

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 108 年股東常會
議事手冊

Handbook for
2019 Annual General Meeting

日期：中華民國 108 年 6 月 21 日

Date : Jun 21, 2019

地點：台北市內湖區堤頂大道二段
207號1樓 (學學文創志業大樓)

Venue: 1F, No. 207, Sec.2, Tiding Blvd.,
Neihu Dist., Taipei City
(Building of Xue Xue Institute)

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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 108 年股東常會開會程序

Procedure of 2019 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. 選舉事項 Election Item
6. 討論事項 Discussion Items
7. 臨時動議 Ad Hoc Motion
8. 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108年股東常會議程
Agenda of 2019 Annual General Meeting

時 間：民國一〇八年六月二十一日（星期五）上午九時正

Time: 09:00 a.m. on Friday, June 21, 2019

地 點：台北市內湖區堤頂大道二段207號1樓（學學文創志業大樓）

Venue: 1F, No. 207, Sec.2, Tiding Blvd., Neihu Dist., Taipei City (Building of Xue Xue Institute)

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107年度營業狀況報告。
- （二）審計委員會審查民國107年度決算表冊報告。
- （三）員工及董事酬勞分配情形報告。
- （四）買回庫藏股情形報告。
- （五）修訂董事會議事規則報告。

3. Report Items

- (1) The Business Report of 2018.
- (2) Audit Committee's Review Report on 2018 Consolidated Financial Statements.
- (3) The Distribution of Bonus to Employees and Directors of the Company.
- (4) Implementation of Share Buyback Program.
- (5) Amendment to the Rules Governing Procedures for Meetings of Board of Directors.

四、承認事項：

- (一) 民國107年度營業報告書及財務報表案。
- (二) 民國107年度盈餘分配案。

4. Proposed Resolutions

- (1) 2018 Business Report and the Consolidated Financial Statements for the year ended December 31, 2018 of the Company.
- (2) 2018 Dividend Distribution Proposal.

五、選舉事項：

- (一) 改選董事 7 席(含獨立董事 3 席)案。

5. Election item

- (1) Re-election of 7 Directors (including 3 Independent Directors).

六、討論事項：

- (一) 修訂公司章程案。
- (二) 修訂取得或處分資產處理程序案。
- (三) 修訂衍生性商品交易處理程序案。
- (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) 解除董事競業禁止案。

6. Discussion Items

- (1) Amendment to the Memorandum and Articles of Association of the Company.
- (2) Amendment to the Guideline for Acquisition and Disposal of Assets.
- (3) Amendment to the Guideline for Engaging in Derivatives Transactions.
- (4) Amendment to the Guideline for Lending Funds to Others.
- (5) Amendment to the Guideline for Endorsement and Guaranty.
- (6) Release the Prohibition on the newly elected Directors from participation in competitive business.

七、臨時動議

7. Ad Hoc Motion

八、散會

8. Adjournment

一、報告事項 Report Items

報告案一

案由：民國107年度營業狀況報告，報請 公鑒。

說明：本公司民國107年度營業報告書，請參閱本議事手冊第16~19頁附件一。

Report No.1：

The Business Report of 2018.

Explanation:

2018 Business Report of the Company is attached hereto as Exhibit I, please refer to pages 16~19.

報告案二

案由：審計委員會審查民國107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20~21頁附件二。

Report No.2：

Audit Committee's Review Report on 2018 Consolidated Financial Statements.

Explanation:

Audit Committee's Review Report is attached hereto as Exhibit II, please refer to pages 20~21.

報告案三

案由：員工及董事酬勞分配情形報告，報請公鑒。

說明：一、依公司章程第34.1條規定，本公司年度如有獲利，應提撥當年度獲利不低於1%為員工酬勞及不高於2%為董事酬勞。當年度獲利狀況係指當年度稅前利益扣除分派員工酬勞及董事酬勞前之利益。

二、本公司擬以現金方式分派員工酬勞美金986,403.47元及董事酬勞美金246,600.87元。

Report No.3：

Distribution of Bonus to Employees and Directors of the Company.

Explanation:

1. In accordance with the Article 34.1 of the Memorandum and Articles of Association of the Company, the Company shall set aside no less than 1% of its annual profits as bonus to employees of the Company and set side no more than 2% of its annual profits as bonus to Directors. The annual profits specified in the Article refers to the annual income before tax and before bonuses are set aside for employees and Directors.
2. The Company will distribute US\$986,403.47 to employees and US\$246,600.87 to Directors in cash.

報告案四

案由：買回公司股份執行情形報告案，報請公鑒。

說明：本公司董事會於 107年09月11日決議買回公司股份，本次買回公司股份執行情形如下表。

董事會決議日	107 年 09 月 11 日
買回目的	維護公司信用及股東權益
預定買回期間	107/09/12~107/11/10
實際買回期間	107/09/12~107/10/30
買回區間價格	64.26~167.94 元
預定買回數量	2,000,000 股
已買回股份種類及數量	普通股 1,925,000 股
已買回股份金額	新台幣 157,947,222 元
平均每股買回價格	82.05 元
已辦理銷除及轉讓之股份數量	普通股 1,925,000 股
累積持有本公司股份數量	普通股 0 股
累積持有本公司股份數量占已發行股份總數比率(%)	0%
買回本公司股份執行結果	期間屆滿未執行完畢
買回期間屆滿未執行完畢之原因	為兼顧市場機制不影響股價，本公司視股價變化及成交量狀況採分批買回策略，故未執行完畢。

Report No. 4

Implementation of Share Buyback Program

Explanatory Notes:

The Board approved the share buyback program on September 11, 2018. Please refer to the table below for the implementation of share buyback program.

Date of Board resolution	September 11, 2018
Purpose of the buyback	To maintain the company's credit and shareholders' equity
Estimated buyback period	2018/09/12~2018/11/10
Actual buyback period	2018/09/12~2018/10/30
Price range for buybacks	NT\$ 64.26~167.94
Number of shares buyback	2,000,000 shares
Number of shares bought back	1,925,000 ordinary shares
Total value of shares bought back	NT\$ 157,947,222
Average buyback price per share	NT\$ 82.05
Number of shares that have already been canceled and transferred	1,925,000 ordinary shares
Accumulated number of shares held by the Company	0 ordinary shares
Ratio of the accumulated number of shares held by the Company to the total number of ordinary shares issued	0 %
Result for the implementation of Share Buyback Program	It was uncompleted at the expiration of the Share Buyback Program
Reason for uncompleted Share Buyback Program during the buyback period	In order to take into account market mechanism and not affect the share price, the Company bought shares back in batches based on the share price and the trading volume. Therefore, it was uncompleted at the expiration of the Share Buyback Program.

報告案五

案由：修訂董事會議事規則報告，報請 公鑒。

說明：為配合實務需求及法令修訂，擬修訂本公司「董事會議事規則」，修訂條文對照表請參閱本議事手冊第44~45頁附件四。

Report No.5：

Amendment to the Rules Governing Procedures for Meetings of Board of Directors.

Explanation:

It is proposed that the Rules Governing Procedures for Meetings of Board of Directors be amended in order to conform to the needs of commercial practice and relevant laws and regulations. Please refer to pages 44~45, Exhibit IV for details.

二、承認事項 Proposed Resolutions

承認案一

董事會 提

案由：民國 107 年度營業報告書及財務報表案。

說明：一、本公司民國 107 年度營業報告書請參閱本議事手冊第 16~19 頁附件一。

二、本公司民國 107 年度合併財務報告，包括：資產負債表、綜合損益表、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李振銘會計師查核簽證完竣，並出具查核報告書在案。

三、民國 107 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 22~43 頁附件三。

決議：

Proposal No.1：

Proposed by the Board of Directors

2018 Business Report and the Consolidated Financial Statements for the year ended December 31, 2018 of the Company.

Explanation:

- (1) 2018 Business Report of the Company is attached as hereto as Exhibit I, please refer to pages 16~19.
- (2) The Company's 2018 Consolidated Financial Statements, including Balance Sheet, Statements of Comprehensive Income, Statements of Changes in Equity and Statements of Cash flows, were audited by independent auditors, Ms. Janice Wang and Mr. Jamie Lee of Deloitte & Touche.
- (3) The independent auditors' audit report and the above-mentioned Consolidated Financial Statements are attached hereto as Exhibit III, please refer to pages 22~43.

Resolutions：

承認案二

董事會 提

案由：民國107年度盈餘分配案，提請 承認。

說明：一、民國 107 年度盈餘分配，業經民國 108 年 03 月 15 日董事會依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。

Alchip Technologies Limited 107 年度盈餘分配表		單位：美金元
107 年度期初未分配盈餘		21,885,618
追溯適用國際財務報導準則第 9 號之影響數		(443,320)
年度期初調整後未分配盈餘		21,442,298
註銷庫藏股		(2,904,800)
本期稅後淨利		8,536,165
本期可供分配盈餘		27,073,664
分配項目		
現金股利(每股配發美金 0.04875 元)		(2,915,450)
107 年度期末未分配盈餘		24,158,214

註：1. 每股股利係以 108 年 02 月 28 日止流通在外股數 59,805,598 股計算，實際每股股利將以配息基準日本公司實際流通在外股份為準，惟分派總額不變。

2. 本公司於 108 年 03 月 15 日董事會決議發放每股現金股利 0.04875 美元(換算成新台幣 1.5058 元)，美金換算成新台幣匯率係依 108 年 03 月 14 日台灣銀行之即期買入及賣出之均價估算，實際金額應以股務代理機構收到現金股利後，依當時匯率兌換成新台幣之金額為準，股利發放至元為止，其畸零款合計數計入本公司之其他收入。

決議：

Proposal No.2 :

Proposed by the Board of Directors

2018 Dividend Distribution Proposal.**Explanation:**

- (1) The Board has adopted a proposal for 2018 Profit Distribution on March 15, 2019 in accordance with the Memorandum and Articles of Association of the Company. Please refer to 2018 Profit Distribution table below.
- (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.

Alchip Technologies, Limited Profit Distribution Table Year 2018	
	(Unit: USD)
2018 Beginning retained earnings	21,885,618
Effect of retrospective application of IFRS 9	(443,320)
2018 Unappropriated retained earnings	21,442,298
Cancellation of Treasury Shares	(2,904,800)
Net profit after tax	8,536,165
Distributable net profit	27,073,664
Distribution item	
Dividend to shareholder (US\$ 0.04875 Per share)(Note)	(2,915,450)
2018 Unappropriated retained earnings	24,158,214

Note: 1. The dividend per share is based on the total number of outstanding shares which were 59,805,598 shares as of February 28, 2019. The price of actual dividend per share will be calculated based on the Record date for the distribution. The total amount of dividend is fixed.

2. The main intent of the proposed Dividend Distribution: On March 15, 2019, the Board has resolved to issue to shareholders a dividend of US\$0.04875 (converted into NT\$1.5058) per share. This foreign exchange rate is based on the spot rate set by Bank of Taiwan on March 14, 2019. The actual dividend should be subject to the exchange rate of conversion upon the receipt of the dividend by the Company's stock agent. The cash dividend will round down to the nearest NT Dollar. The total amount of round down from the shareholders will be counted as the other income of the Company.

Resolutions:

三、選舉事項 Election Item

選舉案

董事會 提

案由：改選董事7席(含3位獨立董事)案，提請 討論。

說明：一、本公司董事及獨立董事任期將於108年6月23日屆滿，擬於今年股東常會提前全面改選董事七位(含三位獨立董事)。新任董事(含獨立董事)任期三年，自108年6月21日起至111年6月20日止。

二、依相關法令規定，董事選舉應採候選人提名制度，股東應就董事候選名單選任之；董事候選人名單業經本公司108年5月3日董事會審查，其學歷、經歷及其他資料請參閱本議事手冊第46~47頁附件五。

決議：

Election No.1：

Proposed by the Board of Directors

Re-election of 7 Directors (including 3 Independent Directors). Please proceed to discuss.

Explanatory Notes:

- (1) The tenure of all Directors (including Independent Directors) will expire on June 23, 2019. The Company intends to re-elect all seven Directors (including the three Independent Directors) at the 2019 Annual General Meeting. Each director shall be appointed to a term of office of three years. The tenure of the newly elected directors shall commence on June 21, 2019 and expire on June 20, 2022.
- (2) The election of Directors is to be conducted under the "candidate nomination system" in accordance with the relevant laws and regulations. The Directors shall be elected from the nominated candidates whose qualifications have been reviewed by the meeting of Board of Directors on May 3, 2019. Please refer to pages 46~47, Exhibit V for the list of Director candidates.

Resolutions:

四、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：本公司為配合相關法令及公司實務需求，擬修訂公司章程部分條文，提請股東會以特別決議方式決議。修正條文對照表請參閱本議事手冊第48~64頁附件六。

決議：

Discussion No.1：

Proposed by the Board of Directors

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

Explanation:

It is proposed that the Memorandum and Articles of Association of the Company be amended and approved at the Annual General Meeting by way of a special resolution in order to comply with the relevant laws and regulations and the needs of commercial practice. Please refer to pages 48~64, Exhibit VI for details.

Resolutions:

討論案二

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：為配合相關法令及公司實務需求，擬修訂本公司「取得或處分資產處理程序」部分條文。修正條文對照表請參閱本議事手冊第65~76頁附件七。

決議：

Discussion No.2：

Proposed by the Board of Directors

Amendment to the Guideline for Acquisition and Disposal of Assets. Please proceed to discuss.

Explanation:

It is proposed that the Guideline for Acquisition and Disposal of Assets of the Company be amended and approved in order to comply with the relevant laws and regulations and the needs of commercial practice. Please refer to pages 65~76, Exhibit VII for details.

Resolutions:

討論案三

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：為配合相關法令及公司實務需求，擬修訂本公司「衍生性商品交易處理程序」部分條文。修正條文對照表請參閱本議事手冊第77頁附件八。

決議：

Discussion No.3：

Proposed by the Board of Directors

Amendment to the Guideline for Engaging in Derivatives Transactions. Please proceed to discuss.

Explanation:

It is proposed that the Guideline for Engaging in Derivatives Transactions of the Company be amended and approved in order to comply with the relevant laws and regulations and the needs of commercial practice. Please refer to page 77, Exhibit VIII for details.

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：為配合相關法令及公司實務需求，擬修訂本公司「資金貸與他人作業程序」部分條文。修正條文對照表請參閱本議事手冊第78~79頁附件九。

決議：

Discussion No.4：

Proposed by the Board of Directors

Amendment to the Guideline for Loaning Funds to Others. Please proceed to discuss.

Explanation:

It is proposed that the Guideline for Loaning Funds to Others of the Company be amended and approved in order to comply with the relevant laws and regulations and the needs of commercial practice. Please refer to pages 78~79, Exhibit IX for details.

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：為配合相關法令及公司實務需求，擬修訂本公司「背書及保證作業程序」部分條文。修正條文對照表請參閱本議事手冊第80~81頁附件十。

決議：

Discussion No.5：

Proposed by the Board of Directors

Amendment to the Guideline for Endorsement and Guaranty. Please proceed to discuss.

Explanation:

It is proposed that the Guideline for Endorsement and Guaranty of the Company be amended and approved in order to comply with the relevant laws and regulations and the needs of commercial practice. Please refer to pages 80~81, Exhibit X for details.

討論案六

董事會 提

案由：解除董事競業禁止案，提請 討論。

說明：一、依本公司章程規定，董事為其自己或他人從事公司營業範圍內事務的行為，應在股東會上取得特別(重度)決議許可。

二、本公司新選任董事有為自己或他人為屬於公司營業範圍行為之必要，在無損及公司之利益下，擬提請股東會同意解除本公司新選任董事及獨立董事競業禁止之限制。

決議：

Discussion No.6：

Proposed by the Board of Directors

Release the Prohibition on newly Directors from Participation in Competitive Business. Please proceed to discuss.

Explanation:

- (1) In accordance with the Memorandum and Articles of Association of the Company, a director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall obtain the ratification of the shareholders at the Annual General Meeting by way of a Supermajority Resolution.

- (2) It is proposed to Annual General Meeting to release the prohibition on newly directors and independent directors who hold concurrent posts in other companies from participation in competitive business without prejudice to the Company's interests.

