



日成控股股份有限公司
REGAL HOLDING CO., LTD.

股票代號
4807

二〇一九年股東常會 議事手冊

開會日期

2019年06月28日(星期五)上午九時整

開會地點

集思北科大會議中心-奧米伽廳
台北科技大學億光大樓台北市忠孝東路3段197號3樓

議事手冊電子檔查閱網址

公開資訊觀測站 <http://mops.twse.com.tw>



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日成控股股份有限公司

2019 年股東常會議程

時間：2019 年 06 月 28 日(星期五)上午九時正

地點：集思北科大會議中心-奧米伽廳

(台北科技大學億光大樓台北市忠孝東路 3 段 197 號 3 樓)

議程：

一、宣佈開會

二、主席致開會詞

三、報告事項

- (一)2018 年度營業報告。
- (二)審計委員會查核報告。
- (三)2018 年度員工及董事酬勞報告。
- (四)修訂「董事會議事規範」報告。

四、承認事項

- (一)2018 年度營業報告書及財務報告案。
- (二)2018 年度盈餘分配案。

五、討論事項

- (一)「公司章程」部份條文修訂案。
- (二)「取得或處分資產處理程序」部分條文修訂案。
- (三)「股東會議事規則」部分條文修訂案。
- (四)「資金貸與他人作業辦法」部分條文修訂案。
- (五)「背書保證作業辦法」部分條文修訂案。

六、選舉事項

- (一)改選第四屆董事及獨立董事。

七、其他事項

- (一)解除新任董事競業禁止限制案。

八、臨時動議

九、散會

報告事項

第一案

案 由：2018 年度營業報告。

說 明：

- 一、本公司 2018 年度營業報告書，請參閱附件一（第 9 頁）。
- 二、報請 公鑒。

第二案

案 由：審計委員會查核報告。

說 明：

- 一、審計委員會查核報告書，請參閱附件二（第 10 頁）。
- 二、報請 公鑒。

第三案

案 由：2018 年度員工及董事酬勞報告。

說 明：

- 一、依本公司章程 14.4 條規定，本公司年度如有獲利，應提撥不低於百分之一（1%）之稅前淨利為員工酬勞，及不高於百分之三（3%）之稅前淨利為董事酬勞。
- 二、本公司 2018 年度未扣除員工酬勞及董事酬勞之稅前淨利，分別以 1%及 0%，提列員工酬勞為新臺幣 2,353,999 元及董事酬勞 0 元，並將以現金方式發放。
- 三、報請 公鑒。

第四案

案 由：修訂「董事會議事規範」報告。

說 明：

- 一、為配合法令規定，擬修訂本公司「董事會議事規範」部份條文，修訂條文對照表，請參閱附件三(第 11 頁)。
- 二、報請 公鑒。

承認事項

第一案

【董事會提】

案由：2018 年度營業報告書及財務報告案。

說明：

一、本公司 2018 年度合併財務報告，業經安侯建業聯合會計師事務所呂莉莉會計師及關春修會計師查核簽證竣事。

二、營業報告書、會計師查核報告及財務報告，請參閱附件一(第 9 頁)及附件四(12 頁~19 頁)。

三、敬請 承認。

決議：

第二案**【董事會提】**

案 由：2018 年度盈餘分配案。

說 明：

一、依公司法及本公司章程規定，擬具 2018 年度盈餘分配表如下表所列。

單位：新臺幣元

項 目	金 額
期初未分配盈餘餘額	27,960,725
加：迴轉權益減項提列之特別盈餘公積(附註一)	0
調整後期初未分配盈餘	27,960,725
減：2018 年度確定福利計劃精算損失	(3,715,140)
加：2018 年度稅後淨利	206,394,577
減：依法提列 10%之法定盈餘公積	(20,639,458)
2018 年度可供分配盈餘	210,000,704
減：股東股利-現金(每股 4 元)總共 38,500,000 (附註二)	(154,000,000)
期末未分配盈餘	56,000,704
附註一：特別盈餘公積係依金管會民國 101 年 4 月 6 日金管證發字第 1010012865 號令規定，本公司於分派可分配盈餘時，就當年度發生之帳列其他股東權益減項淨額，自當期損益與前期未分配盈餘補提列特別盈餘公積；履前期累積之其他股東權益減項金額，則自前期未分配盈餘補提列特別盈餘公積不得分派。嗣後其他股東權益減項數額有迴轉時，得就迴轉部份分派盈餘。	
附註二：上述股東每股現金股利係依本公司截至 2019 年 02 月 27 日止 (本公司寄發第三屆第十四次董事會開會通知日)流通在外股數 38,500,000 股為計算基準。	

董事長：PACARAPON 總經理：林如茵 會計主管：江錦生

二、盈餘分配案俟經 2019 年股東常會通過後，授權董事長訂定配息基準日、發放日及其他相關事宜，嗣後若因本公司股本變動，影響流通在外股數，以致影響股東每股配發率時，亦授權董事長全權處理相關事宜。

三、本次現金股利配發未滿一元之畸零數額，將帳列本公司之其他收入。

四、敬請 承認。

決 議：

討論事項

第一案

【董事會提】

案 由：「公司章程」部分條文修訂案。

說 明：

- 一、為配合法令規定，擬修訂本公司「公司章程」部份條文，修訂條文對照表，請參閱附件五(第 20 頁~34 頁)。
- 二、敬請 討論。

決 議：

第二案

【董事會提】

案 由：「取得或處分資產處理辦法」部分條文修訂案。

說 明：

- 一、為配合法令規定，擬修訂本公司「取得或處分資產處理辦法」部份條文，修訂條文對照表，請參閱附件六(第 35 頁~48 頁)。
- 二、敬請 討論。

決 議：

第三案

【董事會提】

案 由：「股東會議事規則」部分條文修訂案。

說 明：

- 一、為配合法令規定，擬修訂本公司「股東會議事規則」部份條文，修訂條文對照表，請參閱附件七(第 49 頁)。
- 二、敬請 討論。

決 議：

第四案

【董事會提】

案 由：「資金貸與他人作業辦法」部分條文修訂案。

說 明：

- 一、為配合法令規定，擬修訂本公司「資金貸與他人作業辦法」部份條文，修訂條文對照表，請參閱附件八(第 50 頁~54 頁)。
- 二、敬請 討論。

決 議：

第五案

【董事會提】

案 由：「背書保證作業辦法」部分條文修訂案。

說 明：

- 一、為配合法令規定，擬修訂本公司「背書保證作業辦法」部份條文，修訂條文對照表，請參閱附件九(第 55 頁)。
- 二、敬請 討論。

決 議：

選舉事項

第一案

【董事會提】

案由：改選第四屆董事及獨立董事，提請 選舉。

說明：

- 一、本公司董事及獨立董事第三屆任期將於 2019 年 09 月 29 日屆滿，擬於本次股東常會辦理提前改選第四屆董事及獨立董事。
- 二、依公司章程第 34.1 及 34.5 條規定，「公司董事會，設置董事人數不得少於 7 人，且不得多 11 人，每一董事任期不得逾三年，倘該任期屆滿將致公司無董事，該任期得延長至任期屆滿後一次選任董事之股東會召開之日止，董事得連選連任。」、「股份於興櫃或上市櫃期間內，應依公開發行公司規則採候選人提名制度。」
- 三、本次股東會擬選任第四屆董事 9 人（含獨立董事 3 人），新任董事（含獨立董事）自選任之日起就任，任期三年，自 2019 年 06 月 28 日起至 2022 年 06 月 27 日止。
- 四、第四屆董事候選人名單請參閱附件十(第 56 頁)。
- 五、提請 改選。

選舉結果：

其他議案

第一案

【董事會提】

案 由：解除新任董事競業禁止限制案。

說 明：

- 一、依本公司章程第 47.4 條之規定，董事為自己或他人為屬於公司營業範圍內之行為應對股東會說明其行為之重要內容，並取得其許可。
- 二、本公司董事如有投資或經營其他與本公司營業範圍相同或類似之公司，並擔任該公司董事之行為，在無損本公司利益之前提下，擬同意解除新任董事或其指派人競業禁止之限制，競業禁止相關範圍及內容，請參閱附件十一(第 57 頁)。

決 議：

臨時動議

散會

日成控股股份有限公司

2018 年度營業報告書

2018 年全球珠寶產業成長了 7%銷售額達 2920 億歐元，而我們的最大客戶是全球最大的輕奢珠寶品牌商去年則表現持平，但該公司在 2018 年三月推出 SHINE 純銀鍍 18K 黃金系列，2018 年 10 月更推出新款設計 REFLEXIONS，新產品及展新店的入倉需求則拉高了本公司的營收。

本公司 2018 年度營業收入為新臺幣 2,928,169 仟元，較前一年度成長 36.2%；稅後淨利為新臺幣 206,394 仟元，每股稅後盈餘為新臺幣 5.4 元，更較前一年度成長 53.8%。從珠寶加工收入組合來看，受惠於主要大客戶新系列鍍金件的入市，電鍍營收成長約 84.5%，金工營收則持平增加 2%，毛利較高的電鍍加工收入佔收入組合由 33%升至 47%，2018 年金工加工毛利由前一年的 26.0%略降為 25.6%，電鍍加工毛利因客戶價格競爭及人工成本調高由前一年的 39.6%降為 34.5%。

展望 2019 年，由於主要大客戶的營收預期將有 3%到 7%的負成長，同時新一年的營運策略也增強了降低各種成本的壓力，在金工部份，由於該客戶持續提升自製產能，傾向只外包工藝難度較高及交期緊迫的訂單，2019 年的 OEM 珠寶加工營收勢必受到影響；面對新的挑戰，本公司將調整產能採取相應的精實生產措施，直接人工及間接人工展開必要的瘦身，研發及管銷費用預算也將謹慎執行，在電鍍加工部份，由於大客戶今年展店較為謹慎，去年才推出的純銀鍍金件 SHINE 系列將進入第二年有機成長的考驗，而前一款鍍玫瑰金需求則保守看待，本公司電鍍毛利與營收也因此會受到向下修正的壓力。

面對上述外部不利因素的衝擊，正好加速了本公司調動了擺脫對單一客戶的依賴度的積極性，而轉化 OEM 代工產能為自有品牌及少量多樣訂製產品的策略也更明確，除精實大批量的生產製程外，也開始展開小批量高毛利快速反應及多工同站的小線配置，同時，也針對泰國本地及中國大陸及美國重新佈署自有產品及代理產品的銷售渠道，線上電商及社群平台將提供 B2C 及 C2B 的訂單出貨，線下也將透過品牌合作在名店定錨及直接展銷，目前已與數家重量級的策略夥伴達成合作框架，預計在今年下半年會展現初步的成果。

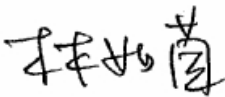
在財務風險的控管上，2018 年台幣兌美元貶值了 3.3%，含已實現及尚實現匯兌損失及財務成本合計為 2,460 千元較前一年的 35,587 千元減少了 33,127 千元損失，而國外營運機構財務報表換算調兌換調整數則有 43,333 的大幅調增，2018 年底的美元多頭曝險部位已經由 2017 年底的 21,507 千元減少為 10,286 千元，同時也減少 247,752 千元的銀行短期借款，減少利息支出；在流動性方面，期末現金 2018 年為 481,177 千元較前一年減少 240,133 千元，主要係償還銀行短借，而銀行短期可動支額度超過 700,000 千元流動性自不成問題；展望 2019 年，中美貿易戰及美中台的緊繃情勢會使台幣相對維持一段時間相對弱勢，國外營運機構財務報表換算調兌換調整數仍處有利，而泰銖則在中國移轉生產基地到泰國的外資流入下相對堅挺，因此泰國 RJM 仍將減少美元多頭部位；在信用風險方面，2018 年認列了某客戶 10,393 千元的呆帳損失但因本公司投保了信用險獲得賠付固減少了九成損失，2019 年歐美區的珠寶貿易商前景較淡，放帳的部位相對較小，也續保信用險持續控制。

2018 年日成小有的成果並不值得我們沉緬，而 2019 年的挑戰已接踵而來，我們看見了，我們也整備佈局了，這是開步邁向遠方的一年。

董事長：



經理人：



會計主管：



日成控股股份有限公司

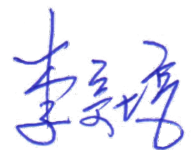
審計委員會查核報告書

董事會造具本公司 2018 年度營業報告書、合併財務報告及盈餘分派議案等，其中合併財務報告業經委託安侯建業聯合會計師事務所查核完竣，並出具查核報告。上述營業報告書、合併財務報告及盈餘分派議案經本審計委員會查核，認為尚無不符，爰依證券交易法第十四條之四及公司法二百一十九條之規定報告如上，敬請 鑒核。

此致

日成控股股份有限公司

審計委員會召集人：李宗培



2 0 1 9 年 0 3 月 0 8 日

日成控股股份有限公司

「董事會議事規範」條文修正對照表

修訂後條文（第四版）	現行條文（第三版）	說明
4.簽名簿等文件備置及董事之委託出席 (2)董事應親自出席董事會，如不能親自出席，得採用視訊或依章程第51條規定委託其他董事代理出席；如以視訊參與會議者，視為親自出席。	4.簽名簿等文件備置及董事之委託出席 (2)董事應親自出席董事會，如不能親自出席，得採用視訊或依章程第51條規定委託其他董事代理出席；如以視訊參與會議者，視為親自出席。	依本公司章程第51條修正。
11.應經董事會討論事項 (1)...C 依證券交易法第十四條之一依規定訂定或修正之內部控制制度，及內部控制制度有效性之考核。	11.應經董事會討論事項 (1)...C 依證券交易法第十四條之一依規定訂定或修正之內部控制制度，及內部控制制度有效性之考核。	修正文字用語。
14.董事之利益迴避制度 董事對於會議事項，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。本公司董事會之決議，對依前述項規定不得行使表決權之董事，依公司法第二百零六條第三項準用第一百八十條第二項規定辦理。<u>董事之配偶、二親等內血親，或與董事具有控制或附屬關係之公司，就董事會議討論之事項有利害關係者，視為董事就該事項有自身利害關係。</u>	14.董事之利益迴避制度 董事對於會議事項，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。本公司董事會之決議，對依前項規定不得行使表決權之董事，依公司法第二百零六條第三項準用第一百八十條第二項規定辦理。	配合公司法第206條第3項及本公司章程第47.5條規定修正。

安侯建業聯合會計師事務所**KPMG**台北市11049信義路5段7號68樓(台北101大樓)
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Xinyi Road, Taipei City 11049, Taiwan (R.O.C.)Telephone 電話 + 886 (2) 8101 6666
Fax 傳真 + 886 (2) 8101 6667
Internet 網址 kpmg.com/tw**會計師查核報告**

日成控股股份有限公司(Regal Holding Co., Ltd.)董事會 公鑒：

查核意見

日成控股股份有限公司(Regal Holding Co., Ltd.)及其子公司(以下簡稱合併公司)民國一〇七年及一〇六年十二月三十一日之合併資產負債表，暨民國一〇七年及一〇六年一月一日至十二月三十一日之合併綜合損益表、合併權益變動表及合併現金流量表，以及合併財務報告附註(包括重大會計政策彙總)，業經本會計師查核竣事。

依本會計師之意見，上開合併財務報告在所有重大方面係依照證券發行人財務報告編製準則暨經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達日成控股股份有限公司及其子公司民國一〇七年及一〇六年十二月三十一日之合併財務狀況，與民國一〇七年及一〇六年一月一日至十二月三十一日之合併財務績效與合併現金流量。

查核意見之基礎

本會計師係依照會計師查核簽證財務報表規則及一般公認審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報告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，與日成控股股份有限公司及其子公司保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對合併公司民國一〇七年度合併財務報告之查核最為重要之事項。該等事項已於查核合併財務報告整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。本會計師判斷應溝通在查核報告上之關鍵查核事項如下：

一、收入認列

有關收入認列之相關揭露請詳合併財務報告附註四(十三)及附註六(十六)。

關鍵查核事項之說明：

合併公司之營業收入係管理階層評估公司財務或業務績效之主要指標，且受投資大眾的高度關注，故收入認列為本會計師執行合併公司財務報告查核的重要評估事項之一。

因應之查核程序：

本會計師之主要查核程序包括測試銷貨及收款作業循環之內部控制之設計及執行之有效性；執行前十大銷售客戶收入之趨勢分析，比較相關變動或差異，以評估有無重大異常；抽核銷貨交易之相關憑證，以評估銷售交易之真實性、收入認列金額之正確性及入帳時點之合理性；另，測試資產負債表日前後一段時間銷售交易之樣本，以評估收入歸屬期間及認列之正確性。

二、存貨後續衡量

有關存貨續後衡量之相關揭露請詳合併財務報告附註四(八)、附註五及附註六(五)。

關鍵查核事項之說明：

合併公司之存貨主要為珠寶及首飾等產品及其原料，由於時尚潮流趨勢瞬息萬變，將致原有之存貨可能過時或不再符合市場需求，故導致存貨之成本可能超過其淨變現價值之風險。由於存貨續後衡量係仰賴管理階層透過各項內、外部證據評估，是以為一關鍵查核事項。

因應之查核程序：

本會計師之主要查核程序包括評估存貨續後衡量會計政策之合理性；檢視存貨庫齡報表，分析存貨庫齡變化情形之合理性；取得存貨後續衡量明細表，瞭解管理階層進行存貨後續衡量時所採用之銷售價格之合理性；選取樣本核對相關交易憑證，以驗證存貨淨變現價值之正確性，並評估管理階層針對有關存貨續後衡量之揭露是否允當。

管理階層與治理單位對合併財務報告之責任

管理階層之責任係依照證券發行人財務報告編製準則暨經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製允當表達之合併財務報告，且維持與合併財務報告編製有關之必要內部控制，以確保合併財務報告未存有導因於舞弊或錯誤之重大不實表達。

於編製合併財務報告時，管理階層之責任包括評估合併公司繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算合併公司或停止營業，或除清算或停業外別無實際可行之其他方案。

合併公司之治理單位(含審計委員會)負有監督財務報導流程之責任。

會計師查核合併財務報告之責任

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

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

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

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，決定對合併公司民國一〇七年度合併財務報告查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

安侯建業聯合會計師事務所

會計師：

呂新利
關春修



證券主管機關：金管證六字第0940100754號
核准簽證文號：(88)台財證(六)第18311號
民國一〇八年三月八日

日成控股股份有限公司(Regal Holding Co., Ltd.)及子公司
合併綜合損益表

民國一〇七年及一〇六年一月一日至十二月三十一日

單位：新台幣千元

	107年度		106年度	
	金額	%	金額	%
4000 營業收入(附註六(十六)及(十七))	\$ 2,928,169	100	2,149,774	100
5000 營業成本(附註六(五)、(七)、(八)、(十)、(十一)及十二)	2,052,864	70	1,489,312	69
5900 營業毛利	875,305	30	660,462	31
6000 營業費用(附註六(三)、(七)、(八)、(十)、(十一)、(十四)、(十八)、七及十二)：				
6100 推銷費用	67,994	2	58,994	3
6200 管理費用	230,074	8	193,794	9
6300 研究發展費用	79,543	3	66,203	3
6450 預期信用減損損失	11,424	-	-	-
營業費用合計	389,035	13	318,991	15
6900 營業淨利	486,270	17	341,471	16
7000 營業外收入及支出(附註六(十九))：				
7010 其他收入	20,657	1	9,171	-
7020 其他利益及損失	(1,830)	-	(31,866)	(1)
7050 財務成本	(705)	-	(5,896)	-
營業外收入及支出合計	18,122	1	(28,591)	(1)
7900 稅前淨利	504,392	18	312,880	15
7950 減：所得稅費用(附註六(十二))	136,986	5	89,725	4
本期淨利	367,406	13	223,155	11
8300 其他綜合損益：				
8310 不重分類至損益之項目(附註六(十一))				
8311 確定福利計畫之再衡量數	(3,797)	-	(5,609)	-
8349 與不重分類之項目相關之所得稅	-	-	-	-
不重分類至損益之項目合計	(3,797)	-	(5,609)	-
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	43,333	1	14,594	-
8399 與可能重分類之項目相關之所得稅	-	-	-	-
後續可能重分類至損益之項目合計	43,333	1	14,594	-
8300 本期其他綜合損益	39,536	1	8,985	-
8500 本期綜合損益總額	\$ 406,942	14	232,140	11
8600 本期淨利歸屬於(附註六(六))：				
8610 母公司業主	\$ 206,394	8	127,007	7
8620 非控制權益	161,012	5	96,148	4
	\$ 367,406	13	223,155	11
8700 綜合損益總額歸屬於(附註六(六))：				
8710 母公司業主	\$ 239,144	8	133,833	5
8720 非控制權益	167,798	6	98,307	6
	\$ 406,942	14	232,140	11
每股盈餘(單位：新台幣元)(附註六(十五))				
9750 基本每股盈餘	\$ 5.41		3.51	
9850 稀釋每股盈餘	\$ 5.40		3.51	

董事長：PHACHARAPON PHAIBOONSUNTORN 經理人：林如茵

(請詳閱後附合併財務報告附註)

會計主管：丘錦生

丘錦生



日成控股股份有限公司(Regal Holding Co., Ltd.)及子公司
合併權益變動表

民國一〇七年及一〇六年一月一日至十二月三十一日

單位：新台幣千元

歸屬於母公司業主之權益

	普通股 股本	資本公積	法定盈 餘公積	特別盈 餘公積	保留盈餘		國外營運機 構財務報表 換算之兌換 差	其 他	歸屬於母 公司業主 權益總計	非控制 權益	權益總額
					未分配 盈餘	合計					
民國一〇六年一月一日餘額	\$ 339,200	170,160	18,576	-	195,540	214,116	(40,893)	-	682,583	60,584	743,167
盈餘指撥及分配：	-	-	18,858	-	(18,858)	-	-	-	-	-	-
提列法定盈餘公積	-	-	-	-	(40,893)	-	-	-	-	-	-
提列特別盈餘公積	-	-	-	-	(114,480)	(114,480)	-	-	(114,480)	(22,135)	(136,615)
普通股現金股利	-	-	-	-	127,007	127,007	-	-	127,007	96,148	223,155
本期淨利	-	-	-	-	(5,586)	(5,586)	12,412	-	6,826	2,159	8,985
本期其他綜合損益	-	-	-	-	121,421	121,421	12,412	-	133,833	98,307	232,140
本期綜合損益總額	-	-	-	-	-	-	-	-	290,356	-	290,356
現金增資	42,400	247,956	-	-	-	-	-	-	254	-	254
股份基礎給付交易	-	254	-	-	-	-	-	-	992,546	136,756	1,129,302
民國一〇六年十二月三十一日餘額	\$ 381,600	418,370	37,434	40,893	142,730	221,057	(28,481)	-	992,546	136,756	1,129,302
盈餘指撥及分配：	-	-	12,701	-	(12,701)	-	-	-	-	-	-
特別法定盈餘公積	-	-	-	-	12,412	-	-	-	-	-	-
特別盈餘公積迴轉	-	-	-	(12,412)	(114,480)	(114,480)	-	-	(114,480)	(45,607)	(160,087)
普通股現金股利	-	-	-	-	206,394	206,394	-	-	206,394	161,012	367,406
本期淨利	-	-	-	-	(3,715)	(3,715)	36,465	-	32,750	6,786	39,536
本期其他綜合損益	-	-	-	-	202,679	202,679	36,465	-	239,144	167,798	406,942
本期綜合損益總額	-	-	-	-	-	-	-	(17,248)	1,044	-	1,044
股份基礎給付交易	3,400	14,892	-	-	-	-	-	-	-	-	-
非控制權益增加	-	-	-	-	-	-	-	-	-	2,431	2,431
民國一〇七年十二月三十一日餘額	\$ 385,000	433,262	50,135	28,481	230,640	309,256	7,984	(17,248)	1,118,254	261,378	1,379,632

民國一〇六年一月一日餘額

盈餘指撥及分配：

 提列法定盈餘公積

 提列特別盈餘公積

 普通股現金股利

 本期淨利

 本期其他綜合損益

 本期綜合損益總額

 現金增資

 股份基礎給付交易

民國一〇六年十二月三十一日餘額

盈餘指撥及分配：

 特別法定盈餘公積

 特別盈餘公積迴轉

 普通股現金股利

 本期淨利

 本期其他綜合損益

 本期綜合損益總額

 股份基礎給付交易

 非控制權益增加

民國一〇七年十二月三十一日餘額

PHACHARAPON

董事長：PHACHARAPON PHAIBOONSUNTORN

經理人：林如茵

(請詳閱後附合併財務報告附註)

