上應選出董事人數之數目相

任一股東行使之特別投票權總數得由該股東依其選票所指明集中選舉一名董事候選人，或分配選舉數董事候選人。無任一投票權限於特定種類、派別或部別，且任一股東均應得自由指定是否將其所有投票權集中於一名或任何數目之候選人而不受限制。由所得選票代表投票權較多之候選人，當選為董事。如選任超過一名以上之董事時，由所得選票代表投票權較其他候選人為多者，當選為董事。該累積投票制度的規則和程序，應隨時符合董事會所~~制~~定並經股東會普通決議通過的政策，該政策應符合章程大綱~~、~~章程和公開發行公司法令的規定。	同（以下稱「特別投票權」），任一股東行使之特別投票權總數得由該股東依其選票所指明集中選舉一名董事候選人，或分配選舉數董事候選人。無任一投票權限於特定種類、派別或部別，且任一股東均應得自由指定是否將其所有投票權集中於一名或任何數目之候選人而不受限制。由所得選票代表投票權較多之候選人，當選為董事。如選任超過一名以上之董事時，由所得選票代表投票權較其他候選人為多者，當選為董事。該累積投票制度的規則和程序，應隨時符合董事會所擬定並經股東會普通決議通過的政策，該政策應符合章程大綱、章程和公開發行公司法令的規定。
27.2 Directors shall be elected pursuant to a cumulative voting mechanism pursuant to a poll vote, the procedures for which has been approved and adopted by the Directors and also by an Ordinary Resolution, where the number of votes exercisable by any Member shall be the same as the product of the number of Shares held by such Member and the number of Directors to be elected ("Special Ballot Votes"), and the total number of Special Ballot Votes ~~cast~~ by any Member may be consolidated for election of one Director candidate or may be split for election amongst multiple Director candidates, as specified by the Member pursuant to the poll vote ballot. There shall not be votes which are limited to class, party or sector, and any Member shall have the freedom to specify whether to ~~concentrate~~ all of its votes on one or any number of candidate(s) without restriction. A candidate to whom the ballots cast	27.2 After the Company has acquired public company status, Directors shall be elected pursuant to a cumulative voting mechanism pursuant to a poll vote, the procedures for which has been approved and adopted by the board of Directors and also by an Ordinary Resolution, where the number of votes exercisable by any Member shall be the same as the product of the number of Shares held by such Member and the number of Directors to be elected ("Special Ballot Votes"), and the total number of Special Ballot Votes casted by any Member may be consolidated for election of one Director candidate or may be split for election amongst multiple Director candidates, as specified by the Member pursuant to the poll vote ballot. There shall not be votes which are limited to class, party or sector, and any Member shall have the freedom to specify whether to consolidate all of its votes on one or any number of candidate(s) without restriction.

represent a prevailing number of votes shall be deemed a Director elect, and where more than one Director is being elected, the top candidates to whom the votes cast represent a prevailing number of votes relative to the other candidates shall be deemed directors elect. The rule and procedures for such cumulative voting mechanism shall be in accordance with policies proposed by the Directors and approved by an Ordinary Resolution from time to time, which policies shall be in accordance with the Memorandum, the Articles and the Applicable Public Company Rules.	A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed a Director elect, and where more than one Director is being elected, the top candidates to whom the votes cast represent a prevailing number of votes relative to the other candidates shall be deemed directors elect. The rule and procedures for such cumulative voting mechanism shall be in accordance with policies proposed by the board of Directors and approved by an Ordinary Resolution from time to time, which policies shall be in accordance with the Memorandum, the Articles and the Applicable Public Company Rules.
27.3 董事會得採用符合公開發行公司法令之候選人提名制度。該候選人提名的規則~~和~~程序應符合董事會所擬訂並經股東會普通決議通過~~後所隨時制定~~的政策，該政策應符合法令~~，~~章程大綱~~，~~章程~~和~~公開發行公司法令的規定。~~此外~~，獨立董事之選任，應採用公開發行公司法令之候選人提名制度。 27.3 The Directors may adopt a candidate nomination mechanism which is in compliance with Applicable Public Company Rules. The rules and procedures for such candidate nomination shall be in accordance with policies proposed by the Directors and approved by an Ordinary Resolution from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules. Such candidate nomination mechanism in compliance with Applicable Public	27.3 董事會得採用符合公開發行公司法令之候選人提名制度。該候選人提名的規則及程序應符合董事會所擬訂並經股東會普通決議通過的政策，該政策應符合法令、章程大綱、章程及公開發行公司法令的規定。於公司已成為公開發行公司法令下之公開發行公司後，獨立董事之選任，應採用公開發行公司法令之候選人提名制度。 27.3 The Directors may adopt a candidate nomination mechanism which is in compliance with Applicable Public Company Rules. The rules and procedures for such candidate nomination shall be in accordance with policies proposed by the board of Directors and approved by an Ordinary Resolution from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules. Such candidate nomination mechanism in compliance with Applicable Public

Company Rules shall also be used for an election of Independent Directors.	Company Rules shall also be used for an election of Independent Directors in the event the Company has acquired public company status in accordance with Applicable Public Company Rules.
27.4 法人為股東時，得由其代表人當選為董事。代表人有數人時，並得分別當選。 27.4 If a Member is ~~a corporation~~, the authorised representative of such Member may be elected as Director. If such Member has more than one authorised representative, each of the authorised representative of such Member may be ~~nominated for election at a general meeting~~.	27.4 備註：本條文僅修訂英文版內容，中譯版內容未修訂。 Note：The modification in the article is limited to the content in English.The content in Chinese remains unchanged. 27.4 If a Member is judicial person, the authorised representative of such Member may be elected as Director. If such Member has more than one authorised representative, each of the authorised representatives of such Member may be elected as Directors respectively.
備註：27.5 為新增條文。 Note：Article 27.5 was added.	27.5 縱使有第 27.1 條至第 27.4 條之規定，在公司依據公開發行法令成為公開發行公司之前，公司得以普通決議指派任何人擔任董事，亦得以普通決議解任任何董事。 27.5 Notwithstanding anything to the contrary in Article 27.1 to 27.4, unless the Company has acquired public company status in accordance with Applicable Public Company Rules, the Company may by Ordinary Resolution appoint any person to be a Director or may by Ordinary Resolution remove any Director.
28. 董事~~職位~~之解任 28.1 本章程縱有相反之規定，公司得於董事任期未屆滿前，以普通決議改選全體董事，並~~按~~第 27.1 條規定選舉新任董事~~，且~~現任董事除~~通過改選之決議~~另有決議外，應視為於通過~~該~~決議時在任期屆滿	**28. 董事之解任** 28.1 本章程縱使有相反之規定，公司得於董事任期未屆滿前，以普通決議改選全體董事，並依第 27.1 條之規定選舉新任董事。全體現任董事除另有決議外，應視為於通過改選決議時（在任期屆滿前）

<table>
<tr>
<td>前解任。
28 Vacation of Office of Director
28.1 ~~The~~ Company may from time to time by Ordinary Resolution remove all Directors from office before the expiration of ~~his~~ term of office ~~notwithstanding anything in the Articles to the contrary~~ and may elect new Directors ~~to fill such vacancies~~ in accordance with Article 27.1, and unless the resolution approving such removal and election ~~provide~~ otherwise, the ~~existing~~ Directors'~~ office~~ shall be deemed ~~discharged~~ upon the passing of such resolution prior to the expiration of such ~~Directors'~~ applicable term of office.</td>
<td>解任。
28 Vacation of Office of Director
28.1 <u>Notwithstanding anything in the Articles to the contrary, the</u> Company may from time to time by Ordinary Resolution remove all Directors from office before the expiration of <u>their</u> term of office and may elect new Directors in accordance with Article 27.1. and unless the resolution approving such removal and election <u>provides</u> otherwise, <u>all</u> the Directors shall be deemed<u> to have been removed</u> upon the passing of such resolution <u>to elect new Directors</u> prior to the expiration of such <u>Director's</u> applicable term of office.</td>
</tr>
<tr>
<td>28.2 ~~任一~~董事如果發生下列情事之一者，該董事應當然解任：
(a)其以書面通知公司辭任董事職位；
(b)其死亡~~，~~破產或廣泛地與其債權人為協議或和解；
(c)其被有管轄權法院或官員以其為或將為心智缺陷，或因其他原因而無法處理自己事務為由而作出裁決，或依其所適用之法令其行為能力受限制；
(d)其從事不法行為經有罪判決確定，且服刑期滿尚未逾五年；
(e)其因刑事詐欺、背信或侵占等罪，經判處一年以上有期徒刑確定，且服刑期滿尚未逾二年；
(f)其從事公職期間因侵占公司款項或公共資金經有罪判決確定，且服刑期滿尚未逾二年；
(g)其使用票據經拒絕往來尚未期滿；
(h)經股東會特別（重度）決議解任其董事職務；或
(i)董事若在其執行職務期間所從事之行為對公司造成重大損害，或嚴重違反相關適用之法律及/或規章或~~章程大綱和~~章</td>
<td>28.2 董事如果發生下列情事之一者，該董事應當然解任：
(a)其以書面通知公司辭任董事職位；
(b)其死亡<u>、</u>破產或廣泛地與其債權人為協議或和解；
(c)其被有管轄權法院或官員以其為或將為心智缺陷，或因其他原因而無法處理自己事務為由而作出裁決，或依其所適用之法令其行為能力受<u>有</u>限制；
(d)其從事不法行為經有罪判決確定，且服刑期滿尚未逾五年；
(e)其因刑事詐欺、背信或侵占等罪，經判處一年以上有期徒刑確定，且服刑期滿尚未逾二年；
(f)其從事公職期間因侵占公司款項或公共資金經有罪判決確定，且服刑期滿尚未逾二年；
(g)其使用票據經拒絕往來尚未期滿；
(h)經股東會特別（重度）決議解任其董事職務；或
(i)<u>除法令、章程或公開發行公司法令另有規定，</u>董事若在其執行職務期間所從事之行為對公司造成重大損害，或嚴重違</td>
</tr>
</table>

程，但未經公司依特別（重度）決議將其解任者，則持有已發行股份總數百分之三以上股份之股東有權自股東會決議之日起三十日內，以公司之費用，訴請有管轄權之法院解任該董事，而該董事應於該有管轄權法院為解任董事之終局判決時被解任之。為免疑義，倘一相關法院有管轄權而得於單一或一連串之訴訟程序中判決前開所有事由者，則為本條款之目的，終局判決應係指該有管轄權法院所為之終局判決。 如董事當選人有前項第(b)、(c)、(d)、(e)、(f)或(g)款情事之一者，該董事當選人應被取消董事當選人之資格。	反相關適用之法律及/或規章或章程，但未經公司依特別（重度）決議將其解任者，則持有已發行股份總數百分之三以上股份之股東有權自股東會決議之日起三十日內，以公司之費用，訴請有管轄權之法院解任該董事，而該董事應於該有管轄權法院為解任董事之終局判決時被解任之。為免疑義，倘一相關法院有管轄權而得於單一或一連串之訴訟程序中判決前開所有事由者，則為本條款之目的，終局判決應係指該有管轄權法院所為之終局判決。 如董事當選人有前項第(b)、(c)、(d)、(e)、(f)或(g)款情事之一者，該董事當選人應被取消董事當選人之資格。
28.2 In the event of any of the following events having occurred in relation to any Director, such Director shall be vacated automatically: (a)he gives notice in writing to the Company ~~that he resigns~~ the office of Director; (b)he dies, becomes bankrupt or makes any arrangement or composition with his creditors generally; (c)an order is made by any competent court or official on the grounds that he is or will be suffering from mental disorder or is otherwise incapable of managing his affairs, or his/her legal capacity is restricted according to the applicable laws; (d)he commits a felony and is subsequently adjudicated guilty by a final judgment, and the time elapsed since he has served the full term of the sentence is less than five years; ~~or~~ (e)he commits any criminal offence of fraud, breach of trust or misappropriation and is subsequently punished with imprisonment	28.2 In the event of any of the following events having occurred in relation to any Director, such Director shall be vacated automatically: (a)he gives notice in writing to the Company to resign the office of Director; (b)he dies, becomes bankrupt or makes any arrangement or composition with his creditors generally; (c)an order is made by any competent court or official on the grounds that he is or will be suffering from mental disorder or is otherwise incapable of managing his affairs, or his/her legal capacity is restricted according to the applicable laws; (d)he commits a felony and is subsequently adjudicated guilty by a final judgment, and the time elapsed since he has served the full term of the sentence is less than five years; (e)he commits any criminal offence of fraud, breach of trust or misappropriation and is subsequently punished with imprisonment

for a term of more than one year, and the time elapsed since he has served the full term of such sentence is less than two years; (f) he is adjudicated guilty by a final judgment for misappropriating Company or public funds during the time of his service, and the time elapsed after he has served the full term of such sentence is less than two years; (g) he is dishonoured for ~~unlawful~~ use of credit instruments, and the term of such sanction has not expired yet; (h) the Members resolve by a Supermajority Resolution that he should be removed as a Director; or (i) in the event that he has, in the course of performing his duties, committed any act resulting in material damage to the Company or in serious violation of applicable laws and/or regulations or the Memorandum and the Articles, but has not been removed by the Company pursuant to a Supermajority Resolution vote, then any Member(s) holding 3% or more of the total number of outstanding Shares shall have the right, within thirty days after that general meeting, to petition any competent court for the removal of such Director, at the Company's expense and such Director shall be removed upon the final judgement by such court. For clarification, if a relevant court has competent jurisdiction to adjudicate all of the foregoing matters in a single or a series of proceedings, then, for the purpose of this paragraph (i), final judgement shall be given by such competent court.	for a term of more than one year, and the time elapsed since he has served the full term of such sentence is less than two years; (f) he is adjudicated guilty by a final judgment for misappropriating Company or public funds during the time of his service, and the time elapsed after he has served the full term of such sentence is less than two years; (g) he is dishonoured for use of credit instruments, and the term of such sanction has not expired yet; (h) the Members resolve by a Supermajority Resolution that he should be removed as a Director; or (i) Subject to the provisions of the Statute, and the Articles or the Applicable Public Company Rules, in the event that he has, in the course of performing his duties, committed any act resulting in material damage to the Company or in serious violation of applicable laws and/or regulations or the Memorandum and the Articles, but has not been removed by the Company pursuant to a Supermajority Resolution vote, then any Member(s) holding 3% or more of the total number of issued, outstanding Shares shall have the right, within thirty days after that general meeting, to petition any competent court for the removal of such Director, at the Company's expense and such Director shall be removed upon the final judgement by such court. For clarification, if a relevant court has competent jurisdiction to adjudicate all of the foregoing matters in a single or a series of proceedings, then, for

In the event that the foregoing events described in any of clauses (b), (c), (d), (e), (f) ~~or~~ (g) has occurred in relation to a Director elect, such Director elect shall be disqualified from being elected as a Director.	the purpose of this paragraph (i), final judgement shall be given by such competent court. In the event that the foregoing events described in any of clauses (b), (c), (d), (e), (f) and (g) has occurred in relation to a Director elect, such Director elect shall be disqualified from being elected as a Director.
29.1 董事會得訂定董事會進行會議~~所需~~之最低法定出席人數~~，~~除董事會另有訂定外，法定出席人數應為超過~~董事會開會當時實際在任董事的一半~~。董事因故解任，致不足五（5）人者，公司應於最近一次股東會補選之。如公司董事會缺額席次達經選任之董事總席次三分之一時，董事會應於六十日內召開股東會補選董事以填補缺額。 29.1 The quorum for the transaction of the business of the Directors may be fixed by the Directors and unless so fixed shall be over one half of the ~~,~~ Directors ~~appointed in office at the time of a meeting of Directors~~. If the number of Directors is less than five (5) persons due to the vacation of Director(s) for any reason, the Company shall hold an election of Director(s) at the next following general meeting. When the number of vacancies in the board of Directors of the Company is equal to one third of the total number of Directors elected, the board of Directors shall hold, within sixty days, a general meeting of Members to elect succeeding Directors to fill the vacancies.	29.1 董事會得訂定董事會進行會議之最低法定出席人數。除董事會另有訂定外，法定出席人數應為超過經選任之董事總席次之半數。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。如公司董事會缺額席次達經選任之董事總席次三分之一時，董事會應於六十日內召開股東會補選董事以填補缺額。 29.1 The quorum for the transaction of the business of the board of Directors may be fixed by the board of Directors and unless so fixed shall be over one half of the total number of Directors elected. If the number of Directors is less than five (5) persons due to the vacation of Director(s) for any reason, the Company shall hold an election of Director(s) to fill the vacancies at the next following general meeting. When the number of vacancies in the board of Directors of the Company is equal to one third of the total number of Directors elected, the board of Directors shall hold, within sixty days, a general meeting of Members to elect succeeding Directors to fill the vacancies.
29.2 除公開發行公司法令另有規定外，~~若~~獨立董事因故解任~~，~~致人數不足三~~（3）~~人時，公司應於最近一次股東會補選之。除公開發行公司法令另有規定外，若所	29.2 除法令、章程或公開發行公司法令另有規定外，如獨立董事因故解任致其人數不足三人時，公司應於最近一次股東會補選之。除公開發行公司法令另有規定

有獨立董事均解任時，董事會應於六十日內，召開股東會補選獨立董事以填補缺額。 29.2 Unless otherwise ~~permitted~~ by the Applicable Public Company Rules, if the number of Independent Directors is less than three ~~persons~~ due to the vacation of Independent Directors for any reason, the Company shall hold an election of Independent Directors at the next following general meeting. Unless otherwise permitted by the Applicable Public Company Rules, if all of the Independent Directors are vacated, the board of Directors shall hold, within sixty days, a general meeting to elect succeeding Independent Directors to fill the vacancies.	外，若所有獨立董事均解任時，董事會應於六十日內，召開股東會補選獨立董事以填補缺額。 29.2 Unless otherwise provided by the Statute, the Articles, or the Applicable Public Company Rules, if the number of Independent Directors is less than three due to the vacation of Independent Directors for any reason, the Company shall hold an election of Independent Directors to fill the vacancies at the next following general meeting. Unless otherwise permitted by the Applicable Public Company Rules, if all of the Independent Directors are vacated, the board of Directors shall hold, within sixty days, a general meeting to elect succeeding Independent Directors to fill the vacancies.
29.3 於符合章程規定之情形下，董事會得以其認為適當的方式規範其程序。任何提議應經由多數決決定。在得票數相等的情況下，主席~~不得~~投下第二票或決定票。 29.3 Subject to the provisions of the Articles, the Directors may regulate their proceedings as they think fit. Any motions shall be decided by a majority of votes. In the case of an equality of votes, the chairman shall not have a second or casting vote.	29.3 於符合法令、章程及公開發行公司法令規定之情形下，董事會得以其認為適當的方式規範其程序。任何提議應經由多數決決定。在得票數相等的情況下，主席無權投下第二票或決定票。 29.3 Subject to the provisions of the Statue, the Articles and the Applicable Public Company Rules, the Directors may regulate their proceedings as they think fit. Any motions shall be decided by a majority of votes. In the case of an equality of votes, the chairman shall not have a second or casting vote.
29.4 出席董事會人員得透過視訊會議方式出席董事會或~~董事~~委員會。以該方式參加會議者，視為親自出席。~~本~~公司董事會或~~董事~~委員會召開之地點與時間，應於~~本~~公司所在地及辦公時間或便於董事出席且適合董事會或~~董事~~委員會召開之地點及時間為之。	29.4 出席董事會人員得透過視訊會議方式出席董事會或相關委員會。以該方式參加會議者，視為親自出席。公司董事會或相關委員會召開之地點與時間，應於公司所在地及辦公時間或便於董事出席且適合董事會或相關委員會召開之地點及時間為之。

29.4 A person may participate in a meeting of the Directors or committee of Directors by video conference. Participation by a person in a meeting in this manner is treated as presence in person at that meeting. The time and place for a meeting of the Directors or committee of Directors shall be at the office of the Company and during business hours or at a place and time convenient to the Directors and suitable for holding such meeting.	29.4 A person may participate in a meeting of the board of Directors or committee of Directors by video conference. Participation by a person in a meeting in this manner is treated as presence in person at that meeting. The time and place for a meeting of the Directors or committee of Directors shall be at the office of the Company and during business hours or at a place and time convenient to the Directors and suitable for holding such meeting.
29.5 任一董事或經~~任一~~董事授權之~~本~~公司高級職員~~者~~得召集董事會，並應至少於~~七天~~前以書面通知每一董事（得以傳真或電子郵件通知），該通知並應載明討論事項之概述。~~但~~有緊急情事時，得於~~依據公開發行公司法令~~發出召集通知後隨時召集之。 29.5 A Director may, or other officer of the Company authorized by a Director shall, call a meeting of the Directors by at least ~~seven days~~' notice in writing (which may be a notice delivered by facsimile transmission or electronic mail) to every Director which notice shall set forth the general nature of the business to be considered ~~in~~ the event of an urgent situation, a meeting of Directors may be held at any time after notice has been given in accordance with the Applicable Public Company Rules.	29.5 任一董事或經董事授權之公司高級職員得召集董事會，並應至少於一日前以書面通知（得以傳真或電子郵件通知）每一董事，該通知並應載明討論事項之概述。但於公司成為公開發行公司後，除公開發行公司法令另有規定外，由董事長召集董事會，並於至少七日前以書面通知（得以傳真或電子郵件通知）每一董事。如有緊急情事時，得於發出召集通知後隨時召集之。 29.5 A Director may, or other officer of the Company authorized by a Director shall, call a meeting of the board of Directors by at least one day’s notice in writing (which may be a notice delivered by facsimile transmission or electronic mail) to every Director which notice shall set forth the general nature of the business to be considered. In the event the Company becomes a public reporting company in accordance with Applicable Public Company Rules, unless otherwise permitted by the Applicable Public Company Rules, the chairman of the board shall call a meeting of the board of Directors by at least seven days' notice in writing (which may be a notice delivered

	by facsimile transmission or electronic mail) to every Director. In the event of an urgent situation, a meeting of the board of Directors may be held at any time after notice has been given in accordance with the Applicable Public Company Rules.
29.6 續任董事得履行董事職務不受部分董事因解任~~而~~職位空缺之影響，惟如續任董事之人數低於章程所規定的~~必要~~董事人數時，續任董事僅得召集股東會，不得從事其他行為。 29.6 The continuing Directors may act notwithstanding any vacancy in ~~their body~~, but if and so long as ~~their~~ number is reduced below the number fixed by or pursuant to the Articles ~~as the necessary quorum of Directors~~, the continuing Directors or Director may act for the purpose of summoning a general meeting of the Company, but for no other purpose.	29.6 續任董事得履行董事職務不受部分董事因解任所造成職位空缺之影響，惟如續任董事之人數低於章程所規定的董事人數時，續任董事僅得召集股東會，不得從事其他行為。 29.6 The continuing Directors may act notwithstanding any vacancy in other Directors' office, but if and so long as the number of continuing Directors is below the minimum number of Directors fixed by or pursuant to the Articles, the continuing Directors or Director may act only for the purpose of summoning a general meeting of the Company, but for no other purpose.
29.7 董事會應依其決議訂定董事會之議事規則，並將該議事規則提報於股東會，且該議事規則應符合章程及公開發行公司法令之規定。 29.7 The Directors shall, by a resolution, establish rules governing the procedure of meeting(s) of the Directors and report such rules to a meeting of Members, and such rules shall be in accordance with the Articles and the Applicable Public Company Rules.	29.7 備註：本條文僅修訂英文版內容，中譯版內容未修訂。 Note：The modification in the article is limited to the content in English.The content in Chinese remains unchanged. 29.7 The board of Directors shall, by a resolution, establish rules governing the procedure of meeting(s) of the board of Directors and report such rules to a meeting of Members, and such rules shall be in accordance with the Articles and the Applicable Public Company Rules.
29.8 對於~~任何~~董事會或董事委員會所~~做~~成的行為，即便其後發現董事選舉程序有瑕疵，或相關董事或部分董事不具備董事資格，該行為仍與經正當程序選任之董事或董事具備董事資格的情況下所作~~出~~	29.8 對於董事會或董事委員會所作成的行為，即便其後發現董事選舉程序有瑕疵，或相關董事或部分董事不具備董事資格，該行為仍與經正當程序選任之董事或董事具備董事資格的情況下所作成

的行為具有同等效力。 29.8 All acts done by any meeting of the Directors or of a committee of Directors 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 qualified to be a Director as the case may be.	的行為具有同等效力。 29.8 All acts done by any meeting of the board of Directors or of a committee of Directors 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 qualified to be a Director as the case may be.
29.9 董事得以書面委託代理人代理出席董事會。代理人應計入法定出席人數，代理人~~在任何情況下~~所進行的投票應視為原委託董事的投票。 29.9 A Director may be represented at any meetings of the board of Directors by a proxy appointed in writing by him. The proxy shall count towards the quorum and the vote of the proxy shall for all purposes be deemed to be that of the appointing Director.	29.9 董事得以書面委託代理人代理出席董事會。代理人應計入法定出席人數，代理人所進行的投票應視為原委託董事的投票。 29.9 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese.The content in English remains unchanged.
30.1 董事~~在~~其任董事期間，可同時擔任~~本~~公司任何其他帶薪職位，其期間、條件及報酬等董事會得決定之。 30.1 A Director may hold any other office or place of profit under the Company in conjunction with his office of Director for such period and on such terms as to remuneration and otherwise as the ~~Directors may determine~~.	30.1 董事於其擔任董事期間，可同時擔任公司任何其他帶薪職位，其期間、條件及報酬等由薪酬委員會建議並提請董事會決定之。 30.1 A Director may hold any other office or place of profit under the Company in conjunction with his office of Director for such period and on such terms as to remuneration and otherwise as the remuneration committee shall present its recommendations to the board of Directors for discussion and approval.
30.2 董事之報酬僅得以現金給付。該報酬之金額應由董事會決定且應參酌董事對公司~~經營~~之服務範圍~~與~~價值及~~中華民國~~國內~~及海~~外~~之~~同業~~給付水準。董事亦有權要求支付所有因出席董事會或董事委員~~	30.2 董事之報酬僅得以現金給付。該報酬之金額應由薪酬委員會建議並提請董事會決定，且應參酌董事對公司之服務範圍、價值及國內外同業之水準給付。公司應支付董事為參加董事會、委員會、

~~會，公司股東會，任一特定種類股份之股東會或公司債券持有人會議，~~或其他與公司業務有關~~者而合理產生的差~~旅費~~、~~住宿費~~和~~其他費用，或~~者就其董事職務支領薪資（該薪資得~~由薪~~資報~~酬委員會~~提~~議~~並經~~董事會決定~~），或者選擇混合前述第一種方式及第二種方式者，惟該等~~決定~~均~~應~~符合~~公開發行公司法令。	常會或其他與公司業務有關會議之旅費、住宿費及其他相關費用，及/或支付由薪酬委員會建議、董事會決定之薪資。前述決定應遵守公開發行公司法令辦理。
30.2 The Directors may be paid remuneration only in cash. The amount of such remuneration shall be determined by the Directors and take into account the extent and value of the services provided for the management of the ~~Corporation~~ and the standards of the industry ~~within~~ the R.O.C. and overseas. The Directors shall also be entitled to be paid all travelling, hotel and other expenses properly incurred by them in connection with their attendance at meetings of Directors or committees of Directors, or general meetings of the Company, or separate meetings of the holders of any class of Shares or debentures of the Company, or otherwise in connection with the business of the Company, or to receive salaries in respect of their service as Directors as may be recommended by the compensation committee and determined by the Directors, or a combination partly of one such method and partly another, provided that any such determination shall be in accordance with the Applicable Public Company Rules.	30.2 The Directors may be paid remuneration only in cash. The amount of such remuneration shall be recommended by the remuneration committee and determined by the board of Directors, and take into account the extent and value of the services provided for the management of the Company and the standards of the industry in the R.O.C. and overseas. The Directors shall also be entitled to be paid all travelling, hotel and other expenses properly incurred by them in connection with their attendance at meetings of the board of Directors or committees of Directors, or general meetings of the Company, or separate meetings of the holders of any class of Shares or debentures of the Company, or otherwise in connection with the business of the Company, or to receive salaries in respect of their service as Directors as may be recommended by the compensation committee and determined by the board of Directors, or a combination partly of one such method and partly another, provided that any such determination shall be in accordance with the Applicable Public Company Rules.
30.3 除法令或公開發行公司法令另有~~禁止~~外，董事得~~以個人或其~~公司的~~身份在專~~	30.3 除法令、章程或公開發行公司法令另有規定外，董事得在公司授權的範圍內代

~~業~~範圍內代表~~本~~公司，該董事個人或其公司~~有權~~就其提供之~~專業~~服務收取相當於如其非為董事情況下的同等報酬。 30.3 Unless prohibited by the Statute or by the Applicable Public Company Rules, a Director may ~~himself or through his firm act in a professional capacity~~ on behalf of the Company ~~and he~~ or his firm shall be entitled to such remuneration for professional services as if he were not a Director.	表公司，該董事個人或其公司得就其提供之服務收取相當於如其非為董事情況下的同等報酬。 30.3 Unless prohibited by the Statute, the Articles or by the Applicable Public Company Rules, a Director may act on behalf of the Company to the extent authorized by the Company. Such Director or his firm shall be entitled to such remuneration for professional services as if he were not a Director.
30.4 董事如在公司業務範圍內為自己或他人從事行為，應在從事該行為之前，於股東會上向股東揭露該等利益的主要內容，並在股東會上~~取得~~特別（重度）決議許可。如~~果~~董事違反本條規定~~，~~為自己或他人為該行為時，股東得以普通決議，要求董事交出自該行為所獲得的任何和所有收益，但自相關所得發生後逾一年者，不在此限。 30.4 A Director who engages in conduct~~,~~ either for himself or on behalf of another person within the scope of the Company's business, shall disclose to Members at a general meeting prior to such conduct, a summary of the major elements of such interest and obtain the ratification of the Members at such general meeting by a Supermajority Resolution vote. In case a Director engages in business conduct for himself or on behalf of another person in violation of this provision, the Members may, by an Ordinary Resolution, require the disgorgement of any and all earnings derived from such act, except when at least one year has lapsed since the realization of such associated earnings.	30.4 董事如在公司業務範圍內為自己或他人從事行為，應在從事該行為之前，於股東會上向股東揭露該等利益的主要內容，並在股東會上依特別（重度）決議取得許可。如董事違反本條規定為自己或他人為該行為時，股東得以普通決議，要求董事交出自該行為所獲得的任何和所有收益，但自相關所得發生後逾一年者，不在此限。 30.4 A Director who engages in conduct either for himself or on behalf of another person within the scope of the Company's business, shall disclose to Members, at a general meeting prior to such conduct, a summary of the major elements of such interest and obtain the ratification of the Members at such general meeting by a Supermajority Resolution vote. In case a Director engages in business conduct for himself or on behalf of another person in violation of this provision, the Members may, by an Ordinary Resolution, require the disgorgement of any and all earnings derived from such act, except when at least one year has lapsed since the realization of such associated earnings.
30.5 ~~不管~~本條（第 ~~30~~ 條）~~是否~~有任何相反之	30.5 縱使本條（第 30.1 條至第 30.5 條）有任

規定，對董事會會議討論事項有個人利害關係且其利益與公司利益可能衝突之董事，應於當次董事會說明其自身利害關係及其重要內容，且不得行使表決權或代理其他董事行使表決權，根據上述規定不得行使表決權或代理行使表決權的董事，其表決權不應計入已出席董事會會議董事的表決權數。 30.5 Notwithstanding anything to the contrary contained in ~~this Article 30,~~Articles 30.1 to 30.5, a Director who has a personal interest in the matter under discussion at a meeting of the Directors, which may conflict with the interest of the Company, shall disclose to the meeting his or her interest and the material information of such interest, and 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.	何相反之規定，對董事會會議討論事項有個人利害關係且其利益與公司利益可能衝突之董事，應於當次董事會說明其自身利害關係及其重要內容，且不得行使表決權或代理其他董事行使表決權，根據上述規定不得行使表決權或代理行使表決權的董事，其表決權不應計入已出席董事會會議董事的表決權數。 30.5 Notwithstanding anything to the contrary contained in Articles 30.1 to 30.5, a Director who has a personal interest in the matter under discussion at a meeting of the Directors, which may conflict with the interest of the Company, shall disclose to the meeting his or her interest and the material information of such interest, and 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.
31.議事錄 董事會應將有關~~董事會對高級職員~~的~~所有~~任命、公司會議事項、~~任何種~~類股份~~持有股東~~之股東會、董事會及~~董事~~委員會，包括~~每一~~會議出席董事的姓名等事項，~~集結~~成議事錄並~~整理成冊~~。 **31 Minutes** The Directors shall cause minutes to be made in books kept for the purpose of all appointments of officers made by the Directors, all proceedings at meetings of the Company or the holders of any class of Shares and of the Directors, and of committees of Directors including the names of the Directors present at each	**31.議事錄** 董事會應將有關高階主管的任命、公司會議事項、各類股份之股東會、董事會及委員會，包括會議出席董事的姓名等事項，作成議事錄並加以保管。 31 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese.The content in English remains unchanged.

meeting.	
32.1 ~~董事會得~~於~~遵守~~公開發行公司法令之情形下，~~將其任何權力委託給~~由一位或多位董事~~所~~組成的委員會行使。如~~果認為~~需~~要~~常務董事或~~擔任~~其他~~行政~~職~~位~~的董事行使相關權力，亦得~~委託~~常務董事或~~擔任~~其他~~行政~~職~~位~~的董事行使之，~~但倘若受委託~~之常務董事~~中止~~董事~~一~~職，對常務董事的~~委託應~~撤回。~~任何此種委託得~~受董事會所訂定~~之~~條件約束，附屬於或獨立於董事會之權力，並得撤回~~和變更。於章程中規範董事會事項的內容有所調整時，前述~~董事委員會~~亦應受章程中規範董事會事項之規範~~（如~~得~~適用~~時~~）。	32.1 於符合公開發行公司法令之情形下，董事會得授權由一位或多位董事組成的委員會行使相關權力。如需常務董事或其他擔任管理職務的董事行使相關權力，亦得授權常務董事或其他擔任管理職務的董事行使之，惟如被授權之常務董事解除董事職務，對常務董事的授權視為撤回。上述授權受董事會所訂定條件之約束，且係附屬於或獨立於董事會之權力，並得撤回或變更。除法令或公開發行公司法令另有規定外，章程中董事會議事的程序規範亦適用於本條之委員會（如適用）。
32.1 Subject to the Applicable Public Company Rules, the Directors may delegate any of their powers to any committee consisting of one or more Directors. They may also delegate to any managing director or any Director holding any other executive office such of their powers as they consider desirable to be exercised by him provided that the appointment of a managing director shall be revoked forthwith if he ceases to be a Director. Any such delegation may be made subject to any conditions the Directors may impose and either collaterally with or to the exclusion of their own powers and may be revoked or altered. ~~Subject to any such conditions~~, the proceedings of a committee of Directors shall be governed by the Articles regulating the proceedings of Directors, so far as they are capable of applying.	32.1 Subject to the Statute or the Applicable Public Company Rules, the Directors may delegate any of their powers to any committee consisting of one or more Directors. They may also delegate to any managing director or any Director holding any other executive office such of their powers as they consider desirable to be exercised by him provided that the appointment of a managing director shall be revoked forthwith if he ceases to be a Director. Any such delegation may be made subject to any conditions the Directors may impose and either collaterally with or to the exclusion of their own powers and may be revoked or altered. Unless otherwise provided by the Statute or the Applicable Public Company Rules, the proceedings of a committee of Directors shall be governed by the Articles regulating the proceedings of Directors, so far as they are capable of applying.
32.2 董事會得設立委員會~~，並得~~任命~~任何人~~	32.2 董事會得設立委員會、任命經理或代理

~~為~~經理或~~管~~理公司事務~~之代理人，~~並得指定~~任何人作為~~委員會的成員。任~~何此種指定~~應受董事會所訂定~~之~~條件約束~~，~~附屬於或獨立於董事會之權力~~，~~並得撤回~~和~~變更。~~於~~章程中~~規範~~董事會事~~項的內容有所調整時，前述相關~~委員會~~亦應受其規範~~（如~~得~~適用~~時~~）。 32.2 The Directors may establish any committees or appoint any person to be a manager or agent for managing the affairs of the Company and may appoint any person to be a member of such committees. Any such appointment may be made subject to any conditions the Directors may impose and either collaterally with or to the exclusion of their own powers and may be revoked or altered. ~~Subject to any such conditions~~, the proceedings of any such committee shall be governed by the Articles regulating the proceedings of Directors, so far as they are capable of applying.	人處理公司事務、並得指定委員會的成員。相關任命應受董事會所訂定條件之約束、附屬於或獨立於董事會之權力、並得撤回或變更。除法令或公開發行公司法令另有規定外，章程中董事會議事的程序規範亦適用於本條之委員會（如適用）。 32.1The Directors may establish any committees or appoint any person to be a manager or agent for managing the affairs of the Company and may appoint any person to be a member of such committees. Any such appointment may be made subject to any conditions the Directors may impose and either collaterally with or to the exclusion of their own powers and may be revoked or altered. Unless otherwise provided by the Statute or the Applicable Public Company Rules, the proceedings of any such committee shall be governed by the Articles regulating the proceedings of Directors, so far as they are capable of applying.
32.3 董事~~可以根據董事~~會訂定~~之~~條件，以委託書授權或其他方式指定公司代理人，~~但~~該委託不~~得~~排除董事~~自身~~權力，且該委託得~~於任何時候~~由董事撤回。 32.3 The Directors may by power of attorney or otherwise appoint any person to be the agent of the Company on such conditions as the Directors may determine, provided that the delegation is not to the exclusion of their own powers and may be revoked by the Directors at any time.	32.3 董事會得訂定條件，以委託書授權或其他方式指定公司代理人，該委託/指定不排除董事之權力，且該委託/指定得由董事會撤回。 32.3 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese.The content in English remains unchanged.
32.4 董事會~~可~~經由~~授權~~委託書或其他方式指定~~任何~~公司~~，~~事務所、個人或~~主體~~（無論由董事會直接~~提名~~或間接提名）作為	32.4 董事會得經由委託書或其他方式指定公司、事務所、個人或法人（無論由董事會直接或間接提名），作為公司之代理人

公司之代理人或~~有~~權簽署人，在董事會認為適當的條件與期間下，~~擁~~有相關權力、授權及裁量權（惟不得超過根據本章程董事會~~所擁有或~~得~~以~~行使的權力）。~~任何~~授權和~~其他~~委~~託~~，~~可~~包~~含~~董事會認為適當，~~有關保護進行委託或授權簽署事項人員和為其提供方便的規定。~~董事亦得授權相關代理人或授權~~簽署~~人~~將~~其所~~擁有~~的權力、授權及裁量權~~再為委託~~。 32.4 The Directors may by power of attorney or otherwise appoint any company, firm, person or body of persons, whether nominated directly or indirectly by the Directors, to be the attorney or authorised signatory of the Company for such purpose and with such powers, authorities and discretions (not exceeding those vested in or exercisable by the Directors under the Articles) and for such period and subject to such conditions as they may think fit, and any such powers of attorney or other appointment may contain such provisions for the protection and convenience of persons dealing with any such attorneys or authorised signatories as the Directors may think fit and may also authorise any such attorney or authorised signatory to delegate all or any of the powers, authorities and discretions vested in him.	或被授權人，在董事會認為適當的條件與期間下，有相關的權力、授權及裁量權（惟不得超過根據本章程董事會得行使的權力）。相關授權和委任，得包括董事會認為適當之條件，以保護、促進公司相關人員與代理人或被授權人處理相關事宜，董事會亦得授權相關代理人或被授權人再授權其所被授與的權力、授權及裁量權。 32.4 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese.The content in English remains unchanged.
32.5 ~~在不違反喪失資格和解任的相關規定下，~~董事會應選~~舉~~董事長，~~且~~得以其認為適當的條件~~和薪酬指定其認為必要的其他高級職員，履行其認為適當的義~~務，除非~~其~~任~~命條件~~另有~~說明~~，否則~~得透過~~董事會決議解~~雇該~~高~~級職員~~。 32.5 The Directors shall appoint a chairman and may appoint such other officers as they	32.5 董事會應選任董事長，並得以其認為適當的條件、薪酬、資格任命適當之高階主管，履行職務，或解任之。除非委任契約另有約定，否則董事會得決議解任高階主管。 32.5 備註：本條文僅修訂中譯版內容，英文版內容未修訂。

consider necessary on such terms, at such remuneration and to perform such duties, and subject to such provisions as to disqualification and removal as the Directors may think fit. Unless otherwise specified in the terms of his appointment an officer may be removed by resolution of the Directors.	Note：The modification in the article is limited to the content in Chinese.The content in English remains unchanged.
32.6 ~~不管~~本條（第~~32 條）是否有任何相反~~之規定，除公開發行公司法令另有規定外，董事會應設立由全體獨立董事組成的審計委員會，其中一人為~~召集人，且在公開發行公司法令要求之範圍內，~~至少有一人需具有會計或財務專長。審計委員會決議應經該委員會~~半數或超過半數~~成員同意。審計委員會規則和程序應符合~~隨時~~經審計委員會成員提案並經董事會通過的政策，相關政策應符合法令、章程大綱、章程~~及~~公開發行公司法令之規定與金管會或~~櫃買中心（或~~證交所~~，依其所適用之情形）~~之指示或要求（如有）。此外，董事會應依其決議~~訂定審計委員會組織規程，且該規程應符合~~章程及公開發行公司法令之規定。 32.6 Notwithstanding anything to the contrary contained ~~in this Article 32,~~ unless otherwise permitted by the Applicable Public Company Rules, the Directors shall establish an audit committee comprised of all of the Independent Directors, one of whom shall be the chairman, and at least one of whom shall have accounting or financial expertise ~~to the extent required by the Applicable Public Company Rules~~. A resolution of the audit committee shall be passed by one-half or more of all members of such committee. The rules and procedures of the audit committee	32.6 縱使與本條（第 32.1 條至第 32.9 條）之規定不同，除公開發行公司法令另有規定外，董事會應設立由全體獨立董事組成的審計委員會，其中一人為主席，且至少有一人需具有會計或財務專長。審計委員會決議應經該委員會全體成員二分之一以上同意。審計委員會規則和程序應符合經審計委員會成員提案並經董事會通過的政策，相關政策應符合法令、章程大綱、章程、公開發行公司法令之規定與金管會或證交所之指示或要求（如有）。此外，董事會應依其決議、章程及公開發行公司法令之規定，訂定審計委員會組織規程。 32.6 Notwithstanding anything to the contrary contained in Articles 32.1 to 32.9, unless otherwise permitted by the Applicable Public Company Rules, the Directors shall establish an audit committee comprised of all of the Independent Directors, one of whom shall be the chairman, and at least one of whom shall have accounting or financial expertise. A resolution of the audit committee shall be passed by one-half or more of all members of such committee. The rules and procedures of the audit committee shall be in accordance with policies proposed by the members of

shall be in accordance with policies proposed by the members of the audit committee and passed by the Directors from time to time, which shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules and the instruction of the FSC or~~ the GTSM (or the~~ TWSE~~, as applicable)~~, if any. The Directors shall, by a resolution, adopt a charter for the audit committee in accordance with these Articles and the Applicable Public Company Rules.	the audit committee and passed by the Directors from time to time, which shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules and the instruction of the FSC or TWSE, if any. The Directors shall, by a resolution, adopt a charter for the audit committee in accordance with these Articles and the Applicable Public Company Rules.
32.7 任何下列公司事項應經審計委員會~~半數或超過半數~~成員同意，並提交董事會進行決議： (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)訂定或修正重大財務或業務行為之處理程序，例如取得或處分資產、衍生性商品交易、資金貸與他人，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； (k)公司~~隨時認~~定或監督公司之~~任一~~主管機關所~~要求的任何~~其他事項。 前項第(a)款至第(k)款規定的任何事項，除第~~(~~j~~)~~款以外，如未經審計委員會成員~~半數或超過半數~~同意者，得~~僅~~由全體董事三分之二~~或~~以上同意行之，不受前項規定之限制，並應於董事會議事錄載明審計委員會之決議。	32.7 任何下列公司事項應經審計委員會全體成員二分之一以上同意，並提交董事會進行決議： (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)訂定或修正重大財務或業務行為之處理程序，例如取得或處分資產、衍生性商品交易、資金貸與他人，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； (k)公司所決定或監督公司之主管機關所規定之其他事項；及 (l)其他公開發行公司法令規定之事項。 前項第(a)款至第(k)款規定的任何事項，除第(j)款以外，如未經審計委員會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，不受前項規定之限制，並應於董事會議事錄載明審計委員會之決

32.7 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 of Directors for resolution: (a) Adoption or amendment of an internal control system of the Company; (b) Assessment of the effectiveness of the internal control system; (c) Adoption or amendment of handling procedures for significant financial or operational actions, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees on behalf of others; (d) A matter where a Director has a personal interest; (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-type securities; (h) The hiring or dismissal of an attesting certified public accountant, or the compensation given thereto; (i) The appointment or removal of a financial, accounting, or internal auditing officer; (j) Annual and semi-annual financial reports; (k) Any other ~~matter~~ so determined by the Company from time to time or required by any competent authority overseeing the Company; Except for item (j) above, any matter under subparagraphs (a) through (k) of the	議。 32.7 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 of Directors for resolution: (a) Adoption or amendment of an internal control system of the Company; (b) Assessment of the effectiveness of the internal control system; (c) Adoption or amendment of handling procedures for significant financial or operational actions, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees on behalf of others; (d) A matter where a Director has a personal interest; (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-type securities; (h) The hiring or dismissal of an attesting certified public accountant, or the compensation given thereto; (i) The appointment or removal of a financial, accounting, or internal auditing officer; (j) Annual and semi-annual financial reports; (k) Any other matters so determined by the Company from time to time or required by any competent authority overseeing the Company; and (l) Any other matters in accordance with the Applicable Public Companies Rules. Except for item (j) above, any matter under subparagraphs (a) through (k) of the

preceding paragraph that has not been approved with the consent of one-half or more of the audit committee members may be undertaken only upon the approval of two-thirds or more of all Directors, without regard to the restrictions of the preceding paragraph, and the resolution of the audit committee shall be recorded in the minutes of the Directors meeting.	preceding paragraph that has not been approved with the consent of one-half or more of the audit committee members may be undertaken only upon the approval of two-thirds or more of all Directors, without regard to the restrictions of the preceding paragraph, and the resolution of the audit committee shall be recorded in the minutes of the Directors meeting.
32.8 ~~不管本條（第32條）是否有任何相反之規定，~~董事會應依照公開發行公司法令設立薪資報酬委員會。薪資報酬委員會委員之人數、專業資格、持股與兼職限制、獨立性之認定，應依公開發行公司法令之規定，席次不低於三席，並由其中一人擔任薪資報酬委員會主席。薪資報酬委員會規則和程序應符合經薪資報酬委員會成員提案並經董事會通過的政策，相關政策應符合法令、章程大綱、章程~~及~~公開發行公司法令之規定~~，~~及金管會或~~櫃買中心（或~~證交所~~，依其所適用之情形）~~之指示及要求。董事會應依其決議~~訂定薪資報酬委員會組織規程，且該規程應符合~~章程及公開發行公司法令之規定。 32.8 ~~Notwithstanding anything to the contrary contained in this Article 32, the~~The Directors shall establish a remuneration committee in accordance with the Applicable Public Company Rules. The number of members of the remuneration committee, professional qualifications, restrictions on shareholdings and position that a member of the remuneration committee may concurrently hold, and assessment of independence with respect to the members of the remuneration committee shall comply with the	32.8 董事會應依照公開發行公司法令設立薪資報酬委員會。薪資報酬委員會委員之人數、專業資格、持股與兼職限制、獨立性之認定，應依公開發行公司法令之規定，席次不低於三席，並由其中一人擔任薪資報酬委員會主席。薪資報酬委員會規則和程序應符合經薪資報酬委員會成員提案並經董事會通過的政策，相關政策應符合法令、章程大綱、章程、公開發行公司法令之規定及金管會或證交所之指示及要求。董事會應依其決議、章程及公開發行公司法令之規定，訂定薪資報酬委員會組織規程。 32.8The Directors shall establish a remuneration committee in accordance with the Applicable Public Company Rules. The number of members of the remuneration committee, professional qualifications, restrictions on shareholdings and position that a member of the remuneration committee may concurrently hold, and assessment of independence with respect to the members of the remuneration committee shall comply with the Applicable Public Company Rules. The remuneration

Applicable Public Company Rules. The remuneration committee shall comprise of no less than three members, one of which shall be appointed as chairman of the remuneration committee. The rules and procedures for convening any meeting of the remuneration committee shall comply with policies proposed by the members of the remuneration committee and approved by the Directors from time to time, provided that the rules and procedures approved by the Directors shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules and any directions of the FSC or ~~GTSM (or TSE, as applicable)~~. The Directors shall, by a resolution, adopt a charter for the remuneration committee in accordance with these Articles and the Applicable Public Company Rules.	committee shall comprise of no less than three members, one of which shall be appointed as chairman of the remuneration committee. The rules and procedures for convening any meeting of the remuneration committee shall comply with policies proposed by the members of the remuneration committee and approved by the Directors from time to time, provided that the rules and procedures approved by the Directors shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules and any directions of the FSC or TWSE. The Directors shall, by a resolution, adopt a charter for the remuneration committee in accordance with these Articles and the Applicable Public Company Rules.
32.9 前條薪資報酬應包括董事及經理人之~~報酬、~~薪資、股票選擇權與其他獎勵~~性給付~~。除公開發行公司法令有~~明文~~規定外，第 32.9 條所述之經理人係指~~副總經理級以上具有決策權之主管級~~經理。 32.9 The remuneration referred in the preceding Article shall include the compensation, salary, stock options and other incentive payment to the Directors and managers of the Company. Unless otherwise specified by the Applicable Public Company Rules, the managers of the Company for the purposes of this Article 32.9 shall mean executive officers ~~of the Company with the rank of Vice President or higher and have the powers to make decisions for the Company.~~	32.9 前條薪資報酬應包括董事及經理人之薪資、股票選擇權與其他獎勵措施。除公開發行公司法令另有規定，第 32.9 條所述之經理人係指薪資報酬委員會組織規程所定義之經理人。 32.9 The remuneration referred in the preceding Article shall include the compensation, salary, stock options and other incentive payment to the Directors and managers of the Company. Unless otherwise specified by the Applicable Public Company Rules, the managers of the Company for the purposes of this Article 32.9 shall mean executive officers as defined by the rules and procedures governing the remuneration committee.

33.1 ~~如~~經董事會決~~定~~，~~則~~公司得~~有一~~印章。該印章僅~~能依~~董事會或董事會授權之~~董事~~委員會~~之~~授權使用之。印章之使用應依董事會制訂之印章使用規則（董事會得~~隨時~~修改之）~~為之~~。 33.1The Company may, if the Directors so determine, have a Seal. The Seal shall only be used by the authority of the Directors or of a committee of the Directors authorised by the Directors. The use of Seal shall be in accordance with the use of Seal policy adopted by the Directors from time to time.	33.1 經董事會決議，公司得刻印章。該印章僅得由董事會或董事會授權之委員會依相關授權使用之。印章之使用應依照董事會制訂之印章使用規則（董事會得修改之）。 33.1 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese.The content in English remains unchanged.
33.2 公司得在開曼群島境外~~的任何地方持有~~複製~~的~~印章~~以~~供使用，每一複製印章均應是公司印章的精確複製品，並由董事會指定之人保管~~，且若經~~董事會~~決定，~~得在複製印章~~的表面~~加上其使用~~所~~處地點~~的名稱~~。 33.2 The Company may have for use in any place or places outside the Cayman Islands a duplicate Seal or Seals, each of which shall be a facsimile of the common Seal of the Company and kept under the custody of a person appointed by the Directors, and if the Directors so determine, with the addition on its face of the name of every place where it is to be used.	33.2 公司得在開曼群島境外複製印章供使用，每一複製印章均應是公司印章的精確複製品，並由董事會指定之人保管。董事會得在複製印章加上其使用之地點。 33.2 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese.The content in English remains unchanged.
33.3 董事會授權之人得~~在要求其須以印章進行驗證~~的文件上，或在提交開曼群島或其他地方~~公司~~登記機關的~~任何公司~~文件上，~~將印章加蓋於其簽名之上~~。 33.3 A person authorized by the Directors may affix the Seal over his signature alone to any document of the Company required to be authenticated by him under seal or to be filed with the Registrar of Companies in the Cayman Islands or elsewhere wheresoever.	33.3 董事會授權之人得用印於其簽署的文件上，或在提交開曼群島或其他地方登記機關的文件上用印。 33.3 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese.The content in English remains unchanged.

34.股利~~、~~利益分派和公積	**34.股利、利益分派和公積**
34.1 本公司得依董事會擬訂並經股東會以普通決議通過之利潤分配計畫分配利潤。董事會應以下述方式擬訂該利潤分配計畫：本公司應就年度淨利先彌補歷年虧損。其次，依公開發行公司法令規定或依主管機關要求提撥特別盈餘公積；並得提撥不超過所餘利潤之 2%作為董事酬勞以及不低於所餘利潤之 1%作為員工紅利，該員工紅利得按照依第 11.1 條規定同意之員工激勵計畫配發。董事會應於盈餘分派之議案中明訂分派予董事及員工之紅利之成數，股東得於決議同意前修改該提案。董事兼任本公司執行主管者得同時受領其擔任董事之酬勞及擔任公司員工之紅利。任何所餘利潤除法令及公開發行公司法令另有規定外，公司將考量公司所處環境及成長階段，因應未來資金需求及長期財務規劃，並滿足股東對現金流入之期待，就可分配盈餘擬定利潤分配計畫，提報股東會決議，盈餘之分派得以現金股利或股票股利（盈餘轉增資按比例分配股份予股東）之方式為之，其中現金股利發放總額不得低於發放股東股利總額之 10%，最高以 100%為上限。	34.1 本公司處於成長階段，基於資本支出、業務擴充及健全財務規劃以求永續發展等需求，本公司之股利政策將依據本公司未來資金支出預算及資金需求情形，以現金股利及/或股份以代替現金股利方式配發予本公司股東。本公司得依董事會擬訂並經股東會以普通決議通過之利潤分配計畫分配利潤。董事會應以下述方式擬訂該利潤分配計畫：本公司應依法提撥應繳納之稅款並就年度淨利先彌補歷年虧損。其次，依公開發行公司法令規定提撥法定盈餘公積，並依公開發行公司法令規定或依主管機關要求提撥特別盈餘公積；並得提撥不超過所餘利潤之 2%作為董事酬勞以及不低於所餘利潤之 1%作為員工紅利，該員工紅利得按照依第 11.1 條規定同意之員工激勵計畫配發。董事會應於盈餘分派之議案中明訂分派予董事及員工之紅利之成數，股東得於決議同意前修改該提案。董事兼任本公司執行主管者得同時受領其擔任董事之酬勞及擔任公司員工之紅利。任何所餘利潤除法令及公開發行公司法令另有規定外，公司將考量公司所處環境及成長階段，因應未來資金需求及長期財務規劃，並滿足股東對現金流入之期待，就可分配盈餘擬定利潤分配計畫，提報股東會決議，盈餘之分派得以現金股利或股票股利（盈餘轉增資按比例分配股份予股東）之方式為之，股利總額至少應為當年度盈餘扣除上述規定之百分之十(10%)，其中現金股利發放總額不得低於發放股東股利總額之 10%，最高以 100%為上限。
34.1 The Company may distribute profits in accordance with a proposal for distribution of profits prepared by the Directors and approved by the Members by an Ordinary Resolution at any general meeting. The	34.1 As the Company is in the growing stage, the dividend distribution may take the form of a cash dividend and/or stock

Directors shall prepare such proposal as follows: the proposal shall begin with the Company's Annual Net Income and offset its losses in previous years that have not been previously offset, then set aside a special capital reserve, if one is required, in accordance with the Applicable Public Company Rules or as requested by the authorities in charge; and then may set aside no more than 2% of the balance as bonus to Directors and at least 1% of the balance as bonus to employees of the Company, which may be distributed under an incentive programme approved pursuant to Article 11.1 above. The Directors shall specify the exact percentages or amounts to be distributed as bonuses to Directors and employees in preparing the proposal for distribution of profits, and the Members may amend such proposal prior to its approval. A Director who also serves as an executive officer of the Company may receive a bonus in his capacity as a Director and a bonus in his capacity as an employee. Except otherwise stipulated by the applicable laws and the Applicable Public Company Rules, the Company may take into consideration the circumstances and development stage of the Company, in response to any future funding requirement and long term financial planning, while satisfying the shareholders expectation in respect of cashflow, propose profit distribution plan in connection with the retained earnings for approval at the meetings of the shareholders; the distribution of retained earnings may proceed by way of cash	dividends and shall take into consideration the Company's capital expenditures, future expansion plans, and financial structure and funds requirement for sustainable development needs etc. The Company may distribute profits in accordance with a proposal for distribution of profits prepared by the Directors and approved by the Members by an Ordinary Resolution at any general meeting. The Directors shall prepare such proposal as follows: the proposal shall begin with the Company's Annual Net Income after tax and offset its losses in previous years that have not been previously offset, then set aside a statutory capital reserve in accordance with the Applicable Public Company Rules, and set aside a special capital reserve, if one is required, in accordance with the Applicable Public Company Rules or as requested by the authorities in charge; and then may set aside no more than 2% of the balance as bonus to Directors and at least 1% of the balance as bonus to employees of the Company, which may be distributed under an incentive programme approved pursuant to Article 11.1 above. The Directors shall specify the exact percentages or amounts to be distributed as bonuses to Directors and employees in preparing the proposal for distribution of profits, and the Members may amend such proposal prior to its approval. A Director who also serves as an executive officer of the Company may receive a bonus in his capacity as a Director and a bonus in his capacity as an employee. Except otherwise stipulated by the applicable laws

dividend or by applying such sum in paying up in full unissued Shares for allotment and distribution credited as fully paid-up pro rate to the Members provided the total amount of cash dividend to be distributed shall be no lower than 10% of the aggregate dividend distributed to shareholders and no more than 100% of the aggregate dividend distributed to shareholders.	and the Applicable Public Company Rules, the Company may take into consideration the circumstances and development stage of the Company, in response to any future funding requirement and long term financial planning, while satisfying the shareholders expectation in respect of cashflow, propose profit distribution plan in connection with the retained earnings for approval at the meetings of the shareholders; the distribution of retained earnings may proceed by way of cash dividend or by applying such sum in paying up in full unissued Shares for allotment and distribution credited as fully paid-up pro rate to the Members, and the total amount of Dividends shall not be lower than 10% of the profits of the then current year after deducting the aforementioned amounts, and provided the total amount of cash dividend to be distributed shall be no lower than 10% of the aggregate dividend distributed to shareholders and no more than 100% of the aggregate dividend distributed to shareholders.
34.2 在不違反法令~~和本條規定~~的情形下，董事會~~可~~公告~~已發行股份的~~股利和~~利益分派~~，並~~授權使用~~公司於法律上可動用的資金支付股利或利益分派。除以公司已實現或未實現利益、股份發行溢價~~帳戶~~或~~經~~法令允許的其他款項支付股利或為利~~益~~分派外，不得支付股利或為利~~益~~分派。 34.2 Subject to the Statute ~~and this~~ Article, the Directors may declare Dividends and distributions on Shares in issue and authorise payment of the Dividends or	34.2 在不違反法令、章程及公開發行公司法令的情形下，董事會得公告股利和每股盈餘，並以公司於法律上可動用的資金支付股利或利益分派。除以公司已實現或未實現利益、股份發行溢價金額或法令允許的其他款項支付股利或為利潤分派外，不得支付股利或為利潤分派。 34.2 Subject to the Statute, the Articles and the Applicable Public Company Rules, the Directors may declare Dividends and distributions on Shares in issue and

distributions out of the funds of the Company lawfully available therefor. No Dividend or distribution shall be paid except out of the realised or unrealised profits of the Company, or out of the share premium account or as otherwise permitted by the Statute.	authorise payment of the Dividends or distributions out of the funds of the Company lawfully available therefor. No Dividend or distribution shall be paid except out of the realised or unrealised profits of the Company, or out of the share premium account or as otherwise permitted by the Statute.
34.3 除~~股份所附權利~~另有~~規~~定~~者~~外，應根據股東持~~有~~股~~份之~~比例分派~~支付所有~~股利。如果股份發行的條件是從某一特定日期開始計算股利，則該股份之股利應依此計算。 34.3 Except as otherwise provided by the rights attached to Shares, all Dividends shall be declared and paid in proportion to the number of Shares that a Member holds. If any Share is issued on terms providing that it shall rank for Dividend as from a particular date that Share shall rank for Dividend accordingly.	34.3 除另有相關約定外，應根據股東持股比例分派股利。如果股份發行的條件是從某一特定日期開始計算股利，則該股份之股利應依此計算。 34.3 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese.The content in English remains unchanged.
34.4 股東如~~有因任何原因~~應向公司支付~~任何~~款項，董事會得從應支付予該股東的股利或利~~益~~分派中扣除之。 34.4 The Directors may deduct from any Dividend or distribution payable to any Member all sums of money (if any) then payable by him to the Company on any account.	34.4 股東如應向公司支付款項，董事會得從應支付予該股東的股利或利潤分派中扣除之。 34.4 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese.The content in English remains unchanged.
34.5 董事會於經股東會之普通決議通過後得宣佈全部或部分之分派~~（除股利以外）以特定資產為之（尤其~~是其他公司之股份~~、~~債券或證券），或以其中一種或多種方式支付，~~在此種~~分配發生困難時，董事會得以~~其認為便利~~的方式解決，並確定就特定資產分配之價值或其一部之價值，且得決定~~於~~所確定價值~~的基礎上~~向	34.5 董事會於經股東會之普通決議通過後，得宣佈以特定資產作為全部或部分股利之分派（特別是其他公司之股份、債券或證券），或以其中一種或多種方式支付，如分配發生困難時，董事會得以適當、有效率的方式解決，並確定就特定資產分配之價值或其一部之價值，且得決定依所確定價值向股東支付現金以調

股東支付現金以調整~~所有~~股東的權利~~，並且~~如~~果~~董事會認為~~方便，可~~就特定資產設立信託。 34.5 The Directors may, after obtaining an Ordinary Resolution, declare that any distribution other than ~~Dividends~~a Dividend be paid wholly or partly by the distribution of specific assets and in particular of shares, debentures, or securities of any other company or in any one or more of such ways and where any difficulty arises in regard to such distribution, the Directors may settle the same as they think expedient and fix the value for distribution of such specific assets or any part thereof and may determine that cash payments shall be made to any Members upon the basis of the value so fixed in order to adjust the rights of all Members and may vest any such specific assets in trustees as may seem expedient to the Directors.	整股東的權利；如董事會認為適當有效率者，得就上述特定資產設立信託。 34.5 The Directors may, after obtaining an Ordinary Resolution, declare that any distribution other than a Dividend be paid wholly or partly by the distribution of specific assets and in particular of shares, debentures, or securities of any other company or in any one or more of such ways and where any difficulty arises in regard to such distribution, the Directors may settle the same as they think expedient and fix the value for distribution of such specific assets or any part thereof and may determine that cash payments shall be made to any Members upon the basis of the value so fixed in order to adjust the rights of all Members and may vest any such specific assets in trustees as may seem expedient to the Directors.
34.6 任何股利、分派、利息或與股份有關的其他現金支付~~款項~~得~~以~~匯款轉帳給股~~份持有者~~，或以支票或認股~~權~~憑證~~直接~~郵寄到股~~份持有者~~的登記地址。每一支票或認股~~權~~憑證應~~憑~~收件人的指示支付。 34.6 Any Dividend, distribution, interest or other monies payable in cash in respect of Shares may be paid by wire transfer to the holder or by cheque or warrant sent through the post directed to the registered address of the holder. Every such cheque or warrant shall be made payable to the order of the person to whom it is sent.	34.6 任何股利、分派、利息或與股份有關的其他現金支付，得匯款轉帳給股東，或以支票或認股憑證郵寄到股東的登記地址。每一支票或認股憑證應依收件人的指示支付。 34.6 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese.The content in English remains unchanged.
34.8 不能支付~~給~~股東的股利及/或在股利公告日起 ~~6~~個月~~之~~後仍無人主張的股利，可根據董事會的決定，支付到以公司名義	34.8 不能支付予股東的股利及/或在股利公告日起六個月後仍無人主張的股利，得依董事會的決定，支付到以公司名義開立

開立的獨立帳戶，但~~該~~公司不得成為該帳戶的受託人，且該股利仍~~然~~為應支付給股東的債務。如於股利公告日起 6 年之後仍無人請求的股利將被認定為股東已拋棄其~~可~~請求之權利，該股利並轉歸公司所有。 34.8 Any Dividend which cannot be paid to a Member and/or which remains unclaimed after six months from the date of declaration of such Dividend may, in the discretion of the Directors, be paid into a separate account in the Company's name, provided that the Company shall not be constituted as a trustee in respect of that account and the Dividend shall remain as a debt due to the Member. Any Dividend which remains unclaimed after a period of six years from the date of declaration of such Dividend shall be forfeited and shall revert to the Company.	的獨立帳戶，但公司不得成為該帳戶的受託人，且該股利仍為應支付給股東的債務。如於股利公告日起六年之後仍無人請求的股利，將被認定為股東已拋棄其得請求之權利，該股利並轉歸公司所有。 34.8 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese.The content in English remains unchanged.
35.資本化 在不違反第 14.2(d)條規定的情形下，董事會~~可~~將列入公司準備金~~帳戶~~（包括股份溢價~~帳戶~~和資本贖回準備金）的任何餘額~~、~~或列入損益帳戶的任何餘額，或其他可供分配的款項予以資本化，並依據如以股利分配盈餘時之比例分配~~此等金額~~予股東~~。並~~代表股東將~~此等~~金額用以繳足供分配之未發行股份股款，記為付清股款之股份並依前述比例分配予股東。在這種情況下，董事會應為使該資本化生效所需之全部行為及事項，董事會並有~~全~~權制訂其認為適當的規範，使股份將不會以小於最小單位的方式分配（包括規定該等股份應分配之權利~~應~~歸公司所有而非該股東所有）。董事會~~可授權任何人~~代表~~所有就此具~~利~~益~~關係~~之~~股東與公司訂立契約，規定~~此等~~資本化事	**35.資本化** 在不違反第 14.2(d)條規定的情形下，董事會得將列入公司準備金（包括股份溢價和資本贖回準備金）的任何餘額、或列入損益帳戶的任何餘額，或其他可供分配的款項予以資本化，並依據如以股利分配盈餘時之比例分配予股東，代表股東將金額用以繳足供分配之未發行股份股款，記為付清股款之股份，並依前述比例分配予股東。在這種情況下，董事會應為使該資本化生效所需之全部行為及事項，董事會並有權制訂其認為適當的規範，使股份將不會以小於最小單位的方式分配（包括規定該等股份應分配之權利歸公司所有而非該股東所有）。董事會得代表利害關係股東授權他人與公司訂立契約，規定資本化事項及其相關事項。於此授權下所簽訂之契約

項~~以~~及其相關事項。~~任何~~於此授權下所簽訂之契約~~均為~~有效且對~~所有~~相關之人具有拘束力。	有效且對相關之人具有拘束力。
35 Capitalisation Subject to Article 14.2(d), the Directors may capitalise any sum standing to the credit of any of the Company's reserve accounts (including share premium account and capital redemption reserve fund) or any sum standing to the credit of profit and loss account or otherwise available for distribution and to appropriate such sum to Members in the proportions in which such sum would have been divisible amongst them had the same been a distribution of profits by way of Dividend and to apply such sum on their behalf in paying up in full unissued Shares for allotment and distribution credited as fully paid-up to and amongst them in the proportion aforesaid. In such event the Directors shall do all acts and things required to give effect to such capitalisation, with full power to the Directors to make such provisions as they think fit such that Shares shall not become distributable in fractions (including provisions whereby the benefit of fractional entitlements accrue to the Company rather than to the Members concerned). The Directors may authorise any person to enter on behalf of all of the Members interested into an agreement with the Company providing for such capitalisation and matters incidental thereto and any agreement made under such authority shall be effective and binding on all concerned.	35 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese.The content in English remains unchanged.