Resolutions:

五、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 107 年度合併財務報表
Independent Auditors' Report and 2018 Consolidated Financial Statements
- 四、董事會議事規則修訂對照表
Comparison table for the amendment to the Rules Governing Procedures for Meetings of Board of Directors
- 五、董事候選人名單 List of Board Director Candidates
- 六、公司章程修訂對照表
Comparison table for the amendment to the Memorandum and Articles of Association of the Company
- 七、取得或處分資產處理程序對照表
Comparison table for the amendment to the Guideline for Acquisition and Disposal of Assets
- 八、衍生性商品交易處理程序對照表
Comparison table for the amendment to the Guideline for Engaging in Derivatives Transactions
- 九、資金貸與他人作業程序對照表
Comparison table for the amendment to the Guideline for Loaning Funds to Others
- 十、背書及保證作業程序對照表
Comparison table for the amendment to the Guideline for Endorsement and Guaranty

【附件一】EXHIBIT I

英屬開曼群島世芯電子股份有限公司



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。2018 適逢本公司創立 15 周年，從公司成立之初一步一腳印在業界紮根到至今的蓬勃發展，十五年來建立了無數里程碑。對於未來我們依然秉持著四大核心價值，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，深化全球布局以創造出更多的股東價值。

實施概況

近來全球半導體市場競爭激烈，但高階製程應用晶片市場的需求仍十分強勁，2018 年世芯電子在此波巨浪中仍力求表現；除已完成多項具高複雜度的高效能運算相關設計外，亦接下多筆人工智慧等先進製程設計訂單，預計於 2019 年陸續進入量產。總體來說，2018 年前三季為公司轉型期，公司營收結構由消費性電子市場轉向高效能及利基市場，因此量產營收表現較弱。另為延續前年市場熱度而承接的比特幣項目，因 2018 年第四季開始比特幣市場景氣滑落遠高於預期而導致第四季客戶的流片意願大受影響，為本年度第四季公司營收表現不如預期的主要原因。在技術研發方面，世芯電子維持 ASIC 設計服務領域中先進製程技術的領先地位，2018 年營收中 80% 都屬於高階製程(28 奈米及更先進)設計案；在產品應用方面，我們持續與世界級系統大廠合作，完成多項 16 奈米及 7 奈米製程設計，包含人工智慧、高效能電腦晶片、通訊網絡等產品。為進一步提升服務品質與業務發展需求，2018 年世芯電子持續擴張中國版圖，將營運力道進一步延展至中國東部沿海的濟南高新區並成立濟南子公司，為與日俱增的中國大陸業務研發出更優異的先進製程專業技術，並提供更即時完善的服務。隨著市場的需求擴張，世芯將以具國際水準的先進製程設計能力及優秀的團隊，期望未來成為 ASIC 產業第一領導品牌。

營業計畫實施成果

以新台幣計，2018 年本公司營業額為新台幣三十四億五仟一佰萬元，較 2017 年營業額新台幣四十二億六仟六佰萬元下滑 19.10%，2018 年稅後淨利為新台幣二億五仟七佰萬元，較 2017 年稅後淨利新台幣三億八佰萬元減少 16.64%。以美元計算，全年營收為一億一仟四佰萬美元，稅後淨利為八佰五十萬美元，分別較前一年度減少 18.34% 及 15.86%。2018 年經營績效表現包括：全年平均毛利率 37.43%、營業利益率 9.33%、資產報酬率 7.55%、權益報酬率 9.13%。

營業收支預算執行情形

(一)營業收入部份

2018 年度營業收入為新台幣三十四億五仟一佰萬元，較 2017 年的營業額新台幣四十二億六仟六佰萬元下滑 19.10%，主係因 ASIC 及晶圓產品量產收入較前一年度減少。

(二)營業支出部份

2018 年度營業支出總額為新台幣三十一億二千九百萬元，較 2017 年度新台幣三十九億四千六百萬元，減少八億一千七百萬元，主係因量產收入減少，相關營業成本減少。

獲利能力分析

本公司在 2018 年度因委託設計服務營收比重增加，量產營收比重減少，相關營業成本減少，營業毛利較 2017 年度成長 7.50%，營業費用率由 2017 年度的 20.66% 提升至 28.10% 致營業利益較 2017 年度成長 0.59%，另因認列債券投資預期信用減損損失，致稅後淨利較 2017 年度稅後淨利減少 16.64%。

研究發展狀況

著眼於客戶對產品性能更卓越、更低耗電及晶片尺寸更小的需求，2018 年世芯電子持續投入資源發展高階製程與客製化 IP 之設計，加強與合作夥伴針對先進技術最佳化的研發，目前世芯電子高階製程 7 奈米設計案已成功投片並進入量產，所有團隊已經就定位，幫助客戶搶得市場先機，領先推出最尖端的產品，以確保本公司在先進製程設計服務的領導地位。

未來展望

展望 2019 年，我們會不斷地以創新、頂級製程設計、尖端研發實力以及策略聯盟開拓市場先機，在產品方面將著重在高效能運算、人工智慧、汽車電子與物聯網等領域之應用。在市場面除了將更專注於大中華區的深耕，亦深入布局北美市場，我們將以堅強的核心競爭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。

最後，再次誠摯地感謝努力不懈的員工，和各位股東們長久以來對本公司的支持與鼓勵，謹致上最深的謝忱！

並祝各位，身體健康、萬事如意

董事長：關 建 英 Kinying Kwan



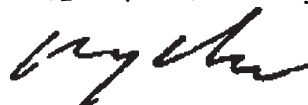
Chairman

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 ASIC back-end design service industry, Alchip always keeps focusing on the leading edge process nodes in ASIC/SoC design. Alchip not only provides design services but also offers total turnkey solutions to our customers, from back-end services to chip productions. Alchip has been 15 years since 2003. From the beginning of the company's establishment to current vigorous development, we are proud to say that we have built numerous milestones over the past 15 years. Looking into the future, Alchip will consistently stick to our four core values which include quality, innovation, integrity, teamwork and dedication. We firmly believe these will continuously fortify our professional leadership and provide great values to our customers and shareholders.

Business Environment

The global semiconductor market has become more competitive over the last few years, and the industry is experiencing a strong demand for high-end process application chips. Alchip has performed quite smoothly in this giant wave in 2018. Not only have we completed a great number of design projects on high performance computing with high complexity, but also received a few large orders of advanced process design such as AI application, which is expected to enter mass production in 2019. In general, Alchip was in the transition period in the first three quarters of 2018, which transited from consumer electronics market to HPC/AI and niche markets, which resulting in an expected slower top line performance. In addition, for the cryptocurrency design projects that we received since 2017, which were affected critically than expected in the fourth quarter of 2018 due to the significant fluctuation of bitcoin price.

On the R&D front, Alchip maintains its leading position within the ASIC design service industry. About 80% revenue of Alchip came from advanced process nodes (28nm and more advanced). For business development, we kept on partnering with tier-one system customers, and completed a number of 16nm and 7nm designs in fields such as artificial intelligence, networking and high performance computer.

In order to further enhance our engineering resource and business development, Alchip continues to expand its global influence to Great China region and set up an office in Jinan, China in 2018. Along with the growth of the Greater China market demand, Alchip is always ahead of the curve, and we are devoted to develop advanced process design technology with superior solutions to the customers. With our advanced technology and professional design ability, we expect to become the first leading brand in the ASIC industry for the future.

Financial Results

On New Taiwan Dollars (NTD), Alchip's 2018 total revenue came at NTD3,451M, 19.10% declining YoY from NTD4,266M in 2017. The 2018 net income was NTD257M, 16.64% YoY decreased from net income NTD308M in 2017. On US Dollars (USD) basis, the 2018 revenue came at USD114M, 18.34% declining YoY, and the net profit was USD8M, 15.86% declined YoY. For other 2018 financial figures, the gross margin was 37.43%, operating margin was 9.33%, and the ROA and ROE were 7.55% and 9.13%, respectively.

Operating revenue and COGS

The total revenue in 2018 was NTD3,451M, 19.10% decrease YoY from NTD4,266M in 2017, due mainly to the revenue decrease of production business.

The total COGS was NTD3,129M, a decrease of NTD817M from NTD3,946M in 2017. It was due mainly to the decrease of production business.

Profitability

Due to the increase on design service revenue coupled with lower ratio of costs while production revenue to total revenue percentage was decreased, 2018 gross margin grew 7.50% YoY. 2018 operating expenses to revenue ratio increased to 28.10% from 20.66% in 2017. Given the growth of operating expenses, 2018 operating margin raised 0.59% YoY. In addition, the recognition of expected credit losses from bond investment caused 2018 net income declining 16.64% YoY.

Research and Development

Given the increasing design demand for advanced process nodes from customers, Alchip had kept on investing in our design capability for advanced process nodes and customized IPs in 2018. Following the remarkable record of 16nm designs, we have successfully taped out the 7nm ASIC chips, prototyped, and began the volume production. Alchip will continuously fortify our position within the advanced process node competition arena.

Looking into 2019, Alchip will continue to explore market opportunities through our strengths in ability of advanced process nodes design, firmed strategic alliance with major IP partners. We believe new applications such as high performance computing, artificial intelligence, automobile electronic, IoT, etc. will be our future main focus as we already saw signals of business opportunities coming. Furthermore, from the geographic prospective, we will keep focusing on Great China region and reaching out our business opportunities to North America market, where we think to post significant potential of ASIC business opportunity. Last but not the least, we believe that 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 2019, and we will continuously create 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

英屬開曼群島商世芯電子股份有限公司

審計委員會審查報告書

董事會造送本公司民國一百零七年度營業報告書、合併財務報告及盈餘分配之議案，其中合併財務報告業經勤業眾信聯合會計師事務所王儀雯、李振銘會計師進行查核。上述營業報告書、合併財務報告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

本公司一百零八年股東常會

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 八 年 三 月 十 五 日

Alchip Technologies, Limited

AUDIT COMMITTEE'S REVIEW REPORT

To: Shareholders' Annual General Meeting for Year 2019, Alchip Technologies, Limited

The Board of Directors has prepared and submitted to the undersigned, Audit Committee of Alchip Technologies, Limited 2018 Business Report, Consolidated Financial Statements and Dividend Distribution proposal. The Consolidated Financial Statements have been duly audited by Certified Public Accountants Janice Wang and Jamie Lee of Deloitte & Touche. 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

A handwritten signature in black ink, appearing to read 'Mao Wei Hung', written in a cursive style.

會計師查核報告

Alchip Technologies, Limited 公鑒：

查核意見

Alchip Technologies, Limited 及其子公司（以下簡稱 Alchip 集團）民國 107 年及 106 年 12 月 31 日之合併資產負債表，暨民國 107 年及 106 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，以及合併財務報表附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，上開合併財務報表在所有重大方面係依照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並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達 Alchip 集團民國 107 年及 106 年 12 月 31 日之合併財務狀況，暨民國 107 年及 106 年 1 月 1 日至 12 月 31 日之合併財務績效及合併現金流量。

查核意見之基礎

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

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對 Alchip 集團民國 107 年合併財務報表之查核最為重要之事項。該等事項已於查核合併財務報表整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

茲對 Alchip 集團民國 107 年度合併財務報表之關鍵查核事項敘明如下：
設備之減損評估

如財務報表附註五所述，與晶片生產相關之設備有減損跡象時，依據該等設備之可回收金額（即其公允價值減出售成本與使用價值之較高者）評估減損損失。由於可回收金額之估計，涉及管理階層對該晶片生命週期及未來之生產數量及市場價格的預估，該等估計之改變對可回收金額有重大影響，可能導致 Alchip 集團需額外認列減損損失或迴轉已認列之減損損失，因此本會計師將設備之減損評估列為關鍵查核事項。

本會計師所執行之主要查核因應程序包括評估管理階層對減損跡象評估所考量之內外部資訊；覆核可回收金額決定之方法及管理階層所編製之銷售預測等，以評估管理階層所執行設備減損評估程序之適當性。

管理階層與治理單位對合併財務報表之責任

管理階層之責任係依照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並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製允當表達之合併財務報表，且維持與合併財務報表編製有關之必要內部控制，以確保合併財務報表未存有導因於舞弊或錯誤之重大不實表達。

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

Alchip 集團之治理單位（含審計委員會）負有監督財務報導流程之責任。

會計師查核合併財務報表之責任

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

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

1. 辨認並評估合併財務報表導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
2. 對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對 Alchip 集團內部控制之有效性表示意見。
3. 評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。
4. 依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使 Alchip 集團繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒合併財務報表使用者注意合併財務報表之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致 Alchip 集團不再具有繼續經營之能力。
5. 評估合併財務報表（包括相關附註）之整體表達、結構及內容，以及合併財務報表是否允當表達相關交易及事件。
6. 對於集團內組成個體之財務資訊取得足夠及適切之查核證據，以對合併財務報表表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成集團查核意見。

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

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

本會計師從與治理單位溝通之事項中，決定對 Alchip 集團民國 107 年度合併財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

勤業眾信聯合會計師事務所

會計師 王 儀 雯

王儀雯



金融監督管理委員會核准文號
金管證審字第 0980032818 號

會計師 李 振 銘

李振銘



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 108 年 3 月 15 日

民國 107 年及 106 年 12 月 31 日

單位：新台幣仟元

代 碼	資 產	107年12月31日		106年12月31日	
		金 額	%	金 額	%
	流動資產				
1100	現金及約當現金（附註四及六）	\$ 1,142,113	31	\$ 1,562,091	50
1120	透過其他綜合損益按公允價值衡量之金融資產（附註四及七）	20,889	1	-	-
1125	備供出售金融資產（附註四及十）	-	-	156,843	5
1136	按攤銷後成本衡量之金融資產（附註四及八）	601,565	16	-	-
1170	應收帳款淨額（附註四及十一）	670,738	18	411,748	13
1200	其他應收款（附註四）	22,140	1	16,043	1
130X	存貨（附註四及十二）	281,278	8	60,516	2
1410	預付款項（附註十六）	124,914	3	112,104	4
1470	其他流動資產	20,148	-	12,660	-
11XX	流動資產總計	2,883,785	78	2,332,005	75
	非流動資產				
1517	透過其他綜合損益按公允價值衡量之金融資產（附註四及七）	318,809	9	-	-
1523	備供出售金融資產（附註四及十）	-	-	394,240	13
1600	不動產、廠房及設備（附註四及十四）	316,836	8	269,326	9
1780	無形資產（附註四及十五）	146,759	4	87,192	3
1840	遞延所得稅資產（附註四及二五）	34,889	1	16,355	-
1900	其他非流動資產	16,326	-	16,800	-
15XX	非流動資產總計	833,619	22	783,913	25
1XXX	資 產 總 計	\$ 3,717,404	100	\$ 3,115,918	100
代 碼	負 債 及 權 益				
	流動負債				
2100	短期借款（附註十七）	\$ -	-	\$ 42,074	1
2130	合約負債	316,979	8	-	-
2170	應付帳款	135,734	4	46,686	2
2200	其他應付款（附註十八）	204,706	5	193,917	6
2230	本期所得稅負債（附註四及二五）	64,461	2	48,401	2
2311	預收貨款	-	-	14,969	1
2313	遞延收入（附註二二）	44,813	1	-	-
2399	其他流動負債	1,881	-	12,009	-
21XX	流動負債總計	768,574	20	358,056	12
	非流動負債				
2570	遞延所得稅負債（附註四及二五）	9,986	-	-	-
2630	遞延收入（附註二二）	17,945	1	43,417	1
25XX	非流動負債總計	27,931	1	43,417	1
2XXX	負債總計	796,505	21	401,473	13
	歸屬於本公司業主之權益（附註四、二十及二一）				
3110	普通股股本	597,731	16	610,010	20
3200	資本公積	1,456,360	39	1,425,312	46
	保留盈餘				
3320	特別盈餘公積	67,693	2	67,693	2
3350	未分配盈餘	754,229	20	662,482	21
3300	保留盈餘總計	821,922	22	730,175	23
3400	其他權益	44,886	2	(51,052)	(2)
3XXX	權益總計	2,920,899	79	2,714,445	87
	負 債 及 權 益 總 計	\$ 3,717,404	100	\$ 3,115,918	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





民國 107 年及 106 年 12 月 31 日

單位：美金仟元

代 碼	資 產	107年12月31日		106年12月31日	
		金 額	%	金 額	%
	流動資產				
1100	現金及約當現金（附註四及六）	\$ 37,184	31	\$ 52,490	50
1120	透過其他綜合損益按公允價值衡量之金融資產（附註四及七）	680	1	-	-
1125	備供出售金融資產（附註四及十）	-	-	5,270	5
1136	按攤銷後成本衡量之金融資產（附註八）	19,585	16	-	-
1170	應收帳款淨額（附註四及十一）	21,837	18	13,836	13
1200	其他應收款（附註四）	720	1	539	1
130X	存貨（附註四及十二）	9,158	8	2,033	2
1410	預付款項（附註十六）	4,067	3	3,767	4
1470	其他流動資產	656	-	425	-
11XX	流動資產總計	<u>93,887</u>	<u>78</u>	<u>78,360</u>	<u>75</u>
	非流動資產				
1517	透過其他綜合損益按公允價值衡量之金融資產（附註四及七）	10,380	9	-	-
1523	備供出售金融資產（附註四及十）	-	-	13,247	13
1600	不動產、廠房及設備（附註四及十四）	10,315	8	9,050	9
1780	無形資產（附註四及十五）	4,778	4	2,930	3
1840	遞延所得稅資產（附註四及二五）	1,136	1	550	-
1900	其他非流動資產	532	-	564	-
15XX	非流動資產總計	<u>27,141</u>	<u>22</u>	<u>26,341</u>	<u>25</u>
1XXX	資 產 總 計	<u>\$ 121,028</u>	<u>100</u>	<u>\$ 104,701</u>	<u>100</u>
代 碼	負 債 及 權 益				
	流動負債				
2100	短期借款（附註十七）	\$ -	-	\$ 1,414	1
2130	合約負債	10,320	8	-	-
2170	應付帳款	4,419	4	1,569	2
2200	其他應付款（附註十八）	6,665	5	6,516	6
2230	本期所得稅負債（附註四及二五）	2,099	2	1,626	2
2311	預收貨款	-	-	503	1
2313	遞延收入（附註二二）	1,459	1	-	-
2399	其他流動負債	61	-	403	-
21XX	流動負債總計	<u>25,023</u>	<u>20</u>	<u>12,031</u>	<u>12</u>
	非流動負債				
2570	遞延所得稅負債（附註四及二五）	325	-	-	-
2630	遞延收入（附註二二）	584	1	1,459	1
25XX	非流動負債總計	<u>909</u>	<u>1</u>	<u>1,459</u>	<u>1</u>
2XXX	負債總計	<u>25,932</u>	<u>21</u>	<u>13,490</u>	<u>13</u>
	歸屬於本公司業主之權益（附註四、二十及二一）				
3110	普通股股本	18,761	15	19,129	18
3200	資本公積	46,788	39	45,682	44
	保留盈餘				
3320	特別盈餘公積	2,799	2	2,799	3
3350	未分配盈餘	27,074	23	24,021	23
3300	保留盈餘總計	29,873	25	26,820	26
3400	其他權益	(326)	-	(420)	(1)
3XXX	權益總計	<u>95,096</u>	<u>79</u>	<u>91,211</u>	<u>87</u>
	負 債 及 權 益 總 計	<u>\$ 121,028</u>	<u>100</u>	<u>\$ 104,701</u>	<u>100</u>