會計主管：丘錦生

丘錦生

日成控股股份有限公司(Regal Holding Co., Ltd.)及子公司
合併現金流量表
民國一〇七年及一〇六年一月一日至十二月三十一日

單位：新台幣千元

	107年度	106年度
營業活動之現金流量：		
本期稅前淨利	\$ 504,392	312,880
調整項目：		
收益費損項目		
折舊費用	51,837	44,722
攤銷費用	4,899	4,102
預期信用減損/呆帳費用迴轉數	11,424	(1,560)
利息費用	705	5,896
利息收入	(1,724)	(1,054)
股份基礎給付酬勞成本	1,044	254
處分及報廢不動產、廠房及設備損失	164	1,595
處分無形資產損失	-	298
未實現外幣兌換損失	398	-
收益費損項目合計	68,747	54,253
與營業活動相關之資產/負債變動數：		
強制透過損益按公允價值衡量之金融資產	(93,986)	-
應收票據	2,057	406
應收帳款	(168,136)	116,086
其他應收款	(387)	(390)
存貨	(14,637)	(18,001)
其他流動資產	3,140	785
與營業活動相關之資產之淨變動合計	(271,949)	98,886
應付票據	(4,351)	4,158
應付帳款	(858)	(3,994)
其他應付款	53,161	12,426
預收款項	(6,481)	5,442
其他流動負債	(1,430)	(2,253)
淨確定福利負債	1,461	751
與營業活動相關之負債之淨變動合計	41,502	16,530
與營業活動相關之資產及負債之淨變動合計	(230,447)	115,416
調整項目合計	(161,700)	169,669
營運產生之現金流入	342,692	482,549
收取之利息	1,724	1,054
支付之利息	(705)	(5,896)
支付之所得稅	(112,028)	(98,216)
營業活動之淨現金流入	231,683	379,491
投資活動之現金流量：		
取得不動產、廠房及設備	(52,984)	(53,567)
處分不動產、廠房及設備價款	73	203
取得無形資產	(25,020)	(1,195)
其他金融資產—非流動增加	(1,093)	(597)
投資活動之淨現金流出	(79,024)	(55,156)
籌資活動之現金流量：		
短期借款增加(減少)	(247,752)	112,002
存入保證金增加	322	589
發放現金股利	(160,087)	(136,615)
現金增資	-	290,356
非控制權益變動	2,431	-
籌資活動之淨現金流入(流出)	(405,086)	266,332
匯率變動對現金及約當現金之影響	12,294	9,611
本期現金及約當現金增加(減少)數	(240,133)	600,278
期初現金及約當現金餘額	721,310	121,032
期末現金及約當現金餘額	\$ 481,177	721,310

(請詳閱後附合併財務報告附註)

董事長：PHACHARAPON PHAIBOONSUNTORN

經理人：林如茵

會計主管：丘錦生

日成控股股份有限公司

「公司章程」修訂條文對照表

Proposal for the Amendment 修訂後條文（第三次修訂）	Original Articles 現行條文（第二次修訂）	Description 說明
1.1 In these <u>Third</u> Amended and Restated Articles, the following words and expressions shall, where not inconsistent with the context, have the following meanings, respectively: <u>第三次修訂及重述章程中，下列文字及用語於與前後文內容不牴觸之情況下，應定義如下：</u>	1.1 In these <u>Second</u> Amended and Restated Articles, the following words and expressions shall, where not inconsistent with the context, have the following meanings, respectively: <u>第二次修訂及重述章程中，下列文字及用語於與前後文內容不牴觸之情況下，應定義如下：</u>	第三次修正。
6.2 For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the rights and obligations of Preferred Shares may include (but not limited to) the following terms and shall be consistent with the Applicable Public Company Rules: 股份登錄興櫃買賣或上市櫃期間，特別股之權利及義務得包含（但不限於）下列項目，且應符合公開發行公司規則之規定：...	6.2 For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the rights and obligations of Preferred Shares may include (but not limited to) the following terms and shall be consistent with the Applicable Public Company Rules: 股份登錄興櫃買賣或上市櫃期間，特別股之權利及義務應包含（但不限於）下列項目，且應符合公開發行公司規則之規定：...	修正中文翻譯。
6.2 <u>(d) the number, method or formula for Preferred Shares to be converted into common shares (for the avoidance of doubt, in accordance with the Applicable Public Company Rules, a public company shall not issue Preferred Shares to be converted into multiple</u>	6.2 (d)the method by which the Company is authorized or compelled to redeem the Preferred Shares, or a statement that redemption rights shall not apply; and 公司經授權或被迫贖回特別股之方式或不適用贖回權之聲明；及	配合臺灣公司法第 157 條第 1 項第 6 款以及第 3 項第 2 款之修正。

<u>common shares);</u> <u>特別股轉換成普通股之轉換股數、方法或轉換公式（但依公開發行公司規則規定，公開發行公司不得發行得轉換成複數普通股之特別股）</u> <u>；</u> (e) the method by which the Company is authorized or compelled to redeem the Preferred Shares, or a statement that redemption rights shall not apply; and 公司經授權或被迫贖回特別股之方式或不適用贖回權之聲明 ；及 (f) other matters concerning rights and obligations incidental to Preferred Shares. 有關特別股之附隨權利及義務等其他事項。	(e) other matters concerning rights and obligations incidental to Preferred Shares. 有關特別股之附隨權利及義務等其他事項。	
14.5 The Company operates in a market for specific demands and customized products and is in the growth stage. The Board shall prepare the dividend proposal by taking into account the profit of the year, overall development, financial plans, capital need, projection of the industry and the Company's prospects and so on and submit the proposal for the Members' approval. For so long as the shares are traded on the ESM or listed on the TPEx or TSE, if there are profits, in making the profits distribution recommendation, the Board shall set aside out of the profits of the Company for each	14.5 The Company operates in a market for specific demands and customized products and is in the growth stage. The Board shall prepare the dividend proposal by taking into account the profit of the year, overall development, financial plans, capital need, projection of the industry and the Company's prospects and so on and submit the proposal for the Members' approval. For so long as the shares are traded on the ESM or listed on the TPEx or TSE, if there are profits, in making the profits distribution recommendation, the Board shall set aside out of the profits of the Company for each	為使條文適用更明確，謹作文字修正。

financial year: (i) a reserve for payment of tax for the relevant financial year; (ii) an amount to offset losses incurred in previous years; (iii) ten per cent (10%) as reserve ("Statutory Reserve"); and (iv) a special surplus reserve as required by the applicable securities authority of the ROC under the Applicable Public Company Rules. If there should be any remaining profits, subject to the discretion of the Directors <u>when preparing the dividend proposal</u>, after combining all or part of the accumulated undistributed profits in the previous years and the reversed special surplus reserve, the combined amount shall be allocated as dividends to the Members in proportion to their shareholdings. Subject to the Law and the Applicable Public Company Rules and unless otherwise resolved by the Board and the Members, and after having considered the financial, business and operational factors of the Company, the dividends shall not be less than fifty per cent (50%) of profit after tax of the relevant year. The distribution may be made by way of cash dividends or by way of stock dividends or a combination thereof, provided that, the cash dividends shall not be less than thirty per cent (30%) of the total amount of dividends payable. 本公司營運係屬特定需求且商品	financial year: (i) a reserve for payment of tax for the relevant financial year; (ii) an amount to offset losses incurred in previous years; (iii) ten per cent (10%) as reserve ("Statutory Reserve"); and (iv) a special surplus reserve as required by the applicable securities authority of the ROC under the Applicable Public Company Rules. If there should be any remaining profits, subject to the discretion of the Directors, after combining all or part of the accumulated undistributed profits in the previous years and the reversed special surplus reserve, the combined amount shall be allocated as dividends to the Members in proportion to their shareholdings. Subject to the Law and the Applicable Public Company Rules and unless otherwise resolved by the Board and the Members, and after having considered the financial, business and operational factors of the Company, the dividends shall not be less than fifty per cent (50%) of profit after tax of the relevant year. The distribution may be made by way of cash dividends or by way of stock dividends or a combination thereof, provided that, the cash dividends shall not be less than thirty per cent (30%) of the total amount of dividends payable. 本公司營運係屬特定需求且商品客製化的利基市場，處於成長階	
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客製化的利基市場，處於成長階段，由董事會視本公司各該會計年度之盈餘、整體發展、財務規劃、資本需求、產業展望及本公司未來前景等，並由董事會擬具股東股利分派議案，提請股東會決議分派之。股份登錄興櫃買賣或上市櫃期間，董事會於盈餘分派提案時，應於每會計年度盈餘中先提列：(i)支付相關會計年度稅款之準備金；(ii)彌補過去虧損之數額；(iii)百分之十（10%）之盈餘公積（下稱「法定盈餘公積」）；及(iv)中華民國證券主管機關依公開發行公司規則要求之特別盈餘公積。如尚有盈餘，董事會於擬具股東股利分派議案時得<u>考量是否合併經迴轉之特別盈餘公積併同以往年度累積之未分配盈餘之全部或一部，作為股東股利，依股東持股比例進行分派。依開曼公司法及公開發行公司規則，除董事會及股東會另行決議外，在考量財務、業務及經營因素後，股利以不低於當年度稅後盈餘之百分之五十（50%）為原則。股東股利得以現金、股票或兩者互相配合方式分派，惟其中現金股利不得低於百分之三十（30%）。</u>	段，由董事會視本公司各該會計年度之盈餘、整體發展、財務規劃、資本需求、產業展望及本公司未來前景等，並由董事會擬具股東股利分派議案，提請股東會決議分派之。股份登錄興櫃買賣或上市櫃期間，董事會於盈餘分派提案時，應於每會計年度盈餘中先提列：(i)支付相關會計年度稅款之準備金；(ii)彌補過去虧損之數額；(iii)百分之十（10%）之盈餘公積（下稱「法定盈餘公積」）；及(iv)中華民國證券主管機關依公開發行公司規則要求之特別盈餘公積。如尚有盈餘，董事會得決議是否合併經迴轉之特別盈餘公積併同以往年度累積之未分配盈餘之全部或一部，作為股東股利，依股東持股比例進行分派。依開曼公司法及公開發行公司規則，除董事會及股東會另行決議外，在考量財務、業務及經營因素後，股利以不低於當年度稅後盈餘之百分之五十（50%）為原則。股東股利得以現金、股票或兩者互相配合方式分派，惟其中現金股利不得低於百分之三十（30%）。	
<u>19.7 Subject to the Law, one or more Members continuously holding more than fifty per cent (50%) of the total number of issued shares of the Company for at least three months may themselves convene an extraordinary general meeting in the same manner, as nearly as possible, as that in which</u>	<u>NA</u>	配合臺灣公司法第 173 條之 1 之規定新增。

<u>general meetings may be convened by the Board. If it is proposed that the extraordinary general meeting be held outside the ROC, an application shall be submitted by such requisitionists to the TPEx or TSE (as the case may be) for its prior approval. The calculation of the holding period and holding number of shares in the preceding paragraph shall be based on the holding at the time immediately prior to the relevant book close period, during which the Company closed its Register of Members.</u> <u>在不違反開曼公司法情形下，繼續三個月以上持有已發行股份總數過半數股份之股東，得以與董事會召開股東會之相同方式（盡量相似）自行召集股東臨時會。如召開股東臨時會之地點位於中華民國境外，召集股東臨時會之股東應事先申報櫃買中心或證交所（依其情形適用之）核准。股東持股期間及持股數之計算，以停止股票過戶時之持股為準。</u>		
<u>19.8 Subject to the Law, not only under the condition that the Board does not or is unable to convene a meeting of Members, any Independent Director of the Audit Committee may, for the benefit of the company, convene a meeting of Members when it is deemed necessary.</u> <u>在不違反開曼公司法情形下，審計委員會之獨立董事成員除董事會不為召集或不能召集股東會外，得為公司利益，於必要時，召</u>	NA	依臺灣證券交易法第 14 條之 4 準用臺灣公司法第 220 條之規定修正。

<u>集股東會。</u>		
20.6 For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the following matters shall be stated in the notice of a general meeting, with a summary of the major content to be discussed, and shall not be proposed as an extemporary motion; <u>the summary of the major contents may be posted on the website designated by the ROC competent authority in charge of securities affairs or the company, and such website shall be indicated in the above notice;</u> 股份登錄興櫃買賣或上市櫃期間，下列事項，應載明於股東會召集通知並說明其主要內容，且不得以臨時動議提出；<u>其主要內容得置於中華民國境內之證券主管機關或公司指定之網站，並應將其網址載明於通知。</u> <u>(h) reduction of capital, and 減資；及</u> <u>(i) application for the approval of ceasing its status as a public company.</u> <u>申請停止公開發行。</u>	20.6 For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the following matters shall be stated in the notice of a general meeting, with a summary of the major content to be discussed, and shall not be proposed as an extemporary motion: 股份登錄興櫃買賣或上市櫃期間，下列事項，應載明於股東會召集通知並說明其主要內容，且不得以臨時動議提出： 	配合臺灣公司法第 172 條第 5 項之規定修正。
20.7 For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the Board shall keep the Memorandum and Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the Registered Office	20.7 For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the Board shall keep the Memorandum and Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the Registered Office	配合臺灣公司法第 210 條第 2 項之規定修正。

(if applicable) and the Company's stock affairs agent located in the ROC. Members may request, from time to time, by submitting document(s) evidencing his interests involved and indicating the designated scope of the inspection, access to inspect, review or make copies of the foregoing documents; the Company shall make the Registered Office (if applicable) or the Company's stock affairs agent located in the ROC to provide with the access. 股份登錄興櫃買賣或上市櫃期間，董事會應將公司章程大綱及章程、股東會議事錄、財務報表、股東名冊以及公司發行的公司債存根簿備置於註冊處所（如有適用）及公司於中華民國境內之股務代理機構。股東得隨時檢具利害關係證明文件，指定查閱範圍，請求檢查、查閱、抄錄或複製，公司並應令註冊處所（如有適用）或公司於中華民國境內之股務代理機構提供。	(if applicable) and the Company's stock affairs agent located in the ROC. Members may request, from time to time, by submitting document(s) evidencing his interests involved and indicating the designated scope of the inspection, access to inspect, review or make copies of the foregoing documents. 股份登錄興櫃買賣或上市櫃期間，董事會應將公司章程大綱及章程、股東會議事錄、財務報表、股東名冊以及公司發行的公司債存根簿備置於註冊處所（如有適用）及公司於中華民國境內之股務代理機構。股東得隨時檢具利害關係證明文件，指定查閱範圍，請求檢查、查閱或抄錄。	
<u>20.9 The Board or other authorized conveners of Members' meetings may require the Company, the Registered Office (if applicable) or the stock affairs agent located in the ROC to provide with the Register of Members.</u> <u>董事會或其他召集權人召集股東會者，得請求公司、註冊處所（如有適用）或公司位於中華民國境內之股務代理機構提供股東名簿。</u>	NA	配合臺灣公司法第 210 條之 1 第 1 項規定新增。
23.6 For so long as the shares are	23.6 For so long as the shares are	依公司法第

traded on the ESM or listed on the TPEx or TSE, member(s) holding one per cent (1%) or more of the Company's total issued shares, may propose to the Company in writing or <u>by electronic transmission</u> one matter for discussion at an annual general meeting. <u>Prior to the relevant book close period, during which the Company closed its Register of Members,</u> the Company shall give a public notice in such manner as permitted by Applicable Law specifying the place, <u>the method</u> and a period of not less than ten (10) days for Members to submit proposals. Proposals submitted for discussion at an annual general meeting shall not be included in the agenda of the annual general meeting where (a) the proposing Member(s) holds less than one cent (1%) of the Company's total issued shares, (b) the matter of such proposal may not be resolved by a general meeting; (c) the proposing Member(s) has proposed more than one proposal <u>(d) the proposal containing more than 300 words or (e) the proposal is submitted to the Company after the date fixed and announced by the Company for accepting Member(s)' proposal(s). A Member's proposal for urging the Company to promote public interests or fulfill its social responsibilities may still be included in the list of proposals to</u>	traded on the ESM or listed on the TPEx or TSE, member(s) holding one per cent (1%) or more of the Company's total issued shares ~~immediately prior to the relevant book close period, during which the Company closed its Register of Members,~~ may propose to the Company in writing one matter for discussion at an annual general meeting. The Company shall give a public notice in such manner ~~and at such time~~ as permitted by Applicable Law specifying the place and a period of not less than ten (10) days for Members to submit proposals. Proposals submitted for discussion at an annual general meeting shall not be included in the agenda of the annual general meeting where (a) the proposing Member(s) holds less than one cent (1%) of the Company's total issued shares, (b) the matter of such proposal may not be resolved by a general meeting; (c) the proposing Member(s) has proposed more than one proposal or (d) the proposal is submitted to the Company after the date fixed and announced by the Company for accepting Member(s)' proposal(s). 股份登錄興櫃買賣或上市櫃期間，於相關之股東名冊停止過戶期間前，持有已發行股份總數百分之一以上股份之股東，得以書面向公司提出一項股東常會議案。公司應依適用法律所許可之方式與時間辦理公告，敘明受理	172 條之 1 第 2 項、第 4 項及第 5 項規定修正。
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be discussed at a Meeting of Members by the Board. 股份登錄興櫃買賣或上市櫃期間，持有已發行股份總數百分之一以上股份之股東，得以書面或電子方式向公司提出一項股東常會議案。<u>於相關之股東名冊停止過戶期間前，公司應依適用法律所許可之方式辦理公告，敘明受理股東提案之處所、方式及不少於十日之受理期間。如該提案股東提案超過一項，均不列入議案。董事會得不將下列提案列入議案：</u>(a)提案股東持股未達已發行股份總數百分之一者；(b)該提案事項非股東會所得決議者；(c)該提案股東提案超過一項者或(d)該提案於公告受理期間截止日後提出者。<u>股東提案係為敦促公司增進公共利益或善盡社會責任之建議，董事會仍得列為股東會討論之議案。</u>	股東提案之處所及不少於十日之受理期間。如該提案股東提案超過一項，均不列入議案。董事會得不將下列提案列入議案：(a)提案股東持股未達已發行股份總數百分之一者；(b)該提案事項非股東會所得決議者；(c)該提案股東提案超過一項者或(d)該提案於公告受理期間截止日後提出者。	
24.1 In the event that the general meeting is convened by the Board, the Chairman shall act as chairman at all meetings of the Members at which such person is present. In his absence the Directors who are present at the meeting of Members shall elect one from among themselves to act as the chairman at such meeting in lieu of the Chairman; <u>where as for a Members' meeting convened by any other person having the convening right, he/she shall act as the chairman of that meeting provided, however, that if there are two or more persons having the convening right,</u>	24.1 In the event that the general meeting is convened by the Board, the Chairman shall act as chairman at all meetings of the Members at which such person is present. In his absence the Directors who are present at the meeting of Members shall elect one from among themselves to act as the chairman at such meeting in lieu of the Chairman. 股東會由董事會召集者，董事長如出席，應擔任股東會主席。如其未出席，應由出席股東會之董事互選出會議主席。	配合公司法第182條之1第1項後段之新增。

<u>the chairman of the meeting shall be elected from among themselves.</u> 股東會由董事會召集者，董事長如出席，應擔任股東會主席。如其未出席，應由出席股東會之董事互選出會議主席；<u>股東會由董事會以外之其他召集權人召集者，主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。</u>		
36.1 The Company may from time to time by Supermajority Resolution remove any Director from office. Where re-election of all Directors is effected by a ~~resolution adopted at~~ a general meeting prior to the expiration of the term of office of existing Directors, the term of office of all current Directors is deemed to have expired on the date of the re-election or any other date as otherwise resolved by the Members at the general meeting if the Members do not resolve that all current Directors will only retire at the expiration of their present term of office. Members present in person or by proxy, representing more than one-half of the total issued shares shall constitute a quorum for any general meeting to re-elect all Directors. 公司得隨時以重度決議解除任何董事之職務。於公司董事任期尚未屆滿前，倘經股東會決議改選全體董事者，如未決議原董事於任期屆滿始為解任，應視為提前解任。前述改選應有代表已發行	36.1 The Company may from time to time by Supermajority Resolution remove any Director from office. Where re-election of all Directors is effected by a resolution adopted at a general meeting prior to the expiration of the term of office of existing Directors, the term of office of all current Directors is deemed to have expired on the date of the re-election or any other date as otherwise resolved by the Members at the general meeting if the Members do not resolve that all current Directors will only retire at the expiration of their present term of office. Members present in person or by proxy, representing more than one-half of the total issued shares shall constitute a quorum for any general meeting to re-elect all Directors. 公司得隨時以重度決議解除任何董事之職務。於公司董事任期尚未屆滿前，倘經股東會決議改選全體董事者，如未決議原董事於任期屆滿始為解任，應視為提前解任。前述改選應有代表已發行	配合公司法第199條之1第1項之修正。

股份總數過半數股東之親自出席或委託代理人出席。	股份總數過半數股東之親自出席或委託代理人出席。	
37.1 (f) with immediate effect without any action required on behalf of the Company if 董事有下列情事之一者，當然解任： (i) the Director has been <u>adjudicated bankrupt or adjudicated of the commencement of liquidation process by a court</u>, and has not been reinstated to his rights and privileges; <u>受破產之宣告或經法院裁定開始清算程序</u>，尚未復權者； (ii) an order is made by any competent court or official on the grounds that the Director has no legal capacity, or his legal capacity is restricted according to Applicable Law; 經相關管轄法院或官員裁決其無行為能力，或依適用法律，其行為能力受有限制； (iii) the Director has committed an offence as specified in the ROC statute of prevention of organizational crimes and subsequently has been adjudicated guilty by a final judgment, <u>and has not started serving the sentence, has not completed serving the sentence, or the time elapsed since completion of serving the sentence, expiration of the probation, or pardon is less than five years</u>; 曾犯中華民國法規禁止之組織犯罪，經有罪判決確定<u>尚未執行</u>、	37.1 (f) with immediate effect without any action required on behalf of the Company if 董事有下列情事之一者，當然解任： (i) the Director has been adjudicated bankrupt, and has not been reinstated to his rights and privileges; 受破產之宣告，尚未復權者； ... (iii) the Director has committed an offence as specified in the ROC statute of prevention of organizational crimes and subsequently has been adjudicated guilty by a final judgment, and the time elapsed ~~after he has served the full term of the sentence~~ is less than five years; 曾犯中華民國法規禁止之組織犯罪，經有罪判決確定，且服刑期滿尚未逾五年； (iv) the Director has committed an offence in terms of fraud, breach of trust or misappropriation and subsequently has been punished with imprisonment for a term of more than one year, and the time elapsed ~~after he has served the full term of such sentence~~ is less than two years; 曾因刑事詐欺、背信或侵占罪，經受有期徒刑一年以上宣告，服刑期滿尚未逾二年； (v) the Director has been	配合臺灣公司法第 30 條之規定修正。

<u>尚未執行完畢，或執行完畢、緩刑期滿或赦免後未逾五年；</u> (iv) the Director has committed an offence in terms of fraud, breach of trust or misappropriation and subsequently has been punished with imprisonment for a term of more than one year <u>by a final judgment, and has not started serving the sentence, has not completed serving the sentence, or the time elapsed since completion of serving the sentence, expiration of the probation, or pardon</u> is less than two years; 曾因刑事詐欺、背信或侵占罪，經受有期徒刑一年以上宣告<u>確定後尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後尚未逾二年；</u> (v) the Director has been adjudicated guilty by a final judgment for misappropriating public funds during the time of his public service, <u>and has not started serving the sentence, has not completed serving the sentence, or the time elapsed since completion of serving the sentence, expiration of the probation, or pardon</u> is less than two years; 曾服公務虧空公款，經有罪判決確定後，<u>尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後尚未逾二年；</u> (vi) the Director has been dishonored for use of credit instruments, and the term of such sanction has not expired yet.	adjudicated guilty by a final judgment for misappropriating public funds during the time of his public service, and the time elapsed ~~after he has served the full term of such sentence~~ is less than two years;~~or~~ 曾服公務虧空公款，經有罪判決確定，<u>服刑期滿尚未逾二年；或</u> (vi) the Director has been dishonored for use of credit instruments, and the term of such sanction has not expired yet. 曾因使用信用工具而經拒絕往來尚未期滿者。	
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曾因使用信用工具而經拒絕往來尚未期滿者；或 <u>(vii) the Director has been adjudicated of the commencement of assistantship and such assistantship having not been revoked yet.</u> <u>受輔助宣告尚未撤銷者。</u>		
37.2 <u>Except for the Independent Directors,</u> in case a Director has, during the term of office as a Director, transferred more than one half of the Company's shares being held by him at the time he is elected, he shall, ipso facto, be removed automatically from the position of Director with immediate effect and no shareholders' approval shall be required. <u>除獨立董事外，若董事在任期中轉讓超過選任當時所持有之公司股份數額二分之一時，其董事自動當然解任，且解任毋須經股東會之同意立即生效。</u>	37.2 In case a Director has, during the term of office as a Director, transferred more than one half of the Company's shares being held by him at the time he is elected, he shall, ipso facto, be removed automatically from the position of Director with immediate effect and no shareholders' approval shall be required. 若董事在任期中轉讓超過選任當時所持有之公司股份數額二分之一時，其董事自動當然解任，且解任毋須經股東會之同意立即生效。	依臺灣證券交易法第 14 之 2 條第 5 項規定修正。
37.3 <u>Except for the Independent Directors,</u> if any Director has, after having been elected as a Director and before his inauguration of the office of director, transferred more than one half of the Company's shares being held by him at the time of his election as a Director, then he shall immediately cease to be a Director and no shareholders' approval shall be required. If any Director has transferred more than one half of the Company's shares then being held by him within the share transfer prohibition period	37.3 If any Director has, after having been elected as a Director and before his inauguration of the office of director, transferred more than one half of the Company's shares being held by him at the time of his election as a Director, then he shall immediately cease to be a Director and no shareholders' approval shall be required. If any Director has transferred more than one half of the Company's shares then being held by him within the share transfer prohibition period prior to a shareholders' meeting	依臺灣證券交易法第 14 之 2 條第 5 項規定修正。

prior to a shareholders' meeting according to the Applicable Public Company Rules, then he shall immediately cease be a Director and no shareholders' approval shall be required. 除獨立董事外，任何董事當選後，於就任前轉讓超過選任當時所持有之公司股份數額二分之一時，或於股東會前依公開發行公司規則之停止股票過戶期間內，轉讓持股超過二分之一時，毋須經股東會之同意，其應立即喪失董事資格。	according to the Applicable Public Company Rules, then he shall immediately cease be a Director and no shareholders' approval shall be required. 任何董事當選後，於就任前轉讓超過選任當時所持有之公司股份數額二分之一時，或於股東會前依公開發行公司規則之停止股票過戶期間內，轉讓持股超過二分之一時，毋須經股東會之同意，其應立即喪失董事資格。	
<u>47.5 Where the spouse, a blood relative within the second degree of kinship of a Director, or any company which has a controlling or subordinate relation with a Director, who has a person interest in the matter under discussion at a meeting of the Directors, which may conflict with and impair the interest of the Company, such Director shall be deemed to have a personal interest in the matter.</u> 董事之配偶、二親等內血親，或與董事具有控制或附屬關係之公司，就董事會議討論之事項有利害關係者，視為董事就該事項有自身利害關係。	NA	配合臺灣公司法第 206 條第 3 項之規定新增。
<u>48.3 To the extent permitted under the laws of the Cayman Islands, Members continuously holding one per cent (1%) or more of the total issued shares of the Company for six months or longer may:</u> 在開曼群島法允許之範圍內，繼續六個月以上持有公司已發行股	48.3 To the extent permitted under the laws of the Cayman Islands, Members continuously holding three per cent (3%) or more of the total issued shares of the Company for a year or longer may: 在開曼群島法允許之範圍內，繼續一年以上持有公司已發行股份	配合臺灣公司法第 214 條第 1 項之規定修正。

