佐登妮絲集團股份有限公司
JOURDENESS GROUP LIMITED

股票代號：4190

113年
股東常會
議事手冊

股東會時間：113年6月27日上午九時
股東會地點：台中市北區中清路一段816號8樓國際會議廳

目　　錄

佐登妮絲集團股份有限公司

113 年股東常會程序

一、宣佈開會

二、主席致詞

三、報告事項

四、承認事項

五、討論事項

六、臨時動議

七、散會

貳、會議議程

佐登妮絲集團股份有限公司

113 年股東常會會議議程

時間：113 年 6 月 27 日(星期四)上午九時

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

召開方式：實體股東會

一、宣佈開會

二、主席致詞

三、報告事項

(一)112 年度營業報告。

(二)審計委員會審查 112 年度決算表冊。

(三)112 年度員工及董事酬勞分派報告。

(四)112 年度盈餘分派現金股利報告。

(五)國內轉換公司債執行情形報告。

(六)112 年度董事酬金報告。

(七)修訂「誠信經營守則」及「誠信經營作業程序及行為指南」報告。

四、承認事項

(一) 112 年度營業報告書及合併財務報表案。

(二)112 年度盈餘分配案。

五、討論事項

(一) 修訂「112 年度限制員工權利新股發行辦法」案。

六、臨時動議

七、散會

報告事項

第一案　(董事會提)

案　由：112 年度營業報告，報請　公鑒。

說　明：本公司 112 年度營業報告書，請參閱附件一(本手冊第 6-8 頁)。

第二案　(董事會提)

案　由：審計委員會審查 112 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(本手冊第 9 頁)。

第三案　(董事會提)

案　由：112 年度員工及董事酬勞分派報告，報請　公鑒。

說　明：依本公司章程第 129 條規定，擬自 112 年度獲利中分派員工酬勞新台幣 15,275 元，董事酬勞則擬不分派。

第四案　(董事會提)

案　由：112 年度盈餘分派現金股利發放報告，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，並於股東會報告。

2、董事會業已決議提撥股東紅利新台幣 61,091,117 元分派現金股利，分派現金股利，每股配發新台幣 1 元，盈餘分配表請參閱附件八。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，列入本公司之其他收入。

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、本公司國內第二次無擔保轉換公司債於 110 年 11 月 22 日掛牌上櫃買賣，發行期間三年，發行時轉換價為新台幣 86 元，歷次因除息調整轉換價格，現為新台幣 80.8 元。

2、本債券共發行 10,000 張，截至 113 年 4 月 29 日停止過戶日止，共申請轉換 435 張公司債、已轉換普通股為 532,417 股及申請賣回 3,664 張公司債。

第六案 (董事會提)

案　由：112 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(本手冊第 10-11 頁)。

第七案 (董事會提)

案　由：修訂「誠信經營守則」及「誠信經營作業程序及行為指南」案，報請　公鑒。

說　明：1、為提升公司治理、落實誠信經營政策及公司營運需要，擬修訂本公司「誠信經營守則」及「誠信經營作業程序及行為指南」。

2、「誠信經營守則」修訂條文對照表請參閱附件六(本手冊第 23-27 頁)，「誠信經營作業程序及行為指南」修訂條文對照表請參閱附件七(本手冊第 28-31 頁)。

承認事項

第一案　(董事會提)

案　由：112 年度營業報告書及合併財務報表案。

說　明：1、本公司 112 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劉怡青會計師及黃秀椿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、112 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(本手冊第 6-8 頁)、附件四(本手冊第 12-21 頁)。

3、敬請　承認。

決　議：

第二案　(董事會提)

案　由：112 年度盈餘分配案。

說　明：112 年度盈餘分配表業經董事會決議通過並送請審計委員會查核完竣，請參閱附件五(本手冊第 22 頁)。

決　議：

討論事項

第一案　(董事會提)

案　由：修訂「112 年度限制員工權利新股發行辦法」案。

說　明：1、本公司因應長期發展及營運留才需要，擬修訂「112 年度限制員工權利新股發行辦法」，修訂條文對照表請詳附件八(本手冊第 32-35 頁)。

2、敬請　討論。

決　議：

臨時動議

散會

附件一

JOURDENESS GROUP LIMITED
112 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邁入 35 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，嘉義大埔美觀光工廠已正式加入營運，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、營業計畫實施成果

回顧 112 年，全球迎來後疫情、力拚復甦的時代，歷經了抗通膨的短期和長期利率的上升、地緣政治緊張、大陸房企爆雷等負面衝擊下，佐登妮絲因嘉義大埔美觀光工廠正式加入營運，在 112 年度營業收入達新台幣2,975,720 仟元，較 111 年度微幅成長約 7.1%。112 年度因受全球整體經濟疲軟，生活美容營收衰退使固定營運成本占營收比提高及銷售不利組合、新廠啟用折舊費用增加等不利因素干擾，毛利率略為下降 0.4%，固定營業費用及財務成本未能下降，進而影響整體集團獲利，致本期虧損 258 仟元，以 112 年加權平均流通在外股數計算，每股稅後盈餘從 111 年度 0.24 元，下降至 0 元，減少 0.24 元。112 年度之財務表現如下：

單位：新台幣仟元

項目	112 年度	111 年度	變動金額
營業收入	2,975,720	2,778,417	197,303
營業成本	(963,594)	(887,206)	(76,388)
營業毛利	2,012,126	1,891,211	120,915
營業費用	(1,981,596)	(1,871,079)	(110,517)
其他收益及費損	160	-	160
營業利益	30,690	20,132	10,558
營業外收支	13,922	38,252	(24,330)
稅前淨利	44,612	58,384	(13,772)
所得稅費用	(44,870)	(44,402)	(468)
本期淨利(淨損)	(258)	13,982	(14,495)

嘉義大埔美觀光工廠在 112 年陸續取美國 LEED 綠建築標章、經濟部工業局觀光工廠認證，以及相關環保許可證照，而國際訂單所需的 ISO22716 國際化妝品優良製造規範指引也在 112 年取得，都將成為佐登妮絲未來產能持續放大的助力。

三、營業收支預算執行情形

民國 112 年度未公開財務預測，故不適用。

四、獲利能力分析

分析項目		112 年度	111 年度
財務結構及償債能力	負債占資產比率(%)	73.55%	73.66%
	流動比率(%)	52.67%	50.40%
獲利能力	資產報酬率(%)	0.61%	0.64%
	權益報酬率(%)	-0.01%	0.63%
	純益率(%)	-0.01%	0.50%
	每股盈餘(元)	-	0.24

五、研究發展狀況

佐登妮絲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。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，累積長期研究成果以提升整體研發量能。

112 年度研發成果如下：在產學合作方面，佐登妮絲與嘉義大學簽屬合作備忘錄，透過產學合作，深化學術性的科學研究。在發明專利方面，完成申請 7 件專利，其中已核准 5 件發明專利。在參與國際競賽方面，開發成功的玫瑰超微晶萃系列，因其香型獨特、含油量高，經 NANOTOBI 技術製備後，可緩效釋放精油，達到持久效果，亦有抗氧化、抗老、保濕功效，榮獲上海國際發明創新展覽會銀牌及美國 AII 達文西國際發明展金牌。

佐登妮絲城堡作為全球最大、最美的城堡生技園區，是企業永續發展的新里程碑。從研發到製造，一直秉持超高規格的新標竿。透明化的研發走道，提供給消費者參觀，增加了消費者的信任感，致力於為全球愛用者打造安定、安全、有效的保養品。研發中心內擁有多個國際級試驗室，包括香氛實驗室、P2 生物安全實驗室、安定性實驗室、生物技術實驗室、真空昇華實驗室等。這些實驗室確保了產品的品質和穩定性。企業更是市場上首家引進氣相層析質譜儀 GC-MS 的企業，進一步提升了產品檢測的準確性，研發團隊將持續創造集團研發價值，深根臺灣，展望全球。

六、未來展望

展望 113 年，佐登妮絲仍將持續全力以赴，貫徹下列營運策略：

1.提升會員滿意度：過去幾年，飽受 COVID-19 疫情及缺工影響，導致員工流動率提高，服務品質受到影響，因此在 113 年將以提升服務品質為首要任務，透過紮實的培訓制度，讓美容師在服務會員時，能有所感受，進而提升會員滿意度，連帶增加會員人數。

2.採行精而美的生產策略：全面檢視銷售產品品項，針對需求下降的產品做斷捨離，並透過精實管理及慎密的產銷計劃，維持最佳庫存水位。

3.改善銷售組合策略：過去在產品或課程的促銷折扣，造成現金流的減少、利潤減少。調整組合銷售及配套、會員線上及線下整合、促銷策略重新規劃，讓產品收入及勞務收入的利潤，能重返正常的獲利軌道。

4.強化人才留任：以店長儲訓、美容師培訓為重點，完善升遷制度、職涯規劃，或輔導加盟。

並以「專精、專注、專心」作為 113 年的營運目標，專精在專業技能、服務品質的提升。專注在公司核心價值，產品開發、課程開發、產品專利技術、專業培訓。專心經營會員，爭取會員的心。以「人」為出發點，讓會員、員工及公司達成三好三贏的目標。

佐登妮絲仍將致力維持穩定成長的營運表現，透過已完整佈局的兩岸美容市場，直營門市經營效益之提高，與深耕美容產業多元通路的生態圈佈局，期待能帶來長期成長動能。在嘉義大埔美觀光工廠的佐登妮絲城堡啟用後，正式加入觀光休閒項目，亦將持續拓展國內外加盟及區域代理經銷業務、提升直營門市營收與獲利貢獻、醫美異業結合、美容產品專業代工，並透過國際市場授權代理拓展海外市場，擴大產品銷售的市佔率與品牌知名度的提昇，成就深耕台灣、跨足國際的事業版圖。

在今年年初，佐登妮絲啟動永續發展推動專案，經營團隊將以務實的角度，恪守「誠實、信賴及永續經營」的企業理念，考慮環境、社會、經濟因素，將以永續發展落實於公司治理，為社會創造正向的價值力量，以感恩的心，持續回饋社會，朝向與社會共榮、永續經營之路邁進。

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

本公司董事會造送 112 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劉怡青會計師及黃秀椿會計師查核完竣，並出具查核報告。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，繕具報告，敬請　鑒核。

此致

佐登妮絲集團股份有限公司 113 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

中　華　民　國　113　年　3　月　12　日

董事之酬金

單位：新台幣仟元；仟股

職稱	姓名	董事酬金								A、B、C及D等四項總額及占稅後純益之比例		兼任員工領取相關酬金								A、B、C、D、E、F及G等七項總額及占稅後純益之比例		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)				薪資、獎金及特支費等(E)		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	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	本公司	財務報告內所有公司	
董事長	陳正雄	—	—	—	—	—	—	120	120	120 -46.51%	120 -46.51%	5,755	6,811	—	—	—	—	—	—	5,875 -2,277.13%	6,931 -2,686.43%	無
董事	陳政治	—	—	—	—	—	—	120	120	120 -46.51%	120 -46.51%	—	2,943	—	—	—	—	—	—	120 -46.51%	3,063 -1,187.21%	無
董事	TRIMIX INTERNATIONAL LIMITED 代表人：陳佳琦	—	—	—	—	—	—	120	120	120 -46.51%	120 -46.51%	1,960	5,283	—	91	—	—	—	—	2,080 -806.20%	5,494 -2,129.46%	無
董事	陳逸民	—	—	—	—	—	—	120	120	120 -46.51%	120 -46.51%	—	—	—	—	—	—	—	—	120 -46.51%	120 -46.51%	無
董事	沈尤成	—	—	—	—	—	—	120	120	120 -46.51%	120 -46.51%	—	—	—	—	—	—	—	—	120 -46.51%	120 -46.51%	無
董事	陳維國	—	—	—	—	—	—	120	120	120 -46.51%	120 -46.51%	—	—	—	—	—	—	—	—	120 -46.51%	120 -46.51%	無
獨立董事	金鐵英	—	—	—	—	—	—	120	120	120 -46.51%	120 -46.51%	—	—	—	—	—	—	—	—	120 -46.51%	120 -46.51%	無
獨立董事	王銘富	—	—	—	—	—	—	120	120	120 -46.51%	120 -46.51%	—	—	—	—	—	—	—	—	120 -46.51%	120 -46.51%	無
獨立董事	孫逸敏	—	—	—	—	—	—	120	120	120 -46.51%	120 -46.51%	—	—	—	—	—	—	—	—	120 -46.51%	120 -46.51%	無
獨立董事	郭俊巖	—	—	—	—	—	—	80	80	80 -31.01%	80 -31.01%	—	—	—	—	—	—	—	—	80 -31.01%	80 -31.01%	無

附件三

職稱	姓名	董事酬金								A、B、C及D等四項總額及占稅後純益之比例		兼任員工領取相關酬金								A、B、C、D、E、F及G等七項總額及占稅後純益之比例		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)				薪資、獎金及特支費等(E)		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	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			

1.請敘明獨立董事酬金給付政策、制度、標準與結構，並依所擔負之職責、風險、投入時間等因素敘明與給付酬金數額之關聯性：

本公司已設置薪資報酬委員會，對於董事(含獨立董事)之酬金給付政策，係依據薪資報酬委員會及董事會通過之「董事及高階主管薪酬管理辦法」並依其所擔任職務、對營運參與程度之貢獻價值，經薪資報酬委員及董事會通過後訂定並給付酬金。考量公司營運發展，目前並無支付董事(含獨立董事)酬金，僅發放車馬費，此部分則按各董事實際出席次數計發。

2.除上表揭露外，最近年度公司董事為財務報告內所有公司提供服務(如擔任非屬員工之顧問等)領取之酬金：無此情形。

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 112 年及 111 年 12 月 31 日之合併資產負債表，暨民國 112 年及 111 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表、合併現金流量表，以及合併財務報表附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，上開合併財務報表在所有重大方面係依照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 112 年及 111 年 12 月 31 日之合併財務狀況，暨民國 112 年及 111 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受託查核簽證財務報表規則及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 112 年度合併財務報表之查核最為重要之事項。該等事項已於查核合併財務報表整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

茲對佐登集團民國112年度合併財務報表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，請參閱合併財務報表附註四、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表之責任

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

於編製合併財務報表時，管理階層之責任亦包括評估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表之責任

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

本會計師依照審計準則查核時，運用專業判斷及專業懷疑。本會計師亦執行下列工作：

1. 辨認並評估合併財務報表導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
2. 對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對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表使用者注意合併財務報表之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致佐登集團不再具有繼續經營之能力。
5. 評估合併財務報表（包括相關附註）之整體表達、結構及內容，以及合併財務報表是否允當表達相關交易及事件。
6. 對於集團內組成個體之財務資訊取得足夠及適切之查核證據，以對合併財務報表表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成集團查核意見。

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

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

本會計師從與治理單位溝通之事項中，決定對佐登集團民國 112 年度合併財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

勤業眾信聯合會計師事務所

會計師 劉怡青　　　　會計師 黃秀椿

劉怡青　　　　黃秀椿

金融監督管理委員會核准文號
金管證審字第 1100356048 號

證券暨期貨管理委員會核准文號
台財證六字第 0920123784 號

中 華 民 國 113 年 3 月 12 日

佐登妮絲集團股份有限公司及子公司

合併資產負債表

民國112年及111年12月31日

單位：新台幣仟元

代碼	資產	112年12月31日 金額	%	111年12月31日（重編後） 金額	%
	流動資產				
1100	現金及約當現金（附註四及六）	$ 613,541	8	$ 1,369,771	17
1136	按攤銷後成本衡量之金融資產－流動（附註四及八）	718,282	9	-	-
1150	應收票據（附註四及九）	569	-	1,213	-
1170	應收帳款－非關係人（附註四及九）	89,378	1	89,346	1
1180	應收帳款－關係人（附註四、九及三一）	59,593	1	104,666	1
1210	其他應收款－關係人（附註四及三一）	3,818	-	306	-
1220	本期所得稅資產（附註四及二六）	2,360	-	925	-
1310	存貨（附註四及十）	385,563	5	333,805	4
1479	其他流動資產	41,769	-	45,275	1
11XX	流動資產總計	1,914,873	24	1,945,307	24
	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、八及三二）	223,006	3	229,040	3
1600	不動產、廠房及設備（附註四、十二、三一及三二）	3,371,889	43	3,448,422	42
1755	使用權資產（附註四及十三）	924,775	12	927,820	11
1760	投資性不動產（附註四、十四及三一）	190,656	2	204,542	2
1805	商譽（附註四、五及十五）	518,466	7	537,587	7
1821	其他無形資產（附註四及十六）	441,058	6	558,377	7
1840	遞延所得稅資產（附註三、四及二六）	183,409	2	202,077	2
1990	其他非流動資產（附註四、十七及二二）	87,835	1	132,796	2
15XX	非流動資產總計	5,941,094	76	6,240,661	76
1XXX	資產總計	$ 7,855,967	100	$ 8,185,968	100
代碼	負債及權益				
	流動負債				
2100	短期借款（附註四、十八、三一及三二）	$ 441,499	6	$ -	-
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）	-	-	5,099	-
2130	合約負債－流動（附註四、五、二十及二四）	1,856,877	24	1,878,581	23
2150	應付票據	284	-	50	-
2170	應付帳款－非關係人	36,278	1	58,025	1
2180	應付帳款－關係人（附註三一）	1,816	-	2,528	-
2200	其他應付款－非關係人（附註二一）	346,472	4	515,572	6
2220	其他應付款－關係人（附註三一）	3,586	-	1,096	-
2230	本期所得稅負債（附註四及二六）	33,287	-	49,816	1
2280	租賃負債－流動（附註四及十三）	309,829	4	334,201	4
2320	一年內到期之長期負債（附註四、十八、十九、三一及三二）	596,196	8	1,000,458	12
2399	其他流動負債	9,168	-	14,402	-
21XX	流動負債總計	3,635,292	47	3,859,828	47
	非流動負債				
2540	長期借款（附註四、十八、三一及三二）	981,057	12	979,345	12
2570	遞延所得稅負債（附註三、四及二六）	453,925	6	482,295	6
2580	租賃負債－非流動（附註四及十三）	682,462	9	681,258	8
2645	存入保證金	25,108	-	26,678	1
25XX	非流動負債總計	2,142,552	27	2,169,576	27
2XXX	負債總計	5,777,844	74	6,029,404	74
	權益（附註四、十九、二三及二八）				
	股本				
3110	普通股	610,911	8	607,621	7
3140	預收股本	-	-	12	-
3100	股本總計	610,911	8	607,633	7
3200	資本公積	692,354	9	672,448	8
	保留盈餘				
3310	法定盈餘公積	268,837	3	267,439	3
3320	特別盈餘公積	114,897	1	114,897	2
3350	未分配盈餘	522,606	7	598,985	7
3300	保留盈餘總計	906,340	11	981,321	12
	其他權益				
3410	國外營運機構財務報表換算之兌換差額	(113,790)	(2)	(83,054)	(1)
3490	員工未賺得酬勞	(17,692)	-	(21,784)	-
3400	其他權益總計	(131,482)	(2)	(104,838)	(1)
3XXX	權益總計	2,078,123	26	2,156,564	26
	負債與權益總計	$ 7,855,967	100	$ 8,185,968	100

後附之附註係本合併財務報表之一部分。

董事長：陳正雄　　經理人：陳佳琦　　會計主管：程小慧

佐登妮絲集團股份有限公司及子公司

合併綜合損益表

民國 112 年及 111 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元，惟每股（虧損）盈餘為元

代碼		112年度 金額	%	111年度 金額	%
4000	營業收入（附註四、五、二十、二四及三一）	$ 2,975,720	100	$ 2,778,417	100
5000	營業成本（附註四、十、二二、二五及三一）	963,594	32	887,206	32
5900	營業毛利	2,012,126	68	1,891,211	68
	營業費用（附註四、九、二二、二五、二八及三一）				
6100	推銷費用	1,555,871	52	1,411,240	51
6200	管理費用	364,774	12	388,430	14
6300	研究發展費用	49,009	2	34,674	1
6450	預期信用減損損失	11,942	1	36,735	1
6000	營業費用合計	1,981,596	67	1,871,079	67
6500	其他收益及費損淨額（附註四及二五）	160	-	-	-
6900	營業淨利	30,690	1	20,132	1
	營業外收入及支出（附註四、十三、二五及三一）				
7100	利息收入	21,912	1	14,794	-
7010	其他收入	57,375	2	80,477	3
7020	其他利益及損失	(3,469)	-	(8,461)	-
7050	財務成本	(61,896)	(2)	(48,558)	(2)
7000	營業外收入及支出合計	13,922	1	38,252	1

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代碼		112年度 金額	112年度 %	111年度 金額	111年度 %
7900	稅前淨利	$ 44,612	2	$ 58,384	2
7950	所得稅費用（附註三、四及二六）	44,870	2	44,402	2
8200	本年度淨（損）利	(258)	-	13,982	-
	其他綜合損益（附註四、二二及二六）				
8310	不重分類至損益之項目：				
8311	確定福利計畫之再衡量數	(17,451)	(1)	17,845	1
8349	與不重分類之項目相關之所得稅	3,491	-	(3,569)	-
		(13,960)	(1)	14,276	1
8360	後續可能重分類至損益之項目：				
8361	國外營運機構財務報表換算之兌換差額	(30,736)	(1)	29,262	1
8300	本年度其他綜合損益（稅後淨額）	(44,696)	(2)	43,538	2
8500	本年度綜合損益總額	($ 44,954)	(2)	$ 57,520	2
	每股（虧損）盈餘（附註二七）				
9710	基　　本	$ -		$ 0.24	
9810	稀　　釋	$ -		$ 0.23	

後附之附註係本合併財務報表之一部分。

董事長：陳正雄　　經理人：陳佳琦　　會計主管：程小慧

佐登妮絲集團股份有限公司及子公司

合併權益變動表

民國 112 年及 111 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代碼		股本（附註四、十九及二三）普通股	股本（附註四、十九及二三）預收股本	資本公積（附註四、十九及二三）	保留盈餘（附註二三）法定盈餘公積	保留盈餘（附註二三）特別盈餘公積	保留盈餘（附註二三）未分配盈餘	其他權益項目（附註四及二八）國外營運機構財務報表換算之兌換差額	其他權益項目（附註四及二八）員工未賺得酬勞	權益總額
A1	111 年 1 月 1 日餘額	$ 608,237	$ -	$ 676,902	$ 238,223	$ 114,897	$ 812,826	($ 112,316)	($ 57,759)	$ 2,281,010
	110 年度盈餘指撥及分配									
B1	法定盈餘公積	-	-	-	29,216	-	(29,216)	-	-	-
B5	本公司股東現金股利	-	-	-	-	-	(212,883)	-	-	(212,883)
D1	111 年度淨利	-	-	-	-	-	13,982	-	-	13,982
D3	111 年度稅後其他綜合損益	-	-	-	-	-	14,276	29,262	-	43,538
D5	111 年度綜合損益總額	-	-	-	-	-	28,258	29,262	-	57,520
I1	可轉換公司債轉換	-	12	86	-	-	-	-	-	98
N1	發行限制員工權利股票	-	-	-	-	-	-	-	30,819	30,819
T1	註銷限制員工權利股票	(616)	-	(4,540)	-	-	-	-	5,156	-
Z1	111 年 12 月 31 日餘額	607,621	12	672,448	267,439	114,897	598,985	(83,054)	(21,784)	2,156,564
	111 年度盈餘指撥及分配									
B1	法定盈餘公積	-	-	-	1,398	-	(1,398)	-	-	-
B5	本公司股東現金股利	-	-	-	-	-	(60,763)	-	-	(60,763)
D1	112 年度淨損	-	-	-	-	-	(258)	-	-	(258)
D3	112 年度稅後其他綜合損益	-	-	-	-	-	(13,960)	(30,736)	-	(44,696)
D5	112 年度綜合損益總額	-	-	-	-	-	(14,218)	(30,736)	-	(44,954)
I1	可轉換公司債轉換	5,324	(12)	37,924	-	-	-	-	-	43,236
N1	發行限制員工權利股票	1,830	-	10,468	-	-	-	-	(28,258)	(15,960)
T1	註銷限制員工權利股票	(3,864)	-	(28,486)	-	-	-	-	32,350	-
Z1	112 年 12 月 31 日餘額	$ 610,911	$ -	$ 692,354	$ 268,837	$ 114,897	$ 522,606	($ 113,790)	($ 17,692)	$ 2,078,123

後附之附註係本合併財務報表之一部分。

董事長：陳正雄　　經理人：陳佳琦　　會計主管：程小慧

佐登妮絲集團股份有限公司及子公司

合併現金流量表

民國 112 年及 111 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代　碼		112年度	111年度
	營業活動之現金流量		
A10000	本年度稅前淨利	$ 44,612	$ 58,384
A20010	收益費損項目		
A20100	折舊費用	651,605	575,964
A20200	攤銷費用	120,552	119,584
A20300	預期信用減損損失	11,942	36,735
A20400	透過損益按公允價值衡量金融資產及負債之淨利益	(5,118)	(7,548)
A20900	財務成本	61,896	48,558
A21200	利息收入	(21,912)	(14,794)
A21900	股份基礎給付酬勞成本	(15,960)	30,819
A22500	處分不動產、廠房及設備淨（利益）損失	(458)	368
A22600	不動產、廠房及設備轉列費用數	-	456
A22800	處分直營門市淨損失	1,089	29,121
A22900	租賃修改利益	(791)	(147)
A23700	存貨跌價及呆滯損失	2,428	4,722
A23800	存貨報廢損失	6,058	10,031
A24200	應付公司債賣回損失	6,072	-
A30000	營業資產及負債之淨變動數		
A31130	應收票據	644	(183)
A31150	應收帳款	33,099	(43,659)
A31180	其他應收款	(3,512)	1,239
A31200	存　　貨	(60,037)	(27,048)
A31240	其他流動資產	4,038	(10,978)
A32130	應付票據	234	(126)
A32150	應付帳款	(22,459)	30,316
A32180	其他應付款	4,992	(10,265)
A32210	合約負債	(646)	(3,412)
A32230	其他流動負債	(5,234)	4,177
A32240	淨確定福利資產	(1,518)	(1,090)
A33000	營運產生之現金	811,616	831,224
A33100	收取之利息	21,179	17,237
A33300	支付之利息	(53,518)	(42,503)
A33500	支付之所得稅	(63,482)	(58,839)
AAAA	營業活動之淨現金流入	715,795	747,119

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代　碼		112年度	111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	($ 729,721)	($ 1,216,050)
B00050	處分按攤銷後成本衡量之金融資產	6,000	1,222,198
B00100	取得透過損益按公允價值衡量之金融資產	(263,760)	(454,186)
B00200	處分透過損益按公允價值衡量之金融資產	264,854	702,469
B02700	取得不動產、廠房及設備	(357,847)	(758,692)
B02800	處分不動產、廠房及設備價款	1,632	160
B03700	存出保證金增加	(6,456)	(5,513)
B03800	存出保證金減少	11,822	5,742
B04500	購置無形資產	(14,848)	(9,035)
B06800	其他非流動資產減少	-	229
B07100	預付設備款增加	(3,927)	(19,978)
BBBB	投資活動之淨現金流出	(1,092,251)	(532,656)
	籌資活動之現金流量		
C00100	短期借款增加	453,009	-
C00200	短期借款減少	(8,000)	-
C01300	償還公司債	(370,072)	(750,000)
C01600	舉借長期借款	15,737	300,261
C01700	償還長期借款	(19,908)	(19,922)
C03000	存入保證金增加	3,128	4,007
C03100	存入保證金減少	(4,270)	(3,141)
C04020	租賃負債本金償還	(376,572)	(370,574)
C04500	支付本公司業主股利	(60,763)	(212,883)
CCCC	籌資活動之淨現金流出	(367,711)	(1,052,252)
DDDD	匯率變動對現金及約當現金之影響	(12,063)	12,602
EEEE	現金及約當現金淨減少	(756,230)	(825,187)
E00100	年初現金及約當現金餘額	1,369,771	2,194,958
E00200	年底現金及約當現金餘額	$ 613,541	$ 1,369,771

後附之附註係本合併財務報表之一部分。

董事長：陳正雄　　經理人：陳佳琦　　會計主管：程小慧

JOURDENESS GROUP LIMITED

盈餘分配表

112 年度

單位：新台幣元

項目	金額
期初未分配盈餘	536,827,587
減：112 年度保留盈餘調整數	(13,960,508)
調整後未分配盈餘	522,867,079
加：112 年度稅後淨損	(257,687)
減：提列法定盈餘公積	0
減：提列特別盈餘公積	0
可供分配盈餘	522,609,392
分配項目	
股東現金股利(每股 1 元)	61,091,117
期末未分配盈餘	461,518,275

註：本公司股利之分配係依截至 113 年 3 月 7 日在外流通總股數 61,091,117 股計算。

董事長：　　經理人：　　會計主管：

JOURDENESS GROUP LIMITED

「誠信經營守則」修訂條文對照表

修訂後條文	原條文	說明
第五條（政策） 本公司基於廉潔、透明及負責之經營理念，制定以誠信為基礎之政策，經董事會通過，並建立良好之公司治理與風險控管機制，以創造永續發展之經營環境。	第五條（政策） 本公司基於廉潔、透明及負責之經營理念，制定以誠信為基礎之政策，並建立良好之公司治理與風險控管機制，以創造永續發展之經營環境。	參酌國際標準組織(簡稱 ISO)公布 ISO 37001 企業反賄賂管理機制，由董事會核准組織之反賄賂管理政策，爰修正本條，規定誠信經營政策經董事會通過。
第六條（防範方案） 本公司制訂之誠信經營政策，應清楚且詳盡地訂定具體誠信經營之作法及防範不誠信行為方案（以下簡稱防範方案），包含作業程序、行為指南及教育訓練等。 本公司訂定防範方案，應符合本公司及其集團企業與組織營運所在地之相關法令。 本公司於訂定防範方案過程中，宜與員工、工會、重要商業往來交易對象或其他利害關係人溝通。	第六條（防範方案） 本公司制訂之誠信經營政策，應清楚且詳盡地訂定具體誠信經營之作法及防範不誠信行為方案（以下簡稱防範方案），包含作業程序、行為指南及教育訓練等。 本公司訂定防範方案，應符合本公司及集團企業與組織營運所在地之相關法令。	本公司宜與員工、工會、與公司有重大業務往來者或其他利害關係人溝通防範不誠信行為方案，爰增訂第三項。
第八條（承諾與執行） 本公司應要求董事與高階管理階層出具遵循誠信經營政策之聲明，並於僱用條件要求受僱人遵守誠信經營政策。 本公司及集團企業與組織應於規章、對外文件及公司網站中明示誠信經營之政策，以及董事會與高階管理階層積極落實誠信經營政策之承諾，並於內部管理及商業活動中確實執行。	第八條（承諾與執行） 本公司及集團企業與組織於規章及對外文件中明示誠信經營之政策，以及董事會與管理階層積極落實誠信經營政策之承諾，並於內部管理及商業活動中確實執行。	一、參酌 ISO 37001 有關組織應要求高階管理成員及董事出具遵循反賄賂政策之聲明及應於僱用條件要求受僱人遵守反誠信經營政策，爰增訂第一項。 二、配合現行條文修正移列第二項。配合本次增訂第一項，依「對有價證券上