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



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		107年度			106年度		
		美 金	新 台 幣	%	美 金	新 台 幣	%
4000	營業收入淨額（附註四及二三）	\$ 114,454	\$ 3,450,678	100	\$ 140,169	\$ 4,265,643	100
5000	營業成本（附註十二及二四）	<u>71,619</u>	<u>2,159,237</u>	<u>63</u>	<u>100,700</u>	<u>3,064,513</u>	<u>72</u>
5900	營業毛利	<u>42,835</u>	<u>1,291,441</u>	<u>37</u>	<u>39,469</u>	<u>1,201,130</u>	<u>28</u>
	營業費用（附註二四）						
6100	推銷費用	4,705	141,839	4	4,062	123,610	3
6200	管理費用	6,875	207,284	6	7,725	235,092	6
6300	研究發展費用	<u>20,577</u>	<u>620,393</u>	<u>18</u>	<u>17,165</u>	<u>522,377</u>	<u>12</u>
6000	營業費用合計	<u>32,157</u>	<u>969,516</u>	<u>28</u>	<u>28,952</u>	<u>881,079</u>	<u>21</u>
6900	營業淨利	<u>10,678</u>	<u>321,925</u>	<u>9</u>	<u>10,517</u>	<u>320,051</u>	<u>7</u>
	營業外收入及支出（附註四及二四）						
7010	其他收入	2,109	63,587	2	1,356	41,260	1
7020	其他利益及損失	(217)	(6,544)	-	(17)	(511)	-
7050	財務成本	(30)	(891)	-	(60)	(1,815)	-
7055	預期信用減損損失	(1,435)	(43,272)	(1)	-	-	-
7000	營業外收入及支出合計	<u>427</u>	<u>12,880</u>	<u>1</u>	<u>1,279</u>	<u>38,934</u>	<u>1</u>
7900	稅前淨利	11,105	334,805	10	11,796	358,985	8
7950	所得稅費用（附註四及二五）	<u>2,569</u>	<u>77,448</u>	<u>2</u>	<u>1,651</u>	<u>50,242</u>	<u>1</u>
8200	本年度淨利	<u>8,536</u>	<u>257,357</u>	<u>8</u>	<u>10,145</u>	<u>308,743</u>	<u>7</u>
	其他綜合損益						
8310	不重分類至損益之項目						
8341	換算表達貨幣之兌換差額	-	93,288	3	-	(205,344)	(5)
8360	後續可能重分類至損益之項目						
8361	國外營運機構財務報表換算之兌換差額（附註四）	32	970	-	56	1,709	-
8362	備供出售金融資產未實現損益	-	-	-	384	11,698	1
8367	透過其他綜合損益按公允價值衡量之債務工具投資未實現評價損益	(408)	(12,322)	(1)	-	-	-
8300	其他綜合損益合計	(376)	<u>81,936</u>	<u>2</u>	<u>440</u>	(191,937)	(4)
8500	本年度綜合損益總額	<u>\$ 8,160</u>	<u>\$ 339,293</u>	<u>10</u>	<u>\$ 10,585</u>	<u>\$ 116,806</u>	<u>3</u>
	淨利歸屬於：						
8610	本公司業主	<u>\$ 8,536</u>	<u>\$ 257,357</u>	<u>8</u>	<u>\$ 10,145</u>	<u>\$ 308,743</u>	<u>7</u>
	綜合損益總額歸屬於：						
8710	本公司業主	<u>\$ 8,160</u>	<u>\$ 339,293</u>	<u>10</u>	<u>\$ 10,585</u>	<u>\$ 116,806</u>	<u>3</u>
	每股盈餘（附註二六）						
9710	基 本	<u>\$ 0.14</u>	<u>\$ 4.22</u>		<u>\$ 0.17</u>	<u>\$ 5.08</u>	
9810	稀 釋	<u>\$ 0.13</u>	<u>\$ 4.03</u>		<u>\$ 0.16</u>	<u>\$ 4.92</u>	

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, Inc. 英屬群英有限公司

民國 107 年度 1 月 1 日至 12 月 31 日

單位：新台幣千元

代碼	其 他 權 益	項 目	資 本 公 積 保 留 盈 餘 計 算 之 損 益								總 額
			股 本	公 積	保 留	盈 餘	計 算	之 損 益	未 分 配	盈 餘	
A1	106 年 1 月 1 日餘額		\$ 607,028	\$ 1,344,253	\$ 37,849	\$ 6,121	\$ 1,388,223	\$ 67,693	\$ 353,739	\$ 421,432	\$ 2,557,568
N1	股份基礎給付交易		-	-	19,973	-	19,973	-	-	-	19,973
K1	員工認股權計畫下發行之普通股		2,982	21,520	(4,404)	-	17,116	-	-	-	20,098
D1	106 年度淨利		-	-	-	-	-	308,743	308,743	-	308,743
D3	106 年度稅後其他綜合損益		-	-	-	-	-	(203,635)	11,698	-	(191,937)
D5	106 年度綜合損益總額		-	-	-	-	-	308,743	11,698	-	116,806
Z1	106 年 12 月 31 日餘額		610,010	1,365,773	53,418	6,121	1,425,312	67,693	662,482	730,175	2,714,445
A3	追溯適用之影響數		-	-	-	-	-	(13,194)	6,493	7,509	808
A5	107 年 1 月 1 日追溯適用後餘額		610,010	1,365,773	53,418	6,121	1,425,312	67,693	649,288	716,981	2,715,253
B5	106 年度盈餘分配現金股利		-	-	-	-	-	(64,008)	-	-	(64,008)
N1	股份基礎給付交易		-	-	47,675	-	47,675	-	-	-	47,675
K1	員工認股權計畫下發行之普通股		6,971	55,056	(21,457)	-	33,599	-	-	-	40,570
L1	購入庫藏股票		-	-	-	-	-	-	-	-	(157,884)
L3	庫藏股註銷		(19,250)	(44,105)	-	(6,121)	(50,226)	-	(88,408)	(88,408)	-
D1	107 年度淨利		-	-	-	-	-	-	257,357	257,357	257,357
D3	107 年度稅後其他綜合損益		-	-	-	-	-	-	94,258	(12,322)	81,936
D5	107 年度綜合損益總額		-	-	-	-	-	-	257,357	(12,322)	339,293
Z1	107 年 12 月 31 日餘額		\$ 597,731	\$ 1,376,724	\$ 79,636	\$ -	\$ 1,456,360	\$ 67,693	\$ 754,229	\$ 821,922	\$ 2,920,899

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：廖舒嫻



Alchip Technologies Limited 英屬群島有限公司

民國 107 年 12 月 31 日

單位：美金仟元

代 碼	其 他 權 益 項 目												
	資 本 公 積 保 留 盈 餘	庫 藏 股 票	透 過 其 他 綜 合 損 益 按 公 允 價 值 衡 量 之 金 融 資 產 未 實 現 損 益	國 外 營 運 機 構 財 務 報 表 換 算 之 兌 換 差 額	備 供 出 售 資 產 未 實 現 損 益	金 融 資 產 未 實 現 損 益	庫 藏 股 票	權 益 總 額					
A1	19,030	\$ 43,090	\$ 1,171	\$ 199	\$ 44,460	\$ 2,799	\$ 13,876	\$ 16,675	(\$ 323)	(\$ 537)	\$ -	\$ -	\$ 79,305
N1	-	-	656	-	656	-	-	-	-	-	-	-	656
K1	99	705	(139)	-	566	-	-	-	-	-	-	-	665
D1	-	-	-	-	-	-	10,145	10,145	-	-	-	-	10,145
D3	-	-	-	-	-	-	-	-	56	384	-	-	440
D5	-	-	-	-	-	-	10,145	10,145	56	384	-	-	10,585
Z1	19,129	43,795	1,688	199	45,682	2,799	24,021	26,820	(267)	(153)	-	-	91,211
A3	-	-	-	-	-	-	(443)	(443)	-	153	317	-	27
A5	19,129	43,795	1,688	199	45,682	2,799	23,578	26,377	(267)	-	317	-	91,238
B5	-	-	-	-	-	-	(2,135)	(2,135)	-	-	-	-	(2,135)
N1	-	-	1,581	-	1,581	-	-	-	-	-	-	-	1,581
K1	236	1,831	(691)	-	1,140	-	-	-	-	-	-	-	1,376
L1	-	-	-	-	-	-	-	-	-	-	-	(5,124)	(5,124)
L3	(604)	(1,416)	-	(199)	(1,615)	-	(2,905)	(2,905)	-	-	-	5,124	-
D1	-	-	-	-	-	-	8,536	8,536	-	-	-	-	8,536
D3	-	-	-	-	-	-	-	-	32	-	(408)	-	(376)
D5	-	-	-	-	-	-	8,536	8,536	32	-	(408)	-	8,160
Z1	18,761	\$ 44,210	\$ 2,578	-	\$ 46,788	\$ 2,799	\$ 27,074	\$ 29,873	(\$ 235)	\$ -	(\$ 91)	\$ -	\$ 95,096

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：詹舒嫻

Alchip Technologies Limited 及子公司

合併現金流量表

民國 107 年及 106 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元
或美金仟元

代 碼		107年度			106年度		
		美	金	新 台 幣	美	金	新 台 幣
	營業活動之現金流量						
A10000	本年度稅前淨利	\$	11,105	\$ 334,805	\$	11,796	\$ 358,985
A20010	收益費損項目						
A20100	折舊及攤銷		26,072	786,037		16,469	501,183
A20300	預期信用減損損失		1,434	43,248		-	-
A20300	呆帳迴轉利益		-	-	(	18)	(561)
A20900	財務成本		30	891		60	1,815
A21200	利息收入	(	1,535)	(46,286)	(	1,222)	(37,201)
A21900	員工認股權酬勞成本		1,581	47,675		656	19,973
A22500	處分設備損失		16	491		3	105
A23100	處分金融資產淨損失		69	2,072		247	7,515
A23800	存貨跌價損失(回升利益)		618	18,627	(	605)	(18,398)
A24100	外幣淨兌換損失(利益)		227	6,854	(	64)	(1,953)
A29900	預付款項攤銷		2,995	90,290		2,048	62,314
A30000	營業資產及負債之淨變動數						
A31150	應收帳款	(	7,834)	(236,204)		16,504	502,267
A31180	其他應收款	(	49)	(1,478)		239	7,286
A31200	存 貨	(	7,743)	(233,414)		3,650	111,044
A31230	預付款項	(	3,652)	(110,098)	(	2,936)	(89,354)
A31240	其他流動資產	(	231)	(6,952)		185	5,625
A32125	合約負債		9,817	295,980		-	-
A32150	應付帳款		2,850	85,937	(	7,237)	(220,239)
A32180	其他應付款		7	253	(	866)	(26,343)
A32210	預收款項		-	-		249	7,586
A32230	其他流動負債	(	341)	(10,279)		367	11,161
A32990	遞延收入		584	17,614		1,459	44,398
A33000	營運產生之現金		36,020	1,086,063		40,984	1,247,208
A33300	支付之利息	(	35)	(1,069)	(	59)	(1,799)
A33500	支付之所得稅	(	2,167)	(65,374)	(	98)	(2,938)
AAAA	營業活動之淨現金流入		33,818	1,019,620		40,827	1,242,471
	投資活動之現金流量						
B00010	取得透過其他綜合損益按公允價值衡量之金融資產	(	633)	(19,081)		-	-
B00020	處分透過其他綜合損益按公允價值衡量之金融資產價款		5,894	177,693		-	-
B00040	取得按攤銷後成本衡量之金融資產	(	23,287)	(702,085)		-	-
B00050	處分按攤銷後成本衡量之金融資產價款		3,700	111,551		-	-
B00300	取得備供出售金融資產		-	-	(	926)	(28,189)

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代 碼		107年度		106年度	
		美 金	新 台 幣	美 金	新 台 幣
B00400	處分備供出售金融資產價款	\$ -	\$ -	\$ 2,614	\$ 79,562
B02700	購置不動產、廠房及設備	(23,628)	(712,420)	(15,596)	(474,639)
B02800	處分不動產、廠房及設備價款	-	7	-	3
B03700	存出保證金減少	32	987	14	416
B04500	購置無形資產	(5,068)	(152,801)	(4,023)	(122,436)
B07500	收取之利息	<u>1,250</u>	<u>37,700</u>	<u>1,309</u>	<u>39,830</u>
BBBB	投資活動之淨現金流出	(<u>41,740</u>)	(<u>1,258,449</u>)	(<u>16,608</u>)	(<u>505,453</u>)
籌資活動之現金流量					
C00100	短期借款減少	(1,414)	(42,624)	(2,757)	(83,893)
C04500	支付本公司業主股利	(2,135)	(64,008)	-	-
C04800	取得員工行使認股權價款	1,376	40,570	665	20,098
C04900	庫藏股票買回成本	(<u>5,124</u>)	(<u>157,884</u>)	-	-
CCCC	籌資活動淨現金流出	(<u>7,297</u>)	(<u>223,946</u>)	(<u>2,092</u>)	(<u>63,795</u>)
DDDD	匯率變動對現金及約當現金之影響	(<u>87</u>)	<u>42,797</u>	<u>160</u>	(<u>85,182</u>)
EEEE	現金及約當現金（減少）增加	(15,306)	(419,978)	22,287	588,041
E00100	年初現金及約當現金餘額	<u>52,490</u>	<u>1,562,091</u>	<u>30,203</u>	<u>974,050</u>
E00200	年底現金及約當現金餘額	<u>\$ 37,184</u>	<u>\$1,142,113</u>	<u>\$ 52,490</u>	<u>\$1,562,091</u>

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 Shareholders
Alchip Technologies, Limited:

Opinion

We have audited the accompanying consolidated financial statements of Alchip Technologies, Limited and its subsidiaries (collectively referred to as the Company), which comprise the consolidated balance sheets as of December 31, 2018 and 2017, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Company as of December 31, 2018 and 2017, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance 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 and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audit in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certificate Public Account of Republic of China, and we have fulfilled our other ethical responsibilities in accordance with the requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for the opinion.

Key Audit Matters

Key audit matters are matters that, in our professional judgement, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2018. These matters have been reflected in the entirety of the audited consolidated financial statements and throughout the process of the opinion formation. We do not provide opinions separately for these matters.

Key audit matter for the Company's consolidated financial statements for the year ended December 31, 2018 is stated as follows:

Impairment Assessment of Equipment

As described in Note 5 of the consolidated financial statements, when the equipment related to chip production has any indication of impairment, the Company evaluates impairment loss based on the recoverable amount of equipment (Which is higher of its fair value less costs to sell or value-in-use). The recoverable amount, which is estimated based on the anticipation of the production life cycle of chips, projected production volume, and market price, is subject to a risk of changes in relation to the assumptions that could result in additional impairment loss or reversal of impairment loss. Consequently, the impairment assessment of equipment is deemed to be a key audit matter.

Our main audit procedures in respect of assessment thereof included as following: 1. Assessed the underlying information the management used when assessing whether there is any indication of impairment. 2. Reviewed the methodologies applied for the determination of the recoverable amount and the projected sales forecasts prepared by the management and evaluated the appropriateness of the impairment assessment which the management performed.

Responsibilities of the Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the IFRS, IAS, IFRIC, and SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company's or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the audit committee, are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance on whether the entirety of the consolidated financial statements contain any material misstatement caused by fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards generally accepted in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could be reasonably be expected to influence the economic decision of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the auditing standards generally accepted in the Republic of China, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than the one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure, and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence for the financial information of entities or business activities within the Company to express an opinion on the consolidated financial statements. We are responsible for direction, supervision and performance of the Company audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with statements that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determined those matters that were of most significance in the audit of consolidated financial statements for the year ended December 31, 2018, and are therefore the key audit matter. We describe thematter in our auditor's report unless law or regulations precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Yi-Wen Wang and Cheng-Ming Lee.

The independent auditors' report and the accompanying consolidated financial statements have been translated into English from 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.