份總數百分之二以上之股東得： ...	總數百分之三以上之股東得：...	
49.1 Board meetings shall be convened by the Chairman, and the Board may meet for the transaction of business, adjourn and otherwise regulate its meetings as it sees fit. <u>To the extent permitted under the laws of the Cayman Islands, the majority or more of the Directors may, by filing a written proposal setting forth therein the subjects for discussions and the reasons, request the Chairman to convene a Board meeting. If the Chairman fails to convene a board meeting within 15 days after the filing of the request under the preceding paragraph, the proposing Directors may convene a board meeting on their own.</u> 董事會由董事長召集之，且董事會得因執行業務而召集、休會及依其認為適切之其他方式管理其會議。<u>在開曼群島法允許之範圍內，過半數之董事得以書面記明提議事項及理由，請求董事長召集董事會。於前述請求提出後十五日內，董事長不為召開時，過半數之董事得自行召集。</u>	49.1 Board meetings shall be convened by the Chairman, and the Board may meet for the transaction of business, adjourn and otherwise regulate its meetings as it sees fit. 董事會由董事長召集之，且董事會得因執行業務而召集、休會及依其認為適切之其他方式管理其會議。	配合臺灣公司法第 203 之 1 條第 2 項規定新增後段規定。
68. <u>When conducting business, the Company shall comply with the laws and regulations as well as business ethics and may take actions which will promote public interests in order to fulfill its social responsibilities.</u> 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，以善盡其社會責任。	NA	配合公司法第 1 條第 2 項之新增。

日成控股股份有限公司

「取得或處分資產處理辦法」修訂條文對照表

修訂後條文（第三版）	現行條文（第二版）	說明
第二條 資產範圍 1)股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購（售）權證、受益證券及資產基礎證券等投資。 2)不動產(含土地、房屋及建築、投資性不動產、 ~~土地使用權~~)及設備。 3)會員證。 4)專利權、著作權、商標權、特許權等無形資產。 5)金融機構之債權（含應收款項、買匯貼現及放款、催收款項）。 6)衍生性商品。 7)依法律合併、分割、收購或股份受讓而取得或處分之資產。 8) <u>使用權資產</u> 。 9)其他重要資產。	第二條 資產範圍 1)股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購（售）權證、受益證券及資產基礎證券等投資。 2)不動產(含土地、房屋及建築、投資性不動產、 ~~土地使用權~~)及設備。 3)會員證。 4)專利權、著作權、商標權、特許權等無形資產。 5)金融機構之債權（含應收款項、買匯貼現及放款、催收款項）。 6)衍生性商品。 7)依法律合併、分割、收購或股份受讓而取得或處分之資產。 8) <u>使用權資產</u> 。 9)其他重要資產。	配合公開發行公司取得或處分資產處理準則（以下簡稱為「處理準則」）第3條第2款及第3條第5款修正。
第三條 名詞定義 1)衍生性商品：指其價值由 <u>特定利率、金融工具價格、商品價格資產、利率、匯率、價格或費率指數、信用評等或信用指數、或其他變數或其他利益等商品</u> 所衍生之遠期契約、選擇權契約、期貨契約、槓杆保證金契約、交換契約， <u>暨上述契約之組合，或嵌入衍生性商品之組合式契約或結構型商品而成之複合式契約</u> 等。所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進(銷)貨合約。 2)依法律合併、分割、收購或股份受讓而取得或處分之資產：指依本公司所應依循相關法律進行合	第三條 名詞定義 1)衍生性商品：指其價值由 <u>資產、利率、匯率、指數或其他利益等商品</u> 所衍生之遠期契約、選擇權契約、期貨契約、槓杆保證金契約、交換契約， <u>暨上述組合而成之複合式契約</u> 等。所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進(銷)貨合約。 2)依法律合併、分割、收購或股份受讓而取得或處分之資產：指依本公司所應依循相關法律進行合	配合「處理準則」第4條第1款、第4條第7款及第4條第8款規定修正。

併、分割或收購而取得或處分之資產，或依相關法令規定發行新股受讓他公司股份（以下簡稱股份受讓）者。 3)關係人、子公司：應依證券發行人財務報告編製準則認定之。 4)專業估價者：指不動產估價師或其他依法律得從事不動產、設備估價業務者。 5)事實發生日：指交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。 6)大陸地區投資：指依經濟部投資審議委員會在大陸地區從事投資或技術合作許可辦法規定從事之大陸投資。 7)以投資為專業者：指依法律規定設立，並受當地金融主管機關管理之<u>金融控股公司、銀行、保險公司、票券金融公司、信託業、經營自營或承銷業務之證券商、經營自營業務之期貨商、證券投資信託事業、證券投資顧問事業及基金管理公司</u>。 8)<u>證券交易所：國內證券交易所，指中華民國證券交易所股份有限公司；外國證券交易所，指任何有組織且受該國證券主管機關管理之證券交易市場。</u> 9)所稱「一年內」，係以本次取得或處分資產之日為基準，往前追溯推算一年，已公告部分免再計入。	3)關係人、子公司：應依證券發行人財務報告編製準則認定之。 4)專業估價者：指不動產估價師或其他依法律得從事不動產、設備估價業務者。 5)事實發生日：指交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。 6)大陸地區投資：指依經濟部投資審議委員會在大陸地區從事投資或技術合作許可辦法規定從事之大陸投資。 7)所稱「一年內」，係以本次取得或處分資產之日為基準，往前追溯推算一年，已公告部分免再計入。	
第四條 關係人之排除 1)本公司取得之估價報告或會計	第四條 關係人之排除 本公司取得之估價報告或會計師、	配合「處理準則」第 5

師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商應符合下列規定：<u>與交易當事人不得為關係人。</u> A.<u>未曾因違反本法、公司法、銀行法、保險法、金融控股公司法、商業會計法，或有詐欺、背信、侵占、偽造文書或因業務上犯罪行為，受一年以上有期徒刑之宣告確定。但執行完畢、緩刑期滿或赦免後已滿三年者，不在此限。</u> B.<u>與交易當事人不得為關係人或具有實質關係人之情形。</u> C.<u>公司如應取得二家以上專業估價者之估價報告，不同專業估價者或估價人員不得互為關係人或具有實質關係人之情形。</u> 2)<u>前項人員於出具估價報告或意見書時，應依下列事項辦理：</u> A.<u>承接案件前，應審慎評估自身專業能力、實務經驗及獨立性。</u> B.<u>查核案件時，應妥善規劃及執行適當作業流程，以形成結論並據以出具報告或意見書；並將所執行情序、蒐集資料及結論，詳實登載於案件工作底稿。</u> C.<u>對於所使用之資料來源、參數及資訊等，應逐項評估其完整性、正確性及合理性，以做為出具估價報告或意見書之基礎。</u> D.<u>聲明事項，應包括相關人員具備專業性與獨立性、已評估所使用之資訊為合理與正確及遵循相關法令等事項。</u>	律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商<u>與交易當事人不得為關係人。</u>	條規定修正。
第五條 取得或處分有價證券之評估及作業辦法	第五條 取得或處分有價證券之評估及作業辦法	配合「處理準則」第 7

... 2) 作業程序... <u>C. 交易流程</u> <u>有關資產取得或處分之交易流程及作業，悉依相關法令及本公司內部控制制度之相關規定辦理。</u> 3) 專家意見 本公司取得或處分有價證券交易，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考，另交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師若需採用專家報告者，應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理。但該有價證券具活絡市場之公開報價或<u>中華民國金融監督管理委員會</u>另有規定者，不在此限。 本公司若係經法院拍賣辦法取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。	... 2) 作業程序... 3) 專家意見 本公司取得或處分有價證券交易，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考，另交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師若需採用專家報告者，應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理。但該有價證券具活絡市場之公開報價或金融監督管理委員會另有規定者，不在此限。 本公司若係經法院拍賣辦法取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。	條第3款規定修正。
第六條 取得或處分不動產及設備之評估及作業辦法 2) 作業程序... <u>C.交易流程有關資產取得或處分之交易流程及作業，悉依相關法令及本公司內部控制制度之相關規定辦理。</u> 3) 專家意見 本公司取得或處分不動產、<u>或設備或其使用權資產</u>，除與<u>中華民國政府機關</u>交易、自地委建、租地委建，或取得、處分供營業使用之設備<u>或其使用權資產</u>外，交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日	第六條 取得或處分不動產及設備之評估及作業辦法 2) 作業程序... 3) 專家意見 本公司取得或處分不動產<u>或設備</u>，除與政府機關交易、自地委建、租地委建，或取得、處分供營業使用之設備外，交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並符合下列規定： A.因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先	配合「處理準則」第7條第3款及第9條規定修正。

前取得專業估價者出具之估價報告，並符合下列規定： A.因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過；其嗣後有<u>一未來交易條件變更時</u>，亦<u>同應比照上開程序辦理</u>。...	提經董事會決議通過，<u>未來交易條件變更</u>，亦<u>應比照上開程序辦理</u>。...	
第七條 向關係人取得不動產 1)本公司與關係人取得或處分資產，除應依第六條或其他固定資產處理程序辦理外，交易金額達公司總資產百分之十以上者，亦應取得專業估價者出具之估價報告或會計師意見。判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。 2)本公司向關係人取得或處分不動產<u>或其使用權資產</u>，或與關係人取得或處分不動產<u>或其使用權資產</u>外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，除買賣<u>中華民國國內公債、附買回、賣回條件之債券、申購或買回中華民國國內證券投資信託事業發行之貨幣市場基金</u>外，應將下列資料提報審計委員會及董事會討論通過後，始得簽訂交易契約及支付款項： A.取得或處分不動產之目的、必要性及預計效益。 B.選定關係人為交易對象之原因。 C.向關係人取得<u>或處分</u>不動產<u>或其使用權資產</u>，依本條第三項<u>第一款及第四款</u>相關規定評估預定交易條件合理性之相關資料。	第七條 向關係人取得不動產 1)本公司與關係人取得或處分資產，除應依第六條或其他固定資產處理程序辦理外，交易金額達公司總資產百分之十以上者，亦應取得專業估價者出具之估價報告或會計師意見。判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。 2)本公司向關係人取得或處分不動產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，除買賣公債、附買回、賣回條件之債券、申購或買回中華民國國內證券投資信託事業發行之貨幣市場基金外，應將下列資料提報審計委員會及董事會討論通過後，始得簽訂交易契約及支付款項： A.取得或處分不動產之目的、必要性及預計效益。 B.選定關係人為交易對象之原因。 C.向關係人取得<u>或處分</u>不動產，依本條第三項<u>第一款及第四款</u>規定評估預定交易條件合理性之相關資料。 D.關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。	配合「處理準則」第 15 條至第 18 條修正

D.關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。 E.預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。 F.依第一項規取得之專業估價者出具之估價報告，或會計師意見。 G.本次交易之限制條件及其他重要約定事項。 前述交易金額之計算，應依公開發行公司取得或處分資產處理準則第三十二條第二項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依規定提報審計委員會及董事會討論通過後之部分免再計入。 本公司與其母公司、或子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司彼此間，取得或處分供營業使用之不動產、機器設備或其使用權資產，交易金額未達資本額百分之十者，董事會得授權董事長先行決行，事後再提報最近期之董事會。 H.依本項規定於董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。 I.依本項規定應經審計委員會討論事項，應經審計委員會全體成員二分之一以上同意，並提	E.預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。 F.依第一項規取得之專業估價者出具之估價報告，或會計師意見。 G.本次交易之限制條件及其他重要約定事項。 前述交易金額之計算，應依公開發行公司取得或處分資產處理準則第三十條第二項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依規定提報審計委員會及董事會討論通過後之部分免再計入。 本公司與其母公司或子公司間，取得或處分供營業使用之機器設備，交易金額未達資本額百分之十者，董事會得授權董事長先行決行，事後再提報最近期之董事會。 H.依本項規定於董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。 I.依本項規定應經審計委員會討論事項，應經審計委員會全體成員二分之一以上同意，並提董事會決議。 J.前款如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二同意行之，並應於董事會議事錄載明審計委員會之決議。 K.本程序所稱審計委員會全體	
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董事會決議。 J.前款如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二同意行之，並應於董事會議事錄載明審計委員會之決議。 K.本程序所稱審計委員會全體成員及<u>前款項</u>所稱全體董事，以實際在任者計算之。 3)交易成本之合理性評估 A.本公司向關係人取得不動產或其使用權資產，應按下列方法評估交易成本之合理性： 1.按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於財政部公布之非金融業最高借款利率。 2.關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。 B.合併購買或租賃同一標的之土地及房屋者，得就土地及房屋分別按<u>前款項</u>所列任一方法評估交易成本。 C.本公司向關係人取得不動產或其使用權資產，依第三項第(A)、(B)款規定評估不動產或其使用權資產成本，並應	成員及<u>前項</u>所稱全體董事，以實際在任者計算之。 3)交易成本之合理性評估 A.本公司向關係人取得不動產，應按下列方法評估交易成本之合理性： 1.按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於財政部公布之非金融業最高借款利率。 2.關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。 B.合併購買同一標的之土地及房屋者，得就土地及房屋分別按<u>前項</u>所列任一方法評估交易成本。 C.本公司向關係人取得不動產，依第三項第(A)、(B)款規定評估不動產成本，並應洽請會計師複核及表示具體意見。 D.本公司向關係人取得不動產，有下列情形之一者，應依本條第一、二項有關評估及作業程序規定辦理，不適用本條第三項第(A)、(B)、(C)款交易成本合理性評估規定：	
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洽請會計師複核及表示具體意見。 D. 本公司向關係人取得不動產或其使用權資產，有下列情形之一者，應依本條第一、二項有關評估及作業程序規定辦理，不適用本條第三項第(A)、(B)、(C)款交易成本合理性評估規定： 1. 關係人係因繼承或贈與而取得不動產或其使用權資產。 2. 關係人訂約取得不動產時，間距本交易訂約日已逾五年。 3. 與公司關係人簽訂合建契約而取得不動產或其使用權資產。 4. 本公司與母公司、子公司，或直接或間接持有百分之百已發行股份或資本總額之子公司彼此間，取得供營業使用之不動產使用權資產。 E. 本公司向關係人取得不動產依本條第三項第(A一)、(B二)款規定評估結果均較交易價格為低時，應依本條第三項第(F六)款規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限： a. 關係人係取得素地或租地再行興建者，得舉證符合下列條件之一者： (1) 素地依前條規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近三年度關係人營建部門之平均營業毛利率或財政部公布之最近期建設業毛利率孰低者為準。 (2) 同一標的房地之其他樓層或鄰近地區一年內之其他非關係人成交案例，其面積相近，且交易條件經按不動產買賣慣例應有之合理樓層或地區價差評估後條件相當者。 (3) 同一標的房地之其他樓層一年內之其他非關係人租賃案例，經按不動產租	1. 關係人係因繼承或贈與而取得不動產。 2. 關係人訂約取得不動產時，間距本交易訂約日已逾五年。 3. 與公司關係人簽訂合建契約而取得不動產。 E. 本公司向關係人取得不動產依本條第三項第(一)、(二)款規定評估結果均較交易價格為低時，應依本條第三項第(六)款規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限： a. 關係人係取得素地或租地再行興建者，得舉證符合下列條件之一者： (1) 素地依前條規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近三年度關係人營建部門之平均營業毛利率或財政部公布之最近期建設業毛利率孰低者為準。 (2) 同一標的房地之其他樓層或鄰近地區一年內之其他非關係人成交案例，其面積相近，且交易條件經按不動產買賣慣例應有之合理樓層或地區價差評估後條件相當者。 (3) 同一標的房地之其他樓層一年內之其他非關係人租賃案例，經按不動產租	
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潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近三年度關係人營建部門之平均營業毛利率或財政部公布之最近期建設業毛利率孰低者為準。

(2)同一標的房地之其他樓層或鄰近地區一年內之其他非關係人交易成交案例，其面積相近，且交易條件經按不動產買賣慣例應有之合理樓層或地區價差評估後條件相當者。

(3)同一標的房地之其他樓層一年內之其他非關係人租賃案例，經按不動產租賃慣例應有之合理樓層價差推估其交易條件相當者。

b.本公司舉證向關係人購入之不動產或租賃取得不動產使用權資產，其交易條件與鄰近地區一年內之其他非關係人交易成交案例相當且面積相近者。前述所稱鄰近地區交易成交案例，以同一或相鄰街廓且距離交易標的物方圓未逾五百公尺或其公告現值相近者為原則；所稱面積相近，則以其他非關係人交易成交案例之面積不低於交易標的物面積百分之五十為原則；所稱一年內係以本次取得不動產或其使用權資產事實發生之日為基準，往前追溯推算一年。

賃慣例應有之合理樓層價差推估其交易條件相當者。

b.本公司舉證向關係人購入之不動產，其交易條件與鄰近地區一年內之其他非關係人成交案例相當且面積相近者。前述所稱鄰近地區成交案例，以同一或相鄰街廓且距離交易標的物方圓未逾五百公尺或其公告現值相近者為原則；所稱面積相近，則以其他非關係人成交案例之面積不低於交易標的物面積百分之五十為原則；所稱一年內係以本次取得不動產事實發生之日為基準，往前追溯推算一年。

F.本公司向關係人取得不動產，如經按本條第三項第(A)、(B)款規定評估結果均較交易價格為低者，應辦理下列事項：

1.本公司應就不動產交易價格與評估成本間之差額，依中華民國證交法第四十一條第一項規定提列特別盈餘公積，不得予以分派或轉增資配股。對本公司之投資採權益法評價之投資者如為公開發行公司，亦應就該提列數額按持股比例依中華民國證交法第四十一條第一項規定提列特別盈餘公積。

2.應將第一款及第二款處理情形提報股東會，並將交易詳細內容揭露於年報及

F.本公司向關係人取得不動產或其使用權資產，如經按本條第三項相關規定第<u>(A)</u>、<u>(B)</u>款規定評估結果均較交易價格為低者，應辦理下列事項： 1.本公司應就不動產或其使用權資產交易價格與評估成本間之差額，依中華民國證交法第四十一條第一項規定提列特別盈餘公積，不得予以分派或轉增資配股。對本公司之投資採權益法評價之投資者如為公開發行公司，亦應就該提列數額按持股比例依中華民國證交法第四十一條第一項規定提列特別盈餘公積。 2.本公司審計委員會之獨立董事應依中華民國公司法第二百十八條規定辦理。 3.應將第一目款及第二目款處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。 G.本公司及對本公司之投資採權益法評價之公開發行公司經依前款規定提列特別盈餘公積者，應俟高價購入或承租之資產已認列跌價損失或處分或終止租約或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經證券主管機關同意後，始得動用該特別盈餘公積。 H.本公司向關係人取得不動產或其使用權資產，若有其他證據顯示交易有不合營業常規	公開說明書。 G.本公司及對本公司之投資採權益法評價之公開發行公司經依前款規定提列特別盈餘公積者，應俟高價購入之資產已認列跌價損失或處分或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經證券主管機關同意後，始得動用該特別盈餘公積。 H.本公司向關係人取得不動產，若有其他證據顯示交易有不合營業常規之情事者，亦應依第三項第<u>(六)</u>款規定辦理。	
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之情事者，亦應依第三項第(F六)、(G)款規定辦理。		
第八條 取得或處分會員證或無形資產 本公司取得或處分<u>會員證或無形資產或其使用權資產或會員證</u>交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，除與<u>中華民國政府機關</u>交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師並應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理。	第八條 取得或處分會員證或無形資產 本公司取得或處分<u>會員證或無形資產</u>交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，除與政府機關交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師並應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理。	配合「處理準則」第 11 條修正
第十條 企業合併、分割、收購及股份受讓 ... 3)...C.重要書件及議事錄：包括合併、分割、收購或股份受讓計畫，意向書或備忘錄、重要契約及董事會議事錄等書件。參與合併、分割、收購或股份受讓之上市或股票在證券商營業處所買賣之公司，應於董事會決議通過之日起二日內，將本項第(A)一款及第(B)二款資料，依規定格式以網際網路資訊系統申報本會備查。參與合併、分割、收購或股份受讓之公司有非屬上市或股票在證券商營業處所買賣之公司者，上市或股票在證券商營業處所買賣之公司應與其簽訂協定，並依<u>第三本項及第四項</u>規定辦理。 ...	第十條 企業合併、分割、收購及股份受讓 ... 3)...C.重要書件及議事錄：包括合併、分割、收購或股份受讓計畫，意向書或備忘錄、重要契約及董事會議事錄等書件。參與合併、分割、收購或股份受讓之上市或股票在證券商營業處所買賣之公司，應於董事會決議通過之日起二日內，將本項第一款及第二款資料，依規定格式以網際網路資訊系統申報本會備查。參與合併、分割、收購或股份受讓之公司有非屬上市或股票在證券商營業處所買賣之公司者，上市或股票在證券商營業處所買賣之公司應與其簽訂協定，並依<u>第三項及第四項</u>規定辦理。 ...	配合「處理準則」第 25 條第 4 項修正
第十一條 公告申報辦法 1)本公司取得或處分資產，有下列情形者，應按性質依規定格式，於事實發生之即日起算二日內將相關資訊於證券主管機關指定網站辦理公告申報： A.向關係人取得或處分不動產	第十一條 公告申報辦法 1)本公司取得或處分資產，有下列情形者，應按性質依規定格式，於事實發生之即日起算二日內將相關資訊於證券主管機關指定網站辦理公告申報： A.向關係人取得或處分不動	配合「處理準則」第 31 條第 1 項及第 2 項修正

或其使用權資產，或與關係人為取得或處分不動產或其使用權資產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上。但買賣中華民國國內公債或附買回、賣回條件之債券、申購或買回中華民國國內證券投資信託事業發行之貨幣市場基金，不在此限。

- B. 進行合併、分割、收購或股份受讓。
- C. 從事衍生性商品交易損失達所訂處理辦法規定之全部或個別契約損失上限金額。
- D. 取得或處分之資產種類屬供營業使用之設備或其使用權資產，且其交易對象非為關係人，交易金額並達下列規定之一：
 - a. 實收資本額未達新臺幣一百億元之公開發行公司，交易金額達新臺幣五億元以上。
 - b. 實收資本額達新臺幣一百億元以上之公開發行公司，交易金額達新臺幣十億元以上。
- E. 經營營建業務之公開發行公司取得或處分供營建使用之不動產或其使用權資產且其交易對象非為關係人，交易金額達新臺幣五億元以上；其中實收資本額達新臺幣一百億元以上，處分自行興建完工建築案之不動產，且交易對象非為關係人者，交易金額為達新臺幣十億元以上。
- F. 以自地委建、租地委建、合建分屋、合建分成、合建分售方

產，或與關係人為取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上。但買賣公債或附買回、賣回條件之債券、申購或買回中華民國國內證券投資信託事業發行之貨幣市場基金，不在此限。

- B. 進行合併、分割、收購或股份受讓。
- C. 從事衍生性商品交易損失達所訂處理辦法規定之全部或個別契約損失上限金額。
- D. 取得或處分之資產種類屬供營業使用之設備，且其交易對象非為關係人，交易金額並達下列規定之一：
 - a. 實收資本額未達新臺幣一百億元之公開發行公司，交易金額達新臺幣五億元以上。
 - b. 實收資本額達新臺幣一百億元以上之公開發行公司，交易金額達新臺幣十億元以上。
- E. 經營營建業務之公開發行公司取得或處分供營建使用之不動產且其交易對象非為關係人，交易金額達新臺幣五億元以上。
- F. 以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，公司預計投入之交易金額達新臺幣五億元以上。
- G. 除前六款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新臺幣三億元以上。但下列情形