36.公開收購 董事會於公司或公司~~依公開發行公司法令~~指派之訴訟及非訟代理人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~~做成決議~~，並公告下列事項： 1. 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~~。~~ 2. 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~~。~~ 3. 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）~~。~~ 4. 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。 **36 Tender Offer** Within seven days after the receipt of the copy of a tender offer application form and relevant documents by the Company or its litigation or non-litigation agent appointed pursuant to the Applicable Public Company Rules, the board of the Directors shall resolve to recommend to the Members whether to accept or object to the tender offer and make a public announcement of the following: 1. The types and amount of the Shares held by the Directors and the Members holding more than 10% of the outstanding Shares in its own name or in the name of other persons.	**36.公開收購** 董事會於公司或公司指派之訴訟及非訟代理人接獲公開收購申報書副本及相關書件後<u>七</u>日內，應<u>依據公開發行公司法令設置審議委員會，並決議</u>建議股東接受或反對本次公開收購，並公告下列事項： 1. 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<u>；</u> 2. 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<u>；</u> 3. 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）<u>；</u> 4. 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<u>；及</u> <u>5. 其他公開發行公司法令規定之事項</u>。 **36 Tender Offer** Within seven days after the receipt of the copy of a tender offer application form and relevant documents by the Company or its litigation or non-litigation agent appointed pursuant to the Applicable Public Company Rules<u>, a review committee shall be established under the Applicable Public Company Rules, and</u> the board of the Directors shall resolve to recommend to the Members whether to accept or object to the tender offer and make a public announcement of the following: 1. The types and amount of the Shares held by the Directors and the Members holding more than 10% of the outstanding Shares in its own name or in the name of other persons.

2. 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. 3. 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. 4. 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 10% of the outstanding Shares held in its own name or in the name of other persons.	2. 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. 3. 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. 4. 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 10% of the outstanding Shares held in its own name or in the name of other persons. 5. Other matters in accordance with the Applicable Public Company Rules.
37.1 董事會應~~在適當~~會計帳簿上記錄與公司~~所有~~收受和支出相關的款項、收受或支出款項發生的相關事宜、公司所有的物品銷售和購買，以及公司的資產和~~責任~~。如會計帳簿不能反映公司~~事務~~的真實和公~~正~~情況並解釋其交易，則不能視為公司~~擁~~有適當的帳簿。 37.1 The Directors shall cause proper books of account to be kept with respect to all sums of money received and expended by the Company and the matters in respect of which the receipt or expenditure takes place, all sales and purchases of goods by the Company and the assets and liabilities of the Company. Proper books shall not be deemed to be kept if there are not kept such books of account as are necessary to give a true and fair view of the state of the Company's affairs and to explain its transactions.	37.1 董事會應保存會計帳簿上、記錄與公司收受和支出相關的款項、收受或支出款項發生的相關事宜、公司所有的物品銷售和購買，以及公司的資產和負債。如會計帳簿不能反映公司的真實和公平情況並解釋其交易，則不能視為公司有適當的帳簿。 37.1 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese.The content in English remains unchanged.

37.2 董事會~~應~~決定公司會計帳簿或其中一部分~~是否~~公開供非董事之股東檢查，以及在~~什麼~~範圍內，什麼時間和地點~~，根據什麼~~條件或規定進行檢查。除~~非~~經法令~~授權~~、董事會~~授權~~或~~公司~~股東會~~同意者~~外，非董事之股東~~沒有~~權~~利~~檢查公司~~任何~~會計帳簿或文件。 37.2 The Directors shall from time to time determine whether and to what extent and at what times and places and under what conditions or regulations the accounts and books of the Company or any of them shall be open to the inspection of Members not being Directors and no Member (not being a Director) shall have any right of inspecting any account or book or document of the Company except as conferred by Statute or authorised by the Directors or by the Company in general meeting.	37.2 董事會得決定公司會計帳簿或其中一部分公開供非董事之股東檢查，以及在特定之範圍內、時間、地點、條件或規定下進行檢查。除經法令、董事會或股東會授權外，非董事之股東無權檢查公司會計帳簿或文件。 37.2 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese.The content in English remains unchanged.
37.3 董事會得依法令之要求備置損益表、資產負債表、合併報表（如有）以及其他報告和帳簿~~於股東會~~。 37.3 The Directors may from time to time cause to be prepared and to be laid before the Company in general meeting profit and loss accounts, balance sheets, group accounts (if any) and such other reports and accounts as may be required by ~~law~~.	37.3 董事會得依法令、章程及公開發行公司法令之要求，於股東會備置損益表、資產負債表、合併報表（如有）以及其他報告和帳簿。 37.3 The Directors may from time to time cause to be prepared and to be laid before the Company in general meeting profit and loss accounts, balance sheets, group accounts (if any) and such other reports and accounts as may be required by the Statute, the Articles and the Applicable Public Company Rules.
37.4 所有董事會~~會議~~、~~董事~~委員會~~會議~~和股東會之議事錄和書面記錄應以~~英~~文為之，並附~~中~~文翻譯。~~在英~~文版本與其~~中~~文翻譯有不一致~~的~~情形，應以英文版本為準。	37.4 除法令另有規定外，於成為公開發行公司後，所有董事會、委員會和股東會之議事錄和書面記錄應以中文為之，並附英文翻譯。於中文版本與其英文翻譯有不一致之情形，應以中文版本為準；惟相關決議應向開曼群島公司登記處登記

37.4~~M~~inutes and written records of all meetings of Directors, any committees of Directors, and any general meeting shall be made in the ~~English~~ language with a ~~Chinese~~ translation. In the event of any inconsistency between the ~~English~~ language version and the relevant ~~Chinese~~ translation, the English language version shall prevail.	之情形，應以英文版本為準。 37.4 Subject to the Statute, after the Company becomes a public reporting company, minutes and written records of all meetings of Directors, any committees of Directors, and any general meeting shall be made in the Chinese language with an English translation. In the event of any inconsistency between the Chinese language version and the relevant English translation, the Chinese language version shall prevail, except in the case where a resolution is required to be filed with the Registrar of Companies of Cayman Islands, in which case the English language version shall prevail.
37.5 委託書及依章程~~與~~相關規定製作之文件、表冊~~、媒體~~資料，應保存至少 ~~1~~ 年。但與股東提起訴訟相關之委託書、文件、表冊及/或~~媒體~~資料，如訴訟超過 ~~1~~ 年時，應保存至訴訟終結為止。 37.5 ~~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 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 year.	37.5 除法令另有規定外，於成為公開發行公司後，委託書及依章程和相關規定製作之文件、表冊及/或電子存取資料，應保存至少一年。但與股東提起訴訟相關之委託書、文件、表冊及/或電子存取資料，如訴訟超過一年時，應保存至訴訟終結為止。 37.5 Unless otherwise provided by the Statute, after the Company has acquired public company status, 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 year. However, if a Member initiates 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 year.
38.1 通知應以書面為之，且得由公司交給股	38.1 通知應以書面為之，且得由公司交給股

東個人，或透過快遞、郵寄、越洋電報、電傳或電子郵件發送給股東，或發送到股東名冊中所顯示的~~位~~址（或者在透過電子郵件發送通知時，將通知發送至股東所提供的電子郵件~~位~~址）。如~~果~~通知是從一個國家郵寄到另一個國家，應以航空信寄出。	東個人，或透過快遞、郵寄、越洋電報、電傳或電子郵件發送給股東，或發送到股東名冊中所顯示的<u>地</u>址（或者在透過電子郵件發送通知時，將通知發送至股東所提供的電子郵件<u>地</u>址）。如通知是從一個國家郵寄到另一個國家，應以航空信寄出。
38.1 Notices shall be in writing and may be given by the Company to any Member either personally or by sending it by courier, post, cable, telex, or e-mail to him or to his address as shown in the Register of Members (or where the notice is given by e-mail by sending it to the e-mail address provided by such Member). Any notice, if posted from one country to another, is to be sent by airmail.	38.1 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese.The content in English remains unchanged.
38.2 當透過快遞發出通知時，將通知~~提~~交快遞公司之日，~~應~~視為通知寄送生效日，並且通知~~提~~交快遞後的第三~~天~~（不包括週六、週日或國定假日），應視為~~收到~~通知之日。當通知透過郵寄發出時，適當填寫地址、預先支付款項以及郵寄包含通知之信件之日，應視為通知寄送生效日，並且於通知寄出後的第五~~天~~（不包括週六、週日或國定假期），應視為收到通知的日期。當通知透過越洋電報~~、~~或電傳發出通知時，適當填寫地址並發出通知之日，應視為通知寄送生效日，其傳輸當日應視為通知收到日期。當通知透過電子郵件發出時，將電子郵件傳送到指定接受者所提供的電子郵件位址之日，應視為通知寄送生效日，電子郵件發送當日應視為收到通知的日期，無須接受者確認收到電子郵件。	38.2 當透過快遞發出通知時，將通知交<u>付予</u>快遞公司之日，視為通知寄送生效日，並且通知交<u>付</u>快遞後的第三<u>日</u>（不包括週六、週日或國定假日），應視為通知<u>到達</u>之日。當通知透過郵寄發出時，適當填寫地址、預先支付款項以及郵寄包含通知之信件之日，應視為通知寄送生效日，並且於通知寄出後的第五<u>日</u>（不包括週六、週日或國定假期），應視為收到通知的日期。當通知透過越洋電報或電傳發出通知時，適當填寫地址並發出通知之日，應視為通知寄送生效日，其傳輸當日應視為通知收到日期。當通知透過電子郵件發出時，將電子郵件傳送到指定接受者所提供的電子郵件位址之日，應視為通知寄送生效日，電子郵件發送當日應視為收到通知的日期，無須接受者確認收到電子郵件。
38.2 Where a notice is sent by courier, service of the notice shall be deemed to be effected by delivery of the notice to a courier	38.2 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is

company, and shall be deemed to have been received on the third day (not including Saturdays or Sundays or public holidays) following the day on which the notice was delivered to the courier. Where a notice is sent by post, service of the notice shall be deemed to be effected by properly addressing, pre paying and posting a letter containing the notice, and shall be deemed to have been received on the fifth day (not including Saturdays or Sundays or public holidays) following the day on which the notice was posted. Where a notice is sent by cable, or telex, service of the notice shall be deemed to be effected by properly addressing and sending such notice and shall be deemed to have been received on the same day that it was transmitted. Where a notice is given by e-mail service shall be deemed to be effected by transmitting the e-mail to the e-mail address provided by the intended recipient and shall be deemed to have been received on the same day that it was sent, and it shall not be necessary for the receipt of the e-mail to be acknowledged by the recipient.	limited to the content in Chinese.The content in English remains unchanged.
38.3 公司得以與發送本章程~~所~~要求其他通知相同的方式，向因股東死亡或破產而被公司認為有權享有股份權利之人發送通知，並以其姓名、死者的代理人名稱、破產管理人或主張權利之人提供之地址中所為類似之描述為收件人，或者公司可以選擇以如同未發生死亡或破產情事下相同之方式發送通知。 38.3 A notice may be given by the Company to the person or persons which the Company has been advised are entitled to a Share or	38.3 公司得以與發送本章程要求其他通知相同的方式，向因股東死亡或破產而被公司認為有權享有股份權利之人發送通知，並以其姓名、死者的代理人名稱、破產管理人或主張權利之人提供之地址中所為類似之描述為收件人，或者公司可以選擇以如同未發生死亡或破產情事下相同之方式發送通知。 38.3 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is

Shares in consequence of the death or bankruptcy of a Member in the same manner as other notices which are required to be given under the Articles and shall be addressed to them by name, or by the title of representatives of the deceased, or trustee of the bankrupt, or by any like description at the address supplied for that purpose by the persons claiming to be so entitled, or at the option of the Company by giving the notice in any manner in which the same might have been given if the death or bankruptcy had not occurred.	limited to the content in Chinese.The content in English remains unchanged.
38.4 ~~每一~~股東會的通知應以上述方式，向在~~認定~~基準日於股東名冊~~被~~記載為股東之人為之，或於股份因股東死亡或破產而移交給法定代理人或破產管理人時，向法定代理人或破產管理人為之，其他人無權接受股東會通知。 38.4 Notice of every general meeting shall be given in any manner hereinbefore authorised to every person shown as a Member in the Register of Members on the record date for such meeting and every person upon whom the ownership of a Share devolves by reason of his being a legal personal representative or a trustee in bankruptcy of a Member of record where the Member of record but for his death or bankruptcy would be entitled to receive notice of the meeting, and no other person shall be entitled to receive notices of general meetings.	38.4 股東會的通知應以上述方式，向在基準日於股東名冊記載為股東之人為之，或於股份因股東死亡或破產而移交給法定代理人或破產管理人時，向法定代理人或破產管理人為之，其他人無權接受股東會通知。 38.4 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese.The content in English remains unchanged.
39.1 如~~果~~公司進入清算之程序，~~且~~可供股東分配的財產不足以清償全部股份資本，該財產應予以分配，以使股東得依其所持股份比例承擔損失。如果在清算過程中，可供股東間分配的財產顯足以抵償	39.1 如公司進入清算之程序，<u>而</u>可供股東分配的財產不足以清償全部股份資本，該財產應予以分配，以使股東得依其所持<u>有</u>股份比例承擔損失。如果在清算過程中，可供股東間分配的財產顯足以抵償

清算開始時的全部股份資本，得於扣除有關到期款項或其他款項後，將超過之部分依清算開始時股東所持股份之比例在股東間進行分配。本條規定不損及依特殊條款和條件發行的股份持有者之權利。 39.1 If the Company shall be wound up, and the assets available for distribution amongst the Members shall be insufficient to repay the whole of the share capital, such assets shall be distributed so that, as nearly as may be, the losses shall be borne by the Members in proportion to the number of the Shares held by them. If in a winding up the assets available for distribution amongst the Members shall be more than sufficient to repay the whole of the share capital at the commencement of the winding up, the surplus shall be distributed amongst the Members in proportion to the number of the Shares held by them at the commencement of the winding up subject to a deduction from those Shares in respect of which there are monies due, of all monies payable to the Company. This Article is without prejudice to the rights of the holders of Shares issued upon special terms and conditions.	清算開始時的全部股份資本，得於扣除有關到期款項或其他款項後，將超過之部分依清算開始時股東所持股份之比例在股東間進行分配。本條規定不損及依特殊條款和條件發行的股份持有者之權利。 39.1 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese.The content in English remains unchanged.
39.2 如果公司應清算，經公司特別決議同意且取得任何法令所要求的其他許可並且符合公開發行公司法令的情況下，清算人得依其所持股份比例將公司全部或部分之財產（無論其是否為性質相同之財產）分配予股東，並可為該目的，對任何財產進行估價並決定如何在股東或不同類別股東之間進行分配。經同前述之決議同意及許可，如清算人認為適當，清算人得為股東之利益，將此等財產之	39.2 如公司應進行清算，經公司特別決議同意且取得任何法令所要求的其他許可並且符合公開發行公司法令的情況下，清算人得依其所持股份比例將公司全部或部分之財產（無論其是否為性質相同之財產）分配予股東，並可為該目的，對任何財產進行估價，並決定如何在股東或不同類別股東之間進行分配。經同前述之決議同意及許可，如清算人認為適當，清算人得為股東之利益，將此等財

全部或一部交付信託。但股東不應被強迫接受負有債務或責任的任何財產。 39.2 If the Company shall be wound up, the liquidator may, with the sanction of a Special Resolution of the Company and any other sanction required by the Statute and in compliance with the Applicable Public Company Rules, divide amongst the Members in proportion to the number of Shares they hold the whole or any part of the assets of the Company in kind (whether they shall consist of property of the same kind or not) and may for that purpose value any assets and determine how the division shall be carried out as between the Members or different classes of Members. The liquidator may, with the like sanction, vest the whole or any part of such assets in trustees upon such trusts for the benefit of the Members as the liquidator, with the like sanction, shall think fit, but so that no Member shall be compelled to accept any asset upon which there is a liability.	產之全部或一部交付信託。但股東不應被強迫接受負有債務或責任的任何財產。 39.2 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese.The content in English remains unchanged.
40.財務年度 除董事會另有~~規定~~，公司財務年度應於每年 ~~12~~ 月 ~~31~~ 日結束，並於公司設立當年度起，於每年 ~~1~~ 月 ~~1~~ 日開始。 **40 Financial Year** Unless the Directors otherwise prescribe, the financial year of the Company shall end on 31st December in each year and, following the year of incorporation, shall begin on 1st January in each year.	**40.財務會計年度** 除董事會另有決議，公司財務年度應於每年十二月三十一日結束，並於公司設立當年度起，於每年一月一日開始。 40 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese.The content in English remains unchanged.
41.註冊續展 如~~果~~公司~~根據~~法令為~~一~~豁免公司，則~~可~~依~~據~~法令~~並經~~特別決議，延長公司~~之~~註冊並依開曼群島外之其他準據法進行公司~~實體~~登記而繼續存續，並註銷在開曼	**41.註冊續展** 如公司依據法令為豁免公司，則得依法令規定及特別決議延長公司註冊，並得依開曼群島外之其他準據法進行公司登記而繼續存續，並註銷在開曼群島之登

群島之登記。 **41 Transfer by way of Continuation** If the Company is exempted as defined in the Statute, it shall, subject to the provisions of the Statute and with the approval of a Special Resolution, have the power to register by way of continuation as a body corporate under the laws of any jurisdiction outside the Cayman Islands and to be deregistered in the Cayman Islands.	記。 41 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese.The content in English remains unchanged.
42.訴訟及非訴訟之代理人 在不違反法令之情形下，公司應~~以~~董事會決議~~在中華民國境內~~指定在中華民國境內有住所或居所之自然人為其依公開發行公司法令之訴訟及非訴訟之代理人，~~並以之~~為公~~開發行公~~司~~法令~~在中華民國境內之負責人。公司應將~~該~~指定及~~其~~變更依據公開發行公司法令向中華民國主管機關申報。 **42 Litigation and Non-Litigation Agent in the R.O.C.** Subject to the provisions of the Statute, the Company shall, by a resolution of the Directors, appoint or remove a natural person domiciled or resident in the territory of the R.O.C. to be its litigation and non-litigation agent in the R.O.C., pursuant to the Applicable Public Company Rules, and under which the litigation and non-litigation agent shall be the responsible person of the Company in the R.O.C. The Company shall report such appointment and any change thereof to the competent authorities in the R.O.C. pursuant to the Applicable Public Company Rules.	42.訴訟及非訴訟之代理人 在不違反法令之情形下，公司應依董事會決議，指定在中華民國境內有住所或居所之自然人為其在中華民國境內依公開發行公司法令規定之訴訟及非訴訟之代理人，且該訴訟及非訴訟之代理人為公司在中華民國境內之負責人。公司應將指定及變更依據公開發行公司法令向中華民國主管機關申報。 42 備註：本條文僅修訂中譯版內容，英文版內容未修訂。 Note：The modification in the article is limited to the content in Chinese.The content in English remains unchanged.

【附件六】**EXHIBIT VI**

Comparison table for the amendments to the Chinese version of Guideline for Engaging in Derivatives Transactions

衍生性商品交易處理程序中文版修訂對照表

Changes to Original Form 原條文修改	Amended Form 修改後條文
~~1、~~**目的**~~：~~ ~~為保障公司資產、落實資訊公開，並釐定本公司從事衍生性商品交易之原因、目的、及為達成此目的之一系列制度，俾使內部各部門及其人員之作業有所依循，外部之債權人、股東、及投資大眾在閱讀本公司資訊時得以溝通、瞭解與信任，特訂本處理程序。~~本處理程序如有未盡事宜，~~悉~~依相關法令之規定辦理。	**1. 目的** **Alchip Technologies, Limited**（下稱「本公司」）為加強衍生性商品交易之管理及降低經營風險，特訂定本處理程序。本處理程序如有未盡事宜，另依相關法令之規定辦理。
~~2、~~**範圍**~~：~~ ~~2.1.~~ 衍生性商品，係指其價值~~或價格~~由匯率、利率、股價、指數或其他~~資產、~~利益等商品所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，及上述商品組合而成之複合式契約等。 ~~2.2.~~ 所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進(銷)貨合約。	**2. 範圍** 凡本公司取得或處分衍生性商品，均應依本處理程序之規定辦理。 **3. 權責** 本公司應依照本處理程序辦理相關事項。 **4. 定義** 4.1 衍生性商品，係指其價值由資產、匯率、利率、股價、指數或其他利益等商品所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，及上述商品組合而成之複合式契約等。 4.2 所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進(銷)貨合約。
~~3、~~**作業**~~**程序：**~~ ~~3.1.~~ **交易原則及方針**~~：~~ ~~3.1.1. 本公司從事衍生性商品交易之性質，依其目的分為「避險目的」及「交易目的」二種。（若為對沖營運風險為目的之交易即為「避險目的」交易），分別適用不同之風險部位限制、強制停損限制及會計處理原則。~~ ~~3.1.2. 衍生性商品交易應以確保本公司業務之~~	**5. 作業內容** **5.1 交易原則及方針** 5.1.1 本公司僅得從事外匯金融商品操作，以使用即期(Spot)、遠期外匯(Forward)、選擇權交易(Option)及交換(Swap)為主。從事除上述金融商品需事先經董事會同意後方可進行。 5.1.2 本公司從事衍生性商品交易，僅得以避

~~經營利潤，規避因匯率、利率、股價、指數或其他資產、利益等商品價格波動所引起之風險為目標，而非投機性獲利。~~ ~~3.1.3. 除「避險目的」外之衍生性商品交易，應提董事會核准後始可操作。外幣金額之計算，依財務部當月份各外幣中心匯率為主。重大之衍生性商品交易，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。~~ ~~3.1.4.~~ 本公司從事衍生性商品交易~~之契約總額~~，任一時點~~、~~累~~計~~積未結清契約餘額~~、~~不得超過~~公司當時淨值百分之五十~~；全部與個別契約損失以契約金額百分之十為~~其上限；有關個別契約之內容由董事會授權高階主管人員人員核定~~。 ~~3.1.5.~~本公司經辦衍生性商品交易之部門,其交易人員應依經核定之交易內容訂定交易策略及直接對交易對手進行交易；交易成交後，將各項交易單據提供交割人員辦理交割手續。交割人員應就交易內容與交易相對人辦理簽約、開戶、交割及結算等作業。 ~~3.1.6.~~ 本公司從事衍生性商品交易，應~~由管理制度~~擬訂部門對全公司部位餘額、損益分析等建立完善之~~管理~~資訊系統，以利風險之控管並及時反應異常情形。	險為目的，用以規避公司業務經營所產生應收應付款項和資產負債，就到期日、金額、幣別互抵後之淨額部位進行避險，相關交易須依公司核決權限表逐級呈請權責主管簽核同意後始得進行，且事後應提報最近期董事會。 5.1.3 衍生性商品交易授權交易金額與授權層級，應經董事會決議通過，如有董事表示異議且有紀錄或書面聲明，公司並應將董事異議資料送審計委員會。 5.1.4 本公司從事避險性的衍生性商品交易，任一時點~~、~~累積未結清契約餘額不得超過本公司營業產生之外幣資產扣除外幣負債之外匯淨部位；且全部與個別契約損失以契約金額百分之十為損失上限金額。如有變動，應經董事會通過。 5.1.5 本公司經辦衍生性商品交易之部門，其交易人員應依經核定之交易內容訂定交易策略及直接對交易對手進行交易；交易成交後，將各項交易單據提供交割人員辦理交割手續。交割人員應就交易內容與交易相對人辦理簽約、開戶、交割及結算等作業。 5.1.6 本公司從事衍生性商品交易，應擬訂部門對全公司部位餘額、損益分析等建立完善之管理執行資訊系統，以利風險之控管並及時反應異常情形。
~~3.2.~~ 權責： ~~3.2.1~~ **財務~~部門~~**： ~~(1) 蒐~~集市場~~資~~訊、判斷趨勢及風險、熟悉金融產品及其相關法令、操作技巧等，並依權責主管之指示及授權部位從事交易，以規避市場價格波動之風險。	5.2 權責單位： 5.2.1 本公司**財務單位**： (1)提供預估避險部位需求。 (2)搜集市場訊息、判斷趨勢及風險、熟悉金融產品及其相關法令、操作技巧等，並依權責主管之指示及授權部位從事交易，以規避市場價格波動之風險。

<table>
<tr>
<td>~~(2)~~ 定期~~評估~~執行部位及損益是否符合第~~3.1.4.~~條可從事契約總額與損失上限金額。
~~3.2.2~~ 會計~~部門~~：
~~(1)~~ 提供風險暴露部位之資訊。
~~(2)~~ 交易風險之衡量、監督與控制。</td>
<td>5.2.2 本公司稽核單位：
定期稽核執行部位及損益是否符合第5.1.4.條可從事契約總額與損失上限金額。
5.2.3 本公司會計單位：
(1)提供風險暴露部位之資訊。
(2)交易風險之衡量、監督與控制。</td>
</tr>
<tr>
<td>~~3.3. 衍生性商品交易額度~~
~~3.3.1.依據已簽訂衍生性商品契約之平均價格訂定停損點，如有超過此停損點應隨時召集相關人員會議以因應之。~~
~~3.3.2.「避險目的」衍生性商品交易可從事契約總額與損失上限金額如下表：~~
<table>
<tr><td></td><td>~~避險目的交易~~
~~佔被避險標的[註] 部位~~</td></tr>
<tr><td>~~全部契約總額~~</td><td>~~100%~~</td></tr>
<tr><td>~~全部契約損失上限金額~~</td><td>~~10%~~</td></tr>
<tr><td>~~個別契約損~~</td><td>~~10%~~</td></tr>
</table>
~~[註]：被避險標的:~~
~~(1)已持有之資產、負債部位。~~
~~(2)預期將持有之資產、負債部位(即預期交易。又可分為具有確定承諾，及不具承諾但可預期發生者兩種。)~~
~~3.3.3.「避險目的」衍生性金融商品交易，須依核決權限呈權責主管核准後始得進行，且事後應提報董事會。~~
~~3.3.4.「交易目的」衍生性金融商品交易，須提董事會通過後，依核決權限呈核後方可進行操作。~~
~~3.3.5.應於董事會分別報告 3.3.3 及 3.3.4.之操作損益及相關訊息。~~</td>
<td>備註: 3.3 條文刪除。</td>
</tr>
<tr>
<td>~~3.4.~~ 衍生性金融商品操作程序
~~3.4.1.~~確認交易部位。
~~3.4.2.~~相關走勢分析及判斷。
~~3.4.3.~~決定避險具體作法：</td>
<td>5.3 衍生性金融商品操作程序：
5.3.1 確認交易部位。
5.3.2 相關走勢分析及判斷。
5.3.3 決定避險具體作法：</td>
</tr>
</table>

~~(1)~~交易標的 ~~(2)~~交易部位 ~~(3)~~目標價位及區間 ~~(4)~~交易策略及型態 ~~3.4.4.~~ 取得交易之核准 ~~3.4.5.~~ 執行交易 ~~(1)~~交易對象：限於國內外經政府立案合法之金融機構。 ~~(2)~~交易人員：本公司得執行衍生性商品交易之人員應先~~簽請財務會計處~~主管同意後，通知本公司往來之金融機構，非上述人員不得從事交易。 ~~(3)~~交易確認：交易人員交易後，應填具交易單據，經由確認人員確認交易之條件是否與交易單據一致，呈送權責主管核准。 ~~(4)~~交割：交易經確認無誤後，財務部應於交割日由指定之交割人員備妥價款及相關單據，以議定之價位進行交割。 ~~3.4.6.~~ 會計單位入帳。	(1)交易標的。 (2)交易部位。 (3)目標價位及區間。 (4)交易策略及型態。 5.3.4 取得交易之核准。 5.3.5 執行交易： (1)交易對象：限於國內外經政府立案合法之金融機構。 (2)交易人員：本公司得執行衍生性商品交易之人員應先經相關授權層級主管同意後，通知本公司往來之金融機構，非上述人員不得從事交易。 (3)交易確認：交易人員交易後，應填具交易單據，經由確認人員確認交易之條件是否與交易單據一致，呈送授權責層級主管核准。 (4)交割：交易經確認無誤後，財務部應於交割日由指定之交割人員備妥價款及相關單據，以議定之價位進行交割。 5.3.6 會計單位入帳。
~~3.5.~~ **會計處理** ~~3.5.1.~~衍生性商品交易之會計處理，均依~~一般公認會計原則及會計研究發展基金會公佈之相關財務會計準則公報~~規定辦理。 ~~3.5.2.~~編製定期性~~財務報告(含年度、半年度、季財務報告及~~合併財務報告~~)時，應依會計研究發展基金會公佈之財務會計準則公報第三十四號『金融商品之會計處理準則』及第三十六號「金融商品之表達與揭露」~~規定，於財務報表附註中，按從事衍生性商品目的進行其一般性相關事項揭露。 ~~3.5.3. 對「交易目的」之衍生性商品，除一般性揭露事項外，應依商品類別揭露當期交易活動所產生之淨損益及在損益表之表達位置。~~ ~~3.5.4.~~ 對~~「~~避險目的~~」~~之衍生性商品，除一般	5.4 會計處理： 5.4.1 衍生性商品交易之會計處理，均依國際財務報導準則、國際會計準則、解釋及解釋公告（以下稱「IFRSs」）之規定辦理。 5.4.2 編制定期性合併財務報告時，應依 IFRSs 規定，於財務報表附註中，按從事衍生性商品目的進行其一般性相關事項揭露。 5.4.3 對以避險為目的之衍生性商品，除一般

性揭露事項外，應額外揭露下列事項： ~~(1)~~對已持有資產或負債進行「避險為目的」者： ~~(A)~~被避險之資產或負債金額及所用衍生性商品之種類。 ~~(B)~~已認列及被明確遞延之避險損益金額。 ~~(2)~~對預期交易~~(~~含確定承諾之未來交易及不具承諾但預測即將於未來發生之交易~~)~~進行「避險為目的」者： ~~(A)~~該預期交易內容之敘述。 ~~(B)~~所用衍生性商品種類內容之敘述。 ~~(C)~~被明確遞延之避險損益金額。	性揭露事項外，應額外揭露下列事項： (1) 對已持有資產或負債進行「避險為目的」者： (A)被避險之資產或負債金額及所用衍生性商品之種類。 (B)已認列及被明確遞延之避險損益金額。 (2) 對預期交易（含確定承諾之未來交易及不具承諾但預測即將於未來發生之交易）進行「避險為目的」者： (A)該預期交易內容之敘述。 (B)所用衍生性商品種類內容之敘述。 (C)被明確遞延之避險損益金額。
~~3.6.~~內部控制制度 ~~3.6.1.~~風險管理措施：基於市場受各項因素變動，易造成衍生性金融商品之操作風險，故在市場風險管理，依下列原則進行 ~~(1)~~信用~~風險~~管理： ~~(A)~~交易對象：以國內外著名金融機構為主。 ~~(B)~~交易商品：以國內外著名金融機構提供之商品為限。 ~~(C)~~交易金額：同一交易對象之未結清契約餘額，以不超過~~授權總額百分之十~~為限。 ~~(2)~~市場風險管理：以銀行提供之公開外匯交易市場為主，暫不考慮期貨市場。 ~~(3)~~流動性風險管理：為確保流動性，在選擇金融產品時以流動性較高~~(~~即隨時可在市場上軋平~~)~~為主，受託交易的金融機構必須有充足的資訊及隨時可在任何市場進行交易的能力，且交易前應與財務部資金人員確認交易額度，始不會造成流動性不足之現象。 （4）現金流量風險管理：為確保公司營運資金~~週~~轉穩定性，本公司從事衍生性商品交易之資金來源以自有資金為限，且其操作金額應考~~量~~未來三個月現金收支預測之資金需求。	5.5 內部控制制度： 5.5.1 風險管理措施：基於市場受各項因素變動，易造成衍生性金融商品之操作風險，故在市場風險管理，依下列原則進行： (1)信用管理風險： (A)交易對象：以國內外著名金融機構為主。 (B)交易商品：以國內外著名金融機構提供之商品為限。 (C)交易金額：同一交易對象之未結清契約餘額，以不超過五百萬美元為限。 (2)市場價格風險管理：以銀行提供之公開外匯交易市場為主，暫不考慮期貨市場。 (3)流動性風險管理：為確保流動性，在選擇金融產品時以流動性較高（即隨時可在市場上軋平）為主，受託交易的金融機構必須有充足的資訊及隨時可在任何市場進行交易的能力，且交易前應與財務部資金人員確認交易額度，始不會造成流動性不足之現象。 (4)現金流量風險管理：為確保公司營運資金周轉穩定性，本公司從事衍生性商品交易之資金來源以自有資金為限，且其操作金額應考慮未來三個月現金收支預測之資金需求。

~~(5)~~作業風險管理： ~~(A)~~應確實遵循公司授權額度、作業流程及納入內部稽核，以避免作業風險。 ~~(B)~~從事衍生性商品之交易人員及確認、交割等作業人員不得互相兼任。 ~~(C)~~風險之衡量、監督與控制人員應與前款人員分屬不同部門，並應向董事會或向不負交易或部位決策責任之高階主管人員報告。 (6) 商品風險管理：內部交易人員對金融商品應俱備完整及正確之專業知識，並要求銀行充分揭露風險，以避免誤用金融商品風險。 (7) 法律風險管理：任何和銀行簽署的~~文件~~必需經過法務部門檢視後才能正式簽署，以避免法律上的風險。	(5)作業風險管理： (A)應確實遵循公司授權額度、作業流程及納入內部稽核，以避免作業風險。 (B)從事衍生性商品之交易人員及確認、交割等作業人員不得互相兼任。 (C)風險之衡量、監督與控制人員應與前款人員分屬不同部門，並應向董事會或向不負交易或部位決策責任之高階主管人員報告。 (6)商品風險管理：內部交易人員對金融商品應俱備完整及正確之專業知識，並要求銀行充分揭露風險，以避免誤用金融商品風險。 (7)法律風險管理：任何和銀行簽署的檔案必需經過法務部門檢視後才能正式簽署，以避免法律上的風險。
~~3.7.~~ 定期及不定期評估 ~~3.7.1.~~董事會應指定財務~~會計處~~主管依據內部控制制度隨時注意衍生性商品交易風險之監督與控制，並定期評估交易之績效是否符合既定之經營策略，以及所承擔之風險是否在容許的範圍內。 監督交易及損益情形，發現有異常情事時，應採取必要之因應措施，並立即向董事會報告，~~本公司若已設置獨立董事者，~~董事會應有獨立董事出席並得表示意見。 ~~3.7.2.「交易目的」~~衍生性商品交易所持有之部位至少每週應評估一次，惟若為業務需要辦理之避險目的交易至少每月應評估二次，其評估報告應呈送董事會授權之高階主管人員。 ~~3.7.3.財務會計處~~主管應定期評估目前使用之風險管理程序是否適當及確實依本程序辦理。 ~~3.7.4.~~市價評估報告有異常情形，經評估可能產	5.6 定期及不定期評估： 5.6.1 董事會應指定非財務單位之高階主管依據內部控制制度隨時注意衍生性商品交易風險之監督與控制，並定期評估交易之績效是否符合既定之經營策略，以及所承擔之風險是否在容許的範圍內。 前項經董事會指定之主管監督交易及損益情形，發現有異常情事時，應採取必要之因應措施，並立即向董事會報告，董事會應有獨立董事出席並得表示意見。 5.6.2 衍生性商品交易所持有之部位至少每週應評估一次，惟若為業務需要辦理之以避險為目的之交易至少每月應評估二次，其評估報告應呈送董事會授權之高階主管人員。 5.6.3 董事會依第5.6.1條指定之主管應定期評估目前使用之風險管理程序是否適當及確實依本程序辦理。 5.6.4 市價評估報告有異常情形，經評估可能

生重大或有損失時，~~財務~~主管應即向董事會報告並採取必要之因應措施。~~如本公司已設置獨立董事，~~董事會應有獨立董事出席並表示意見。	產生重大或有損失時，董事會依第 5.6.1 條指定之主管應即向董事會報告並採取必要之因應措施。董事會應有獨立董事出席並表示意見。
~~3.8.~~ 本公司從事衍生性商品交易時，應建立備查簿，就從事衍生性商品交易之種類、金額、董事會通過日期及依本程序應審慎評估之事項，詳予登載於備查簿備查。	5.7 本公司從事衍生性商品交易時，應建立備查簿，就從事衍生性商品交易之種類、金額、董事會通過日期及依本處理程序應審慎評估之事項，詳予登載於備查簿備查。
~~3.9.~~內部稽核 ~~3.9.1.~~ 內部稽核人員應定期~~了~~解衍生性商品交易內部控制之允當性，並按月查核分析其交易循環，作成稽核報告呈董事會授權之高階主管人員核閱，如有發現重大違規情事，應以書面通知審計委員會，並視違規情況依本公司人事管理規則懲處相關人員。 ~~3.9.2.~~ 依「公開發行公司建立內部控制制度處理準則」之規定，按時將稽核報告及異常事項改善情形申報相關主管機關備查。	5.8 內部稽核： 5.8.1 內部稽核人員應定期瞭解衍生性商品交易內部控制之允當性，並按月查核分析其交易循環，作成稽核報告呈董事會授權之高階主管人員核閱，如有發現重大違規情事，應以書面通知審計委員會，並視違規情況依本公司人事管理規則懲處相關人員。 5.8.2 依「公開發行公司建立內部控制制度處理準則」之規定，按時將稽核報告及異常事項改善情形申報相關主管機關備查。
~~3.11.~~公告申報： **~~3.11.1.~~**每月十日前應按規定格式，提供本公司及子公司截至上月底從事衍生性商品交易之相關內容，由本公司公告申報。 **~~3.11.2.~~**~~惟~~子公司交易損失達契約金額百分之十之損失上限者，及原交易簽訂之相關契約有變更、終止或解除情事者，應於事實發生之日起次日內按規定格式，提供相關資訊，並由本公司代為公告申報。 **~~3.11.3.~~**本公司依規定應公告~~項目~~如於公告時有錯誤或缺漏而應予補正時，應將全部~~項目依 3.11.1.及 3.11.2.~~重行提供本公司代為公告申報。	~~5.9~~ 公告申報： 5.9.1 每月十日前應按規定格式，提供本公司及子公司截至上月底從事衍生性商品交易之相關內容，由本公司公告申報。 5.9.2 惟本公司及子公司交易損失達契約金額百分之十之損失上限者，及原交易簽訂之相關契約有變更、終止或解除情事者，應於事實發生之日起次日內按規定格式，提供相關資訊，並由本公司代為公告申報。 5.9.3 本公司依規定應公告專案如於公告時有錯誤或缺漏而應予補正時，應將全部專案依第 5.9.1.及 5.9.2 條重行提供本公司代為公告申報。 5.9.4 除相關法令另有規定外，本公司辦理申報公告事宜俟本公司辦理股票公開發行申報生效之日起適用之。
~~3.12.~~罰責： 本公司之經理人及主辦人員違反本處理	5.10 罰責： 本公司之經理人及主辦人員違反本處理程

程序時，依照本公司員工手冊提報考核，依其情節輕重處罰。	序時，依照本公司員工手冊提報考核，依其情節輕重處罰。
~~3.13.~~實施與修訂： ~~3.13.1.~~本處理程序~~應~~經審計委員會~~全體成員二分之一以上同意，提~~董事會決議~~，~~並提報股東會同意，如有董事表示異議且有記錄或書面聲明者，本公司應將其董事異議資料送審計委員會並提報股東會討論，修正時亦同。本處理程序訂定後，如遇相關法令變更，本處理程序應適時配合修正，並應依照法令經審計委員會、董事會~~)~~及股東會決議通過。 ~~3.13.2.本公司已設置獨立董事者，~~依前項規定將本處理程序提報董事會討論時，應充分考量各獨立董事之意見，~~並將其同意或~~反對~~之明確~~意見~~及反對之理由列入~~董事會議~~記~~錄。 ~~3.13.3.第 3.13.1 條~~如未經審計委員會全體成員~~(~~以實際在任者計算之~~)~~二分之一以上同意者，得由全體董事~~(~~以實際在任者計算之~~)~~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。 ~~3.13.4.~~本公司之子公司擬從事衍生性商品交易者，本公司應督促其訂定從事衍生性商品交易處理程序，並依相關規定送其審計委員會及~~/~~或董事會及~~/~~或股東會決議後實施。本公司之子公司若從事衍生性商品交易，應定期提供相關資料予本公司查核。	5.11 實施與修訂： 5.11.1 本處理程序經審計委員會通過後，送董事會決議並提報股東會同意，如有董事表示異議且有記錄或書面聲明者，本公司應將其董事異議資料送審計委員會並提報股東會討論，修正時亦同。本處理程序訂定後，如遇相關法令變更，本處理程序應適時配合修正，並應依照法令經審計委員會、董事會及股東會決議通過。 5.11.2 依前項規定將本處理程序提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。 5.11.3 訂定或修正本處理程序，應經審計委員會（若已成立）全體成員（以實際在任者計算之）二分之一以上同意，並提董事會決議。如未經審計委員會（若已成立）全體成員（以實際在任者計算之）二分之一以上同意者，得由全體董事（以實際在任者計算之）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（若已成立）之決議。 5.11.4 本公司之子公司擬從事衍生性商品交易者，本公司應督促其訂定從事衍生性商品交易處理程序，並依相關規定送其審計委員會（若已成立）及／或董事會及／或股東會決議後實施。本公司之子公司若從事衍生性商品交易，應定期提供相關資料予本公司查核。

【附件七】**EXHIBIT VII**

Comparison table for the amendments to the Chinese version of Guideline for Acquisition and Disposal of Assets

取得或處分資產處理程序中文版修訂對照表

Changes to Original Form 原條文修改	Amended Form 修改後條文
1. 目的 為保障資產，落實資訊公開，使~~本公司~~及子公司取得或處分資產有所遵循，依據相關法令函釋規定，制訂本處理程序。	**1.目的** 為保障資產，落實資訊公開，使 Alchip Technologies, Limited（下稱「本公司」）及子公司取得或處分資產有所遵循，依據相關法令函釋規定，制訂本公司取得或處分資產處理程序（下稱「本處理程序」）。
2. 範圍 凡本公司及子公司取得或處分下列資產，均應依本處理程序之規~~定辦~~理~~：~~ 2.1 股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購~~（售）~~權證、受益證券及資產基礎證券等投資。 2.2 不動產及~~其他固定資產~~。 2.3 會員證。 2.4 專利權、著作權、商標權、特許權等無形資產。 2.5 金融機構之債權（含應收款項、買匯貼現及放款、催收款項）。 2.6 衍生性商品。 2.7 依法律合併、分割、收購或股份受讓而取得或處分之資產。 2.8 其他重要資產。	**2. 範圍：** 凡本公司及子公司取得或處分下列資產，均應依本處理程序之規範處理。 2.1 股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購（售）權證、受益證券及資產基礎證券等投資。 2.2 不動產及設備。 2.3 會員證。 2.4 專利權、著作權、商標權、特許權等無形資產。 2.5 金融機構之債權（含應收款項、買匯貼現及放款、催收款項）。 2.6 衍生性商品。 2.7 依法律合併、分割、收購或股份受讓而取得或處分之資產。 2.8 其他重要資產。
備註：3 為新增條文。	3.權責 本公司及子公司：依照本處理程序辦理相關事項。
~~3、~~定義 ~~3.1~~ 衍生性商品：指其價值由資產、利率、匯率、指數或其他利益等商品所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，及上述商品組合而成之複合式契約等。所稱之遠期	4.定義 4.1 衍生性商品：指其價值由資產、利率、匯率、指數或其他利益等商品所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，及上述商品組合而成之複合式契約等。所稱之遠期

契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進（銷）貨合約。 ~~3.2~~ 依法律合併、分割、收購或股份受讓而取得或處分之資產：指依相關法令進行合併、分割或收購而取得或處分之資產，或發行新股受讓他公司股份（~~以~~下~~簡~~稱~~「~~股份受讓~~」~~）者。 ~~3.3~~ 關係人：指依~~財團法人中華民國會計研究發展基金會（以下簡稱「會計研究發展基金會」）所發佈之財務會計準則公報第六號所規定者~~。 ~~3.4~~ 子公司：指依~~會計研究發展基金會發佈之財務會計準則公報第五號及第七號所規定者~~。 ~~3.5~~ 專業估價者：指不動產估價師或其他依法律得從事不動產、~~其他固定資產~~估價業務者。 ~~3.6~~ 事實發生日：指交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。 ~~3.7 大陸地區投資：指依經濟部投資審議委員會在大陸地區從事投資或技術合作許可辦法規定從事之大陸投資。~~	契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進（銷）貨合約。 4.2 依法律合併、分割、收購或股份受讓而取得或處分之資產：指依相關法令進行合併、分割或收購而取得或處分之資產，或發行新股受讓他公司股份（下稱「股份受讓」）者。 4.3 關係人：指依證券發行人財務報告編製準則規定認定之。 4.4 子公司：指依證券發行人財務報告編製準則規定認定之。 4.5 專業估價者：指不動產估價師或其他依法律得從事不動產、設備估價業務者。 4.6 事實發生日：指交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。
~~4、~~作業程序 ~~4.1 本公司及子公司因取得或處分資產而需取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與交易當事人不得為關係人。~~ ~~4.2 本公司及子公司取得或處分資產之評估、決定交易條件及價格等之作業程序，應依下列規定辦理：~~	5. 評估及作業程序： 本公司及子公司取得或處分資產之評估、決定交易條件及價格等之作業程序，應依下列規定辦理： 5.1 本公司取得或處分長、短期有價證券投資，應由財會部門於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考，並進行相關效益之分析，以及評估可能之風險；而取得或處分不動產或其他資產，則由各單位擬定資本支出計畫，就取得或處

	分之目的、預計效益等進行可行性評估。取得或處分不動產對象如為關係人，應依照本處理程序第 5.3 條(ix.)規定辦理。 5.2有價證券取得與處分：
~~一、~~於集中交易市場或證券商營業處所取得或處分之有價證券，承辦單位應~~將~~擬取得或處分之緣由、標的物、價格參考依據等事項，依核決~~許可~~權呈請~~核准~~。非於集中交易市場、證券商營業處所取得或處分之有價證券或私募有價證券，承辦單位應~~將~~擬取得或處分之緣由、標的物、交易相對人、移轉價格、收付款條件、價格參考依據等事項，~~依核決許可權~~呈請核准後，提請董事會通過。~~重大之資產交易，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~~。	於集中交易市場或證券商營業處所取得或處分之有價證券，承辦單位應提供擬取得或處分之緣由、標的物、價格參考依據等事項，依公司核決權限表逐級呈請權責主管簽核同意後執行。非於集中交易市場、證券商營業處所取得或處分之有價證券或私募有價證券，承辦單位應提供擬取得或處分之緣由、標的物、交易相對人、移轉價格、收付款條件、價格參考依據等事項，呈請本公司總經理核准後，提請董事會通過。另交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師若需採用專家報告者，應依財團法人中華民國會計研究發展基金會（以下簡稱會計研究發展基金會）所發佈之審計準則公報第二十號規定辦理。但該有價證券具活絡市場之公開報價或相關主管機關另有規定者，不在此限。
~~二、~~取得或處分不動產及~~其他固定資產，應以比價、議價或招標方式擇一為之。~~ 不動產~~並~~應參考公告現值、評定現值、鄰近不動產實際交易價格等，決議交易價格及交易條件，~~依本公司及子公司所訂核決許可權核准後為之，金額超過新臺幣五千萬元者，應於事後最近一次董事會中提會報備；金額超過新臺幣一億元者，須提經董事會通過後始得為之。~~ ~~本處理準則或其他法律規定應經董事會通過者屬重大資產交易，應經審計委員會全體成員二分之一以上同意，並提報董事會決議，前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董~~	5.3取得或處分不動產及設備： i.不動產之取得或處分： 不動產應參考公告現值、評定現值、鄰近不動產實際交易價格等，並應以比價、議價或招標方式擇一為之，決議交易價格及交易條件，呈請本公司總經理核決後，提請董事會通過後為之。

~~事會議事錄載明審計委員會之決議。本項所稱審計委員會全體成員及全體董事，以實際在任者計算之。~~ ~~三、取得或處分會員證，價格應考慮未來預期的增值及產生的效益綜合評估之，依本公司及子公司所訂核決許可權核准後為之。~~ ~~四、取得或處分專利權、著作權、商標權、特許權等無形資產，價格應考慮未來預期的收益、技術開發與創新的程度、法律保護的狀態、授權與實施的情況及生產成本或實施成本等因素，並綜合權利人與被授權人相關的因素作一個整體的判斷，依本公司及子公司所訂核決許可權核准後為之。~~ ~~4.3處理程序之訂定~~ ~~4.3.1本公司及子公司訂定或修正取得或處分資產處理程序，應經審計委員會全體成員二分之一以上同意，提董事會決議，並提報股東會同意。~~ ~~4.3.2如未經審計委員會全體成員二分之一以上同意，得由全體董事三分之二以上同意，並應於董事會議事錄載明審計委員會之決議，提報股東會同意。~~ ~~4.3.3如有董事表示異議且有紀錄或書面聲明，應將董事異議資料送審計委員會。本公司及子公司若設置獨立董事，依前項規定將取得或處分資產處理程序提報董事會討論時，應充分考慮各獨立董事之意見，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。~~ ~~4.3.4上述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。~~ ~~4.3.5 本處理程序訂定後，如遇相關法令變更，本處理程序應適時配合修正，並應依照法令經審計委員會、董事會及股東會決議通過。~~ ~~4.4 資產之取得或處分~~	

~~4.4.1~~本公司及子公司取得或處分不動產或~~其他固定資產~~，除與政府機構交易、自地委建、租地委建，或取得、處分供營業使用之機器設備外，交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並符合下列規定：	ii.本公司及子公司取得或處分不動產或設備，除與政府機構交易、自地委建、租地委建，或取得、處分供營業使用之機器設備外，交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並符合下列規定：
~~一、~~因特殊原因須以限定價格或特~~定~~價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，未來交易條件變更者，亦應比照上開程序辦理。	(1) 因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，未來交易條件變更者，亦應比照上開程序辦理。
~~二、~~交易金額達新臺幣十億元以上，應請二家以上之專業估價者估價。	(2) 交易金額達新臺幣十億元以上者，應請二家以上之專業估價者估價。
~~三、~~專業估價者之估價結果有下列情形之一，除取得資產之估價結果均高於交易~~金額~~，或處分資產之估價結果均低於交易金額外，應洽請會計師依會計研究發展基金會所發佈之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見：	(3) 專業估價者之估價結果有下列情形之一者，除取得資產之估價結果均高於交易價格，或處分資產之估價結果均低於交易金額外，應洽請會計師依會計研究發展基金會所發佈之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見：
~~1.~~估價結果與交易金額差距達交易金額之百分之二十以上。	A.估價結果與交易金額差距達交易金額之百分之二十以上者。
~~2.~~二家以上專業估價者之估價結果差距達交易金額百分之十以上。	B.二家以上專業估價者之估價結果差距達交易金額百分之十以上者。
~~四、專業估價者~~出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。	(4) 契約成立日前估價者，出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。
~~4.4.2 本公司及子公司取得或處分有價證券，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考。另~~交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師~~若需採用專家報告者，~~應依會計研究發展基金會所發布之審計準則	iii. 取得或處分會員證，價格應考慮未來預期的增值及產生的效益綜合評估之，單次或累計交易金額在新臺幣一千萬元（含）以下者，呈請本公司總經理核准後為之。新臺幣一千萬元以上者，須提請董事會通過後為之。交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，除與政府機構交易外，應於事實發生日前洽請會計師就交易價格之合

公報第二十號規定辦理。~~但該有價證券具活絡市場之公開報價或相關主管機關另有規定者，不在此限。~~	理性表示意見，會計師並應依會計研究發展基金會所發佈之審計準則公報第二十號規定辦理。
~~4.4.3本公司及子公司取得或處分會員證或無形資產~~交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師並應依會計研究發展基金會所發佈之審計準則公報第二十號規定辦理。	iv. 取得或處分專利權、著作權、商標權、特許權等無形資產，價格應考慮未來預期的收益、技術開發與創新的程度、法律保護的狀態、授權與實施的情況及生產成本或實施成本等因素，並綜合權利人與被授權人相關的因素作一個整體的判斷，呈請本公司總經理核可後，提請董事會通過後為之。交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，除與政府機構交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師並應依會計研究發展基金會所發佈之審計準則公報第二十號規定辦理。
~~4.4.4~~取得非供營業使用之不動產與投資有價證券之額度	v. 取得非供營業使用之不動產與投資有價證券之額度：
~~一、~~本公司購買非供營業使用之不動產，總額不得高於本公司淨值之百分之十~~五~~；本公司之各子公司其購買非供營業使用之不動產總額不得高於本公司淨值之百分之~~五~~。	(1) 本公司購買非供營業使用之不動產，總額不得高於本公司淨值之百分之十；本公司之各子公司其購買非供營業使用之不動產總額不得高於本公司淨值之百分之十。
~~二、~~本公司有價證券投資總額不得高於本公司淨值之百分之~~五十~~；本公司之各子公司其有價證券~~投資總額不得高於本公司淨值之百分之二十五。~~	(2) 本公司有價證券投資總額不得高於本公司淨值之百分之一百；本公司之各投資控股子公司其有價證券投資總額不得高於本公司淨值之百分之一百；本公司之各實質營運子公司其有價證券投資總額不得高於本公司淨值之百分之五十。
~~三、本公司投資個別有價證券之金額不得高於本公司淨值之百分之二十五；本公司之各子公司其投資個別有價證券之金額不得高於本公司淨值之百分之十。~~	(3) 本公司投資個別有價證券之金額不得高於本公司淨值之百分之一百；本公司之各投資控股子公司其投資個別有價證券之金額不得高於本公司淨值之百分之一百。本公司之各實質營運子公司其投資個別有價證券之金額不得高於本公司淨值之百分之五十。

	(4) 本公司取得或處分無形資產交易金額以不超過本公司淨值之百分之四十為限。本公司之各子公司取得處分無形資產交易金額以不超過本公司淨值之百分之四十為限。
上述有價證券投資金額之計算以原始投資成本為計算基礎。	(5) 上述(1)~(4)有價證券投資金額之計算以原始投資成本為計算基礎。
~~四、本公司取得或處分會員證或無形資產交易金額以不超過本公司股東權益之百分之五十為限。~~ ~~五、本公司及子公司對大陸地區投資總額不得逾相關主管機關對大陸投資之限額規定。~~	
	vi. 專業估價者限制： 本公司及子公司因取得或處分資產而需取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與交易當事人不得為關係人。
~~4.4.5~~ 本公司及子公司經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。	vii. 本公司及子公司經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。
~~4.4.6 第 4.4.1 條至第 4.4.3 條交易金額之計算，應依第 4.8.1 條第二項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定取得專業估價者出具之估價報告或會計師意見部分免再計入。~~	
~~4.5~~關係人~~交易~~	viii. 向關係人取得或處分不動產或資產程序：
~~4.5.1~~ 本公司及子公司~~與~~關係人取得或處分資產，~~除~~應依本處理程序前述及本條規定辦理相關決議程序及評估交易條件合理性等事項~~外~~，交易金額達公司總資產百分之十以上者，~~亦~~應~~依第 4.4 條規定~~取得專業估價~~者~~出具之估價報告或會計師意見。~~前項交易金額之計算，應依第 4.4.6 條規定辦理~~。	~~(1)~~ 本公司及子公司向關係人取得或處分資產，應依本處理程序前述及本條規定辦理相關決議程序及評估交易條件合理性等事項，交易金額達公司總資產百分之十以上者，應取得專業估價師出具之估價報告或會計師意見。判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。
~~4.5.2 本~~公司及子公司向關係人取得或處分不	(2) 公司及子公司向關係人取得或處分不

動產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，應將下列資料提交審計委員會~~及董事會通過後，始得簽訂交易契約及支付款項~~： ~~一、~~取得或處分資產之目的、必要性及預計效益。 ~~二、~~選定關係人為交易對象之原因。 ~~三、向關係人取得不動產，依第 4.5.3~4.5.5 條~~規定評估預定交易條件合理性之相關資料。 ~~四、~~關係人原取得日期及價格、交易對象及其與本公司及~~所屬~~公司和關係人之關係等事項。 ~~五、~~預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。 ~~六、依第 4.4 條規定取得之~~專業估價者出具之估價報告，或會計師意見。 ~~七、~~本次交易之限制條件及其他重要約定事項。 前項交易金額之計算，~~應依第 4.8.1 條第二項~~規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序~~規定~~提交~~董事會通過及~~審計委員會~~承認~~部分免再計入。 本公司與其母公司或子公司間，取得或處分供營業使用之機器設備，董事會得授權董事長在一定額度內先行決行，事	動產，或與關係人取得或處分不動產以外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，除買賣公債、附買回、賣回條件之債券、申購或贖回國內貨幣市場基金外，應將下列資料提交審計委員會全體成員二分之一以上同意並經董事會通過後，始得為之，如未經審計委員會全體成員（以實際在任者計算之）二分之一以上同意者，得由全體董事（以實際在任者計算之）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： A.取得或處分資產之目的、必要性及預計效益。 B.選定關係人為交易對象之原因。 C.依本條(ix.)第(3)至第(5)款規定評估預定交易條件合理性之相關資料。 D.關係人原取得日期及價格、交易對象及其與本公司及子公司和關係人之關係等事項。 E.預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。 F.專業估價者出具之估價報告或會計師意見。 G..本次交易之限制條件及其他重要約定事項。 前項交易金額之計算，依本處理程序第 7.1 條（iv.）第 2 項之規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序提交審計委員會及董事會通過部分免再計入。 本公司與其母公司或子公司間，取得或處分供營業使用之機器設備，董事會得授權董事長在一定額度內先行決行，事後再提報最近期之董事會追認。