March 15, 2019

ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(In Thousands of New Taiwan Dollars)

Code	ASSETS	December 31, 2018		December 31, 2017	
		Amount	%	Amount	%
	CURRENT ASSETS				
1100	Cash and Cash Equivalents (Notes 4 and 6)	\$ 1,142,113	31	\$ 1,562,091	50
1120	Financial Assets at Fair Value Through Other Comprehensive Income (Notes 4 and 7)	20,889	1	-	-
1125	Available-for-sale Financial Assets (Notes 4 and 10)	-	-	156,843	5
1136	Financial Assets at Amortized Cost (Notes 4 and 8)	601,565	16	-	-
1170	Accounts Receivable, Net (Notes 4 and 11)	670,738	18	411,748	13
1200	Other Receivables (Note 4)	22,140	1	16,043	1
130X	Inventories (Notes 4 and 12)	281,278	8	60,516	2
1410	Prepayments (Note 16)	124,914	3	112,104	4
1470	Other Current Assets	<u>20,148</u>	<u>-</u>	<u>12,660</u>	<u>-</u>
11XX	Total Current Assets	<u>2,883,785</u>	<u>78</u>	<u>2,332,005</u>	<u>75</u>
	NON-CURRENT ASSETS				
1517	Financial Assets at Fair Value Through Other Comprehensive Income (Notes 4 and 7)	318,809	9	-	-
1523	Available-for-sale Financial Assets (Notes 4 and 10)	-	-	394,240	13
1600	Property, Plants, and Equipment (Notes 4 and 14)	316,836	8	269,326	9
1780	Intangible Assets (Notes 4 and 15)	146,759	4	87,192	3
1840	Deferred Tax Assets (Notes 4 and 25)	34,889	1	16,355	-
1900	Other Non-current Assets	<u>16,326</u>	<u>-</u>	<u>16,800</u>	<u>-</u>
15XX	Total Non-current Assets	<u>833,619</u>	<u>22</u>	<u>783,913</u>	<u>25</u>
1XXX	TOTAL ASSETS	<u>\$ 3,717,404</u>	<u>100</u>	<u>\$ 3,115,918</u>	<u>100</u>
	LIABILITIES AND EQUITY				
	CURRENT LIABILITIES				
2100	Short-term Borrowings (Note 17)	\$ -	-	\$ 42,074	1
2130	Contract Liabilities	316,979	8	-	-
2170	Accounts Payable	135,734	4	46,686	2
2200	Other Payables (Note 18)	204,706	5	193,917	6
2230	Current Tax Liabilities (Notes 4 and 25)	64,461	2	48,401	2
2311	Advanced Sales Receipts	-	-	14,969	1
2313	Deferred Revenue (Note 22)	44,813	1	-	-
2399	Other Current Liabilities	<u>1,881</u>	<u>-</u>	<u>12,009</u>	<u>-</u>
21XX	Total Current Liabilities	<u>768,574</u>	<u>20</u>	<u>358,056</u>	<u>12</u>
	NON-CURRENT LIABILITIES				
2570	Deferred Tax Liabilities (Notes 4 and 25)	9,986	-	-	-
2630	Deferred Revenue (Note 22)	<u>17,945</u>	<u>1</u>	<u>43,417</u>	<u>1</u>
25XX	Total Non-current Liabilities	<u>27,931</u>	<u>1</u>	<u>43,417</u>	<u>1</u>
2XXX	Total Liabilities	<u>796,505</u>	<u>21</u>	<u>401,473</u>	<u>13</u>
	EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 4, 20 and 21)				
3110	Share Capital	<u>597,731</u>	<u>16</u>	<u>610,010</u>	<u>20</u>
3200	Capital Surplus	<u>1,456,360</u>	<u>39</u>	<u>1,425,312</u>	<u>46</u>
	Retained Earnings				
3320	Special Reserve	67,693	2	67,693	2
3350	Unappropriated Earnings	<u>754,229</u>	<u>20</u>	<u>662,482</u>	<u>21</u>
3300	Total Retained Earnings	<u>821,922</u>	<u>22</u>	<u>730,175</u>	<u>23</u>
3400	Other Equity	<u>44,886</u>	<u>2</u>	<u>(51,052)</u>	<u>(2)</u>
3XXX	Total Equity	<u>2,920,899</u>	<u>79</u>	<u>2,714,445</u>	<u>87</u>
	TOTAL	<u>\$ 3,717,404</u>	<u>100</u>	<u>\$ 3,115,918</u>	<u>100</u>

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

ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(In Thousands of U.S. Dollars)

Code	ASSETS	December 31, 2018		December 31, 2017	
		Amount	%	Amount	%
	CURRENT ASSETS				
1100	Cash and Cash Equivalents (Notes 4 and 6)	\$ 37,184	31	\$ 52,490	50
1120	Financial Assets at Fair Value Through Other Comprehensive Income (Notes 4 and 7)	680	1	-	-
1125	Available-for-sale Financial Assets (Notes 4 and 10)	-	-	5,270	5
1136	Financial Assets at Amortized Cost (Notes 8)	19,585	16	-	-
1170	Accounts Receivable, Net (Notes 4 and 11)	21,837	18	13,836	13
1200	Other Receivables (Note 4)	720	1	539	1
130X	Inventories (Notes 4 and 12)	9,158	8	2,033	2
1410	Prepayments (Note 16)	4,067	3	3,767	4
1470	Other Current Assets	<u>656</u>	<u>-</u>	<u>425</u>	<u>-</u>
11XX	Total Current Assets	<u>93,887</u>	<u>78</u>	<u>78,360</u>	<u>75</u>
	NON-CURRENT ASSETS				
1517	Financial Assets at Fair Value Through Other Comprehensive Income (Notes 4 and 7)	10,380	9	-	-
1523	Available-for-sale Financial Assets (Notes 4 and 10)	-	-	13,247	13
1600	Property, Plants, and Equipment (Notes 4 and 14)	10,315	8	9,050	9
1780	Intangible Assets (Notes 4 and 15)	4,778	4	2,930	3
1840	Deferred Tax Assets (Notes 4 and 25)	1,136	1	550	-
1900	Other Non-current Assets	<u>532</u>	<u>-</u>	<u>564</u>	<u>-</u>
15XX	Total Non-current Assets	<u>27,141</u>	<u>22</u>	<u>26,341</u>	<u>25</u>
1XXX	TOTAL ASSETS	<u>\$ 121,028</u>	<u>100</u>	<u>\$ 104,701</u>	<u>100</u>
	LIABILITIES AND EQUITY				
	CURRENT LIABILITIES				
2100	Short-term Borrowing (Note 17)	\$ -	-	\$ 1,414	1
2130	Contract Liabilities	10,320	8	-	-
2170	Accounts Payable	4,419	4	1,569	2
2200	Other Payables (Note 18)	6,665	5	6,516	6
2230	Current Tax Liabilities (Notes 4 and 25)	2,099	2	1,626	2
2311	Advanced Sales Receipts	-	-	503	1
2313	Deferred Revenue (Note 22)	1,459	1	-	-
2399	Other Current Liabilities	<u>61</u>	<u>-</u>	<u>403</u>	<u>-</u>
21XX	Total Current Liabilities	<u>25,023</u>	<u>20</u>	<u>12,031</u>	<u>12</u>
	NON-CURRENT LIABILITIES				
2570	Deferred Tax Liabilities (Notes 4 and 25)	325	-	-	-
2630	Deferred Revenue (Note 22)	<u>584</u>	<u>1</u>	<u>1,459</u>	<u>1</u>
25XX	Total Non-current Liabilities	<u>909</u>	<u>1</u>	<u>1,459</u>	<u>1</u>
2XXX	Total Liabilities	<u>25,932</u>	<u>21</u>	<u>13,490</u>	<u>13</u>
	EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 4, 20 and 21)				
3110	Share Capital	<u>18,761</u>	<u>15</u>	<u>19,129</u>	<u>18</u>
3200	Capital Surplus	<u>46,788</u>	<u>39</u>	<u>45,682</u>	<u>44</u>
	Retained Earnings				
3320	Special Reserve	2,799	2	2,799	3
3350	Unappropriated Earnings	<u>27,074</u>	<u>23</u>	<u>24,021</u>	<u>23</u>
3300	Total Retained Earnings	<u>29,873</u>	<u>25</u>	<u>26,820</u>	<u>26</u>
3400	Other Equity	<u>(326)</u>	<u>-</u>	<u>(420)</u>	<u>(1)</u>
3XXX	Total Equity	<u>95,096</u>	<u>79</u>	<u>91,211</u>	<u>87</u>
	TOTAL	<u>\$ 121,028</u>	<u>100</u>	<u>\$ 104,701</u>	<u>100</u>

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 (Loss) Per Share)

Code		2018			2017		
		US\$	NT\$	%	US\$	NT\$	%
4000	OPERATING REVENUE (Notes 4 and 23)	\$ 114,454	\$ 3,450,678	100	\$ 140,169	\$ 4,265,643	100
5000	OPERATING COST (Notes 12 and 24)	<u>71,619</u>	<u>2,159,237</u>	<u>63</u>	<u>100,700</u>	<u>3,064,513</u>	<u>72</u>
5900	GROSS PROFIT	<u>42,835</u>	<u>1,291,441</u>	<u>37</u>	<u>39,469</u>	<u>1,201,130</u>	<u>28</u>
	OPERATING EXPENSES (Note 24)						
6100	Selling and Marketing Expenses	4,705	141,839	4	4,062	123,610	3
6200	General and Administrative Expenses	6,875	207,284	6	7,725	235,092	6
6300	Research and Development Expenses	<u>20,577</u>	<u>620,393</u>	<u>18</u>	<u>17,165</u>	<u>522,377</u>	<u>12</u>
6000	Total Operating Expenses	<u>32,157</u>	<u>969,516</u>	<u>28</u>	<u>28,952</u>	<u>881,079</u>	<u>21</u>
6900	INCOME FROM OPERATIONS	<u>10,678</u>	<u>321,925</u>	<u>9</u>	<u>10,517</u>	<u>320,051</u>	<u>7</u>
	NON-OPERATING INCOME AND EXPENSES (Notes 4 and 24)						
7010	Other Income	2,109	63,587	2	1,356	41,260	1
7020	Other Gains and Losses	(217)	(6,544)	-	(17)	(511)	-
7050	Finance Costs	(30)	(891)	-	(60)	(1,815)	-
7055	Expected Credit Losses	(1,435)	(43,272)	(1)	-	-	-
7000	Total Non-operating Income and Expenses	<u>427</u>	<u>12,880</u>	<u>1</u>	<u>1,279</u>	<u>38,934</u>	<u>1</u>
7900	INCOME BEFORE INCOME TAX	11,105	334,805	10	11,796	358,985	8
7950	INCOME TAX EXPENSES (Notes 4 and 25)	<u>2,569</u>	<u>77,448</u>	<u>2</u>	<u>1,651</u>	<u>50,242</u>	<u>1</u>
8200	NET INCOME	<u>8,536</u>	<u>257,357</u>	<u>8</u>	<u>10,145</u>	<u>308,743</u>	<u>7</u>
	OTHER COMPREHENSIVE INCOME (LOSS)						
8310	Items that May not be Reclassified Subsequently to Profit or Loss						
8341	Exchange Differences Arising on Translation to the Presentation Currency	-	93,288	3	-	(205,344)	(5)
8360	Items that May be Reclassified Subsequently to Profit or Loss						
8361	Exchange Differences Arising on Translating Foreign Operations (Note 4)	32	970	-	56	1,709	-
8362	Unrealized Loss on Available-for-sale Financial Assets	-	-	-	384	11,698	1
8367	Unrealized Loss on investments in Debt Instrument at Fair Value Through Other Comprehensive Income	(408)	(12,322)	(1)	-	-	-
8300	Other Comprehensive Income (Loss) for the Year, Net of Income Tax	(376)	81,936	2	440	(191,937)	(4)
8500	TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE YEAR	<u>\$ 8,160</u>	<u>\$ 339,293</u>	<u>10</u>	<u>\$ 10,585</u>	<u>\$ 116,806</u>	<u>3</u>
	NET INCOME (LOSS) ATTRIBUTABLE TO						
8610	Shareholders of the Company	<u>\$ 8,536</u>	<u>\$ 257,357</u>	<u>8</u>	<u>\$ 10,145</u>	<u>\$ 308,743</u>	<u>7</u>
	TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO						
8710	Shareholders of the Company	<u>\$ 8,160</u>	<u>\$ 339,293</u>	<u>10</u>	<u>\$ 10,585</u>	<u>\$ 116,806</u>	<u>3</u>
	EARINGS PER SHARE (Note 26)						
9710	Basic Earnings per Share	<u>\$ 0.14</u>	<u>\$ 4.22</u>		<u>\$ 0.17</u>	<u>\$ 5.08</u>	
9810	Diluted Earnings per Share	<u>\$ 0.13</u>	<u>\$ 4.03</u>		<u>\$ 0.16</u>	<u>\$ 4.92</u>	

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)

Code		Capital Surplus				Retained Earnings		Other Equity				Treasury Shares	Total Equity
		Share Capital	Share Premium	Share Options	Treasury Shares	Total	Special Reserve	Unappropriated Earnings	Total	Exchange Differences on Translating Foreign Operations	Unrealized Gain (Loss) on Available-for-sale Financial Assets	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	
A1	BALANCE, JANUARY 1, 2017	\$ 607,028	\$ 1,344,253	\$ 37,849	\$ 6,121	\$ 1,385,223	\$ 67,693	\$ 353,739	\$ 421,432	\$ 159,076	(\$ 18,191)	\$ -	\$ 2,557,568
N1	Share-based Compensation	-	-	19,973	-	19,973	-	-	-	-	-	-	19,973
K1	Issue of Ordinary Shares Under the Employee Share Options	2,982	21,520	(4,404)	-	17,116	-	-	-	-	-	-	20,098
D1	Net Profit for the Year Ended December 31, 2017	-	-	-	-	-	-	308,743	308,743	-	-	-	308,743
D3	Other Comprehensive Income (Loss) for the Year Ended December 31, 2017	-	-	-	-	-	-	-	-	(203,635)	11,698	-	(191,937)
D5	Total Comprehensive Income (Loss) for the Year Ended December 31, 2017	-	-	-	-	-	-	308,743	308,743	(203,635)	11,698	-	116,806
Z1	BALANCE, DECEMBER 31, 2017	610,010	1,365,773	53,418	6,121	1,425,312	67,693	662,482	730,175	(44,559)	(6,493)	-	2,714,445
A3	Effects of Retrospective Application	-	-	-	-	-	-	(13,194)	(13,194)	-	6,493	7,509	808
A5	Adjusted Balance January 1, 2018	610,010	1,365,773	53,418	6,121	1,425,312	67,693	649,288	716,981	(44,559)	-	7,509	2,715,253
B5	Appropriation of 2017 Earnings Cash Dividends	-	-	-	-	-	-	(64,008)	(64,008)	-	-	-	(64,008)
N1	Share-based Compensation	-	-	47,675	-	47,675	-	-	-	-	-	-	47,675
K1	Issue of Ordinary Shares Under the Employee Share Options	6,971	55,056	(21,457)	-	33,599	-	-	-	-	-	-	40,570
L1	Buy-back of Treasury Shares	-	-	-	-	-	-	-	-	-	-	(157,884)	(157,884)
L3	Cancellation of Treasury Shares	(19,250)	(44,105)	-	(6,121)	(50,226)	-	(88,408)	(88,408)	-	-	-	-
D1	Net Income in 2018	-	-	-	-	-	-	257,357	257,357	-	-	-	257,357
D3	Other Comprehensive Income (Loss) for the Year Ended December 31, 2018	-	-	-	-	-	-	-	-	94,238	-	(12,322)	81,936
D5	Total Comprehensive Income (Loss) for the Year Ended December 31, 2018	-	-	-	-	-	-	257,357	257,357	94,238	-	(12,322)	339,293
Z1	BALANCE, DECEMBER 31, 2018	\$ 597,731	\$ 1,376,724	\$ 79,636	\$ -	\$ 1,456,360	\$ 67,693	\$ 754,229	\$ 821,922	\$ 49,699	\$ -	(\$ 4,813)	\$ 2,970,899

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 U.S. Dollars)