式取得不動產，<u>且其交易對象非為關係人</u>，公司預計投入之交易金額達新臺幣五億元以上。 G.除前款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新臺幣三億元以上。但下列情形不在此限： a.買賣<u>中華民國國內公債</u>。 b.以投資為專業，於海內外證券交易所或證券商營業處所所為之有價證券買賣，或於中華民國國內初級市場認購募集發行之普通公司債及未涉及股權之一般金融債券（<u>不含次順位債券</u>），或申購或買回證券投資信託基金或期貨信託基金，或證券商因承銷業務需要、擔任興櫃公司輔導推薦證券商依財團法人中華民國證券櫃檯買賣中心規定認購之有價證券。 c.買賣附買回、賣回條件之債券、申購或買回中華民國國內證券投資信託事業發行之貨幣市場基金。 前款交易金額依下列方式計算之 A.每筆交易金額。 B.一年內累積與同一相對人取得或處分同一性質目標交易之金額。 C.一年內累積取得或處分（取得、處分分別累積）同一開發計畫不動產<u>或其使用權資產</u>之金額。 D.一年內累積取得或處分（取得、處分分別累積）同一有價	不在此限： a.買賣公債。 b.以投資為專業，於海內外證券交易所或證券商營業處所所為之有價證券買賣，或於中華民國國內初級市場認購募集發行之普通公司債及未涉及股權之一般金融債券，或證券商因承銷業務需要、擔任興櫃公司輔導推薦證券商依財團法人中華民國證券櫃檯買賣中心規定認購之有價證券。 c.買賣附買回、賣回條件之債券、申購或買回中華民國國內證券投資信託事業發行之貨幣市場基金。 前款交易金額依下列方式計算之 A.每筆交易金額。 B.一年內累積與同一相對人取得或處分同一性質目標交易之金額。 C.一年內累積取得或處分（取得、處分分別累積）同一開發計畫不動產之金額。 D.一年內累積取得或處分（取得、處分分別累積）同一有價證券之金額。 ...	
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證券之金額。		
... 第十三條 實施及修訂 本辦法經審計委員會及董事會討論通過，並應由股東會同意，同時適用轉投資公司，修訂時亦同。本公司若設置獨立董事，依前<u>述項</u>規定將取得或處分資產處理辦法提報董事會討論時，應充分考慮各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。 已依中華民國證券交易法規定設置審計委員會者，訂定或修正取得或處分資產處理程序，應經審計委員會全體成員二分之一以上同意，並提董事會決議。<u>前項</u>如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。<u>第三項</u>前述所稱審計委員會全體成員及<u>前項</u>所稱全體董事，以實際在任者計算之。	第十三條 實施及修訂 本辦法經審計委員會及董事會討論通過，並應由股東會同意，同時適用轉投資公司，修訂時亦同。本公司若設置獨立董事，依前<u>項</u>規定將取得或處分資產處理辦法提報董事會討論時，應充分考慮各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。已依中華民國證券交易法規定設置審計委員會者，訂定或修正取得或處分資產處理程序，應經審計委員會全體成員二分之一以上同意，並提董事會決議。<u>前項</u>如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。<u>第三項</u>所稱審計委員會全體成員及<u>前項</u>所稱全體董事，以實際在任者計算之。	修正條文用語。

日成控股股份有限公司

「股東會議事規則」修訂條文對照表

修訂後條文（第三版）	現行條文（第二版）	說明
7.主席及代理人 ... (4)於本公司股票上市(櫃)前，股東會之召集應依照章程第<u>20.147</u>條之規定至少於<u>五</u>日前通知股東。於本公司股票上市(櫃)後，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，通知各有權出席及表決之股東，載明會議召開之日期、地點及時間及召集事由，並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(如有)事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。並於股東常會開會二十一日前或股東臨時會開會十五日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於公司及其股務代理機構，且應於股東會現場發放。	7.主席及代理人 ... (4)於本公司股票上市(櫃)前，股東會之召集應依照章程第 ~~47~~條之規定至少於七日前通知股東。於本公司股票上櫃後，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，通知各有權出席及表決之股東，載明會議召開之日期、地點及時間及召集事由，並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(如有)事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。並於股東常會開會二十一日前或股東臨時會開會十五日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於公司及其股務代理機構，且應於股東會現場發放。	配合本公司章程第20.1條條文修正。
11.股東提案 本公司股票上市(櫃)後，持有已發行股份總數百分之一以上股份之股東，得依上市(櫃)法令之規定，及本公司章程之規定，以書面或<u>電子方式</u>向公司提出股東常會議案。	11.股東提案 本公司股票上市(櫃)後，持有已發行股份總數百分之一以上股份之股東，得依上市(櫃)法令之規定，及本公司章程之規定，以書面向公司提出股東常會議案。	依本公司新修章程第23.6條之規定修正。

日成控股股份有限公司

「資金貸與他人作業辦法」修訂條文對照表

修正條文	現行條文	說明
第二條 資金貸與對象及資金貸與總額及個別對象之限額 (1)本公司之資金，除有下列各款情形外，不得貸與股東或任何他人： A.與本公司有業務往來之公司或行號；前述所稱「業務往來」係指與本公司有進貨或銷貨行為者。 B.與本公司有短期融通資金必要之公司或行號，融資金額不得超過本公司淨值之百分之四十；前述所稱「公司或行號」，係以本公司持股達百分之二十以上之公司或行號因業務需要而有短期融通資金之必要者為限。 (2)前項所稱短期，係指一年。但公司之營業週期長於一年者，以營業週期為準；所稱融資金額，係指本公司短期融通資金之累計餘額。 (3)本公司直接及間接持有表決權股份百分之百之國外公司間從事資金貸與，<u>或公開發行公司直接及間接持有表決權股份百分之百之國外公司對該公開發行公司從事資金貸與，其金額不受第一項第二款之限制，但仍應受限於本辦法第二條第六項及第三條之規定。</u> (4)<u>公開發行公司實收資本額達新臺幣十億元以上且已加入租賃商業同業公會及聲明遵循自律規範，並已依第四條第一項第</u>	第二條 資金貸與對象及資金貸與總額及個別對象之限額 (1)本公司之資金，除有下列各款情形外，不得貸與股東或任何他人： A.與本公司有業務往來之公司或行號；前述所稱「業務往來」係指與本公司有進貨或銷貨行為者。 B.與本公司有短期融通資金必要之公司或行號，融資金額不得超過本公司淨值之百分之四十；前述所稱「公司或行號」，係以本公司持股達百分之二十以上之公司或行號因業務需要而有短期融通資金之必要者為限。 C.前項所稱短期，係指一年。但公司之營業週期長於一年者，以營業週期為準；所稱融資金額，係指本公司短期融通資金之累計餘額。 D.本公司直接及間接持有表決權股份百分之百之國外公司間，<u>從事資金貸與時</u>，其金額不受第一項第二款之限制，但仍應受限於本辦法第二條第二項之規定。 本項新增	一、調整項次規定 二、金融監督管理委員會(以下簡稱金管會)原考量公開發行公司直接及間接持有表決權股份百分之百之國外公司間從事資金貸與，其實質類似部門間之資金運用，且國外公司尚不受公司法第十五條之限制，爰放寬同一持股控制關係且持有表決權股份均為百分之百之國外公司間，從事資金貸與，不受第(1)項B款之限制。經參考外界建議，為增加集團企業內部資金調度運用之彈性，且考量國外公司尚無公司法第十五條之適用，爰修正第(3)項，放寬公開發行公司直接及間接對該公開發行公司從事資金貸與，亦不受淨值百分之四十及一年

<u>四款規定辦理者，其從事短期資金融通，不受本條第一項第二款融資金額之限制，但貸與金額不得超過其淨值之百分之百。</u> (5)<u>公司負責人違反本條第一項及前項但書規定時，應與借用人連帶負返還責任；如公司受有損害者，亦應由其負損害賠償責任。</u> (6)資金貸與總額及個別對象之限額 A.資金貸與有業務往來公司或行號者，貸與總金額以不超過本公司淨值百分之四十為限。個別貸與金額以不超過雙方間進貨或銷貨金額孰高者為限。 B.資金貸與有短期融通資金必要之公司或行號者，該貸與總金額以不超過本公司淨值百分之四十為限；個別貸與金額以不超過本公司淨值百分之二十為限。	<u>本項新增</u> (2)資金貸與總額及個別對象之限額 A.資金貸與有業務往來公司或行號者，貸與總金額以不超過本公司淨值百分之四十為限。個別貸與金額以不超過雙方間進貨或銷貨金額孰高者為限。 B.資金貸與有短期融通資金必要之公司或行號者，該貸與總金額以不超過本公司淨值百分之四十為限；個別貸與金額以不超過本公司淨值百分之二十為限。	期限之限制。又為作適當之風險管理，避免公開發行公司從事大額資金貸與致損及股東權益，公開發行公司對其直接及間接持有表決權股份百分之百之子公司從事短期資金融通，仍應受第(1)項B款之限制。 三、考量租賃事業係國內中小企業資金融通之重要管道，且辦理企業融資亦為其主要營業項目，爰增訂第(4)項規定，針對符合金管會所定條件之租賃業者，放寬其短期融通資金貸與限額為淨值之百分之百，不受淨值百分之四十之規範，並參考公司法第十五條第二項增訂第(5)項規定，明定公司從事資金貸與超過本條文規定之限額時，公司負責人應連帶負返還責任及損害賠償責任。 四、另依公司法第十
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		五條規定，公司間或與行號間有短期融通資金之必要者，融資金額不得超過貸與企業淨值的百分之四十。故公開發行公司或金融業轉投資之租賃子公司，若非屬公開發行公司，其從事短期資金融通之限額，仍應依公司法第十五條規定辦理。
第四條 審查辦法 (1) 徵信辦法 A 至 C 略 D 本公司依本作業辦法第二條第四項規定從事短期資金融通者，除應依前項辦理外，並應分別對無擔保品、同一產業及同一關係企業或集團企業加強風險評估及訂定貸與限額。 (2) 保全 本公司辦理資金貸與事項時，應取得同額之擔保本票，必要時並辦理動產或不動產之抵押設定，本公司亦需評估擔保品價值，以確保本公司債權。前項債權擔保，債務人如提供相當資力及信用之個人或公司為保證，以代替提供擔保品者，董事會得參酌相關部門之徵信報告辦理；以公司為保證者，應注意其章程是否有訂定得為保證之條款。	第四條 審查辦法 (1) 徵信辦法 A 至 C 略 <u>本款新增</u> (2) 保全 本公司辦理資金貸與事項時，應取得同額之擔保本票，必要時並辦理動產或不動產之抵押設定，本公司亦需評估擔保品價值，以確保本公司債權。前項債權擔保，債務人如提供相當資歷及信用之個人或公司為保證，以代替提供擔保品者，董事會得參酌相關部門之徵信報告辦理；以公司為保證者，應注意其章程是否有訂定得為保證之條款。	一、修正法條用字 二、考量租賃事業資金來源主要為銀行借款，為加強風險管理及分散信用風險，爰增訂 D 款，明定租賃業者從事短期資金融通，應訂定無擔保限額、產業別限額、同一關係企業或集團企業限額等範圍。

第七條 辦理資金貸與他人應注意事項 (1)至(2)略 (3)前項所稱一定額度，除符合本作業辦法第二條第六項規定者外，本公司或子公司對單一企業之資金貸與之授權額度不得超過該公司最近期財務報表淨值百分之十。 (4)至(7)略	第七條 辦理資金貸與他人應注意事項 (1)至(2)略 (3)前項所稱一定額度，除符合本作業辦法第二條第二項規定者外，本公司或子公司對單一企業之資金貸與之授權額度不得超過該公司最近期財務報表淨值百分之十。 (4)至(7)略	配合本辦法第2條項次調整之修正。
第九條 資訊公開 (1)略 (2)本公司資金貸與餘額達下列標準之一者，應於事實發生之日起二日內公告申報，<u>本作業辦法所稱事實發生日，係指簽約日、付款日、董事會決議日或其他足資確定資金貸與對象及金額之日等日期孰前者。</u> A 至 C 略 (3)至(4)略	第九條 資訊公開 (1)略 (2)本公司資金貸與餘額達下列標準之一者，應於事實發生之日起二日內公告申報： A 至 C 略 (3)至(4)略	考量資金貸與尚非屬交易性質，爰酌修第(2)項文字。
第十一條 實施與修訂 (1)本辦法經審計委員會及董事會討論通過，並應由股東會同意，同時適用轉投資公司，修訂時亦同。如有董事表示異議且有紀錄或書面聲明者，本公司應將其異議併送審計委員會及提報股東會討論，修訂時亦同。 (2)另本公司若設置獨立董事時，依前項規定將本作業辦法提報董事會討論時，應充分考慮各獨立董事之意見，<u>獨立董事如有反對意見或保留意見，應於董事會議事錄載明。</u> (3)本公司訂定或修正資金貸與他人作業辦法，應經審計委員會全體成員二分之一以上同意，<u>並提董事會決議，不適用本條</u>	第十一條 實施與修訂 本辦法經審計委員會及董事會討論通過，並應由股東會同意，同時適用轉投資公司，修訂時亦同。如有董事表示異議且有紀錄或書面聲明者，本公司應將其異議<u>並送各審計委員會及提報股東會討論，修訂時亦同。</u> 另本公司若設置獨立董事時，依前項規定將本作業辦法提報董事會討論時，應充分考慮各獨立董事之意見，<u>並將其同意或反對之明確意見及反對之理由列入董事會紀錄。</u> 本項新增	一、調整項次規定 二、修正條文用字 三、參考證券交易法第十四條之三規定，酌予調整第二項文字。另依證券交易法第十四條之五規定，審計委員會之職權包括訂定或修正資金貸與他人之重大財務業務行為之處理程序，爰參酌公開發行公司取得或處分資產處理準則第六條規定，增訂第(3)至第

日成控股股份有限公司

「背書保證作業辦法」修訂條文對照表

修正條文	現行條文	說明
第十條 公告申報辦法 (1)略 (2)本公司背書保證餘額達下列標準之一者，應於事實發生之日起二日內公告申報，<u>本作業辦法所稱事實發生日，係指簽約日、付款日、董事會決議日或其他足資確定資金貸與對象及金額之日等日期孰前者。</u> A 至 B 略 C.本公司及其子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、採用權益法之投資帳面金額及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上。 (D)略 (3)本公司之子公司非屬中華民國國內公開發行公司者，該子公司有前項第四款應公告申報之事項，應由該本公司為之。 (4)略	第十條 公告申報辦法 (1)略 (2)本公司背書保證餘額達下列標準之一者，應於事實發生之日起二日內公告申報： A 至 B 略 C.本公司及其子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、<u>長期性質</u>之投資及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上。 (D)略 本公司之子公司非屬中華民國國內公開發行公司者，該子公司有前項第四款應公告申報之事項，應由該本公司為之。 (4)略	一、考量資金貸與尚非屬交易性質，爰酌修第(2)項文字。 二、為明確長期性質投資之定義，爰參酌證券發行人財務報告編製準則第九條第四項第一款規定，修正 C 款。 三、調整項次規定
第十三條 實施及修訂 (1)至(2)略 (3)本公司訂定或修正為他人背書保證作業辦法，應經審計委員會全體成員二分之一以上同意，並提董事會決議，<u>不適用本條第二項規定。</u> (4)前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。<u>所稱審計委員會全體成員及前項所稱全體董事，以實際在任者計算之。</u>	第十三條 實施及修訂 (1)至(2)略 本項新增 本項新增	依證券交易法第十四條之五規定，審計委員會之職權包括訂定或修正為他人背書或提供保證之重大財務業務行為之處理程序，爰參酌公開發行公司取得或處分資產處理準則第八條規定，增訂第(3)及(4)項。

日成控股股份有限公司
董事及獨立董事候選人名單

職稱類別	法人名稱及代表人姓名	學歷及經歷	法人持日成股數
董事	Solar Jewelers Group Corp. 代表人：PHACHARAPON PHAIBOONSUNTORN	國立臺北科技大學管理學院 EMBA 新榮工商職業學校機械工程科 Regal Jewelry Manufacture Co., Ltd.生產處經理	法人持日成股數:13,760,000 代表人持日成股數: 925,800
董事	Hyperion Trading Co., Ltd. 代表人：SARAYUTH MUNGCHITVITSAVAKORN	泰國 Management & Psychology Institute 管理課程文憑 泰國 Suankularb high school Regal Jewelry Manufacture Co., Ltd.生產處經理	法人持日成股數:1,463,682 代表人持日成股數:284,800
董事	Orlog Global Co., Ltd. 代表人：林繡頤	泰國 Mahidol University 國際企業管理學士	法人持日成股數:889,117 代表人持日成股數:244,800
董事	Unique Global Investment Inc. 代表人：林青山	Regal Jewelry Manufacture Co., Ltd.業務處經理	法人持日成股數:398,000 代表人持日成股數:160,000
董事	Ausrine Marketing Corp. 代表人：賴錦和	Pepperdine University, Bachelor of Business Administration & Management.	法人持日成股數:1,276,800 代表人持日成股數:0
董事	蘇鐘培	Yongjing Junior high school	持日成股數:0
獨立董事	李宗培	亞洲理工學院 EMBA (ASIA INSTITUTE OF TECHNOLOGY) 逢甲大學工業工程學士	持日成股數:0
獨立董事	葉光洲	國立政治大學經濟學博士 輔仁大學金融研究所所長 輔仁大學國際貿易系系主任 輔仁大學國際與資源發展副校長室項目執行長	持日成股數:0
獨立董事	官志亮	國立政治大學法學博士 震瀛法律事務所律師 行政院諮議 部長室秘書 法務部秘書 實踐大學生活應用科學系兼任講師 致理技術學院會計資訊系兼任講師 浸信會神學院兼任助理教授	持日成股數:0
獨立董事	官志亮	國立政治大學企業管理博士 交通部公路總局審議會委員 國立宜蘭大學應用經濟與管理學系主任兼研究所所長 開南大學學務長 開南大學企業與創業管理學系主任兼研究所所長 台北市府市營事業機構經營績效考核委員	持日成股數:0

日成控股股份有限公司
擬解除董事競業禁止限制名單

姓名	職稱	兼任其他公司職務情形
Solar Jewelers Group Corp. 代表人：PHACHARAPON PHAIBOONSUNTORN	董事	Regal Jewelry Manufacture Co., Ltd. 董事長 Regal Plating Co., Ltd. 董事長 Solar Jewelers Group Corp. 董事 Arianna Investment Co., Ltd. 董事 International Biz Co., Ltd. 董事 Regal Management Solution Co., Ltd. 董事長 Chaporo Co., Ltd. 董事長
Hyperion Trading Co., Ltd. 代表人：SARAYUTH MUNGCHITVITSAVAKORN	董事	Regal Jewelry Manufacture Co., Ltd. 董事及生產處副總經理 Regal Plating Co., Ltd. 董事 Hyperion Trading Co., Ltd. 董事
Orlog Global Co., Ltd. 代表人：林緬頤	董事	Regal Jewelry Manufacture Co., Ltd. 董事及業務處副總經理 Orlog Global Co., Ltd. 董事 Apolo Global Business Corp. 董事
Unique Global Investment Inc. 代表人：林青山	董事	Formosa Marketing Co., Ltd. 董事 Elemental Creation Inc. 董事 Linden Integrated Co., Ltd. 董事長
Ausrine Marketing Corp. 代表人：賴錦和	董事	Olivine Fashion Corp. 董事
李宗培	獨立 董事	台灣土地銀行(股)公司獨立董事 勝德國際(股)公司獨立董事

COMPANIES LAW (REVISED)
開曼群島公司法（及其修正）

COMPANY LIMITED BY SHARES
股份有限公司

AMENDED AND RESTATED ARTICLES OF ASSOCIATION
修訂及重述章程

OF

REGAL HOLDING CO., LTD.

(Adopted by a special resolution passed on [-] 2017)
(經 2017 年[05]月[28]日特別決議通過生效)

Table A
表格 A
INTERPRETATION
釋義

1. Definitions
定義
- SHARES**
股份
2. Power to Issue Shares
發行股份之權力
3. Redemption and Purchase of Shares
贖回及買回股份
4. Rights Attaching to Shares
股份所附權利
5. Share Certificates
股票
6. Preferred Shares
特別股

- REGISTRATION OF SHARES**
股份登記
7. Register of Members
股東名冊
8. Registered Holder Absolute Owner
登記持有人為絕對所有人
9. Transfer of Registered Shares
記名股份轉讓
10. Transmission of Registered Shares
記名股份移轉

- ORDINARY RESOLUTION, SPECIAL RESOLUTION AND SUPERMAJORITY RESOLUTION**
普通決議、特別決議及重度決議
11. Alteration of Capital
變更資本
12. Special Resolution and Supermajority Resolution
特別決議及重度決議
13. Variation of Rights Attaching to Shares
股份權利之變更

- DIVIDENDS AND CAPITALISATION**
股息及撥充資本
14. Dividends
股息
15. Capital Reserve and Power to Set Aside Profits
資本公積及盈餘之提撥
16. Method of Payment
付款方式
17. Capitalisation
撥充資本

- MEETINGS OF MEMBERS**
股東會
18. Annual General Meetings
股東常會
19. Extraordinary General Meetings
股東臨時會
20. Notice
通知
21. Giving Notice
寄發通知
22. Postponement of General Meeting
股東會延期

23. Quorum and Proceedings at General Meetings
股東會之法定出席數及議事程序
24. Chairman to Preside
會議主席
25. Voting on Resolutions
股東表決
26. Proxies
代理
27. Proxy Solicitation
委託書徵求
28. Dissenting Member's Appraisal Right
異議股東股份收買請求權
29. Shares that May Not be Voted
無表決權股份
30. Voting by Joint Holders of Shares
共同股份持有人之表決
31. Representation of Corporate Member
法人股東之代表
32. Adjournment of General Meeting
股東會延會
33. Directors Attendance at General Meetings
董事出席股東會

- DIRECTORS AND OFFICERS**
董事及經理人
34. Number and Term of Office of Directors
董事人數及任期
35. Election of Directors
董事選舉
36. Removal of Directors
董事解職
37. Vacation of Office of Director
董事職位之解除
38. Compensation of Directors
董事報酬
39. Defect in Election of Director
董事選舉瑕疵
40. Directors to Manage Business
董事管理業務
41. Powers of the Board of Directors
董事會之職權
42. Register of Directors and Officers
董事及經理人名冊
43. Officers
經理人
44. Appointment of Officers
指派經理人
45. Duties of Officers
經理人職責
46. Compensation of Officers
經理人報酬
47. Conflict of Interest
利益衝突
48. Indemnification and Exculpation of Directors and Officers
董事及經理人之補償及免責

- MEETINGS OF THE BOARD OF DIRECTORS**
董事會
49. Board Meetings
董事會
50. Notice of Board Meetings
董事會通知

51. Participation in Meetings by Video Conference
視訊會議參與董事會
52. Quorum at Board Meetings
董事會之法定出席數
53. Board to Continue in the Event of Vacancy
董事會成員缺額之運作
54. Chairman to Preside
董事會主席
55. Validity of Prior Acts of the Board
董事會先前行為之效力
- CORPORATE RECORDS**
公司記錄

56. Minutes
議事錄
57. Register of Mortgages and Charges
抵押擔保登記簿
58. Form and Use of Seal
印章之形式和使用

- TENDER OFFER AND ACCOUNTS**
公開收購及帳簿
59. Tender Offer
公開收購
60. Books of Account
會計帳簿
61. Financial Year End
會計年度結束

- AUDIT COMMITTEE**
審計委員會
62. Number of Committee Members
委員會人數
63. Power of Audit Committee
審計委員會之職權

- VOLUNTARY DISSOLUTION AND WINDING-UP**
自願解散和清算
64. Voluntary Dissolution and Winding-Up
自願解散和清算

- CHANGES TO CONSTITUTION**
變更章程
65. Changes to Articles
變更章程

- Litigious and Non-Litigious Agent**
訴訟及非訴訟代理人
66. Appointment of Litigious and Non-Litigious Agent
委任訴訟及非訴訟代理人

- OTHERS**
其他
67. ROC Securities Laws and Regulations
中華民國證券法令

THE COMPANIES LAW (REVISED)
開曼群島公司法（及其修正）

COMPANY LIMITED BY SHARES
股份有限公司

AMENDED AND RESTATED ARTICLES OF ASSOCIATION
修訂及重述章程
OF

REGAL HOLDING CO., LTD.

