

  
**佐登妮絲集團股份有限公司**  
**JOURDENESS GROUP LIMITED**  
**111 年股東常會議事錄**

時間：111 年 6 月 23 日（星期四）上午 9:00 整。

地點：台中市北區中清路一段 816 號。（佐登妮絲集團股份有限公司 8 樓國際會議廳）

出席：本公司發行股數為 60,823,700 股，親自及委託出席股數為 43,472,109 股（其中以電子方式行使表決權之股數為 40,540,018 股），佔發行股份總數之 71.47%。

主席：COREWIN INVESTMENTS LIMITED

代表人：陳正雄

記錄：程小慧

出席董事：COREWIN INVESTMENTS LIMITED 代表人：陳正雄

LUCKY ASIA INTERNATIONAL LTD. 代表人：陳政治

TRIMIX INTERNATIONAL LIMITED 代表人：陳佳琦

陳維國、沈尤成

出席獨立董事：金鐵英、王銘富、孫逸敏

列席人員：勤業眾信聯合會計師事務所 郭慈容 會計師

一、宣佈開會（報告出席股份總數）

二、主席致詞：略

三、報告事項

第一案：（董事會提）

案 由：110 年度營業報告，報請 公鑒。

說 明：本公司 110 年度營業報告書，請參閱附件一。

第二案：（董事會提）

案 由：審計委員會審查 110 年度決算表冊，報請 公鑒。

說 明：審計委員會查核報告書，請參閱附件二。

第三案：（董事會提）

案 由：110 年度員工及董事酬勞分派報告，報請 公鑒。

說 明：本公司 110 年度獲利為新台幣 292,156,855 元，擬按台灣公司法及公司章程規定分派員工酬勞（含從屬公司），新台幣 3,082,144 元，董事酬勞則擬不分派。

第四案：（董事會提）

案 由：110 年度盈餘分派現金股利報告，報請 公鑒。

說 明：1、本案係依據公司章程第 129 條規定，授權董事會決議將應分派股息及紅利之全部或一部，以發放現金之方式為之，並報告股東會。

2、提撥股東紅利新台幣 212,882,950 元分派現金股利，每股配發新台幣 3.5 元，現金股利發放至元為止，元以下捨去，配發不足一元之畸零款合計數，列入公司之其他收入。

3、董事會決議通過並授權董事長另訂除息基準日、發放日及其他相關事宜；嗣後如因本公司流通在外普通股股數發生變動，致使股東配息率因此發生變動時，亦授權董事長全權調整之。

第五案：(董事會提)

案 由：國內轉換公司債執行情形報告，報請 公鑒。

說 明：1、本公司國內第一次無擔保轉換公司債於 107 年 12 月 28 日掛牌上櫃買賣，平價發行三年，金額為新台幣 750,000 仟元，截至 110 年 12 月 28 日到期為止，全無轉換。

2、本公司為支應償還國內第一次無擔保轉換公司債本金及銀行借款等資金需求，經 110 年 8 月 24 日及 9 月 24 日董事會決議，發行國內第二次無擔保轉換公司債，於 110 年 11 月 22 日掛牌上櫃買賣，溢價 1.5%發行三年，轉換價為新台幣 86 元，總募集金額為新台幣 1,015,000 仟元；111 年 4 月 29 日因除息轉換價格調整為新台幣 81.7 元；截至停止過戶日(111 年 4 月 25 日)止，尚無轉換。

第六案：(董事會提)

案 由：110 年度董事酬金報告，報請 公鑒。

說 明：本公司董事酬金(含獨立董事)給付政策、制度標準與結構：

- 1、依本公司章程規定董事酬勞以年度稅前獲利最高 3%作為董事酬勞，但考量公司仍於成長擴充階段資本支出需求高，以前年度雖有獲利均未提撥董事酬金，為體恤董事開會辛勞僅以發放車馬費補貼。
- 2、董事酬金支付細目請詳附件三。

第七案：(董事會提)

案 由：發行中華民國境內第一次無擔保轉換公司債計畫變更相關事項報告，報請 公鑒。

說 明：1、本公司發行中華民國境內第一次無擔保轉換公司債係於 107 年 12 月 26 日募集完成並於 107 年 12 月 28 日掛牌，原總計畫金額為 1,846,077 仟元，用於興建廠房設備，本次募集金額為新台幣 750,000 仟元，餘 1,096,077 仟元以自有資金或銀行借款支應。

2、109 年 12 月本公司為利後續發包作業及建廠實際需求，加上發包過程中人工物價調整等因素擬追加預算約 480,000 仟元，總計畫金額為 2,324,917 仟元業經 109 年 12 月 24 日董事會決議通過修正預定資金運用進度及預計可能產生效益。

3、110 年 7 月本公司為因應新冠肺炎疫情延續，調整場域規劃設計及刪除工程預備金等以樽節支出，擬調降追加預算至約 325,000 仟元，合計總計畫金額為 2,170,287 仟元，增加之合計數達原募集資金總額 20%以上，故進行資金運用計畫變更，故於 110 年 8 月 24 日董事會決議，通過本次計畫資金將全數用於興建嘉義新廠及設備，計畫項目未變。本公司持續致力於提升生產品質及產能，以因應法令修改及市場客戶需求，並計畫將製造工廠轉型升級，拓展多元化經營，預估本次計畫將可為公司創造更多營收獲利，提高公司長期營運競爭力，有助於提升股東權益及公司價值。

4、本次計畫變更相關事項，請參閱附件四。

#### 四、承認事項

##### 第一案：(董事會提)

案由：110年度營業報告書及決算表冊案，謹提請承認。

說明：1、本公司110年度營業報告書及合併財務報表業經董事會決議通過，其中財務報表並經勤業眾信聯合會計師事務所邱政俊及郭慈容會計師查核簽證完竣。

上述財務報表併同營業報告書已送請審計委員會查核出具查核報告在案。

2、民國110年度營業報告書、會計師查核報告及合併財務報表，請參閱附件一、附件五。

3、謹提請承認。

決議：本議案投票結果如下

表決時出席股東表決權數：43,472,109 權

| 表決結果                                             | 佔出席股東表決權數% |
|--------------------------------------------------|------------|
| 贊成權數：39,608,183 權<br>(含電子方式行使表決權：37,572,092 權)   | 91.11%     |
| 反對權數：2,481 權<br>(含電子方式行使表決權：2,481 權)             | 0.00%      |
| 無效權數：0 權<br>(含電子方式行使表決權：0 權)                     | 0.00%      |
| 棄權及未投票權數：3,861,445 權<br>(含電子方式行使表決權：2,965,445 權) | 8.88%      |

本案經出席股東表決後照案通過。

##### 第二案：(董事會提)

案由：110年度盈餘分配案，謹提請承認。

說明：民國110年度盈餘分派表業經董事會決議通過並送請審計委員會查核完竣，請參閱附件六。

決議：本議案投票結果如下

表決時出席股東表決權數：43,472,109 權

| 表決結果                                             | 佔出席股東表決權數% |
|--------------------------------------------------|------------|
| 贊成權數：39,602,183 權<br>(含電子方式行使表決權：37,566,092 權)   | 91.09%     |
| 反對權數：2,481 權<br>(含電子方式行使表決權：2,481 權)             | 0.00%      |
| 無效權數：0 權<br>(含電子方式行使表決權：0 權)                     | 0.00%      |
| 棄權及未投票權數：3,867,445 權<br>(含電子方式行使表決權：2,971,445 權) | 8.89%      |

本案經出席股東表決後照案通過。

#### 五、討論事項：

##### 第一案：(董事會提)

案由：修訂「公司章程」案，謹提請討論。

說明：1、依臺灣證券交易所110年5月14日臺證上二字第1101701488號函及111年3月11日臺證上二字第11117006741號函，擬修訂本公司之公司章程。

2、「公司章程」修訂條文對照表請參閱附件七。

3、敬請 討論。

決 議：本議案投票結果如下

表決時出席股東表決權數：43,472,109 權

| 表決結果                                             | 佔出席股東表決權數% |
|--------------------------------------------------|------------|
| 贊成權數：39,608,163 權<br>(含電子方式行使表決權：37,572,072 權)   | 91.11%     |
| 反對權數：2,501 權<br>(含電子方式行使表決權：2,501 權)             | 0.00%      |
| 無效權數：0 權<br>(含電子方式行使表決權：0 權)                     | 0.00%      |
| 棄權及未投票權數：3,861,445 權<br>(含電子方式行使表決權：2,965,445 權) | 8.88%      |

本案經出席股東表決後照案通過。

第二案：(董事會提)

案 由：修訂「取得或處分資產處理程序」案，謹提請 討論。

說 明：1、依金管會111年1月28日金管證發字第11103804655號及交易所111年2月7日臺證上一字第1110002112號函，擬修訂本公司「取得或處分資產處理程序」部分條文。

2、「取得或處分資產處理程序」修訂條文對照表請參閱附件八。

3、敬請 討論。

決 議：本議案投票結果如下

表決時出席股東表決權數：43,472,109 權

| 表決結果                                             | 佔出席股東表決權數% |
|--------------------------------------------------|------------|
| 贊成權數：39,608,163 權<br>(含電子方式行使表決權：37,572,072 權)   | 91.11%     |
| 反對權數：2,501 權<br>(含電子方式行使表決權：2,501 權)             | 0.00%      |
| 無效權數：0 權<br>(含電子方式行使表決權：0 權)                     | 0.00%      |
| 棄權及未投票權數：3,861,445 權<br>(含電子方式行使表決權：2,965,445 權) | 8.88%      |

本案經出席股東表決後照案通過。

第三案：(董事會提)

案由：修訂「民國105年第一次限制員工權利新股發行辦法」案，謹提請 討論。

- 說明：1、本公司因應長期發展需要，為留任優秀人才於105年發行第一次限制員工權利新股，其既得條件為在職服務連續滿五年及滿十年各既得30%及70%股份。
- 2、然參考其他行業及本公司營運留才需要，擬針對「民國105年第一次限制員工權利新股發行辦法」進行變更修訂。
- 3、「民國105年第一次限制員工權利新股發行辦法」修訂條文對照表請參閱附件九。
- 4、敬請 討論。

決議：本議案投票結果如下

表決時出席股東表決權數：43,472,109 權

| 表決結果                                             | 佔出席股東表決權數% |
|--------------------------------------------------|------------|
| 贊成權數：39,608,160 權<br>(含電子方式行使表決權：37,572,069 權)   | 91.11%     |
| 反對權數：2,505 權<br>(含電子方式行使表決權：2,505 權)             | 0.00%      |
| 無效權數：0 權<br>(含電子方式行使表決權：0 權)                     | 0.00%      |
| 棄權及未投票權數：3,861,444 權<br>(含電子方式行使表決權：2,965,444 權) | 8.88%      |

本案經出席股東表決後照案通過。

第四案：(董事會提)

案由：修訂「股東會議事規則」案，謹提請 討論。

- 說明：1、依臺灣證券交易所111年3月8日臺證治理字第11100042501號函，擬修訂本公司「股東會議事規則」部分條文。
- 2、「股東會議事規則」修訂條文對照表請參閱附件十。
- 3、敬請 討論。

決議：本議案投票結果如下

表決時出席股東表決權數：43,472,109 權

| 表決結果                                             | 佔出席股東表決權數% |
|--------------------------------------------------|------------|
| 贊成權數：39,609,162 權<br>(含電子方式行使表決權：37,573,071 權)   | 91.11%     |
| 反對權數：2,502 權<br>(含電子方式行使表決權：2,502 權)             | 0.00%      |
| 無效權數：0 權<br>(含電子方式行使表決權：0 權)                     | 0.00%      |
| 棄權及未投票權數：3,860,445 權<br>(含電子方式行使表決權：2,964,445 權) | 8.88%      |

本案經出席股東表決後照案通過。

六、 臨時動議：無。

七、 散 會：同日上午9：21。

主席：COREWIN INVESTMENTS LIMITED

代表人：陳正雄



記 錄：程小慧



# JOURDENESS GROUP LIMITED

## 110 年度營業報告書

### 一、經營方針

「誠實、信賴、永續經營」是本集團一貫堅持的經營理念，一直以來堅持用產品、用服務、用技術、用顧客的口碑為自己行銷代言，朝著打造「百年品牌、百年企業」的目標前進。

本集團主要營業項目美容美體產品及課程之研發、製造及銷售為主。產品包含水類、防曬類、乳液類、油類、面膜類、清潔類、精華類及霜類等美容美體產品及相關美容美體SPA課程。集團近年來致力於會員經濟的建構，以打造「全方位美的生態圈」為目標，透過主營美容美體SPA、自主研發生產的美容產品、異業合作醫美診所等提供產品及服務，並運用雙美服務(生活美容+醫學美容)結合保健食品串起美麗服務鏈，隨著肌膚管理的服務提升，研發與製造團隊同步將專利產品推出上市，在服務品質的強化與產業鏈、生態圈不斷擴大，藉由雙美布局擴大營收規模，為集團注入營收成長動能。

佐登妮絲品牌經營已超過30年，在直營門市經營、醫學美容合作、加盟管理授權、電子商務、實體通路等營業模式成熟穩定後，未來在大埔美新廠建造完成後將朝休閒娛樂、專業代工、區域代理經銷及東南亞市場多方目標前進。

### 二、實施概況

本集團主要從事美容美體產品及課程之研發、製造及銷售，在台灣、大陸、馬來西亞地區擁有直營及加盟店約600家。服務面，堅持提供最好的品質與服務，本集團擁有一系列完整的且嚴謹的教育訓練，透過嚴格要求落實每項服務精準到位，集團連續多年榮獲勞動部TTQS(人才發展品質管理系統評核)金牌獎殊榮。產品面，集團兩岸研發中心皆投入專利原料開發，推出醫美級、養膚性高之機能級產品，並榮獲歐洲發明展獎項，因應疫情觸動消費者購買行為轉變，研發團隊快速針對防疫與居家保養產品為開發導向來帶動產品業績。除積極發展兩岸醫美合作事業及連鎖實體通路外，集團在雙美導客、會員管理、加盟展店、業務結盟、新品牌珍朵絲特上市等積極佈局，利用會員數據管理來精準行銷打造類訂閱制的銷售模式，與上中下游周邊供應商業務結盟提高產能稼動率與擴大營運規模。

### 三、營業計畫實施成果

單位：新台幣仟元

| 項目       | 110 年度      | 109 年度      | 變動金額     |
|----------|-------------|-------------|----------|
| 營業收入     | 2,819,340   | 2,731,429   | 87,911   |
| 營業成本     | (754,496)   | (658,883)   | (95,613) |
| 營業毛利     | 2,064,844   | 2,072,546   | (7,702)  |
| 營業費用     | (1,726,599) | (1,675,631) | (50,968) |
| 營業利益     | 338,245     | 396,915     | (58,670) |
| 營業外收(支)  | 44,752      | (19,796)    | 64,548   |
| 稅前淨利(淨損) | 382,997     | 377,119     | 5,878    |
| 所得稅費用    | (90,840)    | (119,394)   | 28,554   |

|           |         |         |        |
|-----------|---------|---------|--------|
| 本期淨利(淨損)  | 292,157 | 257,725 | 34,432 |
|           |         |         |        |
| 淨利(損)歸屬於: |         |         |        |
| 母公司業主     | 292,157 | 257,725 | 34,432 |
| 共同控制下前手權益 |         |         |        |
|           | 292,157 | 257,725 | 34,432 |

#### 四、營業收支預算執行情形

民國110年度未公開財務預測，故無預算達成情形。

#### 五、獲利能力分析

本集團二年多以來受全球性災害新冠肺炎(COVID-19)不利影響，營業據點因實施封城管制或暫停營業等，導致整體營收獲利大幅減少。110年5月台灣地區爆發大規模群聚感染，政府勒令美容產業暫停營業，停業期間長達3個月，嚴重影響台灣地區之營收獲利。110年第三季隨著疫情趨緩，營運狀況逐季回穩，營收獲利亦逐步回復以往水準。產品銷售收入因熱銷產品（如BA-5肌密系列及白金密集系列）持續深受會員喜愛，帶動產品銷售業績較109年成長約2.0%。美容美體課程服務收入雖因台灣地區暫停營業長達3個月但仍較109年成長約2.4%。另110年兩岸持續與多家醫美診所啟動異業合作，提供會員進階皮膚管理的選擇，也帶動醫管諮詢服務收入較109年增加。疫情二年來整體營收淨利均明顯下滑，尚未恢復至108年度之正常水準，管理團隊仍持續努力調整營運佈局與有效管理。未來集團各子公司將持續致力於提升營運門市績效，加上雙美策略布局，提供會員由內而外全面保養，提升集團營收成長動能。

本集團持續積極開發新產品及新課程，並關注美容行業的發展趨勢，規劃出美容美體課程及產品之最佳銷售方案，穩定地朝向精緻化與高服務品質目標前進，且透過提升銷售及有效降低成本和費用，獲取高利潤來回饋股東長期支持。

#### 六、研究發展狀況

本集團之技術來源主要為自行研發及學術性合作，研發中心負責從事新材料開發、配方開發、製程技術研究、專利研究等。集團產品核心價值在於專業的配方研製，提供集團會員專屬的產品，精心設計符合不同肌膚所適用的保養品。本集團研發中心高度關注美容美體行業發展趨勢及方向，因此產品開發及課程服務設計與時俱進、不斷推陳出新，率先在106年申請抗污染成分 Exotic PHT 中華民國商標註冊，更接著在107年自主研發出全方位美白抗老原料 Caritas JD，並申請中國大陸、中華民國及馬來西亞等商標註冊，且進一步申請 Caritas JD 多項發明專利，建立扎實的研發基石。107年利用 BGKT 基因嵌入技術，研發美白抗老護膚專利原料 Caritas JD，並利用 Caritas JD 推出新產品「白金密集煥白淡斑筆、白金密集煥白霜」產品，獲得德國紐倫堡國際發明展「銀牌獎」、瑞士日內瓦發明展「金牌獎」及「特別獎」及台灣「國家生技醫療品質銅牌獎」的肯定。

研發中心不限於自主技術，更遠望學術性深層的科學研究，在105年與日本特科諾寶有限公司及日本近畿大學-藥學綜合研究所共同開發高機能性植物萃取專利原料；

107 年與靜宜大學簽訂合作備忘錄期望藉由產學合作將創新研發能量落實在應用層面，偕手創造符合需求之相關產品及服務；108 年與國立中興大學國際產學聯盟簽署國際產學聯盟會員合約，109 年二月加入弘光科技大學配合科技部產學小聯盟計畫之“新穎化妝品產品開發與技術服務聯盟”透過學術產學能量與本集團進行多面向的合作，共同開發美容界全新技术，拓展更完整的國際版圖，引領美容行業的發展。

民國109年及110年截至目前新產品開發成果如下：

| 年度  | 新開品項                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 109 | 白金密集煥白面膜、櫻の雪系列-櫻の雪傳明酸美白化妝水、櫻の雪傳明酸美白精華液、櫻の雪傳明酸美白乳液、櫻の雪傳明酸美白面膜、晶淬雪潤白乳、藍膠尤加利精油、天竺葵芳香精油、玫瑰草精油。                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 110 | <p><u>彈跳精油系列</u>：魔力輕盈彈跳精油、呼暢護隨彈跳精油。</p> <p><u>膠原系列</u>：蜂漾膠原緊緻身體乳、健麗齊玫瑰亮妍魚膠原蛋白飲、膠原肽急凍賦活組。</p> <p><u>防曬系列</u>：艷陽超隔離保濕防曬乳 SPF50+★★、艷陽超隔離身體防曬乳 SPF50+★★。</p> <p><u>精油系列</u>：尤加利精油、甜橙精油、手柑精油、羅文莎(桉油樟)精油、薰衣草精油、薄荷精油、檸檬精油、香茅薄荷複方精油、橙花芳香精油、杜松複方精油、EVEIL 愛·覺醒複方精油、SENSUEL 清·盈淨複方精油、TRIOMPHE 喜·為愛複方精油、MISTRAL 脈·沁涼複方精油。</p> <p><u>家用系列</u>：真正去膩易淨親膚洗碗精-橘油蘆薈配方、真正去汙纖柔洗衣精-尤加利配方。</p> <p><u>防護系列</u>：精油防禦 75%酒精乾洗手噴霧、精油防護玻尿酸 75%酒精乾洗手凝露、隱形防護罩霧化酒精-茶樹尤加利配方。</p> <p><u>卡姆果系列</u>：卡姆果透亮瞬潔膠，卡姆果透亮潔顏慕絲，卡姆果透亮保濕水凝露、卡姆果透亮保濕光燦乳。</p> <p><u>其他</u>：鉑金無痕煥白雙導精華、賦活特潤霜、阿甘甦醒髮根養護液、冷杉精油、植萃緊緻按摩油、魔法棉花泡泡沐浴慕絲、煥顏修護旅行組、肌可佳膠原蛋白彈潤原液、像極愛情香水禮盒。</p> |

董事長：



經理人：



會計主管：



佐登妮絲集團股份有限公司

審計委員會查核報告書

茲准

董事會造送本公司 110 年度營業報告書、合併財務報表及盈餘分配議案等表冊，其中合併財務報表業經勤業眾信聯合會計師事務所邱政俊會計師及郭慈容會計師查核完竣，並出具無保留意見之查核報告。上述營業報告書、合併財務報表及盈餘分配議案經本審計委員會查核，認為尚無不合，爰依證券交易法第 14 條之 4 及台灣公司法 219 條之規定，繕具本報告，敬請 鑒核。