Code		Capital Surplus					Retained Earnings		Other Equity					
		Share Capital	Share Premium	Share Options	Treasury Shares	Total	Special Reserve	Unappropriated Earnings	Total	Exchange Differences on Translating Foreign Operations	Unrealized Gain(Loss) on Available-for-sale Financial Assets	Unrealized Gain(Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Treasury Shares	Total Equity
A1	BALANCE, JANUARY 1, 2017	\$ 19,030	\$ 43,090	\$ 1,171	\$ 199	\$ 44,460	\$ 2,799	\$ 13,876	\$ 16,675	\$ 323	\$ 537	\$ -	\$ -	\$ 79,305
N1	Share-based Compensation	-	-	656	-	656	-	-	-	-	-	-	-	656
K1	Issue of Ordinary Shares Under the Employee Share Options	99	705	(139)	-	566	-	-	-	-	-	-	-	665
D1	Net Profit for the Year Ended December 31, 2017	-	-	-	-	-	-	10,145	10,145	-	-	-	-	10,145
D3	Other Comprehensive Income (Loss) for the Year Ended December 31, 2017	-	-	-	-	-	-	-	-	56	384	-	-	440
D5	Total Comprehensive Income (Loss) for the Year Ended December 31, 2017	-	-	-	-	-	-	10,145	10,145	56	384	-	-	10,585
Z1	BALANCE, DECEMBER 31, 2017	19,129	43,795	1,688	199	45,682	2,799	24,021	26,820	(267)	(153)	-	-	91,211
A3	Effects of Retrospective Application	-	-	-	-	-	-	(443)	(443)	-	153	317	-	27
A5	Adjusted Balance, January 1, 2018	19,129	43,795	1,688	199	45,682	2,799	23,578	26,377	(267)	-	317	-	91,238
B5	Appropriation of 2017's Earnings Cash Dividends	-	-	-	-	-	-	(2,135)	(2,135)	-	-	-	-	(2,135)
N1	Share-based Compensation	-	-	1,581	-	1,581	-	-	-	-	-	-	-	1,581
K1	Issue of Ordinary Shares Under the Employee Share Options	236	1,831	(691)	-	1,140	-	-	-	-	-	-	-	1,376
L1	Buy-back of Treasury Shares	-	-	-	-	-	-	-	-	-	-	-	(5,124)	(5,124)
L3	Decrease in Treasury Shares	(604)	(1,416)	-	(199)	(1,615)	-	(2,905)	(2,905)	-	-	-	5,124	-
D1	Net Income in 2018	-	-	-	-	-	-	8,536	8,536	-	-	-	-	8,536
D3	Other Comprehensive Income (Loss) for the Year Ended December 31, 2018	-	-	-	-	-	-	-	-	32	-	(408)	-	(376)
D5	Total Comprehensive Income (Loss) for the Year Ended December 31, 2018	-	-	-	-	-	-	8,536	8,536	32	-	(408)	-	8,160
Z1	BALANCE, DECEMBER 31, 2018	\$ 18,761	\$ 44,210	\$ 2,578	\$ -	\$ 46,788	\$ 2,799	\$ 27,074	\$ 29,873	(\$ 235)	\$ -	(\$ 91)	\$ -	\$ 95,096

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)

Code		2018		2017	
		US\$	NT\$	US\$	NT\$
	CASH FLOWS FROM OPERATING ACTIVITIES				
A10000	Income Before Income Tax	\$ 11,105	\$ 334,805	\$ 11,796	\$ 358,985
A20010	Adjustments For:				
A20100	Depreciation and Amortization	26,072	786,037	16,469	501,183
A20300	Expected Credit Losses	1,434	43,248	-	-
A20300	Impairment loss(reversed) on trade receivables	-	-	(18)	(561)
A20900	Interest Expenses	30	891	60	1,815
A21200	Interest Income	(1,535)	(46,286)	(1,222)	(37,201)
A21900	Share-based Compensation	1,581	47,675	656	19,973
A22500	Loss on Disposal of Equipment	16	491	3	105
A23100	Net Loss on Disposal of Financial Assets	69	2,072	247	7,515
A23800	(Reversal of) Write-down of Inventories	618	18,627	(605)	(18,398)
A24100	Net (Gain) Loss on Foreign Currency Exchange	227	6,854	(64)	(1,953)
A29900	Amortization of Prepayments	2,995	90,290	2,048	62,314
A30000	Net Changes in Operating Assets and Liabilities				
A31150	Accounts Receivable	(7,834)	(236,204)	16,504	502,267
A31180	Other Receivables	(49)	(1,478)	239	7,286
A31200	Inventories	(7,743)	(233,414)	3,650	111,044
A31230	Prepayments	(3,652)	(110,098)	(2,936)	(89,354)
A31240	Other Current Assets	(231)	(6,952)	185	5,625
A32125	Contract Liabilities	9,817	295,980	-	-
A32150	Accounts Payable	2,850	85,937	(7,237)	(220,239)
A32180	Other Payables	7	253	(866)	(26,343)
A32210	Advanced Sales Receipts	-	-	249	7,586
A32230	Other Current Liabilities	(341)	(10,279)	367	11,161
A32990	Deferred Revenue	584	17,614	1,459	44,398
A33000	Cash Generated from Operations	36,020	1,086,063	40,984	1,247,208
A33300	Interest Paid	(35)	(1,069)	(59)	(1,799)
A33500	Income Tax Paid	(2,167)	(65,374)	(98)	(2,938)
AAAA	Net Cash Generated from Operating Activities	<u>33,818</u>	<u>1,019,620</u>	<u>40,827</u>	<u>1,242,471</u>
	CASH FLOWS FROM INVESTING ACTIVITIES				
B00010	Acquisition of Financial Assets at Fair Value through Other Comprehensive Income Acquired	(633)	(19,081)	-	-
B00020	Proceeds from Disposal of Financial Assets at Fair Value Through Other Comprehensive Income	5,894	177,693	-	-
B00040	Acquisition of Financial Assets at Amortized Cost	(23,287)	(702,085)	-	-
B00050	Proceeds from Disposal of Financial Assets at Amortized Cost	3,700	111,551	-	-
B00300	Acquisition of Available-for-sale Financial Assets	-	-	(926)	(28,189)

(Continued on next page)

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Code		2018		2017	
		US\$	NT\$	US\$	NT\$
B00400	Proceeds from Disposal of Available-for-sale Financial Assets	\$ -	\$ -	\$ 2,614	\$ 79,562
B02700	Payments for Property, Plants, and Equipment	(23,628)	(712,420)	(15,596)	(474,639)
B02800	Proceeds from Disposal of Property, Plants, and Equipment	-	7	-	3
B03700	Decrease in Refundable Deposits	32	987	14	416
B04500	Payments for Intangible Assets	(5,068)	(152,801)	(4,023)	(122,436)
B07500	Interest Received	<u>1,250</u>	<u>37,700</u>	<u>1,309</u>	<u>39,830</u>
BBBB	Net Cash Used in Investing Activities	(<u>41,740</u>)	(<u>1,258,449</u>)	(<u>16,608</u>)	(<u>505,453</u>)
CASH FLOWS FROM FINANCING ACTIVITIES					
C00100	Repayment of Short-term Borrowing	(1,414)	(42,624)	(2,757)	(83,893)
C04500	Cash Dividends	(2,135)	(64,008)	-	-
C04800	Proceeds from Exercise of Employee Share Options	1,376	40,570	665	20,098
C04900	Payments for Buy-back of Ordinary Shares	(<u>5,124</u>)	(<u>157,884</u>)	-	-
CCCC	Net Cash Used in Financing Activities	(<u>7,297</u>)	(<u>223,946</u>)	(<u>2,092</u>)	(<u>63,795</u>)
DDDD	EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	(<u>87</u>)	<u>42,797</u>	<u>160</u>	(<u>85,182</u>)
EEEE	NET INCREASE(DECREASE)IN CASH AND CASH EQUIVALENTS	(15,306)	(419,978)	22,287	588,041
E00100	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>52,490</u>	<u>1,562,091</u>	<u>30,203</u>	<u>974,050</u>
E00200	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 37,184</u>	<u>\$ 1,142,113</u>	<u>\$ 52,490</u>	<u>\$ 1,562,091</u>

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

【附件四】EXHIBIT IV

董事會議事規則修訂對照表
Comparison table for the amendment to the Rules Governing Procedures for Meeting of Board Directors

原條文修改 Changes to Original Form	修改後條文 Amended Form
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」）。	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， <u>並協助董事執行職務及提升董事會效能</u> ，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」）。
3.1 本公司應依照本規則 <u>辦理董事會相關事項</u> 。	3.1 本公司 <u>辦理董事會及處理董事要求相關事項</u> ，除法令或章程另有規定者外，應依照本規則 <u>之規定</u> 。
備註:此為新增條文。 Note: The article is added.	3.2 <u>本公司董事應獲提供適當且適時之資訊，其形式及質量需足使董事能夠在掌握有關資料的情況下作出決定，並能履行其董事職責。</u>
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。	6.1.4 本公司董事會指定之議事 <u>事務</u> 單位為集團辦公室，應負責擬訂董事會議事內容，並提供之會議資料，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。	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， <u>議事事務單位應於3日內提供</u> 。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。
備註:此為新增條文。 Note: The article is added.	6.8 <u>本公司未設置公司治理主管，爰由集團辦公室負責處理董事要求事項，並以即時有效協助董事執行職務之原則，於15日內儘速辦理。</u>

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。	6.9 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。
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，並授權董事會決議通過。	6.10 本規則訂定後，如遇相關法令變更，本規則應適時配合修正，並授權董事會決議通過 <u>後施行，修正時亦同</u> 。
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。	6.11 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

董事候選人名單

List of Board Director Candidates

被提名 Nominee	職務 Position	提名 Nominator	學歷 Academic Qualifications	現職 Present Position	經歷 Work Experience	持股 Shareholding
關建英 Kinying Kwan	董事 Director	本公司董事會 Board of the Company	美國伊利諾大學電子工 程學士 B.S. in Electronic Engineering, University of Illinois, U.S.	本公司董事長 Chairman of Board of the Company	- 本公司總經理 CEO of the Company - Altius Solutions 創辦人 Founder of Altius Solutions	680,000
沈翔霖 Johnny Shyang-Lin Shen	董事 Director	本公司董事會 Board of the Company	美國加州州立大學洛杉 磯分校電子工程學士 B.S. in Electronic Engineering, California State University, Los Angeles, U.S.	本公司總經理 CEO of the Company	- 本公司營運長 (COO) COO of the Company - 本公司中國營運處總經理及 單晶片設計處副總經理 GM of China Business Unit and VP of SoC Design Div. of the Company	1,041,652
張國威 Herbert Chang	董事 Director	本公司董事會 Board of the Company	交通大學管理科學碩士 M.S. in Management Science, National Chiao Tung University	牧東光電(股)公司 總經理 General Manager of Mutto Optonics Corporation	牧東光電(股)公司總經理 General Manager of Mutto Optonics Corporation	0

王德善 Daniel Wang	董事 Director	本公司董事會 Board of the Company	美國紐約市大柏魯克學院 MBA MBA of Baruch College-The City University of New York, U.S.	本公司財務長 CFO of the Company	本公司財務長 CFO of the Company	50,000
洪茂蔚 Mao-Wei Hung	獨立董事 Independent Director	本公司董事會 Board of the Company	美國西北大學財務金融博士 Ph.D., Finance, Northwestern University, U.S.	臺灣大學國企系教授 Professor, Department of International Business, National Taiwan University • 台灣金融研訓院董事長 Chairman of Board, Taiwan Academy of Banking and Finance	臺灣大學國企系教授 Professor, Department of International Business, National Taiwan University • 台灣金融研訓院董事長 Chairman of Board, Taiwan Academy of Banking and Finance	0
江善頌 Brian Chiang	獨立董事 Independent Director	本公司董事會 Board of the Company	美國南加州大學企管碩士 B.S. in Business Administration, University of Southern California, U.S.	華登國際管理顧問(股)公司董事總經理 Managing Director of Walden International Taiwan Co., Ltd.	華登國際管理顧問(股)公司董事總經理 Managing Director of Walden International Taiwan Co., Ltd.	0
莊彬甫 Binfu Chuang	獨立董事 Independent Director	本公司董事會 Board of the Company	美國奧勒岡州立大學電機碩士 M.S. in Electrical Engineering, Oregon State University, U.S.	無 None	上海新茂半導體有限公司董事兼總經理 Director and General Manager of Shanghai SyncMOS Semiconductor Co., Ltd.	0

【附件六】EXHIBIT VI

公司章程修訂對照表

Comparison table for the amendment to the Memorandum and Articles of Association of the Company

原條文修改 Changes to Original Form	修改後條文 Amended Form
開曼群島公司法 (2016年修訂) 股份有限公司 THE COMPANIES LAW (2016 REVISION) OF THE CAYMAN ISLANDS COMPANY LIMITED BY SHARES	開曼群島公司法 (2018年修訂) 股份有限公司 THE COMPANIES LAW (2018 REVISION) OF THE CAYMAN ISLANDS COMPANY LIMITED BY SHARES
第五次修訂和重述章程大綱 FIFTH AMENDED AND RESTATED MEMORANDUM AND ARTICLES OF ASSOCIATION	第六次修訂和重述章程大綱 <u>SIXTH</u> AMENDED AND RESTATED MEMORANDUM AND ARTICLES OF ASSOCIATION
3. 公司設立之目的未受限制，公司有權實行未受《公司法》(2016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 (2016 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》(2018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 (2018 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》(2016年修訂版) 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	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》(2018年修訂版) 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 (2016 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.	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 (2018 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.
第五次修訂和重述章程 FIFTH AMENDED AND RESTATED ARTICLES OF ASSOCIATION	第六次修訂和重述章程 SIXTH AMENDED AND RESTATED ARTICLES OF ASSOCIATION
「法令」 指開曼群島《公司法》(2016年修訂)及其因修訂、增補或重新制訂後之有效版本。	「法令」 指開曼群島《公司法》(2018年修訂)及其因修訂、增補或重新制訂後之有效版本。
備註:此為新增條文。 Note: The article was added.	4.4 如股東會係由董事會或其他召集權人依據本章程或任何法律召集時，董事會或該召集權人得請求本公司或股務代理機構提供股東名冊。於經請求時，本公司應（並應命本公司之股務代理機構）提供股東名冊。 4.4 If the general meeting is convened by the board of Directors and other person entitled to convene a general meeting in accordance with these Articles or any applicable law, the board of Directors and such person may request the Company or the Company's stock affairs agent to provide the Register of Members. Upon the request, the Company shall (and shall order the Company's stock affairs agent to) provide the Register of Members.
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	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

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 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.	定股東名單者，董事會應決定股東名冊之停止過戶期間（下稱「<u>股東名冊停止過戶期間</u>」），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 board of Directors shall determine the period that the Register of Members shall be closed for transfers (<u>the "Book Closure Period"</u>) and such period shall not be less than the minimum period of time prescribed by 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.	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 is Chinese remains unchanged. 5.3 The rules and procedures governing the implementation of <u>Book Closure Periods</u> of the Register of Members, including notices to Members in regard to <u>Book Closure Periods</u> 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.
17.5 與(a)選舉或解任董事，(b)修改章程，(c)(i)解散、合併（不包括簡易合併）、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	17.5 與(a)選舉或解任董事，(b)修改章程，(c)<u>減資</u>，(d)<u>申請停止本公司股份公開發行</u>，(e)(i)解散、合併（不包括簡易合併）、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

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。	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，(f)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，(g)以發行新股方式分配公司全部或部分盈餘、<u>發行股票溢價或受領贈與之所得</u>及其他依第 35 條所規定款項之資本化，(h)<u>將發行股票溢價或受領贈與之所得以現金方式分配予原股東</u>，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。<u>上開事項之主要內容應公告於中華民國證券主管機關或本公司指定之網站，並應將該網站之網址載明於股東會召集通知。</u>
17.5 Matters pertaining to (a) election or discharge of Directors, (b) alteration of the Articles, and (c) (i) dissolution, Merger (other than a Short-form Merger), Share Swap 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) 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	17.5 Matters pertaining to (a) election or discharge of Directors, (b) alteration of the Articles, (c) <u>capital reduction</u>, (d) <u>application for de-registration as a public company in the R.O.C.</u>, <u>and</u> (e) (i) dissolution, Merger (other than a Short-form Merger), Share Swap 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, (f) 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, (g) distribution of the whole or a part of the surplus profit of the Company in the form of new Shares, capitalization of <u>the premium received on the issuance of any shares and</u>

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.	<u>income from endowments received by the Company and any other amount in accordance with Article 35, (h) making distributions of cash out of the premium received on the issuance of any shares and income from endowments received by the Company to its Members, and (i) 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. The material content of the above matters may be uploaded onto the Market Observation Post System or the website designated by the R.O.C. securities authority or the Company, and such website should be specified in the notice of general meetings.</u>
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。 17.6 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	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，隨時請求查閱、<u>抄錄或複製</u>。如相關文件係由本公司之股務代理機構保管時，<u>於股東請求時，本公司應命股務代理機構將股東所請求之文件提供予該股東。</u> 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.	review, <u>transcribe</u> or make copies of the foregoing documents. <u>If the relevant documents are kept by the Company's stock affairs agent, upon the request of any Member, the Company shall procure the Company's stock affairs agent to provide such Member with the requested documents.</u>
備註:此為新增條文。 Note: The article is added.	<u>17.8 股東得自行召集股東臨時會，惟該等股東應至少繼續三個月以上，持有本公司已發行股份總數過半數股份。股東持有股份數額及持有股份期間之計算及決定，應以股東名冊停止過戶期間之首日定之。</u> <u>17.8 Any one or more Member(s) holding in aggregate more than half of the total number of issued Shares of the Company for at least three consecutive months may convene an extraordinary general meeting. The number of the shares held by a Member and the period during which a Member holds such Shares, shall be calculated and determined based on the Register of Members as of the first day of the Book Closure Period.</u>
備註:此為新增條文。 Note: The article is added.	<u>17.9 如董事會不召開或無法召開股東會(包括股東常會)，或係為本公司之利益時，審計委員會之獨立董事得於必要時召開股東會。</u> <u>17.9 If the board of Directors does not or is unable to convene a general meeting (including the annual general meeting) or it is for the Company's benefit, the Independent Director of the Audit Committee may convene a general meeting when necessary.</u>
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	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，得依照董事會制訂並經股東會普通決議同意之股東會議事規則，以書面或任何電子方式向公司提出一項股東常會議案。<u>董事會除有下列情形之一者外，應將該等提案列入股東常會議</u>