(Adopted by a special resolution passed on [-] 2017)
(經 2017 年[-]月[-]日特別決議通過生效)

Table A
表格 A

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

開曼公司法（如后定義）附件一表格 A 中之法令不適用於本公司。

INTERPRETATION
釋義

1. Definitions
定義

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

第二次修訂及重述章程中，下列文字及用語於與前後文內容不牴觸之情況下，應定義如下：

- | | |
|--|---|
| (i) Applicable Law
“適用法律” | the Applicable Public Company Rules, the Law or such other rules or legislation applicable to the Company;
指公開發行公司規則、開曼公司法或其他適用於公司之規則或法令。 |
| (ii) Applicable Public Company Rules
“公開發行公司規則” | the ROC laws, rules and regulations (including, without limitation, the Company Law of the ROC, the Securities and Exchange Law of the ROC, the rules and regulations promulgated by the FSC, the rules and regulations promulgated by the TPEx and the rules and regulations promulgated by the TSE, as amended from time to time) affecting public reporting companies or companies listed on any ROC stock exchange or securities market that from time to time are required by the relevant regulator as applicable to the Company;
指相關主管機關隨時針對公開發行公司或任何在臺 |

灣之證券交易所或證券市場上市或上櫃公司訂定之中華民國法律、規則和規章（包括但不限於中華民國公司法、證券交易法、金管會（定義如后）發布之法令規章、證交所（定義如后）或櫃買中心（定義如后）發布之規章制度，及其日後之修訂版本），而經相關主管機關要求應適用公司者。

- (iii) Articles
“章程”
the Articles of Association as altered from time to time;
指不時變更之本章程。
- (iv) Audit Committee
“審計委員會”
the audit committee of the Board, which shall comprise solely of all the Independent Directors of the Company;
指董事會轄下之審計委員會，由公司之全體獨立董事組成。
- (v) Board
“董事會”
the board of directors appointed or elected pursuant to the Articles and acting at a meeting of directors at which there is a quorum in accordance with the Articles;
指依本章程指派或選舉之董事會，並依本章程於達法定出席人數之董事會議中行使權限。
- (vi) Capital Reserve
“資本公積”
for the purpose of the Articles only, comprises of the premium paid on the issuance of any share and income from endowments received by the Company under the Law;
為本章程之目的，係指公司依開曼公司法發行股份之溢價加計受領贈與後之金額。
- (vii) Chairman
“董事長”
the Director elected amongst all the Directors as the chairman of the Board;
指由所有董事間選出擔任董事會主席之董事。
- (viii) Company
“公司”
Regal Holding Co., Ltd.;
指 **Regal Holding Co., Ltd.**。
- (ix) Compensation Committee
“薪資報酬委員會”
a committee of the Board, which shall be comprised of professional individuals and having the functions, in each case, prescribed by the Applicable Public Company Rules;
指董事會轄下，依公開發行公司規則之規定由專業人士組成，並具有所規定之各項職能之一委員會。
- (x) Cumulative Voting
“累積投票制”
the voting mechanism for an election of Directors as described in Article 35.2 hereof;
指本章程第35.2條所規定之選舉董事之投票機制。
- (xi) Directors
“董事”
the directors for the time being of the Company and shall include any and all Independent Director(s);
指公司當時之董事，包括任一和全部獨立董事。
- (xii) Electronic Record
“電子紀錄”
has the same meaning as in the Electronic Transactions Law;
定義如《電子交易法》之定義。

(xiii) Electronic Transactions Law “電子交易法”	the Electronic Transactions Law (2003 Revision) of the Cayman Islands; 指開曼群島之《電子交易法》（2003年修訂）。
(xiv) ESM “興櫃”	the emerging stock market of the ROC; 指中華民國之興櫃股票市場。
(xv) Family Relationship within Second Degree of Kinship “二親等以內之親屬關係”	in respect of a person, means another person who is related to the first person either by blood or by marriage of a member of the family and within the second degree shall include the parents, siblings, grandparents, children and grandchildren of the first person as well as the parents, siblings and grandparents of the first person's spouse; 就任一人而言，指另一人因血緣或婚姻之緣故而與該人有親屬關係，且係屬二親等以內之關係，應包括該任一人之父母、兄弟姊妹、祖父母、子女、孫子女、及該任一人之配偶之父母、兄弟姊妹及祖父母。
(xvi) FSC “金管會”	the Financial Supervisory Commission of the ROC; 指中華民國金融監督管理委員會。
(xvii) Independent Directors “獨立董事”	the Directors who are elected as "Independent Directors" in accordance with the Applicable Public Company Rules or the Articles; 指依公開發行公司規則或本章程選出之獨立董事。
(xviii) Joint Operation Contract “共同經營契約”	a contract between the Company and one or more person(s) or entit(ies) where the parties thereto agree to pursue the same business venture and jointly bear losses and enjoy profits arising out of such business venture in accordance with the terms thereof; 指公司與他人，或其他機構所訂立之契約，契約各當事人同意，將按契約條款共同經營某一事業，並共擔虧損、共享獲利者。
(xix) Law “開曼公司法”	The Companies Law (as amended) of the Cayman Islands and every modification, reenactment or revision thereof for the time being in force; 指開曼群島之公司法（含其後修訂）及所有對現行法之修正、重新制定或修訂。
(xx) Lease Contract “營業出租契約”	a contract or arrangement between the Company and any other person(s) pursuant to which such person(s) lease or rent from the Company the necessary means and assets to operate the whole business of the Company in the name of such person, and as consideration, the Company receives a pre-determined compensation from such person; 指公司與他人所訂立之契約或協議，約定將公司之某些必要機具及資產出租予對方，而該他人以自身名義經營公司之全部營業；公司則自該他人受領一筆事先約定之報酬作為對價。
(xxi) Litigious and Non-Litigious Agent	a person appointed by the Company pursuant to the Applicable Law as the Company's process agent for

“訴訟及非訴訟代理人”	purposes of service of documents in the relevant jurisdiction and the Company's responsible person in the ROC under the Securities and Exchange Law of the ROC; 指公司為在相關司法管轄地收受文書，而依適用法律所指定之送達代收人並為公司依中華民國證券交易法在中華民國境內之負責人。
(xxii) Management Contract “委託經營契約”	a contract or arrangement between the Company and any other person(s) pursuant to which such person(s) manage and operate the business of the Company in the name of and for the benefit of the Company, and as consideration, such person(s) receive a pre-determined compensation from the Company while the Company continues to be entitled to the profits (or losses) of such business; 公司與他人所訂立之契約或協議，依該契約或協議委託對方以公司名義，並基於公司利益，經營公司之事業，公司則向該方給付一筆事先約定之報酬做為對價；該部分事業之獲利和虧損，仍繼續由公司享有及負擔。
(xxiii) Market Observation Post System “公開資訊觀測站”	the public company reporting system maintained by the TSE; 指證交所（如下定義）維護之公開發行公司申報系統。
(xxiv) Member “股東”	the person registered in the Register of Members as the holder of shares in the Company and, when two or more persons are so registered as joint holders of shares, means the person whose name stands first in the Register of Members as one of such joint holders or all of such persons, as the context so requires; 指股東名冊登記持有公司股份之股東，若為二人以上登記為共同持有股份者，指股東名簿中登記為第一位之共同持有人或全部共同持有人，依其前後文需求適用之。
(xxv) Memorandum “章程大綱”	the memorandum of association of the Company; 指公司章程大綱。
(xxvi) Merger “合併”	means : 指： (a) a "merger" or "consolidation" as defined under the Law ; or 開曼公司法所定義之「併購」或「合併」；或 (b) other forms of mergers and acquisitions which fall within the definition of "merger and/or consolidation" under the Applicable Public Company Rules; 其他符合公開發行公司規則定義之「併購及／或合併」。
(xxvii) Month “月”	calendar month; 指日曆月。

(xxviii) Notice “通知”	written notice as further provided in the Articles unless otherwise specifically stated; 除另有指明外，指本章程所指之書面通知。
(xxix) Officer “經理人”	any person appointed by the Board to hold an office in the Company; 任何經董事會指派擔任公司職務之人。
(xxx) Ordinary Resolution “普通決議”	a resolution passed at a general meeting (or, if so specified, a meeting of Members holding a class of shares) of the Company by not less than a simple majority of the votes cast; 指公司股東會中（或如特別指明，持有特定種類股份之股東會議）以簡單多數決通過的決議。
(xxxi) Preferred Shares “特別股”	has the meaning given thereto in Article 6; 其意義如本章程第 6 條之定義。
(xxxii) Private Placement “私募”	means, for so long as the shares are traded on the ESM or listed on the TPEX or TSE, the private placement by the Company of shares or other securities of the Company as permitted by the Applicable Public Company Rules; 指股份登錄興櫃或上市櫃期間，由公司依公開發行公司規則私募股份或公司之其他證券。
(xxxiii) Register of Directors and Officers “董事及經理人名冊”	the register of directors and officers referred to in Article 42 hereof; 本章程第 42 條所指董事及經理人名冊。
(xxxiv) Register of Members “股東名冊”	the register of members of the Company maintained in accordance with the Law and (as long as the shares of the Company are traded on the ESM or listed on the TPEX or TSE) the Applicable Public Company Rules; 指公司依開曼公司法備置之股東名冊，且公司股份登錄興櫃買賣或上市櫃者，則指公司依公開發行公司規則備置之股東名冊。
(xxxv) Registered Office “註冊處所”	the registered office for the time being of the Company;
(xxxvi) Related Parties “關係人”	指公司當時之註冊營業處所。 has the meaning as set out in No. 24 of the International Accounting Standard; 定義如國際會計準則第 24 號之定義。
(xxxvii) Restricted Shares “限制型股票”	has the meaning given thereto in Article 2.5; 其意義如本章程第 2.5 條之定義。
(xxxviii) ROC “中華民國”	Taiwan, the Republic of China; 指臺灣，中華民國。
(xxxix) Seal “印章”	the common seal or any official or duplicate seal of the Company; 指公司通用圖章或正式或複製之印章。
(xl) Secretary	the person appointed to perform any or all of the

“秘書”	duties of secretary of the Company and includes any deputy or assistant secretary and any person appointed by the Board to perform any of the duties of the Secretary; 經指派執行所有公司秘書職務之人，包括任何代理或助理秘書，及任何經董事會指派執行該秘書職務之人。
(xli) share(s) “股份”	share(s) of par value New Taiwan Dollars 10.00 each in the Company; 指每股面額新台幣 10.00 元之公司股份。
(xlii) Special Resolution “特別決議”	Subject to the Law, means a resolution passed at a general meeting of the Company by a majority of at least two-thirds of the votes cast by such Members who, being entitled to do so, vote in person or by their proxies, or, in the case of Members that are corporations or other non-natural person, by their duly authorised representatives by computing the number of votes to which each Member is entitled; 在不違反開曼公司法情形下，指於公司股東會中，經有權參與表決之股東親自出席、或經由委託書表決、或經法人股東或非自然人股東合法授權之代表出席表決，經計算每位股東有權表決權數後，以出席股東表決權至少三分之二同意通過之決議；
(xliii) Subsidiary “附屬公司”	with respect to any company, (1) the entity, more than one half of whose total number of the issued voting shares or the total amount of the share capital are directly or indirectly held by such company; or (2) the entity that such company has a direct or indirect control over its personnel, financial or business operation; 就任一公司而言，指(1)被該公司直接或間接持有超過半數已發行有表決權之股份總數或全部資本總額之公司；或 (2)該公司對其人事、財務或業務經營有直接或間接控制權之公司。
(xliv) Supermajority Resolution “重度決議”	a resolution passed by a majority vote of the Members present at a general meeting attended by Members who represent two-thirds or more of the total issued shares or, if the total number of shares represented by the Members present at the general meeting is less than two-thirds of the total issued shares, but more than one half of the total issued shares, means instead, a resolution passed by two-thirds or more of votes cast by the Members present at such general meeting; 由代表公司已發行股份總數三分之二以上之股東出席者，指由該等出席股東表決權過半數同意通過之決議；或如出席股東會之股東所代表之股份總數，少於公司已發行股份總數之三分之二，但超過公司已發行股份總數之半數時，則指由該等出席股東表決權三分之二以上之同意通過之決議。

(xlv) Treasury Shares “庫藏股”	means shares of the Company held in treasury pursuant to the Law and the Articles; 指本公司依開曼公司法及本章程持有庫藏之股份。
(xlvi) TDCC “集保結算所”	the Taiwan Depository & Clearing Corporation; 指臺灣集中保管結算所股份有限公司。
(xlvii) TPEx “櫃買中心”	the Taipei Exchange; 指財團法人中華民國證券櫃檯買賣中心。
(xlviii) TSE “證交所”	the Taiwan Stock Exchange Corporation; and 臺灣證券交易所股份有限公司。
(xlix) Year “年”	calendar year. 日曆年。

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

本章程中，於內容不牴觸之情況下：

- (a) words denoting the plural number include the singular number and vice versa;
複數詞語包括單數含義，反之亦然；
- (b) words denoting the masculine gender include the feminine and neuter genders;
陽性詞語包括陰性及中性含義；
- (c) words importing persons include companies, associations or bodies of persons whether corporate or not;
人包括公司、組織或個人團體，不論是否為公司；
- (d) the words:-
文字
 - (i) "may" shall be construed as permissive; and
“得”應被解釋為“可以”；
 - (ii) "shall" shall be construed as imperative;
“應”應被解釋為“必須”。
- (e) "written" and "in writing" include all modes of representing or reproducing words in visible form, including the form of an Electronic Record;
“書面”和“以書面形式”包括所有以可視形式呈現的重述或複製之文字模式，包括電子紀錄；
- (f) a reference to statutory provision shall be deemed to include any amendment or re-enactment thereof;
所提及任何法律或規章之規定應包括該規定之增補或重新制定；
- (g) unless otherwise provided herein, words or expressions defined in the Law shall bear the same meaning in the Articles; and
除另有規定，於開曼公司法定義之文字或意義於本章程應有相同解釋；且
- (h) Section 8 of the Electronic Transactions Law shall not apply to the extent that it imposes obligations or requirements in addition to those set out in the Articles.
除本章程明定者外，電子交易法第八條所規定的各項義務及要求均不適用。

- 1.3 In the Articles expressions referring to writing or its cognates shall, unless the contrary intention appears, include facsimile, printing, lithography, photography, electronic mail and other modes of representing words in visible form.
本章程中，除非有相反之意思，「書面」包含傳真、列印、印刷、相片、電子郵件及其他以可見方式顯示文字之態樣。
- 1.4 Headings used in the Articles are for convenience only and are not to be used or relied upon in the construction hereof.
本章程之標題僅為方便之用，不應用以或據以解釋本章程。

SHARES 股份

2. Power to Issue Shares 發行股份之權力

- 2.1 Subject to the Applicable Law, Articles and any resolution of the Members to the contrary, and without prejudice to any special rights previously conferred on the holders of any existing shares or class of shares, the Board shall have the power to issue any unissued shares of the Company on such terms and conditions as it may determine and any shares or class of shares (including the issue or grant of options, warrants and other rights, renounceable or otherwise in respect of shares) may be issued with such preferred, deferred or other special rights or such restrictions, whether in regard to dividend, voting, return of capital, or otherwise as the Company may by resolution of the Members prescribe, provided that no share shall be issued at a discount except in accordance with the Law and the Applicable Public Company Rules.
除適用法律、本章程或股東會另有決議外，於未損及任何現有股份或股別持有人之特別權利下，董事會有權依其決定之條件發行任何公司尚未發行之股份，且得依股東決議發行任何就股息、表決權、資本返還或其他事項具有優先權、遞延權或其他特殊權利或限制之股份或股別（包括就股份所發行得棄權或其他種類之選擇權、認股權憑證和其他權利），惟除依開曼公司法規定及公開發行公司規則外，不得折價發行股票。
- 2.2 Unless otherwise provided in the Articles, the issue of new shares of the Company shall be approved by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors. The issue of new shares shall at all times be subject to the sufficiency of the authorized capital of the Company.
除本章程另有規定外，公司發行新股應經董事會三分之二以上董事出席及出席董事超過二分之一之同意，並限於公司之授權資本內為之。
- 2.3 For so long as the shares are traded on the ESM or listed on the TPEx or TSE, where the Company increases its issued share capital by issuing new shares for cash consideration in the ROC, the Company shall allocate 10% of the total amount of the new shares to be issued, for offering in the ROC to the public ("**Public Offering Portion**") unless it is not necessary or appropriate, as determined by the FSC or the TPEx or TSE (as the case may be) for the Company to conduct the aforementioned public offering or otherwise provided by Applicable Law. However, if a percentage higher than the aforementioned 10% is resolved by the Members in a general meeting by Ordinary Resolution to be offered, the percentage determined by such resolution shall prevail and shares corresponding to such percentage shall be reserved as Public Offering Portion. The Company may also reserve 10% to 15% of such new shares for subscription by the employees of the Company and its Subsidiaries (the

"Employee Subscription Portion"). The Company may prohibit such employees from transferring the shares so subscribed within a certain period; provided, however, that such a period cannot be more than two years.

股份登錄興櫃買賣或上市櫃期間，本公司在中華民國境內辦理現金增資發行新股時，除適用法律另有規定或經金管會或櫃買中心或證交所（依其情形適用之）認為公司無須或不適宜辦理外，公司應提撥發行新股總額百分之十，在中華民國境內對外公開發行（下稱「公開銷售部分」）；然若股東會以普通決議另為較高比率之決議者，從其決議，並提撥相當於該等較高比率之股份作為公開銷售部分。公司得保留發行新股總額百分之十至百分之十五供本公司及附屬公司之員工認購（下稱「員工認股部分」）。公司對該等員工認購之新股，得限制在一定期間內不得轉讓，但其期間最長不得超過二年。

- 2.4 Unless otherwise resolved by the Members in general meeting by Ordinary Resolution, where the Company increases its issued share capital by issuing new shares for cash consideration pursuant to Article 2.3 hereof, after allocation of the Public Offering Portion, including, for the avoidance of doubt, any percentage in excess of 10% of the total amount of the new shares to be issued for offering in the ROC to the public as resolved by the Members in general meeting be offered pursuant to Article 2.3, and the Employee Subscription Portion pursuant to Article 2.3 hereof, the Company shall make a public announcement and notify each Member in writing that he is entitled to exercise a pre-emptive right to purchase his pro rata portion of the remaining new shares, to be issued in the capital increase for cash consideration. The Company shall state in such announcement and notices to the Members the procedures for exercising such pre-emptive rights and that if any Member fails to purchase his pro rata portion of such remaining newly-issued shares within the prescribed period, such Member shall be deemed to forfeit his pre-emptive right to purchase such newly-issued shares. Where an exercise of the pre-emptive right may result in fractional entitlement of a Member, the entitlements (including fractional entitlements) of two or more Members may be combined to jointly subscribe for one or more whole new shares in the name of a single Member, subject to compliance with such directions and terms and conditions as determined by the Board and the Applicable Public Company Rules. If the total number of the new shares to be issued has not been fully subscribed for by the Members within the prescribed period, the Company may consolidate such shares into the public offering tranche or offer any un-subscribed new shares to a specific person or persons in such manner as is consistent with the Applicable Public Company Rules.

除經股東會另以普通決議為不同決議外，公司依本章程第 2.3 條辦理現金增資發行新股時，於依本章程第 2.3 條提撥公開銷售部分（為免疑義，包含公司依第 2.3 條增資發行新股，股東會決議提撥高於發行新股總額百分之十之股份在中華民國境內對外公開發行，其超過發行新股總額百分之十的部分）及員工認股部分後，應公告及書面通知原有股東，其有權按照原有股份比例優先認購剩餘新股。公司應在前開公告中聲明行使此優先認股權之方式，及若任何股東逾期不認購者，視為喪失其權利。原有股東持有股份按比例不足分認一新股者，得依董事會決定之條件及公開發行公司規則，合併其認股權而以單一股東名義共同認購一股或多股；原有股東於前述時間內未認足者，公司得就未認購部分依符合公開發行公司規則之方式辦理公開銷售或洽特定人認購。

- 2.5 Subject to the Applicable Law, the Company may issue new shares with restricted rights ("**Restricted Shares**") to employees of the Company and its Subsidiaries with the sanction of a Supermajority Resolution provided that Article 2.3 hereof shall not apply in respect of the issue of such shares. For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the terms of issue of Restricted Shares,

including but not limited to the number of Restricted Shares so issued, issue price of Restricted Shares and other related matters shall be in accordance with the Applicable Public Company Rules.

於不違反或抵觸適用法律之前提下，公司得經股東會重慶決議發行限制員工權利之新股（下稱「限制型股票」）予本公司及附屬公司之員工，不適用本章程第 2.3 條之規定。股份登錄興櫃買賣或上市櫃期間，限制型股票之發行條件，包括但不限於發行數量、發行價格及其他相關事項，應符合公開發行公司規則。

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

本章程第 2.4 條規定之股東優先認股權於公司因以下原因或基於以下目的發行新股時，不適用之：

in connection with a Merger, spin-off, or pursuant to any reorganization of the Company;

公司合併、分割，或為公司重整；

in connection with meeting the Company's obligations under share subscription warrants and/or options, including those rendered in Articles 2.8 and 2.11 hereof;

公司為履行認股權憑證及／或選擇權下之義務，包括本章程第 2.8 條及第 2.11 條所規定者；

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

公司依本章程第 2.5 條規定發行限制型股票；

in connection with meeting the Company's obligations under convertible bonds or corporate bonds vested with rights to acquire shares;

公司為履行可轉換公司債或附認股權公司債下之義務；

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

公司為履行附認股權特別股下之義務；或

in connection with Private Placement of the securities issued by the Company.

公司進行私募有價證券時。

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

公司不得發行任何未繳納股款或繳納部分股款之股份。

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

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

2.9 Options, warrants or other similar instruments issued in accordance with Article 2.8

above are not transferable save by inheritance.

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

- 2.10** Directors of the Company and its Subsidiaries shall not be eligible for Restricted Shares pursuant to Article 2.5 hereof or the incentive programmes pursuant to Article 2.8 hereof, provided that directors who are also employees of the Company or its Subsidiaries may subscribe for Restricted Shares or participate in an incentive programme in their capacity as an employee and not as a director of the Company or its Subsidiaries.

公司及其附屬公司之董事非本章程第 2.5 條所定發行限制型股票及第 2.8 條所定獎勵措施之對象，但倘董事亦為公司或其附屬公司之員工，該董事得基於員工身分（而非董事身分）認購限制型股票或參與獎勵措施。

- 2.11** The Company may enter into agreements with employees of the Company and/or the employees of its Subsidiaries in relation to the incentive programme approved pursuant to Article 2.8 above, whereby employees may subscribe for, within a specific period, a specific number of the shares. The terms and conditions of such agreements shall be no less restrictive on the relevant employee than the terms specified in the applicable incentive programme.

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

3. Redemption and Purchase of Shares

贖回及買回股份

- 3.1** Subject to the Law and Applicable Public Company Rules, the Company is authorised to issue shares which are to be redeemed or are liable to be redeemed at the option of the Company or a Member.

在不違反開曼公司法規定及公開發行公司規則之情形下，公司得發行將由或應由公司或股東行使贖回權或贖回選擇權的股份。

- 3.2** Subject to the Applicable Public Company Rules, the Company is authorised to make payments in respect of the redemption of its shares out of capital or out of any other account or fund authorised for this purpose in accordance with the Law.

於依開曼公司法規定授權之範圍內，且不違反公開發行公司規則之前提下，授權公司得自資本或其他帳戶或其他資金中支付贖回股份之股款。

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

得贖回股份之贖回價格或其計算方式，應於股份發行前由董事會訂之。

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

有關得贖回股份之股票應載明該等股份係可贖回。

- 3.5** Subject to the Applicable Law and the Articles, the Company may, upon approval by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, purchase its own shares (including any redeemable shares) on such terms and in such manner as the Directors may determine and hold them as Treasury Shares in accordance with the Applicable Law PROVIDED THAT if any purchase of the Company's own shares involves any immediate cancellation of

shares of the Company, such repurchase of shares is subject to approval by the Members by way of an Ordinary Resolution and the number of shares of the Company to be cancelled shall be allocated among all the Members as of the date of such cancellation on a pro rata basis (as rounded up or down to the nearest whole number as determined by the Directors) based on the then prevailing percentage of shareholding of the Members, unless otherwise provided for in the Law or the Applicable Public Company Rules.

在不違反適用法律規定及本章程之情況下，本公司得依董事會三分之二以上董事出席及出席董事過半數同意所定之條件及方式，買回其自身股份（包括可贖回之股份），並依據適用法律規定作為庫藏股由本公司持有。如本公司擬購買其股份並立即銷除所購買之本公司股份者，該買回需經股東會普通決議通過，且除開曼公司法或公開發行公司規則另有規定外，銷除所買回股份，應依股東於註銷股份當日所持股份比例減少之（四捨五入至董事決定之整數位）。

Upon approval by Members by way of an Ordinary Resolution to repurchase and cancel shares of the Company, the repurchase price may be paid in any manner authorized by the Law, including in cash or in kind, provided that where any repurchase price is to be paid in kind, the monetary equivalent value of such payment in kind shall be (a) assessed by an ROC certified public accountant before being submitted by the Board to the Members for approval as part of the Ordinary Resolution authorising the repurchase and cancellation of shares of the Company; and (b) agreed to individually by each Member who will be receiving the repurchase price in kind. Without prejudice to this Article 3.5, in the case of a repurchase of shares by the Company for purposes of changing the currency denomination of share capital of the Company, consent of the holders of the shares subject to such repurchase shall not be required.

經股東會以普通決議通過之買回並註銷公司股份，得以適用法律所允許之方式，包含以現金或其他財產，支付買回股款；惟以其他財產支付買回股款時，該財產之價值應：(a)於董事會提交股東會決議前，送交中華民國會計師查核簽證，作為普通決議授權買回並註銷公司股份之依據，及(b)經收受以其他財產支付買回股款之各股東同意。縱有本章程第3.5條之規定，公司為變更票面額而買回公司股份時，為完成票面額之變更，無需取得各該相關股東之同意。

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

本公司如依前條規定買回登錄興櫃買賣或上市櫃之股份者，應依公開發行公司規則之規定，將董事會決議及執行情形，於最近一次之股東會報告；其因故未買回登錄興櫃買賣或上市櫃之股份者，亦同。

- 3.7** For so long as the shares are traded on the ESM or listed on the TPEX or TSE, the Company is authorised to purchase any share traded on the ESM or listed on the TPEX or TSE in accordance with the following manner of purchase: 股份登錄興櫃買賣或上市櫃期間，公司有權依下列買回方式以買回任何登錄興櫃買賣或上市櫃之股份：

股份登錄興櫃買賣或上市櫃期間，公司有權依下列買回方式以買回任何登錄興櫃買賣或上市櫃之股份：

- (a) the total price of the shares purchased by the Company shall not exceed the sum of retained earnings minus earnings distribution resolved by the Board or the general meeting, plus the following realized capital reserve:
買回股份之總金額，不得逾保留盈餘減除公司董事會或股東會已決議分派之盈餘及下列已實現之資本公積之金額：
- (i) the premium received from the disposal of assets that has not been booked as retained earnings;
尚未轉列為保留盈餘之處分資產之溢價收入；
- (ii) the premium paid on the issuance of any share and income from endowments received by the Company provided however that income from the shares shall not be included before such shares have been transferred to others;
發行股份之溢價及本公司受領贈與所得之總金額。但受領之物為本公司股份者，於未再出售前不予計入；
- (b) the maximum number of shares purchased by the Company shall not exceed ten percent of the total number of issued and outstanding shares of the Company;
and
買回股份之總數量，不得超過公司已發行股份總數百分之十；及
- (c) the purchase shall be at such time, at such price and on such other terms as determined and agreed by the Board in its sole discretion provided however that:
買回之時點、價格及其他條件應由董事會自行決定，惟：

such purchase transactions shall be in accordance with the laws and regulations of the ROC relating to securities transactions and Applicable Public Company Rules; and
相關買回交易應依中華民國證券法令之規定及公開發行公司規則辦理；且

such purchase transactions shall be in accordance with the Law.
相關買回交易應符合開曼公司法。

- 3.8** Subject to Article 3.5 and the Applicable Public Company Rules, the redemption or repurchase price may be paid in any manner permissible under the Law as determined by the Board.