修訂後條文	原條文	說明
本公司針對第一、二項誠信經營政策、聲明、承諾及執行，應製作文件化資訊並妥善保存。		市公司及境外指數股票型基金上市之境外基金機構資訊申報作業辦法」第三條之三規定上市公司應設置公司網站，於其網站明示誠信經營之政策，以及董事會與高階管理階層積極落實誠信經營政策之承諾。 三、增訂第三項。參酌ISO 37001規範企業反賄賂管理機制之相關政策、流程及執行情形，均應製作文件並妥善保存。
第十一條（禁止提供非法政治獻金） 本公司及董事、經理人、受僱人、受任人與實質控制者，對政黨或參與政治活動之組織或個人直接或間接提供捐獻，應符合政治獻金法及公司內部相關作業程序，不得藉以謀取商業利益或交易優勢。	第十一條（禁止提供非法政治獻金） 本公司及董事、經理人、受僱人、受任人與實質控制者，對政黨或參與政治活動之組織或個人直接或間接提供捐獻，應符合政治獻金法，不得藉以謀取商業利益或交易優勢。	配合公司實務運作需求，增訂相關作業應符合公司內部作業程序。
第十二條（禁止不當慈善捐贈或贊助） 本公司及董事、經理人、受僱人、受任人與實質控制者，對於慈善捐贈或贊助，應符合相關法令及內部作業程序，不得為變相行賄。	第十二條（禁止不當慈善捐贈或贊助） 本公司及董事、經理人、受僱人、受任人與實質控制者，對於慈善捐贈或贊助，應符合相關法令，不得為變相行賄。	配合公司實務運作需求，增訂相關作業應符合公司內部作業程序。
第十四條（禁止侵害智慧財產權）	第十四條（禁止侵害智慧財產權）	本公司已設置審計委員會取代監察人相關制度

修訂後條文	原條文	說明
本公司及董事、經理人、受僱人、受任人與實質控制者，應遵守智慧財產相關法規、公司內部作業程序及契約規定；未經智慧財產權所有人同意，不得使用、洩漏、處分、燬損或有其他侵害智慧財產權之行為。	本公司及其董事、監察人、經理人、受僱人、受任人與實質控制者，應遵守智慧財產相關法規、公司內部作業程序及契約規定；未經智慧財產權所有人同意，不得使用、洩漏、處分、燬損或有其他侵害智慧財產權之行為。	。
第十六條（防範產品或服務損害利害關係人） 本公司及董事、經理人、受僱人、受任人與實質控制者，於產品與服務之研發、採購、製造、提供或銷售過程，應遵循相關法規與國際準則，確保產品及服務之資訊透明性及安全性，制定且公開其消費者或其他利害關係人權益保護政策，並落實於營運活動，以防止產品或服務直接或間接損害消費者或其他利害關係人之權益、健康與安全。有事實足認其商品、服務有危害消費者或其他利害關係人安全與健康之虞時，原則上應即回收該批產品或停止其服務。	第十六條（防範產品或服務損害利害關係人） 本公司及其董事、監察人、經理人、受僱人、受任人與實質控制者，於產品與服務之研發、採購、製造、提供或銷售過程，應遵循相關法規與國際準則，確保產品及服務之資訊透明性及安全性，制定且公開其消費者或其他利害關係人權益保護政策，並落實於營運活動，以防止產品或服務直接或間接損害消費者或其他利害關係人之權益、健康與安全。有事實足認其商品、服務有危害消費者或其他利害關係人安全與健康之虞時，原則上應即回收該批產品或停止其服務。	本公司已設置審計委員會取代監察人相關制度。
第二十三條（檢舉制度） 本公司訂定具體檢舉制度，並應確實執行，其內容至少應涵蓋下列事項： 一、建立並公告內部獨立檢舉信箱、專線或委託其他外部獨立機構提供檢舉信箱、專線，供公司內部及外部人員使用。 二、指派檢舉受理專責人員或單位，檢舉情事涉及董事	第二十三條（檢舉制度） 本公司訂定具體檢舉制度，並應確實執行，其內容至少應涵蓋下列事項： 一、建立並公告內部獨立檢舉信箱、專線或委託其他外部獨立機構提供檢舉信箱、專線，供公司內部及外部人員使用。 二、指派檢舉受理專責人員或單位，檢舉情事涉及董事	一、本公司已設置審計委員會取代監察人相關制度。 二、參酌 ISO 37001 有關組織完成賄賂事件之調查後應施行適當的後續行動，增訂本條第一項第三款，現行第一項第三至六款移列第四至七款。

修訂後條文	原條文	說明
或高階管理階層，應呈報至獨立董事，並訂定檢舉事項之類別及其所屬之調查標準作業程序。 三、訂定檢舉案件調查完成後，依照情節輕重所應採取之後續措施，必要時應向主管機關報告或移送司法機關偵辦。 四、檢舉案件受理、調查過程、調查結果及相關文件製作之紀錄與保存。 五、檢舉人身分及檢舉內容之保密，並允許匿名檢舉。 六、保護檢舉人不因檢舉情事而遭不當處置之措施。 七、檢舉人獎勵措施。 本公司受理檢舉專責人員或單位，如經調查發現重大違規情事或公司有受重大損害之虞時，應立即作成報告，以書面通知獨立董事。	或高階主管，應呈報至獨立董事或監察人，並訂定檢舉事項之類別及其所屬之調查標準作業程序。 三、檢舉案件受理、調查過程、調查結果及相關文件製作之紀錄與保存。 四、檢舉人身分及檢舉內容之保密。 五、保護檢舉人不因檢舉情事而遭不當處置之措施。 六、檢舉人獎勵措施。 本公司受理檢舉專責人員或單位，如經調查發現重大違規情事或公司有受重大損害之虞時，應立即作成報告，以書面通知獨立董事。	三、為統一用語，本條第一項第二款酌為文字修正。 四、參酌 ISO 37001 允許匿名舉報，修正本條第一項移列第五款。
第二十七條（實施） 本守則經送董事會通過後實施，並提報股東會，修正時亦同。 本公司依前項規定將誠信經營守則提報董事會討論時，應充分考量各獨立董事之意見，並將其反對或保留之意見，於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。	第二十七條（實施） 本誠信經營守則經董事會通過後實施，並送各獨立董事及提報股東會，修正時亦同。 本公司已設置獨立董事，依前項規定將誠信經營守則提報董事會討論時，應充分考量各獨立董事之意見，並將其反對或保留之意見，於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。 本公司設置審計委員會，本守	配合公司實務運作需求，酌修文字。

修訂後條文	原條文	說明
	則對於監察人之規定，於審計委員會準用之。	
第二十八條（訂定日期） 本守則訂立於 2013 年 5 月 31 日。 第一次修訂於 2014 年 12 月 25 日。 第二次修訂於 2024 年 3 月 7 日。	第二十八條（訂定日期） 本守則訂立於 2013 年 5 月 31 日。 第一次修訂日為 2014 年 12 月 25 日	增列本次修訂日期。

JOURDENESS GROUP LIMITED

「誠信經營作業程序及行為指南」修訂條文對照表

修訂後條文	原條文	說明
第十二條：利益迴避 本公司董事、經理人及其他出席或列席董事會之利害關係人對董事會會議事項，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。董事間亦應自律，不得不當相互支援。 董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就前項會議之事項有利害關係者，視為董事就該事項有自身利害關係。 本公司人員於執行公司業務時，發現與其自身或其所代表之法人有利害衝突之情形，或可能使其自身、配偶、父母、子女或與其有利害關係人獲得不正當利益之情形，應將相關情事同時陳報直屬主管及本公司專責單位，直屬主管應提供適當指導。 本公司人員不得將公司資源使用於公司以外之商業活動，且不得因參與公司以外之商業活動而影響其工作表現。	第十二條：利益迴避 本公司董事、經理人及其他出席或列席董事會之利害關係人對董事會所列議案，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。董事間亦應自律，不得不當相互支援。 本公司人員於執行公司業務時，發現與其自身或其所代表之法人有利害衝突之情形，或可能使其自身、配偶、父母、子女或與其有利害關係人獲得不正當利益之情形，應將相關情事同時陳報直屬主管及本公司專責單位，直屬主管應提供適當指導。 本公司人員不得將公司資源使用於公司以外之商業活動，且不得因參與公司以外之商業活動而影響其工作表現。	配合公司法第二百零六條第三項，增訂本條第二項，明定董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就董事會會議之事項有利害關係者，視為董事就該事項有自身利害關係。
第十四條：禁止從事不公平競爭行為	第十四條：禁止不公平競爭行為	參考「○○股份有限公司誠信經營作業程序及行為指南」範例，修正本條標題。

修訂後條文	原條文	說明
第十六條：禁止內線交易及保密協定	第十六條：保密協定	參考「○○股份有限公司誠信經營作業程序及行為指南」範例，修正本條標題。
第十七條：遵循及宣示誠信經營政策 本公司應要求董事與高階管理階層出具遵循誠信經營政策之聲明，並於僱用條件要求受僱人遵守誠信經營政策。 本公司應於內部規章、年報、公司網站或其他文宣上揭露其誠信經營政策，並適時於產品發表會、法人說明會等對外活動上宣示，使其供應商、客戶或其他業務相關機構與人員均能清楚瞭解其誠信經營理念與規範。	第十七條：對外宣示誠信經營政策 本公司應於內部規章、年報、公司網站或其他文宣上揭露其誠信經營政策，並適時於產品發表會、法人說明會等對外活動上宣示，使其供應商、客戶或其他業務相關機構與人員均能清楚瞭解其誠信經營理念與規範。	一、配合「上市上櫃公司誠信經營守則」第八條上市上櫃公司應要求董事與高階管理階層出具遵循誠信經營政策之聲明，並於僱用條件要求受僱人遵守誠信經營政策，爰增訂本條第一項，並配合修正本條標題。 二、現行條文移列第二項，內容未修正。
第十八條：建立商業關係前之誠信經營評估 本公司與他人建立商業關係前，應先行評估代理商、供應商、客戶或其他商業往來對象之合法性、誠信經營政策，以及是否曾有不誠信行為之紀錄，以確保其商業經營方式公平、透明且不會要求、提供或收受賄賂。 本公司進行前項評估時，可採行適當查核程序並宜請交易對象提供廉潔承諾聲明書，就下列事項檢視其商業往來對象，以瞭解其誠信經營之狀況： (以下略)	第十八條：建立商業關係前之誠信經營評估 本公司與他人建立商業關係前，應先行評估代理商、供應商、客戶或其他商業往來對象之合法性、誠信經營政策，以及是否曾涉有不誠信行為之紀錄，以確保其商業經營方式公平、透明且不會要求、提供或收受賄賂。 本公司進行前項評估時，可採行適當查核程序，就下列事項檢視其商業往來對象，以瞭解其誠信經營之狀況： (以下略)	與供應商往來時，應先評估其誠信記錄，宜請交易對象提供廉潔承諾聲明書。
第二十一條：契約明訂誠信經營	第二十一條：契約明訂誠信經營	配合公司實務運作需求修正。

修訂後條文	原條文	說明
本公司與他人簽訂契約時，應充分瞭解對方之誠信經營狀況，契約中宜納入遵守誠信經營條款及下列事項： (以下略)	本公司與他人簽訂契約時，應充分瞭解對方之誠信經營狀況，並將遵守本公司誠信經營政策納入契約條款，於契約中至少應明訂下列事項： (以下略)	
第二十二條：公司人員涉不誠信行為之處理 本公司鼓勵內部及外部人員檢舉不誠信行為或不當行為，得依其貢獻及所產生之經濟效益給予檢舉人適當獎勵，內部人員如有虛報或惡意指控之情事，應予以紀律處分，情節重大者應予以革職。 本公司於公司網站及內部網站建立並公告內部獨立檢舉信箱、專線或委託其他外部獨立機構提供檢舉信箱、專線，供本公司內部及外部人員使用。 檢舉人應至少提供下列資訊： 一、檢舉人之姓名、身分證號碼，亦得匿名檢舉，及可聯絡到檢舉人之地址、電話、電子信箱。 二、被檢舉人之姓名或其他足資識別被檢舉人身分特徵之資料。 三、可供調查之具體事證。 本公司處理檢舉情事之相關人員應以書面聲明對於檢舉人身分及檢舉內容予以保密，本公司並承諾保護檢舉人不因檢舉情事而遭不當處置。 本公司專責單位依下列程序處理檢舉情事： 一、檢舉情事涉及一般員工者	第二十二條：公司人員涉不誠信行為之處理 本公司鼓勵內部及外部人員檢舉不誠信行為或不當行為，依其檢舉情事之情節輕重，酌發新臺幣 5 萬元以下獎金，內部人員如有虛報或惡意指控之情事，應予以紀律處分，情節重大者應予以革職。 本公司於公司網站及內部網站建立並公告內部獨立檢舉信箱、專線或委託其他外部獨立機構提供檢舉信箱、專線，供本公司內部及外部人員使用。檢舉人應至少提供下列資訊： 一、檢舉人之姓名、身分證號碼即可聯絡到檢舉人之地址、電話、電子信箱。 二、被檢舉人之姓名或其他足資識別被檢舉人身分特徵之資料。 三、可供調查之具體事證。 本公司處理檢舉情事之相關人員應以書面聲明對於檢舉人身分及檢舉內容予以保密，本公司並承諾保護檢舉人不因檢舉情事而遭不當處置。 並由本公司專責單位依下列程序處理： 一、檢舉情事涉及一般員工者	一、配合公司實務運作需求修正。 二、配合「上市上櫃公司誠信經營守則」第二十三條規定允許匿名檢舉、完成檢舉事件之調查後應施行適當的後續行動，爰修正本條第二項第一款、第四項本文及同項第三款文字。

修訂後條文	原條文	說明
應呈報至部門主管，檢舉情事涉及董事或高階主管，應呈報至獨立董事。 二、本公司專責單位及前款受呈報之主管或人員應即刻查明相關事實，必要時由法規遵循或其他相關部門提供協助。 三、如經證實被檢舉人確有違反相關法令或本公司誠信經營政策與規定者，應立即要求被檢舉人停止相關行為，並為適當之處置，且必要時向主管機關報告、移送司法機關偵辦，或透過法律程序請求損害賠償，以維護公司之名譽及權益。 (以下略)	應呈報至部門主管，檢舉情事涉及董事或高階主管，應呈報至獨立董事。 二、本公司專責單位及前款受呈報之主管或人員應即刻查明相關事實，必要時由法規遵循或其他相關部門提供協助。 三、如經證實被檢舉人確有違反相關法令或本公司誠信經營政策與規定者，應立即要求被檢舉人停止相關行為，並為適當之處置，且必要時透過法律程序請求損害賠償，以維護公司之名譽及權益。 (以下略)	
第二十五條：施行 本作業程序及行為指南經董事會通過後實施，並提報股東會，修正時亦同。 (以下略)	第二十五條：施行 本作業程序及行為指南經董事會決議通過實施，並應送審計委員會及提報股東會報告；修正時亦同。 (以下略)	配合公司實務運作需求，酌修文字。
第二十六條：制訂及修正日期 本作業程序制訂於 2013 年 5 月 31 日。 第一次修訂於 2015 年 5 月 14 日。 第二次修訂於 2024 年 3 月 7 日。	第二十六條：制訂及修正日期 本作業程序於 2013 年 5 月 31 日制訂。 本作業程序於 2015 年 5 月 14 日修訂	增列本次修訂日期。

佐登妮絲集團股份有限公司

民國 112 年度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
第五條 發行條件 (三)既得條件： 員工於被授與限制員工權利新股後在職服務滿第一年至第五年間績效考核每年達 85 分(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、委任契約、「競業禁止及保密同意書」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，滿第一年至第五年每年可既得 20%股份。	第五條 發行條件 (三)既得條件： 1、員工於被授與限制員工權利新股後，自次一年度起(起算日每年 1 月 1 日)繼續在職服務滿第一年度至第五年度期間，年度績效考核每年達 85 分(含)以上且符合公司設定年度績效目標，且期間內未有違反法令、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，且未有職務調動或受懲誡之情形時，於五個年度期滿後之次年三月底前，按上開達成標準之年度數量一次結算，每一年度可既得 20%股份，最高可既得 100%股份。 2、員工未達年度績效目標之年度，員工或員工任職單位（或子公司）達成獲利目標者，按員工年度績效目標達成率，於 20%股份範圍內，於按前款結算時，依比例取得可既得股份。	修改既得條件，於獲配後五年內，以各年度績效考核分別計算，於五個年度期滿後一次結算及配發，績效達標之年度，每一年度可既得 20%股份，最高可既得 100%股份。 如果該年度未達績效目標但有達成獲利目標，則按績效目標達成率，於 20%股份範圍內，依比例計算可既得股份。

原辦法	修改後辦法	說明
第五條 發行條件 (四)員工未達成既得條件之處理： 1、於獲配限制員工權利新股五年內自願離職、遭本公司免職或資遣、退休、個人自行請調關係企業者，其先前已獲配，惟於該員工自願離職、免職、資遣、退休、轉調關係企業生效日時尚未既得之股份，本公司應向員工無償收回。 2、於獲配限制員工權利新股五年內經由本公司核准辦理留職停薪(包括但不限於育嬰、傷病、服兵役、進修等)者，該員工於留職停薪期間均視為未達成既成條件。員工得於恢復原職務後依本條第(三)項之規定，於恢復原職務所在當年度可獲配股數之範圍內恢復權益。惟該員工恢復原職務之當年度可得實際獲配之股數，應由本公司董事長參酌第三條第(二)項之因素後，重新核定其達成既成得條件之比例及時限，且既得期間條件應按留職停薪期間，往後遞延。 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	第五條 發行條件 (四)員工未達成既得條件之處理： 1、於獲配限制員工權利新股結算五年度績效考核前自願離職、遭本公司免職或資遣、退休、個人自行請調關係企業者，其先前已獲配，惟於該員工自願離職、免職、資遣、退休、轉調關係企業生效日時尚未既得之股份，本公司應向員工無償收回。 2、於獲配限制員工權利新股結算五年度績效考核前經由本公司核准辦理留職停薪(包括但不限於育嬰、傷病、服兵役、進修等)者，該員工於留職停薪期間均視為未達成既成條件。員工得於恢復原職務後依本條第(三)項之規定，於恢復原職務所在當年度可獲配股數之範圍內恢復權益。惟該員工恢復原職務之當年度可得實際獲配之股數，應由本公司董事長參酌第三條第(二)項之因素後，重新核定其達成既成得條件之比例及時限，且既得期間條件應按留職停薪期間，往後遞延 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、或連續三年度未達本條第(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尚未既得之股份之全部股數。	配合前項修改既得條件，於五個年度期滿後一次結算及配發，期間若有連續績效不佳，即收回全部股數。未達標之年度，即無既得 20%股份，不另參酌情形配發。

原辦法	修改後辦法	說明
數。(2)獲配年度之既得條件達成率未滿 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。	(2) 未符既得條件之限制員工權利新股，本公司將予以無償收回並辦理註銷。	
第五條 發行條件 (四)員工未達成既得條件之處理： 6、員工於既得期間獲配之配股配息，本公司同意無償給予員工。不因其是否達成既得條件有別。	第五條 發行條件 (四)員工未達成既得條件之處理： 6、未達成既得條件前，員工獲配之限制員工權利新股不得分配現金股息及股票股利，亦不得參與現金增資認股。	修改為未達成既得條件前，不參與配股、配息及現金增資認股。
第五條 發行條件 (七)員工獲配新股後未達成既得條件前受限制之權利如下： 3、員工依本辦法獲配之限制員工權利新股，於未達成既得條件前，其權利與本公司已發行之普通股股份相同(包括但不限於：現金股息、股票股利、減資、資本公積現金(股票)、現金增資原股東新股認購權及因合併、分割、股份轉換等各項法定事由所獲配之任何權益)。	第五條 發行條件 (七)員工獲配新股後未達成既得條件前受限制之權利如下： 3、員工依本辦法獲配之限制員工權利新股，於未達成既得條件前，不參與配股、配息及現金增資認股。	修改為未達成既得條件前，不參與配股、配息及現金增資認股。
第九條 實施及修訂 (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。	第九條 實施及修訂 (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。	增訂辦法變更日期

原辦法	修改後辦法	說明
(二)本辦法發行後修訂，應經股東會決議，並取得所有被授與員工與公司合意修改限制員工權利新股受領同意書。 (三)本辦法如有未盡事宜，悉依相關法令規定辦理。 (四)本辦法於民國 112 年 6 月 27 日訂定。 (五)本辦法於民國 112 年 8 月 24 日第一次修訂。	(二)本辦法發行後修訂，應經股東會決議，並取得所有被授與員工與公司合意修改限制員工權利新股受領同意書。 (三)本辦法如有未盡事宜，悉依相關法令規定辦理。 (四)本辦法於民國 112 年 6 月 27 日訂定。 (五)本辦法於民國 112 年 8 月 24 日第一次修訂。 (六)本辦法於民國 113 年 6 月 27 日第二次修訂。	

佐登妮絲集團股份有限公司

全體董事持股情形

停止過戶日：113 年 4 月 29 日
已發行股數： 60,949,717 股

職稱	姓名	股數	持股比率
董事長	陳正雄	1,066,000	1.75%
董事	陳政治	18,000	0.03%
董事	TRIMIX INTERNATIONAL LIMITED	3,808,843	6.25%
	代表人：陳佳琦	80,000	0.13%
董事	陳維國	380,414	0.62%
董事	陳逸民	—	—
董事	沈尤成	—	—
獨立董事	金鐵英	—	—
獨立董事	王銘富	—	—
獨立董事	孫逸敏	—	—
獨立董事	郭俊巖	—	—

註 1：本公司無證券交易法 26 條之適用。
註 2：本公司設置審計委員會，故無監察人持有股數之適用。

JOURDENESS GROUP LIMITED
PROCEDURAL RULES OF GENERAL MEETING
股東會議事規則

Article 1
第一條

Legal Basis　法令依據

Unless otherwise provided in the Applicable Listing Rules and the Law, the general meetings of the Company shall be held in accordance with the Rules.
本公司股東會之議事規則除上市(櫃)法令或法律另有規定外，應依本規則辦理。

Unless otherwise defined in the Rules, any capital letters as used in the Rules shall have the same meanings as defined in the Articles of Association of the Company (as amended or substituted from time to time; hereinafter "**Articles**").
除本規則另有定義外，本規則所使用任何英文字首大寫之詞彙，其意義應與本公司公司章程(包括其隨時修改或被取代之版本；下稱「**本章程**」)中之定義相同。

Article 1-1
第一條之一

Convening and Notice of General Meetings　股東會召集及開會通知

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.
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。

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.
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。

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. 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. 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.
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、監察人事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。並於股東常會開會二十一日前或股東臨時會開會十五日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站，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率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。

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:

1. for physical general meetings, to be distributed on-site at the general meeting.
2. for Hybrid General Meetings, to be distributed on-site at the general meeting and the electronic files transmitted to the virtual meeting platform.
3. for Virtual General Meetings, electronic files shall be transmitted to the virtual meeting platform.

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：

一、召開實體股東會時，應於股東會現場發放。
二、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。
三、召開視訊股東會時，應以電子檔案傳送至視訊會議平台。

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.
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。

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, 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 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.
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、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，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。

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.
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。

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; provide, however, that the Board shall reject proposals concerning more than one matter. 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.
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，惟提案超過1項者，均不列入議案。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。

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.
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。

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.
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。

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.
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。

Article 1-2 第一條之二

Proxy and authorization 委託出席股東會及授權

For each general meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by this Company and stating the scope of the proxy's authorization.
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。

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.
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。

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.
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。

<u>After a proxy form has been delivered to the Company, if a Shareholder</u>

intends to attend the meeting by means of visual communication method, 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.
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。

Article 2 第二條 **Attendance and Sign-in 出席與簽名**

The Company shall include the information about the time slot when shareholders, proxy solicitation agents, or proxies ("**Shareholders**" for the purpose of this Article 2) may report to the meeting, the reporting location, and other important messages in the notice of general meetings.
本公司應於開會通知書載明受理股東、徵求人、受託代理人（本第 2 條稱「**股東**」）報到時間、報到處地點，及其他應注意事項。

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.
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 deemed to have attended the shareholders meeting in person.
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；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。

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.
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。

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.
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。

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.
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。

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.
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。

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.
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。

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.
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。

Article 2-1 第二條之一 **General Meetings Held by Visual Communication Network and the Notice 股東會視訊會議召集通知**

To convene a general meeting held by visual communication network, the Company shall include the follow particulars in the meeting notice:
1. How Shareholders attend the general meetings held by means of visual communication network and exercise their rights.
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:
   (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.
   (2) Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.
   (3) 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.

(4) Actions to be taken if the outcome of all proposals have been announced and there is no extraordinary motion.

3. 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.

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：

一、股東參與視訊會議及行使權利方法。

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：

（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，及如須延期或續行集會時之日期。

（二） 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。

（三） 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。

（四） 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。

三、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。

Article 3
第三條

Calculation of Attending Shares　出席股數之計算

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 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.

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計算之。

Article 4
第四條

Venue and Time of General Meetings　開會地點及時間

According to the Articles and the Applicable Listing Rules, unless with a prior approval by the competent 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.
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。

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.
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。

Article 5 第五條 **<u>Identification of Appointed Professionals and Other Relevant Persons Who May Be Present　委託專業人士與相關人員得列席之識別</u>**

The Company may appoint its lawyer(s), accountant(s) or other relevant person(s) to be present at a general meeting. All supporting staff for the general meeting shall wear an identification badge or arm-band.
本公司得指派所委託之律師、會計師或相關人員列席股東會。辦理股東會之會務人員應佩戴識別證或臂章。

Article 6 第六條 **<u>Audio Recording or Videotaping of Meetings for Evidence　開會過程錄音或錄影之存證</u>**

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 Shareholder initiates proceedings in accordance with the Applicable Listing Rules.
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。

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.
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。

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.
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。

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.
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。

Article 7 第七條 **The Chairman and Agent　主席及代理人**

Subject to the Applicable Listing Rules, the Chairman, if any, of the Board of the Directors shall preside as chairman at every general meeting of the Company convened by the Board of the Directors. In case the Chairman is on leave or absent or can not exercise his/her power and authority for any cause, he/she shall designate one of the other Directors to act on his/her behalf. In the absence of such a designation, the Directors shall elect from among themselves an acting chairman for the meeting.
除上市(櫃)法令另有規定外，股東會如由董事會所召集，其主席應由董事長(如有)擔任之，董事長請假或因故不能行使職權時，由董事長指定董事一人代理之，董事長未指定代理人者，由董事互推一人代理之。

Where a Managing Director or a Director is to act as the agent for the chairman in the preceding paragraph, only the Managing Directors or Directors who have been in the position for six months or more and have a good understanding of the Company's financial and business conditions may be allowed to do so. The same shall apply in case that the representative of a corporate director acts as the chairman.
前項主席係由常務董事或董事代理者，以任職六個月以上，並瞭解公司財務業務狀況之常務董事或董事擔任之。主席如為法人董事之代表人者，亦同。

For a general meeting convened by any other person having the convening right, such person shall act as the chairman of that meeting; provided that if there are two (2) or more persons jointly having the convening right, the chairman of the meeting shall be elected from those persons.
股東會如由董事會以外之其他召集權人召集者，主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。

The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a general meeting as advisors.
本公司得指派所委任之律師、會計師或相關人員列席股東會。

Article 8 **Convention of A Meeting　會議召開**

第八條

The chairman shall call the general meeting to order at the time scheduled for the general meeting and announce the number of non-voting rights and the number of shares present. 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, 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.

已屆開會時間，主席應即宣布開會，並同時公布無表決權數及出席股份數等相關資訊。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，由主席宣布流會；股東會以視訊會議召開時，本公司另應於股東會視訊會議平台公告流會。

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.

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。

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.

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。

Article 9 **<u>Proposal Discussion 議案討論</u>**

第九條

For a Shareholders' meeting convened by the Board of Directors, it is advised that the chairman shall host the Shareholder's meeting in person and a majority of the Directors are present at the meeting. In addition, all functional committees shall send at least one representative to preside over the Shareholders' meeting and their attendance shall be recorded in the meeting minutes.
董事會所召集之股東會，董事長宜親自主持，且宜有董事會過半數之董事親自出席，及各類功能性委員會成員至少一人代表出席，並將出席情形記載於股東會議事錄。

The agenda of general meeting shall be set by the Board of Directors if the meeting is convened by the Board of Directors. Unless otherwise approved in the general meeting, the general meeting shall proceed in accordance with the agenda, and the related proposals (including extraordinary motions and amendment to original proposals) shall be voted by poll on a one-by-one basis.
股東會如由董事會召集者，其議程由董事會訂定之，相關議案(包括臨時動議及原議案修正)均應採逐案票決，會議應依排定之議程進行，非經股東會決議通過不得變更之。

The preceding paragraph applies to circumstances where the general meeting is convened by any person, other than the Board of Directors, entitled to convene such general meeting.
股東會如由董事會以外之其他有召集權人召集者，準用前項之規定。

Unless otherwise resolved at the general meeting or in accordance with Article 17 of the Rules, the chairman cannot announce adjournment of the general meeting before all items listed in the agenda are resolved; after a meeting is adjourned, Shareholders shall not elect a chairman and resume the meeting at the same or another venue. In case that the chairman adjourns the general meeting in violation of the Rules, other members of the Board of Directors shall promptly assist the attending Shareholders to elect, by a majority of votes represented by attending Shareholders present in the general meeting, another person to serve as chairman to continue the general meeting in accordance with due procedures.
前二項排定之議程於議事未終結前，非經決議或依本規則第十七條之規定，主席不得逕行宣布散會；會議散會後，股東不得另推選主席於原址或另覓場所續行開會，但主席違反本規則，宣布散會者，董事會其他成員應迅速協助出席股東依法定程序，以出席股東表決權過半數之同意推選一人擔任主席，繼續開會。

The chairman shall provide sufficient time for the explanation and discussion of all items listed in the agenda and amendments or extraordinary motion submitted by Shareholders. The chairman may announce an end of discussion and submit an item for a vote if the chairman deems that the item is ready for voting and compliant with the Applicable Listing Rules and the Articles. The chairman shall provide sufficient time for casting the votes.