此致

佐登妮絲集團股份有限公司 111 年股東常會

佐登妮絲集團股份有限公司

審計委員會召集人：金鐵英

111 年 3 月 25 日

| 職稱  | 姓名                                       | 董事酬金  |           |          |           | A、B、C及D等四項總額占稅後純益之比例 |           | 兼任員工領取相關酬金         |           |                |       | A、B、C、D、E、F及G等七項總額占稅後純益之比例 |      | 有無領取來自子公司以外轉投資事業或母公司酬金 |        |           |
|-----|------------------------------------------|-------|-----------|----------|-----------|----------------------|-----------|--------------------|-----------|----------------|-------|----------------------------|------|------------------------|--------|-----------|
|     |                                          | 報酬(A) |           | 退職退休金(B) |           | 董事酬勞(C)              |           | 業務執行費用(D)<br>(註 1) |           | 薪資、獎金及退職退休金(F) |       | 員工酬勞(G)                    |      |                        | 本公司    | 財務報告內所有公司 |
|     |                                          | 本公司   | 財務報告內所有公司 | 本公司      | 財務報告內所有公司 | 本公司                  | 財務報告內所有公司 | 本公司                | 財務報告內所有公司 | 現金金額           | 股票金額  | 現金金額                       | 股票金額 |                        |        |           |
|     |                                          |       |           |          |           |                      |           |                    |           |                |       |                            |      |                        |        |           |
| 董事長 | COREWIN INVESTMENT S LIMITED<br>代表人：陳正雄  | —     | —         | —        | —         | 100                  | 100       | 100                | 100       | 5,765          | 6,852 | —                          | —    | 1.97%                  | 2.38%  | 無         |
| 董事  | LUCKY ASIA INTERNATIONAL LTD.<br>代表人：陳政治 | —     | —         | —        | —         | 100                  | 100       | 100                | 100       | —              | 3,111 | —                          | —    | 0.034%                 | 1.10%  | 無         |
| 董事  | TRIMIX INTERNATIONAL LIMITED<br>代表人：陳佳琦  | —     | —         | —        | —         | 100                  | 100       | 100                | 100       | 2,424          | 6,863 | —                          | —    | 0.83%                  | 2.42%  | 無         |
| 董事  | 陳逸民                                      | —     | —         | —        | —         | 100                  | 100       | 100                | 100       | —              | —     | —                          | —    | 0.034%                 | 0.034% | 無         |



**佐登妮絲集團股份有限公司**  
**中華民國境內第一次無擔保轉換公司債變更資金運用計畫說明**

| 項 目                     |       | 內 容                                                                                    |                                                                                                                                                                                                                                                                                                |
|-------------------------|-------|----------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 董 事 會 核 准 日 期           |       | 2018 年 8 月 6 日                                                                         |                                                                                                                                                                                                                                                                                                |
| 變 更 理 由                 |       | 為利後續發包作業及建廠實際需求加上人工物價調整等因素擬追加預算，故進行資金運用計畫變更。                                           |                                                                                                                                                                                                                                                                                                |
| 計畫項目及其金額                | 變 更 前 | 新增廠房設備                                                                                 | 新台幣 1,846,077 仟元                                                                                                                                                                                                                                                                               |
|                         | 變 更 後 | 新增廠房設備                                                                                 | 新台幣 2,170,287 仟元                                                                                                                                                                                                                                                                               |
|                         | 差 異 數 | 主要係興建廠房設備計畫追加預算 324,210 仟元，以因應營建材料及人工上漲之資金需求。                                          |                                                                                                                                                                                                                                                                                                |
| 預 計 效 益                 | 變 更 前 | 新增廠房設備                                                                                 | 新廠自正式營運後，將可持續為公司貢獻產品及觀光收入，截至 2031 年，本次計畫共可產生營業毛利 8,110,389 仟元，扣除不含折舊之營業費用 6,032,062 仟元後，10 年累計可回收資金為 2,078,327 仟元，以本次計畫所需資金 1,846,077 仟元計算，預計本次資金回收年限約為 9.3 年，預估本次計畫將可為公司創造更多獲利，提高公司營運競爭力。                                                                                                     |
|                         | 變 更 後 | 新增廠房設備                                                                                 | 新廠自正式營運後，將可持續為公司貢獻產品及觀光收入，截至 2035 年，本次計畫共可產生營業毛利 12,754,370 仟元，扣除不含折舊之營業費用 10,458,164 仟元後，14 年累計可回收資金為 2,296,207 仟元，以本次計畫所需資金 2,170,287 仟元計算，預計本次資金回收年限約為 13.3 年，預估本次計畫將可為公司創造更多獲利，提高公司營運競爭力。                                                                                                  |
|                         | 差 異 數 | 本次計畫將製造工廠轉型升級，拓展多元化經營發展，並朝向綠能、環境保護發展，投資金額增加 324,210 仟元，回收年限增長至 14 年，有助於公司長期發展及營運競爭力提升。 |                                                                                                                                                                                                                                                                                                |
| 本次變更對股東權益之(有利)或不利之影響    |       | 本次變更主要係因應營建材料及人工上漲之資金需求，計畫項目並未變更，預估本次計畫將可為公司創造更多獲利，提高公司營運競爭力，對股東權益產生有利之影響。             |                                                                                                                                                                                                                                                                                                |
| 變 更 後 預 計 進 度 及 完 成 日 期 |       | 請參閱附表一                                                                                 |                                                                                                                                                                                                                                                                                                |
| 截至目前為止執行進度              |       | 新增廠房設備                                                                                 | <p>本次計畫變更後所需資金總額為新台幣 2,170,287 仟元，原資金來源主要係現金增資 240,000 仟元及可轉債 750,000 仟元，剩餘以自有資金或銀行借款支應。</p> <p>現金增資案因故，業經金管會 2019 年 2 月核准廢止；可轉債經金管會核准，延後一季完成募集，又適逢農曆春節工作天數較少，原預計 2019 年第二季資金運用進度應為 750,000 仟元，延後至 2020 年第三季才 100%動支完畢。</p> <p>截至 2021 年第二季，新增廠房設備投入 1,453,199 仟元，實際累計執行進度(變更計畫後)為 66.96%。</p> |

附表一：變更後預計進度及完成日期

單位：新台幣仟元

| 計畫<br>項目       | 預定<br>完成<br>日期       | 所需資金總額            |           | 預定資金運用進度 |         |     |         |         |       |        |         |         |         |         |         |         |         |         |
|----------------|----------------------|-------------------|-----------|----------|---------|-----|---------|---------|-------|--------|---------|---------|---------|---------|---------|---------|---------|---------|
|                |                      |                   |           | 已支付      | 2018 年度 |     | 2019 年度 |         |       |        | 2020 年度 |         |         |         | 2021 年度 |         |         |         |
|                |                      |                   |           |          | 第三季     | 第四季 | 第一季     | 第二季     | 第三季   | 第四季    | 第一季     | 第二季     | 第三季     | 第四季     | 第一季     | 第二季     | 第三季     | 第四季     |
| 新增<br>廠房<br>設備 | 2021<br>年<br>第四<br>季 | 本次<br>募集          | 750,000   | —        | —       | —   | —       | 400,000 | 6,256 | 65,234 | 148,073 | 94,021  | 36,416  | —       | —       | —       | —       | —       |
|                |                      | 自有資<br>金或銀<br>行借款 | 1,420,287 | 151,167  | 3,276   | —   | —       | —       | —     | —      | —       | 21,992  | 216,103 | 103,618 | 93,501  | 113,542 | 118,742 | 163,595 |
| 合 計            |                      |                   | 2,170,287 | 151,167  | 3,276   |     |         | 400,000 | 6,256 | 65,234 | 148,073 | 116,013 | 252,519 | 103,618 | 93,501  | 113,542 | 118,742 | 163,595 |

| 計畫<br>項目       | 預定<br>完成<br>日期       | 所需資金總額            |           | 預定資金運用進度 |         |     |     |
|----------------|----------------------|-------------------|-----------|----------|---------|-----|-----|
|                |                      |                   |           | 2022 年度  |         |     |     |
|                |                      |                   |           | 第一季      | 第二季     | 第三季 | 第四季 |
| 新增<br>廠房<br>設備 | 2021<br>年<br>第四<br>季 | 本次<br>募集          | 750,000   | —        | —       | —   | —   |
|                |                      | 自有資<br>金或銀<br>行借款 | 1,420,287 | 209,606  | 225,145 | —   | —   |
| 合 計            |                      | 2,170,287         | 209,606   | 225,145  | —       | —   |     |

說明：截至2020年第三季止為各季度已申報數。

# Deloitte.

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### 會計師查核報告

佐登妮絲集團股份有限公司 公鑒：

#### 查核意見

佐登妮絲集團股份有限公司及子公司（以下稱「佐登集團」）民國 110 年及 109 年 12 月 31 日之合併資產負債表，暨民國 110 年及 109 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表、合併現金流量表，以及合併財務報告附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，上開合併財務報告在所有重大方面係依照證券發行人財務報告編製準則及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，足以允當表達佐登集團民國 110 年及 109 年 12 月 31 日之合併財務狀況，暨民國 110 年及 109 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，與佐登集團保持超然獨立，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，對佐登集團民國 110 年度合併財務報告之查核最為重要之事項。該等事項已於查核合併財務報告整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

茲對佐登集團民國 110 年度合併財務報告之關鍵查核事項敘明如下：

美容美體課程服務收入認列

佐登集團截至 110 年 12 月 31 日合併資產負債表之勞務預收款項 1,819,775 仟元，占合併負債總額 30%；110 年度美容美體課程服務收入 1,164,110 仟元，占合併營業收入 41%。佐登集團管理階層係採用專家出具之精算報告依據過去提供相關服務之經驗，除因一定期間以內課程有退款義務而予以排除外，針對超過簽訂契約日一定期間以上之課程以顧客實際前來接受美容美體課程之堂數相對於預期顧客前來接受美容美體課程之堂數為基礎調整認列美容美體課程服務收入。由於精算評估之主要假設涉及管理階層之主觀判斷及具有高度不確定性。因是，將美容美體課程服務收入（其中按精算調整認列之服務收入）認列考量為關鍵查核事項。

與美容美體課程服務收入認列相關會計政策、會計估計及假設之不確定性估計與攸關揭露資訊，請參閱合併財務報告附註四、五、二十及二四。

本會計師對於上述美容美體課程服務收入認列事項已執行之主要查核程序如下：

1. 評估管理階層所聘任之獨立評價人員之專業資歷、適任能力及獨立性。
2. 瞭解及抽樣測試管理階層於精算評估使用之資料之正確性及完整性。
3. 就管理階層使用之評估方法及重要假設，包括預期兌換率及預期總合兌換率等假設，與企業特定之歷史資料予以比較，以評估管理階層判斷之合理性。

**管理階層與治理單位對合併財務報告之責任**

管理階層之責任係依照證券發行人財務報告編製準則及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告，且維持與合併財務報告編製有關之必要內部控制，以確保合併財務報告未存有導因於舞弊或錯誤之重大不實表達。

於編製合併財務報告時，管理階層之責任亦包括評估佐登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佐登集團或停止營業，或除清算或停業外別無實際可行之其他方案。

佐登集團之治理單位（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告之責任

本會計師查核合併財務報告之目的，係對合併財務報告整體是否存有導因於舞弊或錯誤之重大不實表達取得合理確信，並出具查核報告。合理確信係高度確信，惟依照一般公認審計準則執行之查核工作無法保證必能偵出合併財務報告存有之重大不實表達。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告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告導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
2. 對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對佐登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，以及使佐登集團繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒合併財務報告使用者注意合併財務報告之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致佐登集團不再具有繼續經營之能力。
5. 評估合併財務報告（包括相關附註）之整體表達、結構及內容，以及合併財務報告是否允當表達相關交易及事件。
6. 對於集團內組成個體之財務資訊取得足夠及適切之查核證據，以對合併財務報告表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成集團查核意見。

本會計師與治理單位溝通之事項，包括所規劃之查核範圍及時間，以及重大查核發現（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，決定對佐登集團民國 110 年度合併財務報告查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

勤業眾信聯合會計師事務所

會計師 邱 政 俊

邱 政 俊



會計師 郭 慈 容

郭 慈 容



金融監督管理委員會核准文號

金管證六字第 0930160267 號

證券暨期貨管理委員會核准文號

台財證六字第 0920123784 號

佐登妮集團股份有限公司及子公司

合併資產負債表

民國 110 年及 109 年 12 月 31 日

單位：新台幣仟元

| 代 碼  | 資 產                              | 110年12月31日   |       | 109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）                   | \$ 2,194,958 | 26    | \$ 1,290,497 | 18    |
| 1110 | 透過損益按公允價值衡量之金融資產－流動（附註四、七及十九）    | -            | -     | 75           | -     |
| 1136 | 按攤銷後成本衡量之金融資產－流動（附註四、八及三三）       | 243,264      | 3     | -            | -     |
| 1150 | 應收票據－非關係人（附註四及九）                 | 1,030        | -     | -            | -     |
| 1170 | 應收帳款－非關係人（附註四及九）                 | 107,559      | 1     | 127,388      | 2     |
| 1180 | 應收帳款－關係人（附註四、九及三二）               | 79,529       | 1     | 37,278       | 1     |
| 1210 | 其他應收款－關係人（附註四及三二）                | 1,545        | -     | 56,607       | 1     |
| 1220 | 本期所得稅資產（附註四及二六）                  | 877          | -     | -            | -     |
| 1310 | 存貨（附註四、十及二九）                     | 321,611      | 4     | 340,299      | 5     |
| 1479 | 其他流動資產                           | 36,740       | -     | 35,715       | -     |
| 11XX | 流動資產總計                           | 2,987,113    | 35    | 1,887,859    | 27    |
|      | 非流動資產                            |              |       |              |       |
| 1535 | 按攤銷後成本衡量之金融資產－非流動（附註四、八及三三）      | 229,677      | 3     | 230,044      | 3     |
| 1600 | 不動產、廠房及設備（附註四、十二、二九及三三）          | 2,656,247    | 31    | 2,257,880    | 32    |
| 1755 | 使用權資產（附註四及十三）                    | 980,819      | 12    | 1,043,594    | 15    |
| 1760 | 投資性不動產（附註四、十四及三二）                | 205,849      | 2     | 186,786      | 3     |
| 1805 | 商譽（附註四、五、十五及二九）                  | 558,733      | 7     | 548,152      | 8     |
| 1821 | 其他無形資產（附註四、十六及二九）                | 659,010      | 8     | 727,182      | 10    |
| 1840 | 遞延所得稅資產（附註四及二六）                  | 68,650       | 1     | 72,757       | 1     |
| 1990 | 其他非流動資產（附註四、十七、二二及二九）            | 93,521       | 1     | 75,823       | 1     |
| 15XX | 非流動資產總計                          | 5,452,506    | 65    | 5,142,218    | 73    |
| 1XXX | 資 產 總 計                          | \$ 8,439,619 | 100   | \$ 7,030,077 | 100   |
| 代 碼  | 負 債 及 權 益                        |              |       |              |       |
|      | 流動負債                             |              |       |              |       |
| 2100 | 短期借款（附註四、十八、三二及三三）               | \$ -         | -     | \$ 72,624    | 1     |
| 2120 | 透過損益按公允價值衡量之金融負債－流動（附註四、七及十九）    | 6,500        | -     | -            | -     |
| 2130 | 合約負債－流動（附註四、二十、二四及二九）            | 1,875,587    | 22    | 1,917,192    | 27    |
| 2150 | 應付票據－非關係人                        | 176          | -     | 288          | -     |
| 2170 | 應付帳款－非關係人                        | 30,163       | -     | 35,872       | 1     |
| 2180 | 應付帳款－關係人（附註三二）                   | 74           | -     | -            | -     |
| 2200 | 其他應付款－非關係人（附註二一）                 | 300,676      | 4     | 302,394      | 4     |
| 2220 | 其他應付款－關係人（附註三二）                  | 347          | -     | -            | -     |
| 2230 | 本期所得稅負債（附註四及二六）                  | 66,981       | 1     | 64,096       | 1     |
| 2280 | 租賃負債－流動（附註四及十三）                  | 332,390      | 4     | 335,821      | 5     |
| 2320 | 一年內到期長期借款及應付公司債（附註四、十八、十九、三二及三三） | 767,273      | 9     | 753,441      | 11    |
| 2399 | 其他流動負債（附註三二）                     | 10,225       | -     | 31,475       | -     |
| 21XX | 流動負債總計                           | 3,390,392    | 40    | 3,513,203    | 50    |
|      | 非流動負債                            |              |       |              |       |
| 2530 | 應付公司債（附註四及十九）                    | 975,845      | 12    | -            | -     |
| 2540 | 長期借款（附註四、十八、三二及三三）               | 698,229      | 8     | 340,965      | 5     |
| 2570 | 遞延所得稅負債（附註四及二六）                  | 337,528      | 4     | 310,863      | 5     |
| 2580 | 租賃負債－非流動（附註四及十三）                 | 731,144      | 9     | 761,628      | 11    |
| 2640 | 淨確定福利負債－非流動（附註四及二二）              | -            | -     | 3,138        | -     |
| 2645 | 存入保證金                            | 25,471       | -     | 27,804       | -     |
| 25XX | 非流動負債總計                          | 2,768,217    | 33    | 1,444,398    | 21    |
| 2XXX | 負債總計                             | 6,158,609    | 73    | 4,957,601    | 71    |
|      | 權益（附註四、二三及二八）                    |              |       |              |       |
|      | 股 本                              |              |       |              |       |
| 3110 | 普 通 股                            | 608,237      | 7     | 609,147      | 9     |
| 3200 | 資本公積                             | 676,902      | 8     | 654,855      | 9     |
|      | 保留盈餘                             |              |       |              |       |
| 3310 | 法定盈餘公積                           | 238,223      | 3     | 212,450      | 3     |
| 3320 | 特別盈餘公積                           | 114,897      | 1     | 114,897      | 2     |
| 3350 | 未分配盈餘                            | 812,826      | 10    | 664,369      | 9     |
| 3300 | 保留盈餘總計                           | 1,165,946    | 14    | 991,716      | 14    |
|      | 其他權益                             |              |       |              |       |
| 3410 | 國外營運機構財務報表換算之兌換差額                | ( 112,316 )  | ( 1 ) | ( 96,579 )   | ( 2 ) |
| 3490 | 員工未賺得酬勞                          | ( 57,759 )   | ( 1 ) | ( 86,663 )   | ( 1 ) |
| 3400 | 其他權益總計                           | ( 170,075 )  | ( 2 ) | ( 183,242 )  | ( 3 ) |
| 3XXX | 權益總計                             | 2,281,010    | 27    | 2,072,476    | 29    |
|      | 負 債 與 權 益 總 計                    | \$ 8,439,619 | 100   | \$ 7,030,077 | 100   |

後附之附註係本合併財務報告之一部分。

董事長：陳正雄



經理人：陳佳琦



會計主管：程小慧



## 合併綜合損益表

民國 110 年及 109 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元，惟  
每股盈餘為元

| 代 碼  |                         | 110年度             |              | 109年度             |              |
|------|-------------------------|-------------------|--------------|-------------------|--------------|
|      |                         | 金 額               | %            | 金 額               | %            |
| 4000 | 營業收入（附註四、五、二十、二四、二九及三二） | \$ 2,819,340      | 100          | \$ 2,731,429      | 100          |
| 5000 | 營業成本（附註四、十、二五及三二）       | <u>754,496</u>    | <u>27</u>    | <u>658,883</u>    | <u>24</u>    |
| 5900 | 營業毛利                    | <u>2,064,844</u>  | <u>73</u>    | <u>2,072,546</u>  | <u>76</u>    |
|      | 營業費用（附註四、二二、二五及二八）      |                   |              |                   |              |
| 6100 | 推銷費用                    | 1,303,319         | 46           | 1,289,281         | 47           |
| 6200 | 管理費用                    | 394,520           | 14           | 357,714           | 13           |
| 6300 | 研究發展費用                  | <u>28,760</u>     | <u>1</u>     | <u>28,636</u>     | <u>1</u>     |
| 6000 | 營業費用合計                  | <u>1,726,599</u>  | <u>61</u>    | <u>1,675,631</u>  | <u>61</u>    |
| 6900 | 營業淨利                    | <u>338,245</u>    | <u>12</u>    | <u>396,915</u>    | <u>15</u>    |
|      | 營業外收入及支出（附註四、十三、二五及三二）  |                   |              |                   |              |
| 7100 | 利息收入                    | 10,146            | -            | 8,388             | -            |
| 7010 | 其他收入                    | 100,722           | 3            | 32,736            | 1            |
| 7020 | 其他利益及損失                 | ( 10,378)         | -            | ( 8,180)          | -            |
| 7050 | 財務成本                    | ( <u>55,738</u> ) | ( <u>2</u> ) | ( <u>52,740</u> ) | ( <u>2</u> ) |
| 7000 | 營業外收入及支出合計              | <u>44,752</u>     | <u>1</u>     | ( <u>19,796</u> ) | ( <u>1</u> ) |
| 7900 | 稅前淨利                    | 382,997           | 13           | 377,119           | 14           |
| 7950 | 所得稅費用（附註四及二六）           | <u>90,840</u>     | <u>3</u>     | <u>119,394</u>    | <u>4</u>     |
| 8200 | 本年度淨利                   | <u>292,157</u>    | <u>10</u>    | <u>257,725</u>    | <u>10</u>    |