後再提報最近期之董事會追認。 ~~依第 4.5.2 條規定提報董事會討論前，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。~~於提報董事會討論時，應充分考慮各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會中提出並載明於董事會議事錄。~~本項所稱審計委員會全體成員及全體董事，以實際在任者計算之。~~	於提報董事會討論時，應充分考慮各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會中提出並載明於董事會議事錄。
~~4.5.3~~本公司及子公司向關係人取得不動產，應按下列方法評估交易成本之合理性： ~~一、~~按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以本公司及~~所屬~~公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於~~財政部~~公佈之非金融業最高借款利率。 ~~二、~~ 關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。 合併購買同一標的之土地及房屋者，得就土地及房屋分別按前項所列任一方法評估交易成本。 本公司及子公司向關係人取得不動產，依第一項及第二項規定評估不動產成本，並應洽請會計師~~復~~核及表示具體意見。	<u>(3)</u> 本公司及子公司向關係人取得不動產，應按下列方法評估交易成本之合理性： <u>A.</u> 按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以本公司及<u>子</u>公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於<u>相關主管機關</u>公佈之非金融業最高借款利率。 <u>B.</u> 關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。 合併購買同一標的之土地及房屋者，得就土地及房屋分別按前項所列任一方法評估交易成本。 本公司及子公司向關係人取得不動產，依第一項及第二項規定評估不動產成本，並應洽請會計師<u>複</u>核及表示具體意見。
~~4.5.4~~本公司及子公司向關係人取得不動產，有下列情形之一者，應依~~第 4.5.2 條~~規定辦理，不適用~~第 4.5.3 條~~之規定：	<u>(4)</u> 本公司及子公司向關係人取得不動產，有下列情形之一者，應依<u>本條(ix.)第(2)款</u>規定辦理，不適用<u>本條(ix.)第(3)款</u>之規

	定：
~~一、~~關係人係因繼承或贈與而取得不動產。	A. 關係人係因繼承或贈與而取得不動產。
~~二、~~關係人訂約取得不動產時間距本交易訂約日已逾五年。	B. 關係人訂約取得不動產時間距本交易訂約日已逾五年。
~~三、~~與關係人簽訂合建契約而取得不動產。	C. 與關係人簽訂合建契約，或自地委建、租地委建等委請關係人興建不動產而取得不動產。
~~4.5.5~~本公司及~~所屬~~公司依~~第 4.5.3 條~~第一項及第二項規定評估結果均較交易價格為低時，應依第 ~~4.5.6 條~~規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限：	(5) 本公司及子公司依本條第(3)款第一項及第二項規定評估結果均較交易價格為低時，應依第(6)款規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限：
~~一、~~關係人~~系~~取得素地或租地再行興建者，得舉證符合下列條件之一者：	A. 關係人係取得素地或租地再行興建者，得舉證符合下列條件之一者：
~~1.~~ 素地依~~第 4.5.3-4.5.4 條~~規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近三年度關係人營建部門之平均營業毛利率或~~財政部~~公佈之最近期建設業毛利率孰低者為準。	a. 素地依本條(ix.)第(3)款至第(4)款規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近三年度關係人營建部門之平均營業毛利率或相關主管機關公佈之最近期建設業毛利率孰低者為準。
~~2.~~ 同一標的房地之其他樓層或鄰近地區一年內之其他非關係人成交案例，其面積相近，且交易條件經按不動產買賣慣例應有之合理樓層或地區價差評估後條件相當者。	b. 同一標的房地之其他樓層或鄰近地區一年內之其他非關係人成交案例，其面積相近，且交易條件經按不動產買賣慣例應有之合理樓層或地區價差評估後條件相當者。
~~3.~~ 同一標的房地之其他樓層一年內之其他非關係人租賃案例，經按不動產租賃慣例應有之合理樓層價差推估其交易條件相當者。	c. 同一標的房地之其他樓層一年內之其他非關係人租賃案例，經按不動產租賃慣例應有之合理樓層價差推估其交易條件相當者。
~~二、~~本公司及子公司舉證向關係人購入之不動產，其交易條件與鄰近地區一年內之其他非關係人成交案例相當且面積相近者。	B. 本公司及子公司舉證向關係人購入之不動產，其交易條件與鄰近地區一年內之其他非關係人成交案例相當且面積相近者。
前~~二項~~所稱鄰近地區成交案例，以同一或相鄰街廓且距離交易標的物方圓未逾五百公尺或其公告現值相近者為原則；	前 A 及 B 款所稱鄰近地區成交案例，以同一或相鄰街廓且距離交易標的物方圓未逾五百公尺或其公告現值相近者為原

所稱面積相近，則以其他非關係人成交案例之面積不低於交易標的物面積百分之五十為原則；所稱一年內~~系~~以本次取得不動產事實發生之日為基準，往前追溯推算一年。	則；所稱面積相近，則以其他非關係人成交案例之面積不低於交易標的物面積百分之五十為原則；所稱一年內係以本次取得不動產事實發生之日為基準，往前追溯推算一年。
~~4.5.6~~本公司及子公司向關係人取得不動產，如經按~~第 4.5.3~4.5.5 條~~規定評估結果均較交易價格為低者，應辦理下列事項：	(6) 本公司及子公司向關係人取得不動產，如經按本條(ix.)第(3)至第(5)款規定評估結果均較交易價格為低者，應辦理下列事項：
~~一、~~應就不動產交易價格與評估成本間之差額，依相關法令規定提列特別盈餘公積，不得予以分派或轉增資配股。本公司及子~~公司對其他~~公司之投資採權益法評價者，~~若其他~~公司~~符合此一款之交易條件，本公司及子公司~~亦應就該提列數額按持股比例依相關法令規定提列特別盈餘公積。	A. 應就不動產交易價格與評估成本間之差額，依相關法令規定提列特別盈餘公積，不得予以分派或轉增資配股。對本公司及子公司之投資採權益法評價者，如為公開發行公司，亦應就該提列數額按持股比例依相關法令規定提列特別盈餘公積。
~~二、~~審計委員會應監督本公司及子公司前款之執行情形。審計委員會為進行監督得隨時調查公司業務及財務狀況，查核簿冊文件，並得請求董事會或經理人提出報告。審計委員會辦理前項事務，得代表公司委託律師、會計師審核之。	B. 審計委員會應監督本公司及子公司前款之執行情形。審計委員會為進行監督得隨時調查公司業務及財務狀況，查核簿冊文件，並得請求董事會或經理人提出報告。審計委員會辦理前項事務，得代表公司委託律師、會計師審核之。
~~三、~~應將第一款及第二款處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。 本公司及子公司經依前項規定提列特別盈餘公積者，應俟高價購入之資產已認列跌價損失或處分或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經主管機關同意後，始得動用該特別盈餘公積。 本公司及子公司向關係人取得不動產，若有其他證據顯示交易有不合營業常規之情事者，亦應依前二項規定辦理。	C. 應將第一款及第二款處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。 本公司及子公司經依前項規定提列特別盈餘公積者，應俟高價購入之資產已認列跌價損失或處分或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經主管機關同意後，始得動用該特別盈餘公積。 本公司及子公司向關係人取得不動產，若有其他證據顯示交易有不合營業常規之情事者，亦應依前二項規定辦理。
~~4.6~~從事衍生性商品交易	5.4 從事衍生性商品交易：
~~4.6.1~~ 本公司及子公司從事衍生性商品交易，應依本公司「衍生性商品交易處理	本公司及子公司從事衍生性商品交易，應依本公司「從事衍生性商品交易處理

程序」辦理。 ~~4.7~~企業合併、分割、收購及股份受讓 ~~4.7.1~~本公司及子公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。 ~~4.7.2~~本公司及子公司參與合併、分割或收購案時，應將合併、分割或收購重要約定內容及相關事項，於股東會開會前製作致股東之公開~~檔~~，併同~~第 4.7.1 條~~之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依其他法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。因參與合併、分割或收購案而任一方召開之股東會，因出席人數、表決權不足或其他法律限制，致無法召開、決議，或議案遭股東會否決，本公司及子公司應立即對外公開說明發生原因、後續處理作業及預計召開股東會之日期。 ~~4.7.3~~本公司及子公司參與合併、分割或收購案，除其他法律另有規定或有特殊因素事先報經主管機關同意者外，應與其他參與公司於同一天召開董事會及股東會，決議合併、分割或收購相關事項。本公司及子公司參與股份受讓案，除其他法律另有規定或有特殊因素事先報經主管機關同意者外，應與其他參與公司於同一天召開董事會。 本公司應將下列資料作成完整書面紀錄，並保存五年，備供查核： ~~一、~~人員基本資料：包括消息公開前所有參與合併、分割、收購或股份受讓計畫或	程序」辦理。 5.5 企業合併、分割、收購及股份受讓： (1) 本公司及子公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。 (2) 本公司及子公司參與合併、分割或收購案時，應將合併、分割或收購重要約定內容及相關事項，於股東會開會前製作致股東之公開文件，併同前款之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依其他法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。因參與合併、分割或收購案而任一方召開之股東會，因出席人數、表決權不足或其他法律限制，致無法召開、決議，或議案遭股東會否決，本公司及子公司應立即對外公開說明發生原因、後續處理作業及預計召開股東會之日期。 (3) 本公司及子公司參與合併、分割或收購案，除其他法律另有規定或有特殊因素事先報經主管機關同意者外，應與其他參與公司於同一天召開董事會及股東會，決議合併、分割或收購相關事項。本公司及子公司參與股份受讓案，除其他法律另有規定或有特殊因素事先報經主管機關同意者外，應與其他參與公司於同一天召開董事會。 本公司應將下列資料作成完整書面紀錄，並保存五年，備供查核。 A. 人員基本資料：包括消息公開前所有參與合併、分割、收購或股份受讓計畫或計畫執行之人，其職稱、姓名、身分證字號（如為外國人則為護照號碼）。

計畫執行之人，其職稱、姓名、身分證字號（如為外國人則為護照號碼）。 ~~二、~~重要事項日期：包括簽訂意向書或備忘錄、委託財務或法律顧問、簽訂契約及董事會等日期。 ~~三、~~重要書件及議事錄：包括合併、分割、收購或股份受讓計畫，意向書或備忘錄、重要契約及董事會議事錄等書件。	B. 重要事項日期：包括簽訂意向書或備忘錄、委託財務或法律顧問、簽訂契約及董事會等日期。 C. 重要書件及議事錄：包括合併、分割、收購或股份受讓計畫，意向書或備忘錄、重要契約及董事會議事錄等書件。
依相關法令規定，本公司應於董事會決議通過之~~即~~日起~~算~~二日內，將第一~~項~~及二~~項~~資料，依規定格式以網際網路資訊系統申報相關主管機關備查。	依相關法令規定，本公司應於董事會決議通過之日起二日內，將前項第一及第二款資料，依規定格式以網際網路資訊系統申報相關主管機關備查。
~~4.7.4~~所有參與或知悉公司合併、分割、收購或股份受讓計畫之人，應出具書面保密承諾，在訊息公開前，不得將計畫之內容對外洩露，亦不得自行或利用他人名義買賣與合併、分割、收購或股份受讓案相關之所有公司之股票及其他具有股權性質之有價證券。	(4) 所有參與或知悉公司合併、分割、收購或股份受讓計畫之人，應出具書面保密承諾，在訊息公開前，不得將計畫之內容對外洩露，亦不得自行或利用他人名義買賣與合併、分割、收購或股份受讓案相關之所有公司之股票及其他具有股權性質之有價證券。
4.7.5 本公司及子公司參與合併、分割、收購或股份受讓，換股比例或收購價格除下列情形外，不得任意變更，且應於合併、分割、收購或股份受讓契約中訂定得變更之情況：	(5) 本公司及子公司參與合併、分割、收購或股份受讓，換股比例或收購價格除下列情形外，不得任意變更，且應於合併、分割、收購或股份受讓契約中訂定得變更之情況：
~~一、~~辦理現金增資、發行轉換公司債、無償配股、發行附認股權公司債、認股權特別股、認股權憑證及其他具有股權性質之有價證券。	A.辦理現金增資、發行轉換公司債、無償配股、發行附認股權公司債、認股權特別股、認股權憑證及其他具有股權性質之有價證券。
~~二、~~處分公司重大資產等影響公司財務業務之行為。	B.處分公司重大資產等影響公司財務業務之行為。
~~三、~~發生重大災害、技術重大變革等影響公司股東權益或證券價格情事。	C.發生重大災害、技術重大變革等影響公司股東權益或證券價格情事。
~~四、~~參與合併、分割、收購或股份受讓之公司任一方依法買回庫藏股之調整。	D.參與合併、分割、收購或股份受讓之公司任一方依法買回庫藏股之調整。
~~五、~~參與合併、分割、收購或股份受讓之主體或家數發生增減變動。	E.參與合併、分割、收購或股份受讓之主體或家數發生增減變動。
~~六、~~已於契約中訂定得變更之其他條件，並已對外公開揭露者。	F. 已於契約中訂定得變更之其他條件，並已對外公開揭露者。

~~4.7.6~~本公司及子公司參與合併、分割、收購或股份受讓，契約應載明參與合併、分割、收購或股份受讓公司之權利義務，並應載明下列事項： ~~一、~~違約之處理。 ~~二、~~因合併而消滅或被分割之公司前已發行具有股權性質有價證券或已買回之庫藏股之處理原則。 ~~三、~~參與公司於計算換股比例基準日後，得依法買回庫藏股之數量及其處理原則。 ~~四、~~參與主體或家數發生增減變動之處理方式。 ~~五、~~預計計畫執行進度、預計完成日程。 ~~六、~~計畫逾期未完成時，依法令應召開股東會之預定召開日期等相關處理程序。 ~~4.7.7~~本公司及子公司參與合併、分割、收購或股份受讓，任一方於資訊對外公開後，如擬再與其他公司進行合併、分割、收購或股份受讓，除參與家數減少，且股東會已決議並授權董事會得變更~~許可~~權者，得免召開股東會重行決議外，原合併、分割、收購或股份受讓案中，已進行完成之程序或法律行為，應由所有參與公司重行為之。 ~~4.7.8~~參與合併、分割、收購或股份受讓之公司有非屬~~公開發行~~公司者，本公司及子公司應與其簽訂協議，並依~~第 4.7.3、4.7.4 及 4.7.7 條~~規定辦理。	(6) 本公司及子公司參與合併、分割、收購或股份受讓，契約應載明參與合併、分割、收購或股份受讓公司之權利義務，並應載明下列事項： A.違約之處理。 B.因合併而消滅或被分割之公司前已發行具有股權性質有價證券或已買回之庫藏股之處理原則。 C.參與公司於計算換股比例基準日後，得依法買回庫藏股之數量及其處理原則。 D.參與主體或家數發生增減變動之處理方式。 E.預計計畫執行進度、預計完成日程。 F.計畫逾期未完成時，依法令應召開股東會之預定召開日期等相關處理程序。 (7) 本公司及子公司參與合併、分割、收購或股份受讓，任一方於資訊對外公開後，如擬再與其他公司進行合併、分割、收購或股份受讓，除參與家數減少，且股東會已決議並授權董事會得變更權限者，得免召開股東會重行決議外，原合併、分割、收購或股份受讓案中，已進行完成之程序或法律行為，應由所有參與公司重行為之。 (8) 參與合併、分割、收購或股份受讓之公司有非屬上市或股票在證券商營業處所買賣之公司者，本公司及子公司應與其簽訂協議，並依本條第(3)、(4)及(7)款規定辦理。 5.6 第 5.2 條及第 5.3 條(i)至(v)交易金額之計算，依本處理程序第 7.1 條（iv）第 2 項之規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序取得專業估價師出具之估價報告或會計師意見部分免再計入。
備註：6.條文為新增條文。	6. 本處理程序之訂定與修正 6.1 本處理程序經審計委員會（若已成立）

	通過後，送董事會決議並提報股東會同意，如有董事表示異議且有記錄或書面聲明者，本公司應將其董事異議資料送審計委員會並提報股東會討論，修正時亦同。本處理程序訂定後，如遇相關法令變更，本處理程序應適時配合修正，並應依照法令經審計委員會（若已成立)、董事會及股東會決議通過。 6.2 依前項規定將本處理程序提報董事會討論時，應充分考量各獨立董事（若有）之意見，獨立董事（若有）如有反對意見或保留意見，應於董事會議事錄載明。 6.3 訂定或修正本處理程序，應經審計委員會（若已成立）全體成員（以實際在任者計算之）二分之一以上同意，並提董事會決議。如未經審計委員會（若已成立）全體成員（以實際在任者計算之）二分之一以上同意者，得由全體董事（以實際在任者計算之）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（若已成立）之決議。
~~4.8~~資訊公開 ~~4.8.1~~本公司及子公司取得或處分資產，有下列情形者，應按性質依主管機關規定格式，於事實發生之~~即~~日起~~算~~二日內將相關資訊於主管機關指定網站辦理公告申報： ~~一、~~向關係人取得或處分不動產，或與關係人為取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上。但買賣公債或附買回、賣回條件之債券，不在此限。 ~~二、~~進行合併、分割、收購或股份受讓。 ~~三、~~從事衍生性商品交易損失達全部或個別契約之損失上限金額。 ~~四、~~除前三款以外之資產交易~~、~~金融機構處分債權或從事大陸地區投資，其交易金	7.資訊公開 7.1本公司及子公司取得或處分資產，有下列情形者，應按性質依相關主管機關規定格式，於事實發生之日起二日內將相關資訊於相關主管機關指定網站辦理公告申報： i. 向關係人取得或處分不動產，或與關係人 為取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上。但買賣公債或附買回、賣回條件之債券、申購或贖回台灣貨幣市場基金，不在此限。 ii.進行合併、分割、收購或股份受讓。 iii.從事衍生性商品交易損失達全部或個別契約之損失上限金額。 iv.除前三款以外之資產交易或金融機構處分債權或從事大陸地區投資，其交易金

額達公司實收資本額百分之二十或新臺幣三億元以上者。但下列情形不在此限： ~~1.~~買賣公債。 ~~2.~~買賣附買回、賣回條件之債券。 ~~3.~~取得或處分之資產種類屬供營業使用之機器設備且其交易對象非為關係人，交易金額未達新臺幣五億元以上。 ~~4.~~以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，本公司及子公司預計投入之交易金額未達新臺幣五億元以上。 前項交易金額依下列方式計算之： ~~一、~~每筆交易金額。 ~~二、~~一年內累積與同一相對人取得或處分同一性質標的交易之金額。 ~~三、~~一年內累積取得或處分~~(~~取得、處分分別累積~~)~~ 同一開發計畫不動產之金額。 ~~四、~~一年內累積取得或處分~~(~~取得、處分分別累積~~)~~ 同一有價證券之金額 。 第二項所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定公告部分免再計入。 ~~4.8.2~~本公司應按月將本公司及其非屬國內公開發行公司之子公司截~~止~~至上月底從事衍生性商品交易之情形依規定格式~~，~~於每月十日前輸入主管機關指定之資訊申報網站。 ~~4.8.3~~本公司及子公司取得或處分資產，依規定應公告專案如於公告時有錯誤或缺漏而應予補正時，應將全部專案重行公告申報。 ~~4.8.4~~ 本公司及子公司取得或處分資產，應將	額達公司實收資本額百分之二十或新臺幣三億元以上者。但下列情形不在此限： (1)買賣公債。 (2)以投資為專業，於海內外證券交易所或證券商營業處所所為之有價證券買賣，或證券商於初級市場認購及依規定認購之有價證券。 (3) 買賣附買回、賣回條件之債券、申購或贖回台灣貨幣市場基金。 (4) 取得或處分之資產種類屬供營業使用之機器設備且其交易對象非為關係人，交易金額未達新臺幣五億元以上。 (5) 以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，本公司及子公司預計投入之交易金額未達新臺幣五億元以上。 前項交易金額依下列方式計算之： (1)每筆交易金額。 (2) 一年內累積與同一相對人取得或處分同一性質標的交易之金額。 (3) 一年內累積取得或處分(取得、處分分別累積)同一開發計畫不動產之金額。 (4) 一年內累積取得或處分(取得、處分分別累積)同一有價證券之金額。 第二項所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定公告部分免再計入。 7.2 本公司應按月將本公司及其非屬國內公開發行公司之子公司截至上月底止從事衍生性商品交易之情形依規定格式，於每月十日前輸入相關主管機關指定之資訊申報網站。 7.3 本公司及子公司取得或處分資產，依規定應公告專案如於公告時有錯誤或缺漏而應予補正時，應將全部專案重行公告申報。 7.4 本公司及子公司取得或處分資產，應將

相關契約、議事錄、備查檔案、估價報告、會計師、律師或證券承銷商之意見書備置於公司，除其他法律另有規定者外，至少保存五年。 ~~4.8.5~~本公司及子公司依第 ~~4.8.1~4.8.3~~ 條規定公告申報之交易後，有下列情形之一者，應於事實發生之~~即~~日起~~算~~二日內將相關資訊於主管機關指定網站辦理公告申報： ~~1.~~原交易簽訂之相關契約有變更、終止或解除情事。 ~~2.~~合併、分割、收購或股份受讓未依契約預定日程完成。 ~~3.~~原公告申報內容有變更。	相關契約、議事錄、備查檔案、估價報告、會計師、律師或證券承銷商之意見書備置於公司，除其他法律另有規定者外，至少保存五年。 7.5 本公司及子公司依第 1.至 3.條規定公告申報之交易後，有下列情形之一者，應於事實發生之日起二日內將相關資訊於相關主管機關指定網站辦理公告申報： i. 原交易簽訂之相關契約有變更、終止或解除情事。 ii. 合併、分割、收購或股份受讓未依契約預定日程完成。 iii. 原公告申報內容有變更。 7.6 除相關法令另有規定外，本公司辦理申報公告事宜俟本公司辦理股票公開發行申報生效之日起適用之。
~~4.9~~附則 ~~4.9.1~~ 本公司之子公司非屬國內公開發行公司，取得或處分資產~~有~~第 ~~4.8~~ 條規定應公告申報情事者，由本公司為之。 前項子公司適用第 ~~4.8.1~~ 條第一項~~第四款~~之應公告申報標準有關達實收資本額百分之二十或總資產百分之十規定，以本公司之實收資本額或總資產為準。 本公司及子公司對取得或處分資產之控管程序： ~~一、~~內部稽核人員如發現重大違規情事，應即以書面通知本公司及子公司，本公司及子公司應~~跟催~~其處理及後續改善情形。 ~~4.9.3~~ 本公司及子公司人員違反本處理程序之規定者，依本公司及子公司人事管理規則懲處。 ~~4.9.4 本公司應督促本公司之子公司訂定並執行取得或處分資產處理程序，並依相關規定送其審計委員會及/或董事會及/或股東會決議後實施。本公司之子公司~~	8.附則 8.1 本公司之子公司非屬國內公開發行公司，取得或處分資產依「第七條資訊公開」規定應公告申報情事者，由本公司為之。 前項子公司適用第 7.1 條第一項之應公告申報標準有關達實收資本額百分之二十或總資產百分之十規定，以本公司之實收資本額或總資產為基準。 8.2 本公司及子公司對取得或處分資產之控管程序：內部稽核人員如發現重大違規情事，應即以書面通知本公司及子公司之總經理，本公司及子公司之總經理應追蹤其處理及後續改善情形。 8.3 本公司及子公司人員違反本處理程序之規定者，依本公司及子公司人事管理規則懲處。 8.4 本處理程序未盡事宜部分，依有關法令及本公司相關規章辦理。 8.5 本處理程序有關總資產百分之十之規定，以證券發行人財務報告編製準則規

~~取得或處分資產，應定期提供相關資料予本公司查核。~~ ~~4.9.5~~本處理程序未盡事宜部分，依有關法令及本公司相關規章辦理。	定之最近期個體或個別財務報告中之總資產金額計算。 8.6 公司股票無面額或每股面額非屬新臺幣十元者，本準則有關實收資本額百分之二十之交易金額規定，以歸屬於母公司業主之權益百分之十計算之。

【附件八】**EXHIBIT VIII**

Comparison table for the amendments to the Chinese version of Guideline for Loaning Funds to Others

資金貸與他人作業程序中文版修訂對照表

Changes to Original Form 原條文修改	Amended Form 修改後條文
2.範圍 本作業程序適用於~~集團~~子公司~~為配合業務實際需要，~~所為之資金貸放。本作業程序所稱子公司及母公司，應依證券發行人財務報告編製準則之規定認定之。本作業程序所稱之淨值，係指證券發行人財務報告編製準則規定之資產負債表歸屬於母公司業主之權益。	2.範圍 本作業程序適用於本公司及子公司所為之資金貸放。本作業程序所稱子公司及母公司，應依證券發行人財務報告編製準則之規定認定之。本作業程序所稱之淨值，係指證券發行人財務報告編製準則規定之資產負債表歸屬於母公司業主之權益。
備註：3., 4., 5. 為新增條文。	3.權責 3.1 本公司及各子公司應遵照本作業程序執行。 4.定義 無 5.流程 無
~~3.~~作業~~程序~~ ~~3.1.~~資金貸放對象與限額 ~~3.1.1~~本公司資金貸與之對象除符合下列要件外，不得貸與股東或任何他人。 ~~1.~~有業務往來~~之~~公司或行號。 ~~2.~~有短期融通資金之必要的公司或行號。融資金額不得超過貸與企業淨值之百分之四十。 所稱短期係指一年或一營業週期（以較長者為~~準~~）之期間~~。所稱~~融資金額係指本公司短期融通資金之累計餘額。所稱短期融資之必要係指下列情形： ~~1.~~本公司之直接及間接持有表決權之股份超過百分之五十之公司，因~~業務~~需要有短期融通資金之必要者。 ~~2.~~他公司或行號因購料或營運周轉需要而有短期融通資金之必要者。 ~~3.1.2除本作業程序另有規定外~~，本公司資金	6.作業內容 6.1.資金貸放對象與限額 6.1.1 本公司資金貸與之對象除符合下列要件外，不得貸與股東或任何他人。 一、有業務往來的公司或行號。 二、有短期融通資金之必要的公司或行號。融資金額不得超過貸與企業淨值之百分之四十。所稱短期係指一年或一營業週期（以較長者為準）之期間，融資金額係指本公司短期融通資金之累計餘額。所稱短期融資之必要係指下列情形： (一)本公司之直接及間接持有表決權之股份超過百分之五十之公司，因營運周轉需要有短期融通資金之必要者。 (二)他公司或行號因購料或營運周轉需要而有短期融通資金之必要者。 6.1.2 與本公司有業務往來者，本公司資金貸

貸與總額，以不超過本公司~~企業~~淨值之百分之五十為限，~~對單一法人或團體貸與之限額，以不超過本公司企業淨值之百分之十為限。~~ ~~3.1.3因與本公司有業務往來者，~~個別貸與~~金~~額以不超過最近一年度或當年度截至資金貸與時本公司與其進貨或銷貨金額孰高者。	與總額，以不超過本公司淨值之百分之五十為限，個別資金貸與限額以不超過最近一年度或當年度截至資金貸與時本公司與其進貨或銷貨金額孰高者。
~~3.1.4~~貸與無業務往來但有短期融通資金之必要者，本公司~~融~~資總額不~~得~~超過~~貸與企業~~淨值之百分之四十為限，對單一~~法人或團體~~貸與之限額，以不得超過~~貸與企業~~淨值百分之十。 ~~3.1.5 每筆~~短期融通資金貸~~款~~期間自貸與日起最長不得超過一年~~。~~利率不得低於借款當日銀行短期放款利率為原則，本公司貸款利息之計收，以每月繳息一次為原則，但為本公司 100%轉投資公司得不加計利息。 ~~3.1.6直接及間接持有表決權股份百分之百之境外公司間，從事資金貸與，不受 3.1.4 條融資金額不得超過貸與企業淨值之百分之四十之限制。但資金貸與總額以不超過貸與公司企業淨值之百分之五十為限，對單一法人或團體貸與之限額，以不超過貸與公司企業淨值之百分之十為限。資金貸款期間自貸與日起最長不得超過一年。~~	6.1.3 貸與無業務往來但有短期融通資金之必要者，本公司資金貸與總額以不超過本公司淨值之百分之四十為限，對單一公司或行號資金貸與之個別限額，以不得超過本公司淨值百分之二十。 6.1.4 屬短期融通之資金貸與期間自貸與日起最長不得超過一年，利率不得低於借款當日銀行短期放款利率為原則，本公司貸款利息之計收，以每月繳息一次為原則，但為本公司 100%轉投資公司得不加計利息。 6.1.5 本公司直接及間接持有表決權股份百分之百之中華民國境外子公司間，因有短期融通資金之必要所為之資金貸與，不受第 6.1.3 條總額及個別限額之限制，以不得超過本公司淨值之百分之六十為限。 6.1.6 本公司直接及間接持有表決權股份百分之百之中華民國境外子公司間，因有短期融通資金之必要所為之資金貸與，利率以銀行一年期存款利率為原則，貸款利息之計收，以每年繳息一次為原則。
~~3.2~~申請程序 ~~3.2.1~~本公司辦理資金貸與事項，應由借款人先檢附必要之公司資料及財務資料，向本公司以「資金貸與事項申請書」申請融資額度。 ~~3.2.2~~本公司受理申請後，應由財務單位就貸與~~物件~~之所營事業、財務狀況、償債能	6.2申請程序 6.2.1 本公司辦理資金貸與事項，應由借款人先檢附必要之公司資料及財務資料，向本公司以「資金貸與事項申請書」申請融資額度。 6.2.2 本公司受理申請後，應由財務單位就貸與對象之所營事業、財務狀況、償債能

力與信用、獲利能力及借款用途予以調查、評估，並擬具報告。財~~會處~~針對資金貸與對象作調查詳細評估審查，評估事項至少應包括： ~~1.~~資金貸與他人之必要性及合理性。 ~~2.~~以資金貸與對象之財務狀況衡量資金貸與金額是否必~~要~~。 ~~3.~~累積資金貸與金額是否仍在限額以內。 ~~4.~~對本公司之營運風險、財務狀況及股東權益之影響。 ~~5.~~應否取得擔保品及擔保品之評估價值。 ~~6.~~檢附資金貸與對象徵信及風險評估紀錄。 ~~3.2.3~~經徵信調查或評估後，如借款人信用評估欠佳或借款用途不當，不擬貸放者，經辦人員應將婉拒之理由，於簽奉總經理核定後，盡速答覆借款人。對於徵信調查結果為信用評估良好，借款用途正當之案件，經辦人員應填具徵信報告及意見，擬具貸放條件後，逐級呈總經理審核，並提報董事會決議通過後為之。	力與信用、獲利能力及借款用途予以調查、評估，並擬具報告。財務單位針對資金貸與對象作調查詳細評估審查，評估事項至少應包括： (1)資金貸與他人之必要性及合理性。 (2)以資金貸與對象之財務狀況衡量資金貸與金額是否必須。 (3)累積資金貸與金額是否仍在限額以內。 (4)對本公司之營運風險、財務狀況及股東權益之影響。 (5)應否取得擔保品及擔保品之評估價值 ~~(6)~~檢附資金貸與對象徵信及風險評估紀錄。 6.2.3 經徵信調查或評估後，如借款人信用評估欠佳或借款用途不當，不擬貸放者，經辦人員應將婉拒之理由，於簽奉總經理核定後，盡速答覆借款人。對於徵信調查結果為信用評估良好，借款用途正當之案件，經辦人員應填具徵信報告及意見，擬具貸放條件後，逐級呈總經理審核，並提報董事會決議通過後為之。
~~3.3~~核准 ~~3.3.1~~本公司將資金貸與他人前，應審慎評估是否符合本作業程序之規定，併同評估結果呈權責單位核准並提報董事會決議後辦理，不得授權他人決定。 ~~3.3.1.1~~ 本公司與其~~母公司或~~子公司間，或其子公司間從事資金貸與，應依本條規定提報董事會決議，並得授權本公司董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期限內分次撥貸或~~迴圈~~動用。本條所稱一定額度，除~~應~~符合第~~3.1.6~~條之規定者外，本公司或其子公司對單一企業之資金貸與之授權額度不得超過本公司或子公司最近期財務報表淨值百分之十。 ~~3.3.1.2~~其他對象，需逐案提董事會決議. ~~3.3.2~~本公司已設置獨立董事時，於將資金貸	6.3核准 6.3.1 本公司將資金貸與他人前，應審慎評估是否符合本作業程序之規定，併同評估結果呈權責單位核准並提報董事會決議後辦理，不得授權其他人做決定。 6.3.1.1 本公司與其子公司間，或其子公司間從事資金貸與，應依本條規定提報董事會決議，並得授權本公司董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期限內分次撥貸或循環動用。本條所稱一定額度，除符合第 6.1.5 條之規定者外，本公司或其子公司對單一企業之資金貸與之授權額度不得超過本公司或子公司最近期財務報表淨值百分之十。 6.3.1.2 其他對象，需逐案提董事會決議. ~~6.3.2~~ 本公司已設置獨立董事時，於將資金貸

與他人時，應充分考慮各獨立董事之意見，並將同意或反對之明確意見及反對之理由列入董事會紀錄。 ~~3.3.3~~經徵信調查及評估後，董事會決議不擬貸放案件，經辦人員應將婉拒理由盡速回覆借款人。	與他人時，應充分考慮各獨立董事之意見，並將同意或反對之明確意見及反對之理由列入董事會紀錄。 6.3.3 經徵信調查及評估後，董事會決議不擬貸放案件，經辦人員應將婉拒理由盡速回覆借款人。
~~3.4~~撥款 ~~3.4.1~~董事會同意後，經辦人員應盡速函告或電告借款人，詳述本公司借款條件，包括額度、期限、利率、擔保品及保證人等，請借款人於期限內簽約，並辦妥各項手續。 ~~3.4.2~~為確保本公司債權，借款人應開具同額之本票支付本公司。俾利還款時，依據本票到期日向銀行支付提示。 ~~3.4.3~~貸放案件應由經辦人員擬定~~契~~約條款，經主管人員審核，必要時並送請法律顧問表示意見後，再辦理簽約手續。 ~~3.4.4契~~約內容應與核定之借款條件相符，借款人及連帶保證人於~~契~~約上簽章後，應由經辦人員辦妥對保手續。 ~~3.4.5~~貸放案件如需財物擔保者，借款人應提供擔保品，並辦理質權或抵押權設定手續，以確保本公司債權。 ~~3.4.6~~擔保品中除土地及有價證券外，均應投保火險，船舶車輛應投保全險，保險金額以不低於擔保品押值為原則，保險單應加註以本公司為受益人，保單上所載標的物名稱、數量、存放地點、保險條件及保險批單，應與本公司原核貸條件相符；建築物若於設定時尚未編定門牌號碼，其地址應以座落之地段、地號標示。經辦人員應注意在保險期間屆滿前，通知借款人繼續投保。 ~~3.4.7~~貸放條件經核准並經借款人簽妥~~契~~約，辦妥擔保品質抵押設定登記等，全部手續核對無誤後，即可撥款。	6.4撥款 6.4.1 董事會同意後，經辦人員應盡速函告或電告借款人，詳述本公司借款條件，包括額度、期限、利率、擔保品及保證人等，請借款人於期限內簽約，並辦妥各項手續。 6.4.2 為確保本公司債權，借款人應開具同額之本票支付本公司。俾利還款時，依據本票到期日向銀行支付提示。 6.4.3 貸放案件應由經辦人員擬定約據條款，經主管人員審核，必要時並送請法律顧問表示意見後，再辦理簽約手續。 6.4.4 約據內容應與核定之借款條件相符，借款人及連帶保證人於約據上簽章後，應由經辦人員辦妥對保手續。 6.4.5 貸放案件如需財物擔保者，借款人應提供擔保品，並辦理質權或抵押權設定手續，以確保本公司債權。 6.4.6 擔保品中除土地及有價證券外，均應投保火險，船舶車輛應投保全險，保險金額以不低於擔保品押值為原則，保險單應加註以本公司為受益人，保單上所載標的物名稱、數量、存放地點、保險條件及保險批單，應與本公司原核貸條件相符；建築物若於設定時尚未編定門牌號碼，其地址應以座落之地段、地號標示。經辦人員應注意在保險期間屆滿前，通知借款人繼續投保。 6.4.7 貸放條件經核准並經借款人簽妥合約，辦妥擔保品質抵押設定登記等，全部手續核對無誤後，即可撥款。
~~3.5.~~還款	6.5.還款

~~3.5.1~~貸款撥放後，應經常注意借款人及保證人之財務、業務以及信用狀況等，如有提供擔保品者，並應注意其擔保物價值有無變動情形，在放款到期一個月前，應通知借款人屆期清償本息。 ~~3.5.2~~借款人於貸款到期償還借款時，應先計算應付之利息，於本利一併清償後，始得將本票、借據等債權憑證註銷發還借款人。 ~~3.5.3~~如借款人申請塗銷抵押權時，應先查明有無借款餘額後，以決定是否同意辦理抵押權塗銷。 ~~3.5.4~~借款人於貸款到期時，應即還清本息。如到期未能償還而需延期者，需事先提出請求，報經董事會核准後為之，每筆延期償還以不超過三個月，並以一次為限，違者本公司得就其所提供之擔保品或保證人，依法逕行處分及追償。	6.5.1 貸款撥放後，應經常注意借款人及保證人之財務、業務以及信用狀況等，如有提供擔保品者，並應注意其擔保物價值有無變動情形，在放款到期一個月前，應通知借款人屆期清償本息或辦理展期手續。 6.5.2 借款人於貸款到期償還借款時，應先計算應付之利息，於本利一併清償後，始得將本票、借據等債權憑證註銷發還借款人。 6.5.3 如借款人申請塗銷抵押權時，應先查明有無借款餘額後，以決定是否同意辦理抵押權塗銷。 6.5.4 借款人於貸款到期時，應即還清本息。如到期未能償還而需延期者，需事先提出請求，報經董事會核准後為之，每筆延期償還以不超過三個月，並以一次為限，違者本公司得就其所提供之擔保品或保證人，依法逕行處分及追償。
~~3.6.~~案件之登記與保管 ~~3.6.1~~財務單位應就資金貸與事項明細登載於「資金貸與他人備查簿」，其內容包括資金貸與之~~物件~~、金額、董事會決議日期、貸與日期、預計收回日期、截至本月底餘額與擔保情形及依本作業程序應審慎評估之事項登載備查。 ~~3.6.2~~貸放案件承辦人員對本身經辦之案件，於撥貸後，應將~~契~~約、本票等債權憑證，以及擔保品證件、保險單、往來~~檔~~等依序整理後，裝入保管品袋，並於袋上注明保管品內容及客戶名稱後，檢驗無誤即行密封，於騎縫處加蓋承辦人員及主管印章，並在保管品登記簿上登記後保管。	6.6.案件之登記與保管 6.6.1 財務單位應就資金貸與事項明細登載於「資金貸與他人備查簿」，其內容包括資金貸與之對象、金額、董事會決議日期、貸與日期、預計收回日期、截至本月底餘額與擔保情形及依本作業程序應審慎評估之事項登載備查。 6.6.2 貸放案件承辦人員對本身經辦之案件，於撥貸後，應將約據、本票等債權憑證，以及擔保品證件、保險單、往來文件等依序整理後，裝入保管品袋，並於袋上注明保管品內容及客戶名稱後，檢驗無誤即行密封，於騎縫處加蓋承辦人員及主管印章，並在保管品登記簿上登記後保管。
~~3.7.~~注意事項 ~~3.7.1~~本公司內部稽核人員應至少每季稽核本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	6.7.注意事項 6.7.1 本公司內部稽核人員應至少每季稽核本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。 3.7.2本公司因情事變更，致貸與對象不符本作業程序或相關~~法令~~規定或餘額超限時，應訂定改善計畫，將相關改善計畫送~~各~~審計委員會，並依計畫時程完成改善。 ~~3.7.3~~承辦人員應於每月10日以前編~~制~~上月份資金貸與他人備查簿，逐級呈請核閱。 ~~3.7.4~~本公司應評估資金貸與情形並提列適足之備抵壞帳，且於財務報告中適當揭露有關資訊，並提供相關資料予簽證會計師執行必要之查核程序。	通知審計委員會。 6.7.2 本公司因情事變更，致貸與對象不符本作業程序或相關準則規定或餘額超限時，應訂定改善計畫，將相關改善計畫送審計委員會，並依計畫時程完成改善。 6.7.3 承辦人員應於每月 10 日以前編製上月份資金貸與他人備查簿，逐級呈請核閱。 6.7.4 本公司應評估資金貸與情形並提列適足之備抵壞帳，且於財務報告中適當揭露有關資訊，並提供相關資料予簽證會計師執行必要之查核程序。
~~3.8.~~ 本公司之子公司將資金貸與他人時，準用本作業程序之規定。	6.8.本公司之子公司將資金貸與他人時，準用本作業程序之規定。
~~3.9. 公告申報：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，且本公司資金貸與達下列標準之一者，應依相關法令於事實發生日之即日起算二日內公告申報：~~ ~~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。~~ ~~本準則所稱事實發生日，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。~~ ~~3.9.1本公司及子公司資金貸與他人之餘額達本公司最近期財務報表淨值百分之二十以上。~~ ~~3.9.2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財務報表淨值百分之十以上。~~ ~~3.9.3 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財務報表淨值百分之二以上。~~ ~~本公司之子公司非屬國內公開發行公司者，該子公司有前條應公告申報之事項，應由本公司為之。前項子公司資金~~	備註：3.9 條文刪除。

~~貸與餘額占淨值比例之計算，以該子公司資金貸與餘額占本公司淨值比例計算之。~~	
備註：6.9 為新增條文。	6.9.資訊公開 6.9.1 本公司應就資金資與他人有關事項，依相關法令辦理相關公告事項。 6.9.2 本公司之子公司非屬中華民國公開發行公司者，該子公司有前條應公告申報之事項，應由本公司為之。前項子公司資金貸與餘額占淨值比例之計算，以該子公司資金貸與餘額占本公司淨值比例計算之。 6.9.3 依相關法令辦理申報公告事宜係俟本公司辦理股票公開發行申報生效之日起始適用之。
~~3.11~~ 本作業程序經審計委員會~~及~~董事會~~通過後，~~並提報股東會同意~~後實施~~，~~修正時亦同。~~如有董事表示異議且有紀錄或書面聲明者，應將其異議送審計委員會~~及~~提報股東會討論。本作業程序訂定後，如遇相關法令變更，本作業程序應適時配合修正，並應依照法令經~~董事會（~~審計委員會~~）~~及~~/或~~股東會決議通過。	6.11本作業程序之訂定 6.11.1 本作業程序經審計委員會（若已成立）通過後，送董事會決議並提報股東會同意，如有董事表示異議且有記錄或書面聲明者，本公司應將其董事異議資料送審計委員會（若已成立）並提報股東會討論，修正時亦同。本作業程序訂定後，如遇相關法令變更，本作業程序應適時配合修正，並應依照法令經審計委員會（若已成立）、董事會及股東會決議通過。 6.11.2 依前項規定將本作業程序提報董事會討論時，應充分考量各獨立董事（若有）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議事錄。 6.11.3 訂定或修正本作業程序，應經審計委員會（若已成立）全體成員（以實際在任者計算之）二分之一以上同意，並提董事會決議。前項如未經審計委員會（若已成立）全體成員（以實際在任者計算之）二分之一以上同意者，得由全體董事（以實際在任者計算之）

	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（若已成立）之決議。

【附件九】**EXHIBIT IX**

Comparison table for the amendments to the Chinese version of Guideline for Endorsement and Guaranty

背書及保證作業程序修訂對照表

Changes to Original Form 原條文修改	Amended Form 修改後條文
~~1、~~目的 為加強~~本公司~~背書保證之管理及降低經營風險，特訂定本作業程序。本作業程序如有未盡事宜，另依相關法令之規定辦理。	1. 目的 為加強背書保證之管理及降低經營風險，特訂定本作業程序。本作業程序如有未盡事宜，另依相關法令之規定辦理。
~~2、~~範圍 本作業程序適用於~~集團~~各子公司的背書及保證活動。	2. 範圍 本作業程序適用於 ALCHIP TECHNOLOGIES, LIMITED（下稱「本公司」）及各子公司的背書及保證活動。
備註：3 為新增條文。	3. 權責 本公司及各子公司遵照本作業程序執行。
~~3、~~定義 ~~3.1~~ 融資背書保證：針對客票貼現融資，為其他公司融資進行背書或保證，或為本公司融資之目的而另開立票據予非金融事業體作擔保者。 ~~3.2~~ 關稅背書保證：指為本公司或其他公司就關稅事項進行的背書或保證。 ~~3.3~~ 其他背書保證：無法歸類列入前兩項之保證事項（例如：公司提供動產或不動產為他公司借款之擔保設定質權、抵押權者）。 ~~3.4~~ 子公司~~及母公司~~：依證券發行人財務報告編製準則之規定認定之。~~本作業程序所稱之淨值，係指證券發行人財務報告編製準則規定之資產負債表歸屬於母公司業主之權益。~~	4. 定義 4.1 融資背書保證：係指針對客票貼現融資，為其他公司融資進行背書或保證，或為本公司融資之目的而另開立票據予非金融事業體作擔保者。 4.2 關稅背書保證：係指為本公司或其他公司就關稅事項進行的背書或保證。 4.3 其他背書保證：係指無法歸類列入前兩項之保證事項（例如：公司提供動產或不動產為他公司借款之擔保設定質權、抵押權者）。 4.4 子公司：即本公司之子公司，應依證券發行人財務報告編製準則之規定認定之。 **5. 流程** 無。
~~4、~~作業~~程序~~ ~~4.1~~背書保證對象 ~~4.1.1~~本公司得對~~下列公司~~背書及保證： ~~1.~~與本公司有業務~~關係~~之公司。 ~~2.~~ 本公司直接及間接持有表決權之股份超過百分之五十之公司。	**6. 作業內容** 6.1 背書保證對象 6.1.1 本公司得對外背書及保證對象如下： (1) 與本公司有業務往來之公司。 (2) 本公司直接及間接持有表決權之股份超過百分之五十之公司。

~~3.~~直接及間接持有本公司表決權股份百分之五十之公司。 本公司直接及間接持有表決權股份達百分之九十以上之公司間，得為背書保證~~，且其金額不得超過本公司淨值之百分之十。但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限~~。 本公司因共同投資關係由全體出資股東依其持股比率對被投資公司背書保證者，~~或同業間依消費者保護法規範從事預售屋銷售合約之履約保證連帶擔保，~~不受前兩~~項~~規定之限制，得對外背書保證。 前項所稱出資，~~系~~指本公司直接出資或透過持有表決權股份百分之百之公司出資。 ~~4.1.2~~若~~本公司~~對外背書及保證~~之~~對象有下列情況時，本公司不應對其提供背書保證： ~~1.~~ 有不利本公司之行為者。 ~~2.~~ 有借款不良或債務糾紛等記錄者。 ~~3.~~ 信譽風評不佳者。 ~~4.~~ 已簽訂背書保證金額超過規定限額者。 ~~5.~~ ~~於~~董事會核准之擔保範圍~~外~~者。	(3) 直接及間接持有本公司表決權股份超過百分之五十之公司。 6.1.2 本公司直接及間接持有表決權股份達百分之九十以上之公司間，得為背書保證。 6.1.3 本公司因共同投資關係由全體出資股東依其持股比率對被投資公司背書保證者，不受前兩款規定之限制，得對外背書保證。 6.1.4 前項所稱出資，係指本公司直接出資或透過持有表決權股份百分之百之公司出資。 6.1.5 若對外背書及保證對象有下列情況時，本公司不應對其提供背書保證： (1) 有不利本公司之行為者。 (2) 有借款不良或債務糾紛等記錄者。 (3) 信譽風評不佳者。 (4) 已簽訂背書保證金額超過規定限額者。 (5) 不在董事會核准之擔保範圍內者。
~~4.1.3~~背書保證額度： ~~1.~~本公司對外背書保證之總額不得超過本公司當期淨值百分之五十。 ~~2.~~本公司對單一企業背書保證之累計金額不得超過本公司當期淨值百分之~~二十~~。 ~~3.除~~本公司直接及間接持有表決權~~股份百分之百之子公司間背書保證外，本公司直接及間接持有表決權之~~股份達百分之九十以上之公司間背書保證金額不得超過本公司淨值之百分之十。 ~~4.~~因業務~~關係~~從事背書保證者則不得超過最近一年度與本公司交易之總額~~(~~雙方間	6.2 背書保證額度： (1) 本公司對外背書保證之總額不得超過本公司當期淨值百分之五十。 (2) 本公司對單一企業背書保證之累計金額不得超過本公司當期淨值百分之四十為限。 (3) 本公司直接及間接持有表決權股份達百分之九十以上之公司間，得為背書保證，且其金額不得超過本公司淨值之百分之十。但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限。 (4) 因業務往來從事背書保證者則不得超過最近一年度與本公司交易之總額（雙

進貨或銷貨金額孰高者~~)~~。 ~~5.~~本公司及子公司整體對外背書保證之總額不得超過本公司淨值百分之五十。 ~~6.~~本公司及子公司整體對單一企業背書保證之累計金額不得超過本公司淨值百分之~~二~~十。	方間進貨或銷貨金額孰高者)。 (5) 本公司及子公司整體對外背書保證之總額不得超過本公司當期淨值百分之五十。 (6) 本公司及子公司整體對單一企業背書保證之累計金額不得超過本公司當期淨值之百分之四十為限。 (7) 本公司對直接及間接持有表決權股份達百分之百之單一子公司之相互背書保證總額，則以不超過本公司當期淨值之百分之一百為限。
~~4.2~~背書保證申請程序 ~~4.2.1~~凡符合本公司背書保證資格之公司欲申請背書保證時須填寫「背書保證申請／註銷表」，載明被擔保企業名稱、承諾擔保事項、金額及解除擔保責任之條件、日期等，並提供基本資料及財務資料送交財務單位審核。 ~~4.2.2~~財務單位審核評估時，應辦理徵信評估工作。評估項目包括其必要性及合理性、因業務往來關係從事背書保證，其背書保證金額與業務往來金額是否相當、對本公司之營運風險、財務狀況及股東權益之影響，以及是否應取得擔保品及擔保品之價值評估等。惟本公司對直接及間接持有表決權百之百股份之子公司，其背書保證得不辦理上述徵信工作。 ~~4.2.3~~本公司財務單位經辦人員將前項相關資料及評估結果匯整，呈權責主管裁示後辦理。 ~~4.2.4~~印~~鑒~~管理：對外擔保所用印~~鑒~~，以正式對外~~登記~~之公司印~~鑒~~為背書保證之專用印~~鑒~~，該印~~鑒~~章應由經董事會同意之專人保管，並依規定程序始得用印或簽發票據。本公司若對外國人為保證行為時，公司所出具的保證函應由董事會授權之人簽署。	6.3 背書保證申請程序： 6.3.1 凡符合本公司背書保證資格之公司欲申請背書保證時須填寫「背書保證申請／註銷表」，載明被擔保企業名稱、承諾擔保事項、金額及解除擔保責任之條件、日期等，並提供基本資料及財務資料送交財務單位審核。 6.3.2 財務單位審核評估時，應辦理徵信及風險評估工作。評估項目包括其必要性及合理性、因業務往來關係從事背書保證，其背書保證金額與業務往來金額是否相當、對本公司之營運風險、財務狀況及股東權益之影響，以及是否應取得擔保品及擔保品之價值評估等。惟本公司對直接及間接持有表決權百分之百股份之子公司，其背書保證得不辦理上述徵信及風險評估工作。 6.3.3 本公司財務單位經辦人員將前項相關資料及評估結果匯整，呈權責主管裁示後辦理。 6.3.4 印鑑管理：對外擔保所用印鑑，以正式對外使用之公司印鑑為背書保證之專用印鑑，該印鑑章應由經董事會同意之專人保管，並依規定程序始得用印或簽發票據。本公司若對外國人為保證行為時，公司所出具的保證函應由董事會授權之人簽署。

~~4.2.5~~財務單位應建立「背書保證備查簿」，應就背書保證對象、金額、董事會通過或被授權主管決行日期、背書保證日期、依本規定應審慎評估之事項、擔保品內容及其評估價值以及解除背書保證責任之條件與日期等，詳予登載備查。 ~~4.2.6~~被背書保證企業還款時，應填寫「背書保證申請／註銷表」並將還款之資料照會本公司，以便解除本公司保證之責任，並登載於「背書保證備查簿」上。 ~~4.2.7~~財務單位應評估並認列背書保證之或有損失且於財務報告中適當揭露背書保證資訊，並提供簽證會計師相關資料，以供會計師實行必要查核程序，出具允當之查核報告。 ~~4.2.8~~ 本公司或子公司為淨值低於實收資本額二分之一之子公司背書保證時，應定期評估背書保證相關風險呈權責單位審閱，以管控背書保證所可能產生之風險。 ~~4.2.9~~ 子公司股票無面額或每股面額非屬新臺幣十元者，依第 ~~4.2.8~~ 條規定計算之實收資本額，應以股本加計資本公積 - 發行溢價之合計數為之。	6.3.5 財務單位應建立「背書保證備查簿」，應就背書保證對象、金額、董事會通過或被授權主管決行日期、背書保證日期、依本規定應審慎評估之事項、擔保品內容及其評估價值以及解除背書保證責任之條件與日期等，詳予登載備查。 6.3.6 被背書保證企業還款時，應填寫「背書保證申請／註銷表」並將還款之資料照會本公司，以便解除本公司保證之責任，並登載於「背書保證備查簿」上。 6.3.7 財務單位應評估並認列背書保證之或有損失且於財務報告中適當揭露背書保證資訊，並提供簽證會計師相關資料，以供會計師實行必要查核程序，出具允當之查核報告。 6.3.8 本公司或子公司為淨值低於實收資本額二分之一之子公司背書保證時，應定期評估背書保證相關風險呈權責單位審閱，以管控背書保證所可能產生之風險。 6.3.9 子公司股票無面額或每股面額非屬新臺幣十元者，依第 6.3.8 條規定計算之實收資本額，應以股本加計資本公積 - 發行溢價之合計數為之。
~~4.3~~背書保證之核准： 背書保證事項，應先經董事會決議同意後為之。董事會休會期間，若業務需要得由董事會授權董事長在一定額度內決行~~(該額度需詳列於核決許可權表)~~，事後再提報董事會追認之，並將辦理之有關情形報股東會備查。~~已設置獨立董事者，其~~為他人背書保證，應充份考慮各獨立董事意見，並將其同意或反對之明確意見及反對之理由列入董事會議紀錄。	6.4 背書保證之核准： 背書保證事項，應先經董事會決議同意後為之。董事會休會期間，若業務需要得由董事會授權董事長在一定額度內決行，事後再提報董事會追認之，並將辦理之有關情形報股東會備查。 本公司為他人背書保證，應充份考慮各獨立董事（若有）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議紀錄。 本公司直接及間接持有表決權股份達百分之九十以上之子公司依第 6.2 條第

	(3)項規定為背書保證前，並應提報本公司董事會決議後始得辦理。但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限。
~~4.4~~ 注意事項 ~~4.4.1~~本公司之內部稽核人員應至少每季稽核本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。 ~~4.4.2~~本公司如因情事變更，致背書保證對象不符本作業程序或相關~~法~~規或金額超限時，應訂定改善計畫，將相關改善計畫送審計委員會，並依計畫時程完成改善。 ~~4.4.3~~本公司辦理背書保證因業務需要，而有超過本作業程序所訂額度之必要且符合本作業程序所訂條件者，應經董事會同意並由半數以上之董事對公司超限可能產生之損失具名聯保，並修正本作業程序，報經股東會追認之；股東會不同意時，應訂定計劃於一定期限內銷除超限部分。~~本公司已設置獨立董事者，~~於前項董事會討論時，應充分考慮各獨立董事之意見，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。	6.5 注意事項： 6.5.1 本公司之內部稽核人員應至少每季稽核本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。 6.5.2 本公司如因情事變更，致背書保證對象不符本作業程序或相關準則規定或金額超限時，應訂定改善計畫，將相關改善計畫送審計委員會，並依計畫時程完成改善。 6.5.3 本公司辦理背書保證因業務需要，而有超過本作業程序所訂額度之必要且符合本作業程序所訂條件者，應經董事會同意並由半數以上之董事對公司超限可能產生之損失具名聯保，並修正本作業程序，報經股東會追認之；股東會不同意時，應訂定計劃於一定期限內銷除超限部分。於前項董事會討論時，應充分考慮各獨立董事之意見，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。 6.5.4 本公司及子公司整體為背書保證之總額達本公司淨值百分之五十以上者，並應於股東會說明其必要性及合理性，俾使股東知悉公開發行公司從事背書保證之風險情形。
~~4.5 公告申報：~~ ~~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，且本公司背書保證達下列標準之一者，應依相關法令於事實發生日之即日起算二日內公告申報：~~ ~~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。~~	6.6 公告申報： 6.6.1 本公司應就背書保證有關事項，依相關法令辦理相關公告事項。 6.6.2 本公司之子公司非屬國內公開發行公司者，該子公司有前項應公告申報之事項，應由本公司為之。 6.6.3 除相關法令另有規定外，本公司辦理申報公告事宜俟本公司辦理股票公開發

~~本準則所稱事實發生日，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。~~ ~~4.5.1 本公司及子公司背書保證餘額達該本公司最近期財務報表淨值百分之五十以上。~~ ~~4.5.2 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。~~ ~~4.5.3 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。~~ ~~4.5.4 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國內公開發行公司者，該子公司有前項~~第四款~~應公告申報之事項，應由本公司為之。	行申報生效之日起適用之。
~~4.6~~ 相關人員違反本作業程序及其相關法令規定者，悉依本公司從業人員獎懲管理辦法與員工手冊提報考核，依其情節輕重處罰。	6.7 相關人員違反本作業程序及其相關法令規定者，悉依本公司從業人員獎懲管理辦法與員工手冊提報考核，依其情節輕重處罰。
~~4.7~~ 擔保尋求：若本公司需其他企業對本公司進行擔保或互為擔保時，由財務單位擬稿，董事會核准後發函並存查。	6.8 擔保尋求：若本公司需其他企業對本公司進行擔保或互為擔保時，由財務單位擬稿，董事會核准後發函並存查。
~~4.8~~ 本作業程序經~~董事會~~通過後，送~~審計委員~~會並提報股東會~~同意~~，如有董事表示異議且有記錄或書面聲明者，本公司應將其董事異議資料送審計委員會並提報股東會討論，修正時亦同。本作業程序訂定後，如遇相關法令變更，本作業程序應適時配合修正，並應依照法令經~~董事會（~~審計委員會）及~~/或~~股東會決議通過。	6.9 本作業程序之訂定： 6.9.1 本作業程序經審計委員會（若已成立）通過後，送董事會決議並提報股東會決議通過，如有董事或獨立董事（若有）表示異議且有記錄或書面聲明者，本公司應將其董事異議資料送審計委員會（若已成立）並提報股東會討論，修正時亦同。本作業程序訂定後，如遇相關法令變更，本作業程序應適時配合修正，並應依照法令經審計委員會（若已

	成立)、董事會及股東會決議通過。 6.9.2 依前項規定將本作業程序提報董事會討論時，應充分考量各獨立董事(若有)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議事錄。 6.9.3 訂定或修正本作業程序，應經審計委員會（若已成立）全體成員（以實際在任者計算之）二分之一以上同意，並提董事會決議。前項如未經審計委員會（若已成立）全體成員（以實際在任者計算之）二分之一以上同意者，得由全體董事（以實際在任者計算之）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。

【附件十】**EXHIBIT X**

Comparison table for the amendments to the Chinese version of Rules Governing the Procedures for Meetings of Shareholders

股東會議事規則修訂對照表

Changes to Original Form 原條文修改	Amended Form 修改後條文
~~1、~~目的 為建立本公司良好股東會治理制度、健全監督功能及強化管理機能，爰訂定本規則，以資遵循。	1.目的 為建立本公司良好股東會治理制度、健全監督功能及強化管理機能，爰訂定本規則，以資遵循。
~~2、~~範圍 本公司股東會之議事規則，除法令或章程另有規定者外，應依本規則之規定。	2.範圍 本公司股東會之議事規則，除法令或章程另有規定者外，應依本規則之規定。
備註：3、4 及 5 為新增條文。	3.職責範圍 3.1 集團辦公室：負責本規則的制訂、修訂。 4.定義 無 5.流程 無
~~3、作業程序~~ ~~3.1~~股東會~~會~~召集、通知 3.1.1 本公司股東會除法令或章程另有規定外，由董事會召集之。 3.1.2 本公司應於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。並於股東常會開會二十一日前或股東臨時會開會十五日前~~，~~將~~股東會~~議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於公司及其股務代理機構，且應於股東會現場發放。 3.1.3 通知及公告應載明召集事由~~，~~其通知經	6.作業內容 6.1股東會召集、通知 6.1.1 本公司股東會除法令或章程另有規定外，由董事會召集之。 6.1.2 本公司應依相關法令和章程規定之時間與方式，於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。並於股東常會開會二十一日前或股東臨時會開會十五日前將議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於公司及其股務代理機構，且應於股東會現場發放。 6.1.3 通知及公告應載明召集事由、受理股東

相對人同意者，得以電子方式為之。	報到時間、報到處地點，及其他應注意事項；受理股東報到時間至少應於會議開始前三十分鐘辦理之，且報到處應有明確標示，並派適足適任人員辦理之。其通知經相對人同意者，得以電子方式為之。
~~3.1.4~~ 與(a)選舉或解任董事，(b)修改章程，(c)~~(i)~~解散，合併或分割，(~~ii~~)訂立、修改或終止關於出租公司全部營業，或委託經營，或與他人經常共同經營之契約，(~~iii~~)讓與公司全部或主要部分營業或財產，(~~iv~~)受讓他人全部營業或財產而對公司營運有重大影響者，(~~d~~)許可董事為其自己或他人從事公司營業範圍內事務的行為，(~~e~~)以發行新股方式分配公司全部或部分盈餘，法定公積及或其他依第 35 條所規定款項之資本化，及(~~f~~)公司私募發行具股權性質之有價證券等有關的事項，應載明於股東會通知並說明其主要內容，且不得以臨時動議提出。	6.1.4 與(a)選舉或解任董事，(b)修改章程，(c)解散，合併或分割，(d)訂立、修改或終止關於出租公司全部營業，或委託經營，或與他人經常共同經營之契約，(e)讓與公司全部或主要部分營業或財產，(f)受讓他人全部營業或財產而對公司營運有重大影響者，(g)許可董事為其自己或他人從事公司營業範圍內事務的行為，(h)以發行新股方式分配公司全部或部分盈餘，法定公積及或其他依本公司章程第 35 條所規定款項之資本化，及(i)公司私募發行具股權性質之有價證券等有關的事項，應載明於股東會通知並說明其主要內容，且不得以臨時動議提出。
~~3.1.5~~ 持有已發行股份總數百分之一以上股份之股東，得以書面向本公司提出股東常會議案。但以一項為限，提案超過一項者，均不列入議案。另股東所提議案非為股東會所得決議、提案股東於股東名冊停止過戶期間前持股未達已發行股份總數百分之一，董事會得不列為議案。	6.1.5 持有已發行股份總數百分之一以上股份之股東，得以書面向本公司提出股東常會議案。但以一項為限，提案超過一項者，均不列入議案。另股東所提議案非為股東會所得決議、提案股東於股東名冊停止過戶期間前持股未達已發行股份總數百分之一、或該議案於公告受理期間外提出者，董事會得不列為議案。
~~3.1.6~~ 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。	6.1.6 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。
~~3.1.7~~ 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託他人出席股東常會，並參與該項議案討論。	6.1.7 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託他人出席股東常會，並參與該項議案討論。