主席對於議案及股東所提之修正案或臨時動議，應給予充分說明及討論之機會，若認為該等議案及修正案均已符合本章程及上市(櫃)法令之規定且達可付表決之程度時，得宣布停止討論，提付表決，並安排適足之投票時間。

Article 10 第十條 **Speech of Shareholder 股東發言**

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.
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。

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.
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。

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.
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，股東發言違反本項規定或超出議題範圍者，主席得制止其發言。

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.
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。

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。

After the speech of any Shareholder, the Chairman may make responses by him or herself or appoint an appropriate person to respond.
出席股東發言後，主席得親自或指定相關人員答覆。

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 200 words. The regulations in paragraphs 1 to 5 do not apply.
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。

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.
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。

Article 11 第十一條

[Deleted and removed to Article 1-1
刪除，改列於第一條之一]

Article 12 第十二條

Calculation of Voting Shares and Recusal 表決股數之計算、迴避制度

Voting at a general meeting shall be based on the number of Shares.
股東會之表決，應以股份為計算基準。

The number of Shares represented by Shareholders present at the meeting shall be calculated in accordance with the sign-in book or submitted attendance card, plus the voting Shares exercised in writing or electronically.
出席股數依簽名簿或繳交之簽到卡，加計以書面或電子方式行使表決權之股數計算之。

When the Company holds a general meeting, it shall adopt electronic means for the Shareholders to exercise voting rights and may allow the Shareholders to exercise voting rights by correspondence. When voting rights are exercised by correspondence or by way of electronic transmission, the method of exercise shall be specified in the general meeting notice. A Shareholder exercising voting rights by correspondence or by way of electronic transmission will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extraordinary motions and amendments to original proposals.
本公司召開股東會時，應採行以電子方式並得採行以書面方式行使其表決權；其以書面或電子方式行使表決權時，其行使方法應載明於股東會召集通知。以書面或電子方式行使表決權之股東，視為親自出席股東會。但就該次股東會之臨時動議及原議案之修正，視為棄權，故本

公司宜避免提出臨時動議及原議案之修正。

A Shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company no later than two (2) days prior to the date of the genral meeting. When multiple declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.
前項以書面或電子方式行使表決權者，其意思表示應於股東會開會二日前送達公司，意思表示有重複時，以最先送達者為準。但聲明撤銷前意思表示者，不在此限。

After a Shareholder has exercised voting rights by correspondence or electronic means, in the event the Shareholder intends to attend the general meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, no later than two (2) days prior the date of the general meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a Shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a general meeting, the voting rights exercised by the proxy in the meeting shall prevail.
股東以書面或電子方式行使表決權後，如欲親自出席股東會者，應於股東會開會二日前以與行使表決權相同之方式撤銷前項行使表決權之意思表示；逾期撤銷者，以書面或電子方式行使之表決權為準。如以書面或電子方式行使表決權並以委託書委託代理人出席股東會者，以委託代理人出席行使之表決權為準。

The Shares solicited by solicitors, Shares represented by proxies and shares represented shareholders attending the meeting by written ballot or electronic transmission 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. 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 this information disclosed until the end of the meeting.
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。

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.
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。

The Shares held by any Shareholders with no voting rights shall not be included in the total number of issued Shares while voting on resolutions in the general meeting.
股東會之決議，對無表決權股東之股份數，不算入已發行股份之總數。

To the extent required by the Applicable Listing Rules and in accordance with Article 66 of the Articles, any Shareholder who bears a personal interest that may conflict with and impair the interest of the Company in respect of any proposed matter for consideration an approval at a general meeting shall abstain from voting any of the Shares that such Shareholder should otherwise be entitled to vote in person, as a proxy or corporate representative with respect to said matter.
於上市(櫃)法令要求之範圍內，依本章程第66條之規定，股東對於提交股東會同意之提案事項有自身利害關係致有害於公司利益之虞時，就該提案事項不得親自或代理他股東或代表法人股東行使其本可行使之任何表決權。

Any Shares held by any Shareholders who are not permitted to exercise voting rights in the preceding paragraph shall not be counted in the number of votes of Shareholders present at the general meeting for relevant resolutions.
前項不得行使表決權之股份數，就相關決議不算入已出席股東之表決權數。

Except for Taiwan trust enterprises or Shareholders’ Service Agencies approved by Taiwan competent authorities, when a person who acts as the proxy for two or more Shareholders concurrently, the number of votes represented by him shall not exceed three percent of the total number of votes of the Company and the portion of excessive votes represented by such proxy shall not be counted.
除中華民國信託事業或經中華民國證券主管機關核准的股務代理機構外，一人同時受二人以上股東委託時，其代理之表決權不得超過已發行股份總數表決權之百分之三，超過時其超過之表決權，不予計算。

Subject to the Applicable Listing Rules, if any Shareholder holding Shares for and on behalf of another person or entity, such Shareholder may assert to exercise the voting rights separately. The qualifications, scopes, exercises, operational procedures and other matters in relation to the aforesaid separate exercise of voting rights shall be conducted in accordance with the Applicable Listing Rules.
依據上市(櫃)法令，股東係為他人持有股份時，股東得主張分別行使表決權。前述關於分別行使表決權之資格條件、適用範圍、行使方式、作業程序及其他應遵行事項之辦法，由金管會定之。

Article 13 **第十三條** **<u>Principle for Voting Right　表決權原則</u>**

Subject to the Articles and any rights and restrictions for the time being attached to any Share, every Shareholder and every Person represented by proxy shall have one vote for each Share of which he or the Person represented by proxy is the holder.
除本章程另有規定或股份另附有任何權利或限制外，每一親自出席或委託代理人出席之股東於進行表決時，就其所持有的每一股份均有一表決權。

Shareholders shall vote on each of the proposals presented at the meeting and the result of the vote indicating Shareholders' consent, objection and abstaining from voting shall be entered at the Market Observation Post System on the day immediately following the convention of the Shareholders' meeting.
議案應由股東逐案進行投票表決，並於股東會召集後當日，將股東同意、反對及棄權之結果輸入公開資訊觀測站。

Where any Director or supervisor (if any), who is also a Shareholder of the Company, creates or has created a pledge on the Shares held by such Director (the "**Pledged Shares**") exceeding fifty percent (50%) of total Shares held by such Director at the time of his/her appointment as Director or supervisor (if any), such Director or supervisor (if any) shall refrain from exercising its voting rights on the Shares representing the difference between the Pledged Shares and fifty percent (50%) of total Shares held by such Director or supervisor (if any) at the time of his/her appointment as Director or supervisor (if any), and such Shares shall not be counted toward the number of votes represented by the Shareholders present at a general meeting.
本公司董事或監察人(如有)亦持有本公司股份時，如該董事或監察人(如有)以股份設定質權(下稱「**設質股份**」)超過選任當時所持有之本公司股份數額二分之一時，其超過之股份(即設質股份超過選任當時所持有股份數額二分之一的部分)不得行使表決權，不算入已出席股東之表決權數。

Article 14 **第十四條** **<u>Voting on Proposal　議案之表決</u>**

Unless otherwise provided for under the Applicable Listing Rules or the Articles, a proposal put to a vote shall be approved by consent of a majority of Shareholders present at the meeting attended.
議案之表決，除上市(櫃)法令或本章程另有規定外，以出席股東表決權過半數之同意通過之。

In case of an amendment proposal or substitute proposal to an original proposal, the chairman shall decide on the order of vote together with the original proposal.　However, if one of the proposals has been approved, the others shall be deemed overruled and no further vote is required.
同一議案有修正案或替代案時，由主席併同原案定其表決之順序。如其中一案已獲通過時，其他議案即視為否決，毋庸再行表決。

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 all directors and/or supervisors who were elected and lost the election and numbers of their votes, shall be announced at the same meeting.
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落選董事、監察人(如有)與其獲得之選舉權數。

Voting ballots cast in the election of director(s) shall be signed and sealed by scrutinizer and properly kept for at least one (1) years; provided, however, that in case of a litigation instituted by Shareholder, these ballots shall then be kept until conclusion of the litigation.
董事選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依法令提起訴訟者，應保存至訴訟終結為止。

Article 15 第十五條 **Checking and Counting Ballots 監票及計票**

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.
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。
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.
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。

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.
股東會以視訊會議召開者，應於主席宣布投票結束後，為一次性計票，並宣布表決及選舉結果。

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.
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。

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.
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。

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.
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。

Article 16 第十六條

Meeting Minutes 議事錄

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.
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。

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**").
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。

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.
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。

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.
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事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。

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
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。

The number of votes casted for and against a resolution and the total number of votes cast shall be recorded in the meeting minutes.
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。

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.
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。

Article 17 第十七條 **<u>Intermission and Resumption of A Meeting 休息、續行集會</u>**

During the general meeting, the chairman may, at his or her discretion, set time for intermission. In exceptional cases, when there are incidents that temporarily prevent the normal progress of the general meeting, the chairman may decide to temporarily suspend the general meeting and announce, depending on the situation, the time that the meeting will resume.
會議進行時，主席得酌定時間宣告休息，發生不可抗拒之情事時，主席得裁定暫時停止會議，並視情況宣布續行開會之時間。

Before the agenda set for the general meeting are completed, if the meeting venue cannot continue to be used for the general meeting, the chairman may seek another venue to resume the general meeting. Upon approval by Ordinary Resolution, the chairman may (and shall if so directed by the meeting) adjourn the general meeting if necessary.
股東會排定之議程於議事未終結前，開會之場地屆時未能繼續使用，得由主席決定另覓場地繼續開會並若有需要時經普通決議同意得(如經股東會指示則應)宣佈股東會延期。

The Shareholders may resolve to adjourn or resume the general meeting within five days in accordance with the Applicable Listing Rules and the Articles.
股東會得依上市(櫃)法令及本章程之規定，決議在五日內延期或續行集會。

Article 18
第十八條

<u>Preservation of Order at the Meeting Venue　會場秩序之維持</u>

The chairman may direct inspectors (or security guards) to assist in preserving the order at the meeting venue. Inspectors (or security guards) shall wear an arm-band with the word "Inspector" when assisting in preserving the order at the meeting venue.
主席得指揮糾察員(或保全人員)協助維持會場秩序。糾察員(或保全人員)在場協助維持秩序時，應佩戴「糾察員」字樣臂章。

The chairman may direct inspectors or security guards to ask Shareholders who violate the Rules, disobey the chairman's correction, impede the process of the meeting and do not comply after being asked to stop to leave the meeting venue.
股東違反本規則不服從主席糾正，妨礙會議之進行，經制止不服從者，得由主席指揮糾察員或保全人員請其離開會場。

If there is speaker facility at the meeting venue and a shareholder speaks with the facility other than that prepared by the Company, the chairman may stop him.
會場備有擴音設備者，股東非以本公司配置之設備發言時，主席得制止之。

Article 18-1
第十八條之一

<u>Handling of Disconnection and Digital Divide 斷訊與數位落差之處理</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 before and during the meeting to help resolve communication technical issues.
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。

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.
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第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。

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.
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。

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.
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。

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.
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。

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 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.
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。

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.
發生前項應繼續進行會議之情事，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。

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.
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二十第七項所列規定，依原股東會日期及各該條規定辦理相關前置作業。

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 hall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.
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務處理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。

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.
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。

Article 19 第十九條 **<u>Enforcement and Amendment 實施與修訂</u>**

Establishment and amendment to the Rules shall be subject to approval of the Board of Directors, which shall be further approved by Ordinary

Resolution in the general meeting.
本規則之訂定及修正應經董事會同意，並經股東會以普通決議通過。

本辦法訂於 2013 年 5 月 31 日
第一次修訂日 2015 年 6 月 30 日
第二次修訂日 2020 年 6 月 18 日
第三次修訂日 2022 年 6 月 23 日

Company No.:242357

Cayman Islands

The Companies Act

Amended and Restated

Memorandum of Association

and

Articles of Association

of

JOURDENESS GROUP LIMITED

Incorporated on the 21st day of June, 2010
Adopted By Special Resolution dated the 13th day of May, 2014
Adopted By Special Resolution dated the 30th day of June, 2015
Adopted By Special Resolution dated the 23rd day of June, 2016
Adopted By Special Resolution dated the 22nd day of June, 2017
Adopted By Special Resolution dated the 28th day of June, 2018
Adopted By Special Resolution dated the 25th day of June, 2019
Adopted By Special Resolution dated the 18th day of June, 2020
Adopted By Special Resolution dated the 23rd day of June, 2022
Adopted By Special Resolution dated the 27th day of June, 2023

Portcullis (Cayman) Ltd.
The Grand Pavilion Commercial Centre,
Oleander Way, 802 West Bay Road,
P.O. Box 32052, Grand Cayman KY1-1208
Cayman Islands
Tel: 345-946-6145 / +65 6496 0496
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Email: Info.CaymanIslands@portcullis.co
www.portcullis.co

THE COMPANIES ACT (AS AMENDED)

COMPANY LIMITED BY SHARES

AMENDED AND RESTATED

MEMORANDUM OF ASSOCIATION

OF

JOURDENESS GROUP LIMITED

(Adopted by Special Resolution passed on June 27, 2023)

1. The name of the Company is JOURDENESS GROUP LIMITED (the "**Company**").

2. The registered office of the Company will be situated at the offices of Portcullis (Cayman) Ltd., The Grand Pavilion Commercial Centre, Oleander Way, 802 West Bay Road, P.O. Box 32052, Grand Cayman KY1-1208, British West Indies or at such other location as the Directors may from time to time determine.

3. The objects for which the Company is established are unrestricted.

   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 Act of the Cayman Islands (as amended) (the "**Law**").

4. The Company shall have and be capable of exercising all the functions of a natural person of full capacity irrespective of any question of corporate benefit as provided by Section 27(2) of the Law.

5. The Company will not trade in the Cayman Islands with any person, firm or corporation except in furtherance of the business of the Company carried on outside the Cayman Islands; provided that nothing in this section shall be construed as to prevent the Company effecting and concluding contracts in the Cayman Islands, and exercising in the Cayman Islands all of its powers necessary for the carrying on of its business outside the Cayman Islands.

6. When conducting business, the Company shall comply with the laws and regulations as well as business ethics, and may take actions that will promote public interests in order to fulfil its social responsibilities.

7. The liability of the Shareholders of the Company is limited to the amount, if any, unpaid on the share respectively held by them.

8. The capital of the Company is **NT$ 1,000,000,000** divided into **100,000,000** Common Shares of a nominal or par value of **NT$ 10** each provided always that subject to the Law and the Articles of Association the Company shall have power to redeem or purchase any of its shares and to sub-divide or consolidate the said shares or any of them and to issue all or any part of its capital whether original, redeemed, increased or reduced with or without any preference, priority, special privilege or other rights or subject to any postponement of rights or to any conditions or restrictions whatsoever and so that unless the conditions of issue shall otherwise expressly provide every issue of shares whether stated to be ordinary, preference or otherwise shall be subject to the powers on the part of the Company hereinbefore provided.

9. The Company may exercise the power contained in Section 206 of the Law to deregister in the Cayman Islands and be registered by way of continuation in some other jurisdiction.

THE COMPANIES ACT (AS AMENDED)

COMPANY LIMITED BY SHARES

AMENDED AND RESTATED

ARTICLES OF ASSOCIATION

OF

JOURDENESS GROUP LIMITED

(Adopted by Special Resolution passed on June 27, 2023)

TABLE A

The Regulations contained or incorporated in Table 'A' in the First Schedule of the Law shall not apply to JOURDENESS GROUP LIMITED (the "**Company**") and the following Articles shall comprise the Articles of Association of the Company.

INTERPRETATION

1. In these Articles the following defined terms will have the meanings ascribed to them, if not inconsistent with the subject or context:

"**Acquisition**" refers to an act wherein a company acquiring shares, business or assets of another company in exchange for shares, cash or other assets;

"**Affiliated Company**" means with respect to any affiliated company as defined in the Applicable Listing Rules;

"**Applicable Listing Rules**" means the relevant laws, regulations, rules and code as amended, from time to time, applicable as a result of the original and continued trading or listing of any Shares on any Taiwan stock exchange or securities market, including, without limitation the relevant provisions of Taiwan Company Act, Securities and Exchange Act, the Acts Governing Relations Between Peoples of the Taiwan Area and the Mainland Area, or any similar statute and the rules and regulations of the Taiwan authorities thereunder, and the rules and regulations promulgated by the Financial Supervisory Commission, the Taipei Exchange or the Taiwan Stock Exchange;

"**Articles**" means these articles of association of the Company, as amended or substituted from time to time;

"**Audit Committee**" means the audit committee of the Company formed by the Board pursuant to Article 118 hereof, or any successor audit committee;

"**Book-Entry Transfer**" means a method whereby the issue, transfer or delivery of Shares is effected electronically by debit and credit to accounts opened with securities firms by Shareholders, without delivering physical share certificates. If the Shareholder has not opened an account with a securities firm, the Shares delivered by Book-Entry Transfer shall be recorded in the entry sub-account under the Company's account with the securities central depositary in Taiwan;

"**Capital Reserves**" means the share premium account, income from endowments received by the Company, capital redemption reserve, profit and loss account and other reserves generated in accordance with generally accepted accounting principles.

"**Chairman**" has the meaning given thereto in Article 82;

"**Class**" or "**Classes**" means any class or classes of Shares as may from time to time be issued by the Company;

"**Commission**" means Financial Supervisory Commission of Taiwan or any other authority for the time being administering the Securities and Exchange Act of Taiwan;

"**Common Share**" means a common share in the capital of the Company of NT$10 nominal or par value issued subject to and in accordance with the provisions of the Law and these Articles, and having the rights and being subject to restrictions as provided for under these Articles with respect to such Share;

"**Constituent Company**" means an existing company that is participating in a Merger with one (1) or more other existing companies within the meaning of the Law;

"**Directors**" and "**Board of Directors**" and "**Board**" means the directors of the Company for the time being, or as the case may be, the directors assembled as a board or as a committee thereof;

"Delisting" means (a) the delisting of the Shares registered or listed on any Taiwan stock exchange or securities market as a result of a Merger in which the Company will dissolve, general assumption (as defined in the Applicable Listing Rules), share swap (as defined in the Applicable Listing Rules) or Spin-off; and (b) the shares of the surviving company in the Merger, the transferee company in the general assumption or the existing company or newly-incorporated company in the share swap or Spin-off will not be registered or listed on any Taiwan stock exchange or securities market;

"**electronic**" shall have the meaning given to it in the Electronic Transactions Act (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;

"**electronic communication**" means transmission to any number, address or internet website or other electronic delivery methods as otherwise decided and approved by not less than two-thirds (2/3) of the vote of the Board;

"**Emerging Market**" means the emerging market board of Taipei Exchange in Taiwan;

“**Family Relationship within Second Degree of Kinship**” in respect of a natural person, means another natural person who is related to the first person either by blood or by marriage of a member of the family and within the second degree to include but not limited to the parents, siblings, grandparents, children and grandchildren of the first person as well as the first person's spouse’s parents, siblings and grandparents;

“**Guidelines Governing Election of Directors**” means guidelines governing election of Directors of the Company, as amended or substituted from time to time as prescribed in the Applicable Listing Rules;

"**Indemnified Person**" has the meaning given thereto in Article 152;

"**Independent Director**" means a director who is an independent director as defined in the Applicable Listing Rules;

"**Law**" means the Companies Act of the Cayman Islands (as amended);

“**Legal Reserves**” the legal reserve allocated in accordance with the Applicable Listing Rules;

"**Memorandum of Association**" means the memorandum of association of the Company, as amended or substituted from time to time;

"**Merger**" means the merging of two (2) or more Constituent Companies and the vesting of their undertaking, property and liabilities in one (1) of such companies as the Surviving Company within the meaning of the Law;

"**MOEA**" means Ministry of Economic Affairs of Taiwan being administering the Company Act of Taiwan and relevant corporate matters in Taiwan;

"**Office**" means the registered office of the Company as required by the Law;

"**Ordinary Resolution**" means a resolution passed by a simple majority of such Shareholders as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting of the Company and where a poll is taken regard shall be had in computing a majority to the number of votes to which each Shareholder is entitled;

"**paid up**" means paid up as to the par value and any premium payable in respect of the issue of any Shares and includes credited as paid up;

"**Person**" means any natural person, firm, company, joint venture, partnership, corporation, association or other entity (whether or not having a separate legal personality) or any of them as the context so requires;

"**preferred Shares**" has the meaning given thereto in Article 10;

"**Procedural Rules of Board Meetings**" means procedural rules of the Board meetings of the Company, as amended or substituted from time to time as prescribed in the Applicable Listing Rules;

"**Procedural Rules of General Meetings**" means procedural rules of the general meetings of the Company, as amended or substituted from time to time as prescribed in the Applicable Listing Rules;

"**Register**" or "**Register of Members**" means the register of Members of the Company required to be kept pursuant to the Law;

"**Republic of China**" or "**Taiwan**" means the Republic of China, its territories, its possessions and all areas subject to its jurisdiction;

"**Retained Earnings**" means the sums including but not limited to the Legal Reserves, Special Reserves, and unappropriated earnings;

"**Rules of Audit Committee**" means rules of Audit Committee of the Company, as amended or substituted from time to time as prescribed in the Applicable Listing Rules;

"**Seal**" means the common seal of the Company (if adopted) including any facsimile thereof;

"**Secretary**" means any Person appointed by the Directors to perform any of the duties of the secretary of the Company;

"**Share**" means a share in the capital of the Company. All references to "Shares" herein shall be deemed to be Shares of any or all Classes as the context may require. For the avoidance of doubt in these Articles the expression "Share" shall include a fraction of a Share;

"**Shareholder**" or "**Member**" means a Person who is registered as the holder of Shares in the Register;

"**Share Premium Account**" means the share premium account established in accordance with these Articles and the Law;

"**Shareholders' Service Agent**" means the agent licensed by Taiwan authorities to provide certain shareholders services in accordance with the Applicable Listing Rules to the Company;

"**signed**" means bearing a signature or representation of a signature affixed by mechanical means or an electronic symbol or process attached to or logically associated with an electronic communication and executed or adopted by a person with the intent to sign the electronic communication;

"Special Reserves" means the reserve allocated from Retained Earnings in accordance with the Applicable Listing Rules, or resolutions of shareholders meetings;

"**Special Resolution**" means a special resolution of the Company passed in accordance with the Law, being a resolution passed by a majority of not less than two-thirds (2/3) of such Shareholders as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting of the Company of which notice specifying the intention to propose the resolution as a special resolution has been duly given and where a poll is taken regard shall be had in computing a majority to the number of votes to which each Shareholder is entitled;

"**Spin-off**" refers to an act wherein a transferor company transfers all of its independently operated business or any single independently operated business to an existing or a newly incorporated company as consideration for that existing transferee company or newly incorporated transferee company to issue new shares to the transferor company or to shareholders of the transferor company;

"**Supermajority Resolution Type A**" means a resolution passed by Shareholders, as being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting, such Shareholders holding not less than half of the Shares held by all Shareholders attending that meeting, and such meeting attended by Shareholders holding not less than two-thirds (2/3) of all issued Shares of the Company;

"**Supermajority Resolution Type B**" means where the Shareholders attending the general meeting are holding less than two-thirds (2/3) of all issued Shares of the Company entitled to vote thereon as required under the Supermajority Resolution Type A, a resolution passed by Shareholders, as being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting, such Shareholders holding not less than two-thirds (2/3) of the Shares held by all Shareholders attending that meeting, and such meeting attended by Shareholders holding not less than half of all issued Shares of the Company;

"Supermajority Special Resolution" means a Special Resolution approved by the Shareholders holding at least two-thirds (2/3) of the Shares in issue at the time of the general meeting;

"**Surviving Company**" means the sole remaining Constituent Company into which one (1) or more other Constituent Companies are merged within the meaning of the Law;

"**Taipei Exchange**" means the Taipei Exchange in Taiwan;

"**Treasury Shares**" means Shares that were previously issued but were purchased, redeemed or otherwise acquired by the Company and not cancelled, in accordance with these Articles, the Law and the Applicable Listing Rules; and

“**TSE**” means the Taiwan Stock Exchange.

2. In these Articles, save where the context requires otherwise:

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

(b) words importing the masculine gender only shall include the feminine gender and any Person as the context may require;

(c) the word "may" shall be construed as permissive and the word "shall" shall be construed as imperative;

(d) reference to a statutory enactment shall include reference to any amendment or re-enactment thereof for the time being in force;

(e) reference to any determination by the Directors shall be construed as a determination by the Directors in their absolute discretion and shall be applicable either generally or in any particular case; and

(f) reference to "in writing" shall be construed as written or represented by any means reproducible in writing, including any form of print, lithograph, email, facsimile, photograph or telex or represented by any other substitute or format for storage or transmission for writing or partly one (1) and partly another.

3. Subject to the last two preceding Articles, any words defined in the Law shall, if not inconsistent with the subject or context, bear the same meaning in these Articles.

PRELIMINARY

4. The business of the Company may be commenced at any time after incorporation.

5. The Office shall be at such address in the Cayman Islands as the Directors may from time to time determine. The Company may in addition establish and maintain such other offices and places of business and agencies in such places as the Directors may from time to time determine.

6. The preliminary expenses incurred in the formation of the Company and in connection with the issue of Shares shall be paid by the Company. Such expenses may be amortised over such period as the Directors may determine and the amount so paid shall be charged against income and/or capital in the accounts of the Company as the Directors shall determine.

7. The Board of Directors shall keep, or cause to be kept, the Register which may be kept in or outside the Cayman Islands at such place as the Board of Directors may from time to time determine and, in the absence of any such determination, the Register shall be kept at the Office, and shall be made available at its Shareholder Service Agent's office in the R.O.C. The Board or any other authorized conveners of general meetings of the Company may request that the Company or the Company's Shareholder Service Agent provide a copy of the Register for inspection.

SHARES

8. Subject to these Articles, all Shares for the time being unissued shall be under the control of the Directors who may :

(a) issue, allot and dispose of the same to such Persons, in such manner, on such terms and having such rights and being subject to such restrictions as they may from time to time determine; and

(b) grant options with respect to such Shares and issue warrants or similar instruments with respect thereto;

and, for such purposes, the Directors may reserve an appropriate number of Shares for the time being unissued.

9. The Directors may authorise the division of Shares into any number of Classes and the different Classes shall be authorised, established and designated (or re-designated as the case may be) and the variations in the relative rights (including, without limitation, voting, dividend and redemption rights), restrictions, preferences, privileges and payment obligations as between the different Classes (if any) shall be fixed and determined by the Directors.

10. The Company may issue Shares with rights which are preferential to those of ordinary Shares issued by the Company ("**preferred Shares**") with the approval of a majority of the Directors present at a meeting attended by two-thirds (2/3) or more of the total number of the Directors and with the approval of a Special Resolution. Prior to the issuance of any preferred Shares approved pursuant to this Article 10, these Articles shall be amended to set forth the rights and obligations of the preferred Shares, including but not limited to the following terms, and the same shall apply to any variation of rights of preferred Shares:

(a) number of preferred Shares issued by the Company and the number of preferred Shares the Company is authorized to issue;

(b) order, fixed amount or fixed ratio of allocation of dividends and bonus on preferred Shares;

(c) order, fixed amount or fixed ratio of allocation of surplus assets of the Company;

(d) order of or restriction on the voting right(s) (including declaring no voting rights whatsoever) of preferred Shareholders;

(e) other matters concerning rights and obligations incidental to preferred Shares; and

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

11. Subject to these Articles and the Applicable Listing Rules, the issue of new Shares of the Company shall be approved by a majority of the Directors present at a meeting attended by two-thirds (2/3) or more of the total number of the Directors. The issue of new Shares shall at all times be subject to the sufficiency of the authorised capital of the Company.

12. (1) Subject to Article 12A, the Company shall not issue any unpaid Shares or partly paid-up Shares. The Company shall not issue shares in bearer form.

(2) The Company shall neither issue Shares without par value nor convert its Shares from Shares with par value to Shares without par value.

12A. If a subscriber fails to pay any call or instalment of call with respect of any Shares on the day appointed for payment, the Directors may, at any time thereafter during such time as any part of such call or instalment remains unpaid, serve a notice on him requiring payment of so much of the call or instalment as is unpaid, together with any interest which may have accrued, within a period of not less than 1 month from the date of the notice given by the Directors. The notice shall name a further day (not earlier than the expiration of aforesaid one month or longer period from the date of the notice) on or before which the payment required by the notice is to be made, and shall state that in the event of non-payment at or before the time appointed the Shares in respect of which the call was made will be liable to be forfeited. If the requirements of any such notice as aforesaid are not complied with, any Share in respect of which the notice has been given may at any time thereafter, before the payment required by notice has been made, be forfeited by a determination of the Directors to that effect. A forfeited Share may be sold or otherwise disposed of on such terms and in such manner as the Directors think fit, and at any time before a sale or disposition the forfeiture may be cancelled on such terms as the Directors think fit. A Person whose Shares have been forfeited shall cease to be a Shareholder in respect of the forfeited Shares, but shall, notwithstanding, remain liable to pay to the Company all moneys which at the date of forfeiture were payable by him to the Company in respect of the Shares forfeited, but his liability shall cease if and when the Company receives payment in full of the amount unpaid on the Shares forfeited. The provisions of these Articles as to forfeiture shall apply in the case of non-payment of any sum which by the terms of issue of a Share becomes due and payable, whether on account of the amount of the Share, or by way of premium, as if the same had been payable by virtue of a call duly made and notified. Under the aforesaid circumstances, compensation for loss or damage, if any, may still be claimed against such defaulting Shareholder.

13. For so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, upon each issuance of new Shares, the Directors may reserve not more than fifteen percent (15%) of the new shares for subscription by the employees of the Company and/or any Subsidiaries of the Company who are determined by the Board in its reasonable discretion. The term "Subsidiaries" above refers to the companies defined under No. 10 and No. 11 of the IFRS (i.e., International Financial Reporting Standards) and No. 28 of the IAS (i.e., International Accounting Standards).

14. For so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, unless otherwise provided herein, in the Applicable Listing Rules or resolved by the Shareholders in general meeting by Ordinary Resolution, if at anytime the Board resolves to issue any new Shares, the Company shall, after reserving the portion of Shares for subscription by its employees and for public offering in Taiwan pursuant to Article 0 (if any) and Article 16 respectively, first offer such remaining new Shares by public announcement and a written notice to each then Shareholder for their subscriptions in proportion to the number of Shares held by them respectively. The public announcement and written notice shall state that if any Shareholder fails to subscribe for new Shares, his right shall be forfeited. Where a fractional percentage of the original Shares being held by a Shareholder is insufficient to subscribe for one new Share, the fractional percentages of the original Shares being held by several Shareholders may be combined for joint subscription of one (1) or more integral new Shares or for subscription of new Shares in the name of a single Shareholder. New Shares left unsubscribed by original Shareholders may be open for public offering or for subscription by specific person or persons through negotiation.