（接次頁）

(承前頁)

| 代 碼  |                           | 110年度             |           | 109年度             |           |
|------|---------------------------|-------------------|-----------|-------------------|-----------|
|      |                           | 金                 | 額 %       | 金                 | 額 %       |
|      | 其他綜合損益（附註四、二<br>二及二六）     |                   |           |                   |           |
| 8310 | 不重分類至損益之項<br>目：           |                   |           |                   |           |
| 8311 | 確定福利計畫之再<br>衡量數           | \$ 4,878          | -         | (\$ 8,416)        | -         |
| 8349 | 與不重分類之項目<br>相關之所得稅        | ( 976)            | -         | 1,683             | -         |
|      |                           | <u>3,902</u>      | -         | <u>( 6,733)</u>   | -         |
| 8360 | 後續可能重分類至損益<br>之項目：        |                   |           |                   |           |
| 8361 | 國外營運機構財務<br>報表換算之兌換<br>差額 | ( 15,737)         | -         | 18,318            | -         |
| 8300 | 本年度其他綜合損<br>益（稅後淨額）       | ( 11,835)         | -         | 11,585            | -         |
| 8500 | 本年度綜合損益總額                 | <u>\$ 280,322</u> | <u>10</u> | <u>\$ 269,310</u> | <u>10</u> |
|      | 每股盈餘（附註二七）                |                   |           |                   |           |
| 9750 | 基本每股盈餘                    | <u>\$ 4.98</u>    |           | <u>\$ 4.41</u>    |           |
| 9850 | 稀釋每股盈餘                    | <u>\$ 4.48</u>    |           | <u>\$ 3.98</u>    |           |

後附之附註係本合併財務報告之一部分。

董事長：陳正雄



經理人：陳佳琦



會計主管：程小慧





民國 110 年 12 月 31 日

單位：新台幣仟元

| 代碼  | 109 年 1 月 1 日餘額     | 股本<br>(附註二) | 資本公積<br>(附註四及二) | 法定盈餘公積     | 保留盈餘公積     | 特別盈餘公積     | (附註四) | 及二 | 三 | 其他權益項目 (附註四、二及二八)         |              |              |              |
|-----|---------------------|-------------|-----------------|------------|------------|------------|-------|----|---|---------------------------|--------------|--------------|--------------|
|     |                     |             |                 |            |            |            |       |    |   | 國外營運機構<br>財務報表換算<br>之兌換差額 | 員工未賺得酬勞      | 權益總額         | 總額           |
|     |                     |             |                 |            |            |            |       |    |   | (\$ 114,897)              | (\$ 111,757) | \$ 2,021,307 |              |
| A1  | 109 年 1 月 1 日餘額     | \$ 609,147  | \$ 654,431      | \$ 165,403 | \$ 48,568  | \$ 770,412 |       |    |   |                           |              |              |              |
| B1  | 108 年度盈餘指撥及分配       | -           | -               | 47,047     | -          | ( 47,047)  |       |    |   | -                         | -            | -            | -            |
| B3  | 法定盈餘公積              | -           | -               | -          | 66,329     | ( 66,329)  |       |    |   | -                         | -            | -            | -            |
| B5  | 特別盈餘公積              | -           | -               | -          | -          | ( 243,659) |       |    |   | -                         | -            | ( 243,659)   | -            |
| C17 | 本公司股東現金股利           | -           | -               | -          | -          | -          |       |    |   | -                         | -            | -            | -            |
|     | 其他資本公積變動數           | -           | 424             | -          | -          | -          |       |    |   | -                         | -            | 424          | 424          |
| D1  | 109 年度淨利            | -           | -               | -          | -          | 257,725    |       |    |   | -                         | -            | 257,725      | 257,725      |
| D3  | 109 年度稅後其他綜合損益      | -           | -               | -          | -          | ( 6,733)   |       |    |   | 18,318                    | -            | 11,585       | 11,585       |
| D5  | 109 年度綜合損益總額        | -           | -               | -          | -          | 250,992    |       |    |   | 18,318                    | -            | 269,310      | 269,310      |
| N1  | 發行限制員工權利股票          | -           | -               | -          | -          | -          |       |    |   | -                         | 25,094       | 25,094       | 25,094       |
| Z1  | 109 年 12 月 31 日餘額   | 609,147     | 654,855         | 212,450    | 114,897    | 664,369    |       |    |   | ( 96,579)                 | ( 86,663)    | 2,072,476    | 2,072,476    |
| B1  | 109 年度盈餘指撥及分配       | -           | -               | 25,773     | -          | ( 25,773)  |       |    |   | -                         | -            | -            | -            |
| B5  | 法定盈餘公積              | -           | -               | -          | -          | ( 121,829) |       |    |   | -                         | -            | ( 121,829)   | ( 121,829)   |
| C5  | 本公司發行可轉換公司債認列權益組成部分 | -           | 28,753          | -          | -          | -          |       |    |   | -                         | -            | 28,753       | 28,753       |
| D1  | 110 年度淨利            | -           | -               | -          | -          | 292,157    |       |    |   | -                         | -            | 292,157      | 292,157      |
| D3  | 110 年度稅後其他綜合損益      | -           | -               | -          | -          | 3,902      |       |    |   | ( 15,737)                 | -            | ( 11,835)    | ( 11,835)    |
| D5  | 110 年度綜合損益總額        | -           | -               | -          | -          | 296,059    |       |    |   | ( 15,737)                 | -            | 280,322      | 280,322      |
| N1  | 發行限制員工權利股票          | -           | -               | -          | -          | -          |       |    |   | -                         | 21,288       | 21,288       | 21,288       |
| T1  | 註銷限制員工權利股票          | ( 910)      | ( 6,706)        | -          | -          | -          |       |    |   | -                         | 7,616        | -            | -            |
| Z1  | 110 年 12 月 31 日餘額   | \$ 608,237  | \$ 676,902      | \$ 238,223 | \$ 114,897 | \$ 812,826 |       |    |   | ( \$ 112,316)             | ( \$ 57,759) | \$ 2,281,010 | \$ 2,281,010 |

後附之附註係本合併財務報告之一部分。



董事長：陳正雄



經理人：陳佳琦



會計主管：程小慧

民國 110 年及 109 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

| 代 碼    |                            | 110年度      | 109年度      |
|--------|----------------------------|------------|------------|
|        | 營業活動之現金流量                  |            |            |
| A10000 | 本年度稅前淨利                    | \$ 382,997 | \$ 377,119 |
| A20010 | 收益費損項目                     |            |            |
| A20100 | 折舊費用                       | 582,833    | 563,480    |
| A20200 | 攤銷費用                       | 116,435    | 108,536    |
| A20300 | 預期信用減損損失                   | 2,210      | -          |
| A20400 | 透過損益按公允價值衡量金融資<br>產及負債之淨利益 | ( 3,179)   | ( 234)     |
| A20900 | 財務成本                       | 55,738     | 52,740     |
| A21200 | 利息收入                       | ( 10,146)  | ( 8,388)   |
| A21900 | 股份基礎給付酬勞成本                 | 21,288     | 25,094     |
| A22500 | 處分不動產、廠房及設備損失              | 221        | 135        |
| A22600 | 不動產、廠房及設備轉列費用數             | 82         | 88         |
| A22800 | 處分無形資產損失                   | -          | 1,406      |
| A22900 | 租賃修改利益                     | ( 215)     | ( 3,044)   |
| A23700 | 存貨跌價及呆滯損失                  | 3,939      | 820        |
| A23800 | 存貨報廢損失                     | 9,034      | 4,435      |
| A29900 | 其他收入                       | ( 2,067)   | -          |
| A30000 | 營業資產及負債之淨變動數               |            |            |
| A31130 | 應收票據                       | ( 1,030)   | -          |
| A31150 | 應收帳款                       | ( 24,632)  | 8,414      |
| A31180 | 其他應收款                      | 55,062     | ( 29,685)  |
| A31200 | 存 貨                        | 13,263     | ( 12,982)  |
| A31240 | 其他流動資產                     | 243        | 13,854     |
| A32130 | 應付票據                       | ( 112)     | ( 190)     |
| A32150 | 應付帳款                       | ( 5,635)   | 6,906      |
| A32180 | 其他應付款                      | 17,577     | ( 22,308)  |
| A32210 | 合約負債                       | ( 112,671) | ( 68,999)  |
| A32230 | 其他流動負債                     | ( 21,250)  | 20,111     |
| A32240 | 淨確定福利資產／負債                 | ( 1,006)   | ( 1,076)   |
| A33000 | 營運產生之現金                    | 1,078,979  | 1,036,232  |
| A33100 | 收取之利息                      | 8,878      | 10,090     |
| A33300 | 支付之利息                      | ( 44,986)  | ( 43,972)  |
| A33500 | 支付之所得稅                     | ( 57,100)  | ( 99,617)  |
| AAAA   | 營業活動之淨現金流入                 | 985,771    | 902,733    |

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| 代 碼    |                    | 110年度        | 109年度        |
|--------|--------------------|--------------|--------------|
|        | 投資活動之現金流量          |              |              |
| B00040 | 取得按攤銷後成本衡量之金融資產    | (\$ 634,318) | (\$ 18)      |
| B00050 | 處分按攤銷後成本衡量之金融資產    | 391,581      | 321,088      |
| B00100 | 取得透過損益按公允價值衡量之金融資產 | ( 1,041,840) | -            |
| B00200 | 處分透過損益按公允價值衡量之金融資產 | 1,045,994    | 3,068        |
| B02200 | 企業合併之淨現金流出         | -            | ( 3,950)     |
| B02700 | 取得不動產、廠房及設備        | ( 620,887)   | ( 521,354)   |
| B02800 | 處分不動產、廠房及設備價款      | 163          | 90           |
| B03700 | 存出保證金增加            | ( 7,299)     | ( 8,425)     |
| B03800 | 存出保證金減少            | 1,243        | 6,477        |
| B04500 | 購置無形資產             | ( 3,437)     | ( 3,310)     |
| B06800 | 其他非流動資產減少          | 702          | 1,190        |
| B07100 | 預付設備款(增加)減少        | ( 7,118)     | 3,502        |
| BBBB   | 投資活動之淨現金流出         | ( 875,216)   | ( 201,642)   |
|        | 籌資活動之現金流量          |              |              |
| C00100 | 短期借款增加             | 215,669      | -            |
| C00200 | 短期借款減少             | ( 287,092)   | -            |
| C01200 | 發行可轉換公司債           | 1,009,516    | -            |
| C01600 | 舉借長期借款             | 379,701      | 354,773      |
| C01700 | 償還長期借款             | ( 18,972)    | -            |
| C03000 | 存入保證金增加            | 571          | -            |
| C03100 | 存入保證金減少            | ( 2,709)     | ( 9,219)     |
| C04020 | 租賃負債本金償還           | ( 373,138)   | ( 350,975)   |
| C04500 | 支付本公司業主股利          | ( 121,829)   | ( 243,659)   |
| C09900 | 行使歸入權              | -            | 424          |
| CCCC   | 籌資活動之淨現金流入(出)      | 801,717      | ( 248,656)   |
| DDDD   | 匯率變動對現金及約當現金之影響    | ( 7,811)     | 202          |
| EEEE   | 現金及約當現金淨增加         | 904,461      | 452,637      |
| E00100 | 年初現金及約當現金餘額        | 1,290,497    | 837,860      |
| E00200 | 年底現金及約當現金餘額        | \$ 2,194,958 | \$ 1,290,497 |

後附之附註係本合併財務報告之一部分。

董事長：陳正雄



經理人：陳佳琦



會計主管：程小慧



| JOURDENE88 GROUP LIMITED                      |             |
|-----------------------------------------------|-------------|
| 盈餘分配表<br>110年度                                |             |
| 單位：新台幣元                                       |             |
| 項 目                                           | 金 額         |
| 期初未分配盈餘                                       | 516,770,756 |
| 減：110年度保留盈餘調整數                                | (3,902,134) |
| 調整後未分配盈餘                                      | 520,672,890 |
| 加：110年度稅後淨利                                   | 292,156,855 |
| 減：提列法定盈餘公積                                    | 29,215,686  |
| 減：提列特別盈餘公積                                    | 0           |
| 可供分配盈餘                                        | 783,614,059 |
| 分配項目                                          |             |
| 股東現金股利（每股3.5元）                                | 212,882,950 |
| 期末未分配盈餘                                       | 570,731,109 |
| 註：本公司股利之分配係依截止至111年3月22日在外流通總股數60,823,700股計算。 |             |

董事長：



經理人：



會計主管：



**JOURDENESS GROUP LIMITED**  
**COMPARISON TABLE FOR AMENDMENTS TO MEMORANDUM AND ARTICLES OF ASSOCIATION**  
**JOURDENESS GROUP LIMITED**  
 公司備忘錄與章程修正對照表

| Article No.<br>條次 | Current Memorandum and Articles of Association<br>(adopted by special resolution passed on 15 Jun 2020)<br>現行之公司備忘錄與章程<br>(經 2020 年 6 月 18 日特別決議通過)                                                                                                               | Proposed Amendments to Provisions of<br>Memorandum and Articles of Association (as<br>underlined)<br>擬修訂之公司備忘錄與章程條款 (如底線部分)<br>(anticipated to be adopted by special resolution<br>passed on June 23 2022)<br>(預計於 2022 年 6 月 23 日特別決議通過)                         | Explanations<br>修正理由                                                                          |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| Title             | THE COMPANIES <u>LAW</u> (AS AMENDED)<br><br>COMPANY LIMITED BY SHARES<br><br>AMENDED AND RESTATED<br><br>MEMORANDUM AND ARTICLES OF<br>ASSOCIATION<br><br>OF<br><br>JOURDENESS GROUP LIMITED<br><br>股份有限公司<br>公司法(如修訂版)<br>JOURDENESS GROUP LIMITED<br>之<br>公司章程 | THE COMPANIES <u>ACT</u> (AS AMENDED)<br><br>COMPANY LIMITED BY SHARES<br><br>AMENDED AND RESTATED<br><br>MEMORANDUM AND ARTICLES OF<br>ASSOCIATION<br><br>OF<br><br>JOURDENESS GROUP LIMITED<br><br>股份有限公司<br>公司法(如修訂版)<br>JOURDENESS GROUP LIMITED<br>之<br>公司章程 | To reflect the revised<br>Companies Act of the<br>Cayman Islands<br>依據英屬開曼群島<br>公司法法規名稱修<br>訂 |

| Article No.<br>條次 | Current Memorandum and Articles of Association<br>(adopted by special resolution passed on 15 Jun 2020)<br>現行之公司備忘錄與章程<br>(經 2020 年 6 月 18 日特別決議通過)                                                                                                                                                                                                                                                   | Proposed Amendments to Provisions of Memorandum and Articles of Association (as underlined)<br>擬修訂之公司備忘錄與章程條款 (如底線部分)<br>(anticipated to be adopted by special resolution passed on June 23 2022)<br>(預計於 2022 年 6 月 23 日特別決議通過)                                                                                                                                                                      | Explanations<br>修正理由                                                                                         |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
|                   | 修訂和重述版                                                                                                                                                                                                                                                                                                                                                                                                | 修訂和重述版                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                              |
| Memorandum 3      | <p>The objects for which the Company is established are unrestricted.</p> <p>The Company have full power and authority to carry out any object not prohibited by any law as provided by Section 7(4) of the Companies <u>Law</u> of the Cayman Islands (as amended) (the "<u>Law</u>").</p> <p>本公司的目的事業範圍並無特定限制。</p> <p>本公司具備完整的權力與權限以從事任何英屬開曼群島公司法(如修訂版)(下稱「<u>公司法</u>」)第 7(4)條或其他法律沒有禁止之目的事業範圍。</p> | <p>The objects for which the Company is established are unrestricted.</p> <p>The Company have full power and authority to carry out any object not prohibited by any law as provided by Section 7(4) of the Companies <u>Act</u> of the Cayman Islands (as amended) (the "<u>Law</u>").</p> <p>本公司的目的事業範圍並無特定限制。</p> <p>本公司具備完整的權力與權限以從事任何英屬開曼群島公司法(如修訂版)(下稱「<u>公司法</u>」)第 7(4)條或其他法律沒有禁止之目的事業範圍。</p> | <p>To reflect the revised Companies Act of the Cayman Islands</p> <p>依據修訂之英屬開曼群島公司法法規名稱修訂</p>                |
| 1                 | <p>"<b>electronic</b>" shall have the meaning given to it in the Electronic Transactions <u>Law</u> (as amended) of the Cayman Islands and any amendment thereto or re-enactments thereof for the time being in force and includes every other law incorporated therewith or substituted therefore;</p> <p>「<b>電子</b>」意指按當時有效之英屬開曼群島電子交易法(如修訂版)和任何其修訂或重新頒佈之版本，包括所有其他法律中所包含或替代之法令，所賦予之</p>             | <p>"<b>electronic</b>" shall have the meaning given to it in the Electronic Transactions <u>Act</u> (as amended) of the Cayman Islands and any amendment thereto or re-enactments thereof for the time being in force and includes every other law incorporated therewith or substituted therefore;</p> <p>「<b>電子</b>」意指按當時有效之英屬開曼群島電子交易法(如修訂版)和任何其修訂或重新頒佈之版本，包括所有其他法律中所包含或替代之法令，</p>                 | <p>To reflect the revised Electronic Transactions Act of the Cayman Islands</p> <p>依據修訂之英屬開曼群島電子交易法規名稱修訂</p> |

| Article No.<br>條次 | Current Memorandum and Articles of Association<br>(adopted by special resolution passed on 15 Jun 2020)<br>現行之公司備忘錄與章程<br>(經 2020 年 6 月 18 日特別決議通過) | Proposed Amendments to Provisions of Memorandum and Articles of Association (as underlined)<br>擬修訂之公司備忘錄與章程條款 (如底線部分)<br>(anticipated to be adopted by special resolution passed on June 23 2022)<br>(預計於 2022 年 6 月 23 日特別決議通過)                                                                                                                                                                                                                                                                                                                                                | Explanations<br>修正理由                                                                                                                                                                                                        |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                   | 意義；                                                                                                                                                 | 所賦予之意義；                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                             |
| 1                 | "Law" means the Companies Law of the Cayman Islands (as amended);<br>「公司法」意指英屬開曼群島公司法(如修訂版)；                                                        | "Law" means the Companies <u>Act</u> of the Cayman Islands (as amended);<br>「公司法」意指英屬開曼群島公司法(如修訂版)；                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | To reflect the revised Companies Act of the Cayman Islands<br>依據修訂之英屬開曼群島公司法規名稱修訂                                                                                                                                           |
| 44A               | Nil<br>無                                                                                                                                            | <u>The general meeting of the Company can be held by means of video conference or other methods promulgated by the Taiwan authorities. When a general meeting of the Company is held by means of video conference, participation by a person in the meeting by means of video conference is treated as presence in person at that meeting. Regarding the general meeting to be held by means of video conference, the Company shall be subject to Applicable Listing Rules for the prerequisites, procedures, and other compliance matters.</u><br><u>本公司股東會開會時，得以視訊會議或其他經臺</u> | To revise according to the "Checking List of Protecting Rights of Foreign Issuer's Shareholders in the Country of Registration" promulgated by a TWSE announcement Tai-Zheng-Shan-Second-No. 1111700674 dated 11 March 2022 |

| Article No. 條次 | Current Memorandum and Articles of Association (adopted by special resolution passed on 15 Jun 2020)<br>現行之公司備忘錄與章程<br>(經 2020 年 6 月 18 日特別決議通過)                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Proposed Amendments to Provisions of Memorandum and Articles of Association (as underlined)<br>擬修訂之公司備忘錄與章程條款 (如底線部分)<br>(anticipated to be adopted by special resolution passed on June 23 2022)<br>(預計於 2022 年 6 月 23 日特別決議通過)                                                                                                                                                                                                                                                                                                                                                                                                                    | Explanations<br>修正理由                                                                                                                                                                                                    |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <p><u>灣主管機關公告之方式為之。股東會開會時，如以視訊會議為之，其股東以視訊參與會議者，視為親自出席。有關股東會以視訊會議為之，公司應符合之條件、作業程序及其他應遵行事項，應遵循上市法令規定。</u></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p>依據證券交易所 111 年 3 月 11 日臺證上二字第 1111700674 號公告之「外國發行人註冊地國股東權益保護事項檢查表」修訂</p>                                                                                                                                             |
| 45             | <p>At these meetings the report of the Directors (if any) shall be presented. For so long as the Shares are registered in the Emerging Market and/or listed in the Taipei Exchange or TSE, all general meetings shall be held in Taiwan, if a general meeting is to be convened outside Taiwan, the Company, within two (2) days after the Board adopts such resolution, or, in the event of an extraordinary general meeting convened pursuant to Article 46, the relevant Shareholders, shall apply for the approval of the Taipei Exchange or the TSE.<br/>董事會應於股東會提出報告(如有)，於本公司股份已登錄興櫃及/或在證券櫃檯買賣中心或證交所上</p> | <p>At these meetings the report of the Directors (if any) shall be presented. For so long as the Shares are registered in the Emerging Market and/or listed in the Taipei Exchange or TSE, all <b>physical</b> general meetings shall be held in Taiwan, if a <b>physical</b> general meeting is to be convened outside Taiwan, the Company, within two (2) days after the Board adopts such resolution, or, in the event of an extraordinary general meeting convened pursuant to Article 46, the relevant Shareholders, <b>within two (2) days after obtaining the approval on convening such meeting from the competent authority</b>, shall</p> | <p>To revise according to the "Checking List of Protecting Rights of Foreign Issuer's Shareholders in the Country of Registration" promulgated by a TWSE announcement Tai-Zheng-Shan-Second-No. 1111700674 dated 11</p> |