~~3.1.8~~ 本公司應於股東會召集通知日前，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，董事會應於股東會說明未列入之理由。 ~~3.1.9 股東會應於董事會指定之時間及地點召開，惟除法令或章程另有規定外，股東會應於中華民國境內召開。如在中華民國境外召開股東會，相關程序及核准應依中華民國相關主管機關之規定辦理。於中華民國境外召開股東會時，公司應委任中華民國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投票事宜）。股東會之會議開始時間不得早於上午九時或晚於下午三時，召開之地點及時間，應充分考慮獨立董事之意見。~~	6.1.8 本公司應於股東會召集通知日前，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，董事會應於股東會說明未列入之理由。
~~3.2~~委託出席 ~~3.2.1~~ 股東得於每次股東會，出具本公司印發之委託書，載明授權範圍，委託代理人，出席股東會。 ~~3.2.2~~ 一股東以出具一委託書，並以委託一人為限，應於股東會開會五日前送達本公司註冊處所，或股東會召集通知或公司寄出之委託書上所指定之處所。委託書有重複時，以最先送達者為準。但聲明撤銷前委託者，不在此限。 ~~3.2.3~~ 委託書送達本公司後，股東欲親自出席股東會或欲以書面或電子方式行使表決權者，~~至遲~~應於股東會開會二日前，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。	6.2委託出席 6.2.1 股東得於每次股東會，出具本公司印發之委託書，載明授權範圍，委託代理人，出席股東會。 6.2.2 一股東以出具一委託書，並以委託一人為限，應於股東會開會五日前送達本公司註冊處所，或股東會召集通知或公司寄出之委託書上所指定之處所。委託書有重複時，以最先送達者為準。但聲明撤銷前委託者，不在此限。 6.2.3 委託書送達本公司後，股東欲親自出席股東會或欲以書面或電子方式行使表決權者，應於股東會開會前二日，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。
~~3.3~~股東會召開 ~~3.3.1 本公司應設簽名簿供出席~~	6.3 股東會召開 6.3.1 股東會應於董事會指定之時間及地點召開，惟除法令或章程另有規定外，股東會應於中華民國境內召開。如在中華民國境外召開股東會，相關程序及核准

	應依中華民國相關主管機關之規定辦理。於中華民國境外召開股東會時，公司應委任中華民國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投票事宜）。股東會之會議開始時間不得早於上午九時或晚於下午三時，召開之地點及時間，應充分考慮獨立董事之意見。
股東本人或股東所委託之代理人（以下稱~~「股東」）~~簽到，或由出席股東繳交簽到卡以代簽到。	6.3.2 股東本人或股東所委託之代理人（以下稱「股東」）應憑出席證、出席簽到卡或其他出席證件出席股東會；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。本公司應設簽名簿供出席股東簽到，或由出席股東繳交簽到卡以代簽到。
~~3.3.2~~ 本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東；有選舉董事者，應另附選舉票。	6.3.3 本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東；有選舉董事者，應另附選舉票。
~~3.3.3 股東應憑出席證、出席簽到卡或其他出席證件出席股東會；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。~~	
~~3.3.4~~ 政府或法人為股東時，出席股東會之代表人不限於一人。法人受託出席股東會時，僅得指派一人代表出席。	6.3.4 政府或法人為股東時，出席股東會之代表人不限於一人。法人受託出席股東會時，僅得指派一人代表出席。
~~3.3.5~~ 股東會如由董事會召集者，其主席由董事長擔任之，董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定董事一人代理之，董事長未指定代理人或指定之代理人因故不能行使代理職權者，由其他出席之董事互推一人代理之。	6.3.5 股東會如由董事會召集者，其主席由董事長擔任之，董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定董事一人代理之，董事長未指定代理人或指定之代理人因故不能行使代理職權者，由其他出席之董事互推一人代理之。主席由董事代理者，以任職六個月以上，並瞭解公司財務業務狀況之董事擔任之；主席如為法人董事之代表人者，亦同。
~~3.3.6~~ 董事會所召集之股東會，宜有董事會過	6.3.6 董事會所召集之股東會，宜有董事會過

半數之董事參與出席。 ~~3.3.7~~ 股東會如由董事會以外之其他召集權人召集者，主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。 ~~3.3.8~~ 本公司得指派所委任之律師、會計師或相關人員列席股東會。	半數之董事參與出席。 <u>6.3.7</u> 股東會如由董事會以外之其他召集權人召集者，主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。 <u>6.3.8</u> 本公司得指派所委任之律師、會計師或相關人員列席股東會。
~~3.4~~股東會開始 ~~3.4.1~~ 股東會之出席，應以股份為計算基準。出席股數依簽名簿或繳交之簽到卡，加計以書面或電子方式行使表決權之股數計算之。 ~~3.4.2~~ 除章程另有明文規定外，如果在指定為股東會會議之時間開始時出席股東代表股份數未達法定出席股份數，主席得宣佈延後開會，但其延後次數以二次為上限，且延後時間合計不得超過一小時。如股東會經延後二次開會但出席股東代表股份數仍不足法定出席股份數時，主席應宣佈該股東會流會。如仍有召集股東會之必要者，則應依章程規定重行召集一次新的股東會。	<u>6.4</u>股東會開始 <u>6.4.1</u> 股東會之出席，應以股份為計算基準。出席股數依簽名簿或繳交之簽到卡，加計以書面或電子方式行使表決權之股數計算之。 <u>6.4.2</u> 除章程另有明文規定外，如果在指定為股東會會議之時間開始時出席股東代表股份數未達法定出席股份數，主席得宣佈延後開會，但其延後次數以二次為上限，且延後時間合計不得超過一小時。如股東會經延後二次開會但出席股東代表股份數仍不足法定出席股份數時，主席應宣佈該股東會流會。如仍有召集股東會之必要者，則應依章程規定重行召集一次新的股東會。
~~3.5~~議案討論 ~~3.5.1~~ 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。 ~~3.5.2~~ 股東會如由董事會以外之其他有召集權人召集者，準用前項之規定。 ~~3.5.3~~ 前二項排定之議程於議事（含臨時動議）未終結前，非經決議，主席不得逕行宣佈散會；主席違反議事規則，宣佈散會者，董事會其他成員應迅速協助出席股東依法定程式，以出席股東表決權過半數之同意推選一人擔任主席，繼續開會。 ~~3.5.4~~ 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	6.5議案討論 <u>6.5.1</u> 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。 <u>6.5.2</u> 股東會如由董事會以外之其他有召集權人召集者，準用前項之規定。 <u>6.5.3</u> 前二項排定之議程於議事（含臨時動議）未終結前，非經決議，主席不得逕行宣佈散會；主席違反議事規則，宣佈散會者，董事會其他成員應迅速協助出席股東依法定程式，以出席股東表決權過半數之同意推選一人擔任主席，繼續開會。 <u>6.5.4</u> 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

佈停止討論，提付表決。	佈停止討論，提付表決。
~~3.6~~股東發言 ~~3.6.1~~ 出席股東發言前，須先填具發言條載明發言要旨、股東戶號(或出席證編號)及戶名，由主席定其發言順序。 ~~3.6.2~~ 出席股東僅提發言條而未發言者，視為未發言。發言內容與發言條記載不符者，以發言內容為準。 ~~3.6.3~~ 同一議案每一股東發言，非經主席之同意不得超過兩次，每次不得超過五分鐘，惟股東發言違反規定或超出議題範圍者，主席得制止其發言。 ~~3.6.4~~ 出席股東發言時，其他股東除經徵得主席及發言股東同意外，不得發言干擾，違反者主席應予制止。 ~~3.6.5~~ 法人股東指派二人以上之代表出席股東會時，同一議案僅得推由一人發言。 ~~3.6.6~~ 出席股東發言後，主席得親自或指定相關人員答覆。	6.6股東發言 6.6.1 出席股東發言前，須先填具發言條載明發言要旨、股東戶號(或出席證編號) 及戶名，由主席定其發言順序。 6.6.2 出席股東僅提發言條而未發言者，視為未發言。發言內容與發言條記載不符者，以發言內容為準。 6.6.3 同一議案每一股東發言，非經主席之同意不得超過兩次，每次不得超過五分鐘，惟股東發言違反規定或超出議題範圍者，主席得制止其發言。 6.6.4 出席股東發言時，其他股東除經徵得主席及發言股東同意外，不得發言干擾，違反者主席應予制止。 6.6.5 法人股東指派二人以上之代表出席股東會時，同一議案僅得推由一人發言。 6.6.6 出席股東發言後，主席得親自或指定相關人員答覆。
~~3.7~~表決股數之計算、規避制度 ~~3.7.1~~ 股東會之表決，應以股份為計算基準。 ~~3.7.2~~ 股東會之決議，對無表決權股東之股份數，不算入已發行股份之總數。 ~~3.7.3~~ 股東對於會議之事項，有自身利害關係且其利益可能與公司之利益衝突時，不得加入表決，並不得代理他股東行使其表決權。 ~~3.7.4~~ 前項不得行使表決權之股份數，不算入已出席股東之表決權數。 ~~3.7.5~~ 除根據中華民國法律組織的信託事業，或依公開發行公司法令核准~~之~~股務代理機構外，~~一~~一人同時受二人以上股東委託時，其代理之表決權不得超過已發行股份總數表決權之百分之三，超過時其超過之表決權，不予計算。	6.7表決股數之計算、規避制度 6.7.1 股東會之表決，應以股份為計算基準。 6.7.2 股東會之決議，對無表決權股東之股份數，不算入已發行股份之總數。 6.7.3 股東對於會議之事項，有自身利害關係且其利益可能與公司之利益衝突時，不得加入表決，並不得代理他股東行使其表決權。 6.7.4 前項不得行使表決權之股份數，不算入已出席股東之表決權數。 6.7.5 除根據中華民國法律組織的信託事業，或依公開發行公司法令核准的股務代理機構外，一人同時受二人以上股東委託時，其代理之表決權不得超過已發行股份總數表決權之百分之三，超過時其超過之表決權，不予計算。
~~3.8~~表決 ~~3.8.1~~ 股東每股有一表決權；但受限制或本公司章程規定無表決權者，不在此限。	6.8表決 6.8.1 股東每股有一表決權；但受限制或本公司章程規定無表決權者，不在此限。

~~3.8.2 如~~股東會~~於中華民國召開者，董事會得決定股東於股東會之表決權得~~以書面~~投票~~或電子方式行使~~之。如~~股東會於中華民國境外召開者，股東~~行使表決權之方式應包括~~得採行以書面投票或電子方式行使表決權。~~如表決權得~~以書面~~投票~~或電子方式行使時，行使~~表決權之~~方~~式~~應載明於~~寄發予股東之股東會通知。以前述方式行使表決權的股東應被視為已指派股東會主席為其代理人，以書面文件或電子文件中指示方式在股東會中行使其股份之表決權。惟此種指派不應視為依公開發行公司法令之委託代理人。擔任代理人之主席無權就書面或電子文件中未提及或載明之任何事項而行該等股東之表決權，亦不應就股東會中提案之任何原議案之修訂或任何臨時動議行使表決權。以此種方式行使表決權之股東應~~視為~~已拋棄其~~就該次股東會之臨時動議~~或~~原議案之修正~~之通知及表決權之權利。~~故本公司宜避免提出臨時動議及原議案之修正。~~如股東會主席未依該等股東之指示代為行使表決權，則該股份數不得算入已出席股東之表決權數，惟應算入計算股東會最低出席人數時之股數。~~	6.8.2 本公司召開股東會時，得實行以書面或電子方式行使其表決權；但股東會於中華民國境外召開者，公司應提供股東得採行以書面投票或電子方式行使表決權。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。
~~3.8.3~~ 前項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~~五~~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。	6.8.3 前項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。
~~3.8.4 倘~~股東~~依第 3.8.2 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，至遲得~~於股東會開會二日前~~，~~以與行使表決權相同之方式~~，另向公司送達其欲~~撤銷~~其之~~前行使表決權之意思表示~~，且該等撤銷構成依據 3.8.2 條指派股東會主席為其代理人之意思~~	6.8.4 股東以書面或電子方式行使表決權後，如欲親自出席股東會者，應於股東會開會二日前以與行使表決權相同之方式撤銷前項行使表決權之意思表示；逾期撤銷者，以書面或電子方式行使之表決權為準。如以書面或電子方式行使表決權並以委託書委託代理人出

~~表示之撤銷。倘股東依據 3.8.2 條以書面或電子方式行使表決權之意思表示後，超過前述撤銷其意思表示之期限者，依據 3.8.2 條視為指派股東會主席為其代理人之意思表示將無法撤銷，並應由主席在股東會中代為行使其股份之表決權。倘股東已按第 3.8.2 條之規定指派主席為代理人透過書面投票或電子方式行使表決權者，仍以委託書委託其他代理人出席股東會者，則其後之委託其他代理人應視為已撤銷按第 3.8.2 條規定對於主席為代理人之指派~~。 ~~3.8.5~~ 議案之表決，除公司法及本公司章程另有規定外，以出席股東表決權過半數之同意通過之。表決時，應逐案由主席或其指定人員宣佈出席股東之表決權總數後，由股東逐案進行投票表決，並於股東會召開後當日，將股東同意、反對或棄權之結果輸入公開資訊觀測站。 ~~3.8.6~~ 除議程所列議案外，股東提出之其他議案或原議案之修正案或替代案，應有其他股東附議。 ~~3.8.7~~ 同一議案有修正案或替代案時，由主席並同原案定其表決之順序。如其中一案已獲通過時，其他議案即視為否決，勿庸再行表決。 ~~3.8.8~~ 議案表決之監票及計票人員，由主席指定之，但監票人員應具有股東身分。 ~~3.8.9~~ 計票應於股東會場內公開為之，表決之結果，~~應當場報告~~，並作成紀錄。	席股東會者，以委託代理人出席行使之表決權為準。 6.8.5 議案之表決，除公司法及本公司章程另有規定外，以出席股東表決權過半數之同意通過之。表決時，應逐案由主席或其指定人員宣佈出席股東之表決權總數後，由股東逐案進行投票表決，並於股東會召開後當日，將股東同意、反對或棄權之結果輸入公開資訊觀測站。 6.8.6 除議程所列議案外，股東提出之其他議案或原議案之修正案或替代案，應有其他股東附議。 6.8.7 同一議案有修正案或替代案時，由主席並同原案定其表決之順序。如其中一案已獲通過時，其他議案即視為否決，勿庸再行表決。 6.8.8 議案表決之監票及計票人員，由主席指定之，但監票人員應具有股東身分。 6.8.9 股東會表決或選舉議案之計票作業應於股東會場內公開處為之，且應於計票完成後，當場宣布表決之結果，包含統計之權數，並作成紀錄。
~~3.9~~選舉事項 ~~3.9.1~~ 股東會有選舉董事時，應依本公司所訂相關選任規範辦理，並應當場宣佈選舉結果。 ~~3.9.2~~ 前項選舉事項之選舉票，應由監票員密	6.9選舉事項 6.9.1 股東會有選舉董事時，應依本公司所訂相關選任規範辦理，並應當場宣佈選舉結果，包含當選董事之名單與其當選權數。 6.9.2 前項選舉事項之選舉票，應由監票員密

封簽字後，妥善保管，並至少保存一年。但遇有與股東會召集程序不當或不當通過決議有關之訴訟情事時，應保存至訴訟終結為止。	封簽字後，妥善保管，並至少保存一年。但遇有與股東會召集程序不當或不當通過決議有關之訴訟情事時，應保存至訴訟終結為止。
~~3.10~~會議記錄 ~~3.10.1~~股東會之議決事項，應作成議事錄，由主席簽名或蓋章，並於會後二十日內，將議事錄分發各股東。議事錄之製作及分發，得以電子方式為之。 ~~3.10.2本公司對於~~前項議事錄之分發，得以輸入公開資訊觀測站之公告方式為之。 ~~3.10.3~~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。 ~~3.10.5~~本公司應將股東~~會之開會~~過程全程錄音~~或~~錄影，並至少保存一年。但遇有與股東會召集程序不當或不當通過決議有關之訴訟情事時，應保存至訴訟終結為止。	6.10會議記錄 6.10.1 股東會之議決事項，應作成議事錄，由主席簽名或蓋章，並於會後二十日內，將議事錄分發各股東。議事錄之製作及分發，得以電子方式為之。 6.10.2 前項議事錄之分發，本公司得以輸入公開資訊觀測站之公告方式為之。 6.10.3 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。 6.10.4 本公司應於受理股東報到時起將股東報到過程、會議進行過程、投票計票過程全程連續不間斷錄音及錄影，影音資料並應至少保存一年。但遇有與股東會召集程序不當或不當通過決議有關之訴訟情事時，應保存至訴訟終結為止。
~~3.11~~對外公告 ~~3.11.1~~徵求人徵得之股數及受託代理人代理之股數，本公司應於股東會開會當日，依規定格式編造之統計表，於股東會場內為明確之揭示。 ~~3.11.2~~股東會決議事項，如有屬法令規定、~~財團法人中華民國證券櫃檯買賣中心~~規定之重大訊息者，本公司應於規定時間內，將內容傳輸至公開資訊觀測站。	6.11對外公告 6.11.1 徵求人徵得之股數及受託代理人代理之股數，本公司應於股東會開會當日，依規定格式編造之統計表，於股東會場內為明確之揭示。 6.11.2 股東會決議事項，如有屬法令規定、臺灣證券交易所股份有限公司規定之重大訊息者，本公司應於規定時間內，將內容傳輸至公開資訊觀測站。 6.11.3 本公司依本規則及相關法令辦理申報公告事宜係俟本公司辦理股票公開發行申報生效之日起始適用之。
~~3.12~~會場秩序之維護 ~~3.12.1~~辦理股東會之會務人員應佩帶識別證或臂章。 ~~3.12.2~~主席得指揮糾察員或保全人員協助維	6.12 會場秩序之維護 6.12.1 辦理股東會之會務人員應佩帶識別證或臂章。 6.12.2 主席得指揮糾察員或保全人員協助維

持會場秩序。糾察員或保全人員在場協助維持秩序時，應佩戴「糾察員」字樣臂章或識別證。 ~~3.12.3~~會場備有擴音設備者，股東非以本公司配置之設備發言時，主席得制止之。 ~~3.12.4~~股東違反議事規則不服從主席糾正，妨礙會議之進行經制止不從者，得由主席指揮糾察員或保全人員請其離開會場。	持會場秩序。糾察員或保全人員在場協助維持秩序時，應佩戴「糾察員」字樣臂章或識別證。 6.12.3 會場備有擴音設備者，股東非以本公司配置之設備發言時，主席得制止之。 6.12.4 股東違反議事規則不服從主席糾正，妨礙會議之進行經制止不從者，得由主席指揮糾察員或保全人員請其離開會場。
~~3.13~~休息、續行集會 ~~3.13.1~~會議進行時，主席得酌定時間宣佈休息，發生不可抗拒之情事時，主席得裁定暫時停止會議，並視情況宣佈續行開會之時間。 ~~3.13.2~~股東會排定之議程於議事（含臨時動議）未終結前，開會之場地屆時未能繼續使用，得由股東會決議另覓場地繼續開會。 ~~3.13.3~~股東會得決議在五日內延期或續行集會。 ~~3.13.4~~會議散會後，股東不得另推選主席於原址或另覓場所續行會議。	6.13 休息、續行集會 6.13.1 會議進行時，主席得酌定時間宣佈休息，發生不可抗拒之情事時，主席得裁定暫時停止會議，並視情況宣佈續行開會之時間。 6.13.2 股東會排定之議程於議事（含臨時動議）未終結前，開會之場地屆時未能繼續使用，得由股東會決議另覓場地繼續開會。 6.13.3 股東會得決議在五日內延期或續行集會。 6.13.4 會議散會後，股東不得另推選主席於原址或另覓場所續行會議。
~~3.14~~ 本規則訂定後，如遇相關法令變更，本規則應適時配合修正，並應依照法令經董事會及股東會決議通過。	6.14 本規則經股東會通過後施行，修正時亦同。本規則訂定後，如遇相關法令變更，本規則應適時配合修正，並應依照法令經董事會及股東會決議通過。

【附件十一】**EXHIBIT XI**

Comparison table for the amendments to the Chinese version of Regulation Governing the Election of Directors

董事選舉辦法修訂對照表

Changes to Original Form 原條文修改	Amended Form 修改後條文
1、目的 本公司董事之選舉~~;~~除法令或章程另有規定者外~~;~~依本辦法之規定辦理。	1、目的 本公司董事之選舉，除法令或章程另有規定者外，依本辦法之規定辦理。
3、職責 3.1 ~~集團辦公室：負責~~本辦法~~的制訂、修訂~~。	3、職責 3.1 本公司應依照本辦法辦理董事選舉事項。
6.2 本公司依章程設獨立董事時，獨立董事與非獨立董事應一併進行選舉，分別計算當選名額。獨立董事之選任，應依相關法令之規定辦理。	6.2 本公司依章程設獨立董事時，獨立董事與非獨立董事應一併進行選舉，分別計算當選名額。獨立董事之選任，應依相關法令之規定辦理。獨立董事之人數不足相關法令之規定者，應於最近一次股東會補選之；獨立董事均解任時，應自事實發生之日起六十日內，召開股東臨時會補選之。
6.4 選舉開始前應由主席指定監票員、計票員若干人，執行各有關任務。選舉用之投票櫃(箱)由本公司~~備~~製，並應於投票前由監票員當眾開驗，但監票員應具有股東身分。	6.4 選舉開始前應由主席指定監票員、計票員若干人，執行各有關任務。選舉用之投票櫃(箱)由本公司製備，並應於投票前由監票員當眾開驗，但監票員應具有股東身分。
6.6 被選舉人如為股東身分，選舉人在選舉票「被選舉人」欄需填明被選舉人戶名及股東戶號~~;~~如非股東身分者，應填明被選舉人姓名及身分證明文件編號。	6.6 被選舉人如為股東身分，選舉人在選舉票「被選舉人」欄需填明被選舉人戶名及股東戶號；如非股東身分者，應填明被選舉人姓名及身分證明文件編號。
6.8 選舉票有下列情形之一者無效~~:~~ 6.8.1 不用董事會製備之選票者。 6.8.2 所填被選舉人數超過應選名額者。 6.8.3 除被選舉人姓名(戶名)、戶號或身分證明文件編號及分配選舉權數外，夾寫其他文字者。 6.8.4 字跡模糊無法辨認或經塗改者。 6.8.5 所填被選舉人如為股東身分者，其戶名、股東戶號與股東名簿不符者；所填	6.8 選舉票有下列情形之一者無效： 6.8.1 不用董事會製備之選票者。 6.8.2 所填被選舉人數超過應選名額者。 6.8.3 除被選舉人姓名(戶名)、戶號或身分證明文件編號及分配選舉權數外，夾寫其他文字者。 6.8.4 字跡模糊無法辨認或經塗改者。 6.8.5 所填被選舉人如為股東身分者，其戶名、股東戶號與股東名簿不符者；所填

被選舉人如非股東身分者，其姓名、身分證明文件編號經~~合~~對不符者。 6.8.6 未經選舉人填寫之空白選舉票。 6.8.7 未經投入票櫃(箱)之選舉票。 6.8.8 選舉人所投之選舉權數總和超過其所持有之選舉權數總和者。 6.8.9 所填被選舉人之姓名與其他股東相同而未填股東戶號或身分證明文件編號可資識別者。	被選舉人如非股東身分者，其姓名、身分證明文件編號經合核對不符者。 6.8.6 未經選舉人填寫之空白選舉票。 6.8.7 未經投入票櫃(箱)之選舉票。 6.8.8 選舉人所投之選舉權數總和超過其所持有之選舉權數總和者。 6.8.9 所填被選舉人之姓名與其他股東相同而未填股東戶號或身分證明文件編號可資識別者。
6.11 本辦法~~自本公司依據公開發行公司法令申請公開發行申報生效日起~~施行。本辦法訂~~定~~後，如遇相關法令變更，本辦法應適時配合修正，並應依照法令經董事會及股東會決議通過。	6.11 本辦法由股東會通過後施行，修改時亦同。本辦法修訂後，如遇相關法令變更，本辦法應適時配合修正，並應依照法令經董事會及股東會決議通過。

肆、附錄

APPENDIXES

一、董事會議事規則 Rules Governing Procedures for Meetings of of Board of Directors

二、公司章程 Memorandum and Articles of Association

三、衍生性商品交易處理程序 Guideline for Engaging in Derivatives Transactions

四、取得或處分資產處理程序 Guideline for Acquisition and Disposal of Assets

五、資金貸與他人作業程序 Guideline for Loaning Funds to Others

六、背書及保證作業程序 Guideline for Engaging in Derivatives Transactions

七、股東會議事規則 Rules Governing the Procedures for Meetings of Shareholders

八、董事選舉辦法 Regulation Governing the Election of Directors

九、全體董事持股情形 Shareholdings of all Directors

<修訂前>
<Before amendment>

【附錄一】APPENDIX I

董事會議事規則
Rules Governing Procedures for Meetings of Board of Directors

1、目的

1、Purpose

為建立本公司及從屬公司良好董事會治理制度、健全監督功能及強化管理機能，確保董事會召集及議事之順利進行，爰訂定董事會議事規則（以下簡稱「本規則」）。

In order to establish effective corporate governance for the Board of Directors (the “Board”), enhance supervisor functions and strengthen management functions, and ensure orderly and timely conduct by the Board, these rules (these “Rules”) are implemented.

2、範圍

2、Scope

本規則適用於公司董事會之議事運作，其主要議事內容、作業程式、議事錄應載明事項、公告及其它應遵循事項，均應依本規則。

These Rules apply to the conduct of the Board of the Company, the main agenda items, operational procedures, required contents of meeting minutes, public announcements and other compliance requirements of Board meetings shall be acted upon in accordance with these Rules.

3、作業程序

3、Operational Procedure

3.1 董事會召集、通知

3.1 Convening of Board Meetings and Notices

3.1.1 本公司董事會每季至少召集一次。

3.1.1 Board shall meet at least quarterly.

3.1.2 董事會之召集，應載明事由，於七日前通知各董事，但有緊急情事時，得於依據公開發行公司法令發出召集通知後隨時召集之。

3.1.2 The reasons for calling a board of directors meeting shall be notified to each director and supervisor at least seven (7) days in advance. In emergency circumstances, however, a meeting may be called on shorter notice in accordance with Applicable Public Company Rules.

3.1.3 前項召集之通知，經相對人同意者，得以電子方式為之。

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

3.1.4 本規則第 3.5 條各項之事項，除有突發緊急情事或正當理由外，應於召集事由中列舉，不得以臨時動議提出。

3.1.4 All matters set forth in Article 3.5 of these Rules shall be specified in the notice of the reasons for convening a Board meeting and none of them may be raised by an ad hoc motion except in the case of an emergency or with a legitimate reason.

3.1.5 本公司董事會指定之議事單位為集團辦公室，應負責擬訂董事會議事內容，並提供必要之會議資料，於召集通知時一併寄送。

3.1.5 The Board of the Company designates Group Office as the responsible department for the Board meeting. The responsible department shall prepare agenda items for Board meeting and shall provide comprehensive pre-meeting materials, to be sent together with the notice of the meeting.

3.1.6 董事如認為會議資料不充分，得向議事事務單位請求補足。董事如認為議案資料不充足，得經董事會決議後延期審議之。

3.1.6 If any Director is of the opinion that the pre-meeting materials provided to be insufficiently comprehensive, he or she may request the Board Secretarial Department to supplement the materials. If any Director is of the opinion that the materials concerning proposals are insufficient in content, the deliberation of such proposal may be postponed by a resolution of the Board.

3.1.7 本公司董事會召開之地點與時間，應於本公司所在地及辦公時間或便於董事出席且適合董事會召開之地點及時間為之。

3.1.7 Board meetings shall be held at the location and during business hours of the Company or at a place and time convenient to all Directors and suitable for holding such meetings.

3.2 「董事會會議簽到簿」備置及董事委託出席

3.2 Preparation of Attendance Book and Proxy

3.2.1 召開本公司董事會時，應設「董事會會議簽到簿」供出席董事簽到，以供查考。

3.2.1 When a Board meeting is convened, an attendance book shall be made ready for signature by Directors attending the meeting and thereafter made available for future reference.

3.2.2 董事應親自出席董事會，如不能親自出席，得依本公司章程規定委託其他董事代理出席；如以視訊參與會議者，視為親自出席。

3.2.2 Directors shall attend Board meetings in person. If attendance in person is not possible, a Director may, pursuant to the M&A, appoint another Director to attend as his or her proxy. Attendance via video-conference is deemed as attendance in person.

3.2.3 董事委託其他董事代理出席董事會時，應於每次出具委託書，並列舉召集事由之授權範圍。

3.2.3 A Director who appoints another Director to attend a Board meeting in his or her place shall in each case give to that Director a written proxy specifying the scope of authorization with respect to the reasons for the meeting.

3.2.4 依第 3.2.2 條之代理人, 以受一人之委託為限。

3.2.4 A proxy referred to in accordance to Article 3.2.2 may accept a proxy from one person only.

3.3 董事會召開

3.3 Convening of Board Meetings

3.3.1 本公司董事會應由董事長召集並擔任主席。但每屆第一次董事會，由股東會所得選票代表選舉權最多之董事召集，會議主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。

3.3.1 Board meeting shall be called and chaired by the Chairman of the Board.

However, the first meeting of each newly elected Board shall be called and chaired by the director who received votes representing the largest portion of voting rights at the shareholders' meeting in which the Directors were elected; if there are two or more Directors so entitled to call the meeting, they shall choose one person by and from among themselves to do so.

3.3.2 董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定董事一人代理之，董事長未指定代理人者，由董事互推一人代理之。

3.3.2 In case the Chairman is on a leave of absence or cannot exercise his or her powers and authorities for some reason, the vice Chairman shall act in lieu of the Chairman. In case there is no vice Chairman or the vice Chairman is also on a leave of absence or cannot exercise his or her powers and authorities for some reason, the Chairman shall designate a Director to act in lieu of the Chairman. If the Chairman does not designate a proxy, Directors shall elect from among themselves to act in lieu of the Chairman.

3.3.3 本公司董事會召開時，經理部門（或董事會指定之議事單位）應備妥相關資料供與會董事隨時查考。

3.3.3 The management department (or the meeting responsible department designated by the Board) shall prepare relevant materials for the directors' reference at any time during the course of the meeting.

3.3.4 召開董事會，得視議案內容通知相關部門或子公司之人員列席。必要時，亦得邀請會計師、律師或其他專業人士列席會議及說明。但討論及表決時應離席。

3.3.4 When holding a meeting, the Company may, as necessary for the agenda items of the meeting, notify personnel of relevant departments or subsidiaries to attend the meeting. When necessary, the Company may also invite certificated public accountants, attorneys, or other professionals to attend as nonvoting participants and to make explanatory statements, provided that they shall leave the meeting when deliberation or voting takes place.

3.3.5 董事會之主席於已屆開會時間並有過半數之董事出席時，應即宣佈開會。

3.3.5 Chairman of Board meetings shall announce the commencement of the meeting at the time appointed for the meeting if over one-half of Directors is present.

3.3.6 已屆開會時間，如全體董事有半數未出席時，主席得宣佈延後開會，其延後次數以二次為限，延後二次仍不足額者，主席得依第 3.1.2 條規定之程序重新召集。

3.3.6 If one-half or more of all Directors is not present at the time scheduled for the meeting, Chairman may postpone the Board meeting to a later time, provided that the maximum number of times a Board meeting may be postponed shall be two (2). If the Board meeting has been postponed for two (2) times, but at the postponed Board meeting a quorum is still not present, the Chairman may re-convene the meeting in accordance with the procedures set forth in Article 3.1.2 of these Rules.

3.3.7 本規則所稱全體董事，以實際在任者計算之。

3.3.7 The term “all Directors” as referred to in these Rules shall be calculated based on the number of Directors then in office.

3.4 定期董事會之議事專案：

3.4 Agenda items for regular Board meetings:

3.4.1 報告事項：上次會議紀錄及執行情形、重要財務業務報告、內部稽核業務報告、其他重要報告事項。

3.4.1 Reports: Minutes of the last meeting and actions arising, reporting on important financial and business matters, reporting on internal audit activities, and other important matters to be reported.

3.4.2 討論事項：上次會議保留之討論事項、本次會議預定討論事項。

3.4.2 Discussions: Items discussed and continued from the last meeting, and items for discussion at this meeting.

3.4.3 臨時動議。

3.4.3 Ad hoc motions.

3.5 董事會議事專案

3.5 Proposals on the Board meetings

3.5.1 下列事項應提本公司董事會討論：

一、 本公司之營運計畫。

二、 年度財務報告及半年度財務報告。但半年度財務報告依法令規定無須經會計師查核簽證者，不在此限。

三、 訂定或修訂內部控制制度。

四、 訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。

五、 募集、發行或私募具有股權性質之有價證券。

六、 財務、會計或內部稽核主管之任免。

七、 對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。

八、 依法令或章程規定應由股東會決議或董事會決議之事項或主管機關規定之重大事項。

前項第七款所稱關係人指證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新臺幣一億元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。(外國公司股票無面額或每股面額非屬新臺幣十元者，第二項有關實收資本額百分之五之金額，以股東權益百分之二點五計算之。)

前項所稱一年內係以本次董事會召開日期為基準，往前追溯推算一年，已提董事會決議通過部分免再計入。

3.5.1 The following items shall be submitted to the Board for discussion:

1. Business plan of the Company;
2. Annual and semi-annual financial reports with the exception of semi-annual financial reports which, under relevant laws and regulations, need not be audited and attested by a certified public accountant (CPA);
3. Adoption or amendment of internal control system of the Company;
4. Adoption or amendment of handling procedures for significant financial or operational actions, such as acquisition or disposal of assets, derivatives transactions, loaning funds to others and provision of endorsement or guarantees;
5. The offering, issuance or private placement of any equity-type securities;
6. The appointment or discharge of any financial, accounting or internal audit officer;
7. A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition;
8. Any other matters required by any law, regulation or the M&A to be approved by resolution at a shareholders' meeting or Board meeting or by any of the competent authorities.

The term "related party" in subparagraph 7 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donation to a non-related party" means any individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NTD100 million or more, or at an amount equal to or greater than 1 percent of net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial report for the most recent year. (For foreign companies whose stock has no par value or a par value other than NTD10, the "5 percent of paid-in capital" in paragraph 2 above shall be calculated instead as 2.5 percent of shareholder equity.)

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

3.5.2 對於法令規定應經董事會決議事項，獨立董事應親自出席或委由其他獨立董事代理出席。獨立董事如有反對或保留意見，應於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。

3.5.2 If the Company has in place an independent director, such independent director shall attend in person or designate another independent director on his behalf. The independent directors' opinions specifically expressing assent or dissent and the reasons for dissent shall be included in the minutes of the board of directors' meeting. Any independent director who cannot attend the Board meeting expressing assent or dissent shall submit his or her opinion in written prior to the Board meeting, and such opinion shall be stated in the Board meeting minute.

3.6 議案討論及表決

3.6 Discussion of Proposals and Voting

3.6.1 議案討論

3.6.1 Discussion of Proposals

3.6.1.1 本公司董事會應依會議通知所排定之議事程序進行。但經出席董事過半數同意者，得變更之。

3.6.1.1 The Board meeting shall be conducted based on the agenda stated in the meeting notice. However, the agenda may be changed with the approval of over a majority of directors present at the meeting.

3.6.1.1 非經出席董事過半數同意者，主席不得逕行宣佈散會。

3.6.1.1 The chairman of the meeting may not announce meeting adjourned earlier unless under the approval of over a majority of directors present at the meeting.

3.6.1.1 董事會議事進行中，若在席董事未達出席董事過半數者，經在席董事提議，主席應宣佈暫停開會，並準用第 3.3.6 條規定。

3.6.1.1 If at any time during the proceeding of a meeting, the directors attending the meeting are less than half of the directors present at the meeting, then upon motion by the directors attending the meeting, the Chairman shall declare a temporary cease of the meeting, and in which case Article 3.3.6 shall apply mutatis mutandis.

3.6.2 表決

3.6.2 Voting

3.6.2.1 主席對於董事會議案之討論，認為已達可付表決之程度時，得宣佈

停止討論，提付表決。

3.6.2.1 When the Chairman at a Board meeting is of the opinion that a matter has been sufficiently discussed to a degree of that it can be decided by vote, the Chairman may announce the discussion ended and bring the matter to vote.

3.6.2.2 本公司董事會議案表決時，經主席徵詢出席董事全體無異議者，視為通過。如經主席徵詢而有異議者，即應提付表決。

3.6.2.2 When a proposal comes to a vote at a Board meeting, if upon inquiry by the Chairman that no attending Director raises any objection, the matter is deemed approved. A proposal shall be put to vote if there is any objection raised after inquiry by the Chairman.

3.6.2.3 表決方式由主席就下列各款規定擇一行之，但出席者有異議時，應徵求多數之意見決定之：

一、 舉手表決或投票器表決。

二、 唱名表決。

三、 投票表決。

四、 公司自行選用之表決。

3.6.2.3 The method of voting shall be decided by the Chairman from among the following options, provided, if there is any objection raised by the attendees, the Chairman shall determine the method of voting based on resolution of majority votes of Directors:

1. Voting by show of hands or voting machines;

2. Roll call voting;

3. Voting by ballots; or

4. Other voting process chosen by the Board.

3.6.2.4 第 3.6.2.2 條及第 3.6.2.3 條所稱出席董事全體不包括依第 3.6.4.1 條規定不得行使表決權之董事。

3.6.2.4 The attending Directors referred to in Article 3.6.2.2 and Article 3.6.2.3 do not include any Director who is prohibited from exercising his or her vote as set forth under Article 3.6.4.1 of these Rules.

3.6.3 監票及計票方式

3.6.3 Voting and Method of Supervising and Counting Ballots

3.6.3.1 本公司董事會議案之決議，除相關法令或公司章程另有規定外，應有過半數董事之出席，出席董事過半數之同意行之。

3.6.3.1 Unless otherwise prescribed by relevant laws and regulations or provided in the M&A, resolutions shall be adopted by the approval of over one-half of Directors present at a meeting which shall be attended by over one-half of all Directors.

3.6.3.2 同一議案有修正案或替代案時，由主席並同原案定其表決之順

序。但如其中一案已獲通過時，其他議案即視為否決，無須再行表決。

3.6.3.2 If there is an amendment or replacement proposal to the original proposal, the Chairman shall decide the sequence of voting for such proposals, provided if any one of proposals has been approved, the others shall be deemed vetoed and no further voting is required.

3.6.3.3 議案之表決如有設置監票及計票人員之必要者，由主席指定之，但監票人員應具董事身分。

3.6.3.3 If it is deemed necessary to set up voting supervision and counting personnel during the voting, the Chairman may designate such personnel, provided, however, such voting supervisor must also be a Director.

3.6.3.4 表決之結果，應當場報告，並做成紀錄。

3.6.3.4 Results of voting shall be announced at the meeting and recorded.

3.6.4 利益回避

3.6.4 System Regarding Conflict of Interest

3.6.4.1 董事對於會議事項，有個人利害關係且其利益與公司利益可能衝突者，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回避，並不得代理其他董事行使其表決權。

3.6.4.1 A Director who has a personal interest in the matters under discussion at a Board meeting, which may conflict with the interest of the Company, shall state the important aspects of the interested party relationship at the respective meeting. When the relationship is likely to prejudice the interests of the company, the director may not participate in discussion of and voting of such proposal and shall abstain him or her self from the discussion and voting. The interested Director shall not exercise voting rights on behalf of any other Director.

3.6.4.2 本公司董事會之決議，對依前項規定不得行使或代理行使表決權之董事，其表決權不應計入已出席董事會會議董事之表決權數。

3.6.4.2 The voting rights of such Director(s) who cannot exercise any voting right as prescribed above shall not be counted in the number of votes of Directors present at the Board meeting.

3.7 會議記錄與簽署事項

3.7 Minutes of Meetings and Signature

3.7.1 董事會之議事內容應作成議事錄，議事錄應詳實記載下列事項：

一、會議屆次（或年次）及時間地點。

二、主席之姓名。

三、董事出席狀況(包括出席、請假及缺席者之姓名與人數)。

四、列席者之姓名及職稱。

五、記錄之姓名。

六、報告事項。

七、討論事項：各議案之決議方法與結果、董事、專家及其他人員發言摘要、依 3.6.4 條規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、反對或保留意見且有紀錄或書面聲明及獨立董事依第 3.5.2 條出具之書面意見。

八、臨時動議：提案人姓名、議案之決議方法與結果、董事、專家及其他人員發言摘要、依 3.6.4 條規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形及反對或保留意見且有紀錄或書面聲明。

九、其他應記載事項。

3.7.1 Minutes shall be prepared of the discussions at Board meetings. Meeting minutes shall state the following:

1. Session (or year), time and place of the meeting;
2. Name of the chairman;
3. Attendance of Directors at the meeting, specifying the names and number of Directors preset, on leave or absent;
4. Name and titles of those attending the meeting;
5. Name of minutes recorder;
6. Items reported;
7. Items discussed: Resolution method and result for each resolution, summaries of comments made by Directors, experts or other persons, the name of any director that is an interested party as referred to Article 3.6.4, an explanation of the important aspects of the relationship of interest, the reasons why the Director was required or not required to enter recusal, and the status of their recusal; opinions expressing objections or reservations at the meeting, and objections or reservations expressed that have been included in the records or stated in writing, and written opinion made by independent directors in accordance with Article 3.5.2;

8. Ad hoc motions: Name of the person who proposes, resolution method and result for each motion, summaries of comments made by Directors, experts or other persons, the name of any director that is an interested party as referred to Article 3.6.4, an explanation of the important aspects of the relationship of interest, the reasons why the Director was required or not required to enter recusal, and the status of their recusal; opinions expressing objections or reservations at the meeting, and objections or reservations expressed that have been included in the records or stated in writing; and
9. Other matters required to be recorded.

3.7.2 董事會議決事項，如有下列情事之一者，除應於議事錄中載明外，還應於董事會結束之日起二日內於行政院金融監督管理委員會指定之公開資訊觀測站辦理公告申報：

3.7.2 Any of the following matters in relation to resolutions adopted at Board meetings shall be stated in meeting minutes and be announced and reported on the Market Observation Post System designated by Financial Supervisory Committee within two days after the Board meeting:

3.7.2.1 獨立董事有反對或保留意見且有記錄或書面聲明。

3.7.2.1 Any matters which an independent Director expresses an objection or reservation that has been included in records or stated in writing.

3.7.2.2 未經本公司審計委員會通過之事項，但經全體董事三分之二以上同意通過者。

3.7.2.2 Any matters which are not approved by the audit committee but approved by votes of two-third or more of all Directors.

3.7.3 董事會簽到簿為議事錄之一部分，應永久保存。

3.7.3 The attendance book forms a part of meeting minutes for each Board meeting and shall be kept properly during the existence of the Company.

3.7.4 議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送各董事，並應列入公司重要檔案，永久妥善保存。議事錄的製作及分發得以用電子方式為之。

3.7.4 Minutes of a Board meeting shall bear the signature or seal of both the Chairman of the meeting and minute recorder. A copy of the minutes shall be sent to each Director within twenty (20) days of the meeting and shall be kept as an important company records during the existence of the Company. The production and distribution of the meeting minutes may be in electronic form.

3.7.5 董事會並應指派專人將董事會議事錄內容摘要整理成「董事會議事錄目錄」，以落實各項決議內容，強化公司治理。

3.7.5 The Board shall appoint appropriate person to summarize the minutes of a Board meeting and make a "Table of Minutes of Board Meeting" to implement the Board resolutions and to enhance corporate governance.

3.7.6 公司應將董事會之開會過程全程錄音或錄影存證，並至少保存五年，其保存得以電子方式為之。

3.7.6 The Company shall record on audio or video tape the entire proceedings of a Board meeting, and keep it for at least five years; such saving may be in electronic form.

3.7.7 前項保存期限未屆滿前，發生關於董事會相關議決事項之訴訟時，相關錄音或錄影存證資料應續予保存至訴訟終結止。

3.7.7 If before the end of the above saving period referred to in the preceding paragraph a lawsuit arises with respect to a resolution of a Board meeting, the relevant audio or video recordings shall continue to be kept until the end of the lawsuit.

3.7.8 以視頻會議召開董事會者，其視訊影音資料為議事錄之一部分，應於公司存續期間妥善保存。

3.7.8 Where a Board meeting is held via video-conference, the audio or video recordings of the Board meeting form a part of the meeting minutes and shall be kept safely during the existence of the Company.

3.8 除第 3.5.1 條應提本公司董事會討論事項外，董事會依法令或本公司章程規定，授權行使董事會職權者，其授權層級、內容或事項應具體訂定於核決許可權表並經董事會決議之。

3.8 Except for the matters which shall be submitted for discussion by the Board pursuant to Article 3.5.1 of these Rules, the Board, in accordance with laws and regulations and the M&A, shall specify the levels of authorization, contents and matters in details in the list of relevant authorities which shall be approved by the Board.

3.9 本規則訂定後，如遇相關法令變更，本規則應適時配合修正，並應依照法令經董事會決議通過，並提股東會報告。

3.9 After the enactment of these Rules, these Rules shall be modified appropriately and approved by the Board and be reported to the shareholders' meeting pursuant to the laws and regulations if there is any amendment of relevant laws and regulations.

公司章程
Memorandum and Articles of Association
(此中譯本僅供參考之用，其內容應以英文版為準)

開曼群島公司法（2011 年修訂）

股份有限公司

修訂和重述章程大綱和章程

ALCHIP TECHNOLOGIES, LIMITED

-92 年 2 月 27 日成立-

（經 2012 年 6 月 27 日特別決議通過）

開曼群島公司法（2011 年修訂版）

股份有限公司

修訂和重述章程大綱

ALCHIP TECHNOLOGIES, LIMITED

（經 2012 年 6 月 27 日特別決議通過）

1. 公司名稱為 ALCHIP TECHNOLOGIES, LIMITED。

2. 公司註冊所在地為開曼群島 Grand Cayman Ugland House 之 Maples Corporate Services Limited，或董事會日後決議之其他地點。

3. 公司設立之目的未受限制，公司有權實行未受《公司法》(2011 年修訂版）及其日後修正之版本或任何其他開曼群島法律所禁止的任何目的。

4. 各股東對公司之義務限於繳清其未繳納之股款。

5. 公司授權資本額是新台幣 1,000,000,000 元，劃分為 100,000,000 股，每股面額新台幣 10.00 元，根據《公司法》(2011 年修訂版）及其日後修正之版本和公司章程，公司有權購回或購買任何股份，有權再分割或合併其中任何股票，有權發行全部或部分資本，無論是否有任何性質的優先權或特權或任何遞延權利，或任何性質的條件或限制等，除非已明確說明每股發行條件為普通股或特別股，否則公司有權依前述約定規定發行條件。

6. 公司有權依開曼群島外之其他準據法登記為股份有限公司而繼續存續，並註銷在開曼群島之登記。

7. 本章程大綱中未定義的專有名詞應與公司章程中的定義一致。

—頁面其餘部分有意空白—

開曼群島公司法（2011 年修訂版）

股份有限公司

修訂和重述章程

ALCHIP TECHNOLOGIES, LIMITED

1. 解釋

1.1 在本章程中，除非與本文有不符之處，法令所附第一個附件中的表格 A 不適用：

“**公開發行公司法令**”	指影響公開發行公司或任何在臺灣證券交易市場上市櫃的公司的中華民國法律，規則和規章，包括但不限於《公司法》，《證券交易法》，《企業併購法》等相關規定，經濟部發布的規章制度、金融監督管理委員會（以下簡稱「金管會」）發布的規章制度，財團法人中華民國證券櫃檯買賣中心（以下簡稱「櫃買中心」）（或臺灣證券交易所股份有限公司，如有適用，以下簡稱「證交所」）發布的規章制度和臺灣地區與大陸地區人民關係條例及其相關規範等。
“**年度淨利**”	係指依各該年度公司經審計之年度淨利。
“**章程**”	指公司章程。
“公司”	指 ALCHIP TECHNOLOGIES, LIMITED。
“董事”	指公司當時的董事（為明確起見，包括任一及所有獨立董事）。
“股利”	包括期中股利。
“電子記錄”	與《電子交易法》中的定義相同。
“電子交易法”	指開曼群島的《電子交易法》（2003 年修訂）。

"金管會"	指中華民國行政院金融監督管理委員會。
"櫃買中心"	指財團法人中華民國證券櫃檯買賣中心。
"獨立董事"	指為符合當時有效之《公開發行公司法令》而經股東會選任為"獨立董事"的董事。
"公開資訊觀測站"	指金管會指定之網際網路資訊申報系統。
"股東"	與法令中的定義相同。
"章程大綱"	指公司章程大綱。
"合併"	指(i)參與合併之公司全部消滅，由新成立之公司概括承受消滅公司之全部權利義務；或(ii)參與合併之其中一公司存續，由存續公司概括承受消滅公司之全部權利義務，並以存續或新設公司之股份、或其他公司之股份、現金或其他財產作為對價之行為。
"普通決議"	指在股東會上有權投票的股東，親自或在允許代理的情況下透過代理，以簡單多數決通過的決議。
"私募"	指由該公司或經其授權之人挑選或同意之特定投資人認購本公司之股份、選擇權、認股權憑證、附認股權公司債、附認股權特別股或其他有價證券。但不包括依據第 11 條所為之員工激勵計畫或股份認購協議、認股權憑證、選擇權或發行之股份。
"股東名冊"	指依法令維持的股東名冊登記。除法令另有規定外，包括股東名冊登記的任何副本。
"註冊處所"	指公司目前註冊處所。
"中華民國"	指中華民國。
"印章"	指公司的一般圖章，包括複製的印章。
"股份"	指公司股份。
"股票"	指表彰股份之憑證。
"徵求人"	指依公開發行公司法令徵求任何其他股東之委託書以被該

股東指派為代理人代理參加股東會並於股東會上行使表決權之股東、經股東委託之信託事業或股務代理機構。

"特別決議" 指經有權於該股東會行使表決權之股東表決權數三分之二以上同意之決議。該股東得親自行使表決權或委託經充分授權之代理人（如允許委託代理人，須於股東會召集通知中載明該特別決議係特別決議）代為行使表決權。

"分割" 係指一公司將其得獨立營運之任一或全部之營業讓與既存或新設之他公司，作為既存或新設之受讓公司發行新股予為轉讓之該公司或該公司股東對價之行為。

"法令" 指開曼群島《公司法》（2011 年修訂）。

"從屬公司" 指(i)公司持有其已發行有表決權之股份總數或資本總額超過半數之公司；或(ii)公司、其從屬公司及控制公司直接或間接持有其已發行有表決權之股份總數或資本總額合計超過半數之公司。

"**特別（重度）決議**" 指(i)由代表公司已發行股份總數三分之二或以上之股東（包括股東委託代理人）出席股東會，出席股東表決權過半數同意通過的決議，或(ii)若出席股東會的股東代表股份總數雖未達公司已發行股份總數三分之二，但超過公司已發行股份總數之半數時，由出席股東表決權三分之二或以上之同意通過的決議。

"集保結算所" 指臺灣集中保管結算所股份有限公司。

"證交所" 指台灣證券交易所股份有限公司。

"**庫藏股**" 指依據法令登記於公司名下之庫藏股。

1.2 在本章程中：

(a)單數詞語包括複數含義，反之亦然；

(b)陽性詞語包括陰性含義；

(c)表述個人的單詞包括公司含義；

(d)「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，包括以電子記錄形式；

(e)所提及任何法律或規章的規定應理解為包括該規定的修正、修改、重新制定或替代規定；

(f)帶有「包括」、「尤其」或任何類似之表達語句應理解為僅具有說明性質，不應限制其所描述之詞語的意義；

(g)標題僅作參考，在解釋這些條款之意義時應予忽略；

(h)《電子交易法》的第 8 部分不適用於本章程。

2. 營業開始

2.1 公司設立後，得於董事會認為適當之時點開始營業。

2.2 董事會得以公司資本或任何其他公司之款項支付因公司成立和設立而生之所有費用，包括登記費用。

3. 股份發行

3.1 根據法令、章程大綱、章程和公開發行公司法令（以及股東會上公司可能給予的任何指示）的相關規定（如有），在不損害現有股份所附屬權利的情況下，董事會可以在其認為適當的時間、按其認為適當的條件、向其所認為適當的人分配、發行、授與認股權或以其他方式處分股份，無論該股份是否有優先權，遞延權或其他權利或限制，無論是關於股利、表決權、資本返還或其他方面的內容。且公司有權贖回或買回任何或所有此等股份、分割或合併任何此等股份及就其資本之任一部或全部發行，不論是賦予優先或特別之權利或加上權利之遞延或其他任何條件或限制等，且因此除發行條件另有明文規定外，每一股份之發行不論係稱為普通股、特別股或其他，均應受前述公司權力之限制。

3.2 公司不得發行無記名股票。

3.3 公司不得發行任何未繳納股款或繳納部分股款之股份。

4. 股東名冊

4.1 董事會應在其所認為適當之處所備置一份股東名冊，惟如董事會對放置地點無決議時，股東名冊應放置在註冊處所。

4.2 如果董事會認為必要或適當，公司得於開曼群島境內或境外董事會認為適當之處所備置一份或數份股東分冊。股東總名冊和分冊應一同被視為本章程所稱之股東名冊。

4.3 股份在櫃買中心（或證交所，如有適用）交易時，該上市櫃股份得依照其所適用之法

律及櫃買中心（或證交所，如有適用）規定證明及轉讓所有權。本公司就股東名冊得按照法令第40條之規定記載股份詳細情況並加以保管，惟如上市櫃股份適用之法律及櫃買中心（或證交所，如有適用）相關規定對記載格式另有規定者，從其規定。

5. 股東名冊停止過戶或認定基準日

5.1 為決定有權獲得股東會或股東會延會通知之股東，或有權在股東會或股東會延會投票之股東，或有權獲得股利之股東或為其他目的而需決定股東名單者，董事會應決定股東名冊之停止過戶期間，且該停止過戶期間不應少於公開發行公司法令規定之最低期間。

5.2 於依第 5.1 條之限制下，除股東名冊變更之停止外，或為取代股東名冊變更之停止，董事會為決定有權獲得股東會通知，或有權在股東會或股東會延會投票之股東名單，或為決定有權獲得股利或為任何其他目的而需決定股東名單時，得預先或延後指定一特定日作為基準日。董事會依本 5.2 條規定指定基準日時，董事會應依公開發行公司法令透過公開資訊觀測站公告該基準日。

5.3 有關執行股東名冊停止過戶期間的規則和程序，包括向股東發出有關停止過戶期間的通知，應遵照董事會通過的政策（董事會可能隨時變更之），該相關政策應符合法令，章程大綱，章程和公開發行公司法令的規定。

6. 股票

6.1 除法令另有規定外，公司發行之股份應以無實體發行，並依公開發行公司法令洽集保結算所登錄發行股份之相關資料。僅於董事會決議印製股票時，股東始有權獲得股票。股票（如有）應根據董事會決定之格式製作。股票應由董事會授權的一名或多名董事簽署。董事會得授權以機械程序簽發有權簽名的股票。所有股票應連續編號或以其他方式識別之，並註明其所表彰的股份。為轉讓之目的提交公司的股票應依本章程規定予以註銷。於繳交並註銷與所表彰股份相同編號的舊股票之前，不得簽發新股票。

6.2 若董事會依第 6.1 條之規定決議印製股票時，公司應於依法令、章程大綱、章程及公開發行公司法令得發行股票之日起 30 日內，對認股人或應募人交付股票，並應依公開發行公司法令於交付股票前公告之。

6.3 股份不得登記為超過一位股東名下。

6.4 若股票經塗污，磨損，遺失或損壞，得提出證據證明、賠償並支付公司在調查證據過程中所產生之合理費用以換發新股票，該相關費用由董事會定之，並（在塗污或磨損的情況下）於交付舊股票時支付之。

7. 特別股

7.1 經三分之二或以上董事之出席及出席董事過半數通過之決議及股東會之特別決議，公司得發行較公司發行的普通股有優先權利的股份（「**特別股**」）。

7.2 在依第 7.1 條發行特別股之前，公司應修改章程並在章程中明定特別股的權利和義務，包括但不限於下列內容，而且特別股之權利及義務將不抵觸公開發行公司法令有關於特別股權利及義務之強制規定，變更特別股之權利時亦同：

(1)特別股分派股息及紅利之順序、定額或定率；

(2)特別股分派公司剩餘財產之順序、定額或定率；

(3)特別股股東行使表決權之順序或限制（包括無表決權等）；

(4)與特別股權利義務有關的其他事項；

(5)公司被授權或被強制要購回特別股時，其贖回之方法；於不適用贖回權時，其聲明。

8. 發行新股

8.1 公司發行新股，應經董事會三分之二以上董事之出席及出席董事過半數之同意。新股份之發行應限於公司之授權資本額內為之。

8.2 除股東於股東會另以普通決議為不同決議外，公司現金增資發行新股時，應公告及通知各股東其有優先認購權，得按照原有股份比例儘先分認。於決議發行新股之同一股東會，股東並得決議放棄優先認購權。公司應於前開公告中聲明，如股東未依指定之期限依原有股份比例認購新發行之股份者，則應視為喪失其優先認購權。在不違反第 6.3 條之規定下，如原有股東持有股份按比例不足以行使優先認購權認購一股新股者，數股東得依公開發行公司法令合併共同認購或歸併一人認購；如新發行之股份未經原有股東於指定期限內認購完畢者，公司得依公開發行公司法令將未經認購之新股於中華民國公開發行或洽由特定人認購之。

8.3 公司於中華民國境內辦理現金增資發行新股時，除董事會依據公開發行公司法令及/或金管會或櫃買中心（或證交所，如有適用）之指示而為公司無須或不適宜對外公開發行之決定外，應提撥發行新股總額之百分之十，在中華民國境內對外公開發行，但股東會另有較高提撥比率之決議者，從其決議。

8.4 股東之新股認購權得獨立於該股份而轉讓。新股認購權轉讓之規則和程序應依據公司制定的政策，且相關政策應符合法令、章程大綱、章程和公開發行公司法令。

8.5 第 8.2 條規定的股東優先認購權，在因下列原因或目的而發行新股時不適用：(a)與他公司合併，公司分割或公司重整有關；(b)與公司履行其認股權憑證及/或認股權契約之義務有關，包括第 11 條所提及者；(c)與公司履行可轉換公司債或附認股權公司債

之義務有關；(d)與公司履行附認股權特別股之義務有關，(e)與私募有關，或(f)依據第8.7 條所發行之限制性股份。

8.6 通知股東行使優先認購權的期間及其他規則和程序、實行方式，應依董事會所訂之政策制定，該相關政策應符合法令、章程大綱、章程和公開發行公司法令。

8.7 公司得以股東會特別（重度）決議發行予員工限制權利之新股（下稱「**限制性股份**」），第 8.2 條規定於發行限制性股份時不適用之。限制性股份之發行條款，包括其發行數量、發行價格及發行條件等應遵循公開發行公司法令之規定。

8.8 於不違反法令規定下，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辦理私募，其對象、有價證券種類、價格訂定及有價證券之轉讓限制等事項，應遵循公開發行公司法令。

9. 股份轉讓

9.1 於不違反法令及公開發行公司法令之規定下，公司發行的股份應得自由轉讓。

9.2 於不違反章程和公開發行公司法令之規定下，股東得以簽署轉讓文件之方式轉讓股份。

9.3 於受讓人的名稱登記於公司股東名冊之前，讓與人應被視為股份持有者。

9.4 無論第 9.2 條之規定，於櫃買中心（或證交所，如有適用）交易股份之轉讓，在不違反公開發行公司法令的情況，董事會得以決議通過依櫃買中心（或證交所，如有適用）採用的有價證券轉讓方式為之。

10. 股份買回

10.1 於不違反法令、章程大綱及章程之情況下，公司得依據公開發行公司法令之規定，經董事會三分之二以上董事之出席及出席董事過半數決議之條件自櫃買中心（或證交所，如有適用）買回其股份。公司如決議依據章程自櫃買中心（或證交所，如有適用）買回任何股份，該董事會決議及其執行情形，應依據公開發行公司法令於最近一次之股東會向股東報告，該報告義務於公司因故未執行買回計畫時，亦同。

10.2 董事會得於依據第 10.1 條買回或贖回任何股份前決定該股份應作為庫藏股持有之。

10.3 在不違反法令、章程或公開發行公司法令之情形下，董事得決定註銷庫藏股或按其認為合理條件下轉讓庫藏股（包括但不限於無償）予員工。

10.4 縱有第 10.3 條之規定，如公司買回任何於櫃買中心（或證交所，如有適用）交易之股份，並作為庫藏股持有之（下稱「**買回庫藏股**」），任何將買回庫藏股以低於實際買

回股份之平均價格（下稱「**平均買回價格**」）轉讓予員工之提議，應經最近一次股東會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，並應於該次股東會召集事由中列舉並說明下列事項，且不得以臨時動議提出。

10.5 依據第 10.4 條買回而轉讓予員工之庫藏股總數，於轉讓任何庫藏股之日累計不得超過公司已發行股份總數之百分之五，且累計轉讓予單一員工之庫藏股總數於轉讓予該員工任何庫藏股之日，累計不得超過公司已發行股份總數之千分之五。公司並得限制員工在不得超過二年之期間內不得轉讓該股份。

10.6 縱有第 10.1 條至 10.5 條之規定，在不違反法令及公開發行公司法令之情形下，公司得經股東會普通決議強制贖回或買回公司股份並註銷，惟該贖回或買回除法令或公開發行公司法令另有規定外，應依股東所持股份比例為之。就該贖回或買回之給付（如有）應經通過該贖回或買回之普通決議，以現金或公司特定財產之分配為之，惟(a)相關股份於贖回或買回時將被註銷且不會作為公司之庫藏股，且(b)於以現金以外之財產分配予股東時，其類型、價值及抵充數額應(i)於股東會決議前經中華民國會計師查核簽證，及(ii)經該收受財產股東之同意。

11. 員工激勵計畫

11.1 公司得經董事會以三分之二以上董事之出席及出席董事過半數同意之決議，通過一個以上之激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給公司及從屬公司之員工。規範此等激勵計畫之規則及程序應與董事會所制訂之政策一致，並應符合法令、章程大綱、章程和公開發行公司法令。

11.2 依前述第 11.1 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。

11.3 公司得依上開第 11.1 條所定之激勵計畫，與其員工及從屬公司之員工簽訂認股權契約，約定於一定期間內，員工得認購特定數量的公司股份。此等契約之條款對相關員工之限制不得低於其所適用之激勵措施所載條件。

11.4 公司及其從屬公司之董事非本章程第 11 條所訂員工激勵計畫之對象，但倘董事亦為公司或其從屬公司之員工，該董事得基於員工身分（而非董事身分）參與員工激勵計畫。

12. 股份權利變更

12.1 無論公司是否處於清算程序，在任何時候，如果公司資本被劃分為不同種類的股份，則需經該類股份持有人之股東會特別決議始可變更該類股份所附屬之權利，但該類股份發行條件另有規定者不在此限。縱有前述規定，如果章程的任何修改或變更損害了

任一種類股份的優先權，那麼該相關修改或變更應經特別決議通過，並應經該類股份股東個別之股東會的特別決議通過。

12.2 章程中與股東會有關的規定應適用於每一相同種類股份持有者的會議。

12.3 股份持有人持有發行時附有優先權或其他權利之股份者，其權利不因創設或發行與其股份順位相同之其他股份而被視同變更，但該類股份發行條件另有明確規定者不在此限。