15. The Shareholders' pre-emptive right prescribed under Article 14 shall not apply in the event that new Shares are issued due to the following reasons or for the following purpose:

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

(b) in connection with meeting the Company's obligation under Share subscription warrants and/or options;

(c) in connection with meeting the Company's obligation under corporate bonds which are convertible bonds or vested with rights to acquire Shares; or

(d) in connection with meeting the Company's obligation under preferred Shares vested with rights to acquire Shares.

16. For so long as the Shares are registered in the Emerging Market, unless otherwise provided in the Applicable Listing Rules, where the Company increases its capital by issuing new Shares in Taiwan, the Company may allocate ten percent (10%) of the total amount of the new Shares to be issued, for offering in Taiwan to the public unless it is not deemed necessary or appropriate by the Commission, according to the Applicable Listing Rules, for the Company to conduct the aforementioned public offering. For so long as the Shares are listed on the Taipei Exchange or TSE, unless otherwise provided in the Applicable Listing Rules, where the Company increases its capital by issuing new Shares in Taiwan, the Company shall allocate ten percent (10%) of the total amount of the new Shares to be issued, for offering in Taiwan to the public unless it is not deemed necessary or appropriate by the Commission, according to the Applicable Listing Rules, for the Company to conduct the aforementioned public offering. Provided however, if a percentage higher than the aforementioned ten percent (10%) is resolved by an Ordinary Resolution to be offered, the percentage determined by such resolution shall prevail. For so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, unless otherwise provided in the Applicable Listing Rules, the Company shall obtain a prior approval of the Commission and/or other competent authorities for any capital increase (ie., issue of new Shares) (whether inside Taiwan or outside Taiwan) in accordance with the Applicable Listing Rules.

17. For so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, subject to the Applicable Listing Rules, the Company may, upon resolution by a majority votes at a meeting of the Board of Directors attended by two-thirds (2/3) or more

of the Directors, adopt one (1) or more employee incentive programmes (such as employee stock option plan) pursuant to which options, warrants, or other similar instruments to acquire Shares may be granted to employees of the Company and/or any Subsidiaries of the Company to subscribe for Shares. The options, warrants, or other similar instruments to acquire Shares granted to any employee under any employee stock option plan shall be non-transferable, except to the heirs of the employees. The term "Subsidiaries" above refers to the companies defined under No. 10 and No. 11 of the IFRS (i.e., International Financial Reporting Standards) and No. 28 of the IAS (i.e., International Accounting Standards).

17B. For so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, the Company may, with the authority of either a Supermajority Resolution Type A or a Supermajority Resolution Type B, issue restricted shares for employees. In respect of the issuance of restricted shares for employees in the preceding paragraph, the number of shares to be issued, issue price, issue conditions and other matters shall be subject to the Applicable Listing Rules and the requirements of the Commission.

PRIVATE PLACEMENT

17C. For so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, subject to the Applicable Listing Rules, the Company may by a resolution passed by at least two-thirds (2/3) of votes cast by Shareholders present at the general meeting with a quorum of more than half of the total number of the issued Shares at the general meeting carry out private placement of its securities to the following entities in Taiwan:

(a) banking enterprises, bill enterprises, trust enterprises, insurance enterprises, securities enterprises or any other legal entities or institutions approved by the Commission;

(b) individuals, legal entities or funds meeting the qualifications established by the Commission; and

(c) Directors, supervisors (if any) and managers of the Company or the Affiliated Companies.

For so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, subject to the Applicable Listing Rules, a private placement of ordinary corporate bonds may be carried out in instalments within one (1) year of the date of the relevant resolution of the Board of Directors approving such private placement.

MODIFICATION OF RIGHTS

18. Whenever the capital of the Company is divided into different Classes (such as the Common Shares and the preferred Shares), the rights attached to any such Class may (unless otherwise provided by the terms of issue of the Shares of that Class) only be materially adversely varied or abrogated (including but not limited to the circumstances where there is any amendment to these Articles which may be prejudicial to the rights of the holders of any preferred Shares) by: (i) a Special Resolution passed at a general meeting of holders of Common Shares; and (ii) a Special Resolution passed at a separate meeting of the holders of Shares of the relevant Class (such as the preferred Shares).

To every such separate meeting all the provisions of these Articles relating to general meetings of the Company or to the proceedings thereat shall, *mutatis mutandis*, apply, except that the necessary quorum shall be one (1) or more Persons at least holding or representing by proxy one-half (1/2) of the issued Shares of the relevant Class (but so that if at any adjourned meeting of such holders a quorum as above defined is not present, those Shareholders who are present shall form a quorum) and that, subject to the terms of issue of the Shares of that Class, every Shareholder of the Class shall on a poll have one (1) vote for each Share of the Class held by him.

19. The rights conferred upon the holders of the Shares of any Class issued with preferred or other rights shall not, unless otherwise expressly provided by the terms of issue of the Shares of that Class, be deemed to be materially adversely varied or abrogated by, *inter alia*, the creation

allotment or issue of further Shares ranking *pari passu* with or subsequent to them or the redemption or purchase of Shares of any Class by the Company.

CERTIFICATES

20. The Company shall deliver Shares to the subscribers of new Shares by Book-Entry Transfer within thirty (30) days from the date the Shares may be issued pursuant to the Applicable Listing Rules and make public announcement prior to the delivery. So long as the Shares are registered in the Emerging Market or listed in the Taipei Exchange or TSE, the Company may issue the Shares in scriptless form provided that the Company shall register with the securities central depositary in Taiwan. No Person shall be entitled to a certificate for any or all of his/her Shares, unless the Directors shall determine otherwise.

FRACTIONAL SHARES

21. Subject to these Articles, the Directors may issue fractions of a Share and, if so issued, a fraction of a Share shall be subject to and carry the corresponding fraction of liabilities (whether with respect to nominal or par value, premium, contributions, calls or otherwise), limitations, preferences, privileges, qualifications, restrictions, rights (including, without prejudice to the generality of the foregoing, voting and participation rights) and other attributes of a whole Share. If more than one (1) fraction of a Share of the same Class is issued to or acquired by the same Shareholder such fractions shall be accumulated.

TRANSFER OF SHARES

22. Title to Shares which are registered in the Emerging Market or listed in the Taipei Exchange or the TSE may be evidenced and transferred in accordance with the Applicable Listing Rules. Subject to the Applicable Listing Rules, the Law and Article 40E, Shares issued by the Company shall be freely transferable, provided that any Shares reserved for issuance to the employees of the Company may be subject to transfer restrictions for a period of not more than two (2) years as the Directors may agree with such employees.

Subject to the Law and notwithstanding anything to the contrary in these Articles, Shares that are listed or admitted to trading on an approved stock exchange (as defined in the Law, including the Taipei Exchange and the TSE), may be evidenced and transferred in accordance with the rules and regulations of such exchange.

23. The instrument of transfer of any Share shall be in any usual or common form or such other form as the Directors may, in their absolute discretion, approve or the form required by the Taipei Exchange or TSE (for so long as the Shares are registered in the Emerging Market or listed in the Taipei Exchange or TSE) and be executed by or on behalf of the transferor and if so required by the Directors, shall also be executed on behalf of the transferee and shall be accompanied by the certificate (if any) of the Shares to which it relates and such other evidence as the Directors may reasonably require to show the right of the transferor to make the transfer. The transferor shall be deemed to remain a Shareholder until the name of the transferee is entered in the Register in respect of the relevant Shares. The Register of Members maintained by the Company in respect of the Shares which are registered in the Emerging Market or listed in the Taipei Exchange or the TSE may be kept by recording the particulars required under the Law in a form otherwise than legible provided such recording otherwise complies with the laws applicable to the Emerging Market, Taipei Exchange or TSE and the Applicable Listing Rules. To the extent the Register of Members is kept in a form otherwise than legible it must be capable of being reproduced in a legible form.

24. The Board may decline to register any transfer of any Share unless:

(a) the instrument of transfer is lodged with the Company, accompanied by the certificate (if any) for the Shares to which it relates and such other evidence as the Board may reasonably require to show the right of the transferor to make the transfer;

(b) the instrument of transfer is in respect of only one (1) class of Shares;

(c) the instrument of transfer is properly stamped, if required; or

(d) in the case of a transfer to joint holders, the number of joint holders to whom the Share is to be transferred does not exceed four (4).

This Article is not applicable during the period that the Shares are registered in the Emerging Market or listed in Taipei Exchange or TSE.

25. The registration of transfers may be suspended when the Register is closed in accordance with Article 41.

26. All instruments of transfer that are registered shall be retained by the Company, but any instrument of transfer that the Directors decline to register shall (except in any case of fraud) be returned to the Person depositing the same.

TRANSMISSION OF SHARES

27. The legal personal representative of a deceased sole holder of a Share shall be the only Person recognised by the Company as having any title to the Share. In the case of a Share registered in the name of two (2) or more holders, the survivors or survivor, or the legal personal representatives of the deceased, shall be the only Person recognised by the Company as having any title to the Share.

28. Any Person becoming entitled to a Share in consequence of the death or bankruptcy of a Shareholder shall upon such evidence being produced as may from time to time be required by the Directors, have the right either to be registered as a Shareholder in respect of the Share or, instead of being registered himself, to make such transfer of the Share as the deceased or bankrupt Person could have made. If the person so becoming entitled shall elect to be registered himself as holder he shall deliver or send to the Company a notice in writing signed by him stating that he so elects, but the Directors shall, in either case, have the same right to decline or suspend registration, and for so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, decline or suspend registration in accordance with the laws applicable to the Emerging Market, Taipei Exchange or TSE and the Applicable Listing Rules, as they would have had in the case of a transfer of the Share by the deceased or bankrupt Person before the death or bankruptcy.

29. A Person becoming entitled to a Share by reason of the death or bankruptcy of a Shareholder shall be entitled to the same dividends and other advantages to which he would be entitled if he were the registered Shareholder, except that he shall not, before being registered as a Shareholder in respect of the Share, be entitled in respect of it to exercise any right conferred by membership in relation to meetings of the Company; provided however, that the Directors may at any time give notice requiring any such person to elect either to be registered himself or to transfer the Share, and if the notice is not complied with within ninety (90) days, the Directors may thereafter withhold payment of all dividends, bonuses or other monies payable in respect of the Share until the requirements of the notice have been complied with. Notwithstanding the above, for so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, the Directors shall comply with the laws applicable to the Emerging Market, Taipei Exchange or TSE and the Applicable Listing Rules.

VOTING ON RESOLUTION

30. The Company may from time to time by Special Resolution increase the share capital by such sum, to be divided into Shares of such Classes and amount, as the resolution shall prescribe.

The Company may from time to time by Ordinary Resolution:

(a) consolidate and divide all or any of its share capital into Shares of a larger amount than its existing Shares;

(b) convert all or any of its paid up Shares into stock and reconvert that stock into paid up Shares of any denomination;

(c) subdivide its existing Shares, or any of them into Shares of a smaller amount; and

(d) cancel any Shares that, at the date of the passing of the resolution, have not been taken or agreed to be taken by any Person and diminish the amount of its share capital by the amount of the Shares so cancelled.

31. The Company may also by Special Resolution:

(a) change its name;

(b) subject to the Law, reduce its share capital and any capital redemption reserve in any manner authorised by law; and

(c) effect a Merger of the Company in accordance with the Applicable Listing Rules and the Law.

For the avoidance of doubt, in case a Merger is a Delisting, Article 33A shall apply.

32. The Company may also by either a Supermajority Resolution Type A or the Supermajority Resolution Type B:

(a) enter into, amend, or terminate any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others;

(b) transfer the whole or any material part of its business or assets;

(c) take over the transfer of another's whole business or assets, which will have a material effect on the business operation of the Company;

(d) effect any Spin-off of the Company in accordance with the Applicable Listing Rules;

(e) grant waiver to the Director's engaging in any business within the scope of the Company's business;

(f) issue restricted shares for employees pursuant to Article 17B;

(g) distribute part or all of its dividends or bonus by way of issuance of new Shares, for the avoidance of doubts, the allotment of bonus shares in connection with the Employees' Remunerations and Directors' Remunerations pursuant to Article 129 shall not require the approval of a Supermajority Resolution Type A or a Supermajority Resolution Type B; and

(h) apply for the approval of ceasing the status as a public company; and

(i) share swap.

33. Subject to the Law, these Articles and the quorum requirement under the Applicable Listing Rules, with regard to the dissolution procedures of the Company, the Company shall pass;

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

(b) a Special Resolution, if the Company resolves that it be wound up voluntarily for reasons other than the reason stated in Article 33(a) above

33A The Company shall pass a Supermajority Special Resolution if the Company effects a Delisting in accordance with the Applicable Listing Rules.

34. Subject to the Law, in the event any of the resolutions with respect to the paragraph (a), (b), or (c) of Article 32 or Spin-off, Merger, Acquisition or share swap of the Company is adopted by general meeting, any Shareholder who has voted against such matter or forfeited his right to vote on such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the general meeting may request in writing the Company to purchase all of his Shares at the then prevailing fair price and specify the purchase price within twenty (20) days after the date of the resolution. In the event the Company fails to reach such agreement with the Shareholder within sixty (60) days after the date of the resolution, the Company shall apply to any competent court of Taiwan for a ruling on the fair price against all the dissenting shareholders as the opposing party within thirty (30) days after such sixty-day period, and Taiwan Taipei District Court may have the jurisdiction. To the extent that the ruling is capable of enforcement and recognition outside Taiwan, such ruling by such Taiwan court shall be binding and conclusive as between the Company and requested Shareholder solely with respect to the appraisal price.

The number of shares held by the shareholders who forfeited his right to vote shall not be counted toward the number of votes represented by the Shareholders present at a general meeting.

For the purpose of this Article 34, if the Company and any Shareholder reach an agreement about the price of the Shares to be repurchased by the Company, the Company shall pay for such agreed purchase price of Shares to be repurchased within ninety (90) days from the date of passing of the resolution by general meeting. In case no agreement as to the purchase price is reached, the Company shall pay the fair price as determined by the Company to such Shareholder within ninety (90) days from the date on which the resolution was adopted. If the Company fails to pay the agreed purchase price, the Company shall be deemed to agree to the price as requested by the Shareholder.

REDEMPTION AND PURCHASE OF SHARES

35. Subject to the Law, the Applicable Listing Rules and these Articles, the Company is authorized to issue shares which are to be redeemed or are liable to be redeemed at the option of the Company or a Shareholder. For so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, the repurchase of the Shares by the Company shall be subject to the Applicable Listing Rules and the Cayman Islands law.

36. The Company is authorised to make payments in respect of the redemption of its shares out of the funds lawfully available (including out of capital) in accordance with the Law and the Applicable Listing Rules.

37. The redemption price of a redeemable Share, or the method of calculation thereof, shall be fixed by the Directors at or before issue of such Share. Subject to these Articles, every share certificate representing a redeemable share shall indicate that the share is redeemable.

38. Subject to the Applicable Listing Rules and Articles 38B and 39B, and with the sanction of an Ordinary Resolution authorising the manner and terms of purchase, the Directors may on behalf of the Company purchase any share in the Company (including a redeemable share) by agreement with the Shareholder or pursuant to the terms of the issue of the share and may make payments in respect of such purchase in accordance with the Law, the Applicable Listing Rules and the Ordinary Resolution authorizing the manner and terms of purchase.

38B. Subject to the Applicable Listing Rules, upon approval of a majority of Directors present at a Board meeting attended by two-thirds (2/3) of all Directors or more, the Company may repurchase its outstanding Shares listed on the Taipei Exchange or TSE. The resolutions of Board of Directors in the preceding paragraph and how such resolutions are implemented shall be reported to the Shareholders at the next general meeting. If the Company fails to accomplish the repurchase of its outstanding Shares listed on the Taipei Exchange or TSE as approved and anticipated by the resolutions of the Board of Directors, it shall be reported to the Shareholders at the next general meeting.

39. The redemption price or repurchase price may be paid in any manner authorised by the Law and these Articles. A delay in payment of the redemption price or repurchase price shall not affect the redemption or repurchase but, in the case of a delay of more than thirty (30) days, interest shall be paid for the period from the due date until actual payment at a rate which the Directors, after due enquiry, estimate to be representative of the rates being offered by Class A banks in the Cayman Islands for thirty day deposits in the same currency.

39B. The Shares may only be cancelled in connection with a repurchase of Shares out of the share capital of the Company or any account or funds legally available therefor with the sanction of either the Supermajority Resolution Type A or the Supermajority Resolution Type B. The number of Shares to be repurchased and cancelled pursuant to a repurchase of Shares described in the preceding paragraph shall be pro rata among the Shareholders in proportion to the number of Shares held by each such Shareholder.

The amount payable to the Shareholders in connection with a repurchase of Shares out of the share capital of the Company or any account or funds legally available therefor may be paid in cash or by way of delivery of assets in specie (i.e., non-cash). The assets to be delivered and the amount of such substitutive share capital in connection with a repurchase of Shares out of the share capital of the Company or any account or funds legally available therefor shall be approved by either the Supermajority Resolution Type A or the Supermajority Resolution Type B and shall be subject to consent by the Shareholder receiving such assets. Prior to such general meeting, the Board of Directors shall have the value of assets to be delivered and the amount of such substitutive share capital in respect of repurchase of the Shares (as described in the preceding paragraph) be audited and certified by a certified public accountant in Taiwan.

TREASURY SHARES

40. No share may be redeemed unless it is fully paid-up. Shares that the Company purchases, redeems or acquires (by way of surrender or otherwise) may, at the option of the Company, be immediately cancelled or held as Treasury Shares in accordance with the Law and Applicable Listing Rules. If the Board of Directors does not specify that the relevant Shares are to be held as Treasury Shares, such Shares shall be cancelled.

40B. No dividend may be declared or paid, and no other distribution (whether in cash or otherwise) of the Company's assets (including any distribution of assets to members on a winding up) may be declared or paid in respect of Treasury Shares.

40C. The Company shall be entered into the Register as the holder of the Treasury Shares provided that:

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

(b) a Treasury Share shall not be voted, directly or indirectly, at any meeting of the Company and shall not be counted in determining the total number of issued Shares at any given time, whether for the purposes of these Articles or the Law, save that subject to the Applicable Listing Rules and the Law, an allotment of Shares as fully paid bonus shares in respect of a Treasury Shares is permitted and Shares allotted as fully paid bonus shares in respect of a Treasury Shares shall be treated as Treasury Shares.

40D Subject to Article 40E and the Applicable Listing Rules, the Treasury Shares may be disposed of by the Company on such terms and conditions as determined by the Board of Directors. If the Treasury Shares having been repurchased by the Company is for the purpose of the transfer to employees under the Applicable Listing Rules, such employees may undertake to the Company to refrain from transferring such Shares during certain period with a maximum of two (2) years.

40E. Subject to the Applicable Listing Rules, the transfer of Treasury Shares to its employees by the Company at a price lower than the average price at which the Treasury Shares were actually repurchased by the Company shall be approved at the next general meeting by a resolution passed by at least two-thirds (2/3) of votes of Shareholders attending the meeting with a quorum of more than half of the total issued Shares. The following matters shall be listed in the reasons for convening this general meeting and in no event shall such matters be proposed at the general meeting as ad hoc motions:

(a) transfer price determined, discount rate, calculation basis and fairness;

(b) number of Treasury Shares to be transferred, purpose and fairness;

(c) criteria of eligible employees and number of Treasury Shares that may be subscribed for; and

(d) impact on shareholders' rights: (i) the amount to be booked as expense of the Company and dilution of earnings per Share; and (ii) description of the Company's financial burden arising from the transfer of Treasury Shares to employees at a price lower than the average price at which the Treasury Shares were actually repurchased by the Company.

The accumulated number of Treasury Shares that have been transferred to employees as so approved at each general meetings shall not exceed five (5%) of the total issued Shares of the Company, and the accumulated number of Treasury Shares transferred to a single employee shall not exceed zero point five percent (0.5%) of the total issued Shares.

CLOSING REGISTER OR FIXING RECORD DATE

41. For the purpose of determining those Members that are entitled to receive notice of, attend or vote at any meeting of Members or any adjournment thereof, or those Members that are entitled to receive payment of any dividend, or in order to make a determination as to who is a Member for any other purpose, the Directors may provide that the Register shall be closed for transfers for a stated period. For so long as the Shares are registered in the Emerging Market or listed in the Taipei Exchange or TSE, the Register shall be closed at least for a period of sixty (60) days, thirty (30) days and five (5) days inclusive of the date of each annual general meeting, each extraordinary general meeting and the record date for a dividend distribution, respectively (the "**Book Closure Period**").

42. Apart from closing the Register, the Directors may fix in advance a date as the record date for any such determination of those Members that are entitled to receive notice of, attend or vote at a general meeting and for the purpose of determining those Members that are entitled to receive payment of any dividend. In the event the Directors designate a record date in accordance with this Article 42 in respect of convening a general meeting, such record date shall be a date prior to the general meeting and the Directors shall immediately make a public announcement on the website designated by the Commission and the Taipei Exchange or TSE pursuant to the Applicable Listing Rules.

GENERAL MEETINGS

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

44. The Board may, whenever they think fit, convene a general meeting of the Company; provided that the Company shall in each year hold a general meeting as its annual general meeting within six (6) months after close of each financial year and shall specify the meeting as such in the notices calling it.

44A. 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.

45. 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 physical general meetings shall be held in Taiwan, if a physical 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, within two (2) days after obtaining the approval on convening such meeting from the competent authority, shall apply for the approval of the Taipei Exchange or the TSE.

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 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.

(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.

(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 supervisor (if any) from the audit committee of the Company may also, for the benefit of the Company, call a general meeting when it is deemed necessary.

47. If at any time there are no Directors, any Shareholder or Shareholders holding three percent (3%) or more of the total number of the issued Shares of the Company for a period of one (1) consecutive year or a longer time may, for so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, convene a general meeting in the same manner as nearly as possible as that in which general meetings may be convened by the Directors.

NOTICE OF GENERAL MEETINGS

48. At least twenty (20) and ten (10) days' notices in writing shall be given for any annual and extraordinary general meetings, respectively; provided however for so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, at least thirty (30) and fifteen (15) days' notices in writing shall be given for any annual and extraordinary general meetings, respectively. Every notice shall be exclusive of the day on which it is given or deemed to be given and of the day for which it is given and shall specify the place, the day and the hour of the meeting and the general nature of the business. The notice for a general meeting may be given by means of electronic communication if the Company obtains prior consent by the individual recipients.

48B. For so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, the Company shall make public announcements with regard to notice of general meeting, proxy form, and summary information and details about issues for recognition, discussion, election or dismissal of Directors or supervisors (if any) at least thirty (30) days prior to any annual general meeting or at least fifteen (15) days prior to any extraordinary general meeting.

If the Company allows the Shareholders to exercise the votes and cast the votes in writing or by way of electronic transmission in accordance with Article 67, the Company shall also send to the Shareholders the information and documents as described in the preceding paragraph, together with the voting right exercise forms.

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 of extraordinary general meetings. 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. 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.

50. 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:

(a) election or discharge of Directors or supervisors (if any);

(b) amendments to the Memorandum of Association and/or these Articles;

(c) any capital reduction;

(d) applying for the approval of ceasing the status as a public company;

(e) dissolution, share swap (as defined in the Applicable Listing Rules), Merger or Spin-off of the Company;

(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;

(g) the transfer of the whole or any material part of its business or assets;

(h) the takeover of another's whole business or assets, which will have a material effect on the business operation of the Company;

(i) the private placement of equity-linked securities;

(j) granting waiver to the Director’s engaging in any business within the scope of business of the Company;

(k) distribution of part or all of its dividends or bonus by way of issuance of new Shares;

(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;

(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 number of Shares being held by each of them;

(n) the transfer of Treasury Shares to its employees by the Company;

(o) the Delisting;

(p) issuance of employee stock options with the exercise price lower than the closing price of the underlying Shares as of the issuing date; and

(q) issuance of restricted shares for employees.

Subject to the Law and these Articles, the Shareholders may propose matters in a general meeting to the extent of matters as described in the agenda of such meeting.

PROCEEDINGS AT GENERAL MEETINGS

51. No business shall be transacted at any general meeting unless a quorum of Shareholders is present at the time when the meeting proceeds to business. Save as otherwise provided by these Articles, the holders of Shares being more than an aggregate of one-half (1/2) of all Shares in issue present in person or by proxy and entitled to vote shall be a quorum for all purposes.

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 transmission for 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 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.

(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 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).

(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, provide, however, that the Board shall reject proposals concerning more than one matter.

53. Subject to the Applicable Listing Rules, the Chairman, if any, of the Board of the Directors shall preside as chairman at every general meeting of the Company convened by the Board of Directors. In case the Chairman is on leave or absent or cannot exercise his/her power and authority for any cause, he/she shall designate one of the other Directors to act on his/her behalf. In the absence of such a designation, the Directors shall elect from among themselves a chairman for such meeting.

54. Subject to the Applicable Listing Rules, for a general meeting convened by any other person having the convening right, such person shall act as the chairman of that meeting; provided

that if there are two (2) or more persons jointly having the convening right, the chairman of the meeting shall be elected from those persons.

55. Subject to the Applicable Listing Rules, at any general meeting a resolution put to the vote of the meeting shall be decided on a poll. The number or proportion of the votes in favour of, or against, that resolution shall be recorded in the minutes of the meeting.

56. Unless otherwise expressly required by the Law or these Articles, any matter which has been presented for resolution, approval, confirmation or adoption by the Shareholders at any general meeting shall be passed by an Ordinary Resolution.

57. In the case of an equality of votes, the chairman of the meeting shall not be entitled to a second or casting vote. Subject to these Articles and the Applicable Listing Rules, the Company shall additionally comply with the Procedural Rules of General Meetings.

VOTES OF SHAREHOLDERS

58. Subject to these Articles and any rights and restrictions for the time being attached to any Share, every Shareholder and every Person representing a Shareholder by proxy shall have one (1) vote for each Share of which he or the Person represented by proxy is the holder. Subject to the Law and unless otherwise provided for in these Articles, any resolutions at a general meeting of the Company shall be adopted by an Ordinary Resolution.

For so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, any Shareholder holding Shares on behalf of one or more Persons (each a "**Beneficial Owner**") may exercise his/her voting rights severally in accordance with the request(s) of such Beneficial Owner. The qualifications, scopes, exercises, operational procedures and other matters in relation to the aforesaid separate exercise of voting rights shall be conducted in accordance with the Applicable Listing Rules.

59. No vote may be exercised by any Shareholder with respect to any of the following Shares:

(a) the Treasury Shares held by the Company in accordance with the Law, these Articles and the Applicable Listing Rules;

(b) the Shares held by any subordinate company of the Company as defined in the Applicable Listing Rules, where the total number of voting shares or total shares equity held by the Company in such a subordinated company represents more than one-half (1/2) of the total number of voting shares or the total shares equity of such a subordinated company; or

(c) the Shares held by another company, where the Company and its subordinated company directly or indirectly hold more than one-half (1/2) of the total number of the voting shares or total shares equity of such company.

Any votes cast by or on behalf of such Shareholder in contravention of the foregoing shall not be counted in the total number of issued shares while calculating the quorum for the purpose of Article 51.

60. In the case of joint holders, the joint holders shall select among them a representative for the exercise of their shareholder's rights and the vote of their representative who tenders a vote whether in person or by proxy shall be accepted to the exclusion of the votes of the other joint holders.

61. A Shareholder of unsound mind, or in respect of whom an order has been made by any court having jurisdiction in lunacy, may vote by his committee, or other Person in the nature of a committee appointed by that court, and any such committee or other Person, guardian or any other Person who is similar to guardian and appointed by any court having jurisdiction, may vote by proxy.

62. A Shareholder may appoint a proxy to attend a general meeting on his behalf by executing an instrument in usual or common form or such other form as the Directors may approve, and such proxy form shall be prepared by the Company stating therein the scope of power authorized to the proxy. A Shareholder may only execute one (1) such proxy form and appoint one (1) proxy for each general meeting, and shall serve such written proxy to the Company no later than five (5) days prior to the meeting date. In case the Company receives two (2) or more written proxies from one (1) Shareholder, the first one arriving at the Company shall prevail unless an explicit statement to revoke the previous written proxy is made in the proxy which comes later.

62B. After a proxy is delivered to the Company, if the Shareholder issuing the proxy intends to attend the general meeting in person or exercise the voting rights in writing or by way of electronic transmission, the Shareholder shall issue a written notice to the Company to revoke the proxy at least two (2) days prior to the general meeting. If the revocation is not made during the prescribed period, the votes casted by the person as proxy shall prevail.

63. The instrument appointing a proxy shall be in the form approved by the Board and be expressed to be for a particular meeting only. The form of proxy shall include at least the following information: (a) instructions on how to complete such proxy, (b) the matters to be voted upon pursuant to such proxy, and (c) basic identification information relating to the relevant Shareholder, proxy recipient and proxy solicitation agent (if any). The form of proxy shall be provided to the Shareholders together with the relevant notice by mail or electronic transmission for the relevant general meeting. Notwithstanding any other provisions of these Articles, the distribution of the notice and proxy materials shall be made to all Shareholders and such distribution, regardless of delivering by email or by electronic transmission, shall be made on the same day.

64. The instrument appointing a proxy shall be in writing under the hand of the appointor or of his attorney duly authorised in writing or, if the appointor is a corporation, either under Seal or under the hand of an officer or attorney duly authorised. A proxy need not be a Shareholder.

65. Except for Taiwan trust enterprises or Shareholders' Service Agencies approved by Taiwan competent authorities or the chairman appointed pursuant to Article 68, when a person who acts as the proxy for two (2) or more Shareholders concurrently, the number of votes represented by him shall not exceed three percent (3%) of the total number of votes of the Company and the portion of votes in excess of the said three percent (3%) represented by such proxy shall not be counted.

66. To the extent required by the Applicable Listing Rules, any Shareholder who bears a personal interest that may conflict with and impair the interest of the Company in respect of any matter proposed (the "**Proposed Matters**") for consideration and approval at a general meeting shall abstain from voting any of the Shares that such Shareholder should otherwise be entitled to vote in person, as a proxy or corporate representative with respect to the said matter, but all such Shares shall be counted in the quorum for the purpose of Article 51 notwithstanding that such Shareholder should not exercise his voting right. Any votes cast by or on behalf of such Shareholder in contravention of the foregoing shall not be counted in the number of votes of Shareholders present at the general meeting for the resolution relating to the Proposed Matters by the Company.

67. Unless otherwise provided in these Articles, whenever the voting at the general meeting is 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.