| Article No. 條次 | Current Memorandum and Articles of Association (adopted by special resolution passed on 15 Jun 2020)<br>現行之公司備忘錄與章程<br>(經 2020 年 6 月 18 日特別決議通過)                                                                                                                                                                                                                                                                                                                                                                                            | Proposed Amendments to Provisions of Memorandum and Articles of Association (as underlined)<br>擬修訂之公司備忘錄與章程條款 (如底線部分)<br>(anticipated to be adopted by special resolution passed on June 23 2022)<br>(預計於 2022 年 6 月 23 日特別決議通過)                                                                                                                                                                                                                                                                                                      | Explanations<br>修正理由                                                                                                                                                                                             |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                | 市之期間，其所有股東會皆應於臺灣境內召開。如董事會決議在臺灣境外召開股東會，本公司應於董事會通過該議案後 2 日內或由依據本章程第 46 條規定提出請求之股東申報證券櫃檯買賣中心或證交所核准。                                                                                                                                                                                                                                                                                                                                                                                                                                            | apply for the approval of the Taipei Exchange or the TSE. 董事會應於股東會提出報告(如有)，於本公司股份已登錄興櫃及/或在證券櫃檯買賣中心或證交所上市之期間，其所有 <b>實體</b> 股東會皆應於臺灣境內召開。如董事會決議在臺灣境外召開 <b>實體</b> 股東會，本公司應於董事會通過該議案或由依據本章程第 46 條規定提出請求之股東 <b>取得主管機關召集許可</b> 後 2 日內申報證券櫃檯買賣中心或證交所核准。                                                                                                                                                                                                                                                                                      | March 2022<br>依據證券交易所 111 年 3 月 11 日臺證上二字第 1111700674 號公告之「外國發行人註冊地國股東權益保護事項檢查表」修訂                                                                                                                               |
| 46             | (1) Extraordinary general meetings may also be convened by the Board on the requisition in writing of any Shareholder or Shareholders entitled to attend and vote at general meetings of the Company holding three percent (3%) or more of the total number of issued Shares of the Company for a period of one (1) consecutive year or a longer time deposited at the Office or the Shareholders' Service Agent specifying the objects of the meeting, and if the Board does not duly proceed to convene such meeting for a date not later | (1) Extraordinary general meetings may also be convened by the Board on the requisition in writing of any Shareholder or Shareholders entitled to attend and vote at general meetings of the Company holding three percent (3%) or more of the total number of issued Shares of the Company for a period of one (1) consecutive year or a longer time deposited at the Office or the Shareholders' Service Agent specifying the objects of the meeting, and if the Board does not duly proceed to convene such meeting for a date not | To revise according to the "Checking List of Protecting Rights of Foreign Issuer's Shareholders in the Country of Registration" promulgated by a TWSE announcement Tai-Zheng-Shan-Second-No. 1101701488 dated 14 |

| Article No.<br>條次 | Current Memorandum and Articles of Association<br>(adopted by special resolution passed on 15 Jun 2020)<br>現行之公司備忘錄與章程<br>(經 2020 年 6 月 18 日特別決議通過)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Proposed Amendments to Provisions of Memorandum and Articles of Association (as underlined)<br>擬修訂之公司備忘錄與章程條款 (如底線部分)<br>(anticipated to be adopted by special resolution passed on June 23 2022)<br>(預計於 2022 年 6 月 23 日特別決議通過)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Explanations<br>修正理由                                                                     |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
|                   | <p>than 15 days after the date of such deposit, for so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, the requisitionists themselves may convene the extraordinary general meeting in the same manner as provided for under Article 48, as nearly as possible, as that in which general meetings may be convened by the Directors, and all reasonable expenses incurred by the requisitionists as a result of the failure of the Directors to convene the general meeting shall be reimbursed to them by the Company.</p> <p>(2) Any one or more Shareholder(s) continuously holding more than half of the total issued and outstanding Shares of the Company for a period of no less than three months may convene an extraordinary general meeting. The number of Shares held by such Shareholder or Shareholders and the holding period of which such Shareholder or Shareholders hold such Shares shall be calculated and determined based on the Register as of the first day of the Book Closure Period.</p> | <p>later than 15 days after the date of such deposit, for so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, the requisitionists themselves may convene the extraordinary general meeting in the same manner as provided for under Article 48, as nearly as possible, as that in which general meetings may be convened by the Directors, and all reasonable expenses incurred by the requisitionists as a result of the failure of the Directors to convene the general meeting shall be reimbursed to them by the Company.</p> <p>(2) Any one or more Shareholder(s) continuously holding more than half of the total issued and outstanding Shares of the Company for a period of no less than three months may convene an extraordinary general meeting. The number of Shares held by such Shareholder or Shareholders and the holding period of which such Shareholder or Shareholders hold such Shares shall be calculated and determined based on</p> | <p>May 2021<br/>依據證券交易所 110 年 5 月 14 日臺證上二字第 1101701488 號公告之「外國發行人註冊地國股東權益保護事項檢査表」修訂</p> |

| Article No.<br>條次 | Current Memorandum and Articles of Association<br>(adopted by special resolution passed on 15 Jun 2020)<br>現行之公司備忘錄與章程<br>(經 2020 年 6 月 18 日特別決議通過)                                                                                                                                                                                                                                                                                                                                                                                                                                 | Proposed Amendments to Provisions of Memorandum and Articles of Association (as underlined)<br>擬修訂之公司備忘錄與章程條款 (如底線部分)<br>(anticipated to be adopted by special resolution passed on June 23 2022)<br>(預計於 2022 年 6 月 23 日特別決議通過)                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Explanations<br>修正理由 |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
|                   | <p>(3) In addition to the circumstance where the Board should have convened a general meeting but does not or is unable to convene a general meeting pursuant to the Law, the Applicable Listing Rules or these Articles, an <b>Independent Director</b> from the audit committee of the Company may also, for the benefit of the Company, call a general meeting when it is deemed necessary.</p> <p>(1) 臨時股東會得由董事會依繼續一年以上持有本公司已發行股份總數百分之三(3%)以上，且有權出席股東會並行使表決權之股東提出於辦事處或證券代理機構載明召集目的之書面請求而召開之，倘於股東提出請求後起 15 日內，董事會未召集臨時股東會，則提出請求之股東得按本章程第 48 條規定之方式並儘可能按董事會得召集股東會之費用皆應由本公司償還。</p> | <p>the Register as of the first day of the Book Closure Period.</p> <p>(3) In addition to the circumstance where the Board should have convened a general meeting but does not or is unable to convene a general meeting pursuant to the Law, the Applicable Listing Rules or these Articles, a <b>supervisor (if any)</b> from the audit committee of the Company may also, for the benefit of the Company, call a general meeting when it is deemed necessary.</p> <p>(1) 臨時股東會得由董事會依繼續一年以上持有本公司已發行股份總數百分之三(3%)以上，且有權出席股東會並行使表決權之股東提出於辦事處或證券代理機構載明召集目的之書面請求而召開之，於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市之期間，倘於股東提出請求後起 15 日內，董事會未召集臨時股東會，則提出請求之股東得按本章程第 48 條規定之方式並儘可能按董事會得召集股東會之方式，自行召集</p> |                      |

| Article No. 條次 | Current Memorandum and Articles of Association (adopted by special resolution passed on 15 Jun 2020)<br>現行之公司備忘錄與章程<br>(經 2020 年 6 月 18 日特別決議通過)                                                                                                                                                                                                                                                                                                                                | Proposed Amendments to Provisions of Memorandum and Articles of Association (as underlined)<br>擬修訂之公司備忘錄與章程條款 (如底線部分)<br>(anticipated to be adopted by special resolution passed on June 23 2022)<br>(預計於 2022 年 6 月 23 日特別決議通過)                                                                                                                                                                                                                                    | Explanations<br>修正理由                                                                                                                             |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
|                | <p>(2) 繼續三個月以上，持有已發行股份總數過半數股份之股東，得自行召集股東臨時會。股東持股份期間及持股數之計算，以股票停止過戶期間起時之持股為準。</p> <p>(3) 除董事會依開曼法令、上市（櫃）規範或本章程之規定應召集而不為召集或不能召集股東會外，<u>審計委員會之任一獨立董事</u>亦得為本公司利益，於必要時，召集股東會。</p>                                                                                                                                                                                                                                                                                                   | <p>臨時股東會。所有因董事會不召集股東會而由提出請求之股東自行召集臨時股東會的費用皆應由本公司償還。</p> <p>(2) 繼續三個月以上，持有已發行股份總數過半數股份之股東，得自行召集股東臨時會。股東持股份期間及持股數之計算，以股票停止過戶期間起時之持股為準。</p> <p>(3) 除董事會依開曼法令、上市（櫃）規範或本章程之規定應召集而不為召集或不能召集股東會外，<u>監察人（如有）</u>亦得為本公司利益，於必要時，召集股東會。</p>                                                                                                                                                                                                                                    |                                                                                                                                                  |
| 49             | The Board shall prepare a manual setting out the agenda of a general meeting (including all the subjects and matters to be resolved at the meeting) and shall make public announcement(s) in a manner permitted by the Applicable Listing Rules to disclose the contents of such manual together with other information related to the said meeting at least twenty-one (21) days prior to the date of annual general meetings and at least fifteen (15) days prior to the date | The Board shall prepare a manual setting out the agenda of a general meeting (including all the subjects and matters to be resolved at the meeting) and shall make public announcement(s) in a manner permitted by the Applicable Listing Rules to disclose the contents of such manual together with other information related to the said meeting at least twenty-one (21) days prior to the date of annual general meetings and at least fifteen (15) days prior | To revise according to the "Checking List of Protecting Rights of Foreign Issuer's Shareholders in the Country of Registration" promulgated by a |

| Article No.<br>條次 | Current Memorandum and Articles of Association<br>(adopted by special resolution passed on 15 Jun 2020)<br>現行之公司備忘錄與章程<br>(經 2020 年 6 月 18 日特別決議通過)                                                                                                                                                                                                                                                              | Proposed Amendments to Provisions of Memorandum and Articles of Association (as underlined)<br>擬修訂之公司備忘錄與章程條款 (如底線部分)<br>(anticipated to be adopted by special resolution passed on June 23 2022)<br>(預計於 2022 年 6 月 23 日特別決議通過)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Explanations<br>修正理由                                                                                                                                          |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                   | <p>of extraordinary general meetings. Such manual shall be distributed to all Shareholders attending the general meeting in person, by proxy or by corporate representative(s) (where the Shareholder is a corporation) at the general meeting.</p> <p>董事會應編製股東會議事手冊，記載該股東會之議程(包括所有擬於該股東會決議之議題及事項)，並應依上市法令許可之方式將該議事手冊及其他相關資料於股東常會開會前至少 21 日前或股東臨時會開會前至少 15 日前公告。董事會並應於該股東會將該議事手冊分發給所有親自或委託代理人出席的股東或法人股東之代表人。</p> | <p>to the date of extraordinary general meetings.</p> <p><u>Nevertheless, the public announcement(s) shall be made thirty (30) days prior to the date of the annual general meeting, provided that the paid-in capital of the end date of the last financial year reaches NT\$10 billion or more, or the sum of the foreign and mainland Chinese shareholdings stated in the shareholder register of its annual general meeting held in the immediately preceding year reaches 30% or more.</u> Such manual shall be distributed to all Shareholders attending the general meeting in person, by proxy or by corporate representative(s) (where the Shareholder is a corporation) at the general meeting.</p> <p>董事會應編製股東會議事手冊，記載該股東會之議程(包括所有擬於該股東會決議之議題及事項)，並應依上市法令許可之方式將該議事手冊及其他相關資料於股東常會開會前至少 21 日前或股東臨時會開會前至少 15 日前公告，但本公司最近會計年度終了日實收資本額達新臺幣一百億元以上或最近會計年度召開股東常會股東名簿</p> | <p>TWSE announcement Tai-Zheng-Shan-Second-No. 1111700674 dated 11 March 2022</p> <p>依據證券交易所 111 年 3 月 11 日臺證上二字第 1111700674 號公告之「外國發行人註冊地國股東權益保護事項檢查表」修訂</p> |

| Article No.<br>條次 | Current Memorandum and Articles of Association<br>(adopted by special resolution passed on 15 Jun 2020)<br>現行之公司備忘錄與章程<br>(經 2020 年 6 月 18 日特別決議通過)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Proposed Amendments to Provisions of Memorandum and Articles of Association (as underlined)<br>擬修訂之公司備忘錄與章程條款 (如底線部分)<br>(anticipated to be adopted by special resolution passed on June 23 2022)<br>(預計於 2022 年 6 月 23 日特別決議通過)                                                                                                                                                                                                                                                                      | Explanations<br>修正理由                                                                                                                                                                                                                       |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p><u>記載之外資及陸資持股比例合計達百分之三十以上者，應於股東常會開會 30 日前公告。董事會並應於該股東會將該議事手冊分發給所有親自或委託代理人出席的股東或法人股東之代表人。</u></p>                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                            |
| 50                | <p>The following matters shall be specified in the notice of a general meeting with the description of their major contents, and shall not be proposed as ad hoc motions. <u>The major contents may be posted on the website designated by the R.O.C. competent authorities or the Company, and such website shall be indicated in the notice:</u></p> <ul style="list-style-type: none"> <li>(a) election or discharge of Directors or supervisors (if any);</li> <li>(b) amendments to the Memorandum of Association and/or these Articles;</li> <li>(c) any capital reduction;</li> <li>(d) applying for the approval of ceasing the status as a public company;</li> </ul> | <p>The following matters shall be specified in the notice of a general meeting with the description of their major contents, and shall not be proposed as ad hoc motions:</p> <ul style="list-style-type: none"> <li>(a) election or discharge of Directors or supervisors (if any);</li> <li>(b) amendments to the Memorandum of Association and/or these Articles;</li> <li>(c) any capital reduction;</li> <li>(d) applying for the approval of ceasing the status as a public company;</li> </ul> | <p>配合證券交易所臺證治理字第 1110004250 號公告「○○股份有限公司股東會議事規則」參考範例修正。</p> <p>To revise according to "Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings" promulgated by a TWSE announcement Taiwan-Stock-Governance -No.</p> |

| Article No.<br>條次 | Current Memorandum and Articles of Association<br>(adopted by special resolution passed on 15 Jun 2020)<br>現行之公司備忘錄與章程<br>(經 2020 年 6 月 18 日特別決議通過)                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Proposed Amendments to Provisions of Memorandum and Articles of Association (as underlined)<br>擬修訂之公司備忘錄與章程條款 (如底線部分)<br>(anticipated to be adopted by special resolution passed on June 23 2022)<br>(預計於 2022 年 6 月 23 日特別決議通過)                                                                                                                                                                                                                                                                                                                                                                     | Explanations<br>修正理由 |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
|                   | <p>(c) dissolution, share swap (as defined in the Applicable Listing Rules), Merger or Spin-off of the Company;</p> <p>(f) entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others;</p> <p>(g) the transfer of the whole or any material part of its business or assets;</p> <p>(h) the takeover of another's whole business or assets, which will have a material effect on the business operation of the Company;</p> <p>(i) the private placement of equity-linked securities;</p> | <p>(c) dissolution, share swap (as defined in the Applicable Listing Rules), Merger or Spin-off of the Company;</p> <p>(f) entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others;</p> <p>(g) the transfer of the whole or any material part of its business or assets;</p> <p>(h) the takeover of another's whole business or assets, which will have a material effect on the business operation of the Company;</p> <p>(i) the private placement of equity-linked securities;</p> | 1110004250.          |

| Article<br>No.<br>條次 | Current Memorandum and Articles of Association<br>(adopted by special resolution passed on 15 Jun 2020)<br>現行之公司備忘錄與章程<br>(經 2020 年 6 月 18 日特別決議通過)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Proposed Amendments to Provisions of<br>Memorandum and Articles of Association (as<br>underlined)<br>擬修訂之公司備忘錄與章程條款 (如底線部分)<br>(anticipated to be adopted by special resolution<br>passed on June 23 2022)<br>(預計於 2022 年 6 月 23 日特別決議通過)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Explanations<br>修正理由 |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
|                      | <p>(j) granting waiver to the Director's engaging in any business within the scope of business of the Company;</p> <p>(k) distribution of part or all of its dividends or bonus by way of issuance of new Shares;</p> <p>(l) capitalization of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, in whole or in part, by issuing new Shares which shall be distributable as dividend shares to the then Shareholders in proportion to the number of Shares being held by each of them;</p> <p>(m) subject to the Law, distribution of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, in whole or in part, by paying cash to the then Shareholders in proportion to the</p> | <p>(j) granting waiver to the Director's engaging in any business within the scope of business of the Company;</p> <p>(k) distribution of part or all of its dividends or bonus by way of issuance of new Shares;</p> <p>(l) capitalization of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, in whole or in part, by issuing new Shares which shall be distributable as dividend shares to the then Shareholders in proportion to the number of Shares being held by each of them;</p> <p>(m) subject to the Law, distribution of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, in whole or in part, by paying cash to the then Shareholders in proportion to the</p> |                      |

| Article No.<br>條次 | Current Memorandum and Articles of Association<br>(adopted by special resolution passed on 15 Jun 2020)<br>現行之公司備忘錄與章程<br>(經 2020 年 6 月 18 日特別決議通過)                                                                                                                                                                                                                                                                         | Proposed Amendments to Provisions of Memorandum and Articles of Association (as underlined)<br>擬修訂之公司備忘錄與章程條款 (如底線部分)<br>(anticipated to be adopted by special resolution passed on June 23 2022)<br>(預計於 2022 年 6 月 23 日特別決議通過)                                                                                                                                                                                   | Explanations<br>修正理由                                                                      |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
|                   | <p>number of Shares being held by each of them;</p> <p>(n) the transfer of Treasury Shares to its employees by the Company; and</p> <p>(o) the Delisting.</p>                                                                                                                                                                                                                                                               | <p>number of Shares being held by each of them;</p> <p>(n) the transfer of Treasury Shares to its employees by the Company;</p> <p>(o) the Delisting;</p> <p>(p) <u>issuance of employee stock options with the exercise price lower than the closing price of the underlying Shares as of the issuing date; and</u></p> <p>(q) <u>issuance of restricted shares for employees.</u></p>                            |                                                                                           |
| 52                | (1) Shareholder(s) holding one percent (1%) or more of the total number of issued Shares immediately prior to the Book Closure Period may propose in writing to the Company a proposal for discussion at an annual general meeting, or by way of electronic resolution at an annual general meeting. The Company shall give a public notice in such manner as permitted by the Applicable Listing Rules at such time deemed | (1) Shareholder(s) holding one percent (1%) or more of the total number of issued Shares immediately prior to the Book Closure Period may propose in writing to the Company a proposal for discussion at an annual general meeting, or by way of electronic transmission for resolution at an annual general meeting. The Company shall give a public notice in such manner as permitted by the Applicable Listing | <p>配合證券交易所臺證治理字第 1110004250 號公告「○○股份有限公司股東會議事規則」參考範例修正。</p> <p>To revise according to</p> |

| Article No.<br>條次 | Current Memorandum and Articles of Association<br>(adopted by special resolution passed on 15 Jun 2020)<br>現行之公司備忘錄與章程<br>(經 2020 年 6 月 18 日特別決議通過)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Proposed Amendments to Provisions of Memorandum and Articles of Association (as underlined)<br>擬修訂之公司備忘錄與章程條款 (如底線部分)<br>(anticipated to be adopted by special resolution passed on June 23 2022)<br>(預計於 2022 年 6 月 23 日特別決議通過)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Explanations<br>修正理由                                                                                                                                                |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                   | <p>appropriate by the Board specifying the place and a period of not less than ten (10) days for Members to submit proposals. Any Shareholder(s) whose proposal has been submitted and accepted by the Board, shall continue to be entitled to attend the annual general meeting in person or by proxy or in the case of a corporation, by its authorised representative(s), and participate in the discussion of such proposal.</p> <p>(2) The Board shall include a proposal submitted by a Shareholder(s) unless: (i) the number of Shares held by such Shareholder(s) is less than one percent (1%) of the total number of issued Shares in the Register of Members as of the record date determined by the Board or upon commencement of the period for which the Register shall be closed before the general meeting; (ii) the proposal involves matters which cannot be resolved at the annual general meeting in accordance with or under the Applicable Listing Rules; (iii) the proposal submitted concerns more than one matter; (iv) the proposal contains more than three hundred (300) words; or (v) the proposal is submitted after the expiration of the specified period in which the rejected proposal shall not be discussed at the</p> | <p>Rules at such time deemed appropriate by the Board specifying the place and a period of not less than ten (10) days for Members to submit proposals. Any Shareholder(s) whose proposal has been submitted and accepted by the Board, shall continue to be entitled to attend the annual general meeting in person or by proxy or in the case of a corporation, by its authorised representative(s), and participate in the discussion of such proposal.</p> <p>(2) The Board shall include a proposal submitted by a Shareholder(s) unless: (i) the number of Shares held by such Shareholder(s) is less than one percent (1%) of the total number of issued Shares in the Register of Members as of the record date determined by the Board or upon commencement of the period for which the Register shall be closed before the general meeting; (ii) the proposal involves matters which cannot be resolved at the annual general meeting in accordance with or under the Applicable Listing Rules; (iii) the proposal submitted concerns more than one matter; (iv) the proposal contains more than three hundred (300) words; or (v) the proposal is submitted after the expiration of the specified period</p> | <p>"Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings" promulgated by a TWSE announcement Taiwan-Stock-Governance -No. 1110004250.</p> |

| Article<br>No.<br>條次 | Current Memorandum and Articles of Association<br>(adopted by special resolution passed on 15 Jun 2020)<br>現行之公司備忘錄與章程<br>(經 2020 年 6 月 18 日特別決議通過)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Proposed Amendments to Provisions of<br>Memorandum and Articles of Association (as<br>underlined)<br>擬修訂之公司備忘錄與章程條款 (如底線部分)<br>(anticipated to be adopted by special resolution<br>passed on June 23 2022)<br>(預計於 2022 年 6 月 23 日特別決議通過)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Explanations<br>修正理由   |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
|                      | <p>annual general meeting. The Company shall, prior to the dispatch of a notice of the annual general meeting, inform the Shareholders the result of submission of proposals and list in the notice of annual general meeting the proposals accepted for consideration and approval at the annual general meeting. The Board shall explain at the annual general meeting the reasons for excluding proposals submitted by such Shareholder(s).</p> <p>(3) If a proposal submitted by Shareholder(s) is intended to urge the Company to promote public interests or fulfil its social responsibilities, the Board may include the proposal notwithstanding that one of the circumstances set forth in the preceding Paragraph (2) of this Article applies.</p> | <p>determined by the Board, in which case, the rejected proposal shall not be discussed at the annual general meeting. The Company shall, prior to the dispatch of a notice of the annual general meeting, inform the Shareholders the result of submission of proposals and list in the notice of annual general meeting the proposals accepted for consideration and approval at the annual general meeting. The Board shall explain at the annual general meeting the reasons for excluding proposals submitted by such Shareholder(s).</p> <p>(3) If a proposal submitted by Shareholder(s) is intended to urge the Company to promote public interests or fulfil its social responsibilities, the Board may include the proposal notwithstanding that one of the circumstances set forth in the preceding Paragraph (2) of this Article applies, <b><u>provide, however, that the Board shall reject proposals concerning more than one matter.</u></b></p> |                        |
| 67                   | Unless otherwise provided in these Articles, the voting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Unless otherwise provided in these Articles,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | To revise according to |