13. 股份移轉

13.1 如果股東死亡，若該股份為共同持有時其他尚生存之共同持有人，或該股份是單獨持有時其法定代理人，為公司所認定唯一有權享有股份權益之人。死亡股東之財產就其所共有之股份所生之義務不因死亡而免除。

13.2 因股東死亡、破產、清算、解散或者因轉讓之外的任何其他情形而對股份享有權利的人，應以書面通知公司，且在董事會所可能要求的相關證據完成後，得寄發書面通知，選擇成為該相關股份之持有人或指定特定人成為該股份之持有人。

14. 章程大綱和章程的修改和資本變更

14.1 在不違反法令和章程就應經股東會普通決議處理事項之規定的情形下，公司應以特別決議為下列事項：

(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宗旨、權力或其他特別載明的事項；

(d) 減少其資本和資本贖回準備金；及

(e) 根據公司於股東會之決定，增加決議所規定的股本或註銷任何在決議通過之日尚未為任何人取得或同意取得的股份。但於變更額定資本額之情形，公司亦應向股東會提出修改。

14.2 在不違反法令和公開發行公司法令的情形下，公司非經特別（重度）決議不得為下列事項：

(a) 出售、讓與或出租公司全部營業或對股東權益有重大影響的其他事項；

(b) 解任任何董事；

(c) 許可一個或多個董事為其自身或他人為屬於公司營業範圍內的其他商業活動的行為；

(d) 使可分配股利及/或紅利及/或其他依第 35 條所規定款項之資本化；

(e) 合併、分割或私募，但符合法令定義之合併應同時符合法令之規定；

(f) 締結、變更或終止關於公司出租全部營業、委託經營或與他人經常共同經營之協議；

(g) 讓與其全部或主要部分之營業或財產，但前述規定不適用於因公司解散所進行的轉讓；或

(h) 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。

14.3 在不違反法令、章程及公開發行公司法令所訂法定出席股份數門檻之規定下，有關公司解散之程序：

(a) 如公司係因無法於其債務到期時清償而決議自願解散者，公司應以股東會普通決議為之；或

(b) 如公司係因前述第 14.3 條(a)款以外之事由而決議自願解散者，公司應以特別決議為之。

15. 註冊處所

在不違反法令規定之情形下，公司得通過董事會決議變更其註冊處所之地點。

16. 股東會

16.1 除年度股東常會外之所有股東會，應稱為股東臨時會；

16.2 公司應於每一會計年度終了後六個月內召開一次股東會作為年度股東常會，並應在股東會召集通知中詳細說明。在這些會議上董事會應作相關報告（如有）。

16.3 公司應每年舉行一次年度股東常會；

16.4 股東會應於董事會指定之時間及地點召開，惟除法令或本條另有規定外，股東會應於中華民國境內召開。如在中華民國境外召開股東會，相關程序及核准應依中華民國相關主管機關之規定辦理。於中華民國境外召開股東會時，公司應委任中華民國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投票事宜）。

16.5 董事會得召集股東會，且於經股東請求時，應立即進行公司股東臨時會之召集；

16.6 前條股東請求是指在股東提出請求日持有不低於當時已發行股份總數百分之三的股份，並且持有該股份至少一年之股東所作出的請求；

16.7 前條股東之請求，必須以書面記明提議事項及理由，並由提出請求者簽名，交存於註冊處所，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；

16.8 如董事會於股東提出請求日起十五天內未為股東臨時會召集之通知，則提出請求之股東得依據公開發行公司法令自行召集股東臨時會。

17. 股東會通知

17.1 任何年度股東常會之召集，應至少於三十日前通知各股東，任何股東臨時會之召集，應至少於十五日前通知各股東。每一通知之發出日或視為發出日及送達日應不予計入。股東會通知應載明會議地點、日期、時間和召集事由，並應以下述方式發出，或經股東同意者，以電子方式發出，或以公司規定的其他方式發出。但如果經所有有權參加該股東會之股東（或其代理人）同意，則無論本章程所規定的通知是否已發出，也無論是否遵守章程有關股東會的規定，該公司股東會均應被視為已合法召集。

17.2 倘公司非因故意而漏向有權獲得通知之任一股東發出股東會通知，或其未收到股東會會議通知，該股東會會議之程序不因此而無效。

17.3 公司應於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。公司股東會採行書面行使表決權者，並應將前開資料及書面行使表決權用紙，併同寄送給股東。

17.4 董事會應依公開發行公司法令準備股東會議事手冊和補充資料供股東索閱，並陳列於公司及其股務代理機構，且應於股東會現場發放，並應依公開發行公司法令所規定之期限傳送至公開資訊觀測站。

17.5 與(a)選舉或解任董事，(b)修改章程，(c)(i)解散，合併或分割，(ii)訂立、修改或終止關於出租公司全部營業，或委託經營，或與他人經常共同經營之契約，(iii)讓與公司全部或主要部分營業或財產，(iv)受讓他人全部營業或財產而對公司營運有重大影響者，(d)許可董事為其自己或他人從事公司營業範圍內事務的行為，(e)以發行新股方式分配公司全部或部分盈餘，法定公積及或其他依第 35 條所規定款項之資本化，及(f)公司私募發行具股權性質之有價證券等有關的事項，應載明於股東會通知並說明其主要內容，且不得以臨時動議提出。

17.6 董事會應在公司之登記機構（如有適用）及公司位於中華民國境內之股務代理機構之辦公室備置公司章程、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。股東得檢具利害關係證明文件，指定查閱範圍，隨時請求檢查、查閱或抄錄。

17.7 公司應依公開發行公司法令及法令之規定，將董事會準備的所有表冊，以及審計委員會準備之報告書（如有），備置於其登記機構（如有適用）及其位於中華民國境內之股務代理機構之辦公室。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。

18. 股東會事項

18.1 除非出席股東代表股份數達到法定出席股份數，股東會不得為任何決議。除章程另有規定外，代表已發行股份總數過半數之股東親自或委託代理人出席，應構成股東會之法定權數。

18.2 董事會應根據公開發行公司法令之要求，提交其為年度股東常會所準備的營業報告書、財務報表、及盈餘分派或虧損撥補之議案供股東承認或同意，經股東會承認或同意後，董事會應根據公開發行公司法令，將經承認的財務報表及其副本、公司盈餘分派或虧損撥補決議分發給每一股東或於公開資訊觀測站以公告為之。

18.3 除本章程另有明文規定及不違反公開發行公司法令之規定外，如果在指定為股東會會議之時間開始時出席股東代表股份數未達法定出席股份數，或者在股東會會議進行中出席股東代表股份數未達法定出席股份數者，主席得宣布延後開會，但其延後次數以二次為上限，且延後時間合計不得超過一小時。如股東會經延後二次開會但出席股東代表股份數仍不足法定出席股份數時，主席應宣布該股東會流會。如仍有召集股東會之必要者，則應依章程規定重行召集一次新的股東會。

18.4 股東會如由董事會召集者，其主席應由董事長擔任之，董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定董事一人代理之，董事長未指定代理人或所指定之代理人因故不能行使代理職權時，應由其他出席之董事互推一人代理之。股東會如由董事會以外之其他召集權人召集者，主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。

18.5 在會議上進行投票的決議應通過投票方式決定。在會議上進行投票的決議不得以舉手表決之方式決定之。在需要投票並計算多數決時，需注意章程授予每一股東的投票數。

18.6 在票數相同的情況下，主席均無權投下第二票或決定票。

18.7 章程任何內容不得妨礙任何股東向有管轄權之法院提起訴訟，以尋求與股東會召集程序之不當或不當通過決議有關的適當救濟，因前述事項所生之爭議應以臺灣臺北地方法院為訴訟管轄法院。

18.8 除法令、章程大綱或章程另有明文規定外，任何於股東會上提出交由股東決議、同意、採行、確認者，應以普通決議為之。

18.9 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，得於由董事會制訂並經股東會普通決議同意之股東會議事規則所規定之範圍內，依該規則以書面向公司提出一項股東常會議案。下列提案均不列入議案：(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。

19. 股東投票

19.1 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股東於進行表決時，就其所持有的每一股份均有一表決權。

19.2 除已在認定基準日被登記為股東，或者已繳納相關催繳股款或其他款項者外，任何人均無權在任何股東會或個別種類股份持有者的個別會議上行使表決權。

19.3 有表決權之股東對行使表決權者資格提出異議者，應提交主席處理，主席的決定具有終局決定性。

19.4 表決得親自進行或透過代理人進行。一股東僅得以一份委託書指定一個代理人出席會議並行使表決權。

19.5 持有超過一股以上的股東就任何決議應以相同方式行使其持有股份之表決權。惟股東係為他人持有股份時，股東得主張在不違反法令之範圍內依據公開發行公司法令分別行使表決權。

19.6 如股東會於中華民國召開者，董事會得決定股東於股東會之表決權得以書面投票或電子方式行使之。如股東會於中華民國境外召開者，股東行使表決權之方式應包括得採行以書面投票或電子方式行使表決權。如表決權得以書面投票或電子方式行使時，行使表決權之方式應載明於寄發予股東之股東會通知，其以書面投票或電子方式行使表決權意思表示應於股東會開會二日前送達公司，意思表示有重複時，以最先送達者為準。以前述方式行使表決權的股東應被視為已指派股東會主席為其代理人，以書面文件或電子文件中指示方式在股東會中行使其股份之表決權。惟此種指派不應視為依公開發行公司法令之委託代理人。擔任代理人之主席無權就書面或電子文件中未提及或載明之任何事項而行使該等股東之表決權，亦不應就股東會中提案之任何原議案之修訂或任何臨時動議行使表決權。以此種方式行使表決權之股東應視為已拋棄其就該次股東會之臨時動議及原議案之修正之通知及表決權之權利。如股東會主席未依該等股東之指示代為行使表決權，則該股份數不得算入已出席股東之表決權數，惟應算入計算股東會最低出席人數時之股數。

19.7 倘股東依第19.6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，至遲得於股東會開會前二日前，以與行使表決權相同之方式，另向公司送達其欲撤銷其之前行使表決權之意思表示，且該等撤銷構成依據第19.6條指派股東會主席為其代

理人之意思表示之撤銷。倘股東依據第19.6條以書面或電子方式行使表決權之意思表示後，超過前述撤銷其意思表示之期限者，依據第19.6條視為指派股東會主席為其代理人之意思表示將無法撤銷，並應由主席在股東會中代為行使其股份之表決權。

19.8 倘股東已按第 19.6 條之規定指派主席為代理人透過書面投票或電子方式行使表決權者，仍以委託書委託其他代理人出席股東會者，則其後之委託其他代理人應視為已撤銷按第 19.6 條規定對於主席為代理人之指派。

20. 代理

20.1 委託代理人之委託書應以書面為之，由委託人或其正式授權的被授權人書面簽署。如委託人為公司時，則由其正式授權的高級職員或被授權人進行簽署。代理人不需要是公司股東。

20.2 出席股東會委託書之取得，應受下列限制：

(a) 委託書之取得不得以金錢或其他利益為交換條件。但代公司發放股東會紀念品或徵求人支付予代為處理徵求事務者之合理費用，不在此限。

(b) 委託書之取得不得以他人名義為之。

(c) 徵求取得之委託書不得作為非屬徵求之委託書以出席股東會。

20.3 除股務代理機構外，受託代理人所受委託之人數不得超過三十人。受託代理人受三人以上股東委託者，應於股東會開會五日前，依其適用之情形檢附下列文件送達公司或其股務代理機構：(a)聲明書聲明委託書非為自己或他人徵求而取得；(b)委託書明細表乙份，及(c)經簽名或蓋章之委託書。

20.4 股東會無選舉董事之議案時，公司得委任股務代理機構擔任股東之受託代理人。相關委任事項應於該次股東會委託書使用須知載明。股務代理機構受委任擔任受託代理人者，不得接受任何股東之全權委託，並應於公司股東會開會完畢五日內，將委託出席股東會之委託明細、代為行使表決權之情形，契約書副本及中華民國證券主管機關所規定之事項，製作受託代理出席股東會彙整報告，並備置於股務代理機構處。

20.5 除股東依照第 19.6 條規定指派股東會主席為代理人透過書面投票或電子方式行使表決權，或根據中華民國法律組織的信託事業，或依公開發行公司法令核准的股務代理機構外，一人同時受兩人以上股東委託時，其代理的有權表決權數不得超過股票停止過戶前已發行股份總數表決權的百分之三；超過時其超過的表決權，不予計算。為免疑義，依第 20.4 條經公司委任之股務代理機構所代理之股數，不受前述已發行股份總數表決權百分之三之限制。

20.6 受三人以上股東委託之受託代理人，其代理之股數不得超過其本身持有股數之四倍，且不得超過已發行股份總數之百分之三。

20.7 倘股東以書面投票或電子方式行使表決權，並委託受託代理人出席股東會，以受託代理人出席行使之表決權為準。如任何股東於委託代理人出席股東會後欲親自出席股東會或欲以書面或電子方式行使表決權者，應於股東會開會二日前，以書面向公司為撤銷委託之通知。逾期撤銷者，以委託代理人出席行使之表決權為準。

20.8 一股東以出具一委託書，並以委託一人為限。委託書應於股東會開會五日前送達公司註冊處所，或送達在股東會召集通知或公司寄出之委託書上所指定之處所。公司收受之委託書有重複時，除該股東於後送達之委託書中以書面明確撤銷先送達之委託書外以最先送達於公司者為準。

20.9 委託書應以公司核准之格式為之，並載明僅為特定股東會所為。委託書格式內容應至少包括(a)填表須知、(b)股東委託行使事項及(c)股東、受託代理人及徵求人（如有）基本資料等項目，並與股東會召集通知同時提供予股東。此等通知及委託書用紙應於同日分發予所有股東。

20.10 股東會有選舉董事之議案者，委託書於股東會開會前應經公司之股務代理機構或其他股務代理機構予以統計驗證。其驗證內容如下：

(a) 委託書是否為基於公司權限所印製；

(b) 委託人是否簽名或蓋章於委託書上；

(c) 委託書上是否填具徵求人或受託代理人（依其適用之情形）之姓名，且其姓名是否正確。

20.11 委託書、議事手冊或其他會議補充資料、徵求人徵求委託書之書面及廣告、委託書明細表、基於公司權限印發之委託書用紙及其他文件資料之應記載主要內容，不得有虛偽或欠缺之情事。

20.12 根據委託書條款所為之表決，除公司在委託書所適用之該股東會或股東會延會開始前二日前，於註冊處所收到書面通知外，其所代理之表決均屬有效。前揭通知應敘明撤銷委託之原因係因被代理人於出具委託書時不具行為能力或不具委託權力者或其他事由。

20.13 委託受託代理人之股東得於股東會後七日內應有權向公司或其股務代理機構請求查閱該委託書之使用情形。

20.14 公司於中華民國境外召開股東會時，應於中華民國境內委託專業股務代理機構，受理股東投票事宜。

21. 委託書徵求

除法令及章程另有規定外，委託書徵求之相關事宜，悉依照中華民國公開發行公司出席股東會使用委託書規則之規定辦理。

22. 異議股東股份收買請求權

22.1 在下列決議為股東會通過的情況下，於會議前已以書面通知公司其反對該項決議之意思表示，並在股東會上再次提出反對意見的股東，可請求公司以當時公平價格收買其所有之股份：

(a) 公司締結，修改或終止有關出租公司全部營業，委託經營或與他人經常共同經營的契約；

(b) 公司轉讓其全部或主要部分的營業或財產，但公司因解散所為的轉讓不在此限；

(c) 公司受讓他人全部營業或財產，對公司營運產生重大影響者。

22.2 在公司營業之任一部分被分割或與另一公司進行合併的情況下，放棄對該議案之表決權並就該議案在股東會前或股東會中以書面表示異議，或以口頭表示異議（並經記錄）的股東，得要求公司以當時公平價格收買其所有之股份。

22.3 前兩條所規定的請求應在決議日起二十日內，提出記載請求買回之股份種類和數額的書面請求於公司。在公司與提出請求的股東就該股東所持股份之收買價格（以下稱「**股份收買價格**」）達成協定的情況下，公司應在決議日起九十日內支付價款。在公司未能在決議日起六十日內與股東達成協定的情況下，股東可在該六十日期限之後的三十日內，聲請中華民國有管轄權的法院為股份收買價格之裁定，該法院所作出的裁定對於公司和提出請求的股東之間僅就有關股份收買價格之事項具有拘束力和終局性。

22.4 前述股份收買價款的支付應與股票的交付同時為之，且股份的移轉應於受讓人之姓名登錄於股東名冊時生效。

23. 法人股東

任何公司組織或其他非自然人為股東時，其得根據其組織文件，或如組織文件沒有相關規範時以董事會或其他有權機關之決議，授權其認為適當之人作為其在公司會議或任何類別股東會的代表，該被授權之人有權代表該法人股東行使與作為個人股東所得行使之權利相同的權利。

24. 無表決權股份

24.1 公司持有自己之股份者（包括透過從屬公司持有者）不得在任何股東會上直接或間接行使表決權，亦在任何時候不算入已發行股份之總數。

24.2 對於股東會討論之事項，有自身利害關係且其利益可能與公司之利益衝突的股東，就其所持有的股份，不得在股東會上就此議案加入表決，但為計算法定出席股份數門檻之目的，此等股份仍應計入出席該股東會股東所代表之股份數。前述股東亦不得代理其他股東行使表決權。

24.3 董事以其所持股份設定質權者，應將設定情事通知公司。董事以股份設定質權超過選任當時所持有之公司股份數額二分之一時，其超過之股份不得行使表決權，不算入已出席股東之表決權數。

25. 董事

25.1 公司董事會，設置董事（包括獨立董事）人數不得少於 5 人，且不多於 9 人，每一董事任期 3 年，得連選連任。於符合相關法令要求（包括但不限於對上市公司之要求）之前提下，公司得於前述董事人數範圍內隨時以董事會決議增加或減少董事的人數。

25.2 除經櫃買中心（或證交所，如有適用）核准者外，董事間應有超過半數之席次，不得具有配偶關係或二親等以內之親屬關係。

25.3 公司召開股東會選任董事，當選人不符第 25.2 條之規定時，於符合第 25.2 條要求之範圍內，不符規定之董事中所得選票代表選舉權較低者，其當選應視同失效。已充任董事違反前述規定者，當然解任。

25.4 除公開發行公司法令另有規定者外，應設置獨立董事人數不得少於三（3）人。就公開發行公司法令要求之範圍內，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。

25.5 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，應依公開發行公司法令之規定。

25.6 本公司得為董事及/或高階經理人於其任期內就其執行業務範圍依法應負之賠償責任，購買責任保險。

25.7 繼續一年以上持有公司已發行股份總數百分之三以上之股東，得以書面請求審計委員會為公司對董事提起訴訟，並得以有管轄權之法院為第一審管轄法院。股東提出請求後三十日內，審計委員會不提起訴訟時，股東得為公司提起訴訟，並得以有管轄權之法院為第一審管轄法院。

26. 董事會權力

26.1 於符合法令，章程大綱和章程以及依股東會普通決議、特別決議以及特別（重度）決議所作指示之情形下，公司業務應由可以行使公司全部權力的董事會管理之。如果在

對章程大綱或章程進行變更或股東會作出前述任何指示前，董事會所為的行為是有效的，則對章程大綱或章程所為的變更及前述相關指示的作出，不得使董事會的該等先前行為無效。合法召集之董事會於符合法定出席人數時，得行使所有董事會得行使之權力。

26.2 所有支票、本票、匯票和其他可流通票據以及向公司支付款項的所有收據，應以董事會決議所決定之方式為簽名、簽發、承兌、背書或以董事會決議之其他方式簽署。

26.3 董事會得行使公司全部權力，而為公司進行借款、對公司之保證、財產和未催繳之股本設定抵押或收取全部或部分費用，或以直接購買或是作為公司或任何第三人債務、責任或義務的擔保之用而發行債券、信用債券、設定抵押、公司債券或其他相關證券。

26.4 董事應忠實執行業務並盡善良管理人之注意義務，如有違反致公司受有損害者，負損害賠償責任。公司得以股東會普通決議，將該違反義務行為之所得，當作該違反義務行為係為公司利益所為而視其為公司之所得。如董事對於公司業務之執行，因違反法令致公司受有損害時，該董事應對公司負賠償之責。以上義務，於經理人亦有適用。

27. 董事任命和免職

27.1 公司得於任何股東會以多數決，或低於多數時以最多票決，選任任何人為董事，此等投票應依下述第 27.2 條計票。公司得以特別（重度）決議解任任一董事。有代表公司已發行股份總數過半數之股東出席（親自出席或委託出席）者，應構成選舉一席或以上董事之股東會之法定出席股份數。

27.2 董事之選舉應依票選制度採行累積投票制，其程序由董事會通過且經股東會普通決議採行之，每一股東得行使之投票權數與其所持之股份乘上應選出董事人數之數目相同（以下稱「**特別投票權**」），任一股東行使之特別投票權總數得由該股東依其選票所指明集中選舉一名董事候選人，或分配選舉數董事候選人。無任一投票權限於特定種類、派別或部別，且任一股東均應得自由指定是否將其所有投票權集中於一名或任何數目之候選人而不受限制。由所得選票代表投票權較多之候選人，當選為董事。如選任超過一名以上之董事時，由所得選票代表投票權較其他候選人為多者，當選為董事。該累積投票制度的規則和程序，應隨時符合董事會所制定並經股東會普通決議通過的政策，該政策應符合章程大綱，章程和公開發行公司法令的規定。

27.3 董事會得採用符合公開發行公司法令之候選人提名制度。該候選人提名的規則和程序應符合董事會所擬訂並經股東會普通決議通過後所隨時制定的政策，該政策應符合法令，章程大綱，章程和公開發行公司法令的規定。此外，獨立董事之選任，應採用公開發行公司法令之候選人提名制度。

27.4 法人為股東時，得由其代表人當選為董事。代表人有數人時，並得分別當選。

28. 董事職位之解任

28.1 本章程縱有相反之規定，公司得於董事任期未屆滿前，以普通決議改選全體董事，並按第 27.1 條規定選舉新任董事，且現任董事除通過改選之決議另有決議外，應視為於通過該決議時在任期屆滿前解任。

28.2 任一董事如果發生下列情事之一者，該董事應當然解任：

其以書面通知公司辭任董事職位；

其死亡，破產或廣泛地與其債權人為協議或和解；

其被有管轄權法院或官員以其為或將為心智缺陷，或因其他原因而無法處理自己事務為由而作出裁決，或依其所適用之法令其行為能力受限制；

其從事不法行為經有罪判決確定，且服刑期滿尚未逾五年；

其因刑事詐欺、背信或侵占等罪，經判處一年以上有期徒刑確定，且服刑期滿尚未逾二年；

其從事公職期間因侵占公司款項或公共資金經有罪判決確定，且服刑期滿尚未逾二年；

其使用票據經拒絕往來尚未期滿；

經股東會特別（重度）決議解任其董事職務；或

董事若在其執行職務期間所從事之行為對公司造成重大損害，或嚴重違反相關適用之法律及/或規章或章程大綱和章程，但未經公司依特別（重度）決議將其解任者，則持有已發行股份總數百分之三以上股份之股東有權自股東會決議之日起三十日內，以公司之費用，訴請有管轄權之法院解任該董事，而該董事應於該有管轄權法院為解任董事之終局判決時被解任之。為免疑義，倘一相關法院有管轄權而得於單一或一連串之訴訟程序中判決前開所有事由者，則為本條款之目的，終局判決應係指該有管轄權法院所為之終局判決。

如董事當選人有前項第(b)、(c)、(d)、(e)、(f)或(g)款情事之一者，該董事當選人應被取消董事當選人之資格。

29. 董事會事項

29.1 董事會得訂定董事會進行會議所需之最低法定出席人數，除董事會另有訂定外，法定出席人數應為超過董事會開會當時實際在任董事的一半。董事因故解任，致不足五(5)

人者，公司應於最近一次股東會補選之。如公司董事會缺額席次達經選任之董事總席次三分之一時，董事會應於六十日內召開股東會補選董事以填補缺額。

29.2 除公開發行公司法令另有規定外，若獨立董事因故解任，致人數不足三（3）人時，公司應於最近一次股東會補選之。除公開發行公司法令另有規定外，若所有獨立董事均解任時，董事會應於六十日內，召開股東會補選獨立董事以填補缺額。

29.3 於符合章程規定之情形下，董事會得以其認為適當的方式規範其程序。任何提議應經由多數決決定。在得票數相等的情況下，主席不得投下第二票或決定票。

29.4 出席董事會人員得透過視訊會議方式出席董事會或董事委員會。以該方式參加會議者，視為親自出席。本公司董事會或董事委員會召開之地點與時間，應於本公司所在地及辦公時間或便於董事出席且適合董事會或董事委員會召開之地點及時間為之。

29.5 任一董事或經任一董事授權之本公司高級職員者得召集董事會，並應至少於七天前以書面通知每一董事（得以傳真或電子郵件通知），該通知並應載明討論事項之概述。但有緊急情事時，得於依據公開發行公司法令發出召集通知後隨時召集之。

29.6 續任董事得履行董事職務不受部分董事因解任而職位空缺之影響，惟如續任董事之人數低於章程所規定的必要董事人數時，續任董事僅得召集股東會，不得從事其他行為。

29.7 董事會應依其決議訂定董事會之議事規則，並將該議事規則提報於股東會，且該議事規則應符合章程及公開發行公司法令之規定。

29.8 對於任何董事會或董事委員會所做成的行為，即便其後發現董事選舉程序有瑕疵，或相關董事或部分董事不具備董事資格，該行為仍與經正當程序選任之董事或董事具備董事資格的情況下所作出的行為具有同等效力。

29.9 董事得以書面委託代理人代理出席董事會。代理人應計入法定出席人數，代理人在任何情況下所進行的投票應視為原委託董事的投票。

30. 董事利益

30.1 董事在其任董事期間，可同時擔任本公司任何其他帶薪職位，其期間、條件及報酬等董事會得決定之。

30.2 董事之報酬僅得以現金給付。該報酬之金額應由董事會決定且應參酌董事對公司經營之服務範圍與價值及中華民國國內及海外之同業給付水準。董事亦有權要求支付所有因出席董事會或董事委員會，公司股東會，任一特定種類股份之股東會或公司債券持有人會議，或其他與公司業務有關者而合理產生的差旅費，住宿費和其他費用，或者就其董事職務支領薪資（該薪資得由薪資報酬委員會提議並經董事會決定），或者選擇混合前述第一種方式及第二種方式者，惟該等決定均應符合公開發行公司法令。

30.3 除法令或公開發行公司法令另有禁止外，董事得以個人或其公司的身份在專業範圍內代表本公司，該董事個人或其公司有權就其提供之專業服務收取相當於如其非為董事情況下的同等報酬。

30.4 董事如在公司業務範圍內為自己或他人從事行為，應在從事該行為之前，於股東會上向股東揭露該等利益的主要內容，並在股東會上取得特別（重度）決議許可。如果董事違反本條規定，為自己或他人為該行為時，股東得以普通決議，要求董事交出自該行為所獲得的任何和所有收益，但自相關所得發生後逾一年者，不在此限。

30.5 不管本條（第 30 條）是否有任何相反之規定，對董事會會議討論事項有個人利害關係且其利益與公司利益可能衝突之董事，應於當次董事會說明其自身利害關係及其重要內容，且不得行使表決權或代理其他董事行使表決權，根據上述規定不得行使表決權或代理行使表決權的董事，其表決權不應計入已出席董事會會議董事的表決權數。

31. 議事錄

董事會應將有關董事會對高級職員的所有任命、公司會議事項、任何種類股份持有股東之股東會、董事會及董事委員會，包括每一會議出席董事的姓名等事項，集結成議事錄並整理成冊。

32. 董事會權力之委託

32.1 董事會得於遵守公開發行公司法令之情形下，將其任何權力委託給由一位或多位董事所組成的委員會行使。如果認為需要常務董事或擔任其他行政職位的董事行使相關權力，亦得委託常務董事或擔任其他行政職位的董事行使之，但倘若受委託之常務董事中止董事一職，對常務董事的委託應撤回。任何此種委託得受董事會所訂定之條件約束，附屬於或獨立於董事會之權力，並得撤回和變更。於章程中規範董事會事項的內容有所調整時，前述董事委員會亦應受章程中規範董事會事項之規範（如得適用時）。

32.2 董事會得設立委員會，並得任命任何人為經理或管理公司事務之代理人，並得指定任何人作為委員會的成員。任何此種指定應受董事會所訂定之條件約束，附屬於或獨立於董事會之權力，並得撤回和變更。於章程中規範董事會事項的內容有所調整時，前述相關委員會亦應受其規範（如得適用時）。

32.3 董事可以根據董事會訂定之條件，以委託書授權或其他方式指定公司代理人，但該委託不得排除董事自身權力，且該委託得於任何時候由董事撤回。

32.4 董事會可經由授權委託書或其他方式指定任何公司，事務所、個人或主體（無論由董事會直接提名或間接提名）作為公司之代理人或有權簽署人，在董事會認為適當的條件與期間下，擁有相關權力、授權及裁量權（惟不得超過根據本章程董事會所擁有或得以行使的權力）。任何授權和其他委託，可包含董事會認為適當，有關保護進行委

託或授權簽署事項人員和為其提供方便的規定。董事亦得授權相關代理人或授權簽署人將其所擁有的權力、授權及裁量權再為委託。

32.5 在不違反喪失資格和解任的相關規定下，董事會應選舉董事長，且得以其認為適當的條件和薪酬指定其認為必要的其他高級職員，履行其認為適當的義務，除非其任命條件另有說明，否則得透過董事會決議解雇該高級職員。

32.6 不管本條（第 32 條）是否有任何相反之規定，除公開發行公司法令另有規定外，董事會應設立由全體獨立董事組成的審計委員會，其中一人為召集人，且在公開發行公司法令要求之範圍內，至少有一人需具有會計或財務專長。審計委員會決議應經該委員會半數或超過半數成員同意。審計委員會規則和程序應符合隨時經審計委員會成員提案並經董事會通過的政策，相關政策應符合法令、章程大綱、章程及公開發行公司法令之規定與金管會或櫃買中心（或證交所，依其所適用之情形）之指示或要求（如有）。此外，董事會應依其決議訂定審計委員會組織規程，且該規程應符合章程及公開發行公司法令之規定。

32.7 任何下列公司事項應經審計委員會半數或超過半數成員同意，並提交董事會進行決議：

(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) 訂定或修正重大財務或業務行為之處理程序，例如取得或處分資產、衍生性商品交易、資金貸與他人，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；

(k) 公司隨時認定或監督公司之任一主管機關所要求的任何其他事項。

前項第(a)款至第(k)款規定的任何事項，除第（j）款以外，如未經審計委員會成員半數或超過半數同意者，得僅由全體董事三分之二或以上同意行之，不受前項規定之限制，並應於董事會議事錄載明審計委員會之決議。

32.8 不管本條（第 32 條）是否有任何相反之規定，董事會應依照公開發行公司法令設立薪資報酬委員會。薪資報酬委員會委員之人數、專業資格、持股與兼職限制、獨立性之認定，應依公開發行公司法令之規定，席次不低於三席，並由其中一人擔任薪資報酬委員會主席。薪資報酬委員會規則和程序應符合經薪資報酬委員會成員提案並經董事會通過的政策，相關政策應符合法令、章程大綱、章程及公開發行公司法令之規定，及金管會或櫃買中心（或證交所，依其所適用之情形）之指示及要求。董事會應依其決議訂定薪資報酬委員會組織規程，且該規程應符合章程及公開發行公司法令之規定。

32.9 前條薪資報酬應包括董事及經理人之報酬、薪資、股票選擇權與其他獎勵性給付。除公開發行公司法令有明文規定外，第 32.9 條所述之經理人係指副總經理級以上具有決策權之主管級經理。

33. 印章

33.1 如經董事會決定，則公司得有一印章。該印章僅能依董事會或董事會授權之董事委員會之授權使用之。印章之使用應依董事會制訂之印章使用規則（董事會得隨時修改之）為之。

33.2 公司得在開曼群島境外的任何地方持有複製的印章以供使用，每一複製印章均應是公司印章的精確複製品，並由董事會指定之人保管，且若經董事會決定，得在複製印章的表面加上其使用所處地點的名稱。

33.3 董事會授權之人得在要求其須以印章進行驗證的文件上，或在提交開曼群島或其他地方公司登記機關的任何公司文件上，將印章加蓋於其簽名之上。

34. 股利，利益分派和公積

34.1 本公司得依董事會擬訂並經股東會以普通決議通過之利潤分配計畫分配利潤。董事會應以下述方式擬訂該利潤分配計畫：本公司應就年度淨利先彌補歷年虧損。其次，依公開發行公司法令規定或依主管機關要求提撥特別盈餘公積；並得提撥不超過所餘利潤之 2%作為董事酬勞以及不低於所餘利潤之 1%作為員工紅利，該員工紅利得按照依第 11.1 條規定同意之員工激勵計畫配發。董事會應於盈餘分派之議案中明訂分派予董事及員工之紅利之成數，股東得於決議同意前修改該提案。董事兼任本公司執行主管者得同時受領其擔任董事之酬勞及擔任公司員工之紅利。任何所餘利潤除法令及公開發行公司法令另有規定外，公司將考量公司所處環境及成長階段，因應未來資金需求及長期財務規劃，並滿足股東對現金流入之期待，就可分配盈餘擬定利潤分配計

畫，提報股東會決議，盈餘之分派得以現金股利或股票股利（盈餘轉增資按比例分配股份予股東）之方式為之，其中現金股利發放總額不得低於發放股東股利總額之10%，最高以 100%為上限。

34.2 在不違反法令和本條規定的情形下，董事會可公告已發行股份的股利和利益分派，並授權使用公司於法律上可動用的資金支付股利或利益分派。除以公司已實現或未實現利益、股份發行溢價帳戶或經法令允許的其他款項支付股利或為利益分派外，不得支付股利或為利益分派。

34.3 除股份所附權利另有規定者外，應根據股東持有股份之比例分派支付所有股利。如果股份發行的條件是從某一特定日期開始計算股利，則該股份之股利應依此計算。

34.4 股東如有因任何原因應向公司支付任何款項，董事會得從應支付予該股東的股利或利益分派中扣除之。

34.5 董事會於經股東會之普通決議通過後得宣佈全部或部分之分派（除股利以外）以特定資產為之（尤其是其他公司之股份，債券或證券），或以其中一種或多種方式支付，在此種分配發生困難時，董事會得以其認為便利的方式解決，並確定就特定資產分配之價值或其一部之價值，且得決定於所確定價值的基礎上向股東支付現金以調整所有股東的權利，並且如果董事會認為方便，可就特定資產設立信託。

34.6 任何股利、分派、利息或與股份有關的其他現金支付款項得以匯款轉帳給股份持有者，或以支票或認股權憑證直接郵寄到股份持有者的登記地址。每一支票或認股權憑證應憑收件人的指示支付。

34.7 任何股利或分派不得向公司要求加計利息。

34.8 不能支付給股東的股利及/或在股利公告日起 6 個月之後仍無人主張的股利，可根據董事會的決定，支付到以公司名義開立的獨立帳戶，但該公司不得成為該帳戶的受託人，且該股利仍然為應支付給股東的債務。如於股利公告日起 6 年之後仍無人請求的股利將被認定為股東已拋棄其可請求之權利，該股利並轉歸公司所有。

35. 資本化

在不違反第 14.2(d)條規定的情形下，董事會可將列入公司準備金帳戶（包括股份溢價帳戶和資本贖回準備金）的任何餘額，或列入損益帳戶的任何餘額，或其他可供分配的款項予以資本化，並依據如以股利分配盈餘時之比例分配此等金額予股東。並代表股東將此等金額用以繳足供分配之未發行股份股款，記為付清股款之股份並依前述比例分配予股東。在這種情況下，董事會應為使該資本化生效所需之全部行為及事項，董事會並有全權制訂其認為適當的規範，使股份將不會以小於最小單位的方式分配（包括規定該等股份應分配之權利應歸公司所有而非該股東所有）。董事會可授權任何人代表所有就此具利益關係之股東與公司訂立契約，規定此等資本化事項以及其相關事項。任何於此授權下所簽訂之契約

均為有效且對所有相關之人具有拘束力。

36. 公開收購

董事會於公司或公司依公開發行公司法令指派之訴訟及非訟代理人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做成決議，並公告下列事項：

1. 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。
2. 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。
3. 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）。
4. 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。

37. 會計帳簿

37.1 董事會應在適當會計帳簿上記錄與公司所有收受和支出相關的款項、收受或支出款項發生的相關事宜、公司所有的物品銷售和購買，以及公司的資產和責任。如會計帳簿不能反映公司事務的真實和公正情況並解釋其交易，則不能視為公司擁有適當的帳簿。

37.2 董事會應決定公司會計帳簿或其中一部分是否公開供非董事之股東檢查，以及在什麼範圍內，什麼時間和地點，根據什麼條件或規定進行檢查。除非經法令授權、董事會授權或公司股東會同意者外，非董事之股東沒有權利檢查公司任何會計帳簿或文件。

37.3 董事會得依法令之要求備置損益表、資產負債表、合併報表（如有）以及其他報告和帳簿於股東會。

37.4 所有董事會會議、董事委員會會議和股東會之議事錄和書面記錄應以英文為之，並附中文翻譯。在英文版本與其中文翻譯有不一致的情形，應以英文版本為準。

37.5 委託書及依章程與相關規定製作之文件、表冊、媒體資料，應保存至少 1 年。但與股東提起訴訟相關之委託書、文件、表冊及/或媒體資料，如訴訟超過 1 年時，應保存至訴訟終結為止。

38. 通知

38.1 通知應以書面為之，且得由公司交給股東個人，或透過快遞、郵寄、越洋電報、電傳或電子郵件發送給股東，或發送到股東名冊中所顯示的位址（或者在透過電子郵件發

送通知時，將通知發送至股東所提供的電子郵件位址）。如果通知是從一個國家郵寄到另一個國家，應以航空信寄出。

38.2 當透過快遞發出通知時，將通知提交快遞公司之日，應視為通知寄送生效日，並且通知提交快遞後的第三天（不包括週六、週日或國定假日），應視為收到通知之日。當通知透過郵寄發出時，適當填寫地址、預先支付款項以及郵寄包含通知之信件之日，應視為通知寄送生效日，並且於通知寄出後的第五天（不包括週六、週日或國定假期），應視為收到通知的日期。當通知透過越洋電報、或電傳發出通知時，適當填寫地址並發出通知之日，應視為通知寄送生效日，其傳輸當日應視為通知收到日期。當通知透過電子郵件發出時，將電子郵件傳送到指定接受者所提供的電子郵件位址之日，應視為通知寄送生效日，電子郵件發送當日應視為收到通知的日期，無須接受者確認收到電子郵件。

38.3 公司得以與發送本章程所要求其他通知相同的方式，向因股東死亡或破產而被公司認為有權享有股份權利之人發送通知，並以其姓名、死者的代理人名稱、破產管理人或主張權利之人提供之地址中所為類似之描述為收件人，或者公司可以選擇以如同未發生死亡或破產情事下相同之方式發送通知。

38.4 每一股東會的通知應以上述方式，向在認定基準日於股東名冊被記載為股東之人為之，或於股份因股東死亡或破產而移交給法定代理人或破產管理人時，向法定代理人或破產管理人為之，其他人無權接受股東會通知。

39. 清算

39.1 如果公司進入清算之程序，且可供股東分配的財產不足以清償全部股份資本，該財產應予以分配，以使股東得依其所持股份比例承擔損失。如果在清算過程中，可供股東間分配的財產顯足以抵償清算開始時的全部股份資本，得於扣除有關到期款項或其他款項後，將超過之部分依清算開始時股東所持股份之比例在股東間進行分配。本條規定不損及依特殊條款和條件發行的股份持有者之權利。

39.2 如果公司應清算，經公司特別決議同意且取得任何法令所要求的其他許可並且符合公開發行公司法令的情況下，清算人得依其所持股份比例將公司全部或部分之財產（無論其是否為性質相同之財產）分配予股東，並可為該目的，對任何財產進行估價並決定如何在股東或不同類別股東之間進行分配。經同前述之決議同意及許可，如清算人認為適當，清算人得為股東之利益，將此等財產之全部或一部交付信託。但股東不應被強迫接受負有債務或責任的任何財產。

40. 財務年度

除董事會另有規定，公司財務年度應於每年 12 月 31 日結束，並於公司設立當年度起，於每年 1 月 1 日開始。

41. 註冊續展

如果公司根據法令為一豁免公司，則可依據法令並經特別決議，延長公司之註冊並依開曼群島外之其他準據法進行公司實體登記而繼續存續，並註銷在開曼群島之登記。

42. 訴訟及非訴訟之代理人

在不違反法令之情形下，公司應以董事會決議在中華民國境內指定在中華民國境內有住所或居所之自然人為其依公開發行公司法令之訴訟及非訴訟之代理人，並以之為公開發行公司法令在中華民國境內之負責人。公司應將該指定及其變更依據公開發行公司法令向中華民國主管機關申報。

–頁面其餘部分有意空白–

THE COMPANIES LAW (2011 REVISION)
OF THE CAYMAN ISLANDS
COMPANY LIMITED BY SHARES

AMENDED AND RESTATED MEMORANDUM AND ARTICLES OF ASSOCIATION

OF

ALCHIP TECHNOLOGIES, LIMITED

- Incorporated on 27 February 2003-

(as adopted by a Special Resolution dated as of June 27, 2012)

THE COMPANIES LAW (2011 REVISION)
OF THE CAYMAN ISLANDS
COMPANY LIMITED BY SHARES

AMENDED AND RESTATED MEMORANDUM OF ASSOCIATION
OF
ALCHIP TECHNOLOGIES, LIMITED

(as adopted by a Special Resolution dated as of June 27, 2012)

1 The name of the Company is ALCHIP TECHNOLOGIES, LIMITED.

2 The registered office of the Company shall be at the offices of Maples Corporate Services Limited, PO Box 309, Ugland House, Grand Cayman, KY-1104, Cayman Islands, or at such other place as the Directors may from time to time decide.

3 The objects for which the Company is established are unrestricted and the Company shall have full power and authority to carry out any object not prohibited by the Companies Law (2011 Revision) or as the same may be revised from time to time, or any other law of the Cayman Islands.

4 The liability of each Member is limited to the amount from time to time unpaid on such Member's shares.

5 The authorised capital of the Company is New Taiwan Dollars 1,000,000,000, divided into 100,000,000 shares of New Taiwan Dollars 10.00 each provided always that subject to the provisions of the Companies Law (2011 Revision) as amended and the Articles of Association, the Company shall have power to redeem or purchase any or all of such shares and to sub-divide or consolidate the said shares of any of them and to issue all or any part of its capital whether priority or special privilege or subject to any postponement of rights or to any conditions or restrictions whatsoever and so that unless the conditions of issue shall otherwise expressly provide every issue of shares whether stated to be Ordinary, Preference or otherwise shall be subject to the powers on the part of the Company hereinbefore provided.

6 The Company has power to register by way of continuation as a body corporate limited by shares under the laws of any jurisdiction outside the Cayman Islands and to be deregistered in the Cayman Islands.

7 Capitalised terms that are not defined in this Memorandum of Association bear the same meaning as those given in the Articles of Association of the Company.

– *Remainder of Page Intentionally Left Blank –*

THE COMPANIES LAW (2011 REVISION)
OF THE CAYMAN ISLANDS
COMPANY LIMITED BY SHARES

AMENDED AND RESTATED ARTICLES OF ASSOCIATION OF ALCHIP TECHNOLOGIES, LIMITED

1 Interpretation

1.1 In the Articles Table A in the First Schedule to the Statute does not apply and, unless there is something in the subject or context inconsistent therewith:

"Applicable Public Company Rules"	means the R.O.C. laws, rules and regulations affecting public reporting companies or companies listed on any R.O.C. stock exchange or securities market, including, without limitation, the relevant provisions of the Company Law, Securities and Exchange Law, the Enterprise Mergers and Acquisitions Law, the rules and regulations promulgated by the Ministry of Economic Affairs, the rules and regulations promulgated by the FSC, the rules and regulations promulgated by the GTSM and the Acts Governing Relations Between Peoples of the Taiwan Area and the Mainland Area and its relevant regulations.
"Annual Net Income"	means the audited annual net profit of the Company in respect of the applicable year.
"Articles"	means these articles of association of the Company.
"Company"	means the above named company.
"Directors"	means the directors for the time being of the Company (which, for clarification, includes any and all Independent Director(s)).
"Dividend"	includes an interim dividend.
"Electronic Record"	has the same meaning as in the Electronic Transactions Law.
"Electronic Transactions Law"	means the Electronic Transactions Law (2003 Revision) of the Cayman Islands.
"FSC"	means the Financial Supervisory Commission of the R.O.C.
"GTSM"	Means the GreiTai Securities Market of the R.O.C.
"Independent Directors"	means the Directors who are elected by the Members at a general meeting and designated as "Independent Directors" for the purpose of the Applicable Public Company Rules which are in force from time to time.
"Market Observation Post System"	means the internet information reporting system designated by the FSC.
"Member"	has the same meaning as in the Statute.
"Memorandum"	means the memorandum of association of the Company.
"Merger"	means a transaction whereby (i) all of the companies participating in such transaction are dissolved, and a new company is incorporated to generally assume all rights and obligations of the dissolved companies or (ii) all but one company participating in such transaction are dissolved, and the surviving company

	generally assumes all rights and obligations of the dissolved companies, and in each case the consideration for the transaction being the shares of the surviving or newly incorporated company or any other company, cash or other assets.
"Ordinary Resolution"	means a resolution passed by a simple majority of votes cast by the Members as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting.
"Private Placement"	means obtaining subscriptions for, or the sale of, Shares, options, warrants, rights of holders of debt or equity securities which enable those holders to subscribe further securities (including Shares), or other securities of the Company, either by the Company itself or a person authorized by the Company, primarily from or to specific investors or approved by the Company or such authorized person, but excluding any employee incentive programme or subscription agreement, warrant, option or issuance of Shares under Article 11 of these Articles.
"Register of Members"	means the register maintained in accordance with the Statute and includes (except where otherwise stated) any duplicate Register of Members.
"Registered Office"	means the registered office for the time being of the Company.
"R.O.C."	means the Republic of China.
"Seal"	means the common seal of the Company and includes every duplicate seal.
"Share" and "Shares"	means a share or shares in the Company.
"Share Certificate" and "Share Certificates"	means a certificate or certificates representing a Share or Shares.
"Solicitor"	means any Member, a trust enterprise or a securities agent mandated by Member(s) who solicits an instrument of proxy from any other Member to appoint him/it as a proxy to attend and vote at a general meeting instead of the appointing Member pursuant to the Applicable Public Company Rules.
"Special Resolution"	means a resolution passed by a majority of not less than two-thirds of votes cast by such Members as, being entitled so to do, 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 special resolution has been duly given.
"Spin-off"	refers to an act wherein a transferor company transfers all of its independently operated business or any single independently operated business to an existing or a newly incorporated company as consideration for that existing transferee company or newly incorporated transferee company to issue new shares to the transferor company or to shareholders of the transferor company.
"Statute"	means the Companies Law (2011 Revision) of the Cayman Islands.
"Subsidiary" and "Subsidiaries"	means (i) a subordinate company in which the total number of voting shares or total share equity held by the Company represents more than one half of the total number of issued voting shares or the total share equity of such subordinate company; or (ii) a company in which the total number of shares or total share equity of that company held by the Company, its subordinate companies and its controlled companies, directly or indirectly, represents more than one half of the total number of issued voting shares or

	the total share equity of such company.
"Supermajority Resolution"	means (i) a resolution adopted by a majority vote of the Members present and entitled to vote on such resolution at a general meeting attended in person or by proxy by Members who represent two-thirds or more of the total outstanding Shares of the Company or (ii) if the total number of Shares represented by the Members present at the general meeting is less than two-thirds of the total outstanding Shares of the Company, but more than half of the total outstanding Shares of the Company, a resolution adopted at such general meeting by the Members who represent two-thirds or more of the Shares present and entitled to vote on such resolution.
"TDCC"	means the Taiwan Depository & Clearing Corporation.
"TWSE"	means the Taiwan Stock Exchange Corporation.
"Treasury Shares"	means a Share held in the name of the Company as a treasury share in accordance with the Statute.

1.2 In the Articles:

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

(b) words importing the masculine gender include the feminine gender;

(c) words importing persons include corporations;

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

(e) references to provisions of any law or regulation shall be construed as references to those provisions as amended, modified, re-enacted or replaced from time to time;

(f) any phrase introduced by the terms "including", "include", "in particular" or any similar expression shall be construed as illustrative and shall not limit the sense of the words preceding those terms;

(g) headings are inserted for reference only and shall be ignored in construing the Articles; and

(h) Section 8 of the Electronic Transactions Law shall not apply.

2 Commencement of Business

2.1 The business of the Company may be commenced as soon after incorporation as the Directors shall see fit.

2.2 The Directors may pay, out of the capital or any other monies of the Company, all expenses incurred in or about the formation and establishment of the Company, including the expenses of registration.

3 Issue of Shares

3.1 Subject to the provisions, if any, in the Statute, the Memorandum, the Articles and Applicable Public Company Laws (and to any direction that may be given by the Company in general meeting) and without prejudice to any rights attached to any existing Shares, the Directors may allot, issue, grant options over or otherwise dispose of Shares with or without preferred, deferred or other rights or restrictions, whether in regard to Dividend, voting, return of capital or otherwise and to such persons, at such times and on such other terms as they think proper, and the Company shall have power to redeem or purchase any or all of such Shares and to sub-divide or consolidate the said Shares of any of them and to issue all or any part of its capital whether priority or special privilege or subject to any postponement of rights or to any conditions or restrictions whatsoever and so that unless the conditions of issue shall otherwise expressly provide, every issue of Shares whether stated to be Ordinary, Preference or otherwise, shall be subject to the powers on the part of the Company hereinbefore provided.

3.2 The Company shall not issue Shares to bearer.

3.3 The Company shall not issue any unpaid Shares or partly paid-up Shares.

4 Register of Members

4.1 The Directors shall keep, or cause to be kept, the Register of Members at such place as the Directors may from time to time determine and, in the absence of any such determination, the Register of Members shall be kept at the Registered Office.

4.2 If the Directors consider it necessary or appropriate, the Company may establish and maintain a branch register or registers of members at such location or locations within or outside the Cayman Islands as the Directors think fit. The principal register and the branch register(s) shall together be treated as the Register of Members for the purposes of the Articles.

4.3 For so long as any Shares are listed on the GTSM (or the TWSE, as applicable), title to such listed Shares may be evidenced and transferred in accordance with the laws applicable to and the rules and regulations of the GTSM (or the TWSE, as applicable) that are or shall be applicable to such listed Shares and the Register of Members maintained by the Company in respect of such listed Shares may be kept by recording the particulars required by section 40 of the Statute in a form otherwise than legible if such recording otherwise complies with the laws applicable to and the rules and regulations of the GTSM (or TWSE, as applicable) that are or shall be applicable to such listed Shares.

5 Closing Register of Members or Fixing Record Date

5.1 For the purpose of determining Members entitled to notice of, or to vote at any meeting of Members or any adjournment thereof, or Members entitled to receive payment of any Dividend, or in order to make a determination of Members for any other purpose, the Directors shall determine the period that the Register of Members shall be closed for transfers and such period shall not be less than the minimum period of time, as prescribed by the Applicable Public Company Rules**.**

5.2 Subject to Article 5.1 hereof, in lieu of, or apart from, closing the Register of Members, the Directors may fix in advance or arrears a date as the record date for any such determination of Members entitled to notice of, or to vote at any meeting of the Members or any adjournment thereof, or for the purpose of determining the Members entitled to receive payment of any Dividend or in order to make a determination of Members for any other purpose. In the event the Directors designate a record date in accordance with this Article 5.2, the Directors shall make a public announcement of such record date via the Market Observation Post System in accordance with the Applicable Public Company Rules.

5.3 The rules and procedures governing the implementation of book closed periods, including notices to Members in regard to book closed periods, shall be in accordance with policies adopted by the Directors from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.

6 Share Certificates

6.1 Subject to the provisions of the Statute, the Company shall issue Shares without printing Share Certificates for the Shares issued, and the details regarding such issue of Shares shall be recorded by TDCC in accordance with the Applicable Public Company Rules. A Member shall only be entitled to a Share Certificate if the Directors resolve that Share Certificates shall be issued. Share Certificates, if any, shall be in such form as the Directors may determine. Share Certificates shall be signed by one or more Directors authorised by the Directors. The Directors may authorise Share Certificates to be issued with the authorised signature(s) affixed by mechanical process. All Share Certificates shall be consecutively numbered or otherwise identified and shall specify the Shares to which they relate. All Share Certificates surrendered to the Company for transfer shall be cancelled and subject to the Articles. No new Share Certificate shall be issued until the former Share Certificate representing a like number of relevant Shares shall have been surrendered and cancelled.

6.2 In the event that the Directors resolve that Share Certificates shall be issued pursuant to Article 6.1 hereof, the Company shall deliver the Share Certificates to the subscribers within thirty days from the date such Share Certificates may be issued pursuant to the Statute, 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.

6.3 No Shares may be registered in the name of more than one Member.

6.4 If a Share Certificate is defaced, worn out, lost or destroyed, it may be renewed on such terms (if any) as to evidence and indemnity and on the payment of such expenses reasonably incurred by the Company in investigating evidence, as the Directors may prescribe, and (in the case of defacement or wearing out) upon delivery of the old Share Certificate.

7 Preferred Shares

7.1 The Company may issue Shares with rights which are preferential to those of ordinary Shares issued by the Company ("**Preferred Shares**") with the approval of a majority of the Directors present at a meeting attended by two-thirds or more of the total number of the Directors and with the approval of a Special Resolution.

7.2 Prior to the issuance of any Preferred Shares approved pursuant to Article 7.1 hereof, the Articles shall be amended to set forth the rights and obligations of the Preferred Shares, including but not limited to the following terms, and provided that such rights and obligations of the Preferred Shares shall not contradict the mandatory provisions of Applicable Public Company Rules regarding the rights and obligations of such Preferred Shares, and the same shall apply to any variation of rights of Preferred Shares:

(a) Order, fixed amount or fixed ratio of allocation of Dividends and bonus on Preferred Shares;

(b) Order, fixed amount or fixed ratio of allocation of surplus assets of the Company;

(c) Order of or restriction on the voting right(s) (including declaring no voting rights whatsoever) of preferred Members;

(d) Other matters concerning rights and obligations incidental to Preferred Shares; and

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

8 Issuance of New Shares

8.1 The issue of new Shares of the Company shall be approved by a majority of the Directors present 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 authorised capital of the Company.

8.2 Unless otherwise resolved by the Members in general meeting by Ordinary Resolution, where the Company increases its capital by issuing new Shares for cash, the Company shall make a public announcement and notify each Member that he/she/it is entitled to exercise a pre-emptive right to purchase his/her/its pro rata portion of any new Shares issued in the capital increase in cash. A waiver of such pre-emptive right may be approved at the same general meeting where the subject issuance of new Shares is approved by the Members. The Company shall state in such announcement and notices to the Members that if any Member fails to purchase his/her/its pro rata portion of the newly-issued Shares within the prescribed period, such Member shall be deemed to forfeit his/her/its pre-emptive right to purchase the newly-issued Shares. Subject to Article 6.3, in the event that Shares held by a Member are insufficient for such Member to exercise the pre-emptive right to purchase one newly-issued Share, Shares held by several Members may be calculated together for joint purchase of newly-issued Shares or for purchase of newly-issued Shares in the name of a single Member pursuant to the Applicable Public Company Rules. If the total number of the new Shares to be issued has not been fully subscribed by the Members within the prescribed period, the Company may offer any un-subscribed new Shares to be issued to the public in Taiwan or to specific person or persons according to the Applicable Public Company Rules.

8.3 Where the Company increases its capital in cash by issuing new Shares in Taiwan, the Company shall allocate 10% of the total amount of the new Shares to be issued, for offering in Taiwan to the public unless it is not necessary or appropriate, as determined by the Directors according to the Applicable Public Company Rules and/or the instruction of the FSC or the GTSM (or the TWSE, as applicable), for the Company to conduct the aforementioned public offering. Provided however, if a percentage higher than the aforementioned 10% is resolved by a general meeting to be offered, the percentage determined by such resolution shall prevail.

8.4 Members' rights to subscribe for newly-issued Shares may be transferred independently from the Shares from which such rights are derived. The rules and procedures governing the transfer of rights to subscribe for newly-issued Shares shall be in accordance with policies established by the Company from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.

8.5 The pre-emptive right of Members provided under Article 8.2 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 with another company, or the Spin-off of the Company, 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 referenced in Article 11; (c) in connection with meeting the Company's obligations under convertible bonds or corporate bonds vested with rights to acquire Shares; (d) in connection with meeting the Company's obligations under Preferred Shares vested with rights to acquire Shares; (e) in connection with a Private Placement; or (f) in connection with the issue of Restricted Shares in accordance with Article 8.7.

8.6 The periods of notice and other rules and procedures for notifying Members and implementing the exercise of the Members' pre-emptive rights shall be in accordance with policies established by the Directors from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.

8.7 The Company may, with the approval of a Supermajority Resolution in a general meeting, issue new Shares with restricted rights to the employees of the Company ("**Restricted Shares**") and the provision of Article 8.2 shall not apply to any such issue of Restricted Shares. The terms of issue of Restricted Shares, including, but not limited to the number, issue price and issue conditions shall comply with the Applicable Public Company Rules.

8.8 Subject to the provisions of the Statute, the Company may, by resolutions of the Members passed at a general meeting attended by Members who represent a majority of the outstanding Shares and approved by the Members who represent two-thirds or more of the Shares present and entitled to vote on such resolution, conduct Private Placements, and shall comply with the Applicable Public Company Rules to determine, *inter alias*, the purchaser(s), the types of securities, the determination of the offer price, and the restrictions on transfer of securities of such Private Placement.

9 Transfer of Shares

9.1 Subject to the Statute and the Applicable Public Company Rules, Shares issued by the Company shall be freely transferable.

9.2 Subject to these Articles and the Applicable Public Company Rules, any Member may transfer all or any of his Shares by an instrument of transfer.

9.3 The transferor shall be deemed to remain the holder of a Share until the name of the transferee is entered in the Register of Members.

9.4 Notwithstanding Article 9.2 above, transfers of Shares which are listed on the GTSM (or the TWSE, as applicable), may be effected by any method of transferring or dealing in securities permitted by the GTSM (or the TWSE, as applicable), which is in accordance with the Applicable Public Companies Rules as appropriate and which have been approved by the Board for such purpose.

10 Repurchase of Shares

10.1 Subject to the provisions of the Statute, the Memorandum, and the Articles, the Company may purchase its own Shares listed on the GTSM (or TWSE, as applicable) on such terms as are approved by resolutions of the Directors passed at a meeting of the board of Directors attended by more than two-thirds of members of the board and approved by a majority of the Directors present at such meeting, provided that any such repurchase shall be in accordance with the Applicable Public Company Rules. In the event that the Company proposes to purchase any Shares listed on the GTSM (or the TWSE, as applicable) pursuant to this Article, the approval of the board of Directors and the implementation thereof shall be reported to the Members at the next general meeting in accordance with the Applicable Public Company Rules. Such reporting obligation shall apply even if the Company does not implement the repurchase proposal for any reason.

10.2 The board of Directors may, prior to the purchase or redemption of any Share under Article 10.1, determine that such Share shall be held as Treasury Share.

10.3 Subject to the provisions of the Statute, these Articles and the Applicable Public Company Rules, the Directors may determine to cancel a Treasury Share or transfer a treasury Share to the employees on such terms as they think proper (including, without limitation, for nil consideration).

10.4 Notwithstanding Article 10.3, if the Company repurchases any Shares traded on the GTSM (or the TWSE, as applicable) and hold such Shares as Treasury Shares (the "**Repurchased Treasury Shares**"), any proposal to transfer the Repurchased Treasury Shares to any employees of the Company by the Company at the price below the average repurchase price paid by the Company for Repurchased Treasury Shares (the "**Average Purchase Price**") shall require the approval of a resolution passed by two-thirds or more of the Members present at the next general meeting who hold a majority of the total number of the Company's outstanding shares as at the date of such general meeting, and shall not be brought up as an ad hoc motion.

10.5 The aggregate number of Treasury Shares to be transferred to employees pursuant to Article 10.4 shall not exceed 5 percent of the Company's total issued and outstanding shares as at the date of transfer of any Treasury Shares and the aggregate number of Treasury Shares transferred to any individual employee shall not exceed 0.5 percent of the Company's total issued and outstanding shares as at the date of transfer of any Treasury Shares to such employee. The Company may impose restrictions on the transfer of such Shares by the employee for a period of no more than two years.

10.6 Notwithstanding anything to the contrary contained in Article 10.1 to 10.5, and subject to the Statute and the Applicable Public Company Rules, the Company may, with the approval of an Ordinary Resolution, compulsorily redeem or repurchase Shares by the Company for cancellation, provided that such redemption or repurchase will be effected pro rata based on the percentage of shareholdings of the Members, unless otherwise provided for in the Statute or the Applicable Public Company Rules. Payments in respect of any such redemption or repurchase, if any, may be made either in cash or by distribution of specific assets of the Company, as specified in the Ordinary Resolution approving the redemption or repurchase, provided that (a) the relevant Shares will be cancelled upon such redemption or repurchase and will not be held by the Company as Treasury Shares, and (b) where assets other than cash are distributed to the Members, the type of assets, the value of the assets and the corresponding amount of such substitutive distribution shall be (i) assessed by an ROC certified public account before being submitted to the Members for approval and (ii) agreed to by the Member who will receive such assets.

11 Employee Incentive Programme

11.1 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 incentive programmes and may issue Shares or options, warrants or other similar instruments, to employees of the Company and its Subsidiaries. The rules and procedures governing such incentive programme(s) shall be in accordance with policies established by the Directors from time to time in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.

11.2 Options, warrants or other similar instruments issued in accordance with Article 11.1 above are not transferable save by inheritance.

11.3 The Company may enter into share option agreements with employees of the Company and the employees of its Subsidiaries in relation to the incentive programme approved pursuant to Article 11.1 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 be no less restrictive on the relevant employee than the terms specified in the applicable incentive programme.

11.4 Directors of the Company and its Subsidiaries shall not be eligible for the employee incentive programmes under this Article 11, provided that directors who are also employees of the Company or its Subsidiaries may participate in an employee incentive programme in their capacity as an employee and not as a director of the Company or its Subsidiaries.

12 Variation of Rights of Shares

12.1 If at any time the share capital of the Company is divided into different classes of Shares, the rights attached to any class (unless otherwise provided by the terms of issue of the Shares of that class) may, whether or not the Company is being wound up, be varied with the sanction of a Special Resolution passed at a general meeting of the holders of the Shares of that class. 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.

12.2 The provisions of the Articles relating to general meetings shall apply to every class meeting of the holders of the same class of the Shares.

12.3 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.

13 Transmission of Shares

13.1 If a Member dies, the survivor or survivors where he was a joint holder, or his legal personal representatives where he was a sole holder, shall be the only persons recognised by the Company as having any title to his interest. The estate of a deceased Member is not thereby released from any liability in respect of any Share which had been jointly held by him.