在不違反本章程第 3.5 條及公開發行公司規則之情形下，本公司得依董事會決定及開曼公司法允許之任何方式，支付贖回或買回股款。

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

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

- 3.10** The Directors may exercise as they think fit the powers conferred on the Company by Section 37(5) of the Law (payment out of capital) but only if and to the extent that the redemption could not otherwise be made (or not without making a fresh issue of shares for this purpose).
限於無法以其他方式贖回（或非另為此發行新股，無法贖回）之情形及範圍下，董事會始可於其認為適當時，行使開曼公司法第 37 條第(5)項（從資本中撥款支付）賦予公司之權限。
- 3.11** Subject as aforesaid, the Directors may determine, as they think fit all questions that may arise concerning the manner in which the redemption of the shares shall or may be effected.
限於前述範圍內，有關股份贖回應實行或可實行之方式，而可能產生之一切問題，董事會得自為適當決定。
- 3.12** No share may be redeemed unless it is fully paid-up.
除股款已全數繳清，不得贖回該股份。
- 3.13** The Board may designate as Treasury Shares any of its shares that it purchases or redeems, or any shares surrendered to it, in accordance with the Applicable Law.
董事會得依適用法律之規定，指定任何本公司購買、贖回或經放棄予本公司之股份作為庫藏股。
- 3.14** No dividend may be declared or paid, and no other distribution (whether in cash or otherwise) of the Company's assets (including any distribution of assets to Members on a winding up of the Company) may be made to the Company in respect of a Treasury Share.
對於庫藏股，不得配發或支付股利予公司，亦不得就公司之資產為任何其他分配（無論係以現金或其他方式）予公司（包括公司清算時對於股東的任何資產分配）。
- 3.15** The Company shall be entered in the Register of Members as the holder of the Treasury Shares provided that:
公司應以庫藏股持有人之身份載入股東名冊，惟：
- (d) 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;
不得因任何目的將公司視同股東，且公司不得就庫藏股行使任何權利，意圖行使該權利者，應屬無效；
 - (e) 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 the Articles or the Law.
於公司任一會議中，庫藏股均不得直接或間接參與表決，且無論係為本章程或開曼公司法之目的，如欲決定任何特定時點之已發行股份總數時，庫藏股亦不應計入。
- 3.16** After the Company purchases the shares traded on the ESM or listed on the TPEx or TSE, any proposal to transfer the Treasury Shares to the employees of the Company and its Subsidiaries at a price below the average actual repurchase price must be approved by Special Resolution in the next general meeting and the items required by the Applicable Public Company Rules shall be specified in the notice of the general

meeting and may not be proposed as an extemporary motion. The aggregate number of Treasury Shares resolved at all general meetings and transferred to the employees of the Company and its Subsidiaries shall not exceed 5% of the total issued shares, and each employee may not subscribe for more than 0.5% of the total issued shares in aggregate. The Company may prohibit such employees from transferring such Treasury Shares within a certain period; provided, however, that such a period cannot be more than two years.

公司買回登錄興櫃買賣或上市櫃之股份後，以低於實際買回股份之平均價格轉讓庫藏股予公司或附屬公司員工之任何議案，應經最近一次股東會特別決議通過，且公開發行公司規則要求之事項應於股東會開會通知中載明，而不得以臨時動議提出。歷次股東會通過且轉讓予公司及附屬公司員工之庫藏股總數，累計應不得超過已發行股份總數的 5%，且每一名員工認購總數累計不得超過已發行股份總數的 0.5%。公司買回自己之股份轉讓予員工者，得限制在一定期間內不得轉讓，但其期間最長不得超過二年。

3.17 Subject to Article 3.16 and the Applicable Public Company Rules, Treasury Shares may be disposed of by the Company on such terms and conditions in accordance with the Applicable Law as determined by the Directors.

除本章程第 3.16 條及公開發行公司規則規定者外，公司得由董事會依據適用法律之規定所決定之條款及條件處分庫藏股。

4. Rights Attaching to Shares **股份所附權利**

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

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

- (a) be entitled to one vote per share;
每股有一表決權；
- (b) be entitled to such dividends as recommended by the Board and approved by the Members at general meeting;
享有董事會所提議並經股東會決議之股息；
- (c) in the event of a winding-up or dissolution of the Company, whether voluntary or involuntary or for the purpose of a reorganization or otherwise or upon any distribution of capital, be entitled to the surplus assets of the Company; and
於公司清算或解散時（無論該清算或解散係自願或非自願、或係為重整或其他目的、或於分配資本時），有權受領公司剩餘資產之分派；及
- (d) generally be entitled to enjoy all of the rights attaching to shares.
得享有一般附加於股份上之全部權利。

5. Share Certificates **股票**

- 5.1 The Company may issue shares in uncertificated/scripless form or issue share certificates. Where share certificates are issued, every Member shall be entitled to a certificate issued under the Seal (or a facsimile thereof), which shall be affixed or imprinted with the authority of the Board, specifying the number and, where appropriate, the class of shares held by such Member. The Board may by resolution determine, either generally or in a particular case, that any or all signatures on certificates may be printed thereon or affixed by mechanical means. For so long as the shares are traded on the ESM or listed on the TPEx or TSE, shares of the Company shall be issued in uncertificated/scripless form unless the issuance of share certificates is required by the provisions of the Applicable Public Company Rules.
公司得發行實體股票或以無實體發行之。公司如發行實體股票，各股東有權獲得蓋有印章之股份憑證（或其複本），該印章由董事會依其權限所鈐印，憑證上並載明股東之持股股數及股別（如有）。董事會得決議於一般或特定情況下，憑證之任一或所有簽名得以印刷或機器方式為之。股份登錄與櫃買賣或上市櫃期間，除依公開發行公司規則應發行實體股票者外，公司股份應以無實體發行。
- 5.2 If any share certificate shall be proved to the satisfaction of the Board to have been worn out, lost, mislaid, or destroyed the Board may cause a new certificate to be issued and request an indemnity for the lost certificate if it sees fit.
如股票塗污、磨損、遺失或損壞，經提出董事會滿意之證據，董事會得換發新股票。如董事會認為適當，並得請求遺失股票之賠償。
- 5.3 Share may not be issued in bearer form.
不得發行無記名股份。
- 5.4 When the Company shall issue share certificates pursuant to Article 5.1 hereof, the Company shall deliver the share certificates to the subscribers within thirty (30) days from the date such share certificates may be issued pursuant to the Law, the Memorandum, the Articles, and the Applicable Public Company Rules, and shall make a public announcement prior to the delivery of such share certificates pursuant to the Applicable Public Company Rules.
公司依本章程第 5.1 條發行實體股票時，公司應於該等實體股票依開曼公司法、章程大綱、本章程及公開發行公司規則規定得發行之日起三十日內，交付實體股票予認股人，並應於交付該等實體股票前，依公開發行公司規則辦理公告。
- 5.5 Where the Company shall issue the shares in uncertificated /scripless form, the Company shall upon the issue of such shares cause the name of the subscriber and other particulars to be entered onto the Register of Members in accordance with the Law and the Applicable Public Company Rules. The Company shall deliver the uncertificated/scripless shares to the subscribers by recording the issuance of uncertificated/scripless shares on the book-entry system of the TDCC within thirty (30) days from the date such uncertificated/scripless shares may be issued pursuant to the Law, the Memorandum, the Articles, and the Applicable Public Company Rules, and shall make a public announcement prior to the delivery of such uncertificated /scripless shares pursuant to the Applicable Public Company Rules.
公司應發行無實體股票時，應依開曼公司法及公開發行公司規則規定，於發行時使認購人姓名及其他事項載明於股東名冊。公司應於該等無實體股票依開曼公司法、章程大綱、本章程及公開發行公司規則規定得發行之日起三十日內，透過集保結算所帳簿劃撥系統交付無實體股票予認股人，並應於交付該等無實體股票前，依公開發行公司規則辦理公告。

6. Preferred Shares

特別股

- 6.1** The Company may by Special Resolution designate one or more classes of shares with preferred or other special rights as the Company, by Special Resolution, may determine (shares with such preferred or other special rights, the "Preferred Shares"), and cause to be set forth in the Articles.
公司得以特別決議，發行一種或一種以上類別具有優先或其他特別權利之股份（下稱「特別股」），並於本章程中明訂特別股之權利及義務。
- 6.2** For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the rights and obligations of Preferred Shares may include (but not limited to) the following terms and shall be consistent with the Applicable Public Company Rules: 股份登錄興櫃買賣或上市櫃期間，特別股之權利及義務應包含（但不限於）下列項目，且應符合公開發行公司規則之規定：
- (a) the order of priority and fixed amount or fixed ratio of allocation of dividends and bonus on Preferred Shares;
特別股之股息及紅利分配之順序、固定額度或固定比率；
 - (b) the order of priority and fixed amount or fixed ratio of allocation of surplus assets of the Company;
公司剩餘財產分配之順序、固定額度或固定比率；
 - (c) the order of priority for or restriction on the voting right(s) (including declaring no voting rights whatsoever) of the Members holding the Preferred Shares;
特別股股東表決權之順序或限制（包括宣佈無表決權）；
 - (d) the method by which the Company is authorized or compelled to redeem the Preferred Shares, or a statement that redemption rights shall not apply; and
公司經授權或被迫贖回特別股之方式或不適用贖回權之聲明；及
 - (e) other matters concerning rights and obligations incidental to Preferred Shares.
有關特別股之附隨權利及義務等其他事項。

REGISTRATION OF SHARES

股份登記

7. Register of Members

股東名冊

- (a) For so long as shares are traded on the ESM or listed on the TPEx or TSE, the Board shall cause to be kept a Register of Members which may be kept outside the Cayman Islands at such place as the Directors shall appoint and which shall be maintained in accordance with the Law and the Applicable Public Company Rules.
股份登錄興櫃買賣或上市櫃期間，董事會應備置一份股東名冊，備置地點得為開曼群島境外經董事會認為適當之處所，並應依開曼公司法及公開發行公司規則維護之。
- (b) In the event that the Company has shares that are not traded on the ESM or listed on the TPEx or TSE, the Company shall also cause to be kept a register of such shares in accordance with Section 40 of the Law.
若公司有未登錄興櫃買賣或上市櫃之股份者，公司應依開曼公司法第 40 條備置

此等股票之名冊。

8. Registered Holder Absolute Owner **登記持有人為絕對所有人**

Except as required by law:
除法令另有規定外：

- (a) no person shall be recognised by the Company as holding any share on any trust; and
公司無須承認因信託而持有股份之人；且
- (b) no person other than the Member shall be recognised by the Company as having any right in a share.
除股東外，公司無須承認任何人對股份享有任何權利。

9. Transfer of Registered Shares **記名股份轉讓**

9.1 Title to shares traded on the ESM or listed on the TPEx or TSE may be evidenced and transferred in a manner consistent with the Applicable Public Company Rules (including through the book-entry system of the TDCC).
登錄興櫃買賣或上市櫃之股份，其所有權之證明及移轉得依符合公開發行公司規則之方式（包括透過集保結算所帳簿劃撥系統）為之。

9.2 All transfers of shares which are in certificated form may be effected by an instrument of transfer in writing in any usual form or in any other form which the Board may approve and shall be executed by or on behalf of the transferor and, if the Board so requires, by or on behalf of the transferee. Without prejudice to the foregoing, the Board may also resolve, either generally or in any particular case, upon request by either the transferor or transferee, to accept mechanically executed transfers. Notwithstanding the foregoing, an instrument of transfer shall not be required for a repurchase of shares by the Company for purposes of changing the currency of share capital of the Company.

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

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

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

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

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

管理人。

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

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

10. Transmission of Registered Shares **記名股份移轉**

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

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

- 10.2** Any person becoming entitled to a share in consequence of the death or bankruptcy of any Member may be registered as a Member upon such evidence as the Board may deem sufficient or may elect to nominate some person to be registered as a transferee of such share.

因股東死亡、破產而對股份享有權利之人，於董事會認為證據充足時得登記為股東，或選擇指定他人登記為股份受讓人。

- 10.3** On the presentation of the evidence as the Board may require to prove the title of the transferor, the transferee shall be registered as a Member. Notwithstanding the foregoing, the Board shall, in any case, have the same right to decline or suspend registration or refuse registration as stipulated in Article 9.3 hereof as it would have had in the case of a transfer of the share by that Member before such Member's death or bankruptcy, as the case may be.

經檢附董事會要求證明讓與人為所有權人之文件與董事會時，應登記受讓人為股東。縱有上述規定，如董事會於該喪失權利之股東尚未死亡或破產時，有權拒絕或暫停股東登記或依本章程第 9.3 條拒絕登記，董事會於任何情況下應享有與該情形相同之拒絕或暫停登記之權利。

10.4 Where two or more persons are registered as joint holders of a share or shares, then in the event of the death of any joint holder or holders the remaining joint holder or holders shall be absolutely entitled to the said share or shares and the Company shall recognise no claim in respect of the estate of any joint holder except in the case of the last survivor of such joint holders.

如有二位或以上之人登記為股份共同持有人，而共同持有人中有人死亡時，尚存之共同持有人就該股份有絕對之所有權，且除該共同持有人為最後尚存之共同持有人外，公司不承認任何對該共同持有人遺產之權利主張。

**ORDINARY RESOLUTION, SPECIAL RESOLUTION AND
SUPERMAJORITY RESOLUTION**

普通決議、特別決議及重度決議

11. Alteration of Capital

變更資本

11.1 The Company may from time to time by Ordinary Resolution alter the conditions of its Memorandum to:

公司得隨時以普通決議變更章程大綱中之以下事項：

(a) increase its share capital by new shares of such sum, to be divided into shares of such classes and amount, as the resolution shall prescribe;

以發行新股增加依普通決議所定之股本，及此等股本所得分成之股份種類及金額得享有的權利；

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

將全部或部分股份合併且分割為較現有股份面額大之股份；

convert all or any of its paid up shares into stock and reconvert that stock into paid up shares of any denomination;

將全部或一部已繳納股款之股份轉換為任何面額之已繳納股款之股份；

sub-divide its existing shares, or any of them into shares of a smaller amount provided that in the subdivision the proportion between the amount paid and the amount, if any, unpaid on each reduced share shall be the same as it was in case of the share from which the reduced share is derived and may by such resolution determine that, as between the holders of the shares resulting from such sub-division, one or more of the shares may have any such preferred, deferred or other rights or be subject to any such restrictions as compared with the other or others as the Company has power to attach to unissued or new shares; or

將現有股份之全部或一部再分割為較小金額股份，惟，每一再分割股份之已繳股款與未繳股款(如有)應按原股份再分割之比例等比例減少之，且公司得以普通決議，使該等再分割之股份，享有優先、遞延或其他權利，或受其他公司就未發行股份或新股得賦加之限制；及

cancel any shares which, at the date of the passing of the resolution, have not been taken or agreed to be taken by any person and diminish the amount of its share capital by the amount of the shares so cancelled.

銷除任何於決議通過之日尚未為任何人取得或同意取得之股份，並註銷與所銷除股份等值之資本。

11.2 The Board may settle as it considers expedient any difficulty which arises in relation to any consolidation and division under the last preceding Article and in particular but without prejudice to the generality of the foregoing may issue certificates in respect of fractions of shares or arrange for the sale of the shares representing fractions and the distribution of the new proceeds of sale (after deduction of the expenses of such sale) in due proportion amongst the Members who would have been entitled to the fractions, and for this purpose the Board may authorise some person to transfer the shares representing fractions to their purchaser or resolve that such net proceeds be paid to the Company for the Company's benefit. Such purchaser will

not be bound to see to the application of the purchase money nor will his title to the shares be affected by any irregularity or invalidity in the proceedings relating to the sale.

為達成公司依前條規定合併或分割股份之目的，董事會得為任何其認為適當之相應措施；於無礙前述目的之情形下，包括但不限於發行表彰畸零部分之股份，或出售該等畸零部分之股份，並將所得股款（扣除出售費用後）按比例發放予有權受領之股東。為此，董事會得授權他人轉讓該等表彰畸零部分之股份予各該買受人，或決議將上述扣除相關費用之股款淨額，為公司之利益支付予公司。如相關出售程序中有任何異常或無效情事，各該買受人就股款之用途不負監督義務，其股份所有人之權益亦不受影響。

12. Special Resolution and Supermajority Resolution

特別決議及重度決議

12.1 Subject to the Law and the Articles, the Company may from time to time by Special Resolution:

在不違反開曼公司法及本章程之情況下，公司得隨時經特別決議：

- (a) change its name;
變更其名稱；
- (b) alter or add to the Articles;
修改或增加章程；
- (c) alter or add to the Memorandum with respect to any objects, powers or other matters specified therein;
修改或增加章程大綱有關公司目的、權力或其他特別載明之事項；
- (d) reduce its share capital and any capital redemption reserve fund; or
減少資本及資本贖回準備金；或
- (e) effect a Merger under the Law ; in the event the Company participates in the merger and is dissolved thereafter, and the trading of Company shares on the stock exchange market shall be terminated consequently, while the surviving or the newly incorporated company is not a listed or OTC company, the resolution of the general meeting shall be adopted by two-thirds or more of the votes of the shareholders who represent the total number of issued shares of the Company.
進行開曼公司法之合併，但公司因參與合併後消滅而致終止上市，且存續或新設之公司為非上市（櫃）公司者，應經本公司已發行股份總數三分之二以上股東之同意行之。

12.2 Subject to the Law, the Company may, by Special Resolution, issue securities by way of Private Placement within the territory of the ROC in accordance with Applicable Public Company Rules; provided that, for issuance of corporate bonds which do not involve the grant of a warrant, option, or right of conversion or otherwise grant the holders of the bonds the right to acquire equity or similar rights by way of Private Placement within the territory of the ROC, the Company may do so by resolution of the Board in different tranches within one year from the date of the resolution of the Board in accordance with Applicable Public Company Rules.

在不違反開曼公司法規定之情形下，公司得以特別決議在中華民國境內依公開發行公司規則進行有價證券之私募；如係於中華民國境內私募普通公司債（即

未附有認股權、選擇權、轉換權或得使持有人獲得公司股份之其他相似權利的公司債），公司得依公開發行公司規則逕以董事會決議並於董事會決議之日起一年內分次辦理。

12.3 Subject to the Law and Article 12.4 hereof, the following actions by the Company shall require the approval of the Members by a Supermajority Resolution:

於不違反開曼公司法和本章程第 12.4 條之情形下，公司之下列行為應取得股東重度決議之許可：

- (a) effecting any capitalization of distributable dividends and/or bonuses and/or any other amount prescribed under Article 17 hereof;
將得分派之股息及/或紅利及/或其他第17條所定款項撥充資本；
- (b) effecting any Merger (except for any Merger which falls within the definition of "merger" and/or "consolidation" under the Law, which requires the approval of the Company by Special Resolution only) or spin-off of the Company; provided, however, that the trading of Company shares on the stock exchange market shall be terminated because the Company participates in the merger and is dissolved thereafter, or in the acquisition by a company under general assumption or transfer, or in the acquisition by share exchange, or spin-off, while the surviving, or the transferee company, or the newly incorporated company is not a listed or OTC company, the resolution of the general meeting shall be adopted by two-thirds or more of the votes of the shareholders who represent the total number of issued shares of the Company.
合併（除符合開曼公司法所定義之「併購及／或合併」須特別決議）或分割；但公司因參與合併後消滅、概括讓與、股份轉換或分割而致終止上市，且存續或新設之公司為非上市（櫃）公司者，應經本公司已發行股份總數三分之二以上股東之同意行之。
- (c) entering into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;
締結、變更或終止營業出租契約、委託經營契約或共同經營契約；
- (d) the transferring of the whole or any essential part of the business or assets of the Company; provided, however, that the trading of Company shares on the stock exchange market shall be terminated because the Company transferred its business or assets to another company, the resolution of the general meeting shall be adopted by two-thirds or more of the votes of the shareholders who represent the total number of issued shares of the Company；or
讓與其全部或主要部分之營業或財產；但公司因讓與其營業或資產而終止上市，且受讓公司為非上市（櫃）公司者，應經本公司已發行股份總數三分之二以上股東之同意行之；或
- (e) acquiring or assuming the whole business or assets of another person, which has a material effect on the Company's operation；provided, however, that the trading of Company shares on the stock exchange market shall be terminated because of the preceding event, the resolution of the general meeting shall be adopted by two-thirds or more of the votes of the shareholders who represent the total number of issued shares of the Company.
取得或受讓他人的全部營業或財產而對公司營運有重大影響者；但公司因前揭情事而終止上市，應經本公司已發行股份總數三分之二以上股東之同意行之。

12.4 Subject to the Law and Applicable Public Company Rules, the Company may be wound up voluntarily:

在不違反開曼公司法及公開發行公司規則之情形下，公司得以下列決議方式自願解散：

- (a) if the Company resolves by Ordinary Resolution that it be wound up voluntarily because the Company is unable to pay its debts as they fall due; or
如公司係因無法清償到期債務而決議自願解散者，經普通決議；或
- (b) if the Company resolves by Special Resolution that it be wound up voluntarily for reasons other than set out in Article 12.4(a) above.
如公司係因前述第12.4條(a)款以外之事由而決議自願解散者，經特別決議。

12.5 Subject to the Applicable Law, the Company may by Supermajority Resolution, distribute its Capital Reserve, in whole or in part, by issuing new shares which shall be distributed as bonus shares to its existing Members in proportion to the number of shares being held by each of them or by cash.

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

13. Variation of Rights Attaching to Shares **股份權利之變更**

If, at any time, the share capital is divided into different classes of shares, the rights attached to any class (unless otherwise provided by the terms of issue of the shares of that class) may, whether or not the Company is being wound-up, be varied with the sanction of a Special Resolution passed at a general meeting of the holders of the shares of the class. Notwithstanding the foregoing, if any modification or alteration in the Articles is prejudicial to the preferential rights of any class of shares, such modification or alteration shall be adopted by a Special Resolution and shall also be adopted by a Special Resolution passed at a separate meeting of Members of that class of shares. The rights conferred upon the holders of the shares of any class issued with preferred or other rights shall not, unless otherwise expressly provided by the terms of issue of the shares of that class, be deemed to be varied by the creation or issue of further shares ranking *pari passu* therewith. To any such meeting all the provisions of the Articles relating to general meetings shall apply *mutatis mutandis*.

無論公司是否已清算，如公司資本分為不同種類之股份，除該類股份發行條件另有規範外，該類股份之權利得經該類股份持有人之股東會以特別決議變更之。縱如前述規定，如章程之任何修改或變更將損及任一種類股份的優先權，則相關之修改或變更應經特別決議通過，並應經該類受損股份股東另行召開之股東會特別決議通過。除該類股份發行條件另有明確規範外，各股份持有人就各該股份之優先權或其他權利不受其他同等順位股票之創設或發行而影響。就各類股份持有人之股東會，應準用本章程有關股東會之規定。

DIVIDENDS AND CAPITALISATION **股息及撥充資本**

14. Dividends **股息**

14.1 The Board may, subject to approval by the Members by way of Ordinary Resolution

or, in the case of Article 12.3(a), Supermajority Resolution and subject to the Articles and any direction of the Company in general meeting, declare a dividend to be paid to the Members in proportion to the number of shares held by them, and such dividend may be paid in cash or shares.

董事會經股東會以普通決議通過後，或於章程第 12.3(a)條所述情況下，依重度決議通過後，於不違反章程及股東會之指示下，依各股東持股比例發放股息予股東，且股息得以現金或股份發放。

- 14.2** Subject to the Applicable Law, no dividends or other distribution shall be paid except out of profits of the Company, realised or unrealised, out of share premium account or any reserve, fund or account as otherwise permitted by the Law. Except as otherwise provided by the rights attached to any shares, all dividends and other distributions shall be paid according to the number of the shares that a Member holds. If any share is issued on terms providing that it shall rank for dividend as from a particular date, that share shall rank for dividends accordingly.

於不違反適用法律情形下，除以公司已實現或未實現利潤、股份發行溢價帳戶或開曼公司法允許之公積、準備金或其他款項支付股息或為其他分派外，公司不得發放股息或為其他分派。除股份所附權利另有規定者外，所有股息及其他分派應依股東持有股份比例計算之。如股份發行條件係從一特定日期開始計算股利，則該股份之股利應依此計算。

- 14.3** Subject to the Law and this Article and except as otherwise provided by the rights attached to any shares, the Company may distribute profits in accordance with a proposal for profits distribution approved by the Board and sanctioned by the Members by an Ordinary Resolution, in annual general meetings.

除開曼公司法、本章程或股份所附權利另有規定者外，本公司盈餘分派依董事會通過之盈餘分派提案，經股東常會以普通決議通過分派之。

- 14.4** If there is profit for the year (defined below), the Company shall set aside no less than one per cent (1%) of the profit as employee compensation and no more than three per cent (3%) of the profit as compensation for the Directors. However, if the Company has accumulated losses in previous years, it shall reserve an amount of the pre-tax profit for offsetting the accumulated losses. The employee compensation referred to in this Article 14.4 shall be distributed in the form of stock or cash and may be distributed to employees of the Company's Subsidiaries, if such employees satisfy certain qualifications as may be resolved by the Board from time to time. For the purpose of this Article 14.4, "profit" means the profit before tax and before the compensation for employees and Directors are set aside.