| Article No.<br>條次 | Current Memorandum and Articles of Association<br>(adopted by special resolution passed on 15 Jun 2020)<br>現行之公司備忘錄與章程<br>(經 2020 年 6 月 18 日特別決議通過)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Proposed Amendments to Provisions of Memorandum and Articles of Association (as underlined)<br>擬修訂之公司備忘錄與章程條款 (如底線部分)<br>(anticipated to be adopted by special resolution passed on June 23 2022)<br>(預計於 2022 年 6 月 23 日特別決議通過)                                                                                                                                                                                                                                                                                                       | Explanations<br>修正理由                                                                                                                                                                                                                                                                                                                       |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                   | <p>at the general meeting may be exercised in writing or by way of electronic transmission, provided, however, that the method for exercising the votes shall be described in the notice of the general meeting. Subject to the Applicable Listing Rules, the Company must allow the voting at the general meeting be exercised by way of electronic transmission as one of the voting methods at the general meeting. <u>If the Board resolves to hold a general meeting outside Taiwan, the Company must allow the Shareholders to exercise the votes and cast the votes in writing or by way of electronic transmission.</u></p> <p>除本章程另有規定外，本公司召開股東會時，得採行以書面或電子方式行使其表決權；但其行使方法應載明於股東會召集通知。除上市法令另有規定外，本公司召開股東會時，應將電子方式列為股東會的表決權行使管道之一。<u>董事會決定於中華民國境外召開股東會者，應提供股東得採行以書面或電子方式行使表決權。</u></p> | <p><u>whenever</u> the voting at the general meeting <u>is</u> exercised in writing or by way of electronic transmission, the method for exercising the votes shall be described in the notice of the general meeting. Subject to the Applicable Listing Rules, the Company must allow the voting at the general meeting be exercised by way of electronic transmission as one of the voting methods at the general meeting.</p> <p>除本章程另有規定外，本公司召開股東會以書面或電子方式行使其表決權時，其行使方法應載明於股東會召集通知。除上市法令另有規定外，本公司召開股東會時，應將電子方式列為股東會的表決權行使管道之一。</p> | <p>the "Checking List of Protecting Rights of Foreign Issuer's Shareholders in the Country of Registration" promulgated by a TWSE announcement Tai-Zheng-Shan-Second-No. 1111700674 dated 11 March 2022 and a TWSE announcement Tai-Zheng-Shan-Second-No. 1101701488 dated 14 May 2021.</p> <p>依據證券交易所 110 年 5 月 14 日臺證上二字第 1101701488</p> |

| Article No.<br>條次 | Current Memorandum and Articles of Association<br>(adopted by special resolution passed on 15 Jun 2020)<br>現行之公司備忘錄與章程<br>(經 2020 年 6 月 18 日特別決議通過)                                                                                                                                                                                                                                                                                                  | Proposed Amendments to Provisions of Memorandum and Articles of Association (as underlined)<br>擬修訂之公司備忘錄與章程條款 (如底線部分)<br>(anticipated to be adopted by special resolution passed on June 23 2022)<br>(預計於 2022 年 6 月 23 日特別決議通過)                                                                                                                                                                                                                     | Explanations<br>修正理由                                                                                                                                                                            |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 119               | Notwithstanding anything provided to the contrary contained in these Articles, the following matters require approval of one-half (1/2) or more of all members of the Audit Committee and final approval of the Board:<br><br>(a) adoption of or amendment to an internal control system;<br><br>(b) assessment of the effectiveness of the internal control system;<br><br>(c) adoption of or amendment to the handling procedures for financial or | Notwithstanding anything provided to the contrary contained in these Articles, the following matters require approval of one-half (1/2) or more of all members of the Audit Committee and final approval of the Board:<br><br>(a) adoption of or amendment to an internal control system;<br><br>(b) assessment of the effectiveness of the internal control system;<br><br>(c) adoption of or amendment to the handling procedures for financial or | 號公告及證券交易所 111 年 3 月 11 日臺證上二字第 1111700674 號公告之「外國發行人註冊地國股東權益保護事項檢查表」修訂<br><br>To revise according to Articles 165-1 and 14-5 of the "Securities Exchange Act" 依據「證券交易法」第 165 條之 1 與第 14 條之 5 修訂 |

| Article<br>No.<br>條次 | Current Memorandum and Articles of Association<br>(adopted by special resolution passed on 15 Jun 2020)<br>現行之公司備忘錄與章程<br>(經 2020 年 6 月 18 日特別決議通過)                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Proposed Amendments to Provisions of<br>Memorandum and Articles of Association (as<br>underlined)<br>擬修訂之公司備忘錄與章程條款 (如底線部分)<br>(anticipated to be adopted by special resolution<br>passed on June 23 2022)<br>(預計於 2022 年 6 月 23 日特別決議通過)                                                                                                                                                                                                                                                                                                                                  | Explanations<br>修正理由 |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
|                      | <p>operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, provision or extension of monetary loans to others, or endorsements or guarantees for others;</p> <p>(d) any matter relating to the personal interest of the Directors;</p> <p>(e) the entering into of a transaction relating to material assets or derivatives;</p> <p>(f) a material monetary loan, endorsement, or provision of guarantee;</p> <p>(g) the offering, issuance, or private placement of the Shares or any equity-linked securities;</p> <p>(h) the hiring or dismissal of an attesting</p> | <p>operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, provision or extension of monetary loans to others, or endorsements or guarantees for others;</p> <p>(d) any matter relating to the personal interest of the Directors;</p> <p>(e) the entering into of a transaction relating to material assets or derivatives;</p> <p>(f) a material monetary loan, endorsement, or provision of guarantee;</p> <p>(g) the offering, issuance, or private placement of the Shares or any equity-linked securities;</p> |                      |

| Article No.<br>條次 | Current Memorandum and Articles of Association<br>(adopted by special resolution passed on 15 Jun 2020)<br>現行之公司備忘錄與章程<br>(經 2020 年 6 月 18 日特別決議通過)                                                                                                                                                                                                                                                                                                                                                             | Proposed Amendments to Provisions of Memorandum and Articles of Association (as underlined)<br>擬修訂之公司備忘錄與章程條款 (如底線部分)<br>(anticipated to be adopted by special resolution passed on June 23 2022)<br>(預計於 2022 年 6 月 23 日特別決議通過)                                                                                                                                                                                                                                                                                                                                                                                                        | Explanations<br>修正理由 |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
|                   | <p>certified public accountant as the auditor of the Company, or the compensation given thereto;</p> <p>(i) the appointment or discharge of a financial, accounting, or internal auditing officers;</p> <p>(j) approval of annual and semi-annual financial reports; and</p> <p>(k) any other material matter deemed necessary by the Board of Directors or so required by Applicable Listing Rules or the competent authority.</p> <p>不論本章程是否有相反之規定，下列事項應經審計委員會全體委員過半數之同意，並經董事會批准：</p> <p>(a) 訂定或修正內部控制制度；</p> | <p>(h) the hiring or dismissal of an attesting certified public accountant as the auditor of the Company, or the compensation given thereto;</p> <p>(i) the appointment or discharge of a financial, accounting, or internal auditing officers;</p> <p>(j) <u>the annual financial reports which are signed or sealed by the chairman, managerial officer, and accounting officer and second-quarter financial reports that must be audited and attested by certified public accountants;</u> and</p> <p>(k) any other material matter deemed necessary by the Board of Directors or so required by Applicable Listing Rules or the</p> |                      |

| Article No.<br>條次 | Current Memorandum and Articles of Association<br>(adopted by special resolution passed on 15 Jun 2020)<br>現行之公司備忘錄與章程<br>(經 2020 年 6 月 18 日特別決議通過)                                                                                                                                                  | Proposed Amendments to Provisions of Memorandum and Articles of Association (as underlined)<br>擬修訂之公司備忘錄與章程條款 (如底線部分)<br>(anticipated to be adopted by special resolution passed on June 23 2022)<br>(預計於 2022 年 6 月 23 日特別決議通過)                                                                               | Explanations<br>修正理由 |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
|                   | <p>(b) 內部控制制度有效性之考核；</p> <p>(c) 訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序；</p> <p>(d) 涉及董事自身利害關係之事項；</p> <p>(e) 重大之資產或衍生性商品交易；</p> <p>(f) 重大之資金貸與、背書或提供保證；</p> <p>(g) 募集、發行或私募股份或具有股權性質之有價證券；</p> <p>(h) 簽證會計師之委任、解任或報酬；</p> <p>(i) 財務、會計或內部稽核主管之任免；</p> <p>(j) 批准年度財務報告及半年度財務報告；以及</p> | <p>competent authority.</p> <p>不論本章程是否有相反之規定，下列事項應經審計委員會全體委員過半數之同意，並經董事會批准：</p> <p>(a) 訂定或修正內部控制制度；</p> <p>(b) 內部控制制度有效性之考核；</p> <p>(c) 訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序；</p> <p>(d) 涉及董事自身利害關係之事項；</p> <p>(e) 重大之資產或衍生性商品交易；</p> <p>(f) 重大之資金貸與、背書或提供保證；</p> <p>(g) 募集、發行或私募股份或具有股權</p> |                      |

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|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
|                   | <p>(k) 其他經董事會認為或任何主管機關或上市法令規定之重大事項。</p> <p>除上市法令另有規定外，上述各款事項如未經審計委員會全體委員過半數之同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議，但不適用於上述第(j)款事項。</p> <p>除上市法令另有規定外，如有正當理由致審計委員會無法召開時，得由全體董事三分之二以上同意行之，但上述第(j)款之事項仍應由獨立董事委員出具是否同意之意見。</p> | <p>性質之有價證券；</p> <p>(h) 簽證會計師之委任、解任或報酬；</p> <p>(i) 財務、會計或內部稽核主管之任免；</p> <p>(j) <u>由董事長、經理人及會計主管簽名或蓋章之年度財務報告及須經會計師查核簽證之第二季財務報告</u>；以及</p> <p>(k) 其他經董事會認為或任何主管機關或上市法令規定之重大事項。</p> <p>除上市法令另有規定外，上述各款事項如未經審計委員會全體委員過半數之同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議，但不適用於上述第(j)款事項。</p> <p>除上市法令另有規定外，如有正當理由致</p> |                      |

| Article<br>No.<br>條次 | Current Memorandum and Articles of Association<br>(adopted by special resolution passed on 15 Jun 2020)<br>現行之公司備忘錄與章程<br>(經 2020 年 6 月 18 日特別決議通過) | Proposed Amendments to Provisions of<br>Memorandum and Articles of Association (as<br>underlined)<br>擬修訂之公司備忘錄與章程條款 (如底線部分)<br>(anticipated to be adopted by special resolution<br>passed on June 23 2022)<br>(預計於 2022 年 6 月 23 日特別決議通過) | Explanations<br>修正理由 |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
|                      |                                                                                                                                                     | 審計委員會無法召開時，得由全體董事三分之二以上同意行之，但上述第(j)款之事項仍應由獨立董事委員出具是否同意之意見。                                                                                                                                                                                |                      |

## JOURDENESS GROUP LIMITED

## 取得或處分資產處理程序修正條文對照表

| 修正後                                                                                                                                                                                                                                                                                                                                                                                                                            | 修正前                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 說明                           |
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| 取得或處分資產處理程序                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                              |
| <p>第五條：本公司取得之估價報告或會計師、律師或證券承銷商之意見書，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：</p> <p>一、未曾因違反本法、公司法、銀行法、保險法、金融控股公司法、商業會計法，或有詐欺、背信、侵占、偽造文書或因業務上犯罪行為，受一年以上有期徒刑之宣告確定。但執行完畢、緩刑期滿或赦免後已滿三年者，不在此限。</p> <p>二、與交易當事人不得為關係人或有實質關係人之情形。</p> <p>三、公司如應取得二家以上專業估價者之估價報告，不同專業估價者或估價人員不得互為關係人或有實質關係人之情形。</p> <p>前項人員於出具估價報告或意見書時，應依其所屬各同業公會之自律規範及下列事項辦理：</p> <p>一、承接案件前，應審慎評估自身專業能力、實務經驗及獨立性。</p> <p>二、執行案件時，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；並將所執行程</p> | <p>第五條：本公司取得之估價報告或會計師、律師或證券承銷商之意見書，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：</p> <p>一、未曾因違反本法、公司法、銀行法、保險法、金融控股公司法、商業會計法，或有詐欺、背信、侵占、偽造文書或因業務上犯罪行為，受一年以上有期徒刑之宣告確定。但執行完畢、緩刑期滿或赦免後已滿三年者，不在此限。</p> <p>二、與交易當事人不得為關係人或有實質關係人之情形。</p> <p>三、公司如應取得二家以上專業估價者之估價報告，不同專業估價者或估價人員不得互為關係人或有實質關係人之情形。</p> <p>前項人員於出具估價報告或意見書時，應依下列事項辦理：</p> <p>一、承接案件前，應審慎評估自身專業能力、實務經驗及獨立性。</p> <p>二、查核案件時，應妥善規劃及執行適當作業流程，以形成結論並據以出具報告或意見書；並將所執行程序、蒐集資料及結論，詳實登載於案件工作底稿。</p> <p>三、對於所使用之資料來源、</p> | <p>依公開發行公司取得或處分資產處理準則修訂。</p> |

| 修正後                                                                                                                                                                                                                                                                                                       | 修正前                                                                                                                                                                                                                                                                                                       | 說明                           |
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| <p>序、蒐集資料及結論，詳實登載於案件工作底稿。</p> <p>三、對於所使用之資料來源、參數及資訊等，應逐項評估其<u>適當性</u>及合理性，以做為出具估價報告或意見書之基礎。</p> <p>四、聲明事項，應包括相關人員具備專業性與獨立性、已評估所使用之資訊為<u>適當且</u>合理及遵循相關法令等事項。</p>                                                                                                                                          | <p>參數及資訊等，應逐項評估其<u>完整性、正確性</u>及合理性，以做為出具估價報告或意見書之基礎。</p> <p>四、聲明事項，應包括相關人員具備專業性與獨立性、已評估所使用之資訊為合理與<u>正確</u>及遵循相關法令等事項。</p>                                                                                                                                                                                 |                              |
| <p>第八條：取得或處分有價證券之評估及作業程序</p> <p>一、價格決定方式、參考依據及授權額度之決定程序</p> <p>取得或處分有價證券，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為為主，若無則需取得最近期稅務查核報告及自結報表評估交易價格之參考：</p> <p>(一) 取得或處分已於集中交易市場或證券商營業處所買賣之有價證券，依當時之市場價格決定之，並依本公司「核決權限表」呈各級主管核准後為之。</p> <p>(二) 取得或處分非於集中交易市場或證券商營業處所買賣之有價證券（不含政府公債、債券基金、定存單），應考量其每股淨值、獲利能力、未來發展</p> | <p>第八條：取得或處分有價證券之評估及作業程序</p> <p>一、價格決定方式、參考依據及授權額度之決定程序</p> <p>取得或處分有價證券，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為為主，若無則需取得最近期稅務查核報告及自結報表評估交易價格之參考：</p> <p>(一) 取得或處分已於集中交易市場或證券商營業處所買賣之有價證券，依當時之市場價格決定之，並依本公司「核決權限表」呈各級主管核准後為之。</p> <p>(二) 取得或處分非於集中交易市場或證券商營業處所買賣之有價證券（不含政府公債、債券基金、定存單），應考量其每股淨值、獲利能力、未來發展</p> | <p>依公開發行公司取得或處分資產處理準則修訂。</p> |

| 修正後                                                                                                                                                                                                                                                                                                                                                                                                                                   | 修正前                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 說明 |
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| <p>潛力、市場利率、債券票面利率、債務人債信及參考當時交易價格議定之，並依本公司「核決權限表」呈各級主管核准後為之。</p> <p>二、委請專家出具意見</p> <p>取得或處分有價證券，有下列情形之一，且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。但該有價證券具活絡市場之公開報價或金融監督管理委員會另有規定者，不在此限。</p> <p>(一) 取得或處分非於證券交易所或證券商營業處所買賣之有價證券。</p> <p>(二) 取得或處分私募有價證券。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會計師意見。</p> <p>三、執行單位</p> <p>本公司有關長、短期有價證券投資之取得及處分作業，其執行單位為財務部。</p> <p>四、交易流程</p> <p>本公司取得或處分有價證券之交易流程，悉依本公司內部控制制度投資循環相關作業之規定辦理。</p> | <p>潛力、市場利率、債券票面利率、債務人債信及參考當時交易價格議定之，並依本公司「核決權限表」呈各級主管核准後為之。</p> <p>二、委請專家出具意見</p> <p>取得或處分有價證券，有下列情形之一，且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所發布之<u>審計準則公報第二十號規定辦理</u>，但該有價證券具活絡市場之公開報價或金融監督管理委員會另有規定者，不在此限。</p> <p>(一) 取得或處分非於證券交易所或證券商營業處所買賣之有價證券。</p> <p>(二) 取得或處分私募有價證券。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會計師意見。</p> <p>三、執行單位</p> <p>本公司有關長、短期有價證券投資之取得及處分作業，其執行單位為財務部。</p> <p>四、交易流程</p> <p>本公司取得或處分有價證券之交易流程，悉依本公司內部控制制度投資循環相關作業之規定辦理。</p> |    |

| 修正後                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 修正前                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 說明                           |
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| <p>第九條：取得或處分不動產、設備或其使用權資產之評估及作業程序</p> <p>一、價格決定方式、參考依據及授權額度之決定程序取得或處分不動產或設備，應由原使用單位或相關權責單位以詢價、比價、議價或招標方式擇一，並依本公司「核決權限表」呈各級主管核准後為之；不動產之取得價格須由資產管理單位參考公告現值、評定價值、鄰近不動產實際交易價格、類似資產近期交易價格等於呈報說明之。</p> <p>二、委請專家出具估價報告</p> <p>取得或處分不動產、設備或其使用權資產，除與國內政府機關交易、自地委建、租地委建，或取得、處分供營業使用之設備或其使用權資產外，交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前先取得專業估價者出具之估價報告，並符合下列規定：</p> <p>（一）因特殊原因須以限定價格或特定價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，其嗣後有交易條件變更時，亦同。</p> <p>（二）交易金額達新臺幣十億元以上者，應請二家以上之專業估價者估價。</p> <p>（三）專業估價者之估價結果有下列情形之一者，除取得資產之估價結果均高於交易金額，或處</p> | <p>第九條：取得或處分不動產、設備或其使用權資產之評估及作業程序</p> <p>一、價格決定方式、參考依據及授權額度之決定程序</p> <p>取得或處分不動產或設備，應由原使用單位或相關權責單位以詢價、比價、議價或招標方式擇一，並依本公司「核決權限表」呈各級主管核准後為之；不動產之取得價格須由資產管理單位參考公告現值、評定價值、鄰近不動產實際交易價格、類似資產近期交易價格等於呈報說明之。</p> <p>二、委請專家出具估價報告</p> <p>取得或處分不動產、設備或其使用權資產，除與國內政府機關交易、自地委建、租地委建，或取得、處分供營業使用之設備或其使用權資產外，交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前先取得專業估價者出具之估價報告，並符合下列規定：</p> <p>（一）因特殊原因須以限定價格或特定價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，其嗣後有交易條件變更時，亦同。</p> <p>（二）交易金額達新臺幣十億元以上者，應請二家以上之專業估價者估價。</p> <p>（三）專業估價者之估價結果有下列情形之一者，除取得資產之估價結果均高於交易金額，或處分資產之</p> | <p>依公開發行公司取得或處分資產處理準則修訂。</p> |

| 修正後                                                                                                                                                                                                                                                                                                                                                                                                           | 修正前                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 說明                           |
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| <p>分資產之估價結果均低於交易金額外，應洽請會計師對差異原因及交易價格之允當性表示具體意見：</p> <p>1.估價結果與交易金額差距達交易金額之百分之二十以上者。</p> <p>2.二家以上專業估價者之估價結果差距達交易金額百分之十以上者。</p> <p>(四) 專業估價者，出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。</p> <p>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檔替代估價報告。</p> <p>三、執行單位</p> <p>本公司有關不動產、設備或其使用權資產及其他固定資產之取得及處分作業，其執行單位為使用部門及相關權責單位。</p> <p>四、交易流程</p> <p>本公司取得或處分不動產、設備或其使用權資產及其他固定資產之交易流程，悉依本公司內部控制制度財產管理辦法相關作業之規定辦理。</p> | <p>估價結果均低於交易金額外，應洽請會計師依<u>財團法人中華民國會計研究發展基金會所發布之審計準則公報第二十號</u>規定辦理，並對差異原因及交易價格之允當性表示具體意見：</p> <p>1.估價結果與交易金額差距達交易金額之百分之二十以上者。</p> <p>2.二家以上專業估價者之估價結果差距達交易金額百分之十以上者。</p> <p>(四) 專業估價者，出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。</p> <p>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檔替代估價報告。</p> <p>三、執行單位</p> <p>本公司有關不動產、設備或其使用權資產及其他固定資產之取得及處分作業，其執行單位為使用部門及相關權責單位。</p> <p>四、交易流程</p> <p>本公司取得或處分不動產、設備或其使用權資產及其他固定資產之交易流程，悉依本公司內部控制制度財產管理辦法相關作業之規定辦理。</p> |                              |
| <p>第十條：關係人交易之評估及作業程序</p> <p>本公司與關係人取得或處分資產，除依前條規定辦理及下列規定辦理相關決</p>                                                                                                                                                                                                                                                                                                                                             | <p>第十條：關係人交易之評估及作業程序</p> <p>本公司與關係人取得或處分資產，除依前條規定辦理及下列規定辦理相關決</p>                                                                                                                                                                                                                                                                                                                                                                                      | <p>依公開發行公司取得或處分資產處理準則修訂。</p> |