13.2 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) shall give written notice to the Company and, upon such evidence being produced as may from time to time be required by the Directors, may elect, by a notice in writing sent by him, either to become the holder of such Share or to have some person nominated by him become the holder of such Share.

14 Amendments of Memorandum and Articles of Association and Alteration of Capital

14.1 Subject to the provisions of the Statute and the provisions of these Articles as regards the matters to be dealt with by Ordinary Resolution, the Company may by Special Resolution:

(a) change its name;

(b) alter or add to these Articles;

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

(d) reduce its share capital and any capital redemption reserve fund; and

(e) increase its authorised share capital by such sum as the resolution shall prescribe or cancel any Shares that at the date of the passing of the resolution have not been taken or agreed to be taken by any person, provided that in the event of any change to its authorised share capital, the Company shall also procure the amendment of its Memorandum by the Members to reflect such change.

14.2 Subject to the provisions of the Statute and the Applicable Public Company Rules, the Company shall not, without a Supermajority Resolution:

(a) sell, transfer or lease of whole business of the Company or other matters which has a material effect on the Members' rights and interests;

(b) discharge or remove any Director;

(c) approve any action by one or more Director(s) who is engaging in business conduct for him/herself or on behalf of another person that is within the scope of the Company's business;

(d) effect any capitalization of distributable Dividends and/or bonuses and/or any other amount prescribed under Article 35 hereof;

(e) effect any Merger, Spin-off or Private Placement, provided that any Merger which falls within the definition of "merger and/or consolidation" under the Statute shall also be subject to the requirements of the Statute;

(f) enter into, amend, or terminate any agreement for lease of the Company's whole business, or for entrusted business, or for frequent joint operation with others;

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

(h) acquire or assume the whole business or assets of another person, which has material effect on the Company's operation.

14.3 Subject to the provisions of the Statute, the provisions of these Articles, and the quorum requirement under the Applicable Public Company Rules, with regard to the dissolution procedures of the Company, the Company shall pass

(a) an Ordinary Resolution, if the Company resolves that it be wound up voluntarily because it is unable to pay its debts as they fall due; or

(b) a Special Resolution, if the Company resolves that it be wound up voluntarily for reasons other than the reason stated in Article 14.3(a) above.

15 Registered Office

Subject to the provisions of the Statute, the Company may by resolution of the Directors change the location of its Registered Office.

16 General Meetings

16.1 All general meetings other than annual general meetings shall be called extraordinary general meetings.

16.2 The Company shall hold a general meeting as its annual general meeting within six months following the end of each fiscal year, and shall specify the meeting as such in the notices calling it. At these meetings, the report of the Directors (if any) shall be presented.

16.3 The Company shall hold an annual general meeting every year.

16.4 The general meetings shall be held at such time and place as the Directors shall appoint provided that unless otherwise provided by the Statute or this Article 16.4, the general meetings shall be held in Taiwan.

For general meetings to be held outside Taiwan, the Company shall comply with the relevant procedures and approvals prescribed by the relevant authority in Taiwan. Where a general meeting is to be held outside Taiwan, the Company shall engage a professional securities agent in Taiwan to handle the administration of such general meeting (including but not limited to the handling of the voting of proxies submitted by Members).

16.5 The Directors may call general meetings, and they shall on a Members requisition forthwith proceed to convene an extraordinary general meeting of the Company.

16.6 A Members requisition is a requisition of 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 at the time of requisition and whose Shares shall have been held by such Member(s) for at least one year.

16.7 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 may consist of several documents in like form each signed by one or more requisitionists.

16.8 If the Directors do 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 in accordance with the Applicable Public Company Rules.

17 Notice of General Meetings

17.1 At least thirty days' notice to each Member shall be given of any annual general meeting, and at least fifteen days' notice to each Member shall be given of any extraordinary general meeting. Every notice shall be exclusive of the day on which it is given or deemed to be given and of the day for which it is given and shall specify the place, the day and the hour of the meeting and the general nature of the business and shall be given in the manner hereinafter mentioned, or be given via electronic means if agreed thereon by the Members, or be given in such other manner, if any, as may be prescribed by the Company, provided that a general meeting of the Company shall, whether or not the notice specified in this regulation has been given and whether or not the provisions of the Articles regarding general meetings have been complied with, be deemed to have been duly convened if it is so agreed by all the Members (or their proxies) entitled to attend such general meeting.

17.2 The accidental omission to give notice of a general meeting to, or the non-receipt of a notice of a general meeting by, any Member entitled to receive notice shall not invalidate the proceedings of that general meeting.

17.3 The Company shall thirty days prior to any annual general meeting, and fifteen days prior to any extraordinary general meeting, transform the notice of such general meeting, instrument of proxy, the businesses and their explanatory materials of any sanction, discussion, election or removal of Directors into electronic format and transmitted such to the Market Observation Post System. If the voting power in any general meeting will be exercised by way of a written ballot, the written ballot and the aforementioned information of such general meeting shall together be delivered to each Member.

17.4 The Directors shall prepare a meeting handbook of the relevant general meeting and supplemental materials for Members' inspection, which will be placed at the Company and the securities agent of the Company, distributed at the meeting venue, and shall be transmitted to the Market Observation Post System in accordance with and within the period required by the Applicable Public Company Rules.

17.5 Matters pertaining to (a) election or discharge of Directors, (b) alteration of the Articles, and (c) (i) dissolution, Merger or Spin-off, (ii) entering into, amending, or terminating any contract for lease of the Company's business in whole, or the delegation of management of the Company's business to others or the regular joint operation of the Company with others, (iii) transfer of the whole or any material part of the business or assets of the Company, (iv) acceptance of the transfer of the whole business or assets of another person, which has a material effect on the business operation of the Company, and (d) (i) ratification of an action by Director(s) who engage(s) in business for him/herself or on behalf of another person that is within the scope of the Company's business, (e) distribution of the whole or a part of the surplus profit of the Company in the form of new Shares, capitalization of statutory reserve and any other amount in accordance with Article 35, and (f) the Private Placement of any equity-type securities issued by the Company, shall be indicated in the notice of general meeting, with a summary of the material content to be discussed, and shall not be brought up as an ad hoc motion.

17.6 The board of Directors shall keep the 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 securities agent located in Taiwan. 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.

17.7 The Company shall make all statements and records prepared by the board of Directors and the report prepared by the audit committee, if any, available at the office of its registrar (if applicable) and its securities agent located in Taiwan in accordance with Applicable Public Company Rules and the Statute. 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 an inspection and review.

18 Proceedings at General Meetings

18.1 No business shall be transacted at any general meeting unless a quorum is present. Unless otherwise provided in the Articles, Members present in person or by proxy, representing more than one-half of the total outstanding Shares, shall constitute a quorum for any general meeting.

18.2 The board of Directors shall submit business reports, financial statements and proposals for distribution of profits or covering of losses prepared by it for the purposes of annual general meetings of the Company for ratification or approval by the Members as required by the Applicable Public Company Rules. After ratification or approval by the general meeting, the board of Directors shall distribute or make publicly available on the Market Observation Post System the copies of the ratified financial statements and the Company's resolutions on the allocation and distribution of profits or covering of loss, to each Member in accordance with the Applicable Public Company Rules.

18.3 Unless otherwise expressly provided herein and subject to the Applicable Public Company Rules, if a quorum is not present at the time appointed for the general meeting or if during such a general meeting a quorum ceases to be present, the chairman may postpone the general meeting to a later time, provided, however, that the maximum number of times a general meeting may be postponed shall be two and the total time postponed shall not exceed one hour. If the general meeting has been postponed for two times, but at the postponed general meeting a quorum is still not present, the chairman shall declare the general meeting is dissolved, and if it is still necessary to convene a general meeting, it shall be reconvened as a new general meeting in accordance with the Articles.

18.4 If a general meeting is called by the Directors, the chairman of the Directors shall preside as the chair of such general meeting. In the event that the chairman is on a leave of absence, or is unable to exercise his powers and authorities, the vice chairman of the Directors shall act in lieu of the chairman. If there is no vice chairman of the Directors, or if the vice chairman of the Directors is also on leave of absence, or cannot exercise his powers and authorities, the chairman shall designate a Director to chair such general meeting. If the chairman does not designate a proxy or if such chairman's proxy cannot exercise his powers and authorities, the Directors who are present at the general meeting shall elect one from among themselves to act as the chair at such general meeting in lieu of the chairman. If a general meeting is called by any person(s) other than the Directors, the person(s) who has called the meeting shall preside as the chair of such general meeting; and if there is more than one person who has called a general meeting, such persons shall elect one from among themselves to act as the chair of such general meeting.

18.5 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. In computing the required majority when a poll is demanded regard should be had to the number of votes to which each Member is entitled by the Articles.

18.6 In the case of an equality of votes, the chairman shall not be entitled to a second or casting vote.

18.7 Nothing in the Articles shall prevent any Member from issuing proceedings in a court of competent jurisdiction for an appropriate remedy in connection with the improper convening of any general meeting or the improper passage of any resolution. The Taipei District Court, R.O.C., shall be the court for adjudicating any disputes arising out of the foregoing.

18.8 Unless otherwise expressly required by the Statute, 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.

18.9 Member(s) holding 1% or more of the total number of outstanding Shares immediately prior to the relevant book closed period may propose to the Company a proposal for discussion at an annual general meeting in writing to the extent and in accordance with the rules and procedures of general meetings proposed by the Directors and approved by an Ordinary Resolution. Proposals shall not be included in the agenda where (a) the proposing Member(s) holds less than 1% of the total number of outstanding Shares, (b) where the matter of such proposal may not be resolved by a general meeting, (c) the proposing Member has proposed more than one proposal or (d) such proposal is submitted on a day beyond the deadline announced by the Company for accepting the Member's proposals.

19 Votes of Members

19.1 Subject to any rights or restrictions attached to any Shares, every Member who is present in person or by proxy shall have one vote for every Share of which he is the holder.

19.2 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 nor unless all calls or other monies then payable by him in respect of Shares have been paid.

19.3 Any objection raised to the qualification of any voter by a Member having voting rights shall be referred to the chairman whose decision shall be final and conclusive.

19.4 Votes may be cast either personally or by proxy. A Member may appoint only one proxy under one instrument to attend and vote at a meeting.

19.5 A Member holding more than one Share is required to cast the votes in respect of his Shares in the same way on any resolution; provided that, if a Member holds Shares on behalf of others, such Member may, to the extent permissible by the provisions of the Statute, cast the votes of the Shares in different ways pursuant to the Applicable Public Company Rules.

19.6 If a general meeting is to be held in Taiwan, the Directors may determine in their discretion that the voting power of a Member at such general meeting may be exercised by way of a written ballot or by way of an electronic transmission. If a general meeting is to be held outside of Taiwan, the methods by which Members are permitted to exercise their voting power shall include written ballot or voting by way of an electronic transmission. Where these methods of exercising voting power are to be available at a general meeting, they shall be described in the general meeting notice given to the Members in respect of the relevant general meeting, and the Member voting by written ballot or electronic transmission shall submit such vote to the Company two days prior to the date of the relevant meeting. In case that there are duplicate submissions, the first received by the Company shall prevail. A Member exercising voting power by way of a written ballot or by way of an electronic transmission shall be deemed to have appointed the chairman of the general meeting as his proxy to exercise his or her voting right at such general meeting in accordance with the instructions stipulated in the written or electronic document; provided, however, that such appointment shall be deemed not to constitute the appointment of a proxy for the purposes of the Applicable Public Company Rules. The chairman, acting as proxy of a Member, shall not exercise the voting right of such Member in any way not stipulated in the written or electronic document, nor exercise any voting right in respect of any resolution revised at the meeting or any impromptu proposal at the meeting. A Member voting in such manner shall be deemed to have waived notice of, and the right to vote in regard to, any ad hoc resolution and amendment to the original agenda items to be resolved at the said general meeting. Should the chairman not observe the instructions of a Member in exercising such Member's voting right in respect of any resolution, the Shares held by such Member shall not be included in the calculation of votes in respect of such resolution but shall nevertheless be included in the calculation of quorum for the meeting.

19.7 A Member who has submitted a vote by written ballot or electronic transmission pursuant to Article 19.6 may, at least two days prior to the date of the relevant general meeting, revoke such vote by written ballot or electronic transmission and such revocation shall constitute a revocation of the proxy deemed to be given to the chairman of the general meeting pursuant to Article 19.6. If a Member who has submitted a written ballot or electronic transmission pursuant to Article 19.6 does not submit such a revocation before the prescribed time, the proxy deemed to be given to the chairman of the general meeting pursuant to Article 19.6 shall not be revoked and the chairman of the general meeting shall exercise the voting right of such Member in accordance with that proxy.

19.8 If, subsequent to submitting a written ballot or electronic transmission pursuant to Article 19.6, a Member submits a proxy appointing a person of the general meeting as his proxy to attend the relevant general meeting on his behalf, then the subsequent appointment of that person as his proxy shall be deemed to be a revocation of such Member’s deemed appointment of the chairman of the general meeting as his proxy pursuant to Article 19.6.

20 Proxies

20.1 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.

20.2 Obtaining an instrument of proxy for attendance of general meetings shall be subject to the following conditions:

(a) the instrument of proxy shall not be obtained in exchange for money or any other interest, provided that this provision shall not apply to souvenirs for a general meeting distributed on behalf of the Company or reasonable fees paid by the Solicitor to any person mandated to handle proxy solicitation matters;

(b) the instrument of proxy shall not be obtained in the name of others; and

(c) an instrument of proxy obtained through solicitation shall not be used as a non-solicited instrument of proxy for attendance of a general meeting.

20.3 Except for the securities agent, a person shall not act as the proxy for more than thirty Members. Any person acting as proxy for three or more Members shall submit to the Company or its securities agent (a) a statement of declaration declaring that the instruments of proxy are not obtained for the purpose of soliciting on behalf of himself/herself or others; (b) a schedule showing details of such instruments of proxy; and (c) the signed or sealed instruments of proxy, in each case, five days prior to the date of the general meeting.

20.4 The Company may mandate a securities agent to act as the proxy for the Members for any general meeting provided that no resolution in respect of the election of Directors is proposed to be voted upon at such meeting. Matters authorized under the mandate shall be stated in the instructions of the instruments of proxy for the general meeting concerned. A securities agent acting as the proxy shall not accept general authorisation from any Member, and shall, within five days after each general meeting of the Company, prepare a compilation report of general meeting attendance by proxy comprising the details of proxy attendance at the general meeting, the status of exercise of voting rights under the instrument of proxy, a copy of the contract, and other matters as required by the R.O.C. securities competent authorities, and maintain the compilation report available at the offices of the securities agent.

20.5 Except for a Member appointing the chairman of a general meeting as his proxy through written ballot or electronic transmission in the exercise of voting power pursuant to Article 19.6 or for trust enterprises organized under the laws of the R.O.C. or a securities agent approved pursuant to Applicable Public Company Rules, in the event a person acts as the proxy for two or more Members, the sum of Shares entitled to be voted as represented by such proxy shall be no more than 3% of the total outstanding voting Shares immediately prior to the relevant book closed period; any vote in respect of the portion in excess of such 3% threshold shall not be counted**.** For the avoidance of doubt, the number of the Shares to be represented by a securities agent mandated by the Company in accordance with Article 20.4 shall not be subject to the limit of 3% of the total number of the outstanding voting Shares set forth herein.

20.6 The Shares represented by a person acting as the proxy for three or more Members shall not be more than four times of the number of Shares held by such person and shall not exceed 3% of the total number of the outstanding Shares.

20.7 In the event that a Member exercises his/her/its voting power by means of a written ballot or by means of electronic transmission and has also authorized a proxy to attend a general meeting, then the voting power exercised by the proxy at the general meeting shall prevail. In the event that any member who has authorised a proxy to attend a general meeting later intends to attend the general meeting in person or to exercise his voting power by way of a written ballot or electronic transmission, he shall, at least two days prior to such general meeting, serve the Company with a separate notice revoking his previous appointment of 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.

20.8 Each Member is only entitled to execute one instrument of proxy to appoint one proxy. The instrument of proxy shall be deposited at the Registered Office or at such other place as is specified for that purpose in the notice convening the meeting. In case that there are duplicate instruments of proxy received by the Company, the first to be received by the Company shall prevail unless an explicit written statement is made by the relevant Member to revoke the previous instrument of proxy in the later received instrument of proxy.

20.9 The instrument of proxy shall be in the form approved by the Company 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 (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.

20.10 In the event that a resolution in respect of the election of Directors is proposed to be voted upon at a general meeting, each instrument of proxy for such meeting shall be tallied and verified by the Company's securities agent or any other mandated securities agent prior to the time for holding the general meeting. The following matters should be verified:

(a) whether the instrument of proxy is printed under the authority of the Company;

(b) whether the instrument of proxy is signed or sealed by the appointing Member; and

(c) whether the Solicitor or proxy (as the case may be) is named in the instrument of proxy and whether the name is correct.

20.11 The material contents required to be stated in the instruments of proxy, the meeting handbook or other supplemental materials of such general meeting, the written documents and advertisement of the Solicitor for proxy solicitation, the schedule of the instruments of proxy, the proxy form and other documents printed and published under the authority of the Company shall not contain any false statement or omission.

20.12 Votes given in accordance with the terms of an instrument of proxy shall be valid unless notice in writing was received by the Company at the Registered Office at least two days prior to the commencement of the general meeting, or adjourned meeting at which it is sought to use the proxy. The notice must set out expressly the reason for the revocation of the proxy, whether due to the incapacity or the lack in authority of the principal at the time issuing the proxy or otherwise.

20.13 A Member who has appointed a proxy shall be entitled to make a request to the Company or its securities agent for examining the way in which his instrument of proxy has been used, within seven days after the relevant general meeting.

20.14 If a general meeting is to be held outside of R.O.C., the Company shall engage a professional securities agent within the R.O.C. to handle the voting by the Members.

21 Proxy Solicitation

Subject to the provisions of the Statute, matters regarding the solicitation of proxies shall be handled in accordance with the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies of the R.O.C.

22 Dissenting Member's Appraisal Right

22.1 In the event any of the following resolutions is adopted at general meetings, any Member who has notified the Company in writing of his objection to such a resolution prior to the meeting and has raised again his/her objection at the meeting, may request the Company to buy back all of his/her Shares at the then prevailing fair price:

(a) The Company enters into, amends, or terminates any agreement for any contract for lease of the Company's business in whole, or the delegation of management of the Company's business to other or the regular joint operation of the Company with others;

(b) The Company transfers the whole or a material 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) The Company accepts the transfer of the whole business or assets of another person, which has a material effect on the Company's business operations.

22.2 In the event any part of the Company's business is Spun Off or involved in any Merger with any other company, the Member, who has forfeited his right to vote on such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the general meeting, may request the Company to buy back all of his/her Shares at the then prevailing fair price.

22.3 The request prescribed in the preceding two Articles shall be delivered to the Company in writing, stating therein the types and numbers of Shares to be repurchased, within twenty days after the date of such resolution. In the event the Company has reached an agreement in regard to the purchase price with the requested Member in regard to the Shares of such Member (the "**appraisal price**"), the Company shall pay such price within ninety days after the date on which the resolution was adopted. In the event the Company fails to reach such agreement with the Member within sixty days after the resolution date, the Member may, within thirty days after such sixty-day period, file a petition to any competent court of the R.O.C. for a ruling on the appraisal price, and such ruling by such R.O.C. court shall be binding and conclusive as between the Company and requested Member solely with respect to the appraisal price.

22.4 The payment of appraisal price shall be made at the same time as the delivery of Share Certificates, and transfer of such Shares shall be effective at the time when the transferee's name is entered on the Register of Members.

23 Corporate Members

Any corporation or entity which is a Member may in accordance with its constitutional documents, or in the absence of such provision by resolution of its directors or other governing body, authorise such person as it thinks fit to act as its representative at any meeting of the Company or of any class of Members, and the person so authorised shall be entitled to exercise the same powers on behalf of the such corporate Member which he represents as the corporation could exercise if it were an individual Member.

24 Shares that May Not be Voted

24.1 Shares in the Company that are beneficially owned by the Company (including Subsidiaries) shall not be voted, directly or indirectly, at any general meeting and shall not be counted in determining the total number of outstanding Shares at any given time.

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

24.3 If any Director creates or has created security over any Shares held by him, then he shall notify the Company of such security. If at any time the security 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 attached to the Shares held by such Director at such time shall be reduced, such that the Shares over which security 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 Member at a general meeting.

25 Directors

25.1 There shall be a board of Directors consisting of no less than five (5) persons and no more than nine (9) persons, including Independent Directors, 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 the resolution of Directors increase or reduce the number of Directors subject to the above number limitation provided that the requirements by relevant laws and regulations (including but not limited to any listing requirements) are met.

25.2 Unless otherwise approved by the GTSM (or the TWSE, if applicable), not more than half of the total number of Directors can have a spousal relationship or familial relationship within the second degree of kinship with any other Directors.

25.3 In the event that the Company convenes a general meeting for the election of Directors and any of the Directors elected does not meet the requirements provided in Article 25.2 hereof, the non-qualifying Director(s) who was elected with the fewest number of votes shall be deemed not to have been elected, to the extent necessary to meet the requirements provided in Article 25.2 hereof. Any person who has already served as Director but is in violation of the aforementioned requirements shall vacate the position of Director automatically.

25.4 Unless otherwise permitted under the Applicable Public Company Rules, there shall be at least three (3) Independent Directors. To the extent required by the Applicable Public Company Rules, at least one of the Independent Directors shall be domiciled in the R.O.C. and at least one of the same shall have accounting or financial expertise.

25.5 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 governed by the Applicable Public Company Rules.

25.6 The Company may purchase liability insurance policies for the directors and/or officers of the Company for any liabilities arising from the execution of duties thereby during their respective term of office with the Company.

25.7 Any Member(s) holding 3% or more of the Company's issued capital for at least one year may in writing request the Audit Committee to bring action against the Directors in a court of competent jurisdiction. If the Audit Committee failed to bring such action within thirty days after the request by the Member, such Member may bring the action in a court of competent jurisdiction in the name of the Company.

26 Powers of Directors

26.1 Subject to the provisions of the Statute, the Memorandum and the Articles and to any directions given by Ordinary Resolution, Special Resolution or Supermajority Resolution, the business of the Company shall be managed by the Directors who may exercise all the powers of the Company. No alteration of the Memorandum or Articles and no such direction shall invalidate any prior act of the Directors which would have been valid if that alteration had not been made or that direction had not been given. A duly convened meeting of Directors at which a quorum is present may exercise all powers exercisable by the Directors.

26.2 All cheques, promissory notes, drafts, bills of exchange and other negotiable instruments and all receipts for monies paid to the Company shall be signed, drawn, accepted, endorsed or otherwise executed as the case may be in such manner as the Directors shall determine by resolution.

26.3 The Directors may exercise all the powers of the Company to borrow money and to mortgage or charge its undertaking, property and uncalled capital or any part thereof and to issue debentures, debenture stock, mortgages, bonds and other such securities whether outright or as security for any debt, liability or obligation of the Company or of any third party.

26.4 The Directors shall faithfully carry out their duties with care, and may be held liable for the damages suffered by the Company for any violation of such duty. The Company may by Ordinary Resolution of any general meeting demand the Directors to disgorge any profit realised from such violation and regard the profits realised as the profits of the Company as if such violation was made for the benefit of the Company. The Directors shall indemnify the Company for any losses or damages incurred by the Company if such loss or damage is incurred as a result of a Director's breach of laws or regulations in the course of performing his duties. The duties of the Directors shall also apply to the managers of the Company.

27 Appointment and Removal of Directors

27.1 The Company may by a majority or, if less than a majority, the most number of votes, at any general meeting elect any person to be a Director, which vote shall be calculated in accordance with Article 27.2 below. The Company may by Supermajority Resolution remove any Director. Members present in person or by proxy, representing more than one-half of the total outstanding Shares shall constitute a quorum for any general meeting to elect one or more Directors.

27.2 Directors shall be elected pursuant to a cumulative voting mechanism pursuant to a poll vote, the procedures for which has been approved and adopted by the Directors and also by an Ordinary Resolution, where the number of votes exercisable by any Member shall be the same as the product of the number of Shares held by such Member and the number of Directors to be elected ("**Special Ballot Votes**"), and the total number of Special Ballot Votes cast by any Member may be consolidated for election of one Director candidate or may be split for election amongst multiple Director candidates, as specified by the Member pursuant to the poll vote ballot. There shall not be votes which are limited to class, party or sector, and any Member shall have the freedom to specify whether to concentrate all of its votes on one or any number of candidate(s) without restriction. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed a Director elect, and where more than one Director is being elected, the top candidates to whom the votes cast represent a prevailing number of votes relative to the other candidates shall be deemed directors elect. The rule and procedures for such cumulative voting mechanism shall be in accordance with policies proposed by the Directors and approved by an Ordinary Resolution from time to time, which policies shall be in accordance with the Memorandum, the Articles and the Applicable Public Company Rules.

27.3 The Directors may adopt a candidate nomination mechanism which is in compliance with Applicable Public Company Rules. The rules and procedures for such candidate nomination shall be in accordance with policies proposed by the Directors and approved by an Ordinary Resolution from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules. **Such candidate nomination mechanism in compliance with Applicable Public Company Rules shall also be used for an election of Independent Directors.**

27.4 If a Member is a corporation, the authorised representative of such Member may be elected as Director. If such Member has more than one authorised representative, each of the authorised representative of such Member may be nominated for election at a general meeting.

28 Vacation of Office of Director

28.1 The Company may from time to time by Ordinary Resolution remove all Directors from office before the expiration of his term of office notwithstanding anything in the Articles to the contrary and may elect new Directors to fill such vacancies in accordance with Article 27.1, and unless the resolution approving such removal and election provide otherwise, the existing Directors' office shall be deemed discharged upon the passing of such resolution prior to the expiration of such Directors' applicable term of office.

28.2 In the event of any of the following events having occurred in relation to any Director, such Director shall be vacated automatically:

(a) he gives notice in writing to the Company that he resigns the office of Director;

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

(c) an order is made by any competent court or official on the grounds that he is or will be suffering from mental disorder or is otherwise incapable of managing his affairs, or his/her legal capacity is restricted according to the applicable laws;

(d) he commits a felony and is subsequently adjudicated guilty by a final judgment, and the time elapsed since he has served the full term of the sentence is less than five years; or

(e) he commits any criminal offence of fraud, breach of trust or misappropriation and is subsequently punished with imprisonment for a term of more than one year, and the time elapsed since he has served the full term of such sentence is less than two years;

(f) he is adjudicated guilty by a final judgment for misappropriating Company or public funds during the time of his service, and the time elapsed after he has served the full term of such sentence is less than two years;

(g) he is dishonoured for unlawful use of credit instruments, and the term of such sanction has not expired yet;

(h) the Members resolve by a Supermajority Resolution that he should be removed as a Director; or

(i) in the event that he has, in the course of performing his duties, committed any act resulting in material damage to the Company or in serious violation of applicable laws and/or regulations or the Memorandum and the Articles, but has not been removed by the Company pursuant to a Supermajority Resolution vote, then any Member(s) holding 3% or more of the total number of outstanding Shares shall have the right, within thirty days after that general meeting, to petition any competent court for the removal of such Director, at the Company's expense and such Director shall be removed upon the final judgement by such court. For clarification, if a relevant court has competent jurisdiction to adjudicate all of the foregoing matters in a single or a series of proceedings, then, for the purpose of this paragraph (i), final judgement shall be given by such competent court.

In the event that the foregoing events described in any of clauses (b), (c), (d), (e), (f) or (g) has occurred in relation to a Director elect, such Director elect shall be disqualified from being elected as a Director.

29 Proceedings of Directors

29.1 The quorum for the transaction of the business of the Directors may be fixed by the Directors and unless so fixed shall be over one half of the . Directors appointed in office at the time of a meeting of Directors. If the number of Directors is less than five (5) persons due to the vacation of Director(s) for any reason, the Company shall hold an election of Director(s) at the next following general meeting. When the number of vacancies in the board of Directors of the Company is equal to one third of the total number of Directors elected, the board of Directors shall hold, within sixty days, a general meeting of Members to elect succeeding Directors to fill the vacancies.

29.2 Unless otherwise permitted by the Applicable Public Company Rules, if the number of Independent Directors is less than three persons due to the vacation of Independent Directors for any reason, the Company shall hold an election of Independent Directors at the next following general meeting. Unless otherwise permitted by the Applicable Public Company Rules, if all of the Independent Directors are vacated, the board of Directors shall hold, within sixty days, a general meeting to elect succeeding Independent Directors to fill the vacancies.

29.3 Subject to the provisions of the Articles, the Directors may regulate their proceedings as they think fit. Any motions shall be decided by a majority of votes. In the case of an equality of votes, the chairman shall not have a second or casting vote.

29.4 A person may participate in a meeting of the Directors or committee of Directors by video conference. Participation by a person in a meeting in this manner is treated as presence in person at that meeting. The time and place for a meeting of the Directors or committee of Directors shall be at the office of the Company and during business hours or at a place and time convenient to the Directors and suitable for holding such meeting.

29.5 A Director may, or other officer of the Company authorized by a Director shall, call a meeting of the Directors by at least seven days' notice in writing (which may be a notice delivered by facsimile transmission or electronic mail) to every Director which notice shall set forth the general nature of the business to be considered in the event of an urgent situation, a meeting of Directors may be held at any time after notice has been given in accordance with the Applicable Public Company Rules.

29.6 The continuing Directors may act notwithstanding any vacancy in their body, but if and so long as their number is reduced below the number fixed by or pursuant to the Articles as the necessary quorum of Directors, the continuing Directors or Director may act for the purpose of summoning a general meeting of the Company, but for no other purpose.

29.7 The Directors shall, by a resolution, establish rules governing the procedure of meeting(s) of the Directors and report such rules to a meeting of Members, and such rules shall be in accordance with the Articles and the Applicable Public Company Rules.

29.8 All acts done by any meeting of the Directors or of a committee of Directors 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 qualified to be a Director as the case may be.

29.9 A Director may be represented at any meetings of the board of Directors by a proxy appointed in writing by him. The proxy shall count towards the quorum and the vote of the proxy shall for all purposes be deemed to be that of the appointing Director.

30 Directors' Interests

30.1 A Director may hold any other office or place of profit under the Company in conjunction with his office of Director for such period and on such terms as to remuneration and otherwise as the Directors may determine.

30.2 The Directors may be paid remuneration only in cash. The amount of such remuneration shall be determined by the Directors and take into account the extent and value of the services provided for the management of the Corporation and the standards of the industry within the R.O.C. and overseas. The Directors shall also be entitled to be paid all travelling, hotel and other expenses properly incurred by them in connection with their attendance at meetings of Directors or committees of Directors, or general meetings of the Company, or separate meetings of the holders of any class of Shares or debentures of the Company, or otherwise in connection with the business of the Company, or to receive salaries in respect of their service as Directors as may be recommended by the compensation committee and determined by the Directors, or a combination partly of one such method and partly another, provided that any such determination shall be in accordance with the Applicable Public Company Rules.

30.3 Unless prohibited by the Statute or by the Applicable Public Company Rules, a Director may himself or through his firm act in a professional capacity on behalf of the Company and he or his firm shall be entitled to such remuneration for professional services as if he were not a Director.

30.4 A Director who engages in conduct, either for himself or on behalf of another person within the scope of the Company's business, shall disclose to Members at a general meeting prior to such conduct, a summary of the major elements of such interest and obtain the ratification of the Members at such general meeting by a Supermajority Resolution vote. In case a Director engages in business conduct for himself or on behalf of another person in violation of this provision, the Members may, by an Ordinary Resolution, require the disgorgement of any and all earnings derived from such act, except when at least one year has lapsed since the realization of such associated earnings.

30.5 Notwithstanding anything to the contrary contained in this Article 30, a Director who has a personal interest in the matter under discussion at a meeting of the Directors, which may conflict with the interest of the Company, shall disclose to the meeting his or her interest and the material information of such interest, and 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.

31 Minutes

The Directors shall cause minutes to be made in books kept for the purpose of all appointments of officers made by the Directors, all proceedings at meetings of the Company or the holders of any class of Shares and of the Directors, and of committees of Directors including the names of the Directors present at each meeting.

32 Delegation of Directors' Powers

32.1 Subject to the Applicable Public Company Rules, the Directors may delegate any of their powers to any committee consisting of one or more Directors. They may also delegate to any managing director or any Director holding any other executive office such of their powers as they consider desirable to be exercised by him provided that the appointment of a managing director shall be revoked forthwith if he ceases to be a Director. Any such delegation may be made subject to any conditions the Directors may impose and either collaterally with or to the exclusion of their own powers and may be revoked or altered. Subject to any such conditions, the proceedings of a committee of Directors shall be governed by the Articles regulating the proceedings of Directors, so far as they are capable of applying.

32.2 The Directors may establish any committees or appoint any person to be a manager or agent for managing the affairs of the Company and may appoint any person to be a member of such committees. Any such appointment may be made subject to any conditions the Directors may impose and either collaterally with or to the exclusion of their own powers and may be revoked or altered. Subject to any such conditions, the proceedings of any such committee shall be governed by the Articles regulating the proceedings of Directors, so far as they are capable of applying.

32.3 The Directors may by power of attorney or otherwise appoint any person to be the agent of the Company on such conditions as the Directors may determine, provided that the delegation is not to the exclusion of their own powers and may be revoked by the Directors at any time.

32.4 The Directors may by power of attorney or otherwise appoint any company, firm, person or body of persons, whether nominated directly or indirectly by the Directors, to be the attorney or authorised signatory of the Company for such purpose and with such powers, authorities and discretions (not exceeding those vested in or exercisable by the Directors under the Articles) and for such period and subject to such conditions as they may think fit, and any such powers of attorney or other appointment may contain such provisions for the protection and convenience of persons dealing with any such attorneys or authorised signatories as the Directors may think fit and may also authorise any such attorney or authorised signatory to delegate all or any of the powers, authorities and discretions vested in him.

32.5 The Directors shall appoint a chairman and may appoint such other officers as they consider necessary on such terms, at such remuneration and to perform such duties, and subject to such provisions as to disqualification and removal as the Directors may think fit. Unless otherwise specified in the terms of his appointment an officer may be removed by resolution of the Directors.

32.6 Notwithstanding anything to the contrary contained in this Article 32, unless otherwise permitted by the Applicable Public Company Rules, the Directors shall establish an audit committee comprised of all of the Independent Directors, one of whom shall be the chairman, and at least one of whom shall have accounting or financial expertise to the extent required by the Applicable Public Company Rules. A resolution of the audit committee shall be passed by one-half or more of all members of such committee. The rules and procedures of the audit committee shall be in accordance with policies proposed by the members of the audit committee and passed by the Directors from time to time, which shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules and the instruction of the FSC or the GTSM (or the TWSE, as applicable), if any. The Directors shall, by a resolution, adopt a charter for the audit committee in accordance with these Articles and the Applicable Public Company Rules.

32.7 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 of Directors for resolution:

(a) Adoption or amendment of an internal control system of the Company;

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

(c) Adoption or amendment of handling procedures for significant financial or operational actions, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees on behalf of others;

(d) A matter where a Director has a personal interest;

(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-type securities;

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

(i) The appointment or removal of a financial, accounting, or internal auditing officer;

(j) Annual and semi-annual financial reports;

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

Except for item (j) above, any matter under subparagraphs (a) through (k) of the preceding paragraph that has not been approved with the consent of one-half or more of the audit committee members may be undertaken only upon the approval of two-thirds or more of all Directors, without regard to the restrictions of the preceding paragraph, and the resolution of the audit committee shall be recorded in the minutes of the Directors meeting.

32.8 Notwithstanding anything to the contrary contained in this Article 32, the Directors shall establish a remuneration committee in accordance with the Applicable Public Company Rules. The number of members of the remuneration committee, professional qualifications, restrictions on shareholdings and position that a member of the remuneration committee may concurrently hold, and assessment of independence with respect to the members of the remuneration committee shall comply with the Applicable Public Company Rules. The remuneration committee shall comprise of no less than three members, one of which shall be appointed as chairman of the remuneration committee. The rules and procedures for convening any meeting of the remuneration committee shall comply with policies proposed by the members of the remuneration committee and approved by the Directors from time to time, provided that the rules and procedures approved by the Directors shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules and any directions of the FSC or GTSM (or TSE, as applicable). The Directors shall, by a resolution, adopt a charter for the remuneration committee in accordance with these Articles and the Applicable Public Company Rules.

32.9 The remuneration referred in the preceding Article shall include the compensation, salary, stock options and other incentive payment to the Directors and managers of the Company. Unless otherwise specified by the Applicable Public Company Rules, the managers of the Company for the purposes of this Article 32.9 shall mean executive officers of the Company with the rank of Vice President or higher and have the powers to make decisions for the Company.

33 Seal

33.1 The Company may, if the Directors so determine, have a Seal. The Seal shall only be used by the authority of the Directors or of a committee of the Directors authorised by the Directors. The use of Seal shall be in accordance with the use of Seal policy adopted by the Directors from time to time.

33.2 The Company may have for use in any place or places outside the Cayman Islands a duplicate Seal or Seals, each of which shall be a facsimile of the common Seal of the Company and kept under the custody of a person appointed by the Directors, and if the Directors so determine, with the addition on its face of the name of every place where it is to be used.

33.3 A person authorized by the Directors may affix the Seal over his signature alone to any document of the Company required to be authenticated by him under seal or to be filed with the Registrar of Companies in the Cayman Islands or elsewhere wheresoever.

34 Dividends, Distributions and Reserve

34.1 The Company may distribute profits in accordance with a proposal for distribution of profits prepared by the Directors and approved by the Members by an Ordinary Resolution at any general meeting. The Directors shall prepare such proposal as follows: the proposal shall begin with the Company's Annual Net Income and offset its losses in previous years that have not been previously offset, then set aside a special capital reserve, if one is required, in accordance with the Applicable Public Company Rules or as requested by the authorities in charge; and then may set aside no more than 2% of the balance as bonus to Directors and at least 1% of the balance as bonus to employees of the Company, which may be distributed under an incentive programme approved pursuant to Article 11.1 above. The Directors shall specify the exact percentages or amounts to be distributed as bonuses to Directors and employees in preparing the proposal for distribution of profits, and the Members may amend such proposal prior to its approval. A Director who also serves as an executive officer of the Company may receive a bonus in his capacity as a Director and a bonus in his capacity as an employee. Except otherwise stipulated by the applicable laws and the Applicable Public Company Rules, the Company may take into consideration the circumstances and development stage of the Company, in response to any future funding requirement and long term financial planning, while satisfying the shareholders expectation in respect of cashflow, propose profit distribution plan in connection with the retained earnings for approval at the meetings of the shareholders; the distribution of retained earnings may proceed by way of cash dividend or by applying such sum in paying up in full unissued Shares for allotment and distribution credited as fully paid-up pro rate to the Members provided the total amount of cash dividend to be distributed shall be no lower than 10% of the aggregate dividend distributed to shareholders and no more than 100% of the aggregate dividend distributed to shareholders.

34.2 Subject to the Statute and this Article, the Directors may declare Dividends and distributions on Shares in issue and authorise payment of the Dividends or distributions out of the funds of the Company lawfully available therefor. No Dividend or distribution shall be paid except out of the realised or unrealised profits of the Company, or out of the share premium account or as otherwise permitted by the Statute.

34.3 Except as otherwise provided by the rights attached to Shares, all Dividends shall be declared and paid in proportion to the number of Shares that a Member holds. If any Share is issued on terms providing that it shall rank for Dividend as from a particular date that Share shall rank for Dividend accordingly.

34.4 The Directors may deduct from any Dividend or distribution payable to any Member all sums of money (if any) then payable by him to the Company on any account.

34.5 The Directors may, after obtaining an Ordinary Resolution, declare that any distribution other than Dividends be paid wholly or partly by the distribution of specific assets and in particular of shares, debentures, or securities of any other company or in any one or more of such ways and where any difficulty arises in regard to such distribution, the Directors may settle the same as they think expedient and fix the value for distribution of such specific assets or any part thereof and may determine that cash payments shall be made to any Members upon the basis of the value so fixed in order to adjust the rights of all Members and may vest any such specific assets in trustees as may seem expedient to the Directors.

34.6 Any Dividend, distribution, interest or other monies payable in cash in respect of Shares may be paid by wire transfer to the holder or by cheque or warrant sent through the post directed to the registered address of the holder. Every such cheque or warrant shall be made payable to the order of the person to whom it is sent.

34.7 No Dividend or distribution shall bear interest against the Company.

34.8 Any Dividend which cannot be paid to a Member and/or which remains unclaimed after six months from the date of declaration of such Dividend may, in the discretion of the Directors, be paid into a separate account in the Company's name, provided that the Company shall not be constituted as a trustee in respect of that account and the Dividend shall remain as a debt due to the Member. Any Dividend which remains unclaimed after a period of six years from the date of declaration of such Dividend shall be forfeited and shall revert to the Company.

35 Capitalisation

Subject to Article 14.2(d), the Directors may capitalise any sum standing to the credit of any of the Company's reserve accounts (including share premium account and capital redemption reserve fund) or any sum standing to the credit of profit and loss account or otherwise available for distribution and to appropriate such sum to Members in the proportions in which such sum would have been divisible amongst them had the same been a distribution of profits by way of Dividend and to apply such sum on their behalf in paying up in full unissued Shares for allotment and distribution credited as fully paid-up to and amongst them in the proportion aforesaid. In such event the Directors shall do all acts and things required to give effect to such capitalisation, with full power to the Directors to make such provisions as they think fit such that Shares shall not become distributable in fractions (including provisions whereby the benefit of fractional entitlements accrue to the Company rather than to the Members concerned). The Directors may authorise any person to enter on behalf of all of the Members interested into an agreement with the Company providing for such capitalisation and matters incidental thereto and any agreement made under such authority shall be effective and binding on all concerned.

36 Tender Offer

Within seven days after the receipt of the copy of a tender offer application form and relevant documents by the Company or its litigation or non-litigation agent appointed pursuant to the Applicable Public Company Rules, the board of the Directors shall resolve to recommend to the Members whether to accept or object to the tender offer and make a public announcement of the following:

1. The types and amount of the Shares held by the Directors and the Members holding more than 10% of the outstanding Shares in its own name or in the name of other persons.
2. 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.
3. 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.
4. 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 10% of the outstanding Shares held in its own name or in the name of other persons.

37 Books of Account

37.1 The Directors shall cause proper books of account to be kept with respect to all sums of money received and expended by the Company and the matters in respect of which the receipt or expenditure takes place, all sales and purchases of goods by the Company and the assets and liabilities of the Company. Proper books shall not be deemed to be kept if there are not kept such books of account as are necessary to give a true and fair view of the state of the Company's affairs and to explain its transactions.

37.2 The Directors shall from time to time determine whether and to what extent and at what times and places and under what conditions or regulations the accounts and books of the Company or any of them shall be open to the inspection of Members not being Directors and no Member (not being a Director) shall have any right of inspecting any account or book or document of the Company except as conferred by Statute or authorised by the Directors or by the Company in general meeting.

37.3 The Directors may from time to time cause to be prepared and to be laid before the Company in general meeting profit and loss accounts, balance sheets, group accounts (if any) and such other reports and accounts as may be required by law.

37.4 Minutes and written records of all meetings of Directors, any committees of Directors, and any general meeting shall be made in the English language with a Chinese translation. In the event of any inconsistency between the English language version and the relevant Chinese translation, the English language version shall prevail.

37.5 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 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 year.

38 Notices

38.1 Notices shall be in writing and may be given by the Company to any Member either personally or by sending it by courier, post, cable, telex or e-mail to him or to his address as shown in the Register of Members (or where the notice is given by e-mail by sending it to the e-mail address provided by such Member). Any notice, if posted from one country to another, is to be sent by airmail.

38.2 Where a notice is sent by courier, service of the notice shall be deemed to be effected by delivery of the notice to a courier company, and shall be deemed to have been received on the third day (not including Saturdays or Sundays or public holidays) following the day on which the notice was delivered to the courier. Where a notice is sent by post, service of the notice shall be deemed to be effected by properly addressing, pre paying and posting a letter containing the notice, and shall be deemed to have been received on the fifth day (not including Saturdays or Sundays or public holidays) following the day on which the notice was posted. Where a notice is sent by cable or telex, service of the notice shall be deemed to be effected by properly addressing and sending such notice and shall be deemed to have been received on the same day that it was transmitted. Where a notice is given by e-mail service shall be deemed to be effected by transmitting the e-mail to the e-mail address provided by the intended recipient and shall be deemed to have been received on the same day that it was sent, and it shall not be necessary for the receipt of the e-mail to be acknowledged by the recipient.

38.3 A notice may be given by the Company to the person or persons which the Company has been advised are entitled to a Share or Shares in consequence of the death or bankruptcy of a Member in the same manner as other notices which are required to be given under the Articles and shall be addressed to them by name, or by the title of representatives of the deceased, or trustee of the bankrupt, or by any like description at the address supplied for that purpose by the persons claiming to be so entitled, or at the option of the Company by giving the notice in any manner in which the same might have been given if the death or bankruptcy had not occurred.

38.4 Notice of every general meeting shall be given in any manner hereinbefore authorised to every person shown as a Member in the Register of Members on the record date for such meeting and every person upon whom the ownership of a Share devolves by reason of his being a legal personal representative or a trustee in bankruptcy of a Member of record where the Member of record but for his death or bankruptcy would be entitled to receive notice of the meeting, and no other person shall be entitled to receive notices of general meetings.

39 Winding Up

39.1 If the Company shall be wound up, and the assets available for distribution amongst the Members shall be insufficient to repay the whole of the share capital, such assets shall be distributed so that, as nearly as may be, the losses shall be borne by the Members in proportion to the number of the Shares held by them. If in a winding up the assets available for distribution amongst the Members shall be more than sufficient to repay the whole of the share capital at the commencement of the winding up, the surplus shall be distributed amongst the Members in proportion to the number of the Shares held by them at the commencement of the winding up subject to a deduction from those Shares in respect of which there are monies due, of all monies payable to the Company. This Article is without prejudice to the rights of the holders of Shares issued upon special terms and conditions.

39.2 If the Company shall be wound up, the liquidator may, with the sanction of a Special Resolution of the Company and any other sanction required by the Statute and in compliance with the Applicable Public Company Rules, divide amongst the Members in proportion to the number of Shares they hold the whole or any part of the assets of the Company in kind (whether they shall consist of property of the same kind or not) and may for that purpose value any assets and determine how the division shall be carried out as between the Members or different classes of Members. The liquidator may, with the like sanction, vest the whole or any part of such assets in trustees upon such trusts for the benefit of the Members as the liquidator, with the like sanction, shall think fit, but so that no Member shall be compelled to accept any asset upon which there is a liability.

40 Financial Year

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

41 Transfer by way of Continuation

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

42 Litigation and Non-Litigation Agent in the R.O.C.

Subject to the provisions of the Statute, the Company shall, by a resolution of the Directors, appoint or remove a natural person domiciled or resident in the territory of the R.O.C. to be its litigation and non-litigation agent in the R.O.C., pursuant to the Applicable Public Company Rules, and under which the litigation and non-litigation agent shall be the responsible person of the Company in the R.O.C. The Company shall report such appointment and any change thereof to the competent authorities in the R.O.C. pursuant to the Applicable Public Company Rules.

– Remainder of Page Intentionally Left Blank –

【附錄三】APPENDIX III

衍生性商品交易處理程序
Guideline for Engaging in Derivatives Transactions

1、目的：

1. Objective:

為保障公司資產、落實資訊公開，並釐定本公司從事衍生性商品交易之原因、目的、及為達成此目的之一系列制度，俾使內部各部門及其人員之作業有所依循，外部之債權人、股東、及投資大眾在閱讀本公司資訊時得以溝通、瞭解與信任，特訂本處理程序，本處理程序如有未盡事宜，悉依相關法令之規定辦理。

This guideline (the "Guideline") is enacted for the purpose of ensuring the Company's assets, implementing information disclosure and determine the reasons, purposes of the Company's engagement in derivatives transactions as well establishing a series of systems for the purpose of above, so to serve as a basis for the operations of all internal departments and its employees and when external creditors, shareholders and investors review the Company's information, they may be able to communicate, understand and rely on such information. Any other matters not set forth in the Guideline shall be dealt with in accordance with applicable laws, rules, and regulations.

2、範圍：

2. Scope

2.1. 衍生性商品，係指其價值或價格由匯率、利率、股價、指數或其他資產、利益等商品所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，及上述商品組合而成之複合式契約等。

2.1 "Derivatives": Forward contracts, options contracts, futures contracts, leverage contracts, and swap contracts, and compound contracts combining the above products, whose value is derived from assets, interest rates, foreign exchange rates, indexes or other interests.

2.2. 所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進(銷)貨合約。

2.2 The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) agreements.

3、作業程序：

3. Operation Procedures

3.1. 交易原則及方針：

3.1Principal and Guidelines

3.1.1. 本公司從事衍生性商品交易之性質，依其目的分為「避險目的」及「交易目的」二種。(若為對沖營運風險為目的之交易即為「避險目的」交

易），分別適用不同之風險部位限制、強制停損限制及會計處理原則。

3.1.1 The nature of the Company's engagement in derivatives transactions is divided two categories of "Hedging Purpose" and "Trading Purpose" (Transaction conducted based on the purpose of hedging operational risk shall be categorized as "Hedging Purpose" transaction). Each of them applies to difference risk position limit, mandatory stop loss limit and accounting principles.

3.1.2. 衍生性商品交易應以確保本公司業務之經營利潤，規避因匯率、利率、股價、指數或其他資產、利益等商品價格波動所引起之風險為目標，而非投機性獲利。

3.1.2 Derivatives transactions shall target to ensure the operating profit of the Company's business and prevent risks which may incur from fluctuations in commodity prices due to exchange rate, interest rate, stock price, index or other assets and interests, instead of speculative profits.

3.1.3. 除「避險目的」外之衍生性商品交易，應提董事會核准後始可操作。外幣金額之計算，依財務部當月份各外幣中心匯率為主。重大之衍生性商品交易，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。

3.1.3 Derivatives transactions for the purpose other than "hedging purpose" shall only be implemented after the approval by the board of the directors. The calculation for the amount of foreign currency shall be based on the foreign exchange provided by each foreign currency center of that current month. Material derivatives transactions shall require the consent of 1/2 or more of all members of the audit committee and submit to the board of directors for approval.

3.1.4. 本公司從事衍生性商品交易之契約總額，任一時點，累計未結清契約餘額，不得超過公司當時淨值百分之五十；全部與個別契約損失以契約金額百分之十為其上限；有關個別契約之內容由董事會授權高階主管人員人員核定。

3.1.4 The accumulated unsettled contract amount in the total contract amount of derivatives transactions engaged by the Company at any point in time shall not exceed 50% of the Company's current equity at the time; the overall and individual contract losses shall be capped at 10% of the contract amount. The content of individual contracts shall be ratified by the executives authorized by the board of directors.

3.1.5. 本公司經辦衍生性商品交易之部門，其交易人員應依經核定之交易內容訂定交易策略及直接對交易對手進行交易；交易成交後，將各項交易單據提供交割人員辦理交割手續。交割人員應就交易內容與交易相對人辦理簽約、開戶、交割及結算等作業。

3.1.5 The traders in the Company's department responsible for derivatives transactions shall set up trading strategies based on transaction details being ratified and conduct transaction directly with the counterparty. Upon the completion of the transaction, such traders shall provide settlement agents with all transaction receipts to proceed with settlement. The settlement agent shall thereafter proceed with the counterparty for the execution, opening of bank account, settlement and account settlement in connection with the transaction details.

3.1.6. 本公司從事衍生性商品交易，應由管理制度擬訂部門對全公司部位餘額、損益分析等建立完善之管理資訊系統，以利風險之控管並及時反應異常情形。

3.1.6 The department responsible for the setting up of management system shall set up a complete management information system based on the remaining balance and analysis over the profits and losses of the entire Company in connection to the Company's engagement in derivatives transactions, in order to facilitate the risk control and timely response to abnormality.

3.2. 權責：

3.2 Authority

3.2.1 財務部門：

3.2.1 Finance Department:

（1） 蒐集市場資訊、判斷趨勢及風險、熟悉金融產品及其相關法令、操作技巧等，並依權責主管之指示及授權部位從事交易，以規避市場價格波動之風險。

(1) Collection of market information, determination of tendency and risks, becoming familiar with financial products and its relevant laws and regulations as well as operating skills and engage in transactions based on instructions and authorizations given by supervisors in charge of the same in order to prevent risks which may incur from market price fluctuations.

（2） 定期評估執行部位及損益是否符合第 3.1.4.條可從事契約總額與損失上限金額。

(2) Regularly evaluate whether the implementation and profits and losses comply with the total contract amount and capped amount provided in Article 3.1.4 herein.

3.2.2 會計部門：

3.2.2 Accounting Department:

（1）提供風險暴露部位之資訊。

(1) Provision of information on risks exposure.

（2）交易風險之衡量、監督與控制。

(2) Measurement, supervision and control of trading risks.

3.3. 衍生性商品交易額度

3.3 Trading Limit of Derivatives

3.3.1. 依據已簽訂衍生性商品契約之平均價格訂定停損點，如有超過此停損點應隨時召集相關人員會議以因應之。

3.3.1 The stop loss point shall be established based on the average price in the executed derivatives products contract. At any time such stop loss point is exceeded, the Company shall at any time gather all relevant personnel and convene a meeting for resolution.

3.3.2. 「避險目的」衍生性商品交易可從事契約總額與損失上限金額如下表：

3.3.2 The aggregate contract amount and capped amount for loss on derivatives transactions which may be engaged based on hedging purpose are provided as follows:

	避險目的交易 佔被避險標的［註］部位
全部契約總額	100%
全部契約損失上限金額	10%
個別契約損失上限金額	10%

	Percentage of Transactions for Hedging Purpose in Hedging Objects [Note]
Total aggregate Contract Amount	100%
Capped Amount on Losses of All Contracts	10%
Capped Amount on Losses of Individual Contracts	10%

[註]：被避險標的:

[Note]: Hedging Objects

(1)已持有之資產、負債部位。

(1) Assets and liabilities in possession.

(2)預期將持有之資產、負債部位(即預期交易。又可分為具有確定承諾，及不具承諾但可預期發生者兩種。)

(2) Assets and liabilities expected to possess (i.e. forecast

transaction, which may be additionally separated into firm commitment and commitment not promised but expected to take place).

3.3.3. 「避險目的」衍生性金融商品交易，須依核決權限呈權責主管核准後始得進行，且事後應提報董事會。

3.3.3 Financial derivatives transaction for "Hedging Purpose" shall only be implemented after the same has been ratified by supervisor(s) with such authority and the same shall submit to the board of directors for approval.

3.3.4. 「交易目的」衍生性金融商品交易，須提董事會通過後，依核決權限呈核後方可進行操作。

3.3.4 Financial derivatives transaction for "Trading Purpose" shall only be implemented after it has been ratified by authorities with authorization after the board of the directors approves the same.

3.3.5. 應於董事會分別報告 3.3.3 及 3.3.4.之操作損益及相關訊息。

3.3.5 The operating profit and loss provided under Article 3.3.3 and 3.3.4 and related information shall be separately reported in the board of directors' meeting.

3.4. 衍生性金融商品操作程序

3.4 Guideline for Engaging in Financial Derivatives Transaction

3.4.1. 確認交易部位。

3.4.1 Confirmation of transaction

3.4.2. 相關走勢分析及判斷。

3.4.2 Analysis on relevant tendency and determination.

3.4.3. 決定避險具體作法：

（1）交易標的

（2）交易部位

（3）目標價位及區間

（4）交易策略及型態

3.4.3 Specific Practices on Determination of Hedge:

(1) Transaction target

(2) Trading position

(3) Target price and range

(4) Trading strategies and types

3.4.4. 取得交易之核准。

3.4.4. Acquirement of trading approval.

3.4.5. 執行交易

3.4.5 Execution of Transaction

（1）交易對象：限於國內外經政府立案合法之金融機構。

(1) Counterparty: restricted to financial institutions duly incorporated in Taiwan or overseas.

（2）交易人員：本公司得執行衍生性商品交易之人員應先簽請財務會計處主管同意後，通知本公司往來之金融機構，非上述人員不得從事交易。

(2) Traders: The personnel who may exercise derivatives transactions of the Company shall be submitted to the head of financial accounting apartment for approval, and the Company shall notify correspondent financial institutions that personnel other than the above mentioned are not allowed to engage in such transaction.

（3）交易確認：交易人員交易後，應填具交易單據，經由確認人員確認交易之條件是否與交易單據一致，呈送權責主管核准。

(3) Confirmation of transaction: The trader shall fill in the transaction receipt after transaction and the same shall be reviewed and ratified by the confirmation agent for consistency and submit to supervisor(s) with authorization for approval.

（4）交割：交易經確認無誤後，財務部應於交割日由指定之交割人員備妥價款及相關單據，以議定之價位進行交割。

(4) Settlement: Upon confirmation of transaction, the finance department shall proceed to settle on the settlement date with consideration negotiated via the settlement agent whom it has designated, together with the consideration and relevant receipts.

3.4.6. 會計單位入帳。

3.4.6 Entering of accounting units.

3.5. 會計處理

3.5Accounting

3.5.1. 衍生性商品交易之會計處理，均依一般公認會計原則及會計研究發展基金會公佈之相關財務會計準則公報規定辦理。

3.5.1 The accounting of derivatives transaction shall be governed by the Generally Accepted Accounting Principles and relevant statements of financial accounting standards publicly announced by the Accounting Research and Development Foundation.

3.5.2. 編製定期性財務報告(含年度、半年度、季財務報告及合併財務報告)時，應依會計研究發展基金會公佈之財務會計準則公報第三十四號『金融商品之會計處理準則』及第三十六號「金融商品之表達與揭露」規定，於財務報表附註中，按從事衍生性商品目的進行其一般性相關事項揭露。

3.5.2 When compiling regular financial statements (including annual, semi-annual and quarterly financial statements and consolidated financial statements), such financial statements shall provide general disclosures based on the purpose of engagement in derivatives in the annotation section of the financial reports according to the "Financial Instruments: Recognition and Measurement" in Statement No. 34 and Statement No. 36 "Financial Instruments: Presentation and Disclosure" publicly announced by the Account Research and Development Foundation.

3.5.3. 對「交易目的」之衍生性商品，除一般性揭露事項外，應依商品類別揭露當期交易活動所產生之淨損益及在損益表之表達位置。

3.5.3 For derivatives with "trading purpose", in addition to general disclosures, the net profit/loss incurred from current trading activity and the position expression in the income statement shall be disclosed according to its types.

3.5.4. 對「避險目的」之衍生性商品，除一般性揭露事項外，應額外揭露下列事項：

3.5.4 For derivatives with "hedging purpose", in addition to general disclosures, the following shall additionally be disclosed:

(1) 對已持有資產或負債進行「避險為目的」者：

(1) Use current assets and liabilities in possession for "hedging purpose":

(A) 被避險之資產或負債金額及所用衍生性商品之種類。

(A) Assets or amount in debt being hedged and types of derivatives used.

(B) 已認列及被明確遞延之避險損益金額。

(B) Amount of hedging profit or loss being recognized and confirmed for deferral.

(2) 對預期交易(含確定承諾之未來交易及不具承諾但預測即將於未來發生之交易)進行「避險為目的」者：

(2) Use forecast transaction for "hedging purpose" (including firm commitment and commitment not promised but expected to take place)

(A) 該預期交易內容之敘述。

(A) Description to content of such forecast transaction.

(B) 所用衍生性商品種類內容之敘述。

(B) Description to content of the types of derivatives used.

(C) 被明確遞延之避險損益金額。

(C) Amount of hedging profit or loss being recognized and confirmed for deferral.

3.6. 內部控制制度

3.6. Internal Control System

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

3.6.1. Risk Management: As various variables in the market give rise to operational risk in investment in financial derivative products, the following rules should be observed in the management of market risk:

（**1**）信用風險管理：

(1) Credit risk management:

（A）交易對象：以國內外著名金融機構為主。

(A) Counterparty: mainly with well known financial institutions, domestically or foreign.

（B）交易商品：以國內外著名金融機構提供之商品為限。

(B) Product: Limited to products offered by well known domestic or foreign financial institutions.

（C）交易金額：同一交易對象之未結清契約餘額，以不超過授權總額百分之十為限。

(C) Transaction Amount: the exposure to any single counterparty is limited to 10% of the total authorized amount

（**2**） 市場風險管理：以銀行提供之公開外匯交易市場為主，暫不考慮期貨市場。

(2) Market Risk Management: publicly trading foreign exchange market offered by banks should be opted; futures market currently not considered.

（**3**） 流動性風險管理：為確保流動性，在選擇金融產品時以流動性較高(即隨時可在市場上軋平)為主，受託交易的金融機構必須有充足的資訊及隨時可在任何市場進行交易的能力，且交易前應與財務部資金人員確認交易額度，始不會造成流動性不足之現象。

(3) Liquidity Risk Management: to ensure liquidity, when selecting financial products, products with higher liquidity (can be squared on the market

any time) should be opted, the discretionary investment financial institution must have sufficient information and ability to trade at any market at any time, and the funding personnel should confirm transaction amount prior to the transaction so as not to become illiquid.

（4） 現金流量風險管理：為確保公司營運資金週轉穩定性，本公司從事衍生性商品交易之資金來源以自有資金為限，且其操作金額應考量未來三個月現金收支預測之資金需求。

(4) Cash flow Risk Management: To ensure the stability of the company’s operational cash flow, the funding source of derivatives transactions should be limited to self-owned funds, and the operational amount should take into consideration of the funding need in the cash income forecast for the next three months.

（5） 作業風險管理：

(5) Operational Risk Management

（A）應確實遵循公司授權額度、作業流程及納入內部稽核，以避免作業風險。

(A) Compliance with the amount authorized by the company, procedure flow and internal audit for income should be ensured to avoid any operational risk.

（B）從事衍生性商品之交易人員及確認、交割等作業人員不得互相兼任。

(B) The personnel conducting the derivatives transactions shall not also serve as the personnel in charge of confirmation and closing of derivatives.

（C）風險之衡量、監督與控制人員應與前款人員分屬不同部門，並應向董事會或向不負交易或部位決策責任之高階主管人員報告。

(c) The personnel assessing, supervising and controlling risk shall be in separate department from the personnel in the preceding subparagraph, and should report to the board of directors or high level management who is not in charge of trading or position decisions.

(6) 商品風險管理：內部交易人員對金融商品應俱備完整及正確之專業知識，並要求銀行充分揭露風險，以避免誤用金融商品風險。

(6) Product Risk Management: internal trading personnel should possess complete and accurate professional knowledge of financial products and request the banks to sufficiently disclosure risk to avoid risk of financial product misapplication.

(7) 法律風險管理：任何和銀行簽署的文件必需經過法務部門檢視後才能正式簽署，以避免法律上的風險。

(7) Legal Risk Management: any documents signed with the banks must be reviewed by the legal department first before formal execution to avoid any legal risks.