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.	案：(a)提案股東持股未達已發行股份總數百分之一，(b)該<u>議案</u>非股東會所得決議，<u>或議案文字超過三百個中文字</u>，(c)該提案股東提案超過一項，或(d)該<u>議案</u>於公告受理期間外提出。<u>如該提案係為敦促本公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。</u> 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 <u>Book Closure Period</u> may propose to the Company a proposal for discussion at an annual general meeting in writing <u>or any electronic means</u> to the extent and in accordance with the rules and procedures of general meetings proposed by the Directors and approved by an Ordinary Resolution. <u>The board of Directors shall include the proposals in the agenda unless</u> (a) the proposing Member(s) holds less than 1% of the total number of outstanding Shares, (b) the matter of such proposal may not be resolved by a general meeting <u>or the proposal exceeds 300 Chinese words</u>, (c) the proposing Member has proposed more than one proposal, or (d) such proposal is submitted on a day <u>outside of the period</u> announced by the Company for accepting the Member's proposals. <u>If the purpose of the proposal is to urge the Company to promote public interests or fulfil its social responsibility, the Directors may accept such proposal to be discussed at a general meeting.</u>
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東委託時，其代理的有權表決權數，不得超過股票停	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東委託時，其代理的有權表決權數，不得超過<u>股東名冊</u>停止過戶

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.	<u>期間</u>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 <u>Book Closure Period</u>; 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.
25.6 繼續<u>一年</u>以上持有公司已發行股份總數百分之<u>三</u>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	25.6 繼續<u>六個月</u>以上持有公司已發行股份總數百分之<u>一</u>以上之股東，得以書面請求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 <u>1%</u> or more of the Company's issued Shares for at least <u>six months</u> 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.	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.
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。全體現任董事除股東會另有決議外，應視為於股東會通過改選決議時（在任期屆滿前）解任。 28.1 Notwithstanding anything in the Articles to the contrary, the Company may from time to time by Ordinary Resolution remove all Director from office before the expiration of their term of office and may elect new Directors in accordance with Article 27.1. and unless the resolution approving such removal and election provides otherwise, all the Directors shall be deemed to have been removed upon the passing of such resolution to elect new Directors prior to the expiration of such Director's applicable term of office.	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，改選全體董事，並依第 27.1 條之規定選舉新任董事。<u>如未決議原董事於任期屆滿始為解任，應視為提前解任。</u> 28.1 Notwithstanding anything in the Articles to the contrary, the Company may from time to time before the expiration of their term of office <u>elect all Directors in accordance with Article 27.1. and unless the resolution approving such removal and election provides otherwise, all the Directors shall be deemed to have been removed upon the passing of such resolution to elect new Directors prior to the expiration of such Director's applicable term of office.</u>
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； (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有限制； (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；	28.2 董事如果發生下列情事之一者，該董事應當然解任： (a)以書面通知公司辭任董事職； (b)死亡、破產或經法院裁定開始清算程序，<u>尚未復權者；</u> (c)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有限制； (d)<u>曾犯中華民國組織犯罪防制條例之罪，經有罪判決確定，且(i)尚未執行、(ii)尚未</u>

(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)在任期中轉讓股份超過選任當時所持有公司股份數額二分之一時； (i)經股東會特別（重度）決議解任其董事職務；或 (j)除法令、章程或公開發行公司法另有規定，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，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。董事當選人於就任前轉讓超過選任當時所持有之公司股份數額二分之一時，或於股東會召開前之停止股票	<u>執行完畢、(iii)服刑或緩刑期滿尚未逾五年，或(iv)赦免後未逾五年；</u> (e)<u>曾因刑事詐欺、背信或侵占罪，經受有期徒刑一年以上判決確定，(i)尚未執行、(ii)尚未執行完畢、(iii)服刑或緩刑期滿尚未逾二年，或(iv)赦免後未逾二年；</u> (f)<u>曾犯中華民國貪污治罪條例之罪，經有罪判決確定，且(i)尚未執行、(ii)尚未執行完畢、(iii)服刑或緩刑期滿尚未逾二年，或(iv)赦免後未逾二年；</u> (g)使用票據經拒絕往來尚未期滿； (h)在任期中轉讓股份超過選任當時所持有公司股份數額二分之一時（<u>獨立董事除外</u>）； (i) 經股東會特別（重度）決議解任其董事職務； (j) <u>受輔助宣告（依中華民國民法定義）或相似之宣告，且該宣告尚未撤銷；或</u> (k) 除法令、章程或公開發行公司法另有規定，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，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)、(g)或(i)款情事之一者，該董事當選人應被取消董事當選人之資格。董事當選人（<u>獨立董事除外</u>）於就任前轉讓超過選任當時所持有之公司股份數額二分之一時，或於
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過戶期間內，轉讓持股超過二分之一時，其當選失其效力。 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;	股東會召開前之<u>股東名冊</u>停止過戶期間內，轉讓持股超過二分之一時，其當選失其效力。 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) <u>the Director</u> gives notice in writing to the Company to resign the office of Director; (b) <u>the Director</u> dies, becomes bankrupt or <u>the court has declared a liquidation process in connection with the Director has not been reinstated to his rights and privileges;</u> (c) an order is made by any competent court or official on the grounds that <u>the Director</u> 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) <u>the Director has committed an offence as specified in the Organized Crime Prevention Act of the ROC and subsequently has been</u> adjudicated guilty by a final judgment, and <u>(i) has not commenced to serve the term of the sentence, or (ii) has commenced to serve term of sentence but not served the full term, or (iii) less than five (5) years have elapsed from the date of completion of the full sentence, the date of expiry of the probation period or the date on which he has been pardoned;</u> (e) <u>the Director has committed an offence in terms</u> of fraud, breach of trust or misappropriation and subsequently <u>has been</u> punished with imprisonment for a term of more than one year <u>by a final judgment and (i) has not commenced to serve the term of the sentence or (ii) has</u>
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(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) he, during his term of office of three (3) years as a Director, has transferred to any person more than one half of the total number of Shares that he held on the date of commencement of his term of office as a Director; (i) the Members resolve by a Supermajority Resolution that he should be removed as a Director; or (j) Subject to the provisions of the Statute, and the Articles or the Applicable Public	<u>commenced to serve the term of sentence, but not served the full term, or (iii) less than two (2) years have elapsed from the date of completion of the full sentence, the date of expiry of the probation period or the date on which he has been pardoned;</u> (f) <u>the Director has been</u> adjudicated guilty by a final judgment for <u>committing offenses under the Anti-Corruption Act of the ROC,</u> and (i) <u>has not commenced to serve the term of the sentence or (ii) has commenced to serve the term of sentence, but not served the full term, or (iii) less than two (2) years have elapsed from the date of completion of the full sentence, the date of expiry of the probation period or the date on which he has been pardoned;</u> (g) <u>the Director</u> is dishonoured for use of credit instruments, and the term of such sanction has not expired yet; (h) <u>the Director (other than an Independent Director)</u>, during his term of office of three (3) years as a Director, has transferred to any person more than one half of the total number of Shares that he held on the date of commencement of his term of office as a Director <u>(other than an Independent Director);</u> (i) the Members resolve by a Supermajority Resolution that <u>the Director</u> should be removed as a Director; (j) <u>the Director has been adjudicated of the commencement of assistantship (as defined under the Civil Code of the ROC) or similar declaration and such assistantship/declaration having not been revoked yet; or</u> (k) Subject to the provisions of the Statute, and the Articles or the Applicable Public
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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 the purpose of this paragraph (j), 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. If prior to the date of commencement of term of office of a Director, any person elected as a Director at a general meeting (the "relevant general meeting") transfers more than one half of the total number of Shares that he held either at the time of the relevant general meeting or during the book closed period of the relevant general meeting, his appointment as a Director shall become null and void.	Company Rules, in the event that <u>the Director</u> 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 the purpose of this paragraph (j), 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), (g) <u>or (j)</u> has occurred in relation to a Director elect, such Director elect shall be disqualified from being elected as a Director. If prior to the date of commencement of term of office of a Director <u>(other than an Independent Director)</u>, any person elected as a Director at a general meeting (the "relevant general meeting") transfers more than one half of the total number of Shares that he held either at the time of the relevant general meeting or during the <u>Book Closure Period</u> of the relevant general meeting, his appointment as a Director shall become null and void.
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30.5 縱使本條（第 30.1 條至第 30.5 條）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。	30.5 縱使本條（第 30.1 條至第 30.5 條）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。<u>董事之配偶、二親等內之血親，或與董事具有控制從屬關係之公司，就董事會討論之事項有利害關係者，視為董事就該事項有自身利害關係。「控制」及「從屬」應依公開發行公司規則認定之。</u>
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.	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. <u>Where the spouse, the person related to a Director by blood and within the second degree, or any company which has a controlling or controlled relation with a Director has interests in the matters under discussion in the meeting of the board of Directors, such Director shall be deemed to have a personal interest in the matter. The terms "controlling" and "controlled" shall be interpreted in accordance with the Applicable Public Company Rules.</u>

34.2 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。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。	34.2 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，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。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。
34.2 As the Company is in the growing stage, the dividend distribution may take the form of a cash dividend and/or stock 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	34.2 As the Company is in the growing stage, the dividend distribution may take the form of a cash dividend and/or stock 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

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. 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, and the total amount of Dividends shall not be lower than 10% of the profit 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.	after tax and offset its losses in previous years that have not been previously offset, 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. 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, and the total amount of Dividends shall not be lower than 10% of the profit 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.
備註:此為新增條文。 Note: The article is added.	43. 社會責任 本公司經營業務，應遵守法令及商業倫理規範，並應採行增進公共利益之行為，以善盡本公司之社會責任。

	43 Social Responsibility In the course of conducting its business, the Company shall comply with the Applicable Public Company Rules and business ethics and may take corporate actions to promote public interests in order to fulfill its social responsibilities.
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【附件七】EXHIBIT VII

取得或處分資產處理程序修訂對照表

Comparison table for the amendment to the Guideline for Acquisition and Disposal of Assets

原條文修改 Changes to Original Form	修改後條文 Amended Form
備註:此為新增條文。 Note: The article was added.	<u>2.5 使用權資產</u>
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 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 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 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。	2.9 其他重要資產。
4.1 衍生性商品:指其價值由資產、利率、匯率、指數、信用評等或信用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。	4.1 衍生性商品:指其價值由特定利率、 <u>金融工具價格、商品價格、匯率、價格或費率指數、信用評等或信用指數或其他變數</u> 所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約,上述契約之組合,或 <u>嵌入衍生性商品之組合式契約或結構型商品</u> 等。所稱之遠期契約,不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進(銷)貨契約。
4.3 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 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,或依相關法令發行新股受讓他公司股份(下稱「股份受讓」)者。
備註:此為新增條文。 Note: These articles are added.	4.7 <u>大陸地區投資:指依主管機關發布相關許可辦法規定或依相關法令從事之大陸投資。</u> 4.8 <u>以投資為專業者:指依法律規定設立,並受當地金融主管機關管理之金融控股公司、銀行、保險公司、票券金融公司、信託業、經營自營或承銷業務之證券商、經營自營業務之期貨商、證券投資信託事業、證券投資顧問事業及基金管理公司。</u> 4.9 <u>證券交易所:國內證券交易所,指臺灣證券</u>

	<u>交易所股份有限公司；外國證券交易所，指任何有組織且受該國證券主管機關管理之證券交易市場。</u> <u>4.10 證券商營業處所：國內證券商營業所，指依證券商營業處所買賣有價證券管理辦法規定證券商專設櫃檯進行交易之處所；外國證券商營業處所，指受外國證券主管機關管理且得經營證券業務之金融機構營業處所。</u>
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(viii.)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 5.8 條規定辦理。
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。 ii. 本公司及子公司取得或處分不動產或設備，除與政府機關交易、自地委建、租地委建，或取得、處分供營業使用之機器設備外，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： (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。	5.3 取得或處分不動產、設備或其使用權資產： 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。 ii. 本公司及子公司取得或處分不動產、設備或其使用權資產，除與<u>國內</u>政府機關交易、自地委建、租地委建，或取得、處分供營業使用之設備或其使用權資產外，交易金額達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： (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；<u>其嗣後有</u>交易條件變更者，亦<u>同</u>。
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	<u>5.4</u> 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

交易金額在新台幣一千萬元（含）以下者，呈請本公司總經理核准後為之。新台幣一千萬元以上者，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，除與政府機關交易外，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。	交易金額在新台幣一千萬元（含）以下者，呈請本公司總經理核准後為之。新台幣一千萬元以上者，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<u>國內</u>政府機關交易外，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。
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，除與政府機關交易外，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。	<u>5.5</u> 取得或處分專利權、著作權、商標權、特許權等無形資產<u>或其使用權資產</u>，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<u>國內</u>政府機關交易外，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。
v. 取得非供營業使用之不動產與投資有價證券之額度： (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。	<u>5.6</u> 取得非供營業使用之不動產<u>及其使用權資產</u>與投資有價證券之額度： (1) 本公司購買非供營業使用之不動產<u>及其使用權資產</u>，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。
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。	<u>5.7</u> 專業估價者限制： <u>i.</u>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、律師或證券承銷商應符合下列規定： <u>(1)未曾因違反證券交易法、公司法、銀行法、金融控股公司法、商業會計法，或有詐欺、背信、侵占、偽造文書或因業務上犯罪行為，受一年以上有期徒刑之宣告確</u>

viii. 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。	<u>定。但執行完畢、緩刑期滿或赦免後已滿三年者，不在此限。</u> (2) <u>與交易當事人不得為關係人或有實質關係人之情形。</u> (3) <u>公司如應取得二家以上專業估價者之估價報告，不同專業估價者或估價人員不得互為關係人或有實質關係人之情形。</u> ii. <u>前項人員於出具估價報告或意見書時，承辦人員應要求該人員依下列事項辦理：</u> (1) <u>承接案件前，應審慎評估自身專業能力、實務經驗及獨立性。</u> (2) <u>查核案件時，應妥善規劃及執行適當作業流程，以形成結論並據以出具報告或意見書；並將所執行情形、蒐集資料及結論，詳實登載於案件工作底稿。</u> (3) <u>對於所使用之資料來源、參數及資訊等，應逐項評估其完整性、正確性及合理性，以做為出具估價報告或意見書之基礎。</u> (4) <u>聲明事項，應包括相關人員具備專業性與獨立性、已評估所使用之資訊為合理與正確及遵循相關法令等事項。</u> iii. 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。
viii. 向關係人取得或處分不動產或資產程序： (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。 (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台幣三億元以上者，除買賣公債、附買回、賣回條件之債券、	5.8 向關係人取得或處分不動產或<u>其使用權</u>資產程序： (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。 (2) <u>本公司及子公司向關係人取得或處分不動產或其使用權資產</u>，或與關係人取得或處分不動產<u>或其使用權資產</u>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台幣三億元以上者，除買

申購或買回國內證券投資信託事業發行之貨幣市場基金外，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(viii.)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 (vi.) 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新台幣三億元(含)額度內先行決行，事後再提報最近期之董事會追認。

賣國內公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，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.向關係人取得不動產或其使用權資產，依本條第(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。

前揭第(1)及第(2)款交易金額之計算，依本處理程序第 7.1 條 (vi.) 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。

本公司與其子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司彼此間從事下列交易，董事會得授權董事長在新台幣三億元(含)額度內先行決行，事後再提報最近期之董事會追認：