| 修正後                                                                                                                                                                                                                                                                                                                                                                                                                                               | 修正前                                                                                                                                                                                                                                                                                                                                                                                                                                               | 說明 |
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| <p>議程序及評估交易條件合理性等事項外，交易金額達公司總資產百分之十以上者，亦應依前節規定取得專業估價者出具之估價報告或會計師意見。另判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。</p> <p>一、向關係人取得或處分不動產或其使用權資產，或與關係人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者，除買賣國內公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，應將下列資料，提交董事會通過及審計委員會承認後，始得簽訂交易契約及支付款項：</p> <p>（一）取得或處分資產之目的、必要性及預計效益。</p> <p>（二）選定關係人為交易對象之原因。</p> <p>（三）向關係人取得不動產或其使用權資產，依本條第一項第二款及第三款規定評估預定交易條件合理性之相關資料。</p> <p>（四）關係人原取得日期及價格、交易對象及其與公司和關係</p> | <p>議程序及評估交易條件合理性等事項外，交易金額達公司總資產百分之十以上者，亦應依前節規定取得專業估價者出具之估價報告或會計師意見。另判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。</p> <p>一、向關係人取得或處分不動產或其使用權資產，或與關係人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者，除買賣國內公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，應將下列資料，提交董事會通過及審計委員會承認後，始得簽訂交易契約及支付款項：</p> <p>（一）取得或處分資產之目的、必要性及預計效益。</p> <p>（二）選定關係人為交易對象之原因。</p> <p>（三）向關係人取得不動產或其使用權資產，依本條第一項第二款及第三款規定評估預定交易條件合理性之相關資料。</p> <p>（四）關係人原取得日期及價格、交易對象及其與公司和關係</p> |    |

| 修正後                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 修正前                                                                                                                                                                                                                                                                                                     | 說明 |
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| <p>人之關係等事項。</p> <p>(五) 預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。</p> <p>(六) 取得專業估價者出具之估價報告，或會計師意見。</p> <p>(七) 本次交易之限制條件及其他重要約定事項。本公司與母公司、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從事下列交易：董事會得授權董事長在新臺幣壹仟萬元先行決行，事後再提報最近期之董事會追認。</p> <p>(一) 取得或處分供營業使用之設備或其使用權資產。</p> <p>(二) 取得或處分供營業使用之不動產使用權資產。</p> <p><u>本公司已設置獨立董事，依第一項規定提報董事會討論時，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。</u></p> <p><u>本公司已設置審計委員會，依第一項規定應經監察人承認事項，應先經審計委員會全體成員二分之一以上同意，並提董事會決議，準用</u></p> | <p>人之關係等事項。</p> <p>(五) 預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。</p> <p>(六) 取得專業估價者出具之估價報告，或會計師意見。</p> <p>(七) 本次交易之限制條件及其他重要約定事項。本公司與母公司、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從事下列交易：董事會得授權董事長在新臺幣壹仟萬元先行決行，事後再提報最近期之董事會追認。</p> <p>(一) 取得或處分供營業使用之設備或其使用權資產。</p> <p>(二) 取得或處分供營業使用之不動產使用權資產。</p> <p>(後略)</p> |    |

| 修正後                                                                                                                                                                                                                                                                         | 修正前                                                                                                                                                                                                                                   | 說明                           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| <p><u>第六條第四項及第五項規定。</u></p> <p><u>本公司或非屬國內公開發行公司之子公司有前項交易，交易金額達本公司總資產百分之十以上者，應將第一項所列各款資料提交股東會同意後，使得簽訂交易契約及及支付款項。但本公司與母公司、子公司，或子公司彼此間交易，不在此限。</u></p> <p><u>第一項及前項交易金額之計算，應依第十五條第一項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本辦法規定提交股東會、董事會通過及審計委員會承認部份免再計入。</u></p> <p>(後略)</p> |                                                                                                                                                                                                                                       |                              |
| <p>第十五條：公告申報程序</p> <p>一、本公司取得或處分資產，有下列情形者，應按性質依規定格式，於事實發生之即日起算二日內將相關資訊於金管會指定網站辦理公告申報：</p> <p>(一)向關係人取得或處分不動產或其使用權資產，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，不</p>                                       | <p>第十五條：公告申報程序</p> <p>一、本公司取得或處分資產，有下列情形者，應按性質依規定格式，於事實發生之即日起算二日內將相關資訊於金管會指定網站辦理公告申報：</p> <p>(一)向關係人取得或處分不動產或其使用權資產，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，不</p> | <p>依公開發行公司取得或處分資產處理準則修訂。</p> |

| 修正後                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 修正前                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 說明 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| <p>在此限。</p> <p>(二) 進行合併、分割、收購或股份受讓。</p> <p>(三) 從事衍生性商品交易損失達所定處理程序規定之全部或個別契約損失上限金額。</p> <p>(四) 取得或處分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：</p> <p>1. 實收資本額未達新臺幣一百億元之公開發行公司，交易金額達新臺幣五億元以上。</p> <p>2. 實收資本額達新臺幣一百億元以上之公開發行公司，交易金額達新臺幣十億元以上。</p> <p>(五) 經營營建業務之公開發行公司取得或處分供營建使用之不動產或其使用權資產且其交易對象非為關係人，交易金額達新臺幣五億元以上；其中實收資本額達新臺幣一百億元以上，處分自行興建完工建案之不動產，且交易對象非為關係人者，交易金額為達新臺幣十億元以上。</p> <p>(六) 以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，且其交易對象為關係人，公司預計投入之交易金額達新臺幣五億元以上。</p> <p>(七) 除前(一)至(六)以外之資產交易、金融機構處</p> | <p>在此限。</p> <p>(二) 進行合併、分割、收購或股份受讓。</p> <p>(三) 從事衍生性商品交易損失達所定處理程序規定之全部或個別契約損失上限金額。</p> <p>(四) 取得或處分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：</p> <p>1. 實收資本額未達新臺幣一百億元之公開發行公司，交易金額達新臺幣五億元以上。</p> <p>2. 實收資本額達新臺幣一百億元以上之公開發行公司，交易金額達新臺幣十億元以上。</p> <p>(五) 經營營建業務之公開發行公司取得或處分供營建使用之不動產或其使用權資產且其交易對象非為關係人，交易金額達新臺幣五億元以上；其中實收資本額達新臺幣一百億元以上，處分自行興建完工建案之不動產，且交易對象非為關係人者，交易金額為達新臺幣十億元以上。</p> <p>(六) 以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，且其交易對象為關係人，公司預計投入之交易</p> |    |

| 修正後                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 修正前                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 說明 |
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| <p>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：</p> <p>1.買賣國內公債或信用評等不低於我國主權評等等級之外國公債。</p> <p>2.以投資為專業者，於證券交易所或證券商營業處所所為之有價證券買賣，或於初級市場認購外國公債或募集發行之普通公司債及未涉及股權之一般金融債券(不含次順位債券)，或申購或買回證券投資信託基金或期貨信託基金，或申購或賣回指數投資證券或證券商因承銷業務需要、擔任興櫃公司輔導推薦證券商依財團法人中華民國證券櫃檯買賣中心規定認購之有價證券。</p> <p>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發行之貨幣市場基金。</p> <p>前述交易金額依下列方式計算之：</p> <p>(1)每筆交易金額。</p> <p>(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。</p> <p>(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或其使用權資產之金額。</p> <p>(4)一年內累積取得或處</p> | <p>金額達新臺幣五億元以上。</p> <p>(七)除前(一)至(六)以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新臺幣三億元以上者。但下列情形不在此限：</p> <p>1.買賣國內公債。</p> <p>2.以投資為專業者，於證券交易所或證券商營業處所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(不含次順位債券)，或申購或買回證券投資信託基金或期貨信託基金，或證券商因承銷業務需要、擔任興櫃公司輔導推薦證券商依財團法人中華民國證券櫃檯買賣中心規定認購之有價證券。</p> <p>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發行之貨幣市場基金。</p> <p>前述交易金額依下列方式計算之：</p> <p>(1)每筆交易金額。</p> <p>(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。</p> <p>(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或其使用權資產之金額。</p> <p>(4)一年內累積取得或處</p> |    |

| 修正後                                                                                                                                                                   | 修正前                                                                                                                                     | 說明             |
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| <p>分(取得、處分分別累積)同一有價證券之金額。</p> <p>前稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依規定公告部分免再計入。</p> <p>(後略)</p>                                                                          | <p>分(取得、處分分別累積)同一有價證券之金額。</p> <p>前稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依規定公告部分免再計入。</p> <p>(後略)</p>                                            |                |
| <p>本處理程序訂於 102 年 5 月 31 日<br/>第一次修訂日 103 年 6 月 26 日<br/>第二次修訂日 104 年 9 月 7 日<br/>第三次修訂日 106 年 6 月 22 日<br/>第四次修訂日 108 年 6 月 25 日<br/><u>第五次修訂日 111 年 6 月 23 日</u></p> | <p>本處理程序訂於 2013 年 5 月 31 日<br/>第一次修訂日 2014 年 6 月 26 日<br/>第二次修訂日 2015 年 9 月 7 日<br/>第三次修訂日 106 年 6 月 22 日<br/>第四次修訂日 108 年 6 月 25 日</p> | <p>增列修訂日期。</p> |

## 佐登妮絲集團股份有限公司

**民國 105 年度第一次限制員工權利新股發行辦法修訂對照表**

| 原辦法                                                                                                                                                                                                                                                                                         | 修改後辦法                                                                                                                                                                                                                                                                                                                                                                  | 說明                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| <p>第五條 發行條件</p> <p>(三) 既得條件</p> <p>1. 員工於被授與限制員工權利新股後在職服務連續滿五年。第一年至第五年年度績效考核達 A(含)以上且符合公司設定績效目標，且五年內未有違反法令、勞動契約、工作規則、「競業禁止及保密同意書」等與本公司間其他約定之情形時，既得 30%股份。</p> <p>2. 員工於被授與限制員工權利新股後在職服務連續滿十年。第六年至第十年年度績效考核達 A(含)以上且符合公司設定績效目標，且十年內未有違反法令、勞動契約、工作規則、「競業禁止及保密同意書」等與本公司間其他約定之情形時，既得 70%股份。</p> | <p>第五條 發行條件</p> <p>(三) 既得條件</p> <p>1. 員工於被授與限制員工權利新股後在職服務連續滿五年。第一年至第五年年度績效考核達 A(含)以上且符合公司設定績效目標，且五年內未有違反法令、勞動契約、工作規則、<u>委任契約</u>、「<u>競業禁止及保密同意書</u>」等與本公司間其他約定，且未有職務調動或受懲誡之情形時，既得 30%股份。</p> <p>2. 員工於被授與限制員工權利新股後在職服務滿第六年至第十年年間績效考核達 A(含)以上且符合公司設定績效目標，且期間內未有違反法令、勞動契約、工作規則、<u>委任契約</u>、「<u>競業禁止及保密同意書</u>」等與本公司間其他約定，且未有職務調動或受懲誡之情形時，<u>滿第六年至第十年每年可既得 14%股份。</u></p> | <p>參照其他行業及本公司營運留才需要進行變更修訂</p> |

|                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                 |                                      |
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| <p>(四) 員工未達成既得條件之處理：</p> <p>3. 於獲配限制員工權利新股後，(1)有連續三年未達本條第(三)項既得條件之績效目標 70%規定者，本公司應向員工無償收回該員工未達既得條件所有剩餘獲配之股數。(2)獲配年度之既得條件達成率及既得比率配發，或向員工無償收回該員工未達既得條件當年度可獲配之股數。</p>                                | <p>(四) 員工未達成既得條件之處理：</p> <p>3. 於獲配限制員工權利新股後，(1)有職務調動或受懲誡、或違反法令、勞動契約、工作規則、委任契約、「競業禁止及保密同意書」等與本公司間其他約定、或連續三年未達本條第(三)項既得條件之績效目標 70%規定者，本公司應向員工無償收回該員工未達既得條件所有剩餘獲配之股數。(2)獲配年度之既得條件達成率及未滿 100%者公司有權參酌其績效目標達成率及既得比率配發，或向員工無償收回該員工未達既得條件當年度可獲配之股數。</p>                                                 |                                      |
| <p>第九條 實施及修訂</p> <p>(一) 本辦法經董事會三分之二以上董事出席及出席董事超過二分之一同意，並報主管機關核准後生效，若於送件審核過程，因主管機關審核之要求而須作修正時，授權董事長修訂本辦法，嗣後再提報董事會追認後始得發行。</p> <p>(二) 本辦法如有未盡事宜，悉依相關法令規定辦理。</p> <p>(三) 本辦法於民國 105 年 6 月 23 日訂定。</p> | <p>第九條 實施及修訂</p> <p>(一) 本辦法經董事會三分之二以上董事出席及出席董事超過二分之一同意，並報主管機關核准後生效，若於送件審核過程，因主管機關審核之要求而須作修正時，授權董事長修訂本辦法，嗣後再提報董事會追認後始得發行。</p> <p>(二) 本辦法修訂，應經股東會決議，且公司應與所有被授與員工合意變更限制員工權利新股受領同意書。</p> <p>(三) 本辦法如有未盡事宜，悉依相關法令規定辦理。</p> <p>(四) 本辦法於民國 105 年 6 月 23 日訂定。</p> <p>(五) 本辦法於民國 111 年 6 月 23 日第一次修訂</p> | <p>參照限制員工權利新股適用疑義問答集規定修訂增訂辦法變更日期</p> |

**JOURDENESS GROUP LIMITED**  
**COMPARISON TABLE FOR PROCEDURAL RULES OF GENERAL MEETING**  
 佐登妮絲集團股份有限公司  
 股東會議事規則修正對照表

| Article No.<br>條次    | Current Provisions of<br>Procedural Rules of General Meeting<br>(adopted on 20 August 2021)<br>現行之股東會議事規則條款<br>(2021 年 8 月 20 日通過)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Proposed Amendments to Provisions of Procedural<br>Rules of General Meeting<br>擬修訂之股東會議事規則條款<br>(anticipated to be adopted on 23 June 2022)<br>(預計於 2022 年 6 月 23 日通過)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Explanations<br>修正理由                                                                                                                                                                                                                 |
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| Article 1-1<br>第一條之一 | <p><b><u>Convening and Notice of General Meetings</u></b> <b>股東會召集及開會通知</b></p> <p>Unless otherwise provided in the Applicable Listing Rules and the Law, the general meetings of the Company shall be convened by the Board of Directors.<br/>                     本公司股東會除上市(櫃)法令或法律另有規定外，由董事會召集之。</p> <p>The Company shall prepare the notice of general meetings, the proxy form, and the information relating to the subject and description of proposals for recognition and for discussion, election and/or dismissal of Directors and supervisors in the form of electronic file to be uploaded to the Market Observation Post System thirty (30) days before annual general meetings or fifteen (15) days before extraordinary general meetings. The meeting agenda for general meetings and supplemental meeting</p> | <p><b><u>Convening and Notice of General Meetings</u></b> <b>股東會召集及開會通知</b></p> <p>Unless otherwise provided in the Applicable Listing Rules and the Law, the general meetings of the Company shall be convened by the Board of Directors.<br/>                     本公司股東會除上市(櫃)法令或法律另有規定外，由董事會召集之。</p> <p><b><u>Changes to how the Company convenes the general meetings shall be resolved by the Board of Directors and made no later than mailing of the notice of general meetings.</u></b><br/>                     本公司股東會召開方式之變更應經董事會決議，並最遲於股東會開會通知書寄發前為之。</p> <p>The Company shall prepare the notice of general meetings, the proxy form, and the information relating to the subject and description of proposals for recognition</p> | <p>To revise according to Article 3 of the "Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings" as amended on 8 March 2022<br/>                     依據 2022 年 3 月 8 日修正之「○○股份有限公司股東會議事規則」參考範例第 3 條修正</p> |

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|  | <p>information shall be prepared in the form of electronic file to be uploaded to the Market Observation Post System twenty (21) days before annual general meetings or fifteen (15) days before extraordinary general meetings. The meeting agenda for general meetings and supplemental meeting information shall be ready for Shareholders' review at all time by fifteen (15) days before general meetings, and such information shall be available at the Company and professional stock agent appointed by the Company and be distributed at general meetings.</p> <p>本公司應於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事、監察人事件項等各項議案之案由及說明資料製作成電子檔案傳送及公開資訊觀測站。並於股東常會開會二十一日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。並於開會十五日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於本公司及本公司委任之專業股務代理機構，且應於股東會現場發放。</p> <p>The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. The meeting notice may be given in electronic form after a prior consent from the recipient(s) thereof is obtained.</p> | <p>and for discussion, election and/or dismissal of Directors and supervisors in the form of electronic file to be uploaded to the Market Observation Post System thirty (30) days before annual general meetings or fifteen (15) days before extraordinary general meetings. <b><u>Nevertheless, the public announcement(s) shall be made thirty (30) days prior to the date of the annual general meeting, if that the paid-in capital of the end date of the last financial year reaches NT\$10 billion or more, or the sum of the foreign and mainland Chinese shareholdings stated in the shareholder register of its annual general meeting held in the immediately preceding year reaches 30% or more.</u></b> The meeting agenda for general meetings and supplemental meeting information shall be prepared in the form of electronic file to be uploaded to the Market Observation Post System twenty (21) days before annual general meetings or fifteen (15) days before extraordinary general meetings. The meeting agenda for general meetings and supplemental meeting information shall be ready for Shareholders' review at all time by fifteen (15) days before general meetings, and such information shall be available at the Company and professional stock agent appointed by the Company and be distributed at general meetings.</p> <p>本公司應於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事、監察人事件等各項議案之案由及說明資料製作成電子檔案傳送及公開資訊觀測站。並於股東常會開會二十一日前或股東臨時會開會十五日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於本公司及本公司委任之專業股務代理機構，且應於股東會現場發放。</p> |
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|  | <p>通知及公告應載明召集事由；其通知經相對人同意者，得以電子方式為之。</p> <p>Election or dismissal of Directors or supervisors, amendments to the Articles of Association of the Company, reduction of capital, application for the approval of ceasing the Company's status as a public company, approval to lift the non-competition restriction on the Company's Directors, surplus profit to be distributed in the form of new shares, reserve to be distributed in the form of new shares, the dissolution, merger, or demerger of the Company, or any matter under Article 185, paragraph 1 of the Company Act shall be set out and the essential contents shall be explained in the notice of the reasons for convening the shareholders meeting . None of the above matters may be raised by an extraordinary motion; the essential contents may be posted on the website designated by the competent authority in charge of securities matters or by the Company, and such website shall be indicated in the above notice.</p> <p>選任或解任董事、變更章程、減資、申請停止公開發行、董事競業許可、盈餘轉增資、公積轉增資、公司解散、合併、分割或公司法第一百八十五條第一項各款之事項，應在召集事由中列舉並說明其主要內容，不得以臨時動議提出；其主要內容得置於證券主管機關或公司指定之網站，並應將其網址載明於通知。</p> <p>When re-election of all the Directors is set out in the</p> | <p>前或股東臨時會開會十五日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站，但本公司於最近會計年度終了日實收資本額達新臺幣一百億元以上或最近會計年度召開股東常會其股東名簿記載之外資及陸資持股比例合計達百分之三十以上者，應於股東常會開會三十日前完成前開電子檔案之傳送。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，並陳列於本公司及本公司委任之專業股務代理機構，且應於股東會現場發放。</p> <p><u>The Company shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to Shareholders for review in the following manner on the date of the general meeting:</u></p> <ol style="list-style-type: none"> <li><u>1. for physical general meetings, to be distributed on-site at the general meeting.</u></li> <li><u>2. for Hybrid General Meetings, to be distributed on-site at the general meeting and the electronic files transmitted to the virtual meeting platform.</u></li> <li><u>3. for Virtual General Meetings, electronic files shall be transmitted to the virtual meeting platform.</u></li> </ol> <p><u>前項之議事手冊及會議補充資料，本公司於股東會開會當日應依下列方式提供股東參閱：</u></p> <p><u>一、召開實體股東會時，應於股東會現場發放。</u></p> |  |
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|  | <p>reasons for convening the shareholders meeting and the date of assuming the office is specified, such date of assuming the office may not be changed by an extraordinary motion or other means in the same meeting after the re-election is completed at the shareholders' meeting.</p> <p>股東會召集事由已載明全面改選董事，並載明就任日期，該次股東會改選完成後，同次會議不得再以臨時動議或其他方式變更其就任日期。</p> <p>A shareholder holding 1 percent or more of the total number of issued shares may submit to this Company a written proposal for discussion at a regular shareholders meeting. Such proposals, however, are limited to one item only, and no proposal containing more than one item will be included in the meeting agenda, provided that a proposal proposed by shareholder to urge the Company to promote public interests or fulfill its social responsibilities may still be included in the meeting agenda by the Board of Directors. In addition, when the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda.</p> <p>持有已發行股份總數百分之十以上股份之股東，得向本公司提出股東常會議案，以一項為限，提案超過一項者，均不列入議案。但股東提案係為敦促公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。另股東所提</p> | <p>二、<u>召開視訊輔助股東會時，應於股東會現場發放，並以電子檔案傳送至視訊會議平台。</u></p> <p>三、<u>召開視訊股東會時，應以電子檔案傳送至視訊會議平台。</u></p> <p>The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. The meeting notice may be given in electronic form after a prior consent from the recipient(s) thereof is obtained.</p> <p>通知及公告應載明召集事由；其通知經相對人同意者，得以電子方式為之。</p> <p>Election or dismissal of Directors or supervisors, amendments to the Articles of Association of the Company, reduction of capital, application for the approval of ceasing the Company's status as a public company, approval to lift the non-competition restriction on the Company's Directors, surplus profit to be distributed in the form of new shares, reserve to be distributed in the form of new shares, the dissolution, merger, or demerger of the Company, any matter under Article 185, paragraph 1 of the Company Act, <u>or any matter under Articles 26-1 or 43-6 of the Securities and Exchange Act, or Articles 56-1 or 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers</u> shall be set out and the essential contents shall be explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised</p> |
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|  | <p>議案有公司法第172條之1第4項各款情形之一，董事會得不列為議案。</p> <p>Prior to the book closure date before the meeting date of a regular shareholders meeting, this Company shall publicly announce that it will accept shareholder proposals in writing or by way of electronic transmission and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.</p> <p>本公司應於股東常會召開前之停止股票過戶日前，公告受理股東之提案、書面或電子受理方式、受理處所及受理期間；其受理期間不得少於十日。</p> <p>The number of words of a proposal to be submitted by a shareholder shall be limited to not more than 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder submitting the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.</p> <p>股東所提議案以三百字為限，超過三百字者，該提案不予列入議案；提案股東應親自或委託他人出席股東常會，並參與該項議案討論。</p> <p>Prior to the date of delivering the notice of a shareholders meeting, this Company shall inform the shareholders who submitted proposals of the</p> | <p>by an extraordinary motion; the essential contents may be posted on the website designated by the competent authority in charge of securities matters or by the Company, and such website shall be indicated in the above notice.</p> <p>選任或解任董事、變更章程、減資、申請停止公開發行、董事競業許可、盈餘轉增資、公積轉增資、公司解散、合併、分割、<u>公司法第一百八十五條第一項各款之事項、或證券交易法第二十六條之一、第四十三條之六、發行人募集與發行有價證券處理準則第五十六條之一或第六十條之二之事項</u>，應在召集事由中列舉並說明其主要內容，不得以臨時動議提出。</p> <p>When re-election of all the Directors is set out in the reasons for convening the shareholders meeting and the date of assuming the office is specified, such date of assuming the office may not be changed by an extraordinary motion or other means in the same meeting after the re-election is completed at the shareholders' meeting.</p> <p>股東會召集事由已載明全面改選董事，並載明就任日期，該次股東會改選完成後，同次會議不得再以臨時動議或其他方式變更其就任日期。</p> <p>A shareholder holding 1 percent or more of the total number of issued shares may submit to this Company a written proposal for discussion at a regular shareholders meeting. Such proposals, however, are limited to one item only, and no proposal containing</p> |
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|  | <p>proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the Board of Directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.</p> <p>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。</p> | <p>more than one item will be included in the meeting agenda, provided that a proposal proposed by shareholder to urge the Company to promote public interests or fulfill its social responsibilities may still be included in the meeting agenda by the Board of Directors; <b><u>provide, however, that the Board shall reject proposals concerning more than one matter.</u></b> In addition, when the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda.</p> <p>持有已發行股份總數百分之一以上股份之股東，得向本公司提出股東常會議案，以一項為限，提案超過一項者，均不列入議案。但股東提案係為敦促公司增進公共利益或善盡社會責任之建議性提案，董事會仍得列入議案，<b><u>惟提案超過1項者，均不列入議案。</u></b>另股東所提議案有公司法第172條之1第4項各款情形之一，董事會得不列為議案。</p> <p>Prior to the book closure date before the meeting date of a regular shareholders meeting, this Company shall publicly announce that it will accept shareholder proposals in writing or by way of electronic transmission and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.</p> <p>本公司應於股東常會召開前之停止股票過戶日前，公告受理股東之提案、書面或電子受理方式、受理處所及受理期間；其受理期間不得少</p> |
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| Article 1-2<br>第一條之二 |                                                                                                                                                                              | <p>於十日。</p> <p>The number of words of a proposal to be submitted by a shareholder shall be limited to not more than 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder submitting the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.</p> <p>股東所提議案以三百字為限，超過三百字者，該提案不予列入議案；提案股東應親自或委託他人出席股東常會，並參與該項議案討論。</p> <p>Prior to the date of delivering the notice of a shareholders meeting, this Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the Board of Directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.</p> <p>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。</p> |                                                                                   |
|                      | <p><b><u>Proxy and authorization 委託出席股東會及授權</u></b></p> <p>For each general meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form</p> | <p><b><u>Proxy and authorization 委託出席股東會及授權</u></b></p> <p>For each general meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <p>To revise according to Article 3 of the "Sample Template for XXX Co., Ltd.</p> |