本公司年度如有獲利（定義如后），應提撥不低於百分之一（1%）之獲利為員工酬勞，及不高於百分之三（3%）之獲利為董事酬勞。但公司尚有累積虧損時，應預先保留彌補數額。本第 14.4 條所稱之員工酬勞應以股票或現金為之，對象包括符合一定條件之從屬公司員工，其資格由本公司董事會決定。本第 14.4 條之「獲利」係指公司估列員工酬勞及董事酬勞前之稅前淨利。

- 14.5** The Company operates in a market for specific demands and customized products and is in the growth stage. The Board shall prepare the dividend proposal by taking into account the profit of the year, overall development, financial plans, capital need, projection of the industry and the Company's prospects and so on and submit the proposal for the Members' approval. For so long as the shares are traded on the ESM or listed on the TPEx or TSE, if there are profits, in making the profits distribution recommendation, the Board shall set aside out of the profits of the Company for each financial year: (i) a reserve for payment of tax for the relevant

financial year; (ii) an amount to offset losses incurred in previous years; (iii) ten per cent (10%) as reserve ("Statutory Reserve"); and (iv) a special surplus reserve as required by the applicable securities authority of the ROC under the Applicable Public Company Rules. If there should be any remaining profits, subject to the discretion of the Directors, after combining all or part of the accumulated undistributed profits in the previous years and the reversed special surplus reserve, the combined amount shall be allocated as dividends to the Members in proportion to their shareholdings. Subject to the Law and the Applicable Public Company Rules and unless otherwise resolved by the Board and the Members, and after having considered the financial, business and operational factors of the Company, the dividends shall not be less than fifty per cent (50%) of profit after tax of the relevant year. The distribution may be made by way of cash dividends or by way of stock dividends or a combination thereof, provided that, the cash dividends shall not be less than thirty per cent (30%) of the total amount of dividends payable.

本公司營運係屬特定需求且商品客製化的利基市場，處於成長階段，由董事會視本公司各該會計年度之盈餘、整體發展、財務規劃、資本需求、產業展望及本公司未來前景等，並由董事會擬具股東股利分派議案，提請股東會決議分派之。股份登錄興櫃買賣或上市櫃期間，董事會於盈餘分派提案時，應於每會計年度盈餘中先提列：(i)支付相關會計年度稅款之準備金；(ii)彌補過去虧損之數額；(iii)百分之十（10%）之盈餘公積（下稱「法定盈餘公積」）；及(iv)中華民國證券主管機關依公開發行公司規則要求之特別盈餘公積。如尚有盈餘，董事會得決議是否合併經迴轉之特別盈餘公積併同以往年度累積之未分配盈餘之全部或一部，作為股東股利，依股東持股比例進行分派，依開曼公司法及公開發行公司規則，除董事會及股東會另行決議外，在考量財務、業務及經營因素後，股利以不低於當年度稅後盈餘之百分之五十（50%）為原則。股東股利得以現金、股票或兩者互相配合方式分派，惟其中現金股利不得低於百分之三十（30%）。

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

董事會應擇定基準日決定有權獲配股息或其他分派之股東。

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

為決定有權獲配股息或其他分配之股東，董事會得決定股東名冊之變更於相關基準日前五日、或其他符合公開發行公司規則及開曼公司法規定之期間內，不得為之。

- 14.8** No unpaid dividend shall bear interest as against the Company.

公司就未分派之股息概不支付利息。

15. Capital Reserve and Power to Set Aside Profits

資本公積及盈餘之提撥

- 15.1** The Board may, before declaring a dividend, set aside out of the surplus or profits of the Company, such sum as it thinks proper as a reserve to be used to meet contingencies or for meeting the deficiencies for implementing dividend distribution plans or for any other purpose to which those funds may be properly applied. Pending application, such sums may be in the absolute discretion of the Directors

either be employed in the business of the Company or invested in such investment as Directors may from time to time think fit, and need not be kept separate from other assets of the Company. The Directors may also, without placing the same to reserve, carry forward any profit which they decide not to distribute.

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

- 15.2** Subject to any direction from the Company in general meeting, the Directors may on behalf of the Company exercise all the powers and options conferred on the Company by the Law in regard to the Capital Reserve.

於不違反股東會指示下，董事會得代表公司就資本公積行使開曼公司法賦予公司之權力及選擇權。

16. Method of Payment

付款方式

- 16.1** Any dividend, interest, or other monies payable in cash in respect of the shares may be paid by wire transfer to the Member's designated account or by cheque or draft sent through the post directed to the Member at such Member's address in the Register of Members, or to such person and to such address as the holder may in writing direct.

任何股息、利息或股份相關之現金支付得以匯款轉帳至股東指定帳戶、或以支票或匯票郵寄至股東名冊所載股東地址、或該股東以書面指定之第三人及其地址之方式支付之。

- 16.2** In the case of joint holders of shares, any dividend, interest or other monies payable in cash in respect of shares may be paid by cheque or draft sent through the post directed to the address of the holder first named in the Register of Members, or to such person and to such address as the holder may in writing direct. If two or more persons are registered as joint holders of any shares any one can give an effectual receipt for any dividend paid in respect of such shares.

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

- 16.3** For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the payment of any dividend shall comply with the Applicable Public Company Rules and the Law.

於股份登錄興櫃買賣或上市櫃期間內，任何股利之支付應遵守公開發行公司規則及開曼公司法。

17. Capitalisation

撥充資本

Subject to the Applicable Law and Article 12.3(a), the Board may capitalise any sum for the time being standing to the credit of the Capital Reserve or other reserve accounts or to the credit of the profit and loss account or otherwise available for distribution by applying such sum in paying up unissued shares to be allotted as fully paid bonus shares pro rata to

the Members.

在不違反適用法律或章程第 12.3(a)條之情形下，董事會得以資本公積、其他準備金帳戶或損益帳戶之餘額或其他可供分配之款項，繳足未發行股份之股款，以按股東持股比例發放股票紅利予股東，以撥充資本。

MEETINGS OF MEMBERS

股東會

18. Annual General Meetings

股東常會

18.1 The Company shall hold a general meeting as its annual general meeting within six months following the end of each fiscal year, which shall be called by the Board.

公司應於每一會計年度終了後六個月內由董事會召集股東常會。

18.2 Subject to Article 18.1, the annual general meeting of the Company may be held at such time and place as the Board shall determine. For so long as the shares are traded on the ESM or listed on the TPEX or TSE, unless otherwise provided by the Law, the general meetings shall be held in the ROC. If the Board resolves to hold a general meeting outside the ROC, the Company shall apply for the approval of the TPEX or TSE (as the case may be) within two days after the Board adopts such resolution. Where a general meeting is to be held outside the ROC, the Company shall engage a professional stock affairs agent in the ROC to handle the administration of such general meeting (including but not limited to the handling of the voting of proxies submitted by Members).

在不違反本章程第 18.1 條之情形下，本公司股東常會應於董事會決定之時間及地點召開。股份登錄興櫃買賣或上市櫃期間，除開曼公司法另有規定外，股東會應於中華民國境內召開。如董事會決議在中華民國境外召開股東會，公司應於董事會決議後二日內申報櫃買中心或證交所（依其情形適用之）核准。於中華民國境外召開股東會時，公司應委任一中華民國境內之專業股務代理機構，受理該等股東會行政事務（包括但不限於受理股東委託行使表決權事宜）。

19. Extraordinary General Meetings

股東臨時會

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

股東常會外所召集之股東會，為股東臨時會。

19.2 The Board may convene an extraordinary general meeting of the Company whenever in their judgment such a meeting is necessary or is desirable.

董事會隨時依其判斷而認有必要時，得召集股東會。

19.3 For so long as the shares are traded on the ESM or listed on the TPEX or TSE, the Board shall on a Member's requisition as defined in Article 19.4 forthwith proceed to convene an extraordinary general meeting of the Company.

股份登錄興櫃買賣或上市櫃期間，經股東請求（如本章程第 19.4 條所定義）時，董事會應立即召集股東臨時會。

19.4 A Member's requisition set forth in Article 19.3 is a requisition of one or more Members of the Company holding in the aggregate at the date of deposit of the requisition not less than three per cent (3%) of the total number of issued shares of the Company which as at that date have been held by such Member(s) for at least one

year.

本章程第 19.3 條所稱之股東請求，係指股東一人或數人提出之請求，且於提出請求時，其已繼續一年以上合計持有已發行股份總數百分之三以上股份者。

- 19.5** The Member's requisition must state in writing the matters to be discussed at the extraordinary general meeting and the reason therefor.

股東請求須以書面記明提議於股東臨時會討論之事項及理由。

- 19.6** If the Board does not within fifteen (15) days from the date of the deposit of the Member's requisition dispatch the notice of an extraordinary general meeting, the requisitionists may themselves convene an extraordinary general meeting in the same manner, as nearly as possible, as that in which general meetings may be convened by the Board. If it is proposed that the extraordinary general meeting be held outside the ROC, an application shall be submitted by such requisitionists to the TPEx or TSE (as the case may be) for its prior approval.

如董事會於股東提出請求日起十五日內未為股東臨時會召集之通知，提出請求之股東得以與董事會召開股東會之相同方式（盡量相似）自行召集股東臨時會。如召開股東臨時會之地點位於中華民國境外，提出請求之股東應事先申報櫃買中心或證交所（依其情形適用之）核准。

20. Notice **通知**

- 20.1** Before the shares are traded on the ESM or listed on the TPEx or TSE, at least five days' notice of a general meeting shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held and the general nature of business to be conducted at the meeting.

股份登錄興櫃買賣或上市櫃前，股東會之召開，應至少於五日前通知各有權出席及表決之股東，並載明會議召開之日期、地點及時間及召集事由。

- 20.2** For so long as the shares are traded on the ESM or listed on the TPEx or TSE, at least thirty days' notice of an annual general meeting, and at least fifteen days' notice of an extraordinary general meeting shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held and the general nature of the business to be considered at the meeting. The notice may, as an alternative, be given by means of electronic transmission, after obtaining a prior written consent from the recipient(s) thereof.

股份登錄興櫃買賣或上市櫃期間，股東常會之召開，應至少於三十日前，股東臨時會之召開，應至少於十五日前，通知各有權出席及表決之股東，並載明會議召開之日期、地點及時間及召集事由。開會通知於取得相對人之事前書面同意後，得以電子傳輸方式為之。

- 20.3** Prior to the shares being traded on the ESM or listed on the TPEx or TSE, the accidental omission to give notice of a general meeting to, or the non-receipt of a notice of a general meeting by, any person entitled to receive notice shall not invalidate the proceedings at that meeting. For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the accidental omission to give notice of a general meeting to, or the non-receipt of a notice of a general meeting by, any person shall be handled in accordance with Article 23.4.

股份登錄興櫃買賣或上市櫃前，公司意外漏發股東會通知予有權收受通知之人、或有權收受通知之人漏未收到股東會通知，股東會之程序不因之而無效。股份登錄興櫃買賣或上市櫃期間，如公司意外漏發股東會通知予有權收受通知之

人、或有權收受通知之人漏未收到股東會通知，應依照本章程第 23.4 條辦理。

- 20.4** For so long as the shares are traded on the ESM or listed on the TPEX or TSE, the Board shall fix a record date for determining the Members entitled to receive notice of and to vote at any general meeting of the Company in accordance with Applicable Public Company Rules and close its Register of Members accordingly in accordance with Applicable Public Company Rules.

股份登錄興櫃買賣或上市櫃期間，董事會應依公開發行公司規則擇定基準日以決定得收受股東會通知及得表決之股東，並相應地停止股東名冊記載之變更。

- 20.5** For so long as the shares are traded on the ESM or listed on the TPEX or TSE, the Company shall announce to the public the notice of a general meeting, the proxy instrument, agendas and materials relating to the matters to be reported and discussed in the general meetings, including but not limited to, election or discharge of Directors, in accordance with Article 20.2 hereof, and shall transmit the same via the Market Observation Post System in accordance with Applicable Public Company Rules. If the voting power of a Member at a general meeting shall be exercised by way of a written ballot, the Company shall also send the written document for the Member to exercise his voting power together with the above mentioned materials in accordance with Article 20.2. The Directors shall prepare a meeting handbook of the relevant general meeting and supplemental materials, which will be made available to all Members and shall be transmitted to the Market Observation Post System in accordance with the Applicable Public Company Rules twenty-one (21) days prior to the annual general meetings or, in the case of extraordinary general meetings, fifteen (15) days prior to such meeting.

股份登錄興櫃買賣或上市櫃期間，公司應依本章程第 20.2 條的規定，一併公告股東會開會通知書、委託書用紙、有關承認案與討論案（包含但不限於選任或解任董事之議案）等各項議案之案由及說明資料，並依公開發行公司規則傳輸至公開資訊觀測站；其採行書面行使表決權者，應將上述資料及書面行使表決權用紙，併同寄送給股東。董事會應依公開發行公司規則，於股東常會召開二十一日前，或於股東臨時會召開十五日前，備妥股東會議事手冊和補充資料供所有股東索閱，並傳輸至公開資訊觀測站。

- 20.6** For so long as the shares are traded on the ESM or listed on the TPEX or TSE, the following matters shall be stated in the notice of a general meeting, with a summary of the major content to be discussed, and shall not be proposed as an extemporary motion:

股份登錄興櫃買賣或上市櫃期間，下列事項，應載明於股東會召集通知並說明其主要內容，且不得以臨時動議提出：

- (a) election or discharge of Directors,
選舉或解任董事；
- (b) alteration of the Memorandum or Articles,
修改章程大綱或本章程；
- (c) (i) dissolution, Merger, share swap or spin-off, (ii) entering into, amending, or terminating any Lease Contract, Management Contract or Joint Operation Contract, (iii) transfer of the whole or any essential part of the business or assets of the Company, and (iv) acquisition or assumption of the whole of the business or assets of another person, which has a material effect on the operations of the Company,

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

- (d) ratification of an action by Director(s) who engage(s) in business for himself or on behalf of another person that is within the scope of the Company's business (including but not limited to lifting Directors' and Officers' non-compete obligations),
許可董事為自己或他人為屬於公司營業範圍內之行為（包括但不限於解除董事及經理人競業禁止）；
- (e) distribution of the whole or part of the surplus profit of the Company in the form of new shares, capitalization of Capital Reserve and any other amount in accordance with Article 17,
以發行新股或以資本公積或本章程第 17 條所規定之其他金額撥充資本之方式分派全部或部分盈餘；
- (f) making distributions of new shares or cash out of the Statutory Reserve, the premium received on the issuance of any shares and income from endowments received by the Company to its Members, and
將法定盈餘公積及發行股票溢價或受領贈與之所得以發行新股或現金方式分配予原股東；及
- (g) Private Placement of any equity-related securities to be issued by the Company.
公司私募發行具股權性質之有價證券。

20.7 For so long as the shares are traded on the ESM or listed on the TPEX or TSE, the Board shall keep the Memorandum and Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the Registered Office (if applicable) and the Company's stock affairs agent located in the ROC. Members may request, from time to time, by submitting document(s) evidencing his interests involved and indicating the designated scope of the inspection, access to inspect, review or make copies of the foregoing documents.

股份登錄興櫃買賣或上市櫃期間，董事會應將公司章程大綱及章程、股東會議事錄、財務報表、股東名冊以及公司發行的公司債存根簿備置於註冊處所（如有適用）及公司於中華民國境內之股務代理機構。股東得隨時檢具利害關係證明文件，指定查閱範圍，請求檢查、查閱或抄錄。

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

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

閱。

21. Giving Notice **寄發通知**

21.1 Any Notice or document, whether or not to be given or issued under the Articles from the Company to a Member, shall be in writing either by delivering it to such Member in person or by sending it by letter mail or courier service to such Member at his registered address as appearing in the Register of Members or at any other address supplied by him to the Company for the purpose or, as the case may be, by transmitting it to any such address. For the purposes of this Article, a notice may be sent via electronic means if so agreed to by the shareholder in writing.

任何通知或文件，不論是否由公司依本章程所寄送予股東者，應以書面由專人親自送達或或信件或快遞服務之方式寄送至股東名冊所載該股東之地址或該股東為此目的指示之其他地址。為本條之目的，其通知經股東書面同意者，得以電子方式為之。

21.2 Any Notice or other document shall be deemed to be effective when it is sent in accordance with Articles 20 and 21 of these Articles. Any Notice or document may be given to a Member either in the Chinese language or the English language, subject to due compliance with all Applicable Law, rules and regulations. This Article shall apply *mutatis mutandis* to the service of any document by a Member on the Company under the Articles.

任何通知或其他文件根據本章程第 20 條及第 21 條發送時，即生效力。在符合所有適用法律、規則及規定之前提下，得以中文或英文作成，發送予股東。股東依本章程之規定送達任何文件予公司時，應準用本條之規定。

22. Postponement of General Meeting **股東會延期**

The Board may postpone any general meeting called in accordance with the provisions of the Articles provided that notice of postponement is given to each Member before the time for such meeting. A notice stating the date, time and place for the postponed meeting shall be given to each Member in accordance with the provisions of the Articles provided that in the event that the Members resolve to postpone the general meeting to a specified date which is not more than five days, Articles 20.1, 20.2, 20.3, 20.4, 20.5 and 21 do not apply and notice of the adjournment shall not be required.

董事會得於依本章程規定召集之股東會會議開始前，發出延期通知。該通知應載明延期會議召開之日期、時間及地點，並應依本章程規定送達各股東。如股東會決議延期在五日以內之特定日期舉行股東會，則不適用本章程第 20.1 條、第 20.2 條、第 20.3 條、第 20.4 條、第 20.5 條及第 21 條之規定，且毋須延期通知。

23. Quorum and Proceedings at General Meetings **股東會之法定出席數及議事程序**

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

除非出席股東代表股份數已達法定出席股份數，股東會不得為任何決議。除章程另有規定外，代表已發行有表決權股份總數過半數之股東親自出席、委託代

理人出席或由法人股東代表人出席，應構成股東會之法定出席股份數。

- 23.2** For so long as the shares are traded on the ESM or listed on the TPEX or TSE, the Board shall submit business reports, financial statements and proposals for distribution of profits or allocation of losses prepared by it for the purposes of annual general meetings of the Company for ratification by the Members in a manner consistent with the Applicable Public Company Rules. After ratification by the Members at the general meeting, the Board shall distribute copies of or announce to the public the ratified financial statements and the Company's resolutions on distribution of profits or allocation of losses, to each Member or otherwise make the same available to the Members in accordance with the Applicable Public Company Rules.

股份登錄興櫃買賣或上市櫃期間，董事會應依符合公開發行公司規則所定之方式，將其所備妥之營業報告書、財務報表、及盈餘分派或虧損撥補之議案，提交於股東常會供股東承認。經股東於股東會承認後，董事會應將經承認之財務報表及公司盈餘分派或虧損撥補議案之決議副本寄送或公告各股東，或依公開發行公司規則以其他方式提供之。

- 23.3** Unless otherwise provided in the Articles, a resolution put to the vote of the meeting shall be decided on a poll.

除本章程另有規定者外，會議決議之表決應以投票方式決定之。

- 23.4** For so long as the shares are traded on the ESM or listed on the TPEX or TSE, if and to the extent permitted under the Law, nothing in the Articles shall prevent any Member from initiating proceedings in a court of competent jurisdiction for an appropriate remedy in connection with the convening of any general meeting or the passage of any resolution in violation of applicable laws or regulations or the Articles within 30 days after passing of such resolution. The Taiwan Taipei District Court, ROC, may be the court for adjudicating any disputes arising out of the foregoing.

股份登錄興櫃買賣或上市櫃期間，於開曼公司法允許之前提下，本章程之內容不妨礙任何股東於決議作成後三十日內，以股東會之召集程序或決議方法有違反法令或本章程，向有管轄權之法院提起訴訟，尋求有關之適當救濟。因前述事項所生之爭議，得以臺灣臺北地方法院為訴訟管轄法院。

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

除開曼公司法、章程大綱或本章程另有明文規定者外，任何於股東會上提交股東決議、同意、確認或承認者，均應以普通決議為之。

- 23.6** For so long as the shares are traded on the ESM or listed on the TPEX or TSE, member(s) holding one per cent (1%) or more of the Company's total issued shares immediately prior to the relevant book close period, during which the Company closed its Register of Members, may propose to the Company in writing one matter for discussion at an annual general meeting. The Company shall give a public notice in such manner and at such time as permitted by Applicable Law specifying the place and a period of not less than ten (10) days for Members to submit proposals. Proposals submitted for discussion at an annual general meeting shall not be included in the agenda of the annual general meeting where (a) the proposing Member(s) holds less than one cent (1%) of the Company's total issued shares, (b) the matter of such proposal may not be resolved by a general meeting; (c) the proposing Member(s) has proposed more than one proposal or (d) the proposal is submitted to the Company

after the date fixed and announced by the Company for accepting Member(s)' proposal(s).

股份登錄興櫃買賣或上市櫃期間，於相關之股東名冊停止過戶期間前，持有已發行股份總數百分之一以上股份之股東，得以書面向公司提出一項股東常會議案。公司應依適用法律所許可之方式與時間辦理公告，敘明受理股東提案之處所及不少於十日之受理期間。如該提案股東提案超過一項，均不列入議案。董事會得不將下列提案列入議案：(a)提案股東持股未達已發行股份總數百分之一者；(b)該提案事項非股東會所得決議者；(c)該提案股東提案超過一項者或(d)該提案於公告受理期間截止日後提出者。

- 23.7 The rules and procedures of general meetings shall be established by the Board and approved by an Ordinary Resolution, and such rules and procedures shall be in accordance with the Law, these Articles and the Applicable Public Company Rules.
股東會之議事規則及程序應由董事會訂定，並經股東會普通決議通過，且該議事規則及程序應依開曼公司法，本章程及公開發行公司規則予以訂定。

24. Chairman to Preside 會議主席

- 24.1 In the event that the general meeting is convened by the Board, the Chairman shall act as chairman at all meetings of the Members at which such person is present. In his absence the Directors who are present at the meeting of Members shall elect one from among themselves to act as the chairman at such meeting in lieu of the Chairman.
股東會由董事會召集者，董事長如出席，應擔任股東會主席。如其未出席，應由出席股東會之董事互選出會議主席。
- 24.2 For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the chairman at all meetings of the Members shall be appointed or elected in accordance with the Applicable Public Company Rules.
股份登錄興櫃買賣或上市櫃期間，股東會主席應依公開發行公司規則指派或選舉會議主席。

25. Voting on Resolutions 股東表決

- 25.1 Subject to any rights, privileges or restrictions attached to any share, every Member who (being an individual) is present in person or by proxy or (in the case of a corporation or other non-natural person) by duly authorized corporate representative(s) or by proxy shall have one vote for every share of which he is the holder. A Member who holds shares for benefit of others, need not use all his votes or cast all the votes he holds in the same way as he uses his votes in respect of shares he holds for himself. The qualifications, scope, methods of exercise, operating procedures and other matters with respect to exercising voting power separately shall comply with the Applicable Public Company Rules.
在不影響其股份所附有之任何權利或限制下，每一親自出席或委託代理人出席之自然人股東，或經由其合法授權之代表親自出席或委託代理人出席之公司或非自然人股東，就其所持有的每一股份均有一表決權。股東係為他人持有股份時，股東得主張分別行使表決權，其分別行使表決權之資格條件、適用範圍、行使方式、作業程序及其他事項，應依公開發行公司規則之規定辦理。
- 25.2 No person shall be entitled to vote at any general meeting or at any separate meeting of the holders of a class of shares unless he is registered as a Member on the record

date for such meeting nor unless he has paid all the calls on all shares held by such Member.

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

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

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

- 25.4** Subject to the Law, for so long as the shares are traded on the ESM or listed on the TPEx or TSE, the Company shall provide the Members with a method for exercising their voting power by way of a written ballot or electronic transmission. The method for exercising such voting power shall be described in the general meeting notice to be given to the Members. Any Member who intends to exercise his voting power by way of a written ballot or by way of electronic transmission shall serve the Company with his voting decision at least two (2) days prior to the date of such general meeting. Where more than one voting decision are received from the same Member by the Company, the first voting decision shall prevail, unless an explicit written statement is made by the relevant Member to revoke the previous voting decision in the later-received voting decision. A Member who exercises his voting power at a general meeting by way of a written ballot or by electronic transmission shall be deemed to have appointed the chairman of the general meeting as his proxy to vote his shares at the general meeting only in the manner directed by his written instrument or electronic document. The chairman of the general meeting as proxy shall not have the power to exercise the voting rights of such Members with respect to any matters not referred to or indicated in the written or electronic document and/or any amendment to resolution(s) proposed at the said general meeting. For the purpose of clarification, such Members voting in such manner shall be deemed to have waived their voting rights with respect to any extemporary matters or amendment to resolution(s) proposed at the general meeting.

除開曼公司法另有規定外，股份已登錄興櫃買賣或上市櫃期間，公司應提供股東得以書面投票或電子方式行使表決權，該等行使表決權之方式應載明於寄發予股東之股東會通知。股東擬以書面投票或電子方式行使其表決權者，至遲應於股東會開會二日前將其投票指示送達於公司，投票指示有重複時，以最先送達者為準，但聲明撤銷先前投票指示者，不在此限。股東依前開規定以書面投票或電子方式行使其於股東會之表決權時，視為委託會議主席為其代理人，於股東會上依其書面或電子文件指示之方式行使表決權。會議主席基於代理人之地位，就書面或電子文件中未提及或未載明之事項、及／或該股東會上所提出對原議案之修正，皆無權行使該股東之表決權。為釐清疑義，該股東以該等方式行使表決權，即應視為其就該次股東會中所提之臨時動議及／或原議案之修正，業已放棄表決權之行使。

- 25.5** In the event any Member who intended to exercise his voting power by way of a written ballot or electronic transmission and has served his voting decision on the Company pursuant to Article 25.4 hereof later intends to attend the general meetings in person, he shall, at least two (2) days prior to the date of such general meeting, serve the Company with a separate notice revoking his previous voting decision.