- A.取得或處分供營業使用之設備或其使用權資產。

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。 (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： A.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，以本公司及子公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於相關主管機關公佈之非金融業最高借款利率。 B.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<u>第一項及第二項</u>規定評估不動產成本，並應洽請會計師複核及表示具體意見。 (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，應依本條(viii)第(2)款規定辦理，不適用本條(viii)第(3)款之規定： A.關係人係因繼承或贈與而取得不動產。 B.關係人訂約取得不動產時間距本交易訂約日已逾五年。 C.與關係人簽訂合建契約，或自地委建、租地	<u>B.取得或處分供營業使用之不動產使用權資產。</u> 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。 (3)本公司及子公司向關係人取得不動產<u>或其使用權資產</u>，應按下列方法評估交易成本之合理性： A.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，以本公司及子公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於相關主管機關公佈之非金融業最高借款利率。 B.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<u>或租賃</u>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<u>或其使用權資產</u>，依<u>前述第 A 目及第 B 目</u>規定評估不動產成本<u>或其使用權資產</u>，並應洽請會計師複核及表示具體意見。 (4) 本公司及子公司向關係人取得不動產<u>或其使用權資產</u>，有下列情形之一者，應依本條第(2)款規定辦理，不適用本條第(3)款之規定： A.關係人係因繼承或贈與而取得不動產<u>或其使用權資產</u>。 B.關係人訂約取得不動產<u>或其使用權資產</u>時間距本交易訂約日已逾五年。 C.與關係人簽訂合建契約，或自地委建、租
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委建等委請關係人興建不動產而取得不動產。 (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： 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： a. 素地依本條(viii)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。 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。 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。 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 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	地委建等委請關係人興建不動產而取得不動產。 <u>D. 本公司與其子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司彼此間，取得供營業使用之不動產使用權資產。</u> (5) 本公司及子公司依本條第(3) <u>A 目及 B 目</u>規定評估結果均較交易價格為低時，應依<u>本條第(6)款</u>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： 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： a. 素地依本條第(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。 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<u>交易</u>案例，其面積相近，且交易條件經按不動產買賣<u>或租賃</u>慣例應有之合理樓層或地區價差評估後條件相當者。 B. 本公司及子公司舉證向關係人購入之不動產<u>或租賃取得不動產使用權資產</u>，其交易條件與鄰近地區一年內之其他非關係人<u>交易</u>案例相當且面積相近者。前 A 及 B <u>目</u>所稱鄰近地區<u>交易</u>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<u>交易</u>案例之面積不低於交易標的物面積百分之五十為原則；所
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生之日為基準，往前追溯推算一年。 (6)本公司及子公司向關係人取得不動產，如經按本條(viii.)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： 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。 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。 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。	稱一年內係以本次取得不動產事實<u>或其使用權資產</u>發生之日為基準，往前追溯推算一年。 (6)本公司及子公司向關係人取得不動產<u>或其使用權資產</u>，如經按本條第(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： A.應就不動產<u>或其使用權資產</u>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。 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<u>本目</u>事務，得代表公司委託律師、會計師審核之。 C.應將本第(6)款第 <u>A 目</u>及第 <u>B 目</u>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<u>本第(6)款第 A 目至第 B 目</u>規定提列特別盈餘公積者，應俟高價購入<u>或承租</u>之資產已認列跌價損失或處分<u>或終止租約</u>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<u>或其使用權資產</u>，若有其他證據顯示交易有不合營業常規之情事者，亦應依<u>本第(6)款</u>規定辦理。
5.4 從事衍生性商品交易： 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。	5.9 從事衍生性商品交易： 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。
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	5.10 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。但本公司合併其直接或間接持有百分之百已發行股份或資本總額之子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司間之合併，得免取得前開專家出具之合理性意見。 (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）。 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。	師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。但本公司合併其直接或間接持有百分之百已發行股份或資本總額之子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司間之合併，得免取得前開專家出具之合理性意見。 (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）。 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。
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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。……	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日起二日內，將前第 A 目及第 B 目資料，依規定格式以網際網路資訊系統申報相關主管機關備查。……
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 (vi.) 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。	5.11 第 5.2 條、第 5.3 條、第 5.4 條及第 5.5 條交易金額之計算，依本處理程序第 7.1 條 (vi.) 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。
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。	6.1 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。
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。	6.2 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。
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。	6.3 訂定或修正本處理程序，應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，並提董事會決議。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。
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：	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、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金，不在此限。 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. 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，交易金額並達下列規定之一： (1) 如本公司實收資本額未達新台幣一百億元，交易金額達新台幣五億元以上者。 (2) 如本公司實收資本額已達新台幣一百億元以上，交易金額達新台幣十億元以上者。 v. 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達新臺幣五億元以上。 vi. 除前五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) 以投資為專業，於海內外證券交易所或證券商營業處所為之有價證券買賣，或於國內初級市場認購募集發行之普通公司債及未涉及股權之一般金融債券及依規定認購之有價證券。 (3) 買賣附買回、賣回條件之債券、申購或買回國內證券投資信託事業貨幣市場基金。 前項交易金額依下列方式計算之： (1) 每筆交易金額。	i 向關係人取得或處分不動產或其使用權資產，或與關係人為取得或處分不動產或其使用權資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<u>國內</u>公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金，不在此限。 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<u>所定處理程序規定之</u>全部或個別契約之損失上限金額。 iv 取得或處分供營業使用之設備或其使用權資產，且其交易對象非為關係人，交易金額並達下列規定之一： (1) 如本公司實收資本額未達新台幣一百億元，交易金額達新台幣五億元以上者。 (2) 如本公司實收資本額已達新台幣一百億元以上，交易金額達新台幣十億元以上者。 v. 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，<u>且其交易對象非為關係人</u>，本公司及子公司預計投入之交易金額達新臺幣五億元以上。 vi 除前五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<u>國內</u>公債。 (2) 以投資為專業者，於證券交易所或證券商營業處所為之有價證券買賣，或於初級市場認購募集發行之普通公司債及未涉及股權之一般金融債券(<u>不含次順位債券</u>)，或申購或買回證券投資信託基金或期貨信託基金及依規定認購之有價證券。 (3) 買賣附買回、賣回條件之債券、申購或買回國內證券投資信託事業貨幣市場基金。 前項交易金額依下列方式計算之： (1) 每筆交易金額。
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(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。	(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<u>或其使用權資產</u>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。
7.4 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。	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<u>本公司</u>，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。	7.5 本公司及子公司依第 <u>7.1</u>至 <u>7.3</u>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。
8.1 本公司應督促本公司之子公司依照本準則規定訂定並執行取得或處分資產處理程序。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。	8.1 本公司應督促本公司之子公司依照本準則規定訂定並執行取得或處分資產處理程序。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實收資本額或總資產規定，以本公司之實收資本額或總資產為基準。
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<u>母公司</u>業主之權益百分之十計算之一	8.6 <u>本公司</u>股票無面額或每股面額非屬新臺幣十元者，本<u>處理程序</u>有關實收資本額百分之二十之交易金額規定，以歸屬於<u>本公司</u>之權益百分之十計算之；本處理程序有關實收資本額<u>達新臺幣一百億元之交易金額</u>規定，以歸屬於本公司之權益新臺幣<u>二百億元</u>計算之。

【附件八】EXHIBIT VIII

衍生性商品交易處理程序修訂對照表
Comparison table for the amendment to the Guideline for Engaging in
Derivatives Transactions

原條文修改 Changes to Original Form	修改後條文 Amended Form
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。	5.8.1 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，應以書面通知獨立董事及審計委員會，並視違規情況依本公司人事管理規則懲處相關人員。
5.11.3 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。	5.11.3 訂定或修正本處理程序，應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，並提董事會決議。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。
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。	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。

【附件九】EXHIBIT IX

資金貸與他人作業程序修訂對照表

Comparison table for the amendment to the Guideline for Loaning Funds to Others

原條文修改 Changes to Original Form	修改後條文 Amended Form
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。	6.1.5 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， <u>或本公司直接及間接持有表決權股份百分之百之國外公司對本公司從事資金貸與</u> ，因有短期融通資金之必要者， <u>資金貸與總額以不得超過本公司淨值之百分之六十為限</u> ，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三十。
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。	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， <u>或本公司直接及間接持有表決權股份百分之百之國外公司對本公司從事資金貸與</u> ，因有短期融通資金之必要者， <u>其資金貸與期間自貸與日起最長不得超過一年</u> ，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。
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。	6.11.1 本作業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、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。	6.11.2 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之意見， <u>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。</u>
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	6.11.3 訂定或修正本作業程序，應經審計委員會全體成員(以實際在任者計算之)二分之

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。	一以上同意,並提董事會決議。前項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。
備註:此為新增條文。 Note: The article is added.	6.11.4 本公司及子公司若有資金貸與重大違規事項,應書面通知獨立董事及審計委員會;對於資金貸與違反規定所訂定之改善計劃,亦應一併送獨立董事及審計委員會。

【附件十】EXHIBIT X

背書及保證作業程序修訂對照表

Comparison table for the amendment to the Guideline for Endorsement and Guaranty

原條文修改 Changes to Original Form	修改後條文 Amended Form
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，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。
6.9.1 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。	6.9.1 本作業程序經審計委員會通過後，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，並應依照法令經審計委員會、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。	6.9.2 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之意見，<u>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</u>。
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	6.9.3 訂定或修正本作業程序，應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，並提董事會決議。前項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，

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。	並應於董事會議事錄載明審計委員會之決議。
備註:此為新增條文。 Note: The article is added.	6.9.4 <u>本公司及子公司若有背書保證重大違規事項, 應書面通知獨立董事及審計委員會;對於背書保證違反規定所訂定之改善計劃, 亦應一併送獨立董事及審計委員會。</u>

肆、 附錄 APPENDIXES

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

二、公司章程 Memorandum and Articles of Association of the Company

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

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

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 Endorsement and Guaranty

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

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

【附錄一】 APPENDIX I

〈修訂前〉

<Before amendment>

ALCHIP TECHNOLOGIES, LIMITED

董事會議事規則

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」）。

2、範圍

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。

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

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。
- 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。

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。

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。
- 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。
- 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。

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。

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，及內部控制制度有效性之考核。
- 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 應有至少一席獨立董事親自出席董事會；對於本規則第 6.5.1 條應提董事會決議事項，應有全體獨立董事出席董事會，獨立董事如無法親自出席，應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。

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。

6.6.1.1 非經出席董事過半數同意者，主席不得逕行宣佈散會。

6.6.1.1 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 6.3.6 條規定。

6.6.2 表決

6.6.2.1 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。

6.6.2.2 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。

6.6.2.3 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。

6.6.2.4 第 6.6.2.2 條及第 6.6.2.3 條所稱出席董事全體不包括依第 6.6.4.1 條規定不得行使表決權之董事。

6.6.3 監票及計票方式

6.6.3.1 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。

6.6.3.2 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。

6.6.3.3 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。

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。

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。
- 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。
- 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，並授權董事會決議通過。
- 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。

〈修訂前〉

<Before amendment>

【附錄二】 APPENDIX II

**開曼群島公司法（2016 年修訂）
股份有限公司**

第五次修訂和重述章程大綱和章程

ALCHIP TECHNOLOGIES, LIMITED

（經 2018 年 5 月 30 日特別決議通過）

開曼群島公司法（2016 年修訂版）
股份有限公司

第五次修訂和重述章程大綱
ALCHIP TECHNOLOGIES, LIMITED
(經 2018 年 5 月 30 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》（2016 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》（2016 年修訂版）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。
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。
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—

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（經 2018 年 5 月 30 日特別決議通過）

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。
「章程」	指公司章程。
「公司」	指 ALCHIP TECHNOLOGIES, LIMITED。
「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）。
「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）。
「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。
「非上市（櫃）公司」	指其股票未於證交所上市或財團法人中華民國證券櫃檯買賣中心上櫃的公司。
「簡易合併」	指合併中，其中一家參與合併之公司合計持有他參與合併之公司已發行有表決權之股份達百分之九十以上。
「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。
「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。
「股份轉換」	指公司依公開發行公司法令之規定，讓與全部已發行股份予他公司，而由他公司以股份、現金或其他財產支付該公司股東作為對價之行為。
「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其為特別決議）代為行使表決權。
「分割」	係指一公司依公開發行公司法令之規定，將其得獨立營運之一部或全部之營業讓與既存或新設之他公司，而由既存公司或新設公司以股份、現金或其他財產支付予該公司或其股東

作為對價之行為。

「法令」	指開曼群島《公司法》(2016 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。
「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。
「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。

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行公司後始適用。

2. 營業開始

- 2.1 公司設立後，得於董事會認為適當之時點營業。
- 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。
- 3.2 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。
- 4.2 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。
- 4.3 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。

5. 股東名冊停止過戶或認定基準日

- 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。
- 5.2 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。

- 5.3 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。

6. 股票

- 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。
- 6.2 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。

7. 特別股

- 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。
- 7.2 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。

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為之。新股份之發行應於公司之授權資本額內為之。
- 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。
- 8.3 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。
- 8.4 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。
- 8.5 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。
- 8.6 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 於不違反或抵觸法令之前提下，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。

- 8.8 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。

9. 股份轉讓

- 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。
- 9.2 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。
- 9.3 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。

10. 股份之贖回及買回

- 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同意，自證交所之集中交易市場買回其股份。公司如依本條規定買回於證交所上市之股份，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；其因故未買回股份者，亦同。
- 10.2 在符合法令、章程和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。
- 10.3 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）。
- 10.4 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。

10.5 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。

10.6 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。

10.7 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。

11. 員工激勵計畫

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。

11.2 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。

11.4 公司及其從屬公司之董事非本章程第 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。

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。

12.2 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。

12.3 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。

13. 股份移轉

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。

13.2 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。

14. 章程大綱和章程的修改和資本變更

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。

14.2 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（不包括簡易合併）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。

14.3 在不違反法令及公開發行公司法令的情形下，公司非經已發行股份總數三分之二以上之股東同意不得為下列事項：

(a) 公司參與合併後消滅，而致公司於證交所終止上市，且合併後既存或新設之他公司為非上市（櫃）公司；

(b) 公司概括讓與全部營業及財產，而致公司於證交所終止上市，且受讓公司為非上市（櫃）公司；

(c) 公司以股份轉換方式被他公司收購為其百分之百持股之子公司，而導致公司於證交所終止上市，且進行收購之他公司為非上市（櫃）公司；或

(d) 公司進行分割，而致公司於證交所終止上市，且分割後受讓營業之既存公司或新設公司為非上市（櫃）公司。

14.4 在不違反法令、章程及公開發行公司法令之規定下，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，公司應以股東會特別（重度）決議為之；或
- (b) 如公司係因前述第 14.4 條(a)款以外之事由而決議自願解散者，公司應以股東會特別決議為之。

14.5 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。

14.6 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行公司法令規定本公司應遵循的相關規定辦理。

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 年度股東常會以外之其他股東會，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。董事會應於股東會作相關報告（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，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，應於董事會決議後二日內申報證券交易所同意；依本章程第 16.8 條得自行召集股東臨時會之股東，如在中華民國境外召開股東會時，亦應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）。

16.5 董事會得召集股東會，如經股東請求時，應立即進行股東臨時會之召集；

16.6 前條得請求召集股東會之股東，係指繼續一年以上持有已發行股份總數百分之三以上股份之股東。

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。

- 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。

17. 股東會通知

- 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。
- 17.2 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。
- 17.3 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。
- 17.4 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（不包括簡易合併）、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。
- 17.6 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。

18. 股東會事項

- 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。
- 18.2 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。
- 18.3 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，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。
- 18.8 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。
- 18.9 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。

- 18.10 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。

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。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。
- 19.6 如股東會於中華民國召開者，本公司應提供股東以電子方式行使表決權。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。

- 19.7 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。
- 19.8 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。

20. 代理

- 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。
- 20.2 出席股東會委託書之取得，除依據法令、章程或公開發行公司法令之規定外，並應受下列限制：
- (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非屬徵求委託書之受託代理人，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 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。
- 20.10 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。

20.14 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。

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。

22. 異議股東股份收買請求權

22.1 股東會通過下列任一決議時，於該次股東會前已以書面通知公司反對該項決議之意思表示，並在該次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，但公司因解散所為之轉讓者，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。

22.2 在公司營業之任一部分被分割或與另一公司進行合併（不包括簡易合併）的情況下，就該議案在決議分割或合併（不包括簡易合併）之股東會集會前或集會中以書面表示異議，或以口頭表示異議經記錄，放棄表決權之股東，得要求公司以當時公平價格收買其所有之股份。如在簡易合併之情況，公司百分之九十以上已發行有表決權之股份被其他參與合併公司持有者，公司應於董事會決議合併後，立即通知每位股東，並聲明股東得於一定期限內提出書面異議，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及數額之書面，向公司請求。提出請求之股東與公司間協議決定該股東所持股份之收買價格（以下稱「股份收買價格」）者，公司應自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議者，股東應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，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

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。

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，且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。
- 25.2 除經中華民國主管機關核准者外，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，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 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。

26. 董事會權力

- 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。
- 26.2 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 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。
- 26.5 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。

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。
- 27.2 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。

27.3 公司之董事(包含獨立董事)應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。

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。

27.5 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。

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。全體現任董事除股東會另有決議外，應視為於股東會通過改選決議時（在任期屆滿前）解任。

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、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有限制；
- (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) 在任期中轉讓股份超過選任當時所持有公司股份數額二分之一時；
- (i) 經股東會特別（重度）決議解任其董事職務；或

- (j) 除法令、章程或公開發行公司法令另有規定，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，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。董事當選人於就任前轉讓超過選任當時所持有之公司股份數額二分之一時，或於股東會召開前之停止股票過戶期間內，轉讓持股超過二分之一時，其當選失其效力。

29. 董事會事項

- 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。
- 29.2 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。
- 29.4 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。
- 29.5 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。
- 29.6 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。

- 29.7 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。
- 29.9 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。

30. 董事利益

- 30.1 董事（除獨立董事外）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。
- 30.2 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、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。
- 30.3 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。
- 30.4 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。
- 30.5 縱使本條（第 30.1 條至第 30.5 條）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。

32. 董事會權力之委託

- 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）。
- 32.2 董事會得設立委員會、任命經理或代理人處理公司事務、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）。
- 32.3 董事會得訂定條件，以委託書授權或以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。
- 32.4 董事會得經由委託書或以其他方式指定公司、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。
- 32.5 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。
- 32.6 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。
- 32.7 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議。

- 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。
- 32.9 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。

33. 印章

- 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）。
- 33.2 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。

- 33.3 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。

34. 股利、利益分派和公積

- 34.1 本公司年度如有獲利(所謂獲利係指稅前利益扣除分派員工酬勞及董事酬勞前之利益)，應提撥當年度獲利不低於 1% 為員工酬勞及不高於 2% 為董事酬勞。但本公司尚有累積虧損時，應預先保留彌補數額。前開員工酬勞得以股票或現金為之，且得按照第 11.1 條規定同意之員工激勵計畫配發。員工酬勞發給之對象，得包括符合一定條件之從屬公司員工。員工酬勞及董事酬勞之分派應由董事會以董事三分之二以上之出席及出席董事過半數同意之決議行之，並報告股東會。董事兼任公司及/或其從屬公司之執行主管者得同時受領其擔任董事之酬勞及擔任員工之酬勞。
- 34.2 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。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。
- 34.3 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。
- 34.4 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。
- 34.5 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。
- 34.6 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。

- 34.7 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。
- 34.8 任何股利或分派不得向公司要求加計利息。
- 34.9 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。

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有效且對相關之人具有拘束力。

36. 公開收購

任何與公司股份之公開收購有關之公告，均應遵循公開發行公司規則，包括但不限於公開收購公開發行公司有價證券管理辦法。

37. 會計帳簿

- 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。
- 37.2 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。
- 37.3 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。
- 37.4 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之情形，應以英文版本為準。

- 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。

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地址（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地址）。如通知是從一個國家郵寄到另一個國家，應以航空信寄出。
- 38.2 當透過快遞發出通知時，將通知交付予快遞公司之日，視為通知寄送生效日，並且通知交付快遞後的第三日（不包括週六、週日或國定假日），應視為通知到達之日。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日（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 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。

39. 清算

- 39.1 如公司進入清算之程序，而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有股份比例承擔損失。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。

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。

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**THE COMPANIES LAW (2016 REVISION)
OF THE CAYMAN ISLANDS
COMPANY LIMITED BY SHARES**

FIFTH AMENDED AND RESTATED MEMORANDUM AND ARTICLES OF ASSOCIATION

OF

ALCHIP TECHNOLOGIES, LIMITED

- Incorporated on 27 February 2003 -

(as adopted by a Special Resolution dated on May 30, 2018)

THE COMPANIES LAW (2016 REVISION)
OF THE CAYMAN ISLANDS
COMPANY LIMITED BY SHARES

FIFTH AMENDED AND RESTATED MEMORANDUM OF ASSOCIATION
OF
ALCHIP TECHNOLOGIES, LIMITED

(as adopted by a Special Resolution dated on May 30, 2018)

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 KY1104, 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 (2016 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 ordinary shares of par value New Taiwan Dollars 10.00 each provided always that subject to the provisions of the Companies Law (2016 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. 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.