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|  | <p>issued by this Company and stating the scope of the proxy's authorization.<br/>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。</p> <p>A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to the Company no later than five (5) days prior to the date of the general meeting. When multiple proxy forms are delivered, the one received the earliest shall prevail unless a declaration was made to cancel the previous proxy appointment.<br/>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，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。</p> <p>After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company no later than two (2) business days prior to the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.<br/>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，應於股東會開會二日前，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。</p> | <p>issued by this Company and stating the scope of the proxy's authorization.<br/>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。</p> <p>A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to the Company no later than five (5) days prior to the date of the general meeting. When multiple proxy forms are delivered, the one received the earliest shall prevail unless a declaration was made to cancel the previous proxy appointment.<br/>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，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。</p> <p>After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company no later than two (2) business days prior to the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.<br/>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，應於股東會開會二日前，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。</p> | <p>Rules of Procedure for Shareholders Meetings" as amended on 8 March 2022<br/>依據 2022 年 3 月 8 日修正之「○○股份有限公司股東會議事規則」參考範例第 3 條修正</p> |
|  | <p>After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company no later than two (2) business days prior to the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.<br/>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，應於股東會開會二日前，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。</p> <p><b><u>After a proxy form has been delivered to the Company, if a Shareholder intends to attend the meeting by means of visual communication method,</u></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                      |

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|                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <p><u>this Shareholder shall issue a written notice to the Company to revoke the proxy at least two (2) days prior to the meeting date. If the revocation is not made during the prescribed period, the votes casted by the person as proxy shall prevail.</u></p> <p><u>委託書送達本公司後，股東欲以視訊方式出席股東會，應於股東會開會二日前，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。</u></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                   |
| <p><b>Article 2</b><br/><b>第二條</b></p> | <p><b><u>Attendance and Sign-in 出席與簽名</u></b></p> <p>The Company shall include the information about the time slot when shareholders may report to the meeting, the reporting location, and other important messages in the notice of general meetings.</p> <p>本公司應於開會通知書載明受理股東報到時間、報到處地點，及其他應注意事項。</p> <p>The time slot when shareholders may report to the meeting in the preceding paragraph shall begin no later than thirty minutes before the meeting. The reporting location shall be clearly identified and there should an adequate number of staff assigned for the matter.</p> <p>前項受理股東報到時間至少應於會議開始前三十分鐘辦理之；報到處應有明確標示，並派適足適任人員辦理之。</p> <p>Shareholders or their appointed proxies (the <b>"Shareholders"</b>) shall attend a Shareholders' meeting by presenting an attendance ID, sign-in card or other attendance identification. The Company shall not request any additional attendance identification randomly. A proxy solicitor shall bring his/her ID for verification.</p> | <p><b><u>Attendance and Sign-in 出席與簽名</u></b></p> <p>The Company shall include the information about the time slot when shareholders, <b><u>proxy solicitation agents, or proxies ("Shareholders" for the purpose of this Article 2)</u></b> may report to the meeting, the reporting location, and other important messages in the notice of general meetings.</p> <p>本公司應於開會通知書載明受理股東、徵求人、受託代理人（<b><u>本第 2 條稱「股東」</u></b>）報到時間、報到處地點，及其他應注意事項。</p> <p>The time slot when shareholders may report to the meeting in the preceding paragraph shall begin no later than thirty minutes before the meeting. The reporting location shall be clearly identified and there should an adequate number of staff assigned for the matter. <b><u>For general meetings held by means of visual communication network, Shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be</u></b></p> | <p>To revise according to Articles 6 and 13 of the "Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings" as amended on 8 March 2022</p> <p>依據 2022 年 3 月 8 日修正之「○○股份有限公司股東會議事規則」參考範例第 6 條與第 13 條修正</p> |

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|  | <p>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，本公司對股東出席所憑依之證明文件不得任意增列要求提供其他證明文件；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。</p> <p>The Company shall provide a sign-in book allowing attending Shareholders or their appointed proxies to sign in or require attending Shareholders to submit attendance cards in lieu of signing in.</p> <p>本公司應設簽名簿供出席股東本人或股東所委託之代理人簽到，或由出席股東繳交簽到卡以代簽到。</p> <p>The Company shall deliver the meeting agenda, annual report, attendance ID, summary of speech form, voting ballot and other meeting information to Shareholders who attend a Shareholder's meeting. In case of election of director(s) and/or supervisor(s), the election ballot shall also be provided.</p> <p>本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東；有選舉董事、監察人者，應另附選舉票。</p> <p>When the government or a juristic person is a Shareholder, it may be represented by more than one representative at a general meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.</p> <p>政府或法人為股東時，出席股東會之代表人不限於一人。法人受託出席股東會時，僅得指派一人代表出席。</p> | <p><b><u>deemed to have attended the shareholders meeting in person.</u></b></p> <p>前項受理股東報到時間至少應於會議開始前三十分鐘辦理之；報到處應有明確標示，並派適足適任人員辦理之；<b><u>股東會視訊會議應於會議開始前三十分鐘，於股東會視訊會議平台受理報到，完成報到之股東，視為親自出席股東會。</u></b></p> <p>Shareholders shall attend a Shareholders' meeting by presenting an attendance ID, sign-in card or other attendance identification. The Company shall not request any additional attendance identification randomly. A proxy solicitor shall bring his/her ID for verification.</p> <p>股東應憑出席證、出席簽到卡或其他出席證件出席股東會，本公司對股東出席所憑依之證明文件不得任意增列要求提供其他證明文件；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。</p> <p>The Company shall provide a sign-in book allowing attending Shareholders or their appointed proxies to sign in or require attending Shareholders to submit attendance cards in lieu of signing in.</p> <p>本公司應設簽名簿供出席股東本人或股東所委託之代理人簽到，或由出席股東繳交簽到卡以代簽到。</p> |  |
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|  | <p>The Company shall deliver the meeting agenda, annual report, attendance ID, summary of speech form, voting ballot and other meeting information to Shareholders who attend a Shareholder's meeting. In case of election of director(s) and/or supervisor(s), the election ballot shall also be provided.</p> <p>本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東；有選舉董事、監察人者，應另附選舉票。</p> <p>When the government or a juristic person is a Shareholder, it may be represented by more than one representative at a general meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.</p> <p>政府或法人為股東時，出席股東會之代表人不限於一人。法人受託出席股東會時，僅得指派一人代表出席。</p> <p><b><u>In the event of general meetings held by means of visual communication network, shareholders who wish to attend such meeting via visual communication network shall register with the Company two (2) days prior to the meeting.</u></b></p> <p><b><u>股東會以視訊會議召開者，股東欲以視訊方式出席者，應於股東會開會二日前，向本公司登記。</u></b></p> |  |
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| Article 2-1<br>第二條之一 |              | <p><u>In the event of a general meeting held by means of visual communication network, the Company shall upload the meeting agenda, annual report and other meeting materials to the virtual shareholders meeting platform at least 30 minutes before the meeting starts and keep this information disclosed until the end of the meeting.</u></p> <p><u>股東會以視訊會議召開者，本公司至少應於會議開始前三十分鐘，將議事手冊、年報及其他相關資料上傳至股東會視訊會議平台，並持續揭露至會議結束。</u></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                             |
|                      | [Nil]<br>[無] | <p><u>General Meetings Held by Visual Communication Network and the Notice 股東會視訊會議召集通知</u></p> <p><u>To convene a general meeting held by visual communication network, the Company shall include the follow particulars in the meeting notice:</u></p> <p><u>1. How Shareholders attend the general meetings held by means of visual communication network and exercise their rights.</u></p> <p><u>2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:</u></p> <p><u>(1) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.</u></p> <p><u>(2) Shareholders not having registered to attend the affected virtual shareholders meeting</u></p> | <p>To revise according to Article 6 of the "Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings" as amended on 8 March 2022 依據 2022 年 3 月 8 日修正之「○○股份有限公司股東會議事規則」參考範例第 6 條修正</p> |

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|  |  | <p><u>shall not attend the postponed or resumed session.</u></p> <p>(3) <u>In case of a Hybrid General Meeting, when such meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the meeting online, meets the minimum legal requirement for a general meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.</u></p> <p>(4) <u>Actions to be taken if the outcome of all proposals have been announced and there is no extraordinary motion.</u></p> <p>3. <u>To convene a general meeting held via visual communication network, and specify appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online.</u></p> <p><u>本公司召開股東會視訊會議，應於股東會召集通知載明下列事項：</u></p> <p><u>一、股東參與視訊會議及行使權利方法。</u></p> <p><u>二、因天災、事變或其他不可抗力情事致視訊會議平台或以視訊方式參與發生障礙之處理方式，至少包括下列事項：</u></p> <p><u>(一) 發生前開障礙持續無法排除致須延期或續行會議之時間，及如須延期或續</u></p> |
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|                  |                                                                                                                                                                                                                                                                                                             | <p><u>行集會時之日期。</u></p> <p>(二) <u>未登記以視訊參與原股東會之股東不得參與延期或續行會議。</u></p> <p>(三) <u>召開視訊輔助股東會，如無法續行視訊會議，經扣除以視訊方式參與股東會之出席股數，出席股份總數達股東會開會之法定額，股東會應繼續進行，以視訊方式參與股東，其出席股數應計入出席之股東股份總數，就該次股東會全部議案，視為棄權。</u></p> <p>(四) <u>遇有全部議案已宣布結果，而未進行臨時動議之情形，其處理方式。</u></p> <p>三、<u>召開視訊股東會，並應載明對以視訊方式參與股東會有困難之股東所提供之適當替代措施。</u></p>                                                                                                                                                                                                              |                                                                                                                                                                                                                    |
| Article 3<br>第三條 | <p><u>Calculation of Attending Shares 出席股數之計算</u></p> <p>The number of Shares represented by Shareholders attending the general meeting shall be calculated in accordance with the sign-in book or the number of attendance cards submitted by Shareholders.</p> <p>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計算之。</p> | <p><u>Calculation of Attending Shares 出席股數之計算</u></p> <p>The number of Shares represented by Shareholders attending the general meeting shall be calculated in accordance with the sign-in book or the number of attendance cards submitted by Shareholders <b>and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by written ballot or electronic transmission.</b></p> <p>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及<u>視訊會議平台報到股數，加計以書面或電子方式行使表決權之股數</u>計算之。</p> | <p>To revise according to Article 9 of the "Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings" as amended on 8 March 2022</p> <p>依據 2022 年 3 月 8 日修正之「○○股份有限公司股東會議事規則」參考範例第 9 條修正</p> |
| Article 4<br>第四條 | <p><u>Venue and Time of General Meetings 開會地點及時間</u></p> <p>According to the Articles and the Applicable Listing Rules, unless with a prior approval by the competent</p>                                                                                                                                   | <p><u>Venue and Time of General Meetings 開會地點及時間</u></p> <p>According to the Articles and the Applicable Listing Rules, unless with a prior approval by the competent</p>                                                                                                                                                                                                                                                                                                                                                   | <p>To revise according to Articles 5 and 20 of the "Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings"</p>                                                                            |

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|                  | <p>authority, all general meetings shall be convened at such venues within Taiwan convenient for Shareholders' attendance and suitable for convention, and shall not begin earlier than 9:00 a.m. or later than 3:00 p.m. Full consideration shall be given to the opinions of the Independent Directors with respect to the venues and time of the meeting.</p> <p>依據本章程及上市(櫃)法令規定，股東會召開之地點，除經主管機關同意外，應於中華民國境內便利股東出席且適合股東會召開之地點為之，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，應充分考量獨立董事之意見。</p> | <p>authority, all general meetings shall be convened at such venues within Taiwan convenient for Shareholders' attendance and suitable for convention, and shall not begin earlier than 9:00 a.m. or later than 3:00 p.m. Full consideration shall be given to the opinions of the Independent Directors with respect to the venues and time of the meeting.</p> <p>依據本章程及上市(櫃)法令規定，股東會召開之地點，除經主管機關同意外，應於中華民國境內便利股東出席且適合股東會召開之地點為之，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，應充分考量獨立董事之意見。</p> | <p>as amended on 8 March 2022</p> <p>依據 2022 年 3 月 8 日修正之「○○股份有限公司股東會議事規則」參考範例第 5 條與第 20 條修正</p>                                                                                                 |
| Article 6<br>第六條 | <p><u>Audio Recording or Videotaping of Meetings for Evidence 開會過程錄音或錄影之存證</u></p> <p>A general meeting shall be audio recorded and videotaped in its entirety on a continuous, non-stop basis from the time Shareholders report to the meeting and the meeting itself to voting and ballot counting, and these tapes shall be kept for at least one year. However, the said tapes shall be kept until the conclusion of legal proceedings if a</p>                                 | <p><u>The restrictions set forth in the preceding subparagraph do not apply when the Company convenes general meetings held by means of visual communication network. However, when the Company convenes such meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.</u></p> <p>本公司召開視訊股東會時，不受前項召開地點之限制，但主席及紀錄人員應在國內之同一地點，主席並應於開會時宣布該地點之地址。</p>                        | <p>To revise according to Article 8 of the "Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings" as amended on 8 March 2022</p> <p>依據 2022 年 3 月 8 日修正之「○○股份有限公司股</p> |