68. A Shareholder who exercises his votes in writing or by way of electronic transmission as set forth in the preceding article shall be deemed to have appointed the chairman of the general meeting as his or her proxy to exercise his or her voting right at such general meeting in accordance with the instructions stipulated in the written or electronic document, but shall be deemed to have waived his votes in respective of any ad hoc motions and the amendments to the contents of the original proposals at such general meeting; provided, however, that such appointment shall be deemed not to constitute the appointment of a proxy for the purposes of

the Applicable Listing Rules. The chairman, acting as proxy of a Shareholder, shall not exercise the voting right of such Shareholder in any way not stipulated in the written or electronic document.

For so long as the Shares are registered in the Emerging Market or listed in the Taipei Exchange or TSE, where a general meeting is to be held outside Taiwan, the Company shall engage a designated institute (i.e., Shareholders' Service Agent located in Taiwan) approved by the Commission and the Taipei Exchange or the TSE to handle the administration of such general meeting (including but not limited to the voting for Shareholders of the Company).

69. A Shareholder shall submit his or her vote by way of written ballot or electronic transmission pursuant to Article 67 to the Company at least two (2) days prior to the scheduled meeting date of the general meeting; whereas if two (2) or more such written ballot or electronic transmission are submitted to the Company, the proxy deemed to be given to the chairman of the general meeting pursuant to Article 68 by the first written ballot or electronic transmission shall prevail unless it is expressly included in the subsequent vote by written ballot or electronic transmission that the original vote submitted by written ballot or electronic transmission be revoked.

70. In case a Shareholder who has submitted his votes by written ballot or electronic transmission intends to attend the general meeting in person, he shall, at least two (2) days prior to the date of the meeting revoke such vote by written ballot or electronic transmission and such revocation shall constitute a revocation of the proxy deemed to be given to the chairman of the general meeting pursuant to Article 68. If a Shareholder who has submitted his or her vote in writing or by way of electronic transmission pursuant to Article 67 does not submit such a revocation before the prescribed time, his or her vote by written ballot or electronic transmission and the proxy deemed to be given to the chairman of the general meeting pursuant to Article 68 shall prevail.

If a Shareholder has submitted his or her vote in writing or by way of electronic transmission pursuant to Article 67, and has subsequently submitted a proxy appointing a person as his or her proxy to attend the general meeting on his or her behalf, the subsequent appointment of that person as his or her proxy shall be deemed to be a revocation of such Shareholder's deemed appointment of the chairman of the general meeting as his or her proxy pursuant to Article 68 and the vote casted by that person subsequently appointed as his or her proxy shall prevail.

71. In case the procedure for convening a general meeting or the method of adopting resolutions is in violation of the Law, Applicable Listing Rules or these Articles, a Shareholder may, within thirty (30) days from the date of the resolution, submit a petition to a competent court having proper jurisdiction, including, the Taipei District Court of the Republic of China if applicable, for revocation of such resolution.

PROXY AND PROXY SOLICITATION

72. For so long as the Shares are registered in the Emerging Market or listed in the Taipei Exchange or the TSE, the Company shall comply with the Applicable Listing Rules (including but not limited to the "Guidelines Governing the Utilization of Proxy for Shareholders Meetings of Public Companies") in respect of the proxies and proxy solicitation.

CORPORATIONS ACTING BY REPRESENTATIVES AT MEETINGS

73. Any corporation which is a Shareholder or a Director may by resolution of its directors or other governing body authorise such Person as it thinks fit to act as its representative at any meeting of the Company or of any meeting of holders of a Class or of the Board of Directors or of a committee of Directors, and the Person so authorised shall be entitled to exercise the same powers on behalf of the corporation which he represents as that corporation could exercise if it were an individual Shareholder or Director.

DIRECTORS

74. Unless otherwise determined by the Company in general meeting, the number of Directors shall be no less than five (5) Directors with a maximum of eleven (11) Directors. Amongst the Board of Directors, the Company shall have at least three (3) Independent Directors, and the Independent Directors shall account for at least one-fifth (1/5) of the total number of Directors. At least one (1) of the Independent Directors must be domiciled in Taiwan. For so long as the Shares are listed on the Taipei Exchange or the TSE, the Directors shall include such number of Independent Directors as applicable law, rules or regulations or the Applicable Listing Rules require for a foreign issuer. The qualification, formation, appointment, discharge, exercise of authority and other compliance of Directors and Independent Directors shall be subject to and governed by the Applicable Listing Rules.

Where any Shareholder is a corporate entity, its representative may be elected as Director or supervisor (if any). Where there are several representatives of any corporate Shareholder, such representatives may be elected as either Directors or supervisors (if any) but not as Director and supervisors (if any) concurrently.

75. Independent Directors shall possess professional knowledge and maintain independence within the scope of their directorial duties without having any direct or indirect interest in the Company. The professional qualifications, restrictions on shareholdings and concurrent positions held, assessment of independence of Independent Directors, method of nomination of Independent Directors, and other matters in relation to Independent Directors shall be subject to the Applicable Listing Rules.

When the number of Independent Directors falls below the required number of Independent Directors under these Articles or the Applicable Listing Rules due to the disqualification or resignation of an Independent Director or the Independent Director ceases to be a Director for any reason, the vacancy of such Independent Director shall be filled and elected at the next following general meeting. When all of the Independent Directors have been disqualified, resigned or cease to be Directors for any reason, an extraordinary general meeting shall be convened within sixty (60) days of the occurrence of that fact to elect Independent Directors.

76. Unless otherwise permitted by the Commission and under the Applicable Listing Rules, a spousal relationship and/or a Family Relationship within the Second Degree of Kinship shall not exist among more than half (1/2) of the Directors (the "**Threshold**").

Where the Directors elected at the general meeting do not meet the Threshold, the election of the Director receiving the lowest number of votes among those not meeting the Threshold shall be deemed null and void. If any of the existing Directors does not meet the Threshold, such Director in office shall be discharged immediately and automatically.

77. When the number of Directors falls below five (5) due to the disqualification or resignation of a Director or any Director ceases to be a Director of the Company for any reason, the Company shall hold an election to elect substitute director(s) at the next following general meeting. When the number of Directors falls short by one-third (1/3) of total number of Directors elected at the previous general meeting convened to elect Directors and notwithstanding the actual current number of Directors, an extraordinary general meeting shall be convened within sixty (60) days of the occurrence of that fact to hold an election of Directors.

In the event where all Directors are subject for Re-Election at a general meeting held prior to the expiration of the term of the current Directors, subject to the successful election of the new Directors at the same meeting, the term of the existing Directors shall be deemed to have expired immediately prior to the Re-Election, if the Shareholders do not resolve that all current Directors will only retire at the expiration of their present term of office or any other date as otherwise resolved by the Shareholders at the general meeting. The aforesaid re-election of all Directors shall be held in the general meeting attended by Shareholders representing more than fifty percent (50%) of total issued Shares of the Company.

78. The general meeting of the Shareholders may appoint any natural person or corporation to be a Director or supervisors (if any). At a general meeting of election of Directors or supervisors

(if any), the number of votes exercisable in respect of one (1) Share shall be the same as the number of Directors or supervisors (if any) to be elected, and the total number of votes per Share may be consolidated for election of one (1) candidate or may be split for election of two (2) or more candidates. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed a Director or supervisor (if any) so elected.

79. For so long as the Shares are registered in Emerging Market or listed on the Taipei Exchange or TSE, subject to the Applicable Listing Rules, the Company shall adopt a candidate nomination mechanism for the purpose of the appointment and election of Directors (including the Independent Directors) or supervisors (if any) in accordance with the Applicable Listing Rules and, for the avoidance of doubts, (i) the Directors (excluding the Independent Directors) or supervisors (if any) shall only be elected and approved by the Shareholders from the list of candidates for Directors (excluding the Independent Directors) and supervisors (if any); and (ii) the Independent Directors shall only be elected and approved by the Shareholders from the list of candidates for Independent Directors.

Subject to these Articles and the Applicable Listing Rules, the Company shall additionally comply with the Guidelines Governing Election of Directors.

80. Subject to these Articles, the term for which a Director and supervisor (if any) will hold office shall not exceed three (3) years; thereafter he/she may be eligible for re-election. In case no election of new Directors or supervisors (if any) is effected after expiration of the term of office of the existing Directors or supervisors (if any), the term of office of such Directors or supervisors (if any) shall be extended until the time new Directors or supervisors (if any) are elected and assume their office.

81. A Director may be discharged at any time by either a Supermajority Resolution Type A or a Supermajority Resolution Type B adopted at a general meeting. If a Director is discharged during the term of his/her office as a director without good cause, such Director may make a claim against the Company for any and all damages sustained by him/her as a result of such discharge.

82. The Board of Directors shall have a Chairman (the “**Chairman**”) elected and appointed by a majority of the Directors present at the Board meeting the quorum of which shall be two-thirds of all of the Directors then in office.

82B. For so long as the Shares are registered in the Emerging Market or listed in the Taipei Exchange or TSE, subject to the Applicable Listing Rules, any Director (the Independent Director is excluded) or supervisor (if any), who, during his or her term and in one or more transactions, transfers more than fifty percent (50%) of the total Shares held by such Director or supervisor (as the case may be) at the time of his or her appointment or election as Director or supervisor (as the case may be) being approved at a general meeting (the "**Approval Time**"), shall be discharged or vacated from the office of Director or supervisor (as the case may be).

For so long as the Shares are registered in the Emerging Market or listed in the Taipei Exchange or TSE, subject to the Applicable Listing Rules, if any person transfers, in one or more transactions, more than fifty percent (50%) of the Shares held by him or her at the Approval Time either (i) during the period from the Approval Time to the commencement date of his or her office as Director (the Independent Director is excluded) or supervisor (if any), or (ii) during the period when the Register is closed for transfer of Shares prior to the general meeting at which the appointment or election of such person as a Director(the Independent Director is excluded) or supervisor (if any) will be proposed, his or her appointment or election as Director(the Independent Director is excluded) or supervisor (if any) shall be null and void.

83. The Board may, from time to time, and except as required by the applicable laws and Applicable Listing Rules, adopt, institute, amend, modify or revoke the corporate governance policies or initiatives, which shall be intended to set forth the policies of the Company and the Board on various corporate governance related matters as the Board shall determine by resolution from time to time.

84. A Director shall not be required to hold any Shares in the Company by way of qualification.

84B. For so long as the Shares are registered in the Emerging Market or listed in the Taipei Exchange or TSE, subject to the Applicable Listing Rules, where any Director, who is also a Shareholder of the Company, creates or has created a pledge on the Shares held by such Director (the "**Pledged Shares**") exceeding fifty percent (50%) of total Shares held by such Director at the time of his/her appointment as Director being approved at a general meeting, such Director shall refrain from exercising its voting rights on the Shares representing the difference between the Pledged Shares and fifty percent (50%) of total Shares held by such Director at the time of his/her appointment as Director being approved at a general meeting, and such Shares shall not be counted toward the number of votes represented by the Shareholders present at a general meeting.

DIRECTORS' FEES AND EXPENSES

85. Unless otherwise stipulated in these Articles or the Applicable Listing Rules, the remuneration (if any) of the Directors is subject to resolution by the Board of Directors in accordance with the standard prevalent in the industry. Each Director shall be entitled to be repaid or prepaid all travelling, hotel and incidental expenses reasonably incurred or expected to be incurred by him in attending meetings of the Board or committees of the Board or general meetings or separate meetings of any class of Shares or of debentures of the Company or otherwise in connection with the discharge of his duties as a Director.

86. Subject to Article 85, any Director who, by request, goes or resides abroad for any purpose of the Company or who performs services which in the opinion of the Board go beyond the ordinary duties of a Director may be paid such extra remuneration as the Board may determine and such extra remuneration shall be in addition to or in substitution for any ordinary remuneration provided for by or pursuant to any other Article.

86B. The Company shall establish a salaries and remuneration committee, and the professional qualifications of members, formation, appointment, discharge, how such committee functions and exercises its power and other relevant matters shall be subject to the Applicable Listing Rules. The salaries and remunerations in the preceding paragraph include the salaries and remunerations and stock options and other measures providing substantial incentives for Directors and managers.

ALTERNATE

87. Subject to the Applicable Listing Rules, any Director may appoint another Director to be his or her alternate and to act in such Director's place at any Board meeting. Every such alternate Director shall be entitled to attend and vote at the Board meeting as the alternate of the Director appointing him or her and where he or she is a Director to have a separate vote in addition to his or her own vote.

88. Subject to the Applicable Listing Rules, the appointment of the alternate Director referred in the preceding article shall be in writing under the hand of the appointing Director and shall be in any usual or common form or such other form as the Directors may approve, and must be lodged with the chairman of the meeting of the Directors at which such appointment is to be used, or first used, prior to the commencement of the Board meeting.

POWERS AND DUTIES OF DIRECTORS

89. At the close of each financial year, the Board of Directors shall prepare the business report, financial statements and the surplus earning distribution and/or loss offsetting proposals for adoption by the annual general meeting, and upon such adoption by the annual general meeting, distribute or make public announcements to each Shareholder copies of adopted financial statements and the resolutions on the surplus earning distribution and/or loss offsetting in accordance with these Articles and the Applicable Listing Rules. For so long as the Shares are registered in the Emerging Stock Market or listed in the Taipei Exchange or the TSE, alternatively, the distribution of the aforesaid adopted financial statements and the resolutions on the surplus earning distribution and/or loss offsetting may be accomplished by way of making public announcements by the Company.

90. Subject to the Law, these Articles, Applicable Listing Rules and to any resolutions passed in a general meeting, the business of the Company shall be managed by the Directors, who may pay all expenses incurred in setting up and registering the Company and may exercise all powers of the Company.

91. The Directors may from time to time appoint any Person (exclusive of any Independent Directors), whether or not such Person is a Director to hold such office in the Company as the Directors may think necessary for the administration of the Company, including but not limited to, the office of the chief executive officer, president, one (1) or more vice-presidents or chief financial officer, and for such term and at such remuneration (whether by way of salary or commission or participation in profits or partly in one way and partly in another), and with such powers and duties as the Directors may think fit. Notwithstanding the foregoing, if any Directors hold either of the above positions, the relevant remuneration shall be subject to Article 85. Any Person so appointed by the Directors may be removed by the Directors.

92. The Directors may appoint a Secretary (and if need be an assistant Secretary or assistant Secretaries) who shall hold office for such term, at such remuneration and upon such conditions and with such powers as they think fit. Any Secretary or assistant Secretary so appointed by the Directors may be removed by the Directors.

93. The Directors may delegate any of their powers to committees consisting of such member or members of their body as they think fit; any committee so formed shall in the exercise of the powers so delegated conform to any regulations that may be imposed on it by the Directors.

94. The Directors may from time to time and at any time by power of attorney (whether under Seal or under hand) or otherwise appoint any company, firm or Person or body of Persons, whether nominated directly or indirectly by the Directors, to be the attorney or attorneys of the Company for such purposes and with such powers, authorities and discretion (not exceeding those vested in or exercisable by the Directors under these Articles) and for such period and subject to such conditions as they may think fit, and any such power of attorney or other appointment may contain such provisions for the protection and convenience of Persons dealing with any such attorney as the Directors may think fit, and may also authorise any such attorney to delegate all or any of the powers, authorities and discretion vested in him.

95. The Directors may from time to time provide for the management of the affairs of the Company in such manner as they shall think fit and the provisions contained in the two next following Articles shall not limit the general powers conferred by this Article.

96. The Directors from time to time and at any time may establish any committees for managing any of the affairs of the Company (including but not limited to remuneration committee), and unless otherwise provided in the Applicable Listing Rules, the members of such committees shall be Directors. Where any Director holds above position, the relevant remuneration shall be subject to Article 85.

97. Any such delegates as aforesaid may be authorised by the Directors to sub-delegate all or any of the powers, authorities, and discretion for the time being vested in them.

97B Subject to the Cayman Islands law and the Applicable Listing Rules, any Director shall owe fiduciary duties to the Company and such fiduciary obligations shall include but not limited to the observance of general standards of loyalty, good faith and the avoidance of a conflict of duty and self-interest. If any Director breaches the aforesaid fiduciary duties, subject to the Cayman Islands law and the Applicable Listing Rules, such Director shall be held liable for any damages therefrom.

Subject to the Cayman Islands law and the Applicable Listing Rules, if any Director violates the aforesaid fiduciary duties for him/herself or another person, it may be resolved at the general meeting to deem any income from such behaviour as the Company's income.

If any Director breaches any applicable laws or regulations in performing business for the Company, therefore causing any loss or damage to third party, subject to the Cayman Islands law and the Applicable Listing Rules, such Director shall be held jointly and severally liable for the loss or damage to such third party with the Company. In this connection, such Director shall indemnify the Company for any loss or damage incurred by the Company to third party.

Subject to Cayman Islands law and the Applicable Listing Rules, to the extent of the scope of their respective duties, the officers and the supervisors (if any) of the Company shall bear the liability identical to that applicable to Directors pursuant to the preceding paragraphs of this Article.

BORROWING POWERS OF DIRECTORS

98. Subject to these Articles and the Applicable Listing Rules, the Directors may exercise all the powers of the Company to borrow money and to mortgage or charge its undertaking and property, to issue debentures, debenture stock and other securities whenever money is borrowed or as security for any debt, liability or obligation of the Company or of any third party.

THE SEAL

99. The Seal shall not be affixed to any instrument except by the authority of a resolution of the Directors provided always that such authority may be given prior to or after the affixing of the Seal and if given after may be in general form confirming a number of affixings of the Seal. The Seal shall be affixed in the presence of a Director or a Secretary (or an assistant Secretary) or in the presence of any one (1) or more Persons as the Directors may appoint for the purpose and every Person as aforesaid shall sign every instrument to which the Seal is so affixed in their presence.

100. The Company may maintain a facsimile of the Seal in such countries or places as the Directors may appoint and such facsimile Seal shall not be affixed to any instrument except by the authority of a resolution of the Directors provided always that such authority may be given prior to or after the affixing of such facsimile Seal and if given after may be in general form confirming a number of affixings of such facsimile Seal.

101. Notwithstanding the foregoing, a Secretary or any assistant Secretary shall have the authority to affix the Seal, or the facsimile Seal, to any instrument for the purposes of attesting authenticity of the matter contained therein but which does not create any obligation binding on the Company.

DISQUALIFICATION OF DIRECTORS

102. A person shall not act as a Director and shall be discharged or vacated from the office of Director, if he or she:

(a) committed an organized crime and has been adjudicated guilty by a final judgment, and has not started serving the sentence, has not completed serving the sentence, or the time elapsed after completion of serving the sentence, expiration of the probation, or pardon is less than five (5) years;

(b) has been imposed a final sentence involving imprisonment for a term of more than one (1) year for commitment of fraud, breach of trust or misappropriation, and has not started serving the sentence, has not completed serving the sentence, or the time elapsed after completion of serving the sentence, expiration of the probation, or pardon is less than two (2) years;

(c) has been imposed a final sentence due to violation of the Anti-corruption Act, and has not started serving the sentence, has not completed serving the sentence, or the time elapsed after completion of serving the sentence, expiration of the probation, or pardon is less than two (2) years;

(d) becomes bankrupt or is adjudicated of commencement of liquidation proceeding by a court under the laws of any jurisdiction, and has not been reinstated to his rights and privileges;

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

(f) has no or only limited legal capacity;

(g) dies or an order has been made by any competent court or authority on the grounds that he from mental disorder or is otherwise incapable of managing his affairs and such order has not been revoked;

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

(i) is removed from office and ceases to be the Director pursuant to these Articles.

103. In case a Director has, in the course of performing his/her duties, committed any act resulting in material damage to the Company or in serious violation of applicable laws and regulations and these Articles, but not been discharged or removed by a resolution of the general meeting, any Shareholder(s) holding three percent (3%) or more of the total number of issued Shares may, within thirty (30) days after that general meeting, submit a petition to a competent court having proper jurisdiction, including, the Taipei District Court of the Republic of China if applicable, in respect of such matter, for the removal of such Director, at the Company's expense.

PROCEEDINGS OF DIRECTORS

104. The Directors may meet together (either within or outside the Cayman Islands) for the dispatch of business, adjourn, and otherwise regulate their meetings and proceedings as they think fit. Questions arising at any meeting shall be decided by a majority of votes present at such meeting. In case of an equality of votes the chairman shall not have a second or casting vote. The notice of the Board meeting shall state the reasons for such meeting and shall be given to each Director at least seven (7) days prior to the meeting via mail or electronic transmission; however the Board meeting may be convened from time to time in case of any emergency in accordance with the Applicable Listing Rules. Subject to these Articles and the Applicable Listing Rules, the Company shall additionally comply with the Procedural Rules of Board Meetings.

105. A Director may participate in any meeting of the Board of Directors, or of any committee appointed by the Board of Directors of which such Director is a member, by means of videoconference or similar communication equipment by way of which all Persons participating in such meeting can communicate with each other and such participation shall be deemed to constitute presence in person at the meeting.

106. Unless otherwise provided in these Articles, the quorum necessary for the transaction of the business of the Directors shall be more than one-half (1/2) of the Directors. A Director represented by alternate Director at any Board meeting shall be deemed to be present for the purposes of determining whether or not a quorum is present.

107. A Director who directly or indirectly has personal interest in the matter proposed at the meeting of the Board, including but not limited to a contract or proposed contract or arrangement with the Company shall disclose the nature of his or her personal interest at the meeting of the Board, if he or she knows his or her personal interest then exists, or in any other case at the first meeting of the Board after he or she knows that he or she is or has become so interested. Where the spouse, a blood relative within the second degree of kinship of a Director as defined under the Civil Code of Taiwan, or any company which has a controlling or subordinate relation with a Director bear any interest in the matter under discussion at a Board meeting, such Director shall be deemed to bear a personal interest in the matter. For the purposes of this Article, a general notice to the Board by a Director to the effect that:

(a) he is a member or officer of a specified company or firm and is to be regarded as interested in any contract or arrangement which may after the date of the notice be made with that company or firm; or

(b) he is to be regarded as interested in any contract or arrangement which may after the date of the notice be made with a specified person who is connected with him;

shall be deemed to be a sufficient disclosure of personal interest under this Article in relation to any such contract or arrangement, provided that no such notice shall be effective unless either it is given at a meeting of the Board or the Director takes reasonable steps to secure that it is brought up and read at the next Board meeting after it is given.

To the extent required by Applicable Listing Rules, a Director may not vote for himself or on behalf of other Director in respect to any matter, including but not limited to any contract or proposed contract or arrangement or contemplated transaction of the Company, in which such Director bears a personal interest (whether directly or indirectly) which may conflict with and impair the interest of the Company. Any votes cast by or on behalf of such Director in contravention of the foregoing shall not be counted by the Company, but such Director shall be counted in the quorum for purposes of convening such meeting.

Notwithstanding the first paragraph of this Article, if any Director has personal interest (whether directly or indirectly) in matters on agenda for the Board meeting, such Director shall disclose and explain the material information or contents on such personal interest at the same Board meeting; before the Company adopts any resolution of Merger, Acquisition, Spin-off or share swap, a Director who has a personal interest in the transaction of Merger, Acquisition, Spin-off or share swap shall declare such interest to the Board at the Board meeting and to the shareholders at the general meeting the essential contents of such personal interest and the reasons that the relevant resolution shall be approved or dissented. The Company shall also elaborate the essential contents of the Director's personal interest and the reason for approving or dissenting the resolution of the Acquisition in the reasons for convening this general meeting; such content shall be published on a website designated by the Taiwan securities competent authorities or the Company, and the URL of such website shall be specified on the general meeting notice.

108. A Director (exclusive of any Independent Directors) who does anything for himself or on behalf of another person that is within the scope of the Company's business shall declare the essential contents of such behaviour to the general meeting of the Shareholders and be approved by either a Supermajority Resolution Type A or a Supermajority Resolution Type B. Failure in obtaining such approval shall cause the Director being so interested be liable to account to the Company for any profit realised by any such behaviour if the general meeting so resolves by an Ordinary Resolution within one (1) year from such behaviour.

109. Notwithstanding the preceding Articles, subject to the Applicable Listing Rules, a Director (exclusive of any Independent Directors) may hold any other office or place of profit under the Company (other than the office of internal auditor) in conjunction with his office of Director for such period and on such terms (as to remuneration and otherwise) as the Directors may determine and no Director or intending Director shall be disqualified by his office from contracting with the Company either with regard to his tenure of any such other office or place of profit nor shall any Director so contracting or being so interested be liable to account to the Company for any profit realised by any such contract or arrangement by reason of such Director holding that office or of the fiduciary relation thereby established.

110. Subject to these Articles and the Applicable Listing Rules, any Director (exclusive of any Independent Directors) may act by himself or his firm in a professional capacity for the Company, and he or his firm shall be entitled to remuneration for professional services as if he were not a Director; provided that nothing herein contained shall authorise a Director or his firm to act as internal auditor to the Company.

111. The Directors shall cause all minutes to be made in books or loose-leaf folders provided for the purpose of recording:

(a) all appointments of officers made by the Directors;

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

(c) all resolutions and proceedings at all meetings of the Company, and of the Directors and of committees of Directors.

112. Subject to the Applicable Listing Rules, when the chairman of a meeting of the Directors signs the minutes of such meeting the same shall be deemed to have been duly held.

113. Subject to the Applicable Listing Rules, the continuing Directors may act notwithstanding any vacancy in their body but if and for so long as their number is reduced below the number fixed by or pursuant to these Articles as the necessary quorum of Directors, the continuing Directors may act for summoning a general meeting of the Company, but for no other purpose.

114. Subject to the Applicable Listing Rules and any regulations imposed on it by the Directors, a committee appointed by the Directors may elect a chairman of its meetings. If no such chairman is elected, or if at any meeting the chairman is not present within fifteen minutes after the time appointed for holding the meeting, the committee members present may choose one (1) of their number to be chairman of the meeting.

115. A committee appointed by the Directors may meet and adjourn as it thinks proper. Subject to the Applicable Listing Rules and any regulations imposed on it by the Directors, questions arising at any meeting shall be determined by a majority of votes of the committee members present.

116. Subject to the Applicable Listing Rules and any regulations imposed on it by the Directors, all acts done by any meeting of the Directors or of a committee of Directors, or by any Person acting as a Director, shall notwithstanding that it be afterwards discovered that there was some defect in the appointment of any such Director or Person acting as aforesaid, or that they or any of them were disqualified, be as valid as if every such Person had been duly appointed and was qualified to be a Director.

117. The following actions require the approval of a majority of the votes of the Directors present at a Board meeting attended by at least two-thirds (2/3) of all Directors:

(a) entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusted business, or for regular joint operation with others;

(b) the sale or transfer of the whole or any material part of its business or assets;

(c) taking over the transfer of another's whole business or assets, which will have a material effect on the business operation of the Company;

(d) the election of Chairman of the Board pursuant to these Articles;

(e) the allocation of Employees' Remunerations and Directors' Remunerations pursuant to Article 129; and

(f) issuance of corporate bonds.

AUDIT COMMITTEE

118. The Company shall set up an Audit Committee, and the professional qualifications of members, formation, appointment, discharge, how such committee functions and exercises its power and other relevant matters shall be subject to the Applicable Listing Rules. The Audit Committee shall comprise solely of all Independent Directors and the number of committee members shall not be less than three (3). One (1) of the Audit Committee members shall be appointed as the convener to convene meetings of the Audit Committee from time to time and at least one (1) of the Audit Committee members shall have accounting or financial expertise. A valid resolution of the Audit Committee requires approval of one-half (1/2) or more of all its members.

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:

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

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

(c) adoption of or amendment to the handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, provision or extension of monetary loans to others, or endorsements or guarantees for others;

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

(e) the entering into of a transaction relating to material assets or derivatives;

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

(g) the offering, issuance, or private placement of the Shares or any equity-linked securities;

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

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

(j) 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; and

(k) any other material matter deemed necessary by the Board of Directors or so required by Applicable Listing Rules or the competent authority.

Subject to the Applicable Listing Rules, with the exception of item (j) above, any other matter that has not been approved with the consent of one-half (1/2) or more of all Audit Committee members may be undertaken upon the consent of two-thirds (2/3) or more of all Directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board meeting.

Subject to the Applicable Listing Rules, where the Audit Committee is unable to convene a meeting for any proper cause, matters may be approved by consent of two-thirds (2/3) or more of all Directors, provided that the Independent Director members shall still be required to issue an opinion as to whether the resolution is approved in respect of a matter under item (j) above.

119A. Before the Company holds a meeting of the Board of Directors to adopt any resolution of Merger, Acquisition, Spin-off or share swap, the Audit Committee shall seek opinion from an independent expert in order to review the fairness and reasonableness of the plan and transaction of the Merger, Acquisition, Spin-off or share swap, including but not limited to the justification of share swap ratio or a distribution by cash or otherwise, and the review result shall be submitted to the Board of Directors and Shareholders in the general meeting (provided, however, that if the Law does not require the Shareholders' approval on the said transactions, the expert opinion and review result do not have to be submitted to the general meeting); and the review result and the expert opinion shall be provided to the Shareholders together with the notice of general meeting. If the Law does not require the Shareholders' approval on the said transactions, the Board of Directors shall report the transactions in the general meeting following the transactions.

For the documents to be given to the Shareholders in the preceding paragraph, if the Company announces the same content as in those documents on a website designated by the Taiwan competent authorities and those documents are prepared at the venue of the general meeting for Shareholders' review, those documents shall be deemed as having been given to Shareholders.

120. The accounts of the Company shall be audited at least once in every year.

121. The Audit Committee shall at all reasonable times have access to all books kept by the Company and to all accounts and vouchers relating thereto; and the Audit Committee may call on the Directors or officers of the Company for any information in their possession relating to the books or affairs of the Company.

122. The statement of income and expenditure and the balance sheet provided for by these Articles shall be examined by the Audit Committee and compared with the books, accounts and vouchers relating thereto; and the Audit Committee shall make a written report thereon stating whether such statement and balance sheet are drawn up so as to present fairly the financial position of the Company and the results of its operations for the period under review and, in case information shall have been called for from Directors or officers of the Company, whether the same has been furnished and has been satisfactory. The Audit Committee may appoint, on behalf of the Company, a practicing lawyer and a certified public accountant to conduct the examination. The financial statements of the Company shall be audited by an auditor appointed by the Board in accordance with generally accepted auditing standards. The auditor shall make a written report thereon in accordance with generally accepted auditing standards and the report of the auditor shall be submitted to the Members in general meeting. The generally accepted auditing standards referred to herein may be those of a country or jurisdiction other than the Cayman Islands. If so, the financial statements and the report of the auditor should disclose this fact and name such country or jurisdiction.