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THE COMPANIES LAW (2016 Revision)
OF THE CAYMAN ISLANDS
COMPANY LIMITED BY SHARES

FIFTH AMENDED AND RESTATED ARTICLES OF ASSOCIATION
OF

ALCHIP TECHNOLOGIES, LIMITED

(as adopted by a Special Resolution dated on May 30, 2018)

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 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.
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“Annual Net Income”	means the audited annual net profit of the Company in respect
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	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)).
“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.
“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.
“Non TWSE-Listed or TPEX-Listed Company”	means a company whose shares are neither listed on the TWSE nor the Taipei Exchange.
“Short-form Merger”	means a Merger in which one of the merging companies holds issued shares that together represent at least 90% of the voting power of the outstanding shares of the other merging company.
“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 and includes a fraction of a share.
“Share Certificate” and “Share Certificates”	means a certificate or certificates representing a Share or Shares.
“Share Swap”	means an act wherein the shareholders of a company transfer all of the company's issued shares to another company, such company issue its shares or pays cash or other property to the shareholders of the first company as consideration for the transfer in accordance with the Applicable Public Company Rules.
“Simple Majority”	means more than one-half.
“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 or part of its 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 or pay cash or transfer other property to the transferor company or to shareholders of the transferor company in accordance with the Applicable Public Company Rules.

“Statute”

means the Companies Law (2016 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
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 issued, 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 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 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 Commencement of Business

- 2.1 After incorporation, the Company may operate its business at the time the board of Directors deems 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 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 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.

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 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 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 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 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 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 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 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 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 Share Certificates

- 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 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 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 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 board of 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 relevant regulations 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, 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 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 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 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 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 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 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 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 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 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 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.

10 Redemption and Repurchase of Shares

- 10.1 Subject to the provisions of the Statute, the Memorandum, and the Articles, the Company may purchase its own Shares in 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.
- 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.
- 10.3 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).
- 10.4 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.
- 10.5 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 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.

10.6 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, 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.

10.7 Notwithstanding anything to the contrary contained in Articles 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 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 Employee Incentive Programme

- 11.1 Notwithstanding the provision of Article 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.
- 11.2 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 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 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 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 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 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 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 Amendments of Memorandum and Articles of Association and Alteration of Capital

- 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 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 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 (other than a Short-form 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 Subject to the provisions of the Statute and the Applicable Public Company Rules, the Company shall not, without passing a resolution adopted by a majority of not less than two-thirds of the total number of votes represented by the issued shares in the Company:

- (a) enter into a Merger, in which the Company is not the surviving company and is proposed to be struck-off and thereby dissolved, which results in a delisting of the Shares on the TWSE, and the surviving or newly incorporated company is a Non TWSE-Listed or TPEx-Listed Company;
- (b) make a general transfer of all the business and assets of the Company, which results in a delisting of the Shares on the TWSE, and the assigned company is a Non TWSE-Listed or TPEx-Listed Company;
- (c) be acquired by another company as its wholly-owned subsidiary by means of a Share Swap, which results in a delisting of the Shares on the TWSE, and the acquirer is a Non TWSE-Listed or TPEx-Listed Company; or
- (d) carry out a Spin-off, which results in a delisting of the Shares on the TWSE, and the surviving or newly incorporated spun-off company is a Non TWSE-Listed or TPEx-Listed Company.

14.4 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) a Supermajority 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 14.4(a) above.
- 14.5 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.
- 14.6 Subject to the provisions of the Statute, 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 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 General Meetings

- 16.1 All general meetings other than annual general meetings are 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 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; for any general meetings that are called by the requisitionists in accordance with Article 16.8 to be held outside Taiwan, the convening of such general meetings shall also be filed with the TWSE for TWSE's approval. 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 The board of Directors may call general meetings, and they shall on a Member's requisition forthwith proceed to convene an extraordinary general meeting of the Company.
- 16.6 Member(s) who are entitled to submit a Member's requisition as provided in the preceding Article 16.5 are Member(s) of the Company holding at the date of deposit of the requisition not less than 3% of the total number of the issued, 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 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.

17 Notice of General Meetings

- 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 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 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 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 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 Matters pertaining to (a) election or discharge of Directors, (b) alteration of the Articles, and (c) (i) dissolution, Merger (other than a Short-form Merger), Share Swap 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) 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 the Statute and the Applicable Public

Company Rules. Members may inspect and review the foregoing documents from time to time and may be accompanied by their lawyers or certified public accountants for the purpose of such 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 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 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 Members as acquired by the Statute, the Article and the Applicable Public Company Rules, and 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.
- 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, 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.
- 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 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. 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 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 Unless otherwise expressly required by the Statute, the Articles or the Applicable 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 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.
- 18.10 Unless 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 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 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 If a general meeting is to be held in Taiwan, the Company shall provide the Members with a method for exercising their voting power 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 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 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, 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.
- 20.2 In addition to any restrictions provided by the Statute, the Articles and the Applicable Public Company Rules, 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 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.
- 20.6 The Shares represented by a person acting as the non-solicited 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 general meeting, or in any instrument of proxy sent out by the Company not less 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 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 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 general 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 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 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 a general meeting, any Member who has notified the Company in writing of his objection to such a resolution prior to such meeting and has raised again his/her objection at such 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 impact 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 (other than a Short-form Merger) with any other company, the Member, who has expressed his objection therefor, in writing or verbally with a record before or during the general meeting and forfeited his voting right provided, may request the Company to buy back all of his/her Shares at the then prevailing fair price. In the event of a Short-form Merger where at least 90% of the voting power of the outstanding shares of the Company are held by the other merging company, the Company shall deliver a notice to each Member immediately after the resolution of board of directors approving such Short-form Merger and such notice shall state that any Member who expressed his/her/its objection against the Short-form Merger within the specified period may submit a written objection requesting the Company to buy back all of his/her/its Shares at the then prevailing fair value of such Shares.

- 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 requested to be repurchased, within twenty days after

the date of the relevant resolution. In the event the requesting Member and the Company have reached an agreement in regard to the purchase price of the Shares held by 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 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.

- 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

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 Shares that May Not be Voted

- 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 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 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 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 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. 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.
- 25.2 Unless otherwise approved by the competent authorities in the R.O.C., 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 be removed from 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 Independent Directors shall have accounting or financial expertise.
- 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 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 Powers of Directors

- 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 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 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 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 securities whether outright or as security for any debt, liability or obligation of the Company or of any third party.
- 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.
- 26.5 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 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 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 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 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. 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 The Directors (including the Independent Directors) shall 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.

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.

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 Vacation of Office of Director

28.1 Notwithstanding anything in the Articles to the contrary, the Company may from time to time by Ordinary Resolution remove all Director from office before the expiration of their term of office and may elect new Directors in accordance with Article 27.1. and unless the resolution approving such removal and election provides otherwise, all the Directors shall be deemed to have been removed

upon the passing of such resolution to elect new Directors prior to the expiration of such Director's 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 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 use of credit instruments, and the term of such sanction has not expired yet;
- (h) he, during his term of office of three (3) years as a Director, has transferred to any person more than one half of the total number of Shares that he held on the date of commencement of his term of office as a Director;
- (i) the Members resolve by a Supermajority Resolution that he should be removed as a Director; or
- (j) 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 the purpose of this paragraph (j), 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. If prior to the date of commencement of term of office of a Director, any person elected as a Director at a general meeting (the "relevant general meeting") transfers more than one half of the total number of Shares that he held either at the time of the relevant general meeting or during the book closed period of the relevant general meeting, his appointment as a Director shall become null and void.

29 Proceedings of Directors

- 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 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 Subject to the provisions of the Statute, 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 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 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 Director 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 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 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 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 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 (except for Independent 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 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 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 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 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 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. 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 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. 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 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 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 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 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 (l) 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 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 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 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 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 shall set aside no less than 1% of its annual profits (the annual profits specified in this Article refers to the annual income before tax and before bonuses are set aside for employees and Directors) as bonus to employees of the Company and set side no more than 2% of its annual profits as bonus to Directors, provided however that the Company shall first offset its losses in previous years that have not been previously offset. The distribution of bonus to employees may be made by way of cash or Shares, which may be distributed under an incentive programme approved pursuant to Article 11.1 above. The employees under Article 34.1 may include certain employees

of the Subsidiaries who meet the conditions prescribed by the Company. The distribution of bonus to employees and to Directors 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 and shall be reported to the Members at the general meeting. A Director who also serves as an executive officer of the Company and/or its Subsidiaries may receive a bonus in his capacity as a Director and a bonus in his capacity as an employee.

- 34.2 As the Company is in the growing stage, the dividend distribution may take the form of a cash dividend and/or stock 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. 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, and the total amount of Dividends shall not be lower than 10% of the profit 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.
- 34.3 Subject to the Statute, the Articles and the Applicable Public Company Rules, 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.
- 34.4 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.

- 34.5 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.
- 34.6 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.
- 34.7 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.
- 34.8 No Dividend or distribution shall bear interest against the Company.
- 34.9 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

Any public announcement in connection with any tender offer of the Shares shall be in compliance with the Applicable Public Company Rules, including but not limited to "Regulations Governing Public Tender Offers for Securities of Public Companies."

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 the Statute, the Articles and the Applicable Public Company Rules.
- 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 Unless otherwise provided by the Statute, after the company has acquired public company statute, 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 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.

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Alchip Technologies, Limited

取得或處分資產處理程序

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。

3. 權責

本公司及子公司：依照本處理程序辦理相關事項。

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。
- 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：應依證券發行人財務報告編製準則規定認定之。
- 4.4 子公司：應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。

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(viii.)規定辦理。

5.2 有價證券取得與處分：

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。

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。

ii. 本公司及子公司取得或處分不動產或設備，除與政府機關交易、自地委建、租地委建，或取得、處分供營業使用之機器設備外，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：

- (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。
- (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。
- (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：

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。

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。

(4) 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。

- 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台幣一千萬元（含）以下者，呈請本公司總經理核准後為之。新台幣一千萬元以上者，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，除與政府機關交易外，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。
- 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，除與政府機關交易外，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。
- v. 取得非供營業使用之不動產與投資有價證券之額度：
 - (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。
 - (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。
 - (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。
 - (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。

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。

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。

viii. 向關係人取得或處分不動產或資產程序：

(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。

(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台幣三億元以上者，除買賣公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，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(viii.)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 (vi.) 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新台幣三億元(含)額度內先行決行，事後再提報最近期之董事會追認。

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。

- (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：
- A. 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，以本公司及子公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於相關主管機關公佈之非金融業最高借款利率。
 - B. 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，並應洽請會計師複核及表示具體意見。
- (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，應依本條(viii.)第(2)款規定辦理，不適用本條(viii.)第(3)款之規定：
- A. 關係人係因繼承或贈與而取得不動產。
 - B. 關係人訂約取得不動產時間距本交易訂約日已逾五年。
 - 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。
- (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：
- 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：
 - a. 素地依本條(viii.)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。
 - 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。
 - 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。
 - 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 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。

(6) 本公司及子公司向關係人取得不動產，如經按本條(viii.)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：

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。

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。

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。

5.4 從事衍生性商品交易：

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。

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。但本公司合併其直接或間接持有百分之百已發行股份或資本總額之子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司間之合併，得免取得前開專家出具之合理性意見。

(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）。

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) 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。

- (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：

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。

B. 處分公司重大資產等影響公司財務業務之行為。

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。

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。

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。

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。

- (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 (vi.) 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。

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。

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、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金，不在此限。

- 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. 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，交易金額並達下列規定之一：
 - (1) 如本公司實收資本額未達新台幣一百億元，交易金額達新台幣五億元以上者。
 - (2) 如本公司實收資本額已達新台幣一百億元以上，交易金額達新台幣十億元以上者。
- v. 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達新臺幣五億元以上。
- vi. 除前五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) 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，或於國內初級市場認購募集發行之普通公司債及未涉及股權之一般金融債券及依規定認購之有價證券。
 - (3) 買賣附買回、賣回條件之債券、申購或買回國內證券投資信託事業貨幣市場基金。

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

- 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。

8. 附則

- 8.1 本公司應督促本公司之子公司依照本準則規定訂定並執行取得或處分資產處理程序。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。
- 8.7 本處理程序訂定於西元 2017 年 06 月 16 日。

Alchip Technologies, Limited**衍生性商品交易處理程序****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

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。

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執行資訊系統，以利風險之控管並及時反應異常情形。
- 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。
- 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。
- 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：
- (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。

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。

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。

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。

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。

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。

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。

5.10 罰責：

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。

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。

5.11.5 本處理程序訂定於西元 2014 年 05 月 26 日。

Alchip Technologies, Limited

資金貸與他人作業程序

1.目的

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。

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。

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

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。

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。

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。

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。

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。

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。

6.5. 還款

- 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。

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。

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。

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。

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。

6.9. 資訊公開

6.9.1 本公司應就資金貸與他人有關事項，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。

6.10 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。

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。

6.11.4 本作業程序訂定於西元 2014 年 05 月 26 日。

Alchip Technologies, Limited

背書及保證作業程序

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 ALCHIP TECHNOLOGIES, LIMITED（下稱「本公司」）及各子公司的背書及保證活動。

3. 權責

本公司及各子公司遵照本作業程序執行。

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。

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。

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。

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。

- 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 財務單位定期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。

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。

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。

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行申報生效之日起適用之。

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。

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。

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。

6.9.4 本作業程序訂定於西元 2014 年 05 月 26 日。

【附錄七】 APPENDIX VII

Alchip Technologies, Limited

股東會議事規則

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。

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

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。

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。

- 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。
- 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。
- 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。
- 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。

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。

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。
- 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。
- 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。

- 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。
- 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。
- 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。
- 6.3.7 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。
- 6.3.8 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。
- 6.4 股東會開始
- 6.4.1 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。
- 6.4.2 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。
- 6.5 議案討論
- 6.5.1 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。
- 6.5.2 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。
- 6.5.3 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。
- 6.5.4 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。
- 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。
- 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。
- 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。
- 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。
- 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。
- 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。

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。

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。

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。

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。

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。

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内延期或續行集會。

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。

- 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。
- 6.15 本規則訂定於西元 2014 年 05 月 26 日。

【附錄八】APPENDIX VIII

全體董事持股情形

SHAREHOLDINGS OF ALL DIRECTORS

基準日：民國 108 年 4 月 23 日

Record Date: April 23, 2019

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	2016/06/24	普通股 Ordinary Shares	680,000	1.10%	普通股 Ordinary Shares	680,000	1.13%
董事 Director	張國威 Herbert Chang	2016/06/24	普通股 Ordinary Shares	0	0%	普通股 Ordinary Shares	0	0%
董事 Director	Benjamin Jin-Ping Ng	2016/06/24	普通股 Ordinary Shares	100,000	0.16%	普通股 Ordinary Shares	51,000	0.08%
董事 Director	沈翔霖 Shen, Johnny Shyang-Lin	2016/06/24	普通股 Ordinary Shares	941,652	1.53%	普通股 Ordinary Shares	1,041,652	1.73%
獨立董事 Independent Director	洪茂蔚 Mao-Wei Hung	2016/06/24	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	2016/06/24	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	2016/06/24	普通股 Ordinary Shares	0	0%	普通股 Ordinary Shares	0	0%

註一(Note 1)：105 年 06 月 24 日發行總股份(Total issued shares on June 24th, 2016)：61,567,815 股 (shares)

註二(Note 2)：108 年 04 月 23 日發行總股份(Total issued shares on April 23rd, 2019)：60,186,610 股 (shares)



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