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|  | <p>Shareholder initiates proceedings in accordance with the Applicable Listing Rules.</p> <p>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，並至少保存一年。但經股東依上市(櫃)法令提起訴訟者，應保存至訴訟終結為止。</p> | <p>Shareholder initiates proceedings in accordance with the Applicable Listing Rules.</p> <p>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，並至少保存一年。但經股東依上市(櫃)法令提起訴訟者，應保存至訴訟終結為止。</p> <p><u>Where a shareholders meeting is held by visual communication network, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.</u></p> <p><u>股東會以視訊會議召開者，本公司應對股東之註冊、登記、報到、提問、投票及公司計票結果等資料進行記錄保存，並對視訊會議全程連續不間斷錄音及錄影。</u></p> <p><u>The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the meeting held by visual communication network.</u></p> <p><u>前項資料及錄音錄影，本公司應於存續期間妥善保存，並將錄音錄影提供受託辦理視訊會議事務者保存。</u></p> <p><u>In case of a general meeting held by visual communication network, the Company is advised to audio and video record the back-end operation interface of the virtual meeting platform.</u></p> | <p>東會議事規則」參考範例<br/>第 8 條修正</p> |
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| Article 8<br>第八條 | <p><b><u>Convention of A Meeting 會議召開</u></b></p> <p>The chairman shall call the general meeting to order at the time scheduled for the general meeting. If the number of Shares represented by the attending Shareholders has not yet constituted the quorum (more than an aggregate of one-half (1/2) of all Shares in issue present in person or by proxy and entitled to vote) at the time scheduled for the general meeting, the chairman may postpone the time for the meeting. The postponements shall be limited to two times at most, and the general meeting shall not be postponed for more than one hour in total. If after two postponements the number of Shares represented by the attending Shareholders has constituted more than one-third (1/3) of all Shares in issue present in person or by proxy and entitled to vote, a tentative resolution may be passed in accordance with the Applicable Listing Rules. Before the end of such a meeting, if the number of Shares represented by the attending Shareholders has already constituted more than an aggregate of one-half (1/2) of all Shares in issue, the chairman may put the tentative resolution(s) already passed to the Shareholders' resolution again in accordance with the Applicable Listing Rules.</p> <p>已屆開會時間，主席應即宣布開會，惟未達法定出席數(即有代表已發行股份總數過半數之有表決權股東親自或委託代理人出席)時，主席得宣布延後開會，其延後次數以二次為限，延後時間合計不得超過一小時。延後二次而仍不足額有代表已發行股份總數三分之一以上之有表決權股東親自或委託代理</p> | <p><u>股東會以視訊會議召開者，本公司宜對視訊會議平台後台操作介面進行錄音錄影。</u></p> <p><b><u>Convention of A Meeting 會議召開</u></b></p> <p>The chairman shall call the general meeting to order at the time scheduled for the general meeting <b><u>and announce the number of non-voting rights and the number of shares present.</u></b> If the number of Shares represented by the attending Shareholders has not yet constituted the quorum (more than an aggregate of one-half (1/2) of all Shares in issue present in person or by proxy and entitled to vote) at the time scheduled for the general meeting, the chairman may postpone the time for the meeting. The postponements shall be limited to two times at most, and the general meeting shall not be postponed for more than one hour in total. If after two postponements the number of Shares represented by the attending Shareholders has constituted more than one-third (1/3) of all Shares in issue present in person or by proxy and entitled to vote, <b><u>the chairman shall declare the meeting adjourned. In the event of a general meeting held via visual communication network, the Company shall also declare the meeting adjourned at the virtual meeting platform.</u></b></p> <p>已屆開會時間，主席應即宣布開會，<b><u>並同時公布無表決權數及出席股份數等相關資訊。</u></b>惟未達法定出席數(即有代表已發行股份總數過半數之有表決權股東親自或委託代理人出席)時，主席得宣布延後開會，其延後次數以二次為限，延後時間合計不得超過一小時。延後二次而仍不足額有代表已發行股份總數三分之一以上之有表決權股東親自或委託代理人出席時，<b><u>由主席宣布流會；股東會以視訊會議召</u></b></p> | <p>To revise according to Article 9 of the "Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings" as amended on 8 March 2022 依據 2022 年 3 月 8 日修正之「○○股份有限公司股東會議事規則」參考範例第 9 條修正</p> |
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|  | <p>人出席時，得依據上市(櫃)法令規定為假決議。於當次會議未結束前，如出席股東所代表股數達已發行股份總數過半數時，主席得將作成之假決議，依據上市(櫃)法令規定重新提請股東會表決。</p> | <p><u>開時，本公司另應於股東會視訊會議平台公告流會。</u></p> <p><u>If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Applicable Listing Rules; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 2.</u></p> <p><u>前項延後二次仍不足額而有代表已發行股份總數三分之一以上股東出席時，得依據上市(櫃)法令規定為假決議並將假決議通知各股東於一個月內再行召集股東會；股東會以視訊會議召開者，股東欲以視訊方式出席者，應依第二條向本公司重行登記。</u></p> <p>Before the end of such a meeting, if the number of Shares represented by the attending Shareholders has already constituted more than an aggregate of one-half (1/2) of all Shares in issue, the chairman may put the tentative resolution(s) already passed to the Shareholders' resolution again in accordance with the Applicable Listing Rules.</p> <p>於當次會議未結束前，如出席股東所代表股數達已發行股份總數過半數時，主席得將作成之假決議，依據上市(櫃)法令規定重新提請股東會表決。</p> | <p><b>Article 10</b><br/><b>第十條</b></p> <p><b><u>Speech of Shareholder 股東發言</u></b></p> <p><b><u>Speech of Shareholder 股東發言</u></b></p> <p>To revise according to Article 11 of the "Sample</p> |
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|  | <p>When a Shareholder attending the general meeting wishes to speak, a speech note should be filled out with summary of the speech, the Shareholder's account number (or the number of attendance card) and the account name of the Shareholder. The sequence of speeches shall be determined by the chairman.</p> <p>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，由主席指定其發言。</p> <p>If any attending Shareholder at the general meeting submits a speech note but does not speak, no speech shall be deemed to have been made by such Shareholder. In case contents of the speech of a Shareholder are inconsistent with the contents of the speech note, the content of actual speech shall prevail.</p> <p>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。</p> <p>Any Shareholder may not speak more than twice concerning the same item without chairman's consent, and each speech time shall not exceed five minutes. In case the speech of any Shareholder violates this paragraph or is outside the scope of the agenda item, the chairman may stop the speech of such Shareholder.</p> <p>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，股東發言違</p> | <p>When a Shareholder attending the general meeting wishes to speak, a speech note should be filled out with summary of the speech, the Shareholder's account number (or the number of attendance card) and the account name of the Shareholder. The sequence of speeches shall be determined by the chairman.</p> <p>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，由主席指定其發言。</p> <p>If any attending Shareholder at the general meeting submits a speech note but does not speak, no speech shall be deemed to have been made by such Shareholder. In case contents of the speech of a Shareholder are inconsistent with the contents of the speech note, the content of actual speech shall prevail.</p> <p>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。</p> <p>Any Shareholder may not speak more than twice concerning the same item without chairman's consent, and each speech time shall not exceed five minutes. In case the speech of any Shareholder violates this paragraph or is outside the scope of the agenda item, the chairman may stop the speech of such Shareholder.</p> <p>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，股東發言違</p> | <p>Template for XXX Co., Ltd.<br/>Rules of Procedure for<br/>Shareholders Meetings" as<br/>amended on 8 March 2022<br/>依據 2022 年 3 月 8 日修正<br/>之「○○股份有限公司股<br/>東會議事規則」參考範例<br/>第 11 條修正</p> |
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|  | <p>反本項規定或超出議題範圍者，主席得制止其發言。</p> <p>Unless otherwise permitted by the chairman and the speaking Shareholder, no Shareholder shall interrupt the speech of other Shareholders. The chairman shall stop such interruption.</p> <p>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。</p> <p>If a corporate Shareholder has appointed two or more representatives to attend the general meeting, only one representative can speak for each agenda item. 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。</p> <p>After the speech of any Shareholder, the Chairman may make responses by him or herself or appoint an appropriate person to respond.</p> <p>出席股東發言後，主席得親自或指定相關人員答覆。</p> | <p>反本項規定或超出議題範圍者，主席得制止其發言。</p> <p>Unless otherwise permitted by the chairman and the speaking Shareholder, no Shareholder shall interrupt the speech of other Shareholders. The chairman shall stop such interruption.</p> <p>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。</p> <p>If a corporate Shareholder has appointed two or more representatives to attend the general meeting, only one representative can speak for each agenda item. 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。</p> <p>After the speech of any Shareholder, the Chairman may make responses by him or herself or appoint an appropriate person to respond.</p> <p>出席股東發言後，主席得親自或指定相關人員答覆。</p> <p><b><u>Where a general meeting is convened via visual communication network, shareholders attending such meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than</u></b></p> |
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| <p><b>Article 12</b><br/><b>第十二條</b></p> |                                                                                                                                                                                                                                                                                                                                                                   | <p><u>200 words. The regulations in paragraphs 1 to 5 do not apply.</u><br/> <u>股東會以視訊會議召開者，以視訊方式參與之股東，得於主席宣布開會後，至宣布散會前，於股東會視訊會議平台以文字方式提問，每一議案提問次數不得超過兩次，每次以二百字為限，不適用第一項至第五項規定。</u></p> <p><u>As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.</u><br/> <u>前項提問未違反規定或未超出議案範圍者，宜將該提問揭露於股東會視訊會議平台，以為周知。</u></p>                                                                                                                                      |                                                                                                                                                                                                               |
|                                          | <p>[Partially Omitted]<br/>[部分省略]</p> <p>The Shares solicited by solicitors and Shares represented by proxies shall be disclosed in a statement in the form consistent with the Applicable Listing Rules posted at a conspicuous location within the meeting venue on the meeting day.<br/> 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，依上市(櫃)法令規定格式編造之統計表，於股東會場內為明確之揭示。</p> | <p>[Partially Omitted]<br/>[部分省略]</p> <p>The Shares solicited by solicitors, Shares represented by proxies <b><u>and shares represented by shareholders attending the meeting by written ballot or electronic transmission</u></b> shall be disclosed in a statement in the form consistent with the Applicable Listing Rules posted at a conspicuous location within the meeting venue on the meeting day. <b><u>In the event a general meeting held via visual communication network, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep</u></b></p> | <p>To revise according to Article 16 of the "Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings" as amended on 8 March 2022 依據 2022 年 3 月 8 日修正之「○○股份有限公司股東會議事規則」參考範例第 16 條修正</p> |

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|                                          |                                                                                                                                                                                                                                                                                                                                                | <p><u>this information disclosed until the end of the meeting.</u></p> <p>徵求人徵得之股數、受託代理人代理之股數及股東以書面或電子方式出席之股數，本公司應於股東會開會當日，依上市(櫃)法令規定格式編造之統計表，於股東會場內為明確之揭示；股東會以視訊會議召開者，本公司至少應於會議開始前三十分鐘，將前述資料上傳至股東會視訊會議平台，並持續揭露至會議結束。</p> <p><u>During the Company's general meeting held via visual communication network, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.</u></p> <p>本公司召開股東會視訊會議，宣布開會時，應將出席股東股份總數，揭露於視訊會議平台。如開會中另有統計出席股東之股份總數及表決權數者，亦同。</p> |                                                                                                                                                             |
| <p><b>Article 14</b><br/><b>第十四條</b></p> | <p>[Partially Omitted]<br/>[部分省略]</p> <p>Where directors and/or supervisors are elected at a Shareholders' meeting, the election shall be conducted in accordance with the applicable election rules established by the Company and the election results, including the list of elected directors and/or supervisors and numbers of shares</p> | <p>[Partially Omitted]<br/>[部分省略]</p> <p>Where directors and/or supervisors are elected at a Shareholders' meeting, the election shall be conducted in accordance with the applicable election rules established by the Company and the election results, including the list of <b>all</b> directors and/or supervisors <b>who were elected</b></p>                                                                                                                                                                                                                                                                                                                                        | <p>To revise according to Article 14 of the "Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings" as amended on 8 March 2022</p> |

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|                                          | <p>voted for the election of directors and/or supervisors, shall be announced at the same meeting.</p> <p>股東會有選舉董事、監察人(如有)時，應依本公司所訂相關選任規範辦理，並應當場宣布選舉結果，包含當選董事、監察人之名單與其當選權數。</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p><b>and lost the election</b> and numbers of <b>their</b> votes, shall be announced at the same meeting.</p> <p>股東會有選舉董事、監察人(如有)時，應依本公司所訂相關選任規範辦理，並應當場宣布選舉結果，包含當選董事、監察人之名單與其當選權數及<u>落選董事、監察人(如有)與其獲得之選舉權數</u>。</p> <p><b>[Omitted]</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p>依據 2022 年 3 月 8 日修正之「○○股份有限公司股東會議事規則」參考範例第 14 條修正</p>                                                                                                                                                                            |
| <p><b>Article 15</b><br/><b>第十五條</b></p> | <p><b><u>Checking and Counting Ballots 監票及計票</u></b></p> <p>The chairman shall appoint persons responsible for checking and counting ballots during votes on agenda items. However, the persons responsible for checking ballots must be Shareholders. The ballots cast in the voting of a general meeting or for election proposal shall be publicly counted at any general meeting venue and the result of voting, including the numbers of shares voted, shall be announced at the same general meeting after all ballots have been counted and placed on record.</p> <p>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。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，當場宣布表決結果，包含統計之權數，並作成紀錄。</p> | <p><b><u>Checking and Counting Ballots 監票及計票</u></b></p> <p>The chairman shall appoint persons responsible for checking and counting ballots during votes on agenda items. However, the persons responsible for checking ballots must be Shareholders. The ballots cast in the voting of a general meeting or for election proposal shall be publicly counted at any general meeting venue and the result of voting, including the numbers of shares voted, shall be announced at the same general meeting after all ballots have been counted and placed on record.</p> <p>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。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，當場宣布表決結果，包含統計之權數，並作成紀錄。</p> <p><b><u>When the Company convenes a general meeting held via visual communication network, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.</u></b></p> <p><b><u>本公司召開股東會視訊會議，以視訊方式參與之股東，於主席宣布開會後，應透過視訊會議平台進行</u></b></p> | <p>To revise according to Articles 13 and 19 of the "Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings" as amended on 8 March 2022</p> <p>依據 2022 年 3 月 8 日修正之「○○股份有限公司股東會議事規則」參考範例第 13 條、第 19 條修正</p> |

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|  | <p><u>各項議案表決及選舉議案之投票，並應於主席宣布投票結束前完成，逾時者視為棄權。</u></p> <p><u>In the event of a general meeting held via visual communication network, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.</u></p> <p><u>股東會以視訊會議召開者，應於主席宣布投票結束後，為一次計票，並宣布表決及選舉結果。</u></p> <p><u>In the event of a general meeting held via visual communication network, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.</u></p> <p><u>股東會以視訊會議召開者，本公司應於投票結束後，即時將各項議案表決結果及選舉結果，依規定揭露於股東會視訊會議平台，並應於主席宣布散會後，持續揭露至少十五分鐘。</u></p> <p><u>When the Company convenes a Hybrid General Meeting, if shareholders who have registered to attend the meeting online in accordance with Article 2 decide to attend the physical shareholders meeting in person, they shall revoke their registration two (2) days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.</u></p> <p><u>本公司召開視訊輔助股東會時，已依第二條規定登記以視訊方式出席股東會之股東，欲親自出席實體</u></p> |  |
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|                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <p><u>股東會者，應於股東會開會二日前，以與登記相同之方式撤銷登記；逾期撤銷者，僅得以視訊方式出席股東會。</u></p> <p><u>When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.</u></p> <p><u>以書面或電子方式行使表決權，未撤銷其意思表示，並以視訊方式參與股東會者，除臨時動議外，不得再就原議案行使表決權或對原議案提出修正或對原議案之修正行使表決權。</u></p>                                                                                                                                                 | <p>股東會者，應於股東會開會二日前，以與登記相同之方式撤銷登記；逾期撤銷者，僅得以視訊方式出席股東會。</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                |
| Article 16<br>第十六條 | <p><b><u>Meeting Minutes 議事錄</u></b></p> <p>Any resolutions made at a general meeting shall be compiled in the form of meeting minutes. The chairman shall affix his/her signature or seal to the meeting minutes, which shall be issued to shareholders within twenty days after the end of the general meeting. Meeting minutes may be produced and issued to Shareholders in electronic form.</p> <p>股東會之決議，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。</p> <p>While the Company remains as a listing company in Taiwan, the meeting minutes referred to in the preceding paragraph may be distributed, alternatively, by way of making public announcement at the Market Observation Post System (the "MOPS").</p> | <p><b><u>Meeting Minutes 議事錄</u></b></p> <p>Any resolutions made at a general meeting shall be compiled in the form of meeting minutes. The chairman shall affix his/her signature or seal to the meeting minutes, which shall be issued to shareholders within twenty days after the end of the general meeting. Meeting minutes may be produced and issued to Shareholders in electronic form.</p> <p>股東會之決議，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。</p> <p>While the Company remains as a listing company in Taiwan, the meeting minutes referred to in the preceding paragraph may be distributed, alternatively, by way of making public announcement at the Market Observation Post System (the "MOPS").</p> | <p>股東會者，應於股東會開會二日前，以與登記相同之方式撤銷登記；逾期撤銷者，僅得以視訊方式出席股東會。</p> <p><u>When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.</u></p> <p><u>以書面或電子方式行使表決權，未撤銷其意思表示，並以視訊方式參與股東會者，除臨時動議外，不得再就原議案行使表決權或對原議案提出修正或對原議案之修正行使表決權。</u></p> | <p>To revise according to Articles 15 of the "Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings" as amended on 8 March 2022 依據 2022 年 3 月 8 日修正之「○○股份有限公司股東會議事規則」參考範例第 15 條修正</p> |

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|  | <p>於本公司於中華民國掛牌期間，前項議事錄之分發，得以輸入公開資訊觀測站之公告方式為之。</p> <p>The meeting minutes must faithfully record the meeting's date (year, month, day), place, Chairman's name, resolution method, summary of proceedings, and voting results (including calculation of voting ballots) of resolutions. When there is election of directors, the number of voting ballots obtained by each candidates should be disclosed, and shall be retained for the duration of the existence of this Company. Meeting minutes shall be kept during the existence of the Company.</p> <p>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表決結果(包含統計之權數)記載之，有選舉董事時，應揭露每位候選人之得票權數。在本公司存續期間，應永久保存。</p> | <p>於本公司於中華民國掛牌期間，前項議事錄之分發，得以輸入公開資訊觀測站之公告方式為之。</p> <p>The meeting minutes must faithfully record the meeting's date (year, month, day), place, Chairman's name, resolution method, summary of proceedings, and voting results (including calculation of voting ballots) of resolutions. When there is election of directors, the number of voting ballots obtained by each candidates should be disclosed, and shall be retained for the duration of the existence of this Company. Meeting minutes shall be kept during the existence of the Company.</p> <p>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表決結果(包含統計之權數)記載之，有選舉董事時，應揭露每位候選人之得票權數。在本公司存續期間，應永久保存。</p>                                                                     | <p>於本公司於中華民國掛牌期間，前項議事錄之分發，得以輸入公開資訊觀測站之公告方式為之。</p> <p>The meeting minutes must faithfully record the meeting's date (year, month, day), place, Chairman's name, resolution method, summary of proceedings, and voting results (including calculation of voting ballots) of resolutions. When there is election of directors, the number of voting ballots obtained by each candidates should be disclosed, and shall be retained for the duration of the existence of this Company. Meeting minutes shall be kept during the existence of the Company.</p> <p>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表決結果(包含統計之權數)記載之，有選舉董事時，應揭露每位候選人之得票權數。在本公司存續期間，應永久保存。</p>                                                                     |
|  | <p>The number of votes casted for and against a resolution and the total number of votes cast shall be recorded in the meeting minutes.</p> <p>決議之表決結果(包括贊成及反對)之票數及總投票數均應載明於議事錄。</p> <p>The Company shall upload the relevant information and contents of the resolution made in the general meeting onto the MOPS within the prescriptive period if there is any material information (as defined and prescribed under the Applicable Listing Rules) in such resolution.</p> <p>股東會決議事項，如有上市(櫃)法令規定之重大訊息者，本公司應於規定時間內，將內容傳輸至公開資訊觀測站。</p>                                                                                                                     | <p><b><u>Where a general meeting is convened via visual communication network, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the general meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.</u></b></p> <p><b><u>股東會以視訊會議召開者，其議事錄除依前項規定應記載事項外，並應記載股東會之開會起迄時間、會議之召開方式、主席及紀錄之姓名，及因天災、事變或其他不可抗力情形導致視訊會議平台或以視訊方式參與發生障礙時之處理方式及處理情形。</u></b></p> | <p><b><u>Where a general meeting is convened via visual communication network, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the general meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.</u></b></p> <p><b><u>股東會以視訊會議召開者，其議事錄除依前項規定應記載事項外，並應記載股東會之開會起迄時間、會議之召開方式、主席及紀錄之姓名，及因天災、事變或其他不可抗力情形導致視訊會議平台或以視訊方式參與發生障礙時之處理方式及處理情形。</u></b></p> |

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| <p>Article 18-1<br/>第十八條<br/>之一</p> |                      | <p><u>When convening a Virtual General Meeting, other than compliance with the requirements in the preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a Virtual General Meeting online</u><br/> <u>本公司召開視訊股東會，除應依前項規定辦理外，並應於議事錄載明，對於以視訊方式參與股東會有困難股東提供之替代措施。</u></p> <p>The number of votes casted for and against a resolution and the total number of votes cast shall be recorded in the meeting minutes.<br/>         決議之表決結果(包括贊成及反對)之票數及總投票數均應載明於議事錄。</p> <p>The Company shall upload the relevant information and contents of the resolution made in the general meeting onto the MOPS within the prescriptive period if there is any material information (as defined and prescribed under the Applicable Listing Rules) in such resolution.<br/>         股東會決議事項，如有上市(櫃)法令規定之重大訊息者，本公司應於規定時間內，將內容傳輸至公開資訊觀測站。</p> |                                                                                                                                                                     |
|                                     | <p>[Nil]<br/>[無]</p> | <p><u>Handling of Disconnection and Digital Divide 斷訊與數位落差之處理</u><br/> <u>In the event of a general meeting held via visual communication network, the Company may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services</u></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <p>To revise according to Articles 21 and 22 of the "Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders Meetings" as amended on 8 March 2022</p> |

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|  |  | <p><u>before and during the meeting to help resolve communication technical issues.</u></p> <p><u>股東會以視訊會議召開者，本公司得於會前提供股東簡易連線測試，並於會前及會議中即時提供相關服務，以協助處理通訊之技術問題。</u></p> <p><u>In the event of a general meeting held via visual communication network, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five (5) days.</u></p> <p><u>股東會以視訊會議召開者，主席應於宣布開會時，另行宣布除公開發行股票公司股務處理準則第四十四條之二十四項所定無須延期或續行集會情事外，於主席宣布散會前，因天災、事變或其他不可抗力情事，致視訊會議平台或以視訊方式參與發生障礙，持續達三十分鐘以上時，應於五日內延期或續行集會之日期。</u></p> <p><u>For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.</u></p> | <p>依據 2022 年 3 月 8 日修正之「○○股份有限公司股東會議事規則」參考範例第 21 條、第 22 條修正</p> |
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|  | <p><u>發生前項應延期或續行會議，未登記以視訊參與原股東會之股東，不得參與延期或續行會議。</u></p> <p><u>For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.</u></p> <p><u>依第二項規定應延期或續行會議，已登記以視訊參與原股東會並完成報到之股東，未參與延期或續行會議者，其於原股東會出席之股數、已行使之表決權及選舉權，應計入延期或續行會議出席股東之股份總數、表決權數及選舉權數。</u></p> <p><u>During a postponed or resumed session of a shareholders meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors and supervisors.</u></p> <p><u>依第二項規定辦理股東會延期或續行集會時，對已完成投票及計票，並宣布表決結果或董事、監察人當選名單之議案，無須重行討論及決議。</u></p> <p><u>When the Company convenes a Hybrid General Meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting</u></p> |  |
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|  | <p><u>those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.</u></p> <p><u>本公司召開視訊輔助股東會，發生第二項無法續行視訊會議時，如扣除以視訊方式出席股東會之出席股數後，出席股份總數仍達股東會開會之法定定額者，股東會應繼續進行，無須依第二項規定延期或續行集會。</u></p> <p><u>Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.</u></p> <p><u>發生前項應繼續進行會議之情形，以視訊方式參與股東會股東，其出席股數應計入出席股東之股份總數，惟就該次股東會全部議案，視為棄權。</u></p> <p><u>When postponing or resuming a meeting according to the second paragraph, the Company shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.</u></p> <p><u>本公司依第二項規定延期或續行集會，應依公開發行股票公司股務處理準則第四十四條之第二十第七項</u></p> |  |
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|  | <p><u>所列規定，依原股東會日期及各該條規定辦理相關前置作業。</u></p> <p><u>For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.</u></p> <p><u>公開發行公司出席股東會使用委託書規則第十二條後段及第十三條第三項、公開發行股票公司股票處理事準則第四十四條之五第二項、第四十四條之十五、第四十四條之十七第一項所定期間，本公司應依第二項規定延期或續行集會之股東會日期辦理。</u></p> <p><u>When convening a Virtual General Meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online.</u></p> <p><u>本公司召開視訊股東會時，應對於以視訊方式出席股東會有困難之股東，提供適當替代措施。</u></p> |  |
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