3.7. 定期及不定期評估

3.7. Periodic and Ad Hoc Assessments

3.7.1. 董事會應指定財務會計處主管依據內部控制制度隨時注意衍生性商品交易風險之監督與控制，並定期評估交易之績效是否符合既定之經營策略，以及所承擔之風險是否在容許的範圍內。

監督交易及損益情形，發現有異常情事時，應採取必要之因應措施，並立即向董事會報告，本公司若已設置獨立董事者，董事會應有獨立董事出席並得表示意見。

3.7.1. The board of directors shall appoint the head of financial accounting to monitor and control the trading risk of derivatives at all times in accordance with the internal control system and periodically assesses whether the result of trading is consistent with the management policy and whether the risk undertaking is within the ambit permitted. In the event anomalies is discovered in the supervision of trading and profit/loss, the necessary responsive measures should be adopted and the board shall be reported of the same; if the company has an independent director, the board of director shall have the independent director present and express opinion with regard thereto.

3.7.2. 「交易目的」衍生性商品交易所持有之部位至少每週應評估一次，惟若為業務需要辦理之避險目的交易至少每月應評估二次，其評估報告應呈送董事會授權之高階主管人員。

3.7.2. The position held by “trading purposed” derivatives transactions shall be assessed at least once a week, provided that if hedging purposed transactions for business requirements shall be assessed twice a month, with the assessment report submitted to the high level personnel authorized by the board of directors.

3.7.3. 財務會計處主管應定期評估目前使用之風險管理程序是否適當及確實依本程序辦理。

3.7.3. The head of financial accounting should periodically assess whether the risk management procedure is appropriate and is in fact observed.

3.7.4. 市價評估報告有異常情形，經評估可能產生重大或有損失時，財務主管應即向董事會報告並採取必要之因應措施。如本公司已設置獨立董事，董事會應有獨立董事出席並表示意見。

3.7.4. Where there are anomalies in the market value assessment report, and the assessment may result in major contingent loss, the head of financial accounting should immediately report to the board of directors and take the necessary responsive measures. If the company has an independent director, the board of director shall have the independent director present and express opinion with regard thereto.

3.8. 本公司從事衍生性商品交易時，應建立備查簿，就從事衍生性商品交易之種類、金額、董事會通過日期及依本程序應審慎評估之事項，詳予登載於備查簿備查。

3.8. When the company conducts in derivatives transactions, an account book should be prepared to record thereon the type, amount, approval date by the board, and the matters considered in accordance with this Guideline.

3.9.內部稽核

3.9 Internal Audit

3.9.1. 內部稽核人員應定期了解衍生性商品交易內部控制之允當性，並按月查核分析其交易循環，作成稽核報告呈董事會授權之高階主管人員核閱，如有發現重大違規情事，應以書面通知審計委員會，並視違規情況依本公司人事管理規則懲處相關人員。

3.9.1. The internal audit personnel shall periodically understand the appropriateness of the internal control of derivatives transactions, and review the analysis of trading cycles monthly for production of audit report to be submitted for review by the high level personnel appointed by the board of directors. In the event of discovery of major incompliance, the audit committee shall be notified in writing and the relevant personnel shall be penalized in accordance with the human resource management rules of the company.

3.9.2. 依「公開發行公司建立內部控制制度處理準則」之規定，按時將稽核報告及異常事項改善情形申報相關主管機關備查。

3.9.2. The audit report and anomalies should be submitted to the relevant authorities for record in accordance with the Rules for Public Companies' Establishment of Internal Control System.

3.11.公告申報：

3.11. Public Announcement Reporting

3.11.1. 每月十日前應按規定格式，提供本公司及子公司截至上月底從事衍生性商品交易之相關內容，由本公司公告申報。

3.11.1. Before the 10th day of each month, the relevant information on derivatives transactions by the Company and Subsidiaries since the end of the previous month should be submitted for public announcement by the Company in the prescribed format.

3.11.2. 惟子公司交易損失達契約金額百分之十之損失上限者，及原交易簽訂之相關契約有變更、終止或解除情事者，應於事實發生之日起次日內按規定格式，提供相關資訊，並由本公司代為公告申報。

3.11.2. In the event a Subsidiary's trading loss reaches 10% of the contractual amount, or where there is amendment or termination of the relevant contract entered, the relevant information should be submitted for announcement by the Company in the prescribed format on the next day after the occurrence of fact.

3.11.3. 本公司依規定應公告項目如於公告時有錯誤或缺漏而應予補正時，應將全部項目依 3.11.1.及 3.11.2.重行提供本公司代為公告申報。

3.11.3. In the event of errors or omissions in the information required for announcement, the Company shall make supplementary corrections with all items and re-file the announcement in accordance with 3.11.1 and 3.11.2.

3.12.罰責：

3.12. Penalties

本公司之經理人及主辦人員違反本處理程序時，依照本公司員工手冊提報考核，依其情節輕重處罰。

If the managers and relevant personnel of the Company is in breach of this Guideline, assessment in accordance with the employee handbook of the Company shall be submitted and penalties proportional to the gravity of the breach applied.

3.13.實施與修訂：

3.13 Application and Amendment

3.13.1. 本處理程序應經審計委員會全體成員二分之一以上同意，提董事會決議，並提報股東會同意，如有董事表示異議且有記錄或書面聲明者，本公司應將其董事異議資料送審計委員會並提報股東會討論，修正時亦同。本處理程序訂定後，如遇相關法令變更，本處理程序

應適時配合修正，並應依照法令經審計委員會、董事會）及股東會決議通過。

3.13.1. After this Procedure is approved by the majority of the members of the audit committee and submitted for approval by the board of directors, followed by approval by the shareholders, if any director expresses objection with record or in writing, the Company shall submit the objection to the audit commit and shareholders meeting for discussion; the same applies to any amendments. After this Guideline becomes effective, if there are any changes in the relevant regulation that require the Guideline to be revised accordingly, the revision shall be approved by the audit committee, the board of directors and the shareholders resolution.

3.13.2. 本公司已設置獨立董事者，依前項規定將本處理程序提報董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會議記錄。

3.13.2. If the Company has in place an independent director, upon submission of this Guideline for discussion by the board of directors in accordance with the preceding subparagraph, the independent director’s opinion shall be duly considered, and his/her approval or objection and reason for objection shall be entered on the meeting record of the board of directors.

3.13.3.第 3.13.1 條如未經審計委員會全體成員(以實際在任者計算之)二分之一以上同意者，得由全體董事(以實際在任者計算之)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。

3.13.3. If Article 3.13.1 is not approved by the majority of all members of the audit committee (those in office), then the same shall be approved by the supermajority (2/3) of the members of the board of directors (those in office) and the resolution of the audit committee shall be duly recorded in the meeting minutes of the board of directors.

3.13.4. 本公司之子公司擬從事衍生性商品交易者，本公司應督促其訂定從事衍生性商品交易處理程序，並依相關規定送其審計委員會及/或董事會及/或股東會決議後實施。本公司之子公司若從事衍生性商品交易，應定期提供相關資料予本公司查核。

3.13.4. When a Subsidiary proceeds with derivatives product trading, the Company shall supervise and ensure the Subsidiary’s making of the procedures for derivatives transactions and submitted for approval by its audit committee and/or board of directors and/or shareholders before application thereof. If the Company’s Subsidiary conducts derivatives transactions, relevant materials shall be regularly submitted to the Company for review.

【附錄四】**APPENDIX IV**

<修訂前>

<Before amendment>

取得或處分資產處理程序

The Guideline for Acquisition and Disposal of Assets

1、目的

1、 Purpose

為保障資產，落實資訊公開，使本公司及子公司取得或處分資產有所遵循，依據相關法令函釋規定，制訂本處理程序。

In order to secure the assets of the Company and ensure candid information, in accordance with the relevant laws and regulations, the following guidelines (“This Guideline”) shall apply to the acquisition and disposal of assets of the Company and/or Subsidiaries.

2、範圍

2、 Scope

凡本公司及子公司取得或處分下列資產，均應依本處理程序之規定辦理：

This Guideline shall apply to the Company’s acquisition or disposal of the following assets of the Company and/or Subsidiaries:

2.1 股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購(售)權證、受益證券及資產基礎證券等投資。

2.1 Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities.

2.2 不動產及其他固定資產。

2.2 Real property and other fixed assets.

2.3 會員證。

2.3 Memberships.

2.4 專利權、著作權、商標權、特許權等無形資產。

2.4 Patents, copyrights, trademarks, franchise rights, and other intangible assets.

2.5 金融機構之債權（含應收款項、買匯貼現及放款、催收款項）。

2.5 Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).

2.6 衍生性商品。

2.6 Derivatives.

2.7 依法律合併、分割、收購或股份受讓而取得或處分之資產。

2.7 Assets acquired or disposed of as a result of mergers, spin-off, acquisitions, or transfer of shares in accordance with applicable laws.

2.8 其他重要資產。

2.8 Other major assets.

3、定義

3、 Definition

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

3.1 "Derivatives": Forward contracts, options contracts, futures contracts, leverage contracts, and swap contracts, and compound contracts combining the above products, whose value is derived from assets, interest rates, foreign exchange rates, indexes or other interests. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) agreements.

3.2 依法律合併、分割、收購或股份受讓而取得或處分之資產：指依相關法令進行合併、分割或收購而取得或處分之資產，或發行新股受讓他公司股份（以下簡稱「股份受讓」）者。

3.2 "Assets acquired or disposed of as a result of mergers, spin-off, acquisitions, or transfer of shares in accordance with applicable laws": Refers to assets acquired or disposed through mergers, spin-off, or acquisitions conducted under the relevant laws and regulations, or to transfer of shares (from another company) through issuance of new shares of its own as the consideration therefore (hereinafter "transfer of shares").

3.3 關係人：指依財團法人中華民國會計研究發展基金會（以下簡稱「會計研究發展基金會」）所發佈之財務會計準則公報第六號所規定者。

3.3 "Related party": As defined in Statement of Financial Accounting Standards No. 6 published by the Republic of China (hereinafter “ROC”) Accounting Research and Development Foundation (hereinafter "ARDF")

3.4 子公司：指依會計研究發展基金會發佈之財務會計準則公報第五號及第七號所規定者。

3.4 "Subsidiary": As defined in Statements of Financial Accounting Standards Nos. 5 and 7 published by the ARDF.

3.5 專業估價者：指不動產估價師或其他依法律得從事不動產、其他固定資產估價業務者。

3.5 "Professional appraiser": Refers to a real property appraiser or other person duly authorized by an act of law to engage in the value appraisal of real property or other fixed assets.

3.6 事實發生日：指交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。

3.6 "Date of occurrence": Refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of boards of directors resolutions, or other date on which the transaction subject and consideration can be confirmed, whichever date is earlier; provided, for investment for which approval of the Competent Authority is required, the earlier of the above date or the date of receipt of approval by the Competent Authority shall apply.

3.7 大陸地區投資：指依經濟部投資審議委員會在大陸地區從事投資或技術合作許可辦法規定從事之大陸投資。

3.7 "Investment in China": Refers to investments in China pursuant to the Regulations Governing Investment or Technical Cooperation in China enacted by the Investment Commission of the Ministry of Economic Affairs.

4、作業程序

4、 Operational Procedure

4.1 本公司及子公司因取得或處分資產而需取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與交易當事人不得為關係人。

4.1 Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide the Company and/or Subsidiaries with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall not be a related party of any party to the transaction.

4.2 本公司及子公司取得或處分資產之評估、決定交易條件及價格等之作業程序，應依下列規定辦理：

4.2 The valuation, terms of transaction and pricing procedures for acquisition or disposal of assets by the Company/Subsidiary shall proceed as follows:

一、於集中交易市場或證券商營業處所取得或處分之有價證券，承辦單位應將擬取得或處分之緣由、標的物、價格參考依據等事項，依核決許可權呈請核准。非於集中交易市場、證券商營業處所取得或處分之有價證券或私募有價證券，承辦單位應將擬取得或處分之緣由、標的物、交易相對人、移轉價格、收付款條件、價格參考依據等事項，依核決許可權呈請核准後，提請董事會通過。重大之資產交易，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) For acquisition or disposal of securities from the central trading market or securities broker, the relevant personnel should draft the reason, the subject, price reference of the acquisition or disposal, and submit for approval by the authorized management. For acquisition or disposal of securities from/at other than the central trading market or securities broker, or privately placed securities, the relevant personnel should draft the reason, subject, trading counterparty, transfer pricing, terms of closing, price reference and submit for approval by the authorized management, thereafter submit for the approval of the board of directors.　For transactions of major assets, approval by the majority of the audit committee should be obtained as well as approved by the board of directors.

二、取得或處分不動產及其他固定資產，應以比價、議價或招標方式擇一為之。不動產並應參考公告現值、評定現值、鄰近不動產實際交易價格等，決議交易價格及交易條件，依本公司及子公司所訂核決許可權核准後為之，金額超過新臺幣五千萬元者，應於事後最近一次董事會中提會報備；金額超過新臺幣一億元者，須提經董事會通過後始得為之。

本處理準則或其他法律規定應經董事會通過者屬重大資產交易，應經審計委員會全體成員二分之一以上同意，並提報董事會決議，前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。本項所稱審計委員會全體成員及全體董事，以實際在任者計算之。

(b) Acquisition or disposal of real estate and other fixed assets shall proceed by way of either comparison of prices, negotiation of prices or auction. For real estates, the public announced current value, assessed current value, actual trading value of the neighborhood should be referenced for determining the transaction pricing and transaction terms; after approval by the relevant authority as stipulated by the Company/Subsidiary, for transactions whose amount exceeds NT$50,000,000, such transaction should be reported to the next meeting of the board of directors; for transactions whose amount exceeds NT$100,000,000, the transaction can only proceed after approval by the board of directors.

Transactions stipulated by this Guideline or other legal requirements to require the approval of the board of directors are material assets transactions and should be approved by the majority of the members of the audit committee and submitted for resolution by the board of directors; in the event the transaction is not approved by the majority of the members of the audit committee then the transaction shall be approved by the supermajority (2/3) of the members of the board of directors, and the meeting minutes of the board of directors shall clearly stipulate the decision of the audit committee.　The members of the audit committee and board of directors referred herein shall mean those actually in office.

三、取得或處分會員證，價格應考慮未來預期的增值及產生的效益綜合評

估之，依本公司及子公司所訂核決許可權核准後為之。

(c) For acquisition or disposal of membership, the pricing should take into account of expected future increase in value and benefits produced, and proceed after approval by the relevant authority as stipulated by the Company/Subsidiary.

四、取得或處分專利權、著作權、商標權、特許權等無形資產，價格應考慮未來預期的收益、技術開發與創新的程度、法律保護的狀態、授權與實施的情況及生產成本或實施成本等因素，並綜合權利人與被授權人相關的因素作一個整體的判斷，依本公司及子公司所訂核決許可權核准後為之。

(d) For acquisition or disposal of intangible assets including patents, copyright, trademark, or license, the pricing should take into account of expected future income, development of technology and novelty, status of legal protection, status of license and application, cost of production or cost of application, and take into account of factors concerning the right holder and licensee as a whole and proceed only after approval by the relevant authority as stipulated by the Company/Subsidiary.

4.3 處理程序之訂定

4.3 Handling Procedure

4.3.1 本公司及子公司訂定或修正取得或處分資產處理程序，應經審計委員會全體成員二分之一以上同意，提董事會決議，並提報股東會同意。

4.3.1 The stipulation or the amendment of the handling procedures for acquisition or disposal of assets by the Company/Subsidiary shall be approved by the majority of the members of the audit committee and submitted for approval by the board of directors, followed by approval by the shareholders.

4.3.2 如未經審計委員會全體成員二分之一以上同意，得由全體董事三分之二以上同意，並應於董事會議事錄載明審計委員會之決議，提報股東會同意。

4.3.2 If the handling procedure is not approved by the majority of the members of the audit committee then it shall be approved by the supermajority (2/3) of the members of the board of directors and the meeting minutes of the board of directors shall clearly stipulate the decision of the audit committee, and submitted for approval by the shareholders

4.3.3 如有董事表示異議且有紀錄或書面聲明，應將董事異議資料送審計委員會。本公司及子公司若設置獨立董事，依前項規定將取得或處

分資產處理程序提報董事會討論時，應充分考慮各獨立董事之意見，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。

4.3.3 If any director opposes with record or in writing, then such opposition shall be submitted to the audit committee. If the Company/Subsidiary set an independent director, when the handling procedures is submitted to the board of directors for discussion, the independent director's opinion shall be duly considered. If the independent director opposes or reserves opinion, such shall be duly noted in the meeting minutes of the board of directors.

4.3.4 上述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。

4.3.4 The foregoing reference to members of audit committee and board of directors shall mean those members actually in office.

4.3.5 本處理程序訂定後，如遇相關法令變更，本處理程序應適時配合修正，並應依照法令經審計委員會、董事會及股東會決議通過。

4.3.5 After the stipulation of the handling procedure, in the event of amendment in relevant regulations, the handling procedure shall complement the relevant amendments, and be approved by the audit committee , the board of directors and the shareholders resolution in accordance with law.

4.4 資產之取得或處分

4.4 Acquisition or Disposal of Assets

4.4.1 本公司及子公司取得或處分不動產或其他固定資產，除與政府機構交易、自地委建、租地委建，或取得、處分供營業使用之機器設備外，交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並符合下列規定：

4.4.1 Except for transactions with governmental institutions, commissioned construction on self-owned land, commissioned construction on leased land, or acquisition or disposal of equipment for business usage, for acquisition or disposal of real estate or other fixed assets by the Company/Subsidiary where the amount reaches 20% of the paid in capital of the company or exceeds NT$300,000,000, appraisal report by professional appraiser shall be obtained prior to the date of occurrence of the event, and the following conditions shall apply:

一、 因特殊原因須以限定價格或特定價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，未來交易條件變更者，亦應比照上開程序辦理。

(a) For special reason limited price or specific price shall be referenced for transaction consideration, then the transaction shall be approved by the board of directors; changes in the transaction terms in the future shall also observe the foregoing procedure.

二、 交易金額達新臺幣十億元以上，應請二家以上之專業估價者估價。

(b) Transaction amount exceeds NT 1 billion, more than two professional appraisers shall be engaged to appraise the value.

三、 專業估價者之估價結果有下列情形之一，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師依會計研究發展基金會所發佈之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見：

(c) Where the result of appraisal by the professional appraiser meets any one of the following conditions, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, the Company/Subsidiary should request the accountant to proceed with Statement on Audit Standards No. 20 (“SAS No.20”) issued by Accounting Research and Development Foundation, and opine on the reason for difference and appropriateness of the transaction price:

1. 估價結果與交易金額差距達交易金額之百分之二十以上。
1. Where the appraisal result and transaction amount differ by more than 20% of the transaction amount
2. 二家以上專業估價者之估價結果差距達交易金額百分之十以上。
2. The difference in the values appraised by the two professional appraisers exceeds 10% of the transaction amount.

四、 專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。

(d) The date of the appraisal report issued by a professional appraiser and the date of the contract shall not be apart for more than 3 months, except where the same publicly announced present value applies and have not exceeded six months, then the original opinion issued by the original professional appraiser may be used.

4.4.2 本公司及子公司取得或處分有價證券，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考。另交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師若需採用專家報告者，應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理。但該有價證券具活絡市場之公開報價或相關主管機關另有規定者，不在此限。

4.4.2 The Company and/or Subsidiaries acquiring or disposing of securities shall , prior to the date of occurrence of the event , obtain financial statements of the issuing company for the most recent period, certified or reviewed by a CPA, for reference in appraising the transaction price, and if the transaction price reaches 20 percent of the Company's paid-in capital or NT$300 million or more, The Company shall also engage a CPA prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. If the CPA needs to use the report of an expert as evidence, the CPA shall do so in accordance with the provisions of Statement of Auditing Standards No.20 published by the ARDF. This requirement does not apply, however, to publicly quoted prices of securities that have an active market or where otherwise provided by the regulatory authorities.

4.4.3 本公司及子公司取得或處分會員證或無形資產交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師並應依會計研究發展基金會所發佈之審計準則公報第二十號規定辦理。

4.4.3 Where the Company/Subsidiary acquires or disposes of membership or intangible assets of transaction value exceeding 20% of the company’s paid in capital or NT$300,000,000, an accountant should be engaged prior to the date of occurrence of the event to issue opinion on the reasonableness of the transaction price, and the accountant should proceed in accordance with SAS No.20. issued by Accounting Research and Development Foundation

4.4.4 取得非供營業使用之不動產與投資有價證券之額度

4.4.4 The limit for acquiring real estate not for business use and investment in securities

一、 本公司購買非供營業使用之不動產，總額不得高於本公司淨值之百分之十五；本公司之各子公司其購買非供營業使用之不動產總額不得高於本公司淨值之百分之五。

(a) For acquisition of real estate not used for business by the Company, the total amount shall not exceed 15% of the Company’s net value; for acquisition of real estate not used for business by a Subsidiary, the total amount shall not exceed 5% of the Company’s net value.

二、 本公司有價證券投資總額不得高於本公司淨值之百分之五十；本公司之各子公司其有價證券投資總額不得高於本公司淨值之百分之二十五。

(b) The investment amount for securities invested by the Company shall not exceed 50% of the net value of the Company; the investment amount for securities invested by a Subsidiary shall not exceed 25% of the net value of the Company.

三、 本公司投資個別有價證券之金額不得高於本公司淨值之百分之二十五；本公司之各子公司其投資個別有價證券之金額不得高於本公司淨值之百分之十。上述有價證券投資金額之計算以原始投資成本為計算基礎。

(c) The investment amount in an individual securities by the Company shall not exceed 25% of the net value of the Company; the investment amount in an individual securities by a Subsidiary shall not exceed 10% of the net value of the Company. The foregoing reference to investment amount refers to the original cost of investment.

四、 本公司取得或處分會員證或無形資產交易金額以不超過本公司股東權益之百分之五十為限。

(d) The transaction amount for the acquisition or disposal of membership or intangible assets shall not exceed 50% of the Company’s shareholders equity.

五、 本公司及子公司對大陸地區投資總額不得逾相關主管機關對大陸投資之限額規定。

(e) The total investment amount of investment in China by the Company and Subsidiaries shall not exceed the relevant limit for investment in China as set by the relevant authority.

4.4.5 本公司及子公司經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。

4.4.5 For acquisition or disposal of assets by way of court auction by the Company/ Subsidiary, the proof of documentation issued by the court may replace the appraisal report or accountant’s opinion.

4.4.6 第 4.4.1 條至第 4.4.3 條交易金額之計算，應依第 4.8.1 條第二項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定取得專業估價者出具之估價報告

或會計師意見部分免再計入。

4.4.6 The calculation of the transaction amount referred to the provisions from 4.4.1 to 4.4.3 shall be done in accordance with the provision of 4.8.1, paragraph 2 herein, and “within the preceding year” as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a CPA’s opinion has been obtained need not be counted toward the transaction amount.

4.5 關係人交易

4.5 Related party transactions

4.5.1 本公司及子公司與關係人取得或處分資產，除應依本處理程序前述及本條規定辦理相關決議程序及評估交易條件合理性等事項外，交易金額達公司總資產百分之十以上者，亦應依第 4.4 條規定取得專業估價者出具之估價報告或會計師意見。前項交易金額之計算，應依第 4.4.6 條規定辦理。

4.5.1 The Company / Subsidiary engages in any acquisition or disposal of assets from or to a related party, in addition to ensuring that the necessary resolutions are adopted and the reasonableness of the transaction terms is appraised, if the transaction amount reaches 10 percent or more of the Company’s total assets, the Company shall also obtain an appraisal report from a professional appraiser or a CPA’s opinion in compliance with Article 4.4. The calculation of the transaction amount referred to in the preceding paragraph shall be made in accordance with the provision of 4.4.6.

4.5.2 本公司及子公司向關係人取得或處分不動產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，應將下列資料提交審計委員會及董事會通過後，始得簽訂交易契約及支付款項：

4.5.2 The Company/Subsidiary that intends to acquire or dispose of real property from or to a related party, or intends to acquire or dispose of assets other than real property from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company’s total assets, or NT$300,000,000 or more, may not proceed with the transaction or make a payment until the following matters have been submitted to and approved by the audit committee members and the board of directors:

一、 取得或處分資產之目的、必要性及預計效益。

(a) The purpose, necessity and anticipated benefit of the acquisition or the disposing of assets.

二、 選定關係人為交易對象之原因。

(b) The reason for choosing the related party as a trading counterparty.

三、 向關係人取得不動產，依第 4.5.3~4.5.5 條規定評估預定交易條件合理性之相關資料。

(c) With respect to the acquisition of real property from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with the provisions of 4.5.3 and 4.5.5 herein.

四、 關係人原取得日期及價格、交易對象及其與本公司及所屬公司和關係人之關係等事項。

(d) The date and price at which the related party originally acquired the real property, the subject of transaction, and that transaction the relationship to the Company, Subsidiary and the related party.

五、 預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。

(e) Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.

六、 依第 4.4 條規定取得之專業估價者出具之估價報告，或會計師意見。

(f) An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with Article 4.4.

七、 本次交易之限制條件及其他重要約定事項。

(g) Restrictive covenants and other important stipulations associated with the transaction.

前項交易金額之計算，應依第 4.8.1 條第二項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定提交董事會通過及審計委員會承認部分免再計入。本公司與其母公司或子公司間，取得或處分供營業使用之機器設備，董事會得授權董事長在一定額度內先行決行，事後再提報最近期之董事會追認。

The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with the provision of 4.8.1, paragraph 2 herein, and “within the preceding year” as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the board of directors and recognized by the supervisors need not be counted toward the transaction amount.

With respect to the acquisition or dispose of business-use machinery and equipment between the Company and its parent or subsidiaries, the Company's board of directors may delegate the board chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of directors meeting.

依第 4.5.2 條規定提報董事會討論前，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。於提報董事會討論時，應充分考慮各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會中提出並載明於董事會議事錄。本項所稱審計委員會全體成員及全體董事，以實際在任者計算之。

According to provision 4.5.2 herein, prior to submitting to the board of directors, relevant matters shall be submitted for approval by the majority of the members of the audit committee. If the transaction is not approved by the majority of the members of the audit committee then the transaction shall be approved by a supermajority (2/3) of the board of directors and the audit committee's resolution shall be duly noted in the meeting minutes of the board of directors. When submitting the matter for the board's discussion, the opinion of the independent director shall be sufficiently considered. If the independent director oppose or reserve his/her opinion, such should be duly noted in the meeting minutes of the directors. The members of the audit committee and board of directors referred herein shall mean those actually in office.

4.5.3 本公司及子公司向關係人取得不動產，應按下列方法評估交易成本之合理性：

4.5.3 The Company/Subsidiary that acquires real property from a related party shall evaluate the reasonableness of the transaction costs by the following means:

一、 按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以本公司及所屬公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於財政部公佈之非金融業最高借款利率。

(a) Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the Company/Subsidiary purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance of the ROC.

二、 關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。

(b) Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been 70 percent or more of the financial institution's appraised loan value of the property and the period of the loan shall have been one year or more. However, this shall not apply where the financial institution is a related party of one of the trading counterparties.

合併購買同一標的之土地及房屋者，得就土地及房屋分別按前項所列任一方法評估交易成本。

Where land and structures thereupon are combined as a single property purchased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.

本公司及子公司向關係人取得不動產，依第一項及第二項規定評估不動產成本，並應洽請會計師復核及表示具體意見。

The Company/Subsidiary that acquires real property from a related party and appraises the cost of the real property in accordance with the provisions of paragraph 1 and paragraph 2 shall also engage a CPA to check the appraisal and render a specific opinion.

4.5.4 本公司及子公司向關係人取得不動產，有下列情形之一者，應依第 4.5.2 條規定辦理，不適用第 4.5.3 條之規定：

4.5.4 Where the Company acquires real property from a related party and one of the following circumstances exists, the acquisition shall be conducted in accordance with the provision 4.5.2 and the provision 4.5.3 does not apply:

一、 關係人係因繼承或贈與而取得不動產。

(a) The related party acquired the real property through inheritance or as a gift;

二、 關係人訂約取得不動產時間距本交易訂約日已逾五年。

(b) More than five years will have elapsed from the time the related party signed the contract to obtain the real property to the signing date for the current transaction;

三、 與關係人簽訂合建契約而取得不動產。

(c) The real property is acquired through signing of a joint development contract with the related party.

4.5.5 本公司及所屬公司依第 4.5.3 條第一項及第二項規定評估結果均較交易價格為低時，應依第 4.5.6 條規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限：

4.5.5 When the results of the Company appraisal conducted in accordance with the provisions of paragraph (a) and paragraph (b) of 4.5.3 are uniformly lower than the transaction price, the matter shall be handled in compliance with the provision 4.5.6. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA, this restriction shall not apply:

一、 關係人系取得素地或租地再行興建者，得舉證符合下列條件之一者：

(a) Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:

1. 素地依第 4.5.3~4.5.4 條規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近三年度關係人營建部門之平均營業毛利率或財政部公佈之最近期建設業毛利率孰低者為準。

<u>Condition 1</u>: Where undeveloped land is appraised in accordance with the means stated in the provisions of 4.5.3~4.5.4, and structures according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent three years or the gross profit margin for the construction industry for the most recent period as

announced by the Ministry of Finance of the ROC, whichever is lower.

2. 同一標的房地之其他樓層或鄰近地區一年內之其他非關係人成交案例，其面積相近，且交易條件經按不動產買賣慣例應有之合理樓層或地區價差評估後條件相當者。

Condition 2: Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market practices.

3. 同一標的房地之其他樓層一年內之其他非關係人租賃案例，經按不動產租賃慣例應有之合理樓層價差推估其交易條件相當者。

Condition 3: Completed leasing transactions by unrelated parties for other floors of the same property from within the preceding year, where the transaction terms are similar after calculation of reasonable price discrepancies among floors in accordance with standard property leasing market practices.

二、 本公司及子公司舉證向關係人購入之不動產，其交易條件與鄰近地區一年內之其他非關係人成交案例相當且面積相近者。

(a) Where the Company acquires real property from a related party and provides evidence that the terms of the transaction are similar to the terms of transactions completed for the acquisition of neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year.

前二項所稱鄰近地區成交案例，以同一或相鄰街廓且距離交易標的物方圓未逾五百公尺或其公告現值相近者為原則；所稱面積相近，則以其他非關係人成交案例之面積不低於交易標的物面積百分之五十為原則；所稱一年內系以本次取得不動產事實發生之日為基準，往前追溯推算一年。

Completed transactions for neighboring or closely valued parcels of land in the preceding paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transaction for similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50 percent of the property in the planned transaction; “within one year” refers to one year from the actual date of acquisition of the real property.

4.5.6 本公司及子公司向關係人取得不動產，如經按第 4.5.3~4.5.5 條規定評估結果均較交易價格為低者，應辦理下列事項：

4.5.6 Where the Company/Subsidiary acquires real property from a related party and the results of appraisals conducted in accordance with the provisions of 4.5.3~4.5.5 are uniformly lower than the transaction price, the following steps shall be taken:

一、 應就不動產交易價格與評估成本間之差額，依相關法令規定提列特別盈餘公積，不得予以分派或轉增資配股。本公司及子公司對其他公司之投資採權益法評價者，若其他公司符合此一款之交易條件，本公司及子公司亦應就該提列數額按持股比例依相關法令規定提列特別盈餘公積。

(a) A special reserve shall be set aside in accordance with the applicable laws against the difference between the real property transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where the Company/Subsidiary uses the equity method to account for its investment in another company, if such other company meets the conditions hereof, the Company/Subsidiary shall also set aside a special reserve pro rata in a proportion consistent with the share of the Company/Subsidiary's equity stake in the other company.

二、 審計委員會應監督本公司及子公司前款之執行情形。審計委員會為進行監督得隨時調查公司業務及財務狀況，查核簿冊文件，並得請求董事會或經理人提出報告。審計委員會辦理前項事務，得代表公司委託律師、會計師審核之。

(b) The Audit Committee shall supervise the execution by the Company/Subsidiary of the preceding paragraph. For the purpose of the aforesaid supervision, the Audit Committee may at any time investigate the Company’s business and financial status, examine the account books, and request the board of directors of managers to submit report. In conducting the foregoing, the Audit Committee may engage attorneys and accountants on behalf of the Company.

三、 應將第一款及第二款處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。

(c) Actions taken pursuant to subparagraph (a) and (b) shall be reported to the shareholders meeting, and the details of the transaction shall be disclosed in the annual report and prospectus.

本公司及子公司經依前項規定提列特別盈餘公積者，應俟高價購入之資產已認列跌價損失或處分或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經主管機關同意後，始得動用該特別盈餘公積。

Having set aside a special reserve in accordance with the preceding paragraph, the Company/Subsidiary may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased at a premium, or they have been disposed of, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and competent authorities has given its consent.

本公司及子公司向關係人取得不動產，若有其他證據顯示交易有不合營業常規之情事者，亦應依前二項規定辦理。

When the Company/Subsidiary obtains real property from a related party, it shall also comply with the provisions of the preceding paragraphs if there is other evidence indicating that the acquisition was not an arms length transaction.

4.6 從事衍生性商品交易

4.6 The procedures for conducting derivatives trading

4.6.1 本公司及子公司從事衍生性商品交易，應依本公司「衍生性商品交易處理程序」辦理。

4.6.1 The Company/Subsidiary shall proceed in accordance the “Guideline for Engaging in Derivatives Transactions” in conducting its derivatives transactions.

4.7 企業合併、分割、收購及股份受讓

4.7 The procedures of mergers, spin-off, acquisitions, and transfer of shares

4.7.1 本公司及子公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。

4.7.1 In conducting a merger, spin-off, acquisition, or transfer of shares, the Company/Subsidiary shall, prior to convening the board of directors to resolve on the matter, engage a CPA, attorney, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit it to the board of directors for discussion and approval.

4.7.2 本公司及子公司參與合併、分割或收購案時，應將合併、分割或收購重要約定內容及相關事項，於股東會開會前製作致股東之公開檔，併同第 4.7.1 條之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依其他法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。因參與合併、分割或收購案而任一方召開之股東會，因出席人數、表決權不足或其他法律限制，致無法召開、決議，或議案遭股東會否決，本公司及子公司應立即對外公開說明發生原因、後續處理作業及預計召開股東會之日期。

4.7.2 In participating in a merger, spin-off, acquisition, or transfer of shares, the Company shall prepare a public report to shareholders detailing important contractual content and matters relevant to the merger, spin-off, or acquisition prior to the shareholders meeting and include it along with the expert opinion referred to in 4.7.1 when sending shareholders notification of the shareholders meeting for reference in considering whether to approve the merger, spin-off, or acquisition. Provided, where a provision of applicable regulations exempts a company from convening a shareholders meeting to approve the merger, spin-off, or acquisition, this restriction shall not apply.
Where the shareholders meeting of any one of the companies participating in a merger, spin-off, or acquisition fails to convene or pass a resolution due to lack of a quorum, insufficient votes, or other legal restriction, or the proposal is rejected by the shareholders meeting, the Company/Subsidiary participating in the merger, spin-off or acquisition shall immediately publicly explain the reason, the follow-up measures, and the preliminary date of the next shareholders meeting.

4.7.3 本公司及子公司參與合併、分割或收購案，除其他法律另有規定或有特殊因素事先報經主管機關同意者外，應與其他參與公司於同一天召開董事會及股東會，決議合併、分割或收購相關事項。本公司及子公司參與股份受讓案，除其他法律另有規定或有特殊因素事先報經主管機關同意者外，應與其他參與公司於同一天召開董事會。

4.7.3 The Company/Subsidiary participating in a merger, spin-off, or acquisition, unless otherwise provided by applicable regulations or approved by the relevant authority, shall convene its board of directors meeting and shareholders meeting on the same day as the other participating companies to resolve matters relevant to the merger, spin-off, or acquisition. The Company/Subsidiary participating in a transfer of shares, unless otherwise provided by applicable regulations or approved by the relevant authority, shall convene its board of directors meeting on the same day as the other participating companies.

本公司應將下列資料作成完整書面紀錄，並保存五年，備供查核：
The company shall prepare a full written record of the following information and retain it for five years for reference:

一、 人員基本資料：包括消息公開前所有參與合併、分割、收購或股份受讓計畫或計畫執行之人，其職稱、姓名、身分證字號（如為外國人則為護照號碼）。

(a) Basic identification information of personnel: Including the occupational titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, spin-off, acquisition, or transfer of another company's shares prior to disclosure of the information.

二、 重要事項日期：包括簽訂意向書或備忘錄、委託財務或法律顧問、簽訂契約及董事會等日期。

(b) Dates of material events: Including the signing of any letter of intent or memorandum of understanding, the hiring of a financial or legal advisor, the execution of a contract, and the convening of a board of directors meeting.

三、 重要書件及議事錄：包括合併、分割、收購或股份受讓計畫，意向書或備忘錄、重要契約及董事會議事錄等書件。

依相關法令規定，本公司應於董事會決議通過之即日起算二日內，將第一項及二項資料，依規定格式以網際網路資訊系統申報相關主管機關備查。

(c) Important documents and minutes: Including merger, spin-off, acquisition, and share transfer plans, any letter of intent or memorandum of understanding, material contracts, and minutes of board of directors meetings.

In accordance with the relevant regulations, the Company shall, within two days commencing immediately from the resolution by the board of directors, file (in the prescribed format and via the

Internet-based information system) the information set out in paragraphs (a) and (b) to the relevant authority for recordation.

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

4.7.4 Every person participating in or privy to the plan for merger, spin-off, acquisition, or transfer of shares shall issue a written undertaking of confidentiality and may not disclose the content of the plan prior to public disclosure of the information and may not trade, in their own name or under the name of another person, in any stock or other equity security of any company related to the plan for merger, spin-off, acquisition, or transfer of shares.

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

4.7.5 The Company/Subsidiary participating in a merger, spin-off, acquisition, or transfer of shares may not arbitrarily alter the share exchange ratio or acquisition price unless under the below-listed circumstances, and shall stipulate the circumstances permitting alteration in the contract for the merger, spin-off, acquisition, or transfer of shares:

一、 辦理現金增資、發行轉換公司債、無償配股、發行附認股權公司債、認股權特別股、認股權憑證及其他具有股權性質之有價證券。

(a) Cash capital increase, issuance of convertible corporate bonds, or the issuance of bonus shares, issuance of corporate bonds with warrants, preferred shares with warrants, stock warrants, or other equity based securities.

二、 處分公司重大資產等影響公司財務業務之行為。

(b) An action, such as a disposal of major assets, affects the Company's financial operations.

三、 發生重大災害、技術重大變革等影響公司股東權益或證券價格情事。

(c) An event, such as a major disaster or major change in technology, affects shareholder equity or share price.

四、 參與合併、分割、收購或股份受讓之公司任一方依法買回庫藏股之調整。

(d) An adjustment where any of the companies participating in the merger, spin-off, acquisition, or transfer of shares from another company, buys back treasury stock.

五、 參與合併、分割、收購或股份受讓之主體或家數發生增減變動。

(e) An increase or decrease in the number of entities or companies participating in the merger, spin-off, acquisition, or transfer of shares.

六、 已於契約中訂定得變更之其他條件，並已對外公開揭露者。

(f) Other terms/conditions that the contract stipulates may be altered and that have been publicly disclosed.

4.7.6 本公司及子公司參與合併、分割、收購或股份受讓，契約應載明參與合併、分割、收購或股份受讓公司之權利義務，並應載明下列事項：

4.7.6 The contract for participation by the Company/Subsidiary in a merger, spin-off, acquisition, or of shares shall specify the rights and obligations of the companies participating in the merger, spin-off, acquisition, or transfer of shares, and shall also specify the following:

一、 違約之處理。

(a) Handling of breach of contract.

二、 因合併而消滅或被分割之公司前已發行具有股權性質有價證券或已買回之庫藏股之處理原則。

(b) Principles for the handling of equity-type securities previously issued or treasury stock previously bought back by the Company that is extinguished in a merger or that is demerged.

三、 參與公司於計算換股比例基準日後，得依法買回庫藏股之數量及其處理原則。

(c) The amount of treasury stock participating companies are permitted under law to buy back after the record date of calculation of the share exchange ratio, and the principles for handling thereof.

四、 參與主體或家數發生增減變動之處理方式。

(d) The manner of handling changes in the number of participating entities or companies.

五、 預計計畫執行進度、預計完成日程。

(e) Preliminary progress schedule for plan execution and anticipated completion date.

六、 計畫逾期未完成時，依法令應召開股東會之預定召開日期等相關處理程序。

(f) Scheduled date for convening the legally mandated shareholders meeting if the plan exceeds the deadline without completion, and relevant procedures.

4.7.7 本公司及子公司參與合併、分割、收購或股份受讓，任一方於資訊對外公開後，如擬再與其他公司進行合併、分割、收購或股份受讓，除參與家數減少，且股東會已決議並授權董事會得變更許可權者，得免召開股東會重行決議外，原合併、分割、收購或股份受讓案中，已進行完成之程序或法律行為，應由所有參與公司重行為之。

4.7.7 After public disclosure of the information, if the Company/Subsidiary participating in the merger, spin-off, acquisition, or share transfer intends further to carry out a merger, spin-off, acquisition, or share transfer with another company, all of the participating companies shall carry out anew the procedures or legal actions that had originally been completed toward the merger, spin-off, acquisition, or share transfer; except that where the number of participating companies is decreased and a participating company's shareholders meeting has adopted a resolution authorizing the board of directors to alter the scope of authorization, such participating company may be exempted from calling another shareholders meeting to resolve on the matter anew.

4.7.8 參與合併、分割、收購或股份受讓之公司有非屬公開發行公司者，本公司及子公司應與其簽訂協議，並依第 4.7.3、4.7.4 及 4.7.7 條規定辦理。

4.7.8 Where the Company participating in a merger, spin-off, acquisition, or transfer of shares is not a public company, the Company/Subsidiary shall sign an agreement with the non-public company and proceed in accordance with 4.7.3, 4.7.4 and 4.7.7 herein.

4.8 資訊公開

4.8 Information Disclosures

4.8.1 本公司及子公司取得或處分資產，有下列情形者，應按性質依主管機關規定格式，於事實發生之即日起算二日內將相關資訊於主管機關指定網站辦理公告申報：

4.8.1 Under any of the following circumstances, in connection with the acquisition or disposal of assets, the Company/Subsidiary shall, within two days commencing immediately from the day of occurrence of the fact, publicly announce and report the relevant information to the website designated by the relevant authority in the appropriate format as prescribed by regulations:

一、 向關係人取得或處分不動產，或與關係人為取得或處分不動產

外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上。但買賣公債或附買回、賣回條件之債券，不在此限。

(a) Acquisition or disposal of real property from a related party, or acquisition or disposal of assets other than real property from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT$300 million or more; provided, this shall not apply to trading of government bonds or bonds under repurchase and resale agreements.

二、 進行合併、分割、收購或股份受讓。

(b) Merger, spin-off, acquisition, or transfer of shares.

三、 從事衍生性商品交易損失達全部或個別契約之損失上限金額。

(c) Losses from derivatives trading reaching the maximum aggregate losses or maximum individual contract loss.

四、 除前三款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新臺幣三億元以上者。但下列情形不在此限：

(d) Where an asset transaction other than any of those referred to in the preceding four subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NT$300 million; provided, this shall not apply to the following circumstances:

1. 買賣公債。

① Trading of government bonds

2. 買賣附買回、賣回條件之債券。

② Trading of bonds under repurchase/resale agreements

3. 取得或處分之資產種類屬供營業使用之機器設備且其交易對象非為關係人，交易金額未達新臺幣五億元以上。

③ Where the type of asset acquired or disposed is equipment/machinery for operational use, the trading counterparty is not a related party, and the transaction amount is less than NT$500 million

4. 以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，本公司及子公司預計投入之交易金額未達新臺幣五億元以上。

④ Where land is acquired under an arrangement for commissioned construction on self-owned land and for commissioned construction on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and the amount the Company expects to invest in the transaction is less than NT$500 million.

前項交易金額依下列方式計算之：

The amount of transactions above shall be calculated as follows:

一、 每筆交易金額。

(a) The amount of any individual transaction.

二、 一年內累積與同一相對人取得或處分同一性質標的交易之金額。

(b) The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within one year.

三、 一年內累積取得或處分 (取得、處分分別累積) 同一開發計畫不動產之金額。

(c) The cumulative transaction amount of real property acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within one year.

四、 一年內累積取得或處分 (取得、處分分別累積) 同一有價證券之金額 。

(d) The cumulative transaction amount of securities acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within one year.

第二項所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定公告部分免再計入。

"Within one year" as used in subparagraph (b) refers to the year preceding the base date of occurrence of the current transaction. Items duly announced in accordance with this Guideline need not be entered.

4.8.2 本公司應按月將本公司及其非屬國內公開發行公司之子公司截止至上月底從事衍生性商品交易之情形依規定格式, 於每月十日前輸入主管機關指定之資訊申報網站。

4.8.2 The Company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by itself and any subsidiaries that are not domestic public companies and enter the information in the prescribed format into the information reporting website designated by the relevant authority by the tenth day of each month.

4.8.3 本公司及子公司取得或處分資產，依規定應公告專案如於公告時有錯誤或缺漏而應予補正時，應將全部專案重行公告申報。

4.8.3 When the Company/Subsidiary at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety.

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

4.8.4 All relevant contracts, meeting minutes, log books, appraisal reports and the opinions provided by a CPA, attorney, and securities underwriter in connection with the acquisition or disposal of assets by the Company/Subsidiary shall be kept at the company, where they shall be retained for five years except where other regulations provides otherwise.

4.8.5 本公司及子公司依第 4.8.1~4.8.3 條規定公告申報之交易後，有下列情形之一者，應於事實發生之即日起算二日內將相關資訊於主管機關指定網站辦理公告申報：

4.8.5 Where any of the following circumstances occurs with respect to a transaction that the Company has already publicly announced and reported in accordance with the preceding 4.8.1~4.8.3, a public report of relevant information shall be made on the information reporting website designated by the relevant authority within two days commencing immediately from the day of occurrence of the fact:

1. 原交易簽訂之相關契約有變更、終止或解除情事。

(a) Change, termination, or rescission of a contract signed in regard to the original transaction.

2. 合併、分割、收購或股份受讓未依契約預定日程完成。

(b) The merger, spin-off, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.

3. 原公告申報內容有變更。

(c) Change to the originally publicly announced and reported information.

4.9 附則

4.9 Miscellaneous

4.9.1 本公司之子公司非屬國內公開發行公司，取得或處分資產有第 4.8 條規定應公告申報情事者，由本公司為之。

前項子公司適用第 4.8.1 條第一項第四款之應公告申報標準有關達實收資本額百分之二十或總資產百分之十規定，以本公司之實收資本額或總資產為準。

4.9.1 Information required to be reported in accordance with the 4.8 of the acquisitions and disposals of assets by a Subsidiary that is not itself, a domestic public company, shall be reported by the Company.
The paid-in capital or total assets of the Company is the basis for determining whether or not a Subsidiary under 4.8.1 is required to make a public announcement and file with the authority in the event the type of transaction specified therein reaches 20 percent of the paid-in capital of the Company or 10 percent of the total assets.

本公司及子公司對取得或處分資產之控管程序：

4.9.2 When the subsidiary intends to acquire or dispose of assets, it shall follow this Guideline:

一、 內部稽核人員如發現重大違規情事，應即以書面通知本公司及子公司，本公司及子公司應跟催其處理及後續改善情形。

(a) If the internal audit personnel discover a material breach, he/she shall immediately notify the Company/Subsidiary in writing, and the Company/Subsidiary shall supervise the handling thereof and any improvement progress.

4.9.3 本公司及子公司人員違反本處理程序之規定者，依本公司及子公司人事管理規則懲處。

4.9.3 In the event of breach of this Guideline by any employee of the Company/Subsidiary, penalty in accordance with the Company/Subsidiary's human resources management rules shall apply.

4.9.4 本公司應督促本公司之子公司訂定並執行取得或處分資產處理程序，並依相關規定送其審計委員會及/或董事會及/或股東會決議後實施。本公司之子公司取得或處分資產，應定期提供相關資料予本公司查核。

4.9.4 The Company should supervise its subsidiary to establish and to implement the procedure for the acquisition or disposal of assets, and execute the procedure after approval of the Audit Committee and/ or Board meeting and/ or shareholders meeting in accordance with the relevant regulations. The Company's subsidiary should provide the relevant information periodically for the review when it engages in any acquisition or disposal of assets.

4.9.5 本處理程序未盡事宜部分，依有關法令及本公司相關規章辦理。

4.9.5 Any matters not dealt with by this Guideline shall be proceeded in accordance with the relevant regulations and the Company's relevant rules.

【附錄五】APPENDIX V

<修訂前>

<Before amendment>

資金貸與他人作業程序

The Guideline for Loaning Funds to Others

1.目的

1.Objective

為加強資金貸與他人之管理及降低經營風險，特訂定本作業程序。本作業程序如有未盡事宜，另依相關法令之規定辦理。

This guideline (the “Guideline) is enacted for the purpose of reinforcing control for loaning funds to others and lowering operational risks. Any other matters not set forth in the Guideline shall be dealt with in accordance with applicable laws, rules, and regulations.

2.範圍

2.Scope

本作業程序適用於集團子公司為配合業務實際需要，所為之資金貸放。

This Guideline shall apply to all subsidiaries of the group for lending/borrowing based on actual business needs.

本作業程序所稱子公司及母公司，應依證券發行人財務報告編製準則之規定認定之。本作業程序所稱之淨值，係指證券發行人財務報告編製準則規定之資產負債表歸屬於母公司業主之權益。

"Subsidiary" and "parent company" as referred to in this Guideline shall be as determined under the “Regulations Governing the Preparation of Financial Reports by Securities Issuers”. "Net worth" in this Guideline means the balance sheet equity attributable to the owners of the parent company under the “Regulations Governing the Preparation of Financial Reports by Securities Issuers”.

3.作業程序

3.Operational Procedure

3.1. 資金貸放對象與限額

3.1 Lending/Borrowing Parties and Limitations

3.1.1 本公司資金貸與之對象除符合下列要件外，不得貸與股東或任何他人。

3.1.1 The Company shall not loan funds to any of its shareholders or any other person except for parties who are qualified with the following requirements:

1. 有業務往來之公司或行號。
1. Where an inter-company or inter-firm business transaction calls for a loan arrangement; or
2. 有短期融通資金之必要的公司或行號。融資金額不得超過貸與企業淨值之百分之四十。
2. Where an inter-company or inter-firm short-term financing facility is necessary, provided that such financing amount shall not exceed 40 percent of the Company's equity.

所稱短期係指一年或一營業週期（以較長者為准）之期間。

The term of “short-term” means the period of one year or one operating cycle (whichever is the longest).

所稱融資金額係指本公司短期融通資金之累計餘額。

The term of “financing amount” provided herein refers to the cumulative balance of the Company’s short-term financing.

所稱短期融資之必要係指下列情形：

The term of “short-term”financing necessity means the following:

1. 本公司之直接及間接持有表決權之股份超過百分之五十之公司，因業務需要有短期融通資金之必要者。
1. Where short-term financing is needed for the subsidiary which the Company directly or indirectly holds more than 50% of its voting shares for business needs.
2. 他公司或行號因購料或營運周轉需要而有短期融通資金之必要者。
2. Where short-term financing is needed to purchase materials or for operational turnover by other companies or firms.

3.1.2 除本作業程序另有規定外，本公司資金貸與總額，以不超過本公司企業淨值之百分之五十為限，對單一法人或團體貸與之限額，以不超過本公司企業淨值之百分之十為限。

3.1.2 Unless otherwise provided herein, the total amount of loan extended shall not be more than 50% of the Company’s equity or 10% of the Company’s equity for a single juristic person or group lending.

3.1.3 因與本公司有業務往來者，個別貸與金額以不超過最近一年度或當年度截至資金貸與時本公司與其進貨或銷貨金額孰高者。

3.1.3 For those parties doing business with the Company, the lending amount for a single borrower should not exceed the total amount of sales or purchasing amount between the parties, whichever is higher, for the period of last year or the current year when the loan is extended.

3.1.4 貸與無業務往來但有短期融通資金之必要者，本公司融資總額不得超過貸與企業淨值之百分之四十為限，對單一法人或團體貸與之限額，以不得超過貸與企業淨值百分之十。

3.1.4 For those parties which engage in no business with the Company but where short-term financing is needed, the total amount of loan extended shall not be more than 40% of the Company’s equity or 10% of the Company’s equity for a single juristic person or group lending.

3.1.5 每筆短期融通資金貸款期間自貸與日起最長不得超過一年。利率不得低於借款當日銀行短期放款利率為原則，本公司貸款利息之計收，以每月繳息一次為原則，但為本公司 100%轉投資公司得不加計利息。

3.1.5 The term of each short-term loan shall not exceed one year at most starting from the date of loan, and the interest rate shall not be lower than the short-term lending rate offered by the bank on the date the loan is borrowed.　The calculation of the Company’s interest shall be collected once per month in principle, provided however interest is not required if the loan is extended to a directly or indirectly wholly-owned subsidiary of the Company.

3.1.6 直接及間接持有表決權股份百分之百之境外公司間，從事資金貸與，不受 3.1.4 條融資金額不得超過貸與企業淨值之百分之四十之限制。但資金貸與總額以不超過貸與公司企業淨值之百分之五十為限，對單一法人或團體貸與之限額，以不超過貸與公司企業淨值之百分之十為限。資金貸款期間自貸與日起最長不得超過一年。

3.1.6 The restriction in Article 3.1.4 shall not apply to inter-company loans between offshore companies in which the Company holds, directly or indirectly, 100% of the voting shares. However, the total amount of loan extended shall not be more than 50% of the Company’s equity or 10% of the Company’s equity for a single juristic person or group lending, and the term of each short-term loan shall not exceed one year at most starting from the date of loan.

3.2 申請程序

3.2 Application Procedure

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

3.2.1 To apply for loans, the borrower shall provide company information and financial information and apply to the Company for the loan by filling in the "Lending Application" form.

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

3.2.2 Upon acceptance of the application, the finance department shall conduct an investigation, evaluating the borrower's financial condition, debt-paying ability and credit, and earning power and purpose, and draft a report. The accounting department shall conduct an investigation against the borrower and do a thorough evaluation; assessments shall at least include the following:

1. 資金貸與他人之必要性及合理性。
1. The necessity and reasonableness of extending loans to others.
2. 以資金貸與對象之財務狀況衡量資金貸與金額是否必要。
2. Whether the amount of loan to be extended is necessary considering the financial status of the borrower.
3. 累積資金貸與金額是否仍在限額以內。
3. Whether the accumulated loan amount is within the limit.
4. 對本公司之營運風險、財務狀況及股東權益之影響。
4. Impact on the Company's operation, financial condition and shareholders' equity.
5. 應否取得擔保品及擔保品之評估價值。
5. Whether collateral must be obtained and the appraised value thereof.
6. 檢附資金貸與對象徵信及風險評估紀錄。
6. Borrowers' credit status and risk assessment record shall be attached.

3.2.3 經徵信調查或評估後，如借款人信用評估欠佳或借款用途不當，不擬貸放者，經辦人員應將婉拒之理由，於簽奉總經理核定後，盡速答覆借款人。對於徵信調查結果為信用評估良好，借款用途正當之案件，經辦人員應填具徵信報告及意見，擬具貸放條件後，逐級呈總經理審核，並提報董事會決議通過後為之。

3.2.3 Upon credit investigation or evaluation, in the event that the borrower's credit assessment is unsatisfactory or the purpose for such loan is inappropriate so that the borrowing would therefore be declined as a result, personnel in charge of such application shall submit reasons for rejection to the general manager with signing authority for ratification and immediately respond to the borrower accordingly. For the borrower whose credit assessment after the credit investigation is found satisfactory and the purpose of borrowing is considered appropriate, such person in charge of the loan application shall fill in a credit report, write comments, draft the borrowing terms and conditions, and submit to the general manager for verification and to the board of directors for approval.

3.3 核准

3.3 Approval

3.3.1 本公司將資金貸與他人前，應審慎評估是否符合本作業程序之規定，併同評估結果呈權責單位核准並提報董事會決議後辦理，不得授權他人決定。

3.3.1 Prior to lending, the Company shall carefully evaluate whether the Guideline has been followed accordingly and together with the evaluation result, submit to the authorized department for ratification and to the board of directors for approval. The Company shall not empower any other person to make such a decision.

3.3.1.1 本公司與其母公司或子公司間，或其子公司間從事資金貸與，應依本條規定提報董事會決議，並得授權本公司董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期限內分次撥貸或迴圈動用。本條所稱一定額度，除應符合第 3.1.6 條之規定者外，本公司或其子公司對單一企業之資金貸與之授權額度不得超過本公司或子公司最近期財務報表淨值百分之十。

3.3.1.1 Lending between the Company and its parent company, the Company and its subsidiaries, or between other subsidiaries, shall submit to the board of directors for approval. The board of directors may authorize its chairman to advance the loan in installments or via revolving utilization based on one single borrower and, within a certain limit, approved by the board of directors without exceeding the term of one year. The so-called certain limit herein shall mean, in addition to complying with Article 3.1.6, the authorized limit of loan to a single enterprise by the Company or its subsidiaries shall not exceed 10% of the current equity of the Company or its subsidiaries as stated in the latest financial statements.

3.3.1.2 其他對象，需逐案提董事會決議.

3.3.1.2 Other borrowers shall be submitted to the board of directors or approval case by case.

3.3.2 本公司已設置獨立董事時，於將資金貸與他人時，應充分考慮各獨立董事之意見，並將同意或反對之明確意見及反對之理由列入董事

會紀錄。

3.3.2 In case the Company has established the position of independent director, it requires submitting its loan to the independent directors in seeking their opinion; the independent directors' opinions shall specifically express assent or dissent, and reasons for dissent shall be included in the minutes of the board of directors' meeting.

3.3.3 經徵信調查及評估後，董事會決議不擬貸放案件，經辦人員應將婉拒理由盡速回覆借款人。

3.3.3 Upon credit investigation and evaluation, the person in charge of the loan application shall immediately respond to the borrower with reasons for rejection after the board of directors resolved against such borrowing.

3.4 撥款

3.4 Advance

3.4.1 董事會同意後，經辦人員應盡速函告或電告借款人，詳述本公司借款條件，包括額度、期限、利率、擔保品及保證人等，請借款人於期限內簽約，並辦妥各項手續。

3.4.1 Upon approval by the board of directors, the person in charge of the loan application shall mail or phone the borrower, describing the details of the amount, term, duration, interest rate and the collateral of the loans and guarantor(s). The borrower shall execute and have all procedures done before the deadline set by the Company.

3.4.2 為確保本公司債權，借款人應開具同額之本票支付本公司。俾利還款時，依據本票到期日向銀行支付提示。

3.4.2 To ensure the Company's right as a creditor, the borrower shall issue a promissory note in the same amount of the loan having the Company as the payee in order to facilitate repayment. The Company may present the promissory note to the bank for payment on the maturity date.

3.4.3 貸放案件應由經辦人員擬定契約條款，經主管人員審核，必要時並送請法律顧問表示意見後，再辦理簽約手續。

3.4.3 The terms of the loan documents shall be drafted by the person in charge of the loan application and reviewed by the supervisor and when necessary, sent for a legal advisor's opinion before execution.

3.4.4 契約內容應與核定之借款條件相符，借款人及連帶保證人於契約上簽章後，應由經辦人員辦妥對保手續。

3.4.4 The content of the loan agreement shall be consistent with the terms and conditions being rectified. Upon both the borrower and the joint guarantor signing/sealing on the loan agreement, the personnel in charge of the loan application shall thereafter complete the loan verification.

3.4.5 貸放案件如需財物擔保者，借款人應提供擔保品，並辦理質權或抵押權設定手續，以確保本公司債權。

3.4.5 If collateral is needed, the borrower shall therefore provide such collateral and be pledged as security for the loan, in order to ensure the Company’s right as a creditor.

3.4.6 擔保品中除土地及有價證券外，均應投保火險，船舶車輛應投保全險，保險金額以不低於擔保品押值為原則，保險單應加註以本公司為受益人，保單上所載標的物名稱、數量、存放地點、保險條件及保險批單，應與本公司原核貸條件相符；建築物若於設定時尚未編定門牌號碼，其地址應以座落之地段、地號標示。經辦人員應注意在保險期間屆滿前，通知借款人繼續投保。

3.4.6 Except for land and securities, all collateral shall be insured with fire insurance, and ships and cars shall be insured with all risk insurance. The insurance amount shall be no lower than the loan-to-value in principle and the Company shall be noted on the insurance policy as the beneficiary. The name, quantity, place for storage, insurance terms and conditions and insurance endorsement of the insured item shown on the insurance policy shall be consistent to the loan conditions originally ratified by the Company. If the building at the time of creation has yet to be assigned a door number, its address shall be indicated with the section and lot number where it is situated. The personnel in charge of the loan application shall make sure to notify the borrower to renew its insurance prior to the expiration of the insurance period.

3.4.7 貸放條件經核准並經借款人簽妥契約，辦妥擔保品質抵押設定登記等，全部手續核對無誤後，即可撥款。

3.4.7 Upon the approval of loan conditions and execution of the loan agreement by the borrower, the loan may be advanced after registration of pledge creation is completed and all procedures have been ratified.

3.5. 還款

3.5 Repayment

3.5.1 貸款撥放後，應經常注意借款人及保證人之財務、業務以及信用狀況等，如有提供擔保品者，並應注意其擔保物價值有無變動情形，在放款到期一個月前，應通知借款人屆期清償本息。

3.5.1 After the advance of payment, the Company shall constantly pay attention to the financial status and business condition as well creditability of the borrower and its guarantor. If collateral is provided, the Company shall also pay attention to any changes to the value of such collateral. One month prior to maturity, the Company shall notify the borrower to either repay the principal and interest.

3.5.2 借款人於貸款到期償還借款時，應先計算應付之利息，於本利一併清償後，始得將本票、借據等債權憑證註銷發還借款人。

3.5.2 Upon maturity of the loan, the borrower shall first calculate interest payable and repay together with the principal, before the Company may discharge the collateralized debt obligation of the promissory note and IOU and return to the borrower.

3.5.3 如借款人申請塗銷抵押權時，應先查明有無借款餘額後，以決定是否同意辦理抵押權塗銷。

3.5.3 When the borrower applies for discharge of mortgage, the Company shall ascertain no remaining balance before processing for discharge.

3.5.4 借款人於貸款到期時，應即還清本息。如到期未能償還而需延期者，需事先提出請求，報經董事會核准後為之，每筆延期償還以不超過三個月，並以一次為限，違者本公司得就其所提供之擔保品或保證人，依法逕行處分及追償。

3.5.4 At maturity, the borrower shall repay the principal and interest. In the event the borrower is unable to repay and requires extension, such borrower shall submit its request in advance and the same shall submit to the board of directors for approval. The extension of each repayment shall not exceed three (3) months and shall be a one-time extension. In the event of violation, the Company may directly punish such Borrower and seek compensation.

3.6. 案件之登記與保管

3.6 Registration and Custody

3.6.1 財務單位應就資金貸與事項明細登載於「資金貸與他人備查簿」，其內容包括資金貸與之物件、金額、董事會決議日期、貸與日期、預計收回日期、截至本月底餘額與擔保情形及依本作業程序應審慎評估之事項登載備查。

3.6.1 The finance department shall record all details of the loan in the “Memorandum Book for Funds Loan to Others”, which includes the object, amount, date of the board of the directors’ resolution, loan date, expected collection date and the balance up to the end of the current month and status on the guarantee and all matters which shall require careful evaluation under the Guideline.