Such separate notice shall be sent to the Company in the same manner (e.g., by courier, registered mail or electronic transmission, as applicable) as the previous voting decision under Article 25.4 was given to the Company. Votes by way of a written ballot or electronic transmission shall remain valid if the relevant Member fails to revoke his voting decision before the prescribed time.

倘股東擬以書面或電子方式行使表決權並已依本章程第 25.4 條之規定向公司送達其投票指示後，欲親自出席股東會者，至遲應於股東會開會前二日，以與先前依本章程第 25.4 條送達之投票指示之相同送達方式（如快遞、掛號郵件或電子方式，依實際情形而定），另向公司送達其欲撤銷先前投票指示之個別通知。倘股東逾期撤銷其投票決定者，以書面或電子方式行使之表決權為準。

- 25.6** A Member who has served the Company with his voting decision in accordance with Article 25.4 for the purpose of exercising his voting power by way of a written ballot or by way of electronic transmission may appoint a person as his proxy to attend the meeting in accordance with the Articles, in which case the vote cast by such proxy shall be deemed to have revoked his previous voting decision served on the Company and the Company shall only count the vote(s) cast by such expressly appointed proxy at the meeting.

股東為以書面或電子方式行使表決權，而已依本章程第 25.4 條之規定向公司送達其投票指示者，有權依本章程規定另行指定他人代理其出席該次股東會。於此情形，該代理人就表決權之行使應視為撤銷該股東先前送達公司之投票指示，公司應僅計算該受明示指定之代理人所行使之表決權。

26. Proxies **代理**

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

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

- 26.2** An instrument of proxy shall be in writing, be executed under the hand of the appointor, or, if the appointor is a corporation or other non-natural person, under the hand of an officer or attorney duly authorised for that purpose. A proxy need not be a Member of the Company.

委託書應為書面，並經委託人親自簽署。如委託人為公司或非自然人股東時，由其合法授權之職員或代理人簽署。受託代理人毋庸為公司之股東。

- 26.3** For so long as the shares are traded on the ESM or listed on the TPEx or TSE, subject to the Applicable Public Company Rules, except for an ROC trust enterprise or stock affair agents approved pursuant to Applicable Public Company Rules, save with respect to the Chairman being deemed appointed as proxy under Article 25.4, in the event a person acts as the proxy for two or more Members, the total number of issued

and voting shares entitled to be voted as represented by such proxy shall be no more than three per cent (3%) of the total number of issued and voting shares of the Company immediately prior to the relevant book closed period, during which the Company close its Register of Member; any vote in respect of the portion in excess of such three per cent (3%) threshold shall not be counted.

股份登錄興櫃買賣或上市櫃期間，於不違反公開發行公司規則之情況下，除根據中華民國信託事業或經公開發行公司規則核准之股務代理機構外，一人同時受兩人以上股東委託時，除依本章程第 25.4 條之規定而視為股東代理人之會議主席外，其代理的表決權數不得超過公司停止過戶期間前，已發行有表決權股份總數之百分之三；超過該百分之三之表決權，不予計算。

- 26.4** In the event that a Member exercises his voting power by way of a written ballot or electronic transmission and has also authorised a proxy to attend a general meeting, then the voting power exercised by the proxy at the general meeting shall prevail. In the event that any Member who has authorised a proxy to attend a general meeting later intends to attend the general meeting in person or to exercise his voting power by way of a written ballot or electronic transmission, he shall, at least two (2) days prior to the date of such general meeting, serve the Company with a separate notice revoking his previous appointment of the proxy. Votes by way of proxy shall remain valid if the relevant Member fails to revoke his appointment of such proxy before the prescribed time.

倘股東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，以受託代理人出席行使之表決權為準。委託書送達公司後，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，以書面向公司為撤銷委託之通知；逾期撤銷者，以受託代理人出席行使之表決權為準。

- 26.5** The instrument of proxy shall be deposited at the Registered Office or the office of the Company's stock affairs agent in the ROC or at such other place as is specified for that purpose in the notice convening the meeting, or in any instrument of proxy sent out by the Company not less than five (5) days before the time for holding the meeting or adjourned meeting at which the person named in the instrument proposes to vote, save with respect to the Chairman being deemed appointed as proxy under Article 25.4. Where more than one instrument to vote are received from the same Member by the Company, the first instrument received shall prevail, unless an explicit written statement is made by the relevant Member to revoke the previous proxy in the later-received instrument.

除依本章程第 25.4 條規定而視會議主席為股東代理人之情形者外，委託書應至少於委託書所載代理人所擬行使表決權之股東會或其延會五日前，送達公司之註冊處所、公司在中華民國之股務代理機構辦公室、或於股東會召集通知上或公司寄出之委託書上所指定之處所。公司收到同一股東之數份委託書時，除股東於後送達之委託書中明確以書面聲明撤銷先前之委託者外，應以最先送達之委託書為準。

27. Proxy Solicitation

委託書徵求

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

股份登錄興櫃買賣或上市櫃期間，委託書之使用與徵求應遵守公開發行公司規則，包括但不限於「公開發行公司出席股東會使用委託書規則」。

28. Dissenting Member's Appraisal Right **異議股東股份收買請求權**

28.1 Subject to compliance with the Law, in the event any of the following resolutions is passed at general meetings, any Member who has notified the Company in writing of his objection to such matter prior to the meeting and has raised again his objection at the meeting, may request the Company to purchase all of his shares at the then prevailing fair price:

於不違反開曼公司法規範下，股東會決議下列任一事項時，於會議前已以書面通知公司其反對該事項之意思表示，並於股東會上提出反對意見的股東，得請求公司以當時公平價格收買其所有之股份：

(a) the Company proposes to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;
公司擬締結、變更或終止任何營業出租契約、委託經營契約或共同經營契約；

(b) the Company transfers the whole or an essential part of its business or assets, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company; or
公司轉讓其全部或主要部分的營業或財產，但公司依解散所為之轉讓，不在此限；或

(c) acquires or assumes the whole business or assets of another person, which has a material effect on the operation of the Company.
公司取得或受讓他人全部營業或財產，對公司營運產生重大影響者。

28.2 In the event any part of the Company's business is spun off or involved in any Merger, any Member, who has abstained from voting in respect of such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the general meeting approving such spin off or Merger, may request the Company to purchase all of his shares at the then prevailing fair price.

於公司營業被分割或進行合併之情況下，於作成分割或合併決議之股東會前或股東會中，以書面表示異議、或以口頭表示異議經紀錄，且已放棄表決權之股東，得要求公司按當時公平價格收買其持有之股份。

29. Shares that May Not be Voted **無表決權股份**

29.1 Shares held:

下列股份於其有下列情形（依其適用情形）之期間內，於任何股東會上均無表決權，亦不算入已發行股份之總數：

(a) by the Company itself;
公司持有自己之股份；

(b) by any entity in which the Company owns, legally or beneficially, more than fifty per cent (50%) of its total issued and voting share or share capital; or
直接或間接被持有已發行有表決權之股份總數或資本總額超過半數之附屬公司，所持有之公司股份；或

(c) by any entity in which the Company, together with (i) the holding company of the Company and/or (ii) any Subsidiary of (a) the holding company of the Company or (b) the Company owns, legally or beneficially, directly or

indirectly, more than fifty per cent (50%) of its issued and voting share or share capital.

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

shall not carry any voting rights nor be counted in the total number of issued shares at any given time but only for so long as the circumstances as set out in sub-paragraphs (a) to (c) (as applicable) above continue.

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

股東對於股東會討論之事項，有自身利害關係致有害於公司利益之虞時，不得加入表決，且其持有之股份數不算入已出席股東之表決權數。惟其持有之股份數仍得算入計算法定出席人數時之股份數。上述股東亦不得代理他股東行使表決權。

- 29.3** For so long as the shares are traded on the ESM or listed on the TPEx or TSE, if the number of shares pledged by a Director at any time amounts to more than 50% of the total shares held by such Director at the time of his latest appointment, such pledged shares exceeding 50% of the total shares held by such Director at the time of his latest appointment, up to 50% of the total number of shares held by the Director at the time of his latest appointment, shall not carry any voting rights and such above-threshold shares shall not be counted in determining the number of votes of the Members present at a general meeting but shall be counted towards the quorum of the general meeting.

股份登錄興櫃買賣或上市櫃期間，董事以股份設定質權超過選任當時所持有之公司股份數額二分之一時，其超過部分無表決權，亦不算入已出席股東之表決權數，但應算入股東會法定出席股份數之計算。

30. Voting by Joint Holders of Shares **共同股份持有之表決**

In the case of joint holders, the joint holders should appoint among themselves one person to exercise the rights of a shareholder pursuant to the Applicable Public Company Rules. In case no agreement is reached among the joint holders, the vote of the senior who tenders a vote (whether in person or by proxy) shall be accepted to the exclusion of the votes of the other joint holders, and for this purpose seniority shall be determined by the order in which the names stand in the Register of Members.

股份為數人共有者，其共有人應依據公開發行公司規則推定一人行使股東之權利。若共有人間無法達成協議，順位較前者所行使之表決權（不論親自出席或委託代理人出席）應被接受並排除其他共同持有之表決。前所稱之順位，係指股東名冊中名字記載之次序。

31. Representation of Corporate Member **法人股東之代表**

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

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

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

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

32. Adjournment of General Meeting

股東會延會

The chairman of a general meeting may, with the consent of a majority in number of the Members present at any general meeting at which a quorum is present, and shall if so directed, adjourn the meeting. Unless the meeting is adjourned to a specific date, place and time announced at the meeting being adjourned and the meeting is adjourned for more than five (5) days, a notice stating the date, place and time for the resumption of the adjourned meeting shall be given to each Member entitled to attend and vote thereat in accordance with the provisions of the Articles.

於股東會達法定出席股份數並經出席股東多數同意，股東會主席應得依其指示宣佈散會。除散會時已宣布延會之召開日期、地點及時間且延會超過五（5）日外，新會議召開日期、地點及時間之通知，應依本章程條款規定送交有權出席及表決之股東。

33. Directors Attendance at General Meetings

董事出席股東會

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

公司董事應有權收受任何股東會之通知、出席並發言。

DIRECTORS AND OFFICERS

董事及經理人

34. Number and Term of Office of Directors

董事人數及任期

34.1 The number of Directors shall be no less than seven (7) and no more than eleven (11). The term of office for each Director shall not exceed a period of three (3) years provided that in the event the expiration of the term of office of such Directors would otherwise leave the Company with no Directors, the term of office of such Directors shall be extended automatically to the date of the general meeting next following the expiration of such term, at which new Directors will be elected to assume office. Directors may be eligible for re-election. The Company may from time to time by Special Resolution increase or reduce the number of Directors,

subject to the foregoing and the Applicable Law.

公司董事會，設置董事人數不得少於七（7）人，且不得多於十一（11）人。每一董事任期不得逾三年，倘該任期屆滿將致公司無董事，該任期得延長至任期屆滿後次一選任董事之股東會召開之日止。董事得連選連任。於符合適用法律規範及前述董事人數範圍之前提下，公司得隨時以特別決議增加或減少董事人數。

- 34.2** For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the number of Directors having a spousal relationship or familial relationship within the second degree of kinship with any other Directors shall be less than half of the total number of Directors.

股份登錄興櫃買賣或上市櫃期間，董事間應有超過半數之席次，不具有配偶關係或二親等以內之親屬關係。

- 34.3** In the event that the Company convenes a general meeting for the election of Directors and any of the Directors elected does not meet the requirements provided in Article 34.2 hereof, the non-qualifying Director(s) who was elected with the fewest number of votes shall be deemed not to have been elected, to the extent necessary to meet the requirements provided for in Article 34.2 hereof. Any person who has already served as a Director but is in violation of the aforementioned requirements shall be automatically discharged from his office effective from such violation without any action required on behalf of the Company.

公司召開股東會選任董事者，當選人不符本章程第 34.2 條之規定時，不符規定之董事中所得選票代表選舉權較低者，於符合本章程第 34.2 條規定之必要限度內，其當選失效。已充任董事而違反前述規定者，應自違犯之日起，當然解任。

- 34.4** For so long as the shares traded on the ESM or listed on the TPEx or TSE, unless otherwise permitted under the Applicable Public Company Rules, there shall be at least three (3) Independent Directors. To the extent required by the Applicable Public Company Rules, at least one of the Independent Directors shall be domiciled in the ROC and at least one of them shall have accounting or financial expertise. Before the shares are traded on the ESM or listed on the TPEx or TSE, the Board may resolve that the Company shall hold an election of Independent Director(s) at the general meeting.

股份於興櫃或上市櫃期間，除依公開發行公司規則另准許者外，應設置獨立董事，人數不得少於三人。於公開發行公司規則要求範圍內，獨立董事其中至少一人應在中華民國境內設有戶籍，且至少一名獨立董事應具有會計或財務專業知識。股份興櫃或上市櫃前，董事會得決議本公司應於股東會選任獨立董事。

- 34.5** Prior to the shares being traded on the ESM or listed on the TPEx or TSE, the Directors (including Independent Directors) may be nominated by adopting the candidate nomination system specified in the Applicable Public Company Rules provided that the Directors (including Independent Directors) shall be nominated by adopting the candidate nomination system specified in the Applicable Public Company Rules for so long as the shares are traded on the ESM or listed on the TPEx or TSE.

股份於興櫃或上市櫃前，董事（含獨立董事）之提名得依公開發行公司規則採候選人提名制度；股份於興櫃或上市櫃期間內，應依公開發行公司規則採候選人提名制度。

- 34.6** Independent Directors shall have professional knowledge and shall maintain

independence within the scope of their directorial duties, and shall not have any direct or indirect interests in the Company. The professional qualifications, restrictions on shareholdings and concurrent positions, and assessment of independence with respect to Independent Directors shall be consistent with the Applicable Public Company Rules.

獨立董事應具備專業知識，且於執行董事業務範圍內應保持獨立性，不得與公司有直接或間接之利害關係。獨立董事之專業資格、持股與兼職限制、獨立性之認定，應符合公開發行公司規則之規定。

35. Election of Directors

董事選舉

35.1 The Company may at a general meeting elect any person to be a Director, which vote shall be calculated in accordance with Article 35.2 below. Members present in person or by proxy, representing more than one-half of the total issued shares shall constitute a quorum for any general meeting to elect one or more Directors.

公司得於股東會選任任何人為董事，其得票數應依下述第 35.2 條計算之。有代表公司已發行股份總數過半數之股東出席（親自出席或委託代理人出席）者，即構成選舉一席以上董事之股東會法定出席股份數。

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

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

on an election of Directors, the numbers of votes attached to each voting share held by a Member shall be cumulative and correspond to the number of Directors nominated for appointment at the general meeting;

董事選舉時，每一股東得行使之投票權數，為其所持之股份乘以該次股東會應選出董事人數之數目；

the Member(s) may vote all or part of their cumulated votes in respect of one or more Director candidates;

股東得將其投票權數集中選舉一名董事候選人，或分配選舉數名董事候選人；

such number of Director candidates receiving the highest number of votes in the same category (namely, independent or non-independent) of Directors to be elected shall be appointed; and

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

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

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

35.3 For so long as the shares are traded on the ESM or listed on the TPEx or TSE, if the number of Independent Directors is less than three (3) persons due to the resignation or removal of such Independent Directors for any reason, the Company shall hold an election of Independent Directors at the next following general meeting. If all of the Independent Directors are resigned or removed, the Board shall hold, within sixty (60) days from the date of resignation or removal of last Independent Director, a general meeting to elect succeeding Independent Directors to fill the vacancies.

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

35.4 For so long as the shares are traded on the ESM or listed on the TPEx or TSE, if the number of Directors is less than six (6) persons due to the vacancy of Director(s) for any reason, the Company shall call an election of Director(s) at the next following general meeting to fill the vacancies. When the number of vacancies in the Board of the Company equals to one third of the total number of Directors elected, the Board shall hold, within sixty (60) days from the date of the occurrence of vacancies, a general meeting to elect succeeding Directors to fill the vacancies.

股份登錄興櫃買賣或上市櫃期間，董事因故解任，致不足六人者，公司應於最近一次股東會補選之。但董事缺額達已選任董事總數三分之一者，董事會應自事實發生之日起六十日內，召集股東臨時會補選之。

35.5 Any corporation (or other legal entity) which is a Member shall be entitled to appoint such person or persons as its representative to be elected as a Director (the "**Appointed Representative**"). The election of an Appointed Representative as a Director is subject to the approval of Members in accordance with the provisions of this Article 35.

法人（或其他法人實體）為股東時，得指派一人或數人為其代表人（下稱「指派代表人」）被選舉為董事。指派代表人選任為董事應依本章程第 35 條之規定經股東同意。

35.6 Where the Appointed Representative has been elected as a Director of the Company, the corporation (or other legal entity) which is a Member which has appointed the Appointed Representative to be elected as a Director, may at any time, serve notice on the Company giving notice to replace the Appointed Representative with another person. Such replacement of the Appointed Representative as a Director (the "**Replacement**") shall take effect from the date specified in the notice or in the absence of such date, from the date on which the notice was served on the Company, and will not require any shareholders' approval. Accordingly, Articles 35.1, 35.2 and 35.5 do not apply in respect of the Replacement.

指派代表人經選任為董事者，指定該指派代表人選舉為董事之法人（或其他法人實體）股東，得隨時通知本公司改派他人為指派代表人（下稱「改派」）。改派應自通知內所載明之日期生效，如通知未載明日期者，則應自通知送達本公司時生效，且無須經股東同意。改派不適用本章程第 35.1 條、第 35.2 條及第 35.5 條之規定。

36. Removal of Directors

董事解任

36.1 The Company may from time to time by Supermajority Resolution remove any Director from office. Where re-election of all Directors is effected by a resolution

adopted at a general meeting prior to the expiration of the term of office of existing Directors, the term of office of all current Directors is deemed to have expired on the date of the re-election or any other date as otherwise resolved by the Members at the general meeting if the Members do not resolve that all current Directors will only retire at the expiration of their present term of office. Members present in person or by proxy, representing more than one-half of the total issued shares shall constitute a quorum for any general meeting to re-elect all Directors.

公司得隨時以重度決議解除任何董事之職務。於公司董事任期尚未屆滿前，倘經股東會決議改選全體董事者，如未決議原董事於任期屆滿始為解任，應視為提前解任。前述改選應有代表已發行股份總數過半數股東之親自出席或委託代理人出席。

- 36.2** For so long as the shares are traded on the ESM or listed on the TPEx or TSE, in case a Director has, in the course of performing his duties, committed any act resulting in material damages to the Company or is in serious violation of applicable laws, regulations and/or the Articles, but has not been removed by a Supermajority Resolution, the Member(s) holding three per cent (3%) or more of the total number of issued shares of the Company may, within thirty (30) days after such general meeting, to the extent permissible under Applicable Law, institute a lawsuit to remove such Director. The Taiwan Taipei District Court, ROC, may be the court for this matter.

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

37. Vacation of Office of Director

董事職位之解除

- 37.1** The office of Director shall be vacated:

董事之職位如有下列情事應被解除：

- (a) if the Director is removed from office pursuant to the Articles;
依本章程規定董事被解除職務；
- (b) if the Director dies;
董事死亡；
- (c) if the Director is automatically discharged from his office in accordance with Article 34.3;
依本章程第 34.3 條規定董事當然解任者；
- (d) if the Director resigns his office by notice in writing to the Company;
董事以書面通知公司辭任董事職位；
- (e) if the Director is the subject of a court order for his removal in accordance with Article 36.2; or
經法院依本章程第 36.2 條規定裁判解任；或
- (f) with immediate effect without any action required on behalf of the Company if
董事有下列情事之一者，當然解任：
 - (i) the Director has been adjudicated bankrupt, and has not been reinstated to

his rights and privileges;
受破產之宣告，尚未復權者；

- (ii) an order is made by any competent court or official on the grounds that the Director has no legal capacity, or his legal capacity is restricted according to Applicable Law;
經相關管轄法院或官員裁決其無行為能力，或依適用法律，其行為能力受有限制；
- (iii) the Director has committed an offence as specified in the ROC statute of prevention of organizational crimes and subsequently has been adjudicated guilty by a final judgment, and the time elapsed after he has served the full term of the sentence is less than five years;
曾犯中華民國法規禁止之組織犯罪，經有罪判決確定，且服刑期滿尚未逾五年；
- (iv) the Director has committed an offence in terms of fraud, breach of trust or misappropriation and subsequently has been punished with imprisonment for a term of more than one year, and the time elapsed after he has served the full term of such sentence is less than two years;
曾因刑事詐欺、背信或侵占罪，經受有期徒刑一年以上宣告，服刑期滿尚未逾二年；
- (v) the Director has been adjudicated guilty by a final judgment for misappropriating public funds during the time of his public service, and the time elapsed after he has served the full term of such sentence is less than two years; or
曾服公務虧空公款，經有罪判決確定，服刑期滿尚未逾二年；或
- (vi) the Director has been dishonored for use of credit instruments, and the term of such sanction has not expired yet.
曾因使用信用工具而經拒絕往來尚未期滿者。

In the event that any of the foregoing events specified in Article 37.1(f) has occurred in relation to a candidate for election of Director, such person shall be disqualified from being elected as a Director.

如董事候選人有本條第37.1(f)款各目情事之一者，該人應被取消董事候選人之資格。

- 37.2 In case a Director has, during the term of office as a Director, transferred more than one half of the Company's shares being held by him at the time he is elected, he shall, ipso facto, be removed automatically from the position of Director with immediate effect and no shareholders' approval shall be required.

若董事在任期中轉讓超過選任當時所持有之公司股份數額二分之一時，其董事自動當然解任，且解任毋須經股東會之同意立即生效。

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

shall immediately cease be a Director and no shareholders' approval shall be required. 任何董事當選後，於就任前轉讓超過選任當時所持有之公司股份數額二分之一時，或於股東會前依公開發行公司規則之停止股票過戶期間內，轉讓持股超過二分之一時，毋須經股東會之同意，其應立即喪失董事資格。

38. Compensation of Directors

董事報酬

- 38.1** For so long as the shares are traded on the ESM or listed on the TPEX or TSE, the Board shall, in accordance with the Applicable Public Company Rules, establish a Compensation Committee comprised of at least three members, one of whom shall be an Independent Director. The professional qualifications of the members of the Compensation Committee, the responsibilities, powers and other related matters of the Compensation Committee shall comply with the Applicable Public Company Rules. Upon the establishment of the Compensation Committee, the Board shall, by a resolution, adopt a charter for the Compensation Committee the provisions of which shall be consistent with the Applicable Public Company Rules. Before the shares are traded on the ESM or listed on the TPEX or TSE, the Board may resolve to establish a Compensation Committee.

股份登錄興櫃買賣或上市櫃期間，董事會應依公開發行公司規則設立至少由三名成員組成之薪資報酬委員會，且成員中之一人須為獨立董事。薪資報酬委員會成員之專業資格、所定職權之行使及相關事項，應符合公開發行公司規則之規定。於薪資報酬委員會設立時，董事會應以決議通過薪資報酬委員會之組織章程，且該組織章程並應符合公開發行公司規則之規定。董事會得決議於登錄興櫃或上市櫃前設置薪資報酬委員會。

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

前條所稱薪資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。

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

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

39. Defect in Election of Director

董事選舉瑕疵

Subject to Article 23.4 and the Applicable Law, all acts done in good faith by the Board or

by a committee of the Board or by any person acting as a Director shall, notwithstanding that it be afterwards discovered that there was some defect in the election of any Director, or that they or any of them were disqualified, be as valid as if every such person had been duly elected and was qualified to be a Director.

除本章程第 23.4 條及適用法律規定之情形外，董事會、董事會之委員會或任何董事依誠信所為之行為，縱使嗣後經查董事選舉程序有瑕疵，或有董事不具備董事資格之情形者，其效力仍與經正當程序選任之董事、或具備董事資格之董事所為者，同等有效。

40. Directors to Manage Business **董事管理業務**

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

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

41. Powers of the Board of Directors **董事會之職權**

Without limiting the generality of Article 40 and subject to the Applicable Law, the Board may:

於不影響本章程第 40 條之概括規定及不違反適用法律情形下，董事會得：

- (a) appoint, suspend, or remove any manager, secretary, clerk, agent or employee of the Company and may fix their compensation and determine their duties;
指派、終止或解免任何公司經理、秘書、職員、代理人或僱員，並決定其報酬及其職責；
- (b) exercise all the powers of the Company to borrow money and to mortgage or charge or otherwise grant a security interest in its undertaking, property and uncalled capital, or any part thereof, and may issue debentures, debenture stock and other securities whether outright or as security for any debt, liability or obligation of the Company or any third party;
借入款項、就公司事業、財產和尚未繳納股款之全部或一部設定抵押、質押或擔保，或發行債券、債券性質股份或其他有價證券，或發行此等有價證券以作為公司或第三人債務、責任或義務之擔保；
- (c) appoint one or more Directors to the office of managing director or chief executive officer of the Company, who shall, subject to the control of the Board, supervise and administer all of the general business and affairs of the Company;
指派一位或數位董事擔任公司之執行董事或執行長，於董事會管理下監督及管理公司所有一般業務及事務；
- (d) appoint a person to