123. Subject to the Cayman Islands law, any Shareholder(s) holding one percent (1%) or more of the total number of the issued Shares of the Company continuously for six (6) months or longer may request in writing any Independent Director of the Audit Committee to file a litigation against any Director or Directors on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China.

If the Independent Director of the Audit Committee who has been requested by such Shareholder(s) in accordance with the previous paragraph fails or refuses to file such litigation within thirty (30) days after receiving the request by such Shareholder(s), subject to Cayman Islands law, such Shareholder(s) may file such litigation on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China.

124. Subject to these Articles and the Applicable Listing Rules, the Company shall additionally comply with the Rules of Audit Committee.

DIVIDENDS

125. Subject to the Law, any rights and restrictions for the time being attached to any Shares and these Articles, the Company by Ordinary Resolution may declare dividends and other distributions on Shares in issue and authorise payment of the same out of the funds of the Company lawfully available therefor.

126. Subject to Article 129, the Directors may, before recommending any dividend, set aside out of the funds legally available for distribution such sums as they think proper as a reserve or reserves which shall, in the discretion of the Directors be applicable for meeting contingencies, or for equalising dividends or for any other purpose to which those funds may be properly applied and pending such application may in the absolute discretion of the Directors, either be employed in the business of the Company or be invested in such investments as the Directors may from time to time think fit.

127. Any dividend may be paid by cheque sent through the post to the registered address of the Shareholder or Person entitled thereto, or in the case of joint holders, to the representative of such joint holders at his registered address or to such Person and such address as the Shareholder or Person entitled, or such joint holders as the case may be, may direct. Every such cheque shall be made payable to the order of the Person to whom it is sent or to the order

of such other Person as the Shareholder or Person entitled, or such joint holders as the case may be, may direct.

128. Subject to any rights and restrictions for the time being attached to any Shares, all dividends shall be declared and paid according to the number of the Shares held by the Shareholders.

129. As the Company continues to grow, the need for capital expenditure, business expansion and a sound financial planning for sustainable development, it is the Company's dividends policy that the dividends may be allocated to the Shareholders in the form of cash dividends and/or bonus shares according to the Company's future expenditure budgets and funding needs. Share dividends shall be distributed by Shareholders resolution, while cash dividends shall be distributed by Board resolution.

Unless otherwise provided in the Applicable Listing Rules, where the Company makes profits before tax for the annual financial year, the Company shall allocate (1) a maximum of five percent (5%) and a minimum of one percent (1%) of such annual profits before tax for the purpose of employees' remunerations (including employees of the Company and/or any Affiliated Company) (the "**Employees' Remunerations**"); and (2) a maximum of three (3%) of such annual profits before tax for the purpose of Directors' remunerations (the "**Directors' Remunerations**"). Notwithstanding the foregoing paragraph, if the Company has accumulated losses of the previous years for the annual financial year, the Company shall set aside the amount of such accumulated losses prior to the allocation of Employees' Remunerations and Directors' Remunerations. Subject to Cayman Islands law, the Applicable Listing Rules and notwithstanding Article 139, the Employees' Remunerations and the Directors' Remunerations may be distributed in the form of cash and/or bonus shares, upon resolution by a majority votes at a meeting of the Board of Directors attended by two-thirds (2/3) or more of the Directors. The resolutions of Board of Directors regarding the distribution of the Employees' Remunerations and the Directors' Remunerations in the preceding paragraph shall be reported to the Shareholders at the general meeting after such Board resolutions are passed.

Unless otherwise provided in the Applicable Listing Rules, the net profits of the Company for each annual financial year shall be allocated in the following order and proposed by the Board of Directors.

(a) to make provision of the applicable amount of income tax pursuant to applicable tax laws and regulations;

(b) to set off accumulated losses of previous years (if any);

(c) to set aside ten percent (10%) as Legal Reserve pursuant to the Applicable Listing Rules unless the accumulated amount of such Legal Reserve equals to the total paid-up capital of the Company;

(d) to set aside an amount as Special Reserve pursuant to the Applicable Listing Rules and requirements of the Commission; and

(e) with respect to the earnings available for distribution (i.e. the net profit after the deduction of the items (a) to (d) above plus any previously undistributed cumulative Retained Earnings).

The Board of Directors may present a proposal to distribute to the Shareholders by way of dividends at the annual general meeting for approval pursuant to the Applicable Listing Rules. Dividends may be distributed in the form of cash dividends and/or bonus shares, and the Company may distribute the remaining balance in part or in whole as determined by a resolution passed by a majority of the Directors present at a meeting of the Board attended by two-thirds or more of the total number of Directors to the Shareholders as dividends/bonuses, and in addition thereto a report of such distribution shall be submitted to the general meeting.

Subject to Cayman Islands law, the amount of dividends shall be at least ten percent (10%) of the net profit after the deduction of the items (a) to (d) above. Cash dividends shall comprise a minimum of ten percent (10%) and a maximum of one hundred percent (100%) of the total dividends allocated to Shareholders.

130. If several Persons are registered as joint holders of any Share, any of them may give effectual receipts for any dividend or other moneys payable on or in respect of the Share. No dividend shall bear interest against the Company.

ACCOUNTS, AUDIT AND ANNUAL RETURN AND DECLARATION

131. The books of account relating to the Company's affairs shall be kept in such manner as may be determined from time to time by the Directors.

132. The books of account shall be kept at the Office or at such other place or places as the Directors think fit, and shall always be open to the inspection of the Directors.

133. The Board of Directors shall prepare and submit the business reports, financial statements and records to the annual general meeting of Shareholders for its ratification and after the meeting shall distribute to each Shareholder the copies of ratified financial statements and the resolutions on the surplus earning distribution and/or loss offsetting. For so long as the Shares are registered in the Emerging Stock Market or listed in the Taipei Exchange or the TSE, alternatively, the distribution of the aforesaid adopted financial statements and the resolutions on the surplus earning distribution and/or loss offsetting may be accomplished by way of making public announcements by the Company.

134. Subject to the Applicable Listing Rules, the Board shall keep copies of the yearly business report, financial statements and other relevant documents at the office of its Shareholders' Service Agent in Taiwan ten (10) days before the annual general meeting and any of its Shareholders is entitled to inspect such documents from time to time.

135. Save for the preceding Article 134 and Article 148, the Directors shall from time to time determine whether and to what extent and at what times and places and under what conditions or regulations the accounts and books of the Company or any of them shall be open to the inspection of Shareholders not being Directors, and no Shareholder (not being a Director) shall have any right of inspecting any account or book or document of the Company except as conferred by law or authorised by the Directors or by Ordinary Resolution.

136. The accounts relating to the Company's affairs shall only be audited in such manner and with such financial year end as may be determined from time to time by the Directors, or required by the Applicable Listing Rules.

137. The Directors in each year shall prepare, or cause to be prepared, an annual return and declaration setting forth the particulars required by the Law and deliver a copy thereof to the Registrar of Companies in the Cayman Islands.

INTERNAL AUDIT

138. The Company shall set up internal audit unit under the Board of Directors, and hire qualified and adequate staffs as internal auditors. Any matters in relation to the internal audit shall comply with the Applicable Listing Rules.

CAPITALISATION OF RESERVES

139. Subject to the Applicable Listing Rules and the Law, the Company may, with the authority of either a Supermajority Resolution Type A or a Supermajority Resolution Type B:

(a) resolve to capitalise an amount standing to the credit of reserves or other capital reserves (including a share premium account, capital redemption reserve, revenue, profit and loss account, Capital Reserves, Legal Reserves and Special Reserves), whether or not available for distribution;

(b) appropriate the sum resolved to be capitalised to the Shareholders in proportion to the number of Shares held by them respectively and apply that sum on their behalf in or towards paying up in full unissued Shares or debentures of a nominal amount equal to that sum, and allot the Shares or debentures, credited as fully paid, to the Shareholders (or as they may direct) in those proportions, or partly in one way and partly in the other;

(c) make any arrangements it thinks fit to resolve a difficulty arising in the distribution of a capitalised reserve and in particular, without limitation, where Shares or debentures become distributable in fractions the Directors may deal with the fractions as they think fit; and

(d) generally do all acts and things required to give effect to any of the actions contemplated by these Articles.

139A. For the avoidance of doubts, the allotment of bonus shares in connection with the Employees' Remunerations and Directors' Remunerations pursuant to Article 129 shall not require the approval of a Supermajority Resolution Type A or a Supermajority Resolution Type B.

PUBLIC TENDER OFFER

140. For so long as the Shares of the Company are registered in the Emerging Market and/or listed in the Taipei Exchange or TSE, any public tender offer of the Shares of the Company shall be subject to the Applicable Listing Rules, including but not limited to the "Regulations Governing the Public Tender Offer of Shares of Public Companies".

SHARE PREMIUM ACCOUNT

141. The Directors shall in accordance with the Law establish a share premium account and shall carry to the credit of such account from time to time a sum equal to the amount or value of the premium paid on the issue of any Share.

142. Subject to the Applicable Listing Rules and the Law, there shall be debited to any share premium account on the redemption or purchase of a Share the difference between the nominal value of such Share and the redemption or purchase price provided always that at the discretion of the Directors such sum may be paid out of the profits of the Company or, if permitted by the Law, out of capital.

NOTICES

143. Except as otherwise provided in these Articles or the Applicable Listing Rules, any notice or document may be served by the Company or by the Person entitled to give notice to any Shareholder either personally, or by facsimile, or by sending it through the post in a prepaid letter or via a recognised courier service, fees prepaid, addressed to such Shareholder at his address as appearing in the Register, or to the extent permitted by all applicable laws and regulations, by electronic means by transmitting it to any electronic mail number or address such Shareholder may have positively confirmed in writing for the purpose of such service of notices. In the case of joint holders of a Share, all notices shall be given to that one of the joint holders whose name stands as their representative in the Register in respect of the joint holding, and notice so given shall be sufficient notice to all the joint holders.

144. Any Shareholder present, either personally or by proxy, at any meeting of the Company shall for all purposes be deemed to have received due notice of such meeting and, where requisite, of the purposes for which such meeting was convened.

145. Except as otherwise provided in these Articles or the Applicable Listing Rules, any notice or other document, if served by:

(a) post or courier, shall be deemed to have been served five (5) days after the time when the letter containing the same is posted or delivered to the courier;

(b) facsimile, shall be deemed to have been served upon production by the transmitting facsimile machine of a report confirming transmission of the facsimile in full to the facsimile number of the recipient;

(c) recognised courier service, shall be deemed to have been served forty-eight (48) hours after the time when the letter containing the same is delivered to the courier service; or

(d) electronic mail, shall be deemed to have been served immediately upon the time of the transmission by electronic mail.

In proving service by post or courier service it shall be sufficient to prove that the letter containing the notice or documents was properly addressed and duly posted or delivered to the courier service.

146. Any notice or document delivered or sent by post to or left at the registered address of any Shareholder in accordance with these Articles shall notwithstanding that such Shareholder be then dead or bankrupt, and whether or not the Company has notice of his death or bankruptcy, be deemed to have been duly served in respect of any Share registered in the name of such Shareholder as sole or joint holder, unless his name shall at the time of the service of the notice or document, have been removed from the Register as the holder of the Share, and such service shall for all purposes be deemed a sufficient service of such notice or document on all Persons interested (whether jointly with or as claiming through or under him) in the Share.

147. Notice of every general meeting of the Company shall be given to:

(a) all Shareholders holding Shares with the right to receive notice and who have supplied to the Company an address for the giving of notices to them; and

(b) every Person entitled to a Share in consequence of the death or bankruptcy of a Shareholder, who but for his death or bankruptcy would be entitled to receive notice of the meeting.

No other Person shall be entitled to receive notices of general meetings.

INFORMATION

148. The Board shall keep at the office of its Shareholders' Service Agent in Taiwan copies of the Memorandum of Association and Articles of Association, the minutes of every general meeting, the financial statements, the Register of Members and the counterfoil of corporate bonds issued by the Company. Any Shareholder may request, by submitting evidentiary document(s) to show his/her interests involved and indicating the scope of interested matters, an access to inspect, transcribe and to make copies of the foresaid Memorandum of Association and Articles of Association, the minutes of every general meeting, the financial statements, the Register of Members and the counterfoil of the corporate bonds issued by the Company; the Company shall make Shareholder Service Agent provide the above documents.

149. Without prejudice to the rights set forth in these Articles, no Shareholder shall be entitled to require discovery of any information in respect of any detail of the Company's trading or any information which is or may be in the nature of a trade secret or secret process which may relate to the conduct of the business of the Company and which in the opinion of the Board would not be in the interests of the members of the Company to communicate to the public.

150. The Board shall be entitled to release or disclose to any regulatory or judicial authority any information in its possession, custody or control regarding the Company or its affairs to any of its Shareholder including, without limitation, information contained in the Register of Members and transfer books of the Company.

INDEMNITY OR INSURANCE

151. The Company may by Board Resolution adopt one (1) of the protection mechanisms as described in Article 152 (a) and (b).

152. (a) Every Director and other officer for the time being and from time to time of the Company (each an "**Indemnified Person**") may be indemnified and secured harmless out of the assets and funds of the Company against all actions, proceedings, costs, charges, expenses, losses, damages or liabilities incurred or sustained by such Indemnified Person, other than by reason of such Indemnified Person's own dishonesty, wilful default or fraud, in or about the conduct of the Company's business or affairs (including as a result of any mistake of judgment) or in the execution or discharge of his duties, powers, authorities or discretions, including without prejudice to the generality of the foregoing, any costs, expenses, losses or liabilities incurred by such Indemnified Person in defending (whether successfully or otherwise) any civil proceedings concerning the Company or its affairs in any court whether in the Cayman Islands or elsewhere.

(b) The Company may purchase directors and officers liability insurance ("**D&O insurance**") for the benefit of every Director and other officer for the time being and from time to time of the Company. Such D&O insurance shall only cover the liability arising from the duty of such Director or officer in accordance with these Articles, the Law and the Applicable Listing Rules.

FINANCIAL YEAR

153. Unless the Directors otherwise prescribe, the financial year of the Company shall end on December 31st in each year and shall begin on January 1st in each year.

WINDING- UP

154. If the Company shall be wound up, and the assets available for distribution amongst the Shareholders shall be insufficient to repay the whole of the share capital, such assets shall be distributed so that, as nearly as may be, the losses shall be borne by the Shareholders in proportion to the number of the Shares held by them. If in a winding up the assets available for distribution amongst the Shareholders shall be more than sufficient to repay the whole of the share capital at the commencement of the winding up, the surplus shall be distributed amongst the Shareholders in proportion to the number of the Shares held by them at the commencement of the winding up. This Article is without prejudice to the rights of the holders of Shares issued upon special terms and conditions.

155. If the Company shall be wound up, the liquidator may, with the sanction of a Special Resolution and any other sanction required by the Law and in compliance with the Applicable Listing Rules, divide amongst the Shareholders in specie or kind the whole or any part of the assets of the Company (whether they shall consist of property of the same kind or not) and may, for such purpose set such value as he deems fair upon any property to be divided as aforesaid and may determine how such division shall be carried out as between the Shareholders or different Classes. The liquidator may, with the like sanction, vest the whole or any part of such assets in trustees upon such trusts for the benefit of the Shareholders as the liquidator, with the like sanction shall think fit, but so that no Shareholder shall be compelled to accept any asset whereon there is any liability.

156. The Company shall keep all statements, records of account and documents for a period of ten years from the date of the completion of liquidation, and the custodian thereof shall be appointed by the liquidator or the Company by Ordinary Resolution.

AMENDMENT OF ARTICLES OF ASSOCIATION

157. Subject to the Law and the Articles, the Company may at any time and from time to time by Special Resolution alter or amend the Memorandum of Association and/or these Articles in whole or in part.

REGISTRATION BY WAY OF CONTINUATION

158. The Company may by Special Resolution resolve to be registered by way of continuation in a jurisdiction outside the Cayman Islands or such other jurisdiction in which it is for the time being incorporated, registered or existing. In furtherance of a resolution adopted pursuant to this Article, the Directors may cause an application to be made to the Registrar of Companies to deregister the Company in the Cayman Islands or such other jurisdiction in which it is for the time being incorporated, registered or existing and may cause all such further steps as they consider appropriate to be taken to effect the transfer by way of continuation of the Company.

LITIGIOUS AND NON-LITIGIOUS AGENT

159. For so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, subject to the Applicable Listing Rules, the Company shall appoint a litigious and non-litigious agent in Taiwan (the "**Litigious and Non-Litigious Agent**"). The Litigious and Non-Litigious Agent shall be the responsible person of the Company in Taiwan and shall have residence or domicile in Taiwan. The Company shall report to the Commission in respect of the name, residence or domicile and authorization document of the Litigious and Non-Litigious Agent. In case of any change of the name, residence or domicile and authorization document of the Litigious and Non-Litigious Agent, the Company shall report to the Commission in respect of such change.

中文翻譯係屬參考之用，如有疑問，應以英文版本為主

公司法(如修訂版)

股份有限公司

JOURDENESS GROUP LIMITED

之

公司章程

修訂和重述版

公司法(如修訂版)

股份有限公司

JOURDENESS GROUP LIMITED

之

備忘錄

修訂和重述版

(於2023年6月27日以特別決議通過)

1. 公司名稱為JOURDENESS GROUP LIMITED (下稱「**本公司**」)。

2. 本公司註冊辦事處設於Portcullis TrustNet (Cayman) Ltd., The Grand Pavilion Commercial Centre, Oleander Way, 802 West Indies, P.O. Box 32052, Grand Cayman KY1-1208, British West Indies，或其他由董事會隨時決定之辦事處地點。

3. 本公司的目的事業範圍並無特定限制。

   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「**公司法**」)第7(4)條或其他法律沒有禁止之目的事業範圍。

4. 本公司具備完整行使如自然人般之權利能力，不論是否有任何公司法第27(2)條規定之公司利益問題。

5. 除為推廣本公司在英屬開曼群島以外進行的業務外，本公司將不會在英屬開曼群島與任何人、商號或公司進行貿易，但本條的任何規定不得解釋為禁止本公司在英屬開曼群島執行並簽訂契約，及在英屬開曼群島執行能讓其進行英屬開曼群島以外的業務所需之所有權力。

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

7. 本公司股東之責任，應以其分別持有之股份之未繳納股款(如有)為限。

8. 本公司的資本額為**新台幣1,000,000,000元**，共分為**100,000,000普通股**，每股面額**新台幣10元**。基於公司法及公司章程，本公司有權贖回或買回其任何股份，並對其全部或部分分割或合併，及發行其全部或一部之原始、贖回、增加或減少之股本，無論是否有優惠權、優先權、特別權或其他權利或有任何權利之列後或任何條件或限制，且除發行條件無論係普通股、特別股或其他應於每次發行時明確規定外，應受本公司於上文所述權力之限制。.

9. 本公司得依公司法第206條撤銷其在英屬開曼群島的註冊並以繼續經營的方式在其他司法管轄區內註冊。

中文翻譯係屬參考之用，如有疑問，應以英文版本為主

股份有限公司

公司法(如修訂版)

JOURDENESS GROUP LIMITED

之

公司章程

修訂和重述版

(於2023年6月27日以特別決議通過)

表 A

下列所載條款為構成 JOURDENESS GROUP LIMITED(下稱「**本公司**」)之公司章程，而公司法附錄一表 A 中所包括或記載的規則將不適用於本公司。

定義

1. 在本章程中，以下所列詞句之定義在與條款主題或內容無不一致之前提下，有以下之定義：

「**收購**」意指一公司取得他公司之股份、營業或財產，並以股份、現金或其他財產作為對價之行為。

「**關係企業**」意指依據上市法令規定所定義之關係企業；

「**上市法令**」意指因任何股份於證交所或證券市場原始並持續交易或上市，而可適用之相關法律、條例、規則、法規或其不時修改後之版本，包括但不限於臺灣公司法、證券交易法、臺灣地區與大陸地區人民關係條例或任何類似法律之有關規定及任何各該法律之臺灣主管機關之法規命令，以及金融監督管理委員會、證券櫃檯買賣中心或證交所發佈之法規命令；

「**本章程**」意指本公司之章程及其因情況所需而修改或替換後之版本；

「**審計委員會**」意指由本公司董事會按本章程第 118 號條款所組成之審計委員會或任何繼任審計委員會；

「**帳簿劃撥**」意指股票之發行、移轉或交割以電子記帳方式載入股東於證券商所開之帳戶而不用交付實體股票。如股東尚未在證券商設立帳戶，則以帳簿劃撥方式交易之股票將載入本公司於臺灣之證券集中保管事業機構所設帳戶之子帳戶。

「**資本公積**」意指資本溢價科目、本公司收到之贈與所得、資本贖回儲備、損益表以及其他按一般公認會計原則所產生的儲備；

「**董事長**」具有本章程第 82 條所賦予的涵義；

「**類別**」意指本公司因視其所需而不時發行之任何股票類別；

「**金管會**」意指臺灣金融監督管理委員會或是任何當時臺灣證券交易法之主管機關；

「**普通股**」意指本公司按公司法和本章程之條款所發行面額新臺幣 10 元之普通股，依本章程之規定享有權利並受有限制；

「**參與合併公司**」意指在公司法認可的意義下得參與一個或一個以上之其他現存公司合併之現存公司；

「**董事**」或「**董事會**」意指本公司當時之董事，或是根據具體情況組成董事會或委員會之本公司董事；

「**終止上市**」係指(a)本公司於任何台灣之證券交易所或證券市場登錄或上市之股份因本公司參與合併後消滅、概括讓與、股份轉換或分割而致終止上市，且(b)存續、受讓、既存或新設之公司之股份未於任何台灣之證券交易所或證券市場登錄或上市；

「**電子**」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，所賦予之意義；

「**電子通訊**」意指向任何號碼、位址或網站的傳輸，或是其他由不少於三分之二的董事會投票決定並批准的電子通訊方式；

「**興櫃**」意指中華民國證券櫃檯買賣中心證券商營業處所之興櫃市場；

「**二親等以內的親屬關係**」以一自然人而言，意指另一自然人與之有血緣或是姻親關係且在二親等內者，包括但不限於首揭人之父母，兄弟姐妹及祖父母，子女與孫子女，以及首揭人之配偶之父母，兄弟姐妹與祖父母；

「**董事選舉規範**」意指上市法令規定之本公司董事選舉規範及其因情況所需而修改或替換後之版本；

「**被補償人**」意指具有本章程第 152 條規定所賦予的涵義；

「**獨立董事**」意指在上市法令中所定義的獨立董事；

「**公司法**」意指英屬開曼群島公司法(如修訂版)；

「**法定盈餘公積**」意指按上市法令所提出的法定盈餘公積；

「**備忘錄**」意指本**公司**之備忘錄，及其不時修改或替換之版本；

「**合併**」意指兩個以上參與合併公司的合併，並在公司法賦予之意義範圍內以其中一間為取得其所有事業、財產與負債之存續公司；

「**經濟部**」意指臺灣公司法和相關公司事務之臺灣主管機關；

「**辦事處**」意指公司按公司法規定註冊之辦事處；

「**普通決議**」意指經由有權於股東會行使表決權並親自或委託代理人(如該股東會允許使用委託書)行使表決權的股東過半數(如為投票表決則為表決權過半數）之同意所為之決議；

「**繳足**」意指對發行之任何股票其應付面額及任何溢價之繳足，包括帳面上之繳足；

「**人**」意指任何自然人、商號、公司、合資企業、合夥、法人、協會或其他實體(不論是否具有獨立法人格)或按文意所指之上述任何人；

「**特別股**」意指具有本章程第 10 條規定所賦予的涵義；

「**董事會議事規範**」意指上市法令規定之本公司董事會議事規範及其因情況所需而修改或替換後之版本；

「**股東會議事規則**」意指上市法令規定之本公司股東會議事規則及其因情況所需而修改或替換後之版本；

「**名簿」**或是「**股東名簿**」意指依公司法備置之本公司股東名簿；

「**中華民國**」或是「**臺灣**」意指中華民國、其領土、財產以及所有在其管轄範圍內的地區；

「**保留盈餘**」意指包括但不限於法定盈餘公積，特別盈餘公積及未分配收益所產生的股東權益等金額；

「**審計委員會組織規程**」意指上市法令規定之本公司審計委員會組織規程及其因情況所需而修改或替換後之版本；

「**印章**」意指經本公司採用之普通印章包括任何其摹本；

「**秘書**」意指任何由董事會所委任以履行本公司秘書的任何職責之人；

「**股份**」意指本公司資本額之股份。所有於本章程稱為「股份」者依文意所需應視為是指任何或所有股份類別。為避免疑義，本章程所稱「股份」包括畸零股；

「**股東**」意指已登記在股東名簿之股份持有人；

「**資本溢價科目**」意指按照本章程及公司法所設定之資本溢價科目；

「**股務代理機構**」意指經臺灣主管機關核可，依據上市法令為本公司提供特定股務代理服務之股務代理機構；

「**簽署**」意指一署名顯示或一經機械設備所附於之署名表現，或是一附於電子通訊之電子符號或程序，由一位有意簽署該電子通訊之人所使用或採用；

「**特別盈餘公積**」意指按上市法令或股東會的決議由保留盈餘所分配的公積；

「**特別決議**」意指一按公司法規定所通過的特別決議，即經由有權於股東會行使表決權並親自或委託代理人(如該股東會允許使用委託書)行使表決權的股東不低於三分之二(如為投票表決則為表決權三分之二)之同意所為之決議，該股東會之召集通知應載明該決議須以特別決議通過；

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

「**A 型特別決議**」意指於有代表已發行股份總數三分之二以上之股東出席之股東會，出席股東表決權二分之一以上並親自或透過其代理人(如該股東會允許使用代理人)行使表決權之同意通過之決議；

「**B 型特別決議**」意指當出席股東會之股東不足 A 型特別決議之定額，即未有代表已發行股份總數三分之二以上之股東出席，但有已發行股份總數二分之一以上之股東出席時，由出席股東表決權三分之二以上並親自或透過其代理人(如該股東會允許使用代理人)行使表決權之同意通過之決議；

「**重度特別決議**」係指經持有於股東會召集時已發行股份總數三分之二以上股東之同意通過之特別決議；

「**存續公司**」意指當一個或一個以上參與合併公司按公司法進行合併後唯一存續之參與合併公司；

「**證券櫃檯買賣中心**」意指中華民國證券櫃檯買賣中心；

「**庫藏股**」意指本公司依據本章程、公司法及上市法令發行但經本公司買回、贖回或以其他方式取得且未註銷之股份；及

「**證交所**」意指臺灣證券交易所。

2. 在本章程中，除文意另有所指外：

(a) 單數詞語包括複數含義，反之亦然；

(b) 陽性詞語包括陰性含義按文意所指之任何人；

(c) 「得」或「可」一詞應解為許可性質，而「應」應解為命令性質；

(d) 所提及的任何法令規定應包含其當時有效的任何修訂或重新制定版本；

(e) 所提及的任何董事會決定，應理解為其絕對自由裁量下之決定並應適用於一般或個別情況；及

(f) 所提及的「書面」應理解為書面或任何可以書面方式複製的，包括任何形式之列印、印刷、電子郵件、傳真、照片或電傳，或任何其他替代品或存儲或傳輸格式，或是上述個類形式之混合應用。

3. 除前二條文另有規定外，任何公司法規定之定義，在不違反其主題或是上下文的情況下，具有與本章程相同的涵義

序言

4. 本公司成立後可於任何時間開始運營。

5. 辦事處可由董事會不時決定設立於英屬開曼群島的任一地址。此外，本公司亦可由董事會不時決定建立及維持其他辦事處、營業點及代表處。

6. 本公司成立及發行股票所產生的費用應由本公司承擔支付。此費用可由董事會決定其分期攤銷之期限，且因此所支付的金額，則應由董事會決定於本公司之會計上自本公司收入和/或公司資本內支付之。

7. 董事會應自行或透過他人於董事會得隨時決定之英屬開曼群島境內或境外地點保存股東名簿。若董事會未做出任何決定，則股東名簿應被保管於公司辦事處。董事會或其他召集權人召集股東會者，得請求本公司或本公司之股務代理機構提供股東名簿。

股份

8. 除本章程另有規定外，所有尚未發行之股份皆悉由董事會管控，董事會得：

(a) 按其認為適當的條件向其所認為適當的人分配、發行、或處分具有其認為適當的權利並受有其認為適當的限制之此等股份；及

(b) 授與認股選擇權、發行相關權證或是類似之證券；

基於以上目的，董事會得保留一定適當數量之當時未發行的股份。

9. 董事會得授權將股份分為任何類別。不同類別之股份應經授權、建立及指定(或根據情況重新指定)而不同類別間權利(包括但不限於表決權、股息及贖回)、限制、優先權、特權及付款義務之區別(如有)則應由董事會決定並固定之。

10. 本公司得經董事會三分之二以上董事之出席及出席董事過半數以上之同意，並經特別決議通過，發行相較於普通股享有優先權之股份(「**特別股**」)。按本第10 條所核准之任何特別股發行前，本公司應修改本章程以明定特別股之權利及義務(變更特別股之權利時亦同)，包括但不限於以下條款：

(a) 本公司已發行之特別股總數，及本公司授權發行之特別股總數；

(b) 特別股分派股息及紅利之順序、定額或定率；

(c) 特別股分派本公司賸餘財產之順序、定額或定率；

(d) 特別股股東行使表決權之順序或限制(包括無表決權等)；

(e) 與特別股權利義務有關的其他事項；以及

(f) 本公司被授權或被強制要購回特別股時，其贖回之方法，或當贖回權不適用時，其聲明。

11. 除本章程或上市法令另有規定外，本公司發行新股，應經董事會三分之二以上董事之出席及出席董事過半數之同意。新股份之發行應於本公司之授權資本額內為之。

12. (1) 除本章程第 12A 條另有規定外，本公司不得發行任何未繳足或部分繳足股款之股份，亦不得發行無記名股份。

(2) 本公司不得發行無面額股份，或將票面金額股份轉換為無面額股份。

12A. 若認股人未能在約定的付款日就任何股份繳足任何股款或分期款項，則董事會得於其後的任何時間，於該股款或分期款項的任何部分仍未繳足的情況下，通知該認股人自董事會所訂不少於通知之日起 1 個月以上之期限內繳納未繳足的股款或分期款項以及可能產生的任何利息。該通知應明訂到期日(不早於前述通知之日起一個月以上期限之末日)，指明該通知所要求的款項應在該日或之前支付，該通知並應指明，若未於指定時間或之前付款，則就該催繳股款的股份將失其權利。倘不遵守此等通知之規定，得由董事會於發出通知之日後、繳納該通知要求之股款前的任何時間，認定就該通知的股份失其權利。該喪失權利的股份得以董事會認為合適的條件及方式出售或以其他方式處分，並得在出售或處分前的任何時間，以董事會認為合適的條款取消該失權。持有失權股份的人將不再是該失權股份的股東，然而，儘管如此，他仍應支付其在失權之日應向本公司支付該失權股份的全部款項予本公司，惟當本公司收到該失權股份的全部未付款項時，其責任應即告終止。本章程關於失權之規定，應適用於任何依股份發行條件為到期且應付的總額(不論是按股份金額或是溢價)為未付的情況，如同該金額已經催繳及通知而應付。在上述情形下，仍得向該違約股東要求賠償損失或損害(如有)。

13. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，發行新股時，董事會得保留不超過百分之十五(15%)之新股供本公司及/或本公司子公司之員工認購，得認購新股員工之資格由董事會依其合理裁量決定之。前述「子公司」係依據國際財務報導準則第十號、第十一號及國際會計準則第二十八號之規定。

14. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，除本章程或上市法令另有規定或經本公司股東會普通決議外，本公司董事會發行新股時，除依本章程第 0 條保留部分比例新股供員工認購(如有)及依本章程第 16 條保留部分比例供於台灣公開發行外，其餘新股應以公告及書面通知原有股東按其原持股比例儘先分認。該公告及書面通知應聲明股東未認購者喪失其權利。原有股東持有股份按比例不足分認一新股者，得合併共同認購或歸併一人認購；原有股東未認購者，得公開發行或洽由特定人認購。

15. 按第 14 條規定的股東優先認購權，在因下列原因或目的而發行新股時不適用：

(a) 與他公司合併、本公司分割或本公司重整有關；

(b) 與本公司履行其認股權憑證和/或認股權契約之義務有關；

(c) 與本公司履行可轉換公司債或附認股權公司債之義務有關；或

(d) 與本公司履行附認股權特別股之義務有關。

16. 於本公司股份已登錄興櫃之期間，除上市法令另有規定外，本公司於臺灣境內辦理現金增資發行新股時，除金管會依據上市法令認為無須或不適宜對外公開發行外，得提撥發行新股總額之百分之十(10%)，在臺灣境內對外公開發行；於本公司股份於證券櫃檯買賣中心或證交所上市之期間，除上市法令另有規定外，本公司於臺灣境內辦理現金增資發行新股時，除金管會依據上市法令認為無須或不適宜對外公開發行外，應提撥發行新股總額之百分之十(10%)，在臺灣境內對外公開發行；但股東會另有較高提撥比率之普通決議者，從其決議。於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市期間，除上市法令另有規定外，本公司應取得金管會及其他主管機關就其現金增資(即發行新股) (無論臺灣境內或臺灣境外)之核准。

17. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，在上市法令範圍內，本公司得經董事會以三分之二以上董事之出席及出席董事過半數同意之決議，通過並採用一個或更多員工激勵計畫(例如員工認股權計畫)，並依該計畫發行選擇權、認股權憑證或其他得以取得股份之類似證券給任何本公司及/或本公司子公司之員工，使其得認購股份。員工依任何員工認股權方案取得之選擇權、認股權憑證或其他得以取得股份之類似證券不得轉讓，但因繼承者不在此限。前述「子公司」係依據國際財務報導準則第十號、第十一號及國際會計準則第二十八號之規定。

17B. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，本公司得以 A 型特別決議或 B 型特別決議通過發行限制員工權利新股。關於前述發行限制員工權利新股，其發行數量、發行價格、發行條件及其他事項應遵守上市法令及金管會之相關規定。

私募

17C. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，依據上市法令規定，本公司得經股東會有代表已發行股份總數過半數股東之出席，出席股東表決權三分之二以上之同意，在台灣對下列之人進行有價證券之私募：

(a) 銀行業、票券業、信託業、保險業、證券業或其他經金管會核准之法人或機構；

(b) 符合金管會所定條件之自然人、法人或基金；及

(c) 本公司或關係企業之董事、監察人(如有)及經理人。

於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，依據上市法令規定，普通公司債之私募得於董事會決議之日起一年內分次辦理。

股份權利變更

18. 在任何時候，如果公司資本被劃分為不同類別的股份(例如普通股與特別股)，對任何類別股份之權利(除該類別股份之發行條件另有規定外)之重大不利變更或廢止(包括但不限於在任何對本章程之修訂可能損及任何特別股股東之權利之情況)需經(一)普通股股東會以特別決議通過；及(二)該類別股份(例如特別股)之個別股東會以特別決議通過。

前述個別股東會應適用本章程有關一般股東會及其議程之相關規定，惟該個別股東會之法定出席數應為一人或一人以上持有或以代理人之身份代表半數以上該類別股份(但如任何延期股東會不足上述法定出席數時，在場股東得構成法定出席數)，且除該類別股份之發行條件另有規定外，該類別股份之每一股東於投票表決時，就其所持有之每一股該類別股份有一表決權。

19. 股份持有人持有發行時附有優先權或其他權利之任何類別股份者，其權利不因創設或發行與其股份順位相同或在後之其他股份而受重大不利變更或廢止，但該類別股份發行條件另有明確規定者不在此限。.

股票

20. 本公司應於依上市法令得發行之日起 30 日內對認股人以帳簿劃撥方式交付股份，並在交付前公告之。於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市期間，本公司發行之股份得免印製股票(即無實體股票)，並應洽證券集中保管事業機構登錄。除董事會另有決定外，任何人不得以其所持有之任何或全部股份而取得股票。

畸零股

21. 除本章程另有規定外，董事會得發行畸零股。經發行之畸零股按其與相應之比例負有或享有債務(不論是關於其面額、溢價、貢獻、付款要求或其他)、期限、優先權、特權、條件、限制、權利(包括但無損於上述規定之一般性情況，投票權和參與權)及一完整股份之其他屬性。如同一股東取得超過一股同一類別的畸零股，則此等畸零股應累積計算。

股份轉讓

22. 凡已登錄興櫃或是在證券櫃檯買賣中心或證交所上市之股份，其所有權得依據上市法令規定予以證明及轉讓。除上市法令、公司法與本章程第 40E 條另有規定外，本公司發行的股份應可自由轉讓。但本公司保留給員工認購之股份得由董事會依其裁量限制員工在一定期間內不得轉讓，惟其限制期間最長不得超過經董事會與員工決定之 2 年。

在不抵觸公司法下及本章程縱有相反規定，上市股份或准於經核可之證券交易所(按公司法所載之定義，包括證券櫃檯買賣中心及證交所），交易之股份得按該交易所之規則與規定表彰及移轉。

23. 轉讓股份的文件應以任何常規或通用形式，或是經董事會依其裁量決定之格式，或於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市期間，以證券櫃檯買賣中心或證交所規定之格式，由讓與人或讓與人之代表人簽署(如經董事會要求，受讓人亦應簽署)，連同其股票(如有)及其他董事會得合理要求以證明讓與人有權為此讓與之證據。於受讓人的名稱登記於本公司股東名簿之前，讓與人仍應視為股份持有者。本公司就已登錄興櫃或是在證券櫃檯買賣中心或證交所之上市之股份得維持一股東名簿，以易於辨認之形式紀錄公司法規定之詳細資料，但該紀錄應以符合適用於興櫃、證券櫃檯買賣中心或證交所之法律及上市法令規定為限。在股東名簿係以易於辨認之形式紀錄之前提下，如非屬於易於辨認之形式時，必須複製為易於辨認之版本。

24. 董事會得拒絕登記任何股份轉讓，除非：

(a) 股份轉讓文件及其隨附之股票(如有)，及其它任何董事會得合理要求以證明讓與人有權為此讓與之證據，已送交本公司；

(b) 股份轉讓文件只涉及一種股份類別；

(c) 股份轉讓文件已經適當用印(如經要求)；或

(d) 股份轉讓予共同持有人者，該等共同持有人數未超過 4 人。

於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市期間，本條規定不予適用。

25. 當本公司依照第 41 條暫停辦理過戶登記手續時，股份轉讓之登記得予暫停。

26. 所有登記之股份轉讓文件應存放於本公司，但任何經董事會拒絕登記之轉讓文件(除涉及詐欺者外)則應返還給提交該文件之人。

股份轉移

27. 股東死亡時，若其股份為共同持有時其他尚生存之共同持有人或該死亡股東之法定代理人，或若其股份是單獨持有時其法定代理人，為本公司所認定唯一有權享有該股份權益之人。

28. 因股東死亡或破產而對股份享有權利的人，於董事會所可能要求的相關證據提出後，得選擇登記成為該相關股份之持有人或於該股東死亡或破產前本得轉讓該股份之範圍內轉讓該股份。如其選擇登記成為持有人，則應遞交或寄發經其簽署之書面通知予本公司，表示其做出此選擇，但無論係何種情形，董事會有權按該股東死亡或破產前轉讓其股份時的情況一樣，拒絕或中止股份轉讓之登記，或於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市期間，依據適用於興櫃、證券櫃檯買賣中心或證交所之法律及上市法令規定辦理。

29. 因股東死亡或破產而對股份享有權利的人，亦應享有與登記股票持有人相同的股息及其它利益，但在其登記成為該股份持有人之前不得行使任何關於本公司股東會之股東權。董事會得隨時通知此人並要求其選擇登記為該相關股份之持有人或轉讓該股份，若其未於 90 日內依該通知做出選擇，則董事會得暫不支付任何該股份應得之股息、紅利或其他款項至其依該通知做出選擇為止。惟本條規定之事項，於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市期間，董事會應依據適用於興櫃、證券櫃檯買賣中心或證交所之法律及上市法令規定辦理。

決議之表決

30. 本公司得不時以特別決議按該決議所規定的額度以及所增加之股份之類別和數量為增資。

本公司得不時以普通決議：

(a) 將其全部或部分資本合併並分割為較其現有股份面額更大的股份；

(b) 將所有或任何其已繳足股份轉換為股票並將該股票再轉換為任何面值的已繳足股份；

(c) 將其現有股份之全部或部分再分割為較現有股份面額更小的股份；及

(d) 銷除任何在決議通過之日尚未為任何人取得或同意取得的股份並依據該被銷除股份之數額減少資本。

31. 本公司亦得以特別決議：

(a) 變更其名稱；

(b) 除公司法另有規定外，依法律許可之方式減少其資本和資本贖回準備金；及

(c) 本公司得依照上市法令及公司法之規定進行合併。

為免疑義，如合併同時將終止上市，第 33A 條應適用之。

32. 本公司亦得以 A 型特別決議或 B 型特別決議：

(a) 締結、變更或終止關於出租其全部營業、委託經營或與他人經常共同經營之協議；

(b) 轉讓其全部或任何主要部分之營業或財產；

(c) 受讓他人的全部營業或財產而對公司營運有重大影響者；

(d) 按上市法令進行本公司之分割；

(e) 董事從事競業禁止行為之許可；

(f) 依據第 17B 條規定發行限制員工權利新股；

(g) 以發行新股的方式分派部分或全部的股息或紅利；為避免爭議，關於依據第 129 條提撥員工酬勞及董事酬勞所發行之新股不需要取得 A 型特別決議或 B 型特別決議；

(h) 申請停止公開發行；以及

(i) 股份轉換。

33. 除公司法、本章程及上市法令關於法定出席數另有規定外，就本公司之解散本公司應：

(a) 如本公司因無法支應到期之債務而決議自願解散者，經 A 型特別決議或 B 型特別決議通過；或

(b) 如本公司因前款以外之事由而決議自願解散者，經特別決議通過。

33A 就本公司之終止上市，應依據上市櫃法令經重度特別決議通過。

34. 在依據公司法之前提下，若股東會決議通過上述第 32 條之第(a)、(b) 或(c)款之事項或決議通過本公司之分割、合併、收購或股份轉換，任何就此議案於股東會投票反對或放棄表決權，並以書面或言詞(經記錄者)在股東會前或股東會進行中表示異議之股東，任何於該股東會前以書面通知本公司表示反對該議案並嗣後在該股東會上表示反對之股東，得於該決議日起 20 日內以書面提出，並列明請求收買價格，請求本公司以當時公平價格收買其全部之股份。若本公司未能與該股東於該決議日起 60 日內達成收買協議，本公司應於此 60 日期間經過後 30 日內，以全體未達成協議之股東為相對人，聲請任何臺灣管轄法院為價格之裁定，並得以臺灣台北地方法院為第一審管轄法院。此裁定於其得於台灣以外被承認並執行之限度內，於本公司及提出請求之股東間僅就裁定之價格有確定之拘束力。

前項放棄表決權之股份數，不算入已出席股東之表決權數。

就本第 34 條之目的，任何股東與公司間就收買價格達成協議者，公司應自股東會決議日起 90 日內支付價款。未達成協議者，公司應自決議日起 90 日內，依其所認為之公平價格支付價款予未達成協議之股東；公司未支付者，視為同意股東請求收買之價格。

股份之贖回與買回

35. 除公司法、上市法令及本章程另有規定外，本公司有權發行可由股東或本公司行使賣回權或贖回權的股份。於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，公司買回股份之相關事項應遵守上市法令及英屬開曼群島法律。

36. 本公司有權依公司法和上市法令以任何合法的資金(包括公司資本)，支付其贖回其股份之股款。

37. 可贖回股份之贖回價格或其計算方式應由董事會在該股份發行時或發行前決定。除本章程另有規定外，每一表彰可贖回股份之股票須記明該股份為可贖回股份。

38. 除上市法令、第 38B 條與第 39B 條另有規定外，經普通決議通過並授權買回之方式與條件，董事會得代表本公司按照與股東的合意或股份發行的條款買回公司的任何股份(包括可贖回股份)，並依照公司法、上市法令及普通決議授權之買回方式與條件支付買回價款。

38B. 根據上市法令，本公司得經董事會三分之二以上董事之出席及出席董事超過二分之一同意，買回在證券櫃檯買賣中心或證交所上市之本公司股份。前述董事會之決議及該決議之執行情形，應於最近一次之股東會向股東報告。如本公司未能依據前述董事會決議完成買回在證券櫃檯買賣中心或證交所上市之本公司股份，應於最近一次之股東會向股東報告。

39. 贖回價款或買回價款得按公司法及本章程之規定支付之。遲延支付贖回價款或買回價款將不影響股份之贖回或買回，但如遲延超過 30 日者則應自屆期日起至實際付款時止支付利息，其利率按董事會於適當之調查後估算足以代表英屬開曼群島 A 類銀行對相同貨幣提供的 30 日存款利率計之。

39B. 本公司得以 A 型特別決議或 B 型特別決議通過以本公司股本或其他合法帳戶或資金進行股份之買回並銷除該等買回之股份。依據前述規定買回並銷除之股份數量，應依據股東各自之持股比例為之。

本公司以其股本或其他合法帳戶或資金進行股份之買回時，得以支付現金或交付資產(即非現金)予股東。該等交付之資產與抵充之資本數額，應經 A 型特別決議或 B 型特別決議通過與收受該等資產之股東的同意。董事會應於股東會前將該等資產之價值與抵充之資本數額，送交中華民國會計師查核簽證。

庫藏股

40. 股份非經繳足股款不得為贖回。本公司買回、贖回或取得(透過返還或其他方式)之股份得經本公司選擇依據公司法或上市法令規定立即註銷或以庫藏股方式持有。若董事會未指明相關股份應以庫藏股方式持有，該等股份應予以註銷。

40B. 關於庫藏股，不得發放或支付股利，亦不得發放或支付本公司資產之其他分派(包括清算時向股東分派資產)(無論以現金或其他形式)。

40C. 股東名簿中應將本公司記載為該等庫藏股之持有人，惟：

(a) 不應以任何理由將本公司視為股東，且不應行使任何關於庫藏股之權利，且任何行使該等權利之主張均應屬無效；

(b) 庫藏股在本公司之任何會議中均不應直接或間接參與表決，且於任何時候均不應將庫藏股計入已發行股份總數，無論是否基於本章程或公司法

之目的，但除上市法令或公司法另有規定外，庫藏股准以已繳足股款之紅利股配售股份者，該等配售之股份應視為庫藏股。

40D 除本章程第 40E 條與上市法令另有規定外，庫藏股得經本公司以董事會決定之條款與條件予以處分。如庫藏股之買回係依據上市法令為轉讓予員工，該等員工得向本公司承諾在一定期間內不得轉讓，惟限制期間最長為二年。

40E. 除上市法令另有規定外，本公司以低於實際買回股份之平均價格轉讓予員工，應經最近一次股東會有代表已發行股份總數過半數股東之出席，出席股東表決權三分之二以上之同意，並應於該次股東會召集事由中列舉並說明下列事項，不得以臨時動議提出：

(a) 所定轉讓價格、折價比率、計算依據及合理性；

(b) 轉讓股數、目的及合理性；

(c) 認股員工之資格條件及得認購之股數；以及

(d) 對股東權益影響事項：(i) 可能費用化之金額及對公司每股盈餘稀釋情形。(ii) 說明低於本公司實際買回股份之平均價格轉讓予員工對公司造成之財務負擔。

歷次股東會通過且已轉讓予員工之股數，累計不得超過本公司已發行股份總數之百分之五，且單一認股員工其受讓股數累計不得超過本公司已發行股份總數之千分之五。

股份停止過戶日或基準日

41. 為了確定有權在股東會或延期股東會召開時受通知、出席或表決或是有權領取股息的股東，或是為了任何其他理由須確定股東，董事會得規定於一定期間內停止股東名簿變更登記。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，每年度股東常會召開日(含股東常會當日)前至少 60 日內、每一臨時股東會召開日(含臨時股東會當日)前至少 30 日內及於股息分派基準日(含股息分派基準日當日)前至少 5 日內，應停止股東名簿變更登記(下稱「股票停止過戶期間」)。

42. 除停止股東名簿變更登記外，董事會亦得決定相關基準日以確定有權在股東會或延期股東會召開時受通知、出席或表決或是有權領取股息的股東。在董事會按本條(第 42 條)決定基準日(即為召集股東會之目的)者，該基準日應訂在為股東會之前，且董事會應立即依據上市法令，於金管會及證券櫃檯買賣中心或證交所所指定的網站上公告之。

股東會

43. 除年度股東常會外之所有股東會，應稱為臨時股東會。

44. 董事會得於任何其認為適當時召集股東會，但本公司應每一會計年度終了後 6 個月內召開年度股東常會，並應在股東會召集通知中表明為股東常會。

44A. 本公司股東會開會時，得以視訊會議或其他經臺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。

45. 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，其所有實體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實體股東會，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取得主管機關召集許可後後 2 日內申報證券櫃檯買賣中心或證交所核准。

46. (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股務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。

(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。股東持股期間及持股數之計算，以股票停止過戶期間起始日當時之持股為準。

(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，監察人（如有）亦得為本公司利益，於必要時，召集股東會。

47. 本公司如無董事會時，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，繼續一年以上持有本公司已發行股份總數百分之三(3%)以上之股東，得儘可能按董事會得召集股東會之方式，自行召集股東會。

股東會通知

48. 任何年度股東常會之召集，至少應於 20 日前以書面通知各股東，任何臨時股東會之召集，至少應於 10 日前以書面通知各股東；惟如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，任何年度股東常會之召集，至少應於 30 日前以書面通知各股東，任何臨時股東會之召集，至少應於 15 日前以書面通知各股東。每一通知之發出日或視為發出日及送達日應不予計入。該通知應載明會議地點、日期、時間和召集事由。倘本公司取得股東之事前同意，股東會之通知得以電子通訊方式為之。

48B. 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，本公司應於股東常會開會至少 30 日前或臨時股東會開會至少 15 日前，公告股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事或監察人(如有)事項等各項議案之案由及說明資料。

如本公司同意股東依據第67條規定得以書面或電子方式行使表決權時，本公司應將前述資料及書面行使表決權用紙，併同寄送給股東。

49. 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記載之外資及陸資持股比率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。

50. 下列事項主要內容應於股東會召集通知中列舉，不得以臨時動議提出：

(a) 選任或解任董事或監察人(如有)；

(b) 變更備忘錄及/或本章程；

(c) 減資；

(d) 申請停止公開發行；

(e) 本公司之解散、股份轉換(依據上市法令定義)、合併或分割；

(f) 締結、變更或終止關於出租本公司全部營業、委託經營或與他人經常共同經營之契約；

(g) 讓與本公司全部或任何主要部分營業或財產；

(h) 受讓他人全部營業或財產而對公司營運有重大影響者；

(i) 私募發行具股權性質之有價證券；

(j) 董事從事競業禁止行為之許可；

(k) 以發行新股方式分派股息及紅利之全部或一部分；

(l) 將法定盈餘公積及因發行股票溢價或受領贈與之資本公積之全部或一部分，以發行新股方式，按持股比例分配與原股東者；

(m) 根據公司法規定，將法定盈餘公積及因發行股票溢價所得或受領贈與所得之資本公積之全部或一部分，以發放現金方式，按持股比例分配與原股東；

(n) 本公司將庫藏股移轉予員工；

(o) 終止上市；

(p) 發行認股價格低於發行日股票收盤價之員工認股權憑證；以及

(q)　(q)發行限制員工權利新股。

除公司法或本章程另有規定外，股東得於股東會提案，惟僅以原議案內容範圍者為限。

股東會之程序

51.　股東會非達法定出席數，不得為任何決議。除本章程另有規定外，股東會法定出席數應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。

52.　(1)截至該次停止過戶期間前持有已發行股份總數百分之一(1%)以上之股東，得以書面或電子受理方式向本公司提出年度股東常會議案。本公司應按上市法令所允許之方式，於董事會認為適當的時間，公告受理股東提案之地點和期間(不得少於10日)。任何其提案為董事會所採納之股東，仍有權親自或由委託代理人或當該股東為法人時，由其代表人出席該年度股東常會並參與該議案之討論。

(2)除有下列情形之一外，董事會應將股東之提案列入議案，於該年度股東常會討論：(一)提案股東於董事會訂定之股東名簿基準日或截至該次停止過戶期間前，持股未達已發行股份總數百分之一(1%)；(二)其提案按上市法令非股東會所得決議者；(三)提案超過一項；(四)議案超過三百字；或(五)逾董事會訂定之受理截止日期始提出者。本公司應於發出該年度股東常會召集通知前通知股東提案之結果，並於該召集通知中列舉經採納得於該年度股東常會討論並表決之議案。董事會應於該年度股東常會說明拒絕採納股東提案之理由。

(3)如股東提案係為敦促本公司增進公共利益或善盡社會責任之建議性提案，縱有前項各款所定情形者，董事會仍得列入議案，惟提案超過1項者，不列入。

53.　除上市法令另有規定外，股東會如由董事會所召集，其主席應由董事長(如有)擔任之，董事長請假或因故不能行使職權時，由董事長指定董事一人代理之，董事長未指定代理人者，由董事互推一人代理之。

54.　除上市法令另有規定外，股東會如由董事會以外之其他召集權人召集者，主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。

55.　除上市法令另有規定外，在任何股東會上進行表決的決議應以投票表決方式為之，贊成或反對該決議之表決權數或比例應記載於會議記錄。

56.　除公司法或本章程另有規定外，任何在股東會上提交決議、同意、確認或採納之事項，應經普通決議通過。

57.　在表決權數相同的情況下，股東會主席不得附議或投決定票。除本章程或上市法令另有規定外，本公司應另遵守股東會議事規則。

股東投票

58.　除本章程另有規定或股份另附有任何權利或限制外，每一親自出席或委託代理人出席之股東於進行表決時，就其所持有的每一股份均有一表決權。除公司法或本章程另有規定外，任何股東會之決議應以普通決議為之。

於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，任何股東為其他受益人(下各稱「**受益人**」)持有股份時，該股東得根據該受益人之請求分別行使表決權。關於前述分別行使表決權之資格條件、適用範圍、行使方式、作業程序及其他應遵循事項，應遵守上市法令之規定。

59. 股東持有之下列股份無表決權：

(a) 本公司依據公司法、本章程與上市法令規定所持有之庫藏股；

(b) 被本公司持有已發行有表決權之股份總數或資本總額超過半數之從屬公司(定義依據上市法令規定)，所持有本公司之股份；或

(c) 被本公司及其從屬公司直接或間接持有其已發行有表決權之股份總數或資本總額合計超過半數之他公司，所持有本公司之股份。

違反上述規定行使之表決權於計算第 51 條之法定出席數時，不計入已發行股份總數。

60. 就共同持有之股份，所有共同持有人應互推一位代表行使其股東權，由該代表親自或委託代理人行使之表決權應有排除其他共同持有人行使之表決權之效力。

61. 股東精神耗弱或經管轄法院裁定為精神失常者時，其表決權可由其委員會或由該法院所指派具有與委員會相同功能之其他人或其代理人、監護人或其他法院指定具監察人性質之人行使之。

62. 股東得以通常或一般之形式或經董事同意之其他形式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。每一股東於每一股東會以出具一上述之委託書，並以委託一人為限，應於股東會開會 5 日前送達公司，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。

62B. 委託書送達本公司後，如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，應於股東會開會至少 2 日前，以書面向公司為撤銷委託之通知。如逾前述期間為撤銷者，應以委託代理人出席行使之表決權為準。

63. 委託書格式應經董事會批准，並載明僅使用於特定股東會，其內容至少應包括(a)填表須知；(b)股東委託行使事項；及(c)股東、徵求人(如有)、受託代理人基本資料等項目，並於寄發或以電子文件傳送股東會召集通知時同時附送股東。無論本章程是否另有規定，召集通知及委託書用紙應分發予所有股東，且無論係以寄發或以電子文件傳送，應於同日為之。

64. 委託書須由委託人或是經其書面授權之代理人親筆簽署。如委託人為一法人，則需該法人之印章或由該法人授權之高級職員或代理人親筆簽署。受託代理人不需為股東。

65. 除中華民國信託事業或經中華民國證券主管機關核准的股務代理機構或依據第 68 條指派主席外，一人同時受二人以上股東委託時，其代理之表決權不得超過已發行股份總數表決權之百分之三(3%)，超過時其超過百分之三(3%)之表決權，不予計算。

66. 於上市法令要求之範圍內，股東對於提交股東會同意之提案事項(下稱「**提案事項**」)，有自身利害關係致有害於本公司利益之虞時，就該提案事項不得親自或代理他股東或代表法人股東行使其本可行使之任何表決權，但其不得行使表決權之股份數仍應計入第 51 條之法定出席數。就該提案事項之決議，任何違反上開規定行使之表決權不算入已出席股東之表決權數。

67. 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。

68. 依據前條規定以書面或電子方式行使表決權之股東，視為委託股東會主席依據該書面或電子文件之指示代表其於股東會行使其表決權，但就該次股東會之臨時動議及原議案之修正，視為棄權，惟前述之委託應視為不構成上市法令之委託代理人規定。由主席代表股東時，不得以該書面或電子文件未載之方式行使該股東之表決權。

在本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市期間，本公司於中華民國境外召開股東會時，應於中華民國境內委託經金管會、證券櫃檯買賣中心或證交所核可之股務代理機構，以處理該次股東會之行政事宜(包括但不限於受理股東投票事宜)。

69. 股東應於股東會召集至少 2 日前依據第 67 條規定向本公司以書面或電子方式提出表決。若股東向本公司提出 2 份以上之書面或電子表決，應以依據第 68 條規定以第一份書面或電子表決提出於股東會主席之委託為準，但之後提出之書面或電子表決明示撤銷先前書面或電子表決者，不在此限。

70. 如股東已以書面或電子方式提出表決後，欲親自出席股東會者，至遲應於股東會開會前 2 日，以書面或電子方式撤銷其表決，其表決之撤銷應構成第 68 條規定所稱委託股東會主席之撤銷。如股東已依據第 67 條規定提出書面或電子表決超過前述期限撤銷其表決者，應以其書面或電子表決及第 68 條規定所稱委託股東會主席為準。

如股東依據第 67 條規定提出書面或電子表決後，另以委託書委託代理人代表其出席股東會者，應視為第 68 條規定所稱委託股東會主席之撤銷，並以該委託代理人出席行使之表決權為準。

71. 股東會之召集程序或其決議方法違反公司法、上市法令或本章程時，股東得於決議日起30日內訴請管轄法院撤銷其決議，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。

代理人及委託書之徵求

72. 於本公司股份已登錄於興櫃或於證券櫃檯買賣中心或證交所上市期間，任何關於股東會出席之代理人及委託書徵求等相關事宜應遵守上市法令規定(包含但不限於「公開發行公司出席股東會使用委託書規則」)。

法人代表出席之會議

73. 股東或董事為一法人時，可經由其董事會或其他決策機關選出其認為合適之人選為其代表參與任何公司會議，或是任何個別類別股東之會議或董事會會議或董事委員會會議。該經授權之代表人得代表法人行使該法人可行使的任何股東或董事權力。

董事

74. 除股東會另有決議外，本公司董事會，設置董事不得少於五人，最多為十一人，其中獨立董事人數不得少於三人且獨立董事應達全體董事席次五分之一以上，其中至少一人應在中華民國設有戶籍。於本公司股份於證券櫃檯買賣中心或證交所上市之期間，董事會之獨立董事席次應符合相關法令或上市法令關於外國發行人之規定。董事及獨立董事之資格條件、組成、選任、解任、職權行使及其他應遵循事項，應遵循上市法令規定。

如股東係法人時，得由其代表人當選為董事或監察人(如有)。如法人股東之代表人有數人時，該等代表人得分別當選董事或監察人(如有)，但不得同時當選董事及監察人(如有)。

75. 獨立董事應具備專業知識，且於執行業務範圍內應保持獨立性，不得與本公司有直接或間接之利害關係。獨立董事之專業資格、持股與兼職限制、獨立性之認定應符合上市法令之規定。

獨立董事因資格不符、辭職或因故不再擔任董事，致其人數不足本章程或上市法令規定的人數時，應於最近一次股東會補選之。所有獨立董事均資格不符、辭職或因故不再擔任董事時，應於事實發生之日起 60 日內召開臨時股東會補選之。

76. 除經金管會許可且符合上市法令外，董事間應有超過半數之席次不得具有配偶關係或二親等以內之親屬關係(下稱「**門檻**」)。

如於股東會上選出的董事未能達到此門檻，不符此門檻之董事中所得選票代表選舉權較低者，其當選失效。已充任董事違反此門檻者，當然解任。

77. 董事因資格不符、辭職或因故解任，致不足五人者，本公司應於最近一次股東會補選之。但董事缺額達公司股東會選出之全體董事人數的三分之一，且不論現在實際董事人數為何，應於事實發生之日起 60 日內，召開臨時股東會補選之。

股東會在現任董事任期未屆滿前改選全體董事者，於此情形，如未決議現任董事於任期屆滿或其他特定日期始為解任，且新董事已於同次會議中選出者，現任董事應視為於該股東會決議日提前解任。前述在股東會中改選全體董事時，該股東會應有代表公司已發行股份總數過半數股東之出席。

78. 股東會可選任任一自然人或法人為董事或監察人(如有)。股東會選任董事或監察人(如有)時，每一股份有與應選出董事或監察人(如有)人數相同之選舉權，得

集中選舉一人，或分配選舉數人，由所得選票代表選舉權較多者，當選為董事或監察人(如有)。

79. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，關於董事(包含獨立董事)及監察人(如有)之選任，除上市法令另有規定外，本公司應採用符合上市法令的候選人提名機制，另為避免爭議，(i)董事(不包含獨立董事)或監察人(如有)應由股東在董事(不包含獨立董事)及監察人(如有)之候選人名單中選任；及(ii) 獨立董事應由股東在獨立董事之候選人名單中選任。

除本章程或上市法令另有規定外，本公司應另遵守董事選舉規範之規定。

80. 除本章程另有規定外，每一董事及監察人(如有)之任期不得超過三年，但得連選連任。若董事或監察人(如有)任期屆滿而尚未選任新董事或監察人(如有)者，則該董事或監察人(如有)之任期應予延長至新董事或監察人(如有)選出並開始任職為止。

81. 股東會得隨時以 A 型特別決議或 B 型特別決議解任董事。於任期中無充分理由遭解任之董事，得向本公司請求因被解任所受之任何或全部損害。

82. 董事會應以三分之二以上董事出席、出席董事過半數之同意選任董事長。

82B. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，除上市法令另有規定外，公司董事(不含獨立董事)或監察人(如有)，在任期中一次或多次轉讓持股超過其經股東會指派或選任為董事或監察人(視實際情況而定)當時(下稱「**當選日**」)所持有本公司股份數額二分之一時，應解除該董事或監察人(視實際情況而定)職位。

於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，除上市法令另有規定外，如任何人被指派或選任為公司董事(不含獨立董事)或監察人(如有)，在下述任一期間內轉讓其在當選日所持有本公司股份數額二分之一時，該指派或選任應失去效力：(i) 在當選日到其就任董事或監察人(如有)前的期間；或(ii) 在召開提議指派或選任其為董事或監察人(如有)之股東會前之停止過戶期間。

83. 除相關法令及上市法令另有要求外，董事會得不時採用、制定、修訂、修改或撤銷公司治理政策或措施。該等政策或措施應以記載本公司及董事會就董事會不時決議之各項公司治理相關事項之政策為目的。

84. 董事無須持有任何本公司之股份。

84B. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，除上市法令另有規定外，本公司董事亦持有本公司股份時，如該董事以股份設定質權(下稱「**設質股份**」)超過其經股東會選任為董事當時所持有之本公司股份數額二分之一時，其超過之股份(即設質股份超過其經股東會選任為董事當時所持有股份數額二分之一的部分)不得行使表決權，不算入已出席股東之表決權數。

董事之酬金及費用

85. 除本章程或上市法令另有規定外，董事之報酬(若有)應由董事會參酌同業水準決議通過之。每一位董事就其所有因出席董事會會議或董事委員會會議或股東會或任何類別股份或公司債券的個別會議，或是其他與其董事職務之履行相關之合理支出或即將支出之旅遊、住宿及附隨之花費，皆有權受償還或預支。

86. 除應符合第 85 條規定外，任何董事因公司需求須出訪或移居國外，或是經董事會認定其工作超出一般董事職責時，得經董事會決定領取額外報酬，此等額外報酬應外加於或取代任何依據其他條款所提供之一般報酬。

86B. 本公司應設置薪資報酬委員會，其成員專業資格、組成、選任、解任、所定職權之行使及相關事項，應遵守上市法令之規定。前述薪資與報酬應包括董事及經理人之薪資、股票選擇權與其他具有實質獎勵之措施。

替代

87. 除上市法令另有規定外，任何董事得指派另一董事為其替代人，為該董事於董事會上行事。各替代董事得以其指派董事之替代人身分出席董事會並進行投票，如替代董事亦為董事，除其本身之表決權外，另具有一票表決權。

88. 除上市法令另有規定外，前條所指之替代董事之指派應以書面為之，並附有指派董事之親筆簽名，並以標準或普通格式或是其他董事會許可之格式，在預計使用或首次使用該替代董事之董事會開會前提交予該會議主席。

董事會權力及職責

89. 每會計年度終了，董事會應編造營業報告書、財務報表、及盈餘分派或虧損撥補之議案，提出於年度股東常會請求承認，經本公司年度股東常會承認後，董事會應依本章程及上市法令，將財務報表、盈餘分派及/或虧損撥補議案之決議，分發或公告予各股東。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，前述財務報表、盈餘分派及/或虧損撥補決議之分發得以本公司公告方式為之。

90. 除公司法、本章程、上市法令以及任何股東會之決議另有規定外，本公司的事務應由董事會管理。董事會得行使本公司之所有權力，並得支付於創立及註冊本公司時所產生的所有費用。

91. 董事會得在其認為就本公司之管理有必要下隨時任命任何人(不含獨立董事在內)，無論該任何人是否為董事，依其認為合適之任期、酬勞(無論是薪資、佣金、分紅或是以上之組合)、權力和責任，出任本公司之職務，包括但不限於執行長、總經理、一名以上之副總經理或財務長，惟就董事擔任此等職務所得之酬勞應準用第 85 條規定。任何經董事會任命之人亦可由董事會解除其職務。

92. 董事會得依其認為合適的任期、報酬、條件及權力任命秘書(或如有需要，一或更多助理秘書)。任何經董事會任命之秘書或助理秘書，亦得由董事會解除其職位。

93. 董事會得於其認為適當時將其任何權力委託給由一位或多位董事所組成的委員會行使。任何因此成立之委員會就受委任權力之行使應遵守董事會加諸之規定。

94. 董事會得隨時以委任書(經蓋印章或親筆簽署)或其他方式指定任何公司、商號、個人或數人組成之機構(無論由董事會直接或間接提名)，依董事會認為適當的目的、權力、權限、裁量權(惟不得超過董事會根據本章程所擁有或得以行使的權力)、條件與期間，作為本公司之代理人。此等委任書或其他指定方式，得包含董事會為與進行此等代理人交易之人之保護與便利認為適當之規定，亦得授權此等代理人將其所受委任的權力、權限及裁量權為複委任。

95. 董事會得隨時以其認為合適的方式管理本公司事務。以下二條規定，不得限制本條所賦予的一般權力。

96. 董事會得隨時建立任何委員會以管理本公司任何事務(其中包含但不限於薪酬委員會)，除上市法令另有規定外，董事應為該等委員會成員；如任何董事擔任委員會成員，其酬勞應準用第 85 條規定。

97. 任何前述受任人得由董事會授權複委任其當時具有之全部或部分權力、權限及裁量權。

97B 依據英屬開曼群島法律及上市法令，任何董事對公司均有忠實義務，且該等忠實義務應包含但不限於遵守一般忠誠與善意以及避免義務衝突與自身利益衝突等。如任何董事有違反前述忠實義務，依據英屬開曼群島法律及上市法令，該董事應對因此所生之損害負責。

依據英屬開曼群島法律及上市法令，如有任何董事為自己或為他人而違反前述忠實義務，股東會得決議將該等行為之任何所得視為本公司之所得。

如任何董事為本公司執行職務而有違反相關法令並致第三人有損害時，依據英屬開曼群島法律及上市法令，該董事對該第三人應與本公司負連帶賠償責任；在此情形下，該董事應賠償本公司對第三人請求所生之損害。

依據英屬開曼群島法律及上市法令，在各自職務範圍內，本公司之經理人與監察人(如有)應與董事負擔本條前各項所規定之相同責任。

董事會借貸權力

98. 除本章程及上市法令另有規定外，董事會得行使公司所有權力以借款，並於借款時或作為本公司或任何第三人之債務、責任或義務之擔保，抵押其企業和財產、發行債券、公司債券和其他證券。

印章

99. 除了經董事會決議授權，該印章不得使用於任何文件，但該授權得於用印之前或之後為之，其於用印後為之者得為對數次用印之一般性確認形式。該印章之使用需有董事或秘書(或助理秘書)在場，或是任何董事為此目的任命的一或更多人在場，此等在場之人應簽署任何該印章於其在場時蓋過之文書。

100. 本公司得保留一份印章摹本於董事會指定的國家或地點。該印章摹本非經董事會決議授權不得使用於任何文件，但該授權得於使用之前或之後為之，其於使用後為之者得為對數次使用之一般性確認形式。

101. 秘書或助理秘書有權為證明文書內容真實性之目的且其內容不會對本公司產生任何義務之情形下，於任何文書蓋章，不受以上規定限制。

董事之解任

102. 有下列情形之一，任何人不得擔任董事，如已擔任董事者，應解除其董事職位：

(a) 曾犯組織犯罪，經有罪判決確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後未逾五年者；

(b) 曾犯詐欺、背信、侵占罪經受宣告有期徒刑一年以上之刑確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後未逾二年者；

(c) 曾犯貪污治罪條例之罪，經判決有罪確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後未逾二年者；

(d) 宣告破產或經法院裁定開始清算程序且尚未解除；

(e) 使用票據經拒絕往來尚未期滿者；

(f) 無法律行為能力或限制行為能力者；

(g) 死亡或被有管轄權法院或主管機關以其為或將為心智缺陷，或因其他原因而無法處理自己事務為由作出裁決而尚未撤銷；

(h) 以書面通知公司辭任董事職位；或

(i) 經依本章程解任者。

103. 董事執行業務，有重大損害本公司之行為或違反法令或本章程之重大事項者，股東會未為決議將其解任者，持有本公司已發行股份總數百分之三(3%)以上之股東，得於股東會後 30 日內，以本公司之費用訴請管轄法院裁判解任之，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。

董事會之程序

104. 董事得(於英屬開曼群島境內或境外)集會討論事務處理、休會或是其認為適當之其他董事會會議及其程序之規範。任何於會議中提出的問題應以出席董事之多數決決定。在得票數相等的情況下，主席不得投下第二票或決定票。董事會之召集通知應載明召集事由，並於 7 日前以寄發或電子方式通知予各董事，但有緊急情形時得依據上市法令隨時召集。除本章程或上市法令另有規定外，本公司應另遵守董事會議事規範之規定。

105. 董事得透過視訊或所有與會人員可同時互相交流的其他通訊設備，出席任何董事會會議或經董事會委任而其為成員之委員會會議。以此方式參加會議者，視為親自出席。

106. 除本章程另有規定外，董事會之法定出席數應為全體董事過半數。於計算法定出席數時，由替代董事代表出席之董事應視為親自出席。

107. 董事對於董事會會議相關事項(包括但不限於契約或預計與公司進行之契約或安排)有直接或間接自身利害關係者，如其知悉該利害關係當時已存在，則應於董事會會議中揭露該自身利害關係之性質，或於任何其他情況於其知悉有此自身利害關係後之首次董事會會議中為之。董事之配偶、依中華民國民法定義之二親等內血親，或與董事具有控制從屬關係之公司，就董事會議之事項有利害關係者，視為董事就該事項有自身利害關係。為本條之目的，董事對董事會關於以下之一般性通知：

(a) 其為特定公司或商號之股東或高級職員且就該通知發送後可能與該公司或商號簽署之契約或協議應認為有利害關係；或

(b) 其就該通知發送後可能和與其具有關係之特定人簽署之契約或協議應認為有利害關係；

應視為已依本條關於該等契約或協議之自身利害關係為適當之揭露，但此等通知僅有於董事會會議中為之或該董事採取合理步驟以確保該通知能於其發送後之董事會會議中被提出並審閱。

如上市法令有所要求，董事對於董事會議之事項，包括但不限於契約或契約之提案或協議或本公司擬進行之交易，有自身利害關係(無論直接或間接)致有害於本公司利益之虞時，不得加入表決，並不得代理他董事行使表決權。董事違反前述規定親自或由代理人行使之表決權，本公司應不予計算，但該董事仍應計入該次會議之法定出席數。

不論本條第一項內容如何，如任何董事對於董事會議之事項，有自身利害關係(不論直接或間接)時，該董事應於當次董事會揭露並說明其自身利害關係之重要內容；於公司決議進行合併、收購、分割或股份轉換時，董事應向董事會及股東會說明其與合併、收購、分割或股份轉換交易自身利害關係之重要內容及贊成或反對併購決議之理由，公司並應於股東會召集事由中敘明董事利害關係之重要內容及贊成或反對併購決議之理由，其內容得置於中華民國證券主管機關或公司指定之網站，並應將其網址載明於股東會開會通知。

108. 董事(不含獨立董事在內)為自己或他人從事屬於本公司業務範圍之行為，應於股東會上揭露該等行為的主要內容，並取得 A 型特別決議或 B 型特別決議許可。就未獲上述授權之董事，股東會得於該等行為發生後 1 年內，以普通決議要求該董事將其因該等行為所獲利益歸於本公司。

109. 除上市法令另有規定外，董事(不含獨立董事在內)得依董事會所定之期間及條件(關於報酬及其他)兼任本公司任何其他給薪職位(除內部稽核人員外)，且董事或有此意圖之董事不應因就上開兼職與本公司簽訂契約而被解任，且董事因上

開兼職與本公司簽訂契約或因上開兼職而有利害關係者，不應因其兼職或由該等契約或協議建立之善良管理人關係而應將其就該等契約或協議所獲利益歸於本公司。

110. 除本章程及上市法令另有規定外，董事(不含獨立董事在內)得以個人或其商號的身份向本公司提供專業服務，該董事個人或其商號有權就其提供之專業服務收取相當於如其非為董事情況下的同等報酬。但此條款不授權該董事或其商號擔任本公司內部稽核人員。

111. 董事會應將所有會議記錄集結成冊以記錄以下事項：

(a) 董事會對高階經理人之所有任命；

(b) 每一董事會會議及委員會會議出席董事的姓名；以及

(c) 所有本公司之會議、董事會會議及委員會會議的所有決議及程序。

112. 除上市法令另有規定外，當董事會會議主席簽署該會議之會議記錄，則該會議應視為已合法召集。

113. 除上市法令另有規定外，無論董事會是否有缺額席次，留任董事均得行使其職權，但如其人數因而低於本章程所定之法定出席數者，留任董事僅得為召集股東會之目的行使職權。

114. 除上市法令另有規定及董事會另有規範外，董事會任命的委員會得選任其會議主席。若未選任主席，或在任何會議該主席未能於既定開會時間 15 分鐘內抵達，則出席該會議的委員可由出席委員中選出一位擔任該會議的主席。

115. 董事會任命之委員會得依其認為適當的方式召集會議或休會。除上市法令另有規定及董事會另有規範外，任何於會議中提出的問題及議案應以出席者多數決決定。

116. 除上市法令另有規定及董事會另有規範外，任何董事會會議或委員會會議或任何行使董事職權之人之行為，即使其後發現此等董事或人之選任有瑕疵或其中任何董事或人資格不符，該行為仍與其每一人均經合法選任且具備董事資格之情況下所為者具有同等效力。

117. 下列事項應經至少三分之二董事出席董事會、出席董事過半數之同意：

(a) 締結、變更或終止有關出租本公司全部營業、委託經營或與他人經常共同經營的契約；

(b) 出售或轉讓其全部或主要部分的營業或財產；

(c) 受讓他人全部營業或財產，對本公司營運產生重大影響者；

(d) 按本章程選任董事長；

(e) 依據第 129 條提撥員工酬勞及董事酬勞；以及

(f) 發行公司債券。

審計委員會

118. 本公司應設置審計委員會，其成員專業資格、組成、選任、解任、所定職權之行使及相關事項，應遵守上市法令之規定。審計委員會應由全體獨立董事組成且其委員不得少於 3 人，其中 1 人應為審計委員會會議召集人，得隨時召集會議，且其中至少 1 人應具有會計或財務專長。審計委員會之決議應經全體委員過半數之同意方為有效。

119. 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：

(a) 訂定或修正內部控制制度；

(b) 內部控制制度有效性之考核；

(c) 訂定或修正取得或處分資產、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；

(d) 涉及董事自身利害關係之事項；

(e) 重大之資產或衍生性商品交易；

(f) 重大之資金貸與、背書或提供保證；

(g) 募集、發行或私募股份或具有股權性質之有價證券；

(h) 簽證會計師之委任、解任或報酬；

(i) 財務、會計或內部稽核主管之任免；

(j) 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；以及

(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。

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。

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。

119A. 公司於召開董事會決議合併、收購、分割或股份轉換事項前，應由審計委員會委請獨立專家就包括但不限於就換股比例或配發股東之現金或其他財產之合理

性提供意見，以便就合併、收購、分割或股份轉換計畫與交易之公平性、合理性進行審議，並將審議結果提報董事會及股東會(但依公司法規定如無須召開股東會決議前述交易者，得不提報股東會)，且審議結果及獨立專家意見應於發送股東會召集通知時一併發送股東。但依公司法規定前述交易免經股東會決議者，應於最近一次股東會就併購事項提出報告。

前項應發送股東之文件，經公司於中華民國證券主管機關指定之網站公告同一內容，且備置於股東會會場供股東查閱，對於股東視為已發送。

120. 本公司帳簿每年至少應查核一次。

121. 審計委員會有權於任何合理的時間審閱本公司之所有帳簿以及帳目以及相關的付款憑單。審計委員會得約訪本公司董事及高階經理人詢問任何其所持有與本公司帳簿或事務有關之資訊。

122. 按本章程備置之收支報表及資產負債表應由審計委員會查核並與本公司帳簿、帳目及有關付款憑單核對。審計委員會應就此製作書面報告，說明是否該報表和資產負債表確實反映本公司在此審查期間之財務與營運狀況，如曾向本公司董事及高級職員詢問資訊，該等資訊是否已提供並符合要求。審計委員會得為本公司委任執業律師和註冊會計師以進行查核。本公司財務報表應經董事會任命之審計人員依據公認之審計標準查核。該審計人員應按公認之審計標準製作書面報告並於股東會交付股東。所稱「公認之審計標準」得為英屬開曼群島以外的國家或司法管轄區的標準，於此情形，財務報表和審計人員之報告應揭露此一事實及該國家或司法管轄區之名稱。

123. 在符合英屬開曼群島法律之情形下，繼續 6 個月以上持有本公司已發行股份總數百分之一(1%)以上之股東，得以書面請求審計委員會之任一獨立董事成員為本公司對董事提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。

於收到股東依前項規定提出之請求後 30 日內，受該股東請求之該審計委員會獨立董事成員不提起或拒絕提起訴訟時，除英屬開曼群島法律另有規定外，股東得為本公司提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。

124. 除本章程或上市法令另有規定外，本公司應另遵守審計委員會組織規程之規定。

股息

125. 在不牴觸公司法、任何股份當時另有附加權利或限制或本章程之規定下，本公司得以普通決議宣佈分派已發行股份之股息及其他分派，並授權以本公司於法律上可動用的資金支付之。

126. 在不牴觸公司章程第 129 條之規定下，董事會在建議任何股息分派前，得從依法得用以分配股息的資金中保留其認為合適的數額為公積金，該公積金按董事會之裁量應用於預防突發情形、平衡股息或其他得適當運用該公積金之目的，

且在進行此等運用前，得依董事會之絕對裁量用於本公司之業務或進行董事會隨時認為適當之投資。

127. 任何股息之支付得以支票郵寄至股東或有權受領人或共同持有人代表之登記地址或其指定之地址。每一支票應以收件人或其所指定之人為受款人。

128. 除任何股份當時另有附加權利或限制外，所有股息應按股東持有股份數分派之。

129. 本公司處於成長階段，基於資本支出、業務擴充及健全財務規劃以求永續發展等需求，本公司之股利政策將依據本公司未來資金支出預算及資金需求情形，以現金股利及/或股票股利方式配發予本公司股東。股票股利的發放，應提請股東會決議後分派；現金股利應經董事會決議。

除上市法令另有規定外，本公司年度如有稅前獲利，本公司應在稅前獲利中提撥：(1) 最高百分之五(5%)且最低百分之一(1%)作為員工酬勞(包含本公司員工及/或關係企業員工)(下稱「**員工酬勞**」)；及(2) 最高百分之三(3%)作為董事酬勞(下稱「**董事酬勞**」)。無論前述內容為何，如本公司年度仍有以前年度之累積虧損，本公司應在提撥員工酬勞及董事酬勞前預先保留彌補數額。依據英屬開曼法律規定、上市法令規定及不論第 139 條規定，經董事會以董事三分之二以上之出席及出席董事過半數同意之決議，員工酬勞及董事酬勞得以現金及/或股票方式發放。前述關於發放員工酬勞及董事酬勞之董事會決議，應於董事會決議通過後在股東會中向股東報告。

除上市法令另有規定外，本公司年度總決算如有盈餘時，董事會應以下述方式及順序擬訂盈餘分派案：

(a) 依法提撥應繳納之稅款；

(b) 彌補以前年度之累積虧損(如有)；

(c) 依據上市法令規定提撥百分之十(10%)為法定盈餘公積，但法定盈餘公積已達本公司之實收資本額時，不在此限；

(d) 依據上市法令規定或主管機關要求提撥特別盈餘公積；及

(e) 按當年度盈餘扣除前述第(a)項至第(d)項後之數額，加計前期累計未分配盈餘為可供分配盈餘。

可供分配盈餘得經董事會提議股利分派案，送請股東常會依據上市法令決議後通過分派之。股利之分派得以現金股利及/或股票股利方式發放，本公司授權董事會以三分之二以上董事出席，及出席董事過半數之決議，將應分派股息及紅利或法定盈餘公積及資本公積之全部或一部，以現金方式發放，並報告股東會。

在不牴觸英屬開曼群島法律下，股利金額最低至少應為當年度盈餘扣除前述第(a)項至第(d)項之百分之十(10%)，且現金股利分派之比例不得低於股東股利總額之百分之十(10%)，並以百分之百(100%)為上限。

130. 如任何股份登記為由數人共同持有，則其中任何一人均得就股息或其他與該股份相關之應付款項發給有效之收據。任何股息均不加計利息。

會計帳簿、審計、公司年報及申報

131. 本公司會計帳簿應按董事會不時決定之保存方式保存之。

132. 本公司會計帳簿應存於辦事處或其他董事會認為合適的存放地點，並應隨時允許董事會查閱。

133. 董事會應將其所造具之各項表冊，提出於年度股東常會請求承認。經其承認後，董事會應將營業報告書、財務報表、盈餘分派及/或虧損撥補之決議，分發各股東。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，前述財務報表、盈餘分派及/或虧損撥補決議之分發得以本公司公告方式為之。

134. 除上市法令另有規定外，董事會應於年度股東常會開會 10 日前，將年度營業報告、財務報表及其他相關文件備置於中華民國境內之股務代理機構，股東得隨時查閱。

135. 除第 134 條及第 148 條另有規定外，董事會應隨時決定本公司會計帳簿之全部或一部分是否供非董事之股東查閱，以及其範圍、時間、地點及條件或規定。除法令或董事會或普通決議另有授權外，非董事之股東無權查閱公司任何會計帳簿或文件。

136. 本公司帳簿應按董事會不時決定或上市法令規定之審計方式和會計年度為審計。.

137. 董事會應於每年準備本公司年報及申報記載公司法所定事項並副知英屬開曼群島公司登記處。

內部稽核

138. 本公司應設置隸屬於董事會之內部稽核單位，並配置適任及適當人數之專任內部稽核人員。任何關於內部稽核之相關事宜應遵守上市法令規定。

公積金轉增資

139. 除上市法令或公司法另有規定外，本公司得以 A 型特別決議或 B 型特別決議：

(a) 將列入公司準備金帳戶或其他資本公積金的任何餘額(包括資本溢價科目、資本贖回準備金、盈餘、損益帳戶、資本公積、法定盈餘公積及特別盈餘公積)轉增資，無論其是否得用以分派；

(b) 將決議轉增資之金額按持股比例分配予各股東，並代表股東將此等金額充作受分配公司未發行股份或債券或其組合之相關股款，且將此等公司股份或債券或其組合依前述比例分配予股東(或其指定人)；

(c) 做出任何其認為適當的安排以解決分配公積金轉增資時所遭遇之困難，特別是，但不限於，當股份或公司債券之分配為畸零時，董事會有權以其認為適當的方式處置該畸零股份或公司債券；及

(d) 進行一切必要的行為以執行本章程規定之事項。

139A. 為避免爭議，關於依據第 129 條提撥員工酬勞及董事酬勞所發行之新股不需要取得 A 型特別決議或 B 型特別決議。

公開收購

140. 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，本公司股票之任何公開收購應依據除上市櫃法令規定，其中包含但不限於公開收購公開發行公司有價證券管理辦法。

資本溢價科目

141. 董事會應根據公司法設立資本溢價科目，並不時存入等同於任何股份發行溢價之金額或數額。

142. 除上市法令或公司法另有規定外，贖回或買回股份之任何資本溢價科目應減除其贖回或買回價額與其面額之差額，但董事會得依其裁量決定從本公司之盈餘，或如公司法允許，從本公司之資本中支付該數額。

通知

143. 除本章程或上市法令另有規定外，任何通知或公文得由本公司或有權發佈通知之人當面遞交或以傳真送達於股東，或以郵寄(預付郵資)或合格之快遞(運費預付)等方式寄送至股東於股東名簿所載之地址，或於相關法令許可範圍內，以電子方式將通知或文書發送至經股東書面確認過為受通知之用之電子郵件位址。如股份為共同持有者，所有通知應向股東名簿中登記為其代表人之共同持有人為之，依此所為之通知視為已向所有其他共同持有人為之。

144. 股東親自或是委託代理人出席本公司任何會議者，應為所有目的視為已合法收到該會議及，若有必要，其目的之通知。

145. 除本章程或上市法令另有規定外，任何通知或文件若以：

(a) 郵寄或快遞送達，則應於包含該通知或文件之信件交於郵局或快遞服務之 5 日後視為已送達；

(b) 傳真送達，則應於傳真機產生確認全部成功傳輸至收件傳真號碼之報告後視為已送達；

(c) 合格快遞送達，則應於包含該通知或文件之信件交於快遞服務 48 小時候視為已送達；或

(d) 電子郵件送達，則應於電子郵件發送之當時視為已送達。

如包含該通知或文件之信件已正確記載地址且被郵局或快遞服務收下，即足以證明已依郵寄或快遞送達。

146. 按本章程之規定以郵寄交付或寄送或置於股東登記簿所載之地址之任何通知或文件，即使該股東當時已過世或破產且不論本公司是否已受通知上情，就登記於該股東名下之單獨或共同持有之任何股份，除該股東於該通知或文件送達時已自股東名簿中除名外，均應視為已合法送達，且應為所有目的視為已送達所有該股份之利害關係人(無論是共同或經由請求或以其名義)。

147. 每一股東會的召集通知應發給：

(a) 所有有權受通知且已向本公司提供受通知之地址之股東；以及

(b) 所有因股東死亡或破產(該股東若非死亡或破產仍有權受通知者)而對其股份有權利之人。

其他人無權受股東會召集通知。

資訊

148. 董事會應將備忘錄、本章程及歷屆股東會議事錄、財務報表、股東名簿及本公司發行之公司債存根簿備置於中華民國境內之股務代理機構，股東得檢具利害關係證明文件，指定範圍，隨時請求查閱、抄錄或複製前述文件；本公司並應令該等股務代理機構提供。

149. 在不影響本章程條款所列之權利下，任何股東無權要求披露任何有關公司任何交易的詳細資訊，或是任何性質為或可能為營業秘密或公司商業行為的機密程序且董事會認為對外公開並不會對公司股東有利之資訊。

150. 董事會有權向任何主管機關或是司法機關發表或揭露任何其持有、保管或控制之與本公司或其與股東之事務之資訊，包括但不限於本公司股東名簿及股票過戶登記簿所包含之資訊。

補償或保險

151. 本公司得以董事會決議採用第152(a)及(b)條規定之其中一種保護機制。

152. (a) 每一位董事以及其他本公司當時之高級職員(下稱「**被補償人**」)，因其所受或產生之一切行動、程序、成本、費用、支出、損失、損害，除因被補償人關於本公司業務或事務或於執行或解除其職責、權力、權限或裁量之自身不誠實、故意違約或詐欺(包括任何判斷失誤所致者)外，得由本公司之資產與資金受補償並不受傷害，包括但在不損害前述規定的一般性的原則下，被補償人在英屬開曼群島或其他地方之法院，為防禦任何與本公司或本公司事務有關的民事程序(不論成功與否)所生之任何成本、費用、損失或責任。

(b) 為每一位董事及其他本公司當時之高級職員之利益，本公司得為董事及高級職員購買責任保險(下稱「**董事及高級職員保險**」)。該董事及高級職員保險應僅限於其因本章程、公司法及上市法令所定之職責而產生之責任。

會計年度

153. 除董事會另有決定外，本公司會計年度應於每年12月31日結束，並於每年1月1日開始。

清算

154. 如果本公司應進行清算，且可供股東分配的財產不足以清償全部股本，該財產應予以分配，以使股東得依其所持股份比例承擔損失。如果在清算過程中，可供股東間分配的財產顯足以抵償清算開始時的全部股本，應將超過之部分依清算開始時股東所持股份之比例在股東間進行分配。本條規定不損及依特殊條款和條件發行的股份持有者之權利。

155. 如果本公司應進行清算，經本公司特別決議同意且取得任何公司法所要求的其他許可並且符合上市法令的情況下，清算人得將公司全部或部分之財產(無論其是否為性質相同之財產)分配予股東，並得為該目的，對此等財產設定其認為合理之價格並決定如何在股東或不同類別之股東之間進行分配。經同前述之決議同意及許可，如清算人認為適當，清算人得為股東之利益，將此等財產之全部或一部交付信託。但股東不應被強迫接受負有債務或責任的任何財產。

156. 本公司應將所有報表、帳戶記錄以及文件從清算結束之日起保存10年，並由清算人或經本公司普通決議委任保管人。

變更章程

157. 除公司法及本章程另有規定外，本公司得隨時以特別決議變更備忘錄及/或本章程之全部或一部分。

延展註冊

158. 本公司得以特別決議於英屬開曼群島以外或其當時設立、登記或存續之其他司法管轄區延展其註冊。為執行本條之決議，董事會得向公司登記處申請註銷本公司在英屬開曼群島或其當時設立、登記或存續之其他司法管轄區之登記，並得採取任何其認為適合之進一步措施以執行移轉使本公司繼續存續。

訴訟及非訟代理人

159. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，根據上市法令規定，本公司應在臺灣指定訴訟及非訟代理人(下稱「**訴訟及非訟代理人**」)。訴訟及非訟代理人應為本公司在臺灣之負責人，並應在臺灣有住所或居所。本公司應將訴訟及非訟代理人之姓名、住所或居所及授權文件向金管會申報。如訴訟及非訟代理人之姓名、住所或居所及授權文件有變更之情形，本公司應將該等變更向金管會申報。

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佐 登 妮 絲