3.6.2 貸放案件承辦人員對本身經辦之案件，於撥貸後，應將契約、本票等債權憑證，以及擔保品證件、保險單、往來檔等依序整理後，裝

入保管品袋，並於袋上注明保管品內容及客戶名稱後，檢驗無誤即行密封，於騎縫處加蓋承辦人員及主管印章，並在保管品登記簿上登記後保管。

3.6.2 The person in charge of the loan shall organize certificates of debt such as the promissory note and agreements, and documents of the collateral, insurance policy and correspondence in order into a bag for goods in custody after the loan is advanced, indicate the content and client’s name on such bag and seal immediately after investigation with chops of such person in charge of the loan and the supervisor at pages and register such bag in the book for goods in custody.

3.7. 注意事項

3.7 Others

3.7.1 本公司內部稽核人員應至少每季稽核本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。

3.7.1 The Company's internal auditors shall audit the Guideline for Loaning Funds to Others and the implementation thereof at least quarterly and prepare written records accordingly. They shall promptly notify the Audit Committee in writing of any material violation found.

3.7.2 本公司因情事變更，致貸與對象不符本作業程序或相關法令規定或餘額超限時，應訂定改善計畫，將相關改善計畫送各審計委員會，並依計畫時程完成改善。

3.7.2 Whereas the borrower does not meet the requirement set forth in the Guideline or the loan balance exceeds the limit as a result of changes of condition, the Company shall adopt rectification plans and submit the rectification plans to the Audit Committee, and shall complete the rectification according to the timeframe set out in the plan.

3.7.3 承辦人員應於每月 10 日以前編制上月份資金貸與他人備查簿，逐級呈請核閱。

3.7.3 The personnel in charge of the memorandum book shall compile the memorandum book with information on funds lended to others for the previous month prior to the 10th of every month and submit for review.

3.7.4 本公司應評估資金貸與情形並提列適足之備抵壞帳，且於財務報告中適當揭露有關資訊，並提供相關資料予簽證會計師執行必要之查核程序。

3.7.4 The Company shall evaluate the status of its loans of funds and reserve sufficient allowance for bad debts and shall adequately disclose relevant information in its financial reports and provide certified public accountants with relevant information for implementation of necessary auditing procedures.

3.8. 本公司之子公司將資金貸與他人時，準用本作業程序之規定。

3.8 When the subsidiary of the Company intends to make loans to others, it shall follow this Guideline.

3.9. 公告申報: 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，且本公司資金貸與達下列標準之一者，應依相關法令於事實發生日之即日起算二日內公告申報：

3.9 Announce and Report: The Company and its subsidiaries shall announce and report the previous month's balance of endorsements/guarantees by the 10th day of each month, and whose loans of funds reach one of the following levels shall proceed with relevant announcements pursuant to relevant laws and regulations within two days commencing immediately from the date of occurrence:

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。
本準則所稱事實發生日，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。

The term "Announce and Report" as used in this Guideline means the process of entering data to the information reporting website designated by the Financial Supervisory Commission (FSC).

Date of occurrence” in this Guideline means the date of contract signing, date of payment, dates of boards of directors resolutions, or other date that can confirm the counterparty and monetary amount of the transaction, whichever date is earlier.

3.9.1 本公司及子公司資金貸與他人之餘額達本公司最近期財務報表淨值百分之二十以上。

3.9.1 The aggregate balance of loans to others by the company and its subsidiaries reaches 20% or more of the company's net worth as stated in its latest financial statement.

3.9.2 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財務報表淨值百分之十以上。

3.9.2 The balance of loans by the company and its subsidiaries to a single enterprise reaches 10% or more of the company's net worth as stated in its latest financial statement.

3.9.3 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財務報表淨值百分之二以上。

3.9.3 The amount of new loans of funds by the company or its subsidiaries reaches NT$10 million or more, and reaches 2% or more of the company's net worth as stated in its latest financial statement.

本公司之子公司非屬國內公開發行公司者，該子公司有前條應公告申報之事項，應由本公司為之。前項子公司資金貸與餘額占淨值比例之計算，以該子公司資金貸與餘額占本公司淨值比例計算之。

The Company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to the preceding paragraph. The percentage calculation of loan balance account of such subsidiary to a company's equity stated above shall be made according to the loan balance of such subsidiary to the Company's equity.

3.10 相關人員違反本作業程序及其相關法令規定者，悉依本公司從業人員獎懲管理辦法與員工手冊提報考核，依其情節輕重處罰。

3.10 In the event relevant personnel of the Company violates the Guideline and its relevant laws and regulations, such personnel shall be assessed according to the Company's "Rules for Rewards and Punishment of Employees" as well as the employees' manual and punished accordingly based on the circumstances.

3.11 本作業程序經審計委員會及董事會通過後，並提報股東會同意後實施，修正時亦同。如有董事表示異議且有紀錄或書面聲明者，應將其異議送審計委員會及提報股東會討論。本作業程序訂定後，如遇相關法令變更，本作業程序應適時配合修正，並應依照法令經董事會（審計委員會）及/或股東會決議通過。

3.11 After the Guideline is approved by the board of directors, the same shall be submitted to the shareholders' meeting for approval. The same shall apply to any amendments to the Guideline. In the event any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the dissenting opinions to the audit committee and for discussion in the shareholders' meeting. In the event of changes to relevant laws and regulations, the Guideline shall be amended accordingly when necessary and submitted to the board of directors (audit committee) and/or shareholders' meeting for approval pursuant to laws and regulations.

【附錄六】**APPENDIX VI**

<修訂前>

<Before amendment>

背書及保證作業程序

The Guideline for Endorsement and Guaranty

1、目的

1.Objective

為加強本公司背書保證之管理及降低經營風險，特訂定本作業程序。本作業程序如有未盡事宜，另依相關法令之規定辦理。

This guideline (the “Guideline”) is enacted for the purpose of reinforcing the endorsements and/or guarantees of management and lowering operational risks. Any other matters not set forth in the Guideline shall be dealt with in accordance with applicable laws, rules, and regulations.

2、範圍

2.Scope

本作業程序適用於集團各子公司的背書及保證活動。

This Guideline shall apply to the endorsement and/or guarantee activities of all subsidiaries of the group.

3、定義

3.Definition

3.1 融資背書保證：針對客票貼現融資，為其他公司融資進行背書或保證，或為本公司融資之目的而另開立票據予非金融事業體作擔保者。

3.1 Financing endorsement and/or guarantee: focuses on the clients’ bill/commercial paper discount financing, endorsements or guarantees made for the financing needs of other companies, or issuance of bills/commercial paper or other debt instruments as collateral to non-banking institutions or entities for the purpose of receiving financing facility for the financing needs of the Company

3.2 關稅背書保證：指為本公司或其他公司就關稅事項進行的背書或保證。

3.2 Customs duty endorsement and/or guarantee: Referring to the endorsement or guarantee for the Company itself or other companies with respect to the relevant customs duty matters incurred.

3.3 其他背書保證：無法歸類列入前兩項之保證事項（例如：公司提供動產或不動產為他公司借款之擔保設定質權、抵押權者）。

3.3 Other endorsements and/or guarantees: Referring to the endorsements or guarantees not included in the above two categories (for example, when the Company provides a pledge or mortgage on its chattel or real estate as a security or collateral for the loans of another company).

3.4 子公司及母公司：依證券發行人財務報告編製準則之規定認定之。本作業程序所稱之淨值，係指證券發行人財務報告編製準則規定之資產負債表歸屬於母公司業主之權益。

3.4 Subsidiaries and parent Company: The definition of “subsidiary” and “parent Company” referred to herein shall be determined under the “Regulations Governing the Preparation of Financial Reports by Securities Issuers”. "Net worth" in this Guideline means the balance sheet equity attributable to the owners of the parent company under the “Regulations Governing the Preparation of Financial Reports by Securities Issuers”.

4、作業程序

4.Operational Procedure

4.1 背書保證對象

4.1 Counterparties

4.1.1 本公司得對下列公司背書及保證：

4.1.1 The Company may provide endorsement and/or guarantee to the following counterparties:

1. 與本公司有業務關係之公司。
1. Entities with which the Company is having sales/transaction activities.
2. 本公司直接及間接持有表決權之股份超過百分之五十之公司。
2. A company in which the Company directly or indirectly holds greater than 50% of the total voting shares in the subsidiaries.
3. 直接及間接持有本公司表決權股份百分之五十之公司。
3. A company that directly or indirectly holds 50% or more of the total voting shares in the Company.

本公司直接及間接持有表決權股份達百分之九十以上之公司間，得為背書保證，且其金額不得超過本公司淨值之百分之十。但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限。

Companies in which the Company directly or indirectly holds 90% or more of the total voting shares may make endorsements and/or guarantees for each other, and the amount of endorsements/guarantees may not exceed 10% of the net worth of the Company, provided that this restriction shall not apply to endorsements/guarantees made between companies in which the Company holds, directly or indirectly, 100% of the voting shares.

本公司因共同投資關係由全體出資股東依其持股比率對被投資公司背書保證者，或同業間依消費者保護法規範從事預售屋銷售合約之履約保證連帶擔保，不受前兩項規定之限制，得對外背書保證。

The Company, as one of the shareholders of a jointly invested company, is to provide endorsements and/or guarantees for the jointly invested company in proportion to its shareholding percentage, or where companies in the same industry provide among themselves joint and several security for a performance guarantee of a sales contract for pre-construction homes pursuant to the Consumer Protection Act for each other, and such endorsements/ guarantees may be waived from the restrictions as provided in the preceding two paragraphs.

前項所稱出資，係指本公司直接出資或透過持有表決權股份百分之百之公司出資。

Capital contribution referred to in the preceding paragraph shall mean capital contribution directly by the Company, or through a company in which the Company holds 100% of the voting shares.

4.1.2 若本公司對外背書及保證之對象有下列情況時，本公司不應對其提供背書保證：

4.1.2 In the event the counterparty to which the Company provides endorsement and/or guarantee is involved in the following events, the Company shall therefore provide no endorsement and/or guarantee:

1. 有不利本公司之行為者。
1. Where it acts in any conduct which may cause adverse effects to the Company;
2. 有借款不良或債務糾紛等記錄者。
2. Where it has bad credit history in loans or debt disputes;
3. 信譽風評不佳者。
3. Where it has bad goodwill assessment;
4. 已簽訂背書保證金額超過規定限額者。
4. Where the amount of the executed endorsement and/or guarantee has exceeded its maximum; and
5. 於董事會核准之擔保範圍外者。
5. Any matters outside the scope of the guarantee approved by the board of directors.

4.1.3 背書保證額度：

4.1.3 Amount Limitation

1. 本公司對外背書保證之總額不得超過本公司當期淨值百分之五十。
1. The total amount of endorsement and guarantee issuance shall not exceed 50% of the current Company's equity.
2. 本公司對單一企業背書保證之累計金額不得超過本公司當期淨值百分之二十。
2. The amount of issuance of endorsement and guarantee to a given individual entity shall not exceed [20%] of the current equity of the Company.

3. 除本公司直接及間接持有表決權股份百分之百之子公司間背書保證外，本公司直接及間接持有表決權之股份達百分之九十以上之公司間背書保證金額不得超過本公司淨值之百分之十。
3. Except for endorsements and/or guarantees provided to each other by companies in which the Company directly or indirectly holds 100% of the total voting shares, the amount of issuance of endorsement and/or guarantee provided by companies to each other in which the Company directly or indirectly holds 90% or more of the total voting shares shall not exceed 10% of the equity of the Company.
4. 因業務關係從事背書保證者則不得超過最近一年度與本公司交易之總額(雙方間進貨或銷貨金額孰高者)。
4. The amount of issuance of endorsement and/or guarantee made via sales/transaction activities shall not exceed the aggregate transaction amount of the most recent year with the Company (purchase amount or sales amount, whichever is higher).
5. 本公司及子公司整體對外背書保證之總額不得超過本公司淨值百分之五十。
5. The total amount of endorsement and guarantee issuance provided by the Company and its subsidiaries in whole shall not exceed 50% of the Company’s equity.
6. 本公司及子公司整體對單一企業背書保證之累計金額不得超過本公司淨值百分之二十。
6. The accumulated amount of issuance of endorsement and guarantee to a given individual entity by the Company and its subsidiaries in whole shall not exceed 20% of the Company equity.

4.2 背書保證申請程序

4.2 Procedures for Application of Endorsement and/or Guarantee

4.2.1 凡符合本公司背書保證資格之公司欲申請背書保證時須填寫「背書保證申請／註銷表」，載明被擔保企業名稱、承諾擔保事項、金額及解除擔保責任之條件、日期等，並提供基本資料及財務資料送交財務單位審核。

4.2.1 For companies which are qualified and intend to apply for issuance of endorsement and/or guarantee of the Company shall fill out the “Application/Discharge of Endorsement and/or Guarantee” form, which explicitly indicates the name of the applicant, guarantee undertaken and the amount, terms and conditions and date for the discharge of such guarantee, as well as provides any basic information and financial information to the finance department for verification

4.2.2 財務單位審核評估時，應辦理徵信評估工作。評估項目包括其必要性及合理性、因業務往來關係從事背書保證，其背書保證金額與業務往來金額是否相當、對本公司之營運風險、財務狀況及股東權益之影響，以及是否應取得擔保品及擔保品之價值評估等。惟本公司對直接及間接持有表決權百之百股份之子公司，其背書保證得不辦理上述徵信工作。

4.2.2 When performing the verification, the finance department shall conduct credit assessment. The assessment shall include the necessity and reasonableness of the proposed endorsement and/or guarantee, whether the amount of endorsement and/or guarantee corresponds to the total amount of transaction between two companies for endorsement and/or guarantee issue via business activities, the impact analysis to the Company’s operational risk, financial condition and stockholders’ equity, and whether collateral should be obtained as well as the valuation. Nevertheless, credit assessment may be waived for subsidiaries which the Company directly or indirectly holds 100% of the voting shares.

4.2.3 本公司財務單位經辦人員將前項相關資料及評估結果匯整，呈權責主管裁示後辦理。

4.2.3 Personnel from the finance department in charge of the above shall submit the relevant information and assessment results to the supervisory authority and process in accordance with the instructions given.

4.2.4 印鑒管理：對外擔保所用印鑒，以正式對外登記之公司印鑒為背書保證之專用印鑒，該印鑒章應由經董事會同意之專人保管，並依規定程序始得用印或簽發票據。本公司若對外國人為保證行為時，公司所出具的保證函應由董事會授權之人簽署。

4.2.4 Use of chops: for the use of chops for the guarantee, the Company shall use the corporate chop registered with the relevant authority as the dedicated chop for endorsement and/or guarantee. The chop shall be kept in the custody of a designated person approved by the board of directors and may be used to seal or issue negotiable instruments only in prescribed procedures. When the Company intends to issue a guarantee for foreigner(s), the guarantee letter issued by the Company shall require the signing of the representative authorized by the board of directors.

4.2.5 財務單位應建立「背書保證備查簿」，應就背書保證對象、金額、董事會通過或被授權主管決行日期、背書保證日期、依本規定應審

慎評估之事項、擔保品內容及其評估價值以及解除背書保證責任之條件與日期等，詳予登載備查。

4.2.5 The finance department shall prepare a “Memorandum Book of Endorsement and/or Guarantee” for its endorsement and/or guarantee activities and record in detail the following information for record: the entity for which the endorsement/guarantee is made, the amount, the date of passage by the board of directors or authorization by the chairman of the board, the date the endorsement/guarantee is made, matters which shall have been carefully evaluated according to this Guideline, content of the collateral and its assessed value as well as the terms and conditions and dates to discharge such endorsement and/or guarantee.

4.2.6 被背書保證企業還款時，應填寫「背書保證申請／註銷表」並將還款之資料照會本公司，以便解除本公司保證之責任，並登載於「背書保證備查簿」上。

4.2.6 Upon repayment by the endorsee, such endorsee shall fill out the “Application/Discharge of Endorsement and/or Guarantee” form and notify the Company with the repayment information so to discharge the Company from obligations which the Company has provided under the guarantee and the same shall also be recorded in the “Memorandum Book of Endorsement and/or Guarantee” as described above.

4.2.7 財務單位應評估並認列背書保證之或有損失且於財務報告中適當揭露背書保證資訊，並提供簽證會計師相關資料，以供會計師實行必要查核程序，出具允當之查核報告。

4.2.7 The finance department shall evaluate and record the contingent loss for the endorsements and/or guarantees, and shall adequately disclose information on endorsements/guarantees in its financial reports and provide certified public accountants with relevant information for implementation of necessary audit procedures, in order to issue an adequate audit report.

4.2.8 本公司或子公司為淨值低於實收資本額二分之一之子公司背書保證時，應定期評估背書保證相關風險呈權責單位審閱，以管控背書保證所可能產生之風險。

4.2.8 When the Company or its subsidiaries provide endorsement and/or guarantee for a subsidiary with equity lower than 50% of its paid-in capital, regular assessment on relevant risks of endorsement and/or guarantee shall be submitted to the authorized department for review, in order to control the possible risks which may arise from the endorsement and/or guarantee.

4.2.9 子公司股票無面額或每股面額非屬新臺幣十元者，依第 4.2.8 條規定計算之實收資本額，應以股本加計資本公積 - 發行溢價之合計數為之。

4.2.9 In the case of a subsidiary with shares having no par value or a par value other than NT$10, for the paid-in capital in the calculation in accordance with Article 4.2.8, the sum of the share capital plus paid-in capital in excess of par shall be substituted.

4.3 背書保證之核准：背書保證事項，應先經董事會決議同意後為之。董事會休會期間，若業務需要得由董事會授權董事長在一定額度內決行(該額度需詳列於核決許可權表)，事後再提報董事會追認之，並將辦理之有關情形報股東會備查。已設置獨立董事者，其為他人背書保證，應充份考慮各獨立董事意見，並將其同意或反對之明確意見及反對之理由列入董事會議紀錄。

4.3 Approval of Endorsement and/or Guarantee: matters proposed under endorsement and/or guarantee shall be processed after the board of directors' resolution. During the recession of the board of directors, for the needs of the business, the board of directors may authorize its chairman to provide endorsement and/or guarantee within a certain limit (details of the amount shall be listed in the approval authorization table) for subsequent submission to and ratification by the next board of directors' meeting and report for the shareholders' meeting of the same for record. In the event the position of independent director has been established, the board of directors shall take into full consideration each independent director's opinions; the independent directors' opinions specifically expressing assent or dissent and the reasons for dissent shall be included in the minutes of the board of directors' meeting.

4.4 注意事項

4.4 Others

4.4.1 本公司之內部稽核人員應至少每季稽核本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。

4.4.1 The Company's internal auditors shall audit the Operational Procedures for Endorsements/Guarantees for Others and the implementation thereof no less frequently than quarterly and prepare written records accordingly. They shall promptly notify the audit committee in writing of any material violation found.

4.4.2 本公司如因情事變更，致背書保證對象不符本作業程序或相關法規或金額超限時，應訂定改善計畫，將相關改善計畫送審計委員會，並依計畫時程完成改善。

4.4.2 Where, as a result of changes of condition, the entity for which an endorsement/guarantee is made no longer meets the requirements of the Guideline, or the amount of endorsement and/or guarantee exceeds the limit, the Company shall adopt rectification plans and submit the rectification plans to the audit committee, and shall complete the rectification according to the timeframe set out in the plan.

4.4.3 本公司辦理背書保證因業務需要，而有超過本作業程序所訂額度之必要且符合本作業程序所訂條件者，應經董事會同意並由半數以上之董事對公司超限可能產生之損失具名聯保，並修正本作業程序，報經股東會追認之；股東會不同意時，應訂定計劃於一定期限內銷除超限部分。本公司已設置獨立董事者，於前項董事會討論時，應充分考慮各獨立董事之意見，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。

4.4.3 In the event the Company needs to exceed the limits set out in the Guideline to satisfy its business requirements, and where the conditions set out in the Guideline are complied with, it shall obtain approval from the board of directors and half or more of the directors shall act as joint guarantors for any loss that may be caused to the company by the excess endorsement/guarantee. It shall also amend the Guideline accordingly and submit the same to the shareholders' meeting for ratification after the fact. If the shareholders' meeting does not give consent, the company shall adopt a plan to discharge the amount in excess within a given time limit.

Where the Company has established the position of independent director, when the above matter is in discussion in the board of directors' meeting, it shall take into full consideration the opinions of each independent director; independent directors' opinions specifically expressing assent or dissent and the reasons for dissent shall be included in the minutes of the board of directors' meeting.

4.5 公告申報：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，且本公司背書保證達下列標準之一者，應依相關法令於事實發生日之即日起算二日內公告申報：

4.5 Announce and Report: The Company and its subsidiaries shall announce and report the previous month's balance of endorsements/guarantees by the 10th day of each month, and whose balance of endorsements/guarantees reaches one of the following levels shall proceed with relevant announcements pursuant to relevant laws and regulations within two days commencing immediately from the date of occurrence:

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。
本準則所稱事實發生日，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。

The term "Announce and Report" as used in this Guideline means the process of entering data to the information reporting website designated by the Financial Supervisory Commission (FSC).

Date of occurrence" in this Guideline means the date of contract signing, date of payment, dates of boards of directors resolutions, or other date that can confirm the counterparty and monetary amount of the transaction, whichever date is earlier.

4.5.1 本公司及子公司背書保證餘額達該本公司最近期財務報表淨值百分之五十以上。

4.5.1 The aggregate balance of endorsements/guarantees by the Company and its subsidiaries reaches 50% or more of the Company's net worth as stated in its latest financial statement.

4.5.2 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。

4.5.2 The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches 20% or more of the Company's net worth as stated in its latest financial statement.

4.5.3 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。

4.5.3 The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches NT$10 million or more and the aggregate amount of all endorsements/guarantees for, investment of a long-term nature in, and balance of loans to, such enterprise reaches 30% or more of the Company's net worth as stated in its latest financial statement.

4.5.4 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。

4.5.4 The amount of new endorsements/guarantees made by the Company or its subsidiaries reaches NT$30 million or more, and reaches 5% or more of the Company's net worth as stated in its latest financial statement.

本公司之子公司非屬國內公開發行公司者，該子公司有前項第四款應

公告申報之事項，應由本公司為之。

The Company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to subparagraph 4 of the preceding paragraph.

4.6 相關人員違反本作業程序及其相關法令規定者，悉依本公司從業人員獎懲管理辦法與員工手冊提報考核，依其情節輕重處罰。

4.6 In the event relevant personnel of the Company violates the Guideline and its relevant laws and regulations, such personnel shall be assessed according to the Company's "Rules for Rewards and Punishment of Employees" as well as the employees' manual and punished accordingly based on the circumstances.

4.7 擔保尋求：若本公司需其他企業對本公司進行擔保或互為擔保時，由財務單位擬稿，董事會核准後發函並存查。

4.7 Guarantee-Seeking: In the event the Company requires other enterprises to provide guarantee in favor of the Company or for each other, the draft shall be prepared by the finance department and issued after approval by the board of directors and kept in file for future reference.

4.8 本作業程序經董事會通過後，送審計委員會並提報股東會同意，如有董事表示異議且有記錄或書面聲明者，本公司應將其董事異議資料送審計委員會並提報股東會討論，修正時亦同。本作業程序訂定後，如遇相關法令變更，本作業程序應適時配合修正，並應依照法令經董事會（審計委員會）及/或股東會決議通過。

4.8 After the Guideline is approved by the board of directors, the same shall be submitted to the audit committee as well as the shareholders' meeting for approval. In the event any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the dissenting opinions to the audit committee and for discussion in the shareholders' meeting. The same shall apply to any amendments to the Procedures. In the event of changes to relevant laws and regulations, the Guideline shall be amended accordingly when necessary and submitted to the board of directors (audit committee) and/or shareholders' meeting for approval pursuant to laws and regulations

【附錄七】**APPENDIX VII**

<修訂前>

<Before amendment>

股東會議事規則

Rules Governing the Procedures for Meetings of Shareholders

1、目的

1、Purpose

為建立本公司良好股東會治理制度、健全監督功能及強化管理機能，爰訂定本規則，以資遵循。

In order to establish effective corporate governance for shareholders, enhance supervisory functions and strengthen management functions, the following rules ("This Rule") are implemented.

2、範圍

2、Scope

本公司股東會之議事規則，除法令或章程另有規定者外，應依本規則之規定。

Unless otherwise prescribed by laws and regulations or Amended and Restated Memorandum and Articles of Association of the Company (the "M&A"), meetings of shareholders shall be acted upon in accordance with this Rule.

3、作業程序

3、Operational Procedure

3.1 股東會會召集、通知

3.1 Convening and notices of Shareholders' Meetings

3.1.1 本公司股東會除法令或章程另有規定外，由董事會召集之。

3.1.1 Unless otherwise specified by laws and regulations or otherwise provided in the M&A, shareholders' meetings shall be convened by the board of Directors of the Company (the "Board").

3.1.2 本公司應於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。並於股東常會開會二十一日前或股東臨時會開會十五日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於公司及其股務代理機構，且應於股東會現場發放。

3.1.2 The Company shall make notice of shareholders' meeting, proxy form, subject matter of resolutions, discussions and election and removal of directors thirty (30) days prior to the annual shareholders' meeting or fifteen (15) days prior to the extraordinary shareholders' meeting into electronic files and upload to the Market Observation Post System. The agenda handbook of shareholders' meeting and meeting supplements shall also be made into electronic files twenty-one (21) days prior to the annual shareholders' meeting or fifteen (15) days prior to the extraordinary shareholders' meeting and upload to the Market Observation Post System. The Company shall fully prepare such agenda handbook of shareholders' meeting and meeting supplements fifteen (15) days prior to the shareholders' meeting for the shareholders' access upon request and display the same at the Company and its stock agency and distribute in the shareholders' meeting.

3.1.3 通知及公告應載明召集事由；其通知經相對人同意者，得以電子方式為之。

3.1.3 Notices and public announcement shall specify the reasons for the shareholders' meeting, and meeting notices may, as an alternative, be given by means of electronic transmission, upon obtaining a prior consent from shareholders.

3.1.4 與(a)選舉或解任董事，(b)修改章程，(c)(i)解散，合併或分割，(ii)訂立、修改或終止關於出租公司全部營業，或委託經營，或與他人經常共同經營之契約，(iii)讓與公司全部或主要部分營業或財產，(iv)受讓他人全部營業或財產而對公司營運有重大影響者，(d)許可董事為其自己或他人從事公司營業範圍內事務的行為，(e)以發行新股方式分配公司全部或部分盈餘，法定公積及或其他依第 35 條所規定款項之資本化，及(f)公司私募發行具股權性質之有價證券等有關的事項，應載明於股東會通知並說明其主要內容，且不得以臨時動議提出。

3.1.4 Matters pertaining to (a) election or discharge of Directors, (b) alteration of the Articles, and (c) (i) dissolution, Merger or Spin-off, (ii) entering into, amending, or terminating any contract for lease of the Company's business in whole, or the delegation of management of the Company's business to others or the regular joint operation of the Company with others, (iii) transfer of the whole or any material part of the business or assets of the Company, (iv) acceptance of the transfer of the whole business or assets of another person, which has a material effect on the business operation of the Company, and (d) (i) ratification of an action by Director(s) who engage(s) in business for him/herself or on behalf of another person that is within the scope of the Company's business, (e) distribution of the whole or a part of the surplus profit of the Company in the form of new Shares, capitalization of statutory reserve and any other amount in accordance with Article, and (f) the Private Placement of any equity-type securities issued by the Company, shall be indicated in the notice of general meeting, with a summary of the material content to be discussed, and shall not be brought up as an ad hoc motion.

3.1.5 持有已發行股份總數百分之一以上股份之股東，得以書面向本公司提出股東常會議案。但以一項為限，提案超過一項者，均不列入議案。另股東所提議案非為股東會所得決議、提案股東於股東名冊停止過戶期間前持股未達已發行股份總數百分之一，董事會得不列為議案。

3.1.5 Shareholder(s) holding more than one percent (1%) of the total number of issued and outstanding shares of the Company may propose to the Company a proposal for discussion in annual shareholders' meeting, provided that only one matter shall be allowed in each single proposal, and in case a proposal contains more than one matter, such proposal shall not be included in the agenda. Under the circumstances in which the said proposal cannot be resolved by shareholders' meeting, or where the number of shares of the Company in the possession of the shareholder making the said proposal is less than one percent (1%) of the total number of outstanding shares at the time when the share transfer registration is suspended by the Company, the Board of the Company may exclude the proposal.

3.1.6 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。

3.1.6 Prior to the date on which share transfer registration is suspended before the convention of a annual shareholders' meeting, the Company shall give a public notice announcing the place and the period for shareholders to submit proposals to be discussed at the meeting; and the period for accepting such proposals shall not be less than ten (10) days.

3.1.7 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託他人出席股東常會，並參與該項議案討論。

3.1.7 The number of words of a proposal to be submitted by a shareholder shall be limited to not more than three hundred (300) words, and any proposal containing more than 300 words shall not be included as a proposal. The shareholder who has submitted a proposal shall attend, in person or by a proxy, the annual shareholders' meeting where his proposal is to be discussed and shall take part in the discussion of such proposal.

3.1.8 本公司應於股東會召集通知日前，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，董事會應於股東會說明未列入之理由。

3.1.8 The Company shall, prior to preparing and delivering the shareholders' meeting notice, inform, by a notice, all the proposal submitting shareholders of the proposal screening results, and shall list in the shareholders' meeting notice the proposals conforming to the requirements set forth in this Article. With regard to the proposals submitted by shareholders but not included in the proposals, the reason of exclusion of such proposals and explanation shall be made by the Board at the shareholders' meeting to be convened.

3.1.9 股東會應於董事會指定之時間及地點召開，惟除法令或章程另有規定外，股東會應於中華民國境內召開。如在中華民國境外召開股東會，相關程序及核准應依中華民國相關主管機關之規定辦理。於中華民國境外召開股東會時，公司應委任中華民國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投票事宜）。股東會之會議開始時間不得早於上午九時或晚於下午三時，召開之地點及時間，應充分考慮獨立董事之意見。

3.1.9 Shareholders’ meetings shall be held at such time and place as the Board shall appoint provided that unless otherwise provided by law or the M&A, shareholders’ meetings shall be held in Taiwan. For general meetings to be held outside Taiwan, the Company shall comply with the relevant procedures and approvals prescribed by the relevant authority in Taiwan. Where a shareholders’ meeting is to be held outside Taiwan, the Company shall engage a professional securities agent in Taiwan to handle the administration of such shareholders’ meeting (including but not limited to the handling of the voting of proxies submitted by shareholders). The start time of convention of a shareholders’ meeting shall not be earlier than 9 a.m. or later than 3 p.m., and independent directors’ opinions shall be fully considered when deciding the place and time of such meeting.

3.2 委託出席

3.2 Attendance by Proxy and Authorization

3.2.1 股東得於每次股東會，出具本公司印發之委託書，載明授權範圍，委託代理人，出席股東會。

3.2.1 A shareholder may appoint a proxy to attend shareholders’ meetings on his or her behalf by executing an instrument of proxy in the form approved by the Company, stating therein the scope of power authorized to the proxy.

3.2.2 一股東以出具一委託書，並以委託一人為限，應於股東會開會五日前送達本公司註冊處所，或股東會召集通知或公司寄出之委託書上所指定之處所。委託書有重複時，以最先送達者為準。但聲明撤銷前委託者，不在此限。

3.2.2 A shareholder may only execute one instrument of proxy and appoint one proxy only. The instrument appointing a proxy shall be sent to the Company's registered office or to such other place as is specified for that purpose in the notice convening the shareholders' meeting or in any instrument of proxy sent out by the Company not less than five (5) days before the time for holding the meeting. In case more than one (1) instrument to vote received from the same shareholder by the Company, the first instrument received shall prevail, unless an explicit written statement is made by the relevant shareholder to revoke the previous proxy in the later-received instrument.

3.2.3 委託書送達本公司後，股東欲親自出席股東會或欲以書面或電子方式行使表決權者，至遲應於股東會開會二日前，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。

3.2.3 After the delivery of instrument of proxy to the Company, in case a shareholder intends to attend the shareholders' meeting in person or to exercise his voting power by way of a written ballot or electronic transmission, a proxy revocation notice shall be in writing and filed with the Company two days prior to the date scheduled for the shareholders' meeting. Votes given in accordance with the terms of an instrument of proxy shall be valid if the relevant shareholder fails to revoke the proxy before the prescribed time.

3.3 股東會召開

3.3 Convention of shareholders' meeting

3.3.1 本公司應設簽名簿供出席股東本人或股東所委託之代理人（以下稱「股東」）簽到，或由出席股東繳交簽到卡以代簽到。

3.3.1 The Company shall prepare an attendance book for shareholders or proxy ("shareholders") to sign in or shareholders present may hand in attendance cards in lieu of signing on the attendance book.

3.3.2 本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東；有選舉董事者，應另附選舉票。

3.3.2 The Company shall deliver hand book for the shareholders' meeting, annual report, attendance passes, speech slips, ballots and other meeting materials to shareholders attending the shareholders' meeting.

Ballots shall be given to attending shareholders when election of Directors is to be held.

3.3.3 股東應憑出席證、出席簽到卡或其他出席證件出席股東會；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。

3.3.3 Shareholders shall be admitted to shareholders' meetings on the basis of attendance passes, attendance cards or other attendance permits. Those persons soliciting proxy forms shall be required to present identification documents for identities check.

3.3.4 政府或法人為股東時，出席股東會之代表人不限於一人。法人受託出席股東會時，僅得指派一人代表出席。

3.3.4 When the government or a legal entity is a shareholder, it may appoint more than one (1) person to attend shareholders' meetings; provided, however, that a legal entity serving as a proxy to attend a shareholders' meeting may appoint only one representative to attend the meeting.

3.3.5 股東會如由董事會召集者，其主席由董事長擔任之，董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定董事一人代理之，董事長未指定代理人或指定之代理人因故不能行使代理職權者，由其他出席之董事互推一人代理之。

3.3.5 If a shareholders' meeting is convened by the Board, the chairman of the Board shall be the chairman presiding at the meeting. If the chairman of the Board is on leave or cannot perform his duties for some reason, the vice chairman shall preside at the meeting on the chairman's behalf; if the Company does not have a vice chairman or the vice chairman is on leave or cannot perform his duties for some reason, the chairman shall designate one director to act on his behalf. If the chairman has not appointed an agent or the designated director cannot perform his duties for some reason, directors shall nominate among themselves to act on behalf of the chairman.

3.3.6 董事會所召集之股東會，宜有董事會過半數之董事參與出席。

3.3.6 If a shareholders' meeting is convened by the Board, it is preferable to have more than one-half of all Directors attending the meeting as well.

3.3.7 股東會如由董事會以外之其他召集權人召集者，主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。

3.3.7 If a shareholders' meeting is convened by any person entitled to convene the meeting other than the Board, such person who has called the meeting shall be preside as the chairman of such shareholders' meeting. If there are more than one (1) person who have called a shareholders' meeting, such persons shall elect one from among themselves to act as the chairman of such shareholders' meeting.

3.3.8 本公司得指派所委任之律師、會計師或相關人員列席股東會。

3.3.8 The Company may appoint designated attorneys, certified public accounts or relevant persons to attend shareholders' meetings.

3.4 股東會開始

3.4 Commencement of shareholders' meeting

3.4.1 股東會之出席，應以股份為計算基準。出席股數依簽名簿或繳交之簽到卡，加計以書面或電子方式行使表決權之股數計算之。

3.4.1 Attendance at a shareholders' meeting shall be determined based on the number of shares. Number of attending shares shall be calculated based on the attendance book or attendance cards submitted by shareholders, plus shares voted by way of written ballot or electronic transmission.

3.4.2 除章程另有明文規定外，如果在指定為股東會會議之時間開始時出席股東代表股份數未達法定出席股份數，主席得宣佈延後開會，但其延後次數以二次為上限，且延後時間合計不得超過一小時。如股東會經延後二次開會但出席股東代表股份數仍不足法定出席股份數時，主席應宣佈該股東會流會。如仍有召集股東會之必要者，則應依章程規定重行召集一次新的股東會。

3.4.2 Unless otherwise provided in the M&A, if a quorum is not present at the time appointed for the meeting or if during such a shareholders' meeting a quorum ceases to be present, the chairman may postpone the shareholders' meeting to a later time, provided, however, that the maximum number of times a shareholders' meeting may be postponed shall be two (2) and total time postponed shall not exceed one (1) hour. If the shareholders' meeting has been postponed for two (2) times, but at the postponed shareholders' meeting a quorum is still not present, the chairman shall declare the shareholders meeting dissolved, and if it is still necessary to convene another shareholders' meeting, it shall be reconvened as a new shareholders' meeting in accordance with the M&A.

3.5 議案討論

3.5 Discussion of Proposals

3.5.1 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。

3.5.1 Agenda for shareholders' meetings shall be set by the Board if the meeting is convened by the Board. Such meeting shall be conducted in accordance with the agenda, which may not be altered without a resolution adopted at shareholders' meetings.

3.5.2 股東會如由董事會以外之其他有召集權人召集者，準用前項之規定。

3.5.2 The preceding paragraph of this Article applies to cases where shareholders' meetings are convened by any person(s), other than the Board, entitled to convene shareholders' meetings.

3.5.3 前二項排定之議程於議事（含臨時動議）未終結前，非經決議，主席不得逕行宣佈散會；主席違反議事規則，宣佈散會者，董事會其他成員應迅速協助出席股東依法定程式，以出席股東表決權過半數之同意推選一人擔任主席，繼續開會。

3.5.3 Unless otherwise resolved at the shareholders' meeting, the chairman may not announce adjournment of the meeting unless the scheduled agenda items (including ad hoc motions) set forth in the preceding Paragraph 1 and Paragraph 2 are concluded. If the chairman announces the adjournment of the meeting in violation of this Rule, other members of the Board shall promptly assist the attending shareholders to elect, by a majority of votes represented by attending shareholders in the meeting, another person to serve as chairman and continue the meeting in accordance with due procedures.

3.5.4 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，得宣佈停止討論，提付表決。

3.5.4 Chairman at shareholders' meetings shall provide sufficient opportunity for explanation and discussion of agenda items and amendments to the original agenda items or ad hoc motions proposed by shareholders. When the chairman is of the opinion that a matter has been sufficiently discussed to a degree of that it can be decided by vote, the chairman may announce the discussion ended and bring the matter to vote.

3.6 股東發言

3.6 Speech of Shareholders

3.6.1 出席股東發言前，須先填具發言條載明發言要旨、股東戶號(或出席證編號)及戶名，由主席定其發言順序。

3.6.1 When a shareholder attending the meeting wishes to speak, he or she shall first fill out a speech slip, specifying therein the major points of his or her speech, account number (or number appeared on attendance pass) and account name. The chairman shall determine sequence of shareholders' speech.

3.6.2 出席股東僅提發言條而未發言者，視為未發言。發言內容與發言條記載不符者，以發言內容為準。

3.6.2 If any attending shareholder at the meeting submits a speech slip but does not speak, no speech should be deemed to have been made by such shareholder. In case contents of speech of a shareholder differ from those specified on the speech slip, contents of actual speech shall prevail.

3.6.3 同一議案每一股東發言，非經主席之同意不得超過兩次，每次不得超過五分鐘，惟股東發言違反規定或超出議題範圍者，主席得制止其發言。

3.6.3 A shareholder may not speak more than twice for a resolution without the chairman's consent, with five minutes maximum for each speech. The chairman may stop any shareholder who violates the above rules or exceeds the scope of resolution.

3.6.4 出席股東發言時，其他股東除經徵得主席及發言股東同意外，不得發言干擾，違反者主席應予制止。

3.6.4 Unless otherwise permitted by the chairman and speaking shareholder, no shareholder shall interrupt the speech of the speaking shareholder or the chairman shall stop such interruption.

3.6.5 法人股東指派二人以上之代表出席股東會時，同一議案僅得推由一人發言。

3.6.5 When a corporate shareholder appoints more than two (2) representatives to attend the meeting, only one representative can speak for each resolution.

3.6.6 出席股東發言後，主席得親自或指定相關人員答覆。

3.6.6 The chairman may respond or designate other persons to respond after speech of attending shareholders.

3.7 表決股數之計算、規避制度

3.7 Calculation of Voting Shares and Conflict of Interest

3.7.1 股東會之表決，應以股份為計算基準。

3.7.1 Voting at a shareholders' meeting shall be based on numbers of shares.

3.7.2 股東會之決議，對無表決權股東之股份數，不算入已發行股份之總數。

3.7.2 Shares of shareholders who have no voting rights shall not be counted in determining the total number of outstanding shares.

3.7.3 股東對於會議之事項，有自身利害關係且其利益可能與公司之利益衝突時，不得加入表決，並不得代理他股東行使其表決權。

3.7.3 A shareholder who has a personal interest in the matters under discussion at a shareholders' meeting, which may conflict with the interest of the Company, shall abstain from voting such shareholder's shares in regard to such proposal and shall not exercise voting right on behalf of any other shareholder.

3.7.4 前項不得行使表決權之股份數，不算入已出席股東之表決權數。

3.7.4 Shares which cannot exercise any voting right as prescribed in the preceding paragraph shall not be counted in the number of votes of shareholders present at the shareholders' meeting.

3.7.5 除根據中華民國法律組織的信託事業，或依公開發行公司法令核准之股務代理機構外，，一人同時受二人以上股東委託時，其代理之表決權不得超過已發行股份總數表決權之百分之三，超過時其超過之表決權，不予計算。

3.7.5 Except for trust enterprises organized under the laws of the R.O.C. or a securities agent approved pursuant to Applicable Public Company Rules, in the event a person acts as the proxy for two (2) or more shareholders, the sum of shares entitled to be voted represented by such proxy shall be no more than 3% of the total outstanding voting shares of the Company; any vote in respect of the portion in excess of such 3% threshold shall not be counted.

3.8 表決

3.8 Voting

3.8.1 股東每股有一表決權；但受限制或本公司章程規定無表決權者，不在此限。

3.8.1 Each shareholder is entitled to one vote for each share held. The above provision shall not apply to those persons whose voting rights are restricted or who have no voting rights pursuant to the M&A of the Company.

3.8.2 如股東會於中華民國召開者，董事會得決定股東於股東會之表決權得以書面投票或電子方式行使之。如股東會於中華民國境外召開者，股東行使表決權之方式應包括得採行以書面投票或電子方式行使表決權。如表決權得以書面投票或電子方式行使時，行使表決權之方式應載明於寄發予股東之股東會通知。以前述方式行使表決權的股東應被視為已指派股東會主席為其代理人，以書面文件或電子文件中指示方式在股東會中行使其股份之表決權。惟此種指派不應視為依公開發行公司法令之委託代理人。擔任代理人之主席無權就書面或電子文件中未提及或載明之任何事項而行該等股東之表決權，亦不應就股東會中提案之任何原議案之修訂或任何臨時動議行使表決權。以此種方式行使表決權之股東應視為已拋棄其就該次股

東會之臨時動議或原議案之修正之通知及表決權之權利。故本公司宜避免提出臨時動議及原議案之修正。如股東會主席未依該等股東之指示代為行使表決權，則該股份數不得算入已出席股東之表決權數，惟應算入計算股東會最低出席人數時之股數。

3.8.2 If a general meeting is to be held in Taiwan, the Directors may determine in their discretion that the voting power of a Member at such general meeting may be exercised by way of a written ballot or by way of an electronic transmission. If a general meeting is to be held outside of Taiwan, the methods by which Members are permitted to exercise their voting power shall include written ballot or voting by way of an electronic transmission. Where these methods of exercising voting power are to be available at a general meeting, they shall be described in the general meeting notice given to the Members in respect of the relevant general meeting. A Member exercising voting power by way of a written ballot or by way of an electronic transmission shall be deemed to have appointed the chairman of the general meeting as his proxy to exercise his or her voting right at such general meeting in accordance with the instructions stipulated in the written or electronic document; provided, however, that such appointment shall be deemed not to constitute the appointment of a proxy for the purposes of the Applicable Public Company Rules. The chairman, acting as proxy of a Member, shall not exercise the voting right of such Member in any way not stipulated in the written or electronic document, nor exercise any voting right in respect of any resolution revised at the meeting or any impromptu proposal at the meeting. A Member voting in such manner shall be deemed to have waived notice of, and the right to vote in regard to, any ad hoc resolution or amendment to the original agenda items to be resolved at the said general meeting. The Company should do its best to avoid any ad hoc resolution and amendment to the original agenda items. Should the chairman not observe the instructions of a Member in exercising such Member's voting right in respect of any resolution, the Shares held by such Member shall not be included in the calculation of votes in respect of such resolution but shall nevertheless be included in the calculation of quorum for the meeting.

3.8.3 前項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五日前送達公司，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。

3.8.3 The aforementioned shareholders who elect to exercise his or her or its voting right by way of a written ballot or by way of electronic transmission shall have his or her or its declaration of intention served to the Company no later than the five (5) days prior to the date appointed for the meeting. In case more than one (1) declarations of intention from the same shareholder are received by the Company, the first declaration of intention received shall prevail; unless an explicit written statement is made by the relevant shareholder to revoke the previous declaration in the later-received declaration.

3.8.4 倘股東依第 3.8.2 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，至遲得於股東會開會二日前，以與行使表決權相同之方式，另向公司送達其欲撤銷其之前行使表決權之意思表示，且該等撤銷構成依據 3.8.2 條指派股東會主席為其代理人之意思表示之撤銷。倘股東依據 3.8.2 條以書面或電子方式行使表決權之意思表示後，超過前述撤銷其意思表示之期限者，依據 3.8.2 條視為指派股東會主席為其代理人之意思表示將無法撤銷，並應由主席在股東會中代為行使其股份之表決權。倘股東已按第 3.8.2 條之規定指派主席為代理人透過書面投票或電子方式行使表決權者，仍以委託書委託其他代理人出席股東會者，則其後之委託其他代理人應視為已撤銷按第 3.8.2 條規定對於主席為代理人之指派。

3.8.4 A Member who has submitted a vote by written ballot or electronic transmission pursuant to Article 3.8.2 may, at least two days prior to the date of the relevant general meeting, revoke such vote by written ballot or electronic transmission and such revocation shall constitute a revocation of the proxy deemed to be given to the chairman of the general meeting pursuant to Article 3.8.2. If a Member who has submitted a written ballot or electronic transmission pursuant to Article 3.8.2 does not submit such a revocation before the prescribed time, the proxy deemed to be given to the chairman of the general meeting pursuant to Article 3.8.2 shall not be revoked and the chairman of the general meeting shall exercise the voting right of such Member in accordance with that proxy. If, subsequent to submitting a written ballot or electronic transmission pursuant to Article 3.8.2, a Member submits a proxy appointing a person of the general meeting as his proxy to attend the relevant general meeting on his behalf, then the subsequent appointment of that person as his proxy shall be deemed to be a revocation of such Member's deemed appointment of the chairman of the general meeting as his proxy pursuant to Article 3.8.2.

3.8.5 議案之表決，除公司法及本公司章程另有規定外，以出席股東表決

權過半數之同意通過之。表決時，應逐案由主席或其指定人員宣佈出席股東之表決權總數後，由股東逐案進行投票表決，並於股東會召開後當日，將股東同意、反對或棄權之結果輸入公開資訊觀測站。

3.8.5 Unless otherwise specified in the Company Act and the M&A, resolutions shall be adopted by a majority of the votes represented by the attending shareholders. When voting is called, the chairman or its designated person shall be responsible for announcing total voting rights of the attending shareholders for each resolution, and shareholders shall thereafter vote for each resolution accordingly. The result of shareholders' consents, objections or waiver to vote shall be imported into the Mark Observation Post System on the same day after the shareholders' meeting.

3.8.6 除議程所列議案外，股東提出之其他議案或原議案之修正案或替代案，應有其他股東附議。

3.8.6 Except for the proposals listed in the agenda, amendment or replacement proposal to the other proposals submitted by any shareholder or the original proposal shall be seconded a motion by other shareholders.

3.8.7 同一議案有修正案或替代案時，由主席並同原案定其表決之順序。如其中一案已獲通過時，其他議案即視為否決，勿庸再行表決。

3.8.7 If there is an amendment or replacement proposal to the original proposal, the chairman shall decide the sequence of voting for such proposals, provided if any one of proposals has been approved, the others shall be deemed vetoed and no further voting is required.

3.8.8 議案表決之監票及計票人員，由主席指定之，但監票人員應具有股東身分。

3.8.8 Personnel for voting supervision and counting shall be appointed by the chairman but such voting supervisor must also be a shareholder.

3.8.9 計票應於股東會場內公開為之，表決之結果，應當場報告，並作成紀錄。

3.8.9 Ballots shall be publicly counted at the meeting place. Results of voting shall be announced at the meeting and recorded.

3.9 選舉事項

3.9 Election

3.9.1 股東會有選舉董事時，應依本公司所訂相關選任規範辦理，並應當場宣佈選舉結果。

3.9.1 If an election of Directors is conducted at shareholders' meetings, such an election shall be made in accordance with relevant rules enacted by the Company and the results shall be announced at the meeting

3.9.2 前項選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但遇有與股東會召集程序不當或不當通過決議有關之訴訟情事時，應保存至訴訟終結為止。

3.9.2 Ballots cast in the election described in the foregoing paragraph must be kept for an at least one (1) year after sealed and signed by voting supervisor and chairman. In case of any litigation involving procedures on convening shareholders' meetings or passing of resolutions to be improper, such recordings shall be kept until the conclusion of litigations.

3.10 會議記錄

3.10 Meeting Minutes

3.10.1 股東會之議決事項，應作成議事錄，由主席簽名或蓋章，並於會後二十日內，將議事錄分發各股東。議事錄之製作及分發，得以電子方式為之。

3.10.1 Minutes shall be prepared of the resolutions adopted at shareholders' meetings. Meeting minutes shall bear the signature or seal of the chairman. A copy of the minutes shall be sent to each shareholder within twenty (20) days of the meeting. The production and distribution of meeting minutes may be in electronic form.

3.10.2 本公司對於前項議事錄之分發，得以輸入公開資訊觀測站之公告方式為之。

3.10.2 The production and distribution of meeting minutes setting forth in the preceding paragraph may be by means of an announcement on the Market Observation Post System Website.

3.10.3 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。

3.10.3 Meeting minutes shall state clearly the date of the meeting (year, month, day), place, name of chairman, resolution method, summary of proceedings and results at the meeting and shall be kept for long during the period of the existence of the Company.

3.10.5 本公司應將股東會之開會過程全程錄音或錄影，並至少保存一年。但遇有與股東會召集程序不當或不當通過決議有關之訴訟情事時，應保存至訴訟終結為止。

3.10.5 The shareholders' meeting shall be audio or video recorded throughout the whole procedures by the Company, and such video and record shall be kept at least for one (1) year, provided, however, that if any lawsuit with respect to improper notice of the shareholders' meeting or improper resolutions be resolved, such record shall be kept until the conclusion of the litigation.

3.11 對外公告

3.11 Public Announcement

3.11.1 徵求人徵得之股數及受託代理人代理之股數，本公司應於股東會開會當日，依規定格式編造之統計表，於股東會場內為明確之揭示。

3.11.1 The Company shall, on the day of the shareholders' meeting, compile the number of shares obtained by solicitors and the number of shares represented by proxies in statistical tables in the specified format, and shall post such tables in prominent locations within the meeting place.

3.11.2 股東會決議事項，如有屬法令規定、財團法人中華民國證券櫃檯買賣中心規定之重大訊息者，本公司應於規定時間內，將內容傳輸至公開資訊觀測站。

3.11.2 If any resolutions made by a shareholders' meeting are material information pursuant to applicable laws and regulations or the regulations stipulated by GreTai Securities Market, the Company shall transmit the content of such resolutions to the Market Observation Post System Website within the specified period of time.

3.12 會場秩序之維護

3.12 Maintenance of the Order at Meeting Place

3.12.1 辦理股東會之會務人員應佩帶識別證或臂章。

3.12.1 Persons handling affairs of shareholders' meetings shall wear identification cards or arm badges.

3.12.2 主席得指揮糾察員或保全人員協助維持會場秩序。糾察員或保全人員在場協助維持秩序時，應佩戴「糾察員」字樣臂章或識別證。

3.12.2 The chairman may order disciplinary officers or security guards to assist in keeping order in the meeting place. Such disciplinary officers or security guards shall wear arm badges or identification cards marked "Disciplinary Personnel" when assisting in maintaining order in the meeting place.

3.12.3 會場備有擴音設備者，股東非以本公司配置之設備發言時，主席得制止之。

3.12.3 If the meeting place is equipped with loudspeaker equipment, the chairman shall stop any shareholders using equipment not installed by the Company from speaking.

3.12.4 股東違反議事規則不服從主席糾正，妨礙會議之進行經制止不從

者，得由主席指揮糾察員或保全人員請其離開會場。

3.12.4 The chairman may order disciplinary officers or security guards to escort any shareholders who (a)violate this Rule and fail to heed the chairman's correction or (b)disrupt the proceedings of the meeting and fail to desist, to leave meeting place.

3.13 休息、續行集會

3.13 Recess and Resumption of Meetings

3.13.1 會議進行時，主席得酌定時間宣佈休息，發生不可抗拒之情事時，主席得裁定暫時停止會議，並視情況宣佈續行開會之時間。

3.13.1 During meetings, the chairman may, at his or her discretion, set time for recess. In case of incident of force majeure, the chairman may suspend the meeting and depending on the circumstances, set time on when to resume the meeting.

3.13.2 股東會排定之議程於議事（含臨時動議）未終結前，開會之場地屆時未能繼續使用，得由股東會決議另覓場地繼續開會。

3.13.2 In case the meeting place cannot be used prior to the conclusion of discussion and adoption of agenda items (including ad hoc motions), by resolution of shareholders, another place may be sought to resume the meeting.

3.13.3 股東會得決議在五日內延期或續行集會。

3.13.3 The shareholders may resolve to postpone or resume the meeting within five days.

3.13.4 會議散會後，股東不得另推選主席於原址或另覓場所續行會議。

3.13.4 After the adjournment of the meeting, shareholders shall not, at the same place or seek for another place to, resume the meeting by re-electing a chairman.

3.14 本規則訂定後，如遇相關法令變更，本規則應適時配合修正，並應依照法令經董事會及股東會決議通過。

3.14 After the enactment of this Rule, this Rule shall be modified appropriately and approved by the Board and the shareholders' meeting pursuant to the laws and regulations if there is any amendment of relevant laws and regulations.

<修訂前>

<Before amendment>

【附錄八】APPENDIX VIII

董事選舉辦法

Regulation Governing the Election of Directors

1、目的

1、Objective

本公司董事之選舉, 除法令或章程另有規定者外, 依本辦法之規定辦理。

Unless otherwise provided by laws and regulations or Amended and Restated Memorandum and Articles of Association of the Company (the “M&A”), election of the Company’s directors shall be governed by this Regulation (the “Regulation”).

2、範圍

2、Scope

無

None.

3、職責

3、Duty

3.1 集團辦公室：負責本辦法的制訂、修訂。

3.1 Group Office: responsible for the enactment and amendment of the Regulation.

4、定義

4.Definition

無

None.

5、流程

5.Process

無

None.

6、作業內容

6.Description of Regulation

6.1 本公司董事之選舉採單記名累積投票制，每一股份有與應選出董事人數相同之選舉權，得集中選舉一人，或分開選舉數人。

6.1 The Company’s election of directors adopts cumulative voting for a single candidate system; the number of votes exercisable in respect of one share shall be the same as the number of directors to be elected, and the total number of votes per share may be consolidated for election of one candidate or may be split for election of two or more candidates.

6.2 本公司依章程設獨立董事時，獨立董事與非獨立董事應一併進行選舉，分別計算當選名額。獨立董事之選任，應依相關法令之規定辦理。

6.2 In the event that the Company sets up independent directors according to its M&A, the election for both independent directors and non-independent directors shall take place jointly and the number of the elected shall be calculated separately. The election of independent directors shall be governed according to relevant laws and regulations.

6.3 本公司董事之選舉應依章程所定之名額，分別計算獨立董事、非獨立董事之選舉權，由所得選舉票代表選舉權數較多者分別依次當選，如有兩人以上所得選舉權數相同而超過規定名額時，由所得選舉權數相同者抽籤決定之，未出席者由主席代為抽籤。

6.3 The voting rights of independent directors and non-independent directors shall be separately calculated based on the number of board seats provided under the M&A in connection with the Company's election of directors; persons obtaining the most number of votes shall be elected respectively as independent directors and non-independent directors accordingly. In the even that two or more candidates obtain the same number of voting rights to exceed the number of board seats designated under the M&A, lots shall be drawn to decide which of such persons obtaining the same number of votes shall be elected; if any of such persons is not present, the chairman shall draw the lots on half of him/her.

6.4 選舉開始前應由主席指定監票員、計票員若干人，執行各有關任務。選舉用之投票櫃(箱)由本公司備製，並應於投票前由監票員當眾開驗，但監票員應具有股東身分。

6.4 Prior to the election, the chairman shall appoint several vote counters, and ballot examiners to execute relevant tasks. The ballot box shall be prepared by the Company, and be openly examined by the ballot examiners prior to voting; such ballot examiners shall have the capacity as the shareholders.

6.5 選舉票由董事會製備，選舉人之記名得以在選票上所印出席證號碼代之，並加填其權數。

6.5 The board of directors shall prepare the ballots. The names of the voters may be replace by the attendance card numbers and fill in with the number of the weighted votes.

6.6 被選舉人如為股東身分，選舉人在選舉票「被選舉人」欄需填明被選舉人戶名及股東戶號; 如非股東身分者，應填明被選舉人姓名及身分證明文件編號。

6.6 In the event the candidate is a shareholder, the voter shall explicitly provide the account name and shareholders' account number of such candidate in the "candidate" section on the ballot; in case of non-shareholder, candidate's name as well as his/her identity document number shall be explicitly provided by such voter.

6.7 前項被選舉人如為法人股東時，選舉票之被選舉人戶名欄應填列法人名稱；其為法人之代表人時，應同時填列法人之名稱及代表人之姓名；代表

人有數人時，應分別填列該法人名稱及代表人姓名。

6.7 In the event the above candidate is a corporate shareholder, the name of such corporate shareholder shall be filled in the candidate's name section on the ballot. In the event such candidate is the representative of such corporate shareholder, the name of such legal person and name of its representatives shall be provided. In the event the representatives are two or more than two persons, the names of the legal person and names of representatives shall be additionally filled in separately.

6.8 選舉票有下列情形之一者無效:

6.8 The votes shall be considered as invalid if any of the following occurs:

- 6.8.1 不用董事會製備之選票者。
- 6.8.1 Whereas person who does not use the ballot prepared by the board of directors.
- 6.8.2 所填被選舉人數超過應選名額者。
- 6.8.2 Whereas the number of candidates exceeded the number of board seats for election.
- 6.8.3 除被選舉人姓名(戶名)、戶號或身分證明文件編號及分配選舉權數外，夾寫其他文字者。
- 6.8.3 Whereas other characters are attached in addition to the candidate's name (account name) or account number or identity document number and the number of votes allocated.
- 6.8.4 字跡模糊無法辨認或經塗改者。
- 6.8.4 Whereas the writing on the ballot is blurred and difficult to identify or has been altered.
- 6.8.5 所填被選舉人如為股東身分者，其戶名、股東戶號與股東名簿不符者；所填被選舉人如非股東身分者，其姓名、身分證明文件編號經合對不符者。
- 6.8.5 Whereas the account name and shareholder's account number of the candidate who is a shareholder are inconsistent to the register of members; in case such candidate is a non-shareholder, its name and identity document number failed to comply after verification.
- 6.8.6 未經選舉人填寫之空白選舉票。
- 6.8.6 Whereas voter drops blank ballot into the ballot box.
- 6.8.7 未經投入票櫃(箱)之選舉票。
- 6.8.7 Whereas voter fails to drop ballot into the ballot box.
- 6.8.8 選舉人所投之選舉權數總和超過其所持有之選舉權數總和者。
- 6.8.8 Whereas the total number of voting rights by a voter exceeded the total number of voting rights in possession.

6.8.9 所填被選舉人之姓名與其他股東相同而未填股東戶號或身分證明文件編號可資識別者。

6.8.9 Whereas name of the candidate which has been filled in is the same as the other shareholder and the shareholder’s account number or identity document number have not been provided in order to distinguish from the two.

6.9 投票完畢後當場開票，其結果由主席宣佈之。

6.9 The ballot result shall be counted immediately after voting and result shall be announced by the chairman accordingly.

6.10 當選董事由董事會分別發給當選證書。

6.10 The elected director(s) shall be separately issued with the certificate of election by the board of directors.

6.11 本辦法自本公司依據公開發行公司法令申請公開發行申報生效日起施行。本辦法訂定後，如遇相關法令變更，本辦法應適時配合修正，並應依照法令經董事會及股東會決議通過。

6.11 The Regulation shall be effective in the event the Company has acquired public company status in accordance with Applicable Public Company Rules. After the enactment of the Regulation, the Regulation shall be modified appropriately and approved by the Board and the shareholders’ meeting pursuant to the laws and regulations if there is any amendment of relevant laws and regulations.

【附錄九】APPENDIX IX

全體董事持股情形

SHAREHOLDINGS OF ALL DIRECTORS

基準日: 民國103年 3 月 28 日

Record Date: March 28th, 2014

職稱 Title	姓名 Name	選任日期 Date Elected	選任時持有股份(註一) Shareholding when Elected (Note 1)			現在持有股數(註二) Shareholding(Note 2)		
			種類 Type	股數 Shares	佔當時發行% Shares %	種類 Type	股數 Shares	佔當時發行% Shares %
董事長 Chairman	關建英 Kinying Kwan	2013/06/28	普通股 Ordinary Shares	720,000	1.34%	普通股 Ordinary Shares	720,000	1.33%
董事 Director	張國威 Herbert Chang	2013/06/28	普通股 Ordinary Shares	0	0%	普通股 Ordinary Shares	0	0%
董事 Director	Benjamin Jin-Ping Ng	2013/06/28	普通股 Ordinary Shares	100,000	0.19%	普通股 Ordinary Shares	100,000	0.18%
董事 Director	沈翔霖 Shen, Johnny Shyang Lin	2013/06/28	普通股 Ordinary Shares	981,652	1.82%	普通股 Ordinary Shares	981,652	1.81%
獨立董事 Independent Director	洪茂蔚 Maowei Hung	2013/06/28	普通股 Ordinary Shares	0	0%	普通股 Ordinary Shares	0	0%
獨立董事 Independent Director	江善頌 Brian Chiang	2013/06/28	普通股 Ordinary Shares	0	0%	普通股 Ordinary Shares	0	0%
獨立董事 Independent Director	莊彬甫 Binfu Chuang	2013/06/28	普通股 Ordinary Shares	0	0%	普通股 Ordinary Shares	0	0%

註一(Note 1)：102年06月28日發行總股份(Total issued shares on June 28th, 2013)：53,871,342股 (shares)

註二(Note 2)：103年03月28日發行總股份(Total issued shares on March 28th, 2014)：54,113,342股 (shares)

英屬開曼群島商世芯電子股份有限公司
Alchip Technologies, Ltd.

儒風 RU FON 承印 (02) 2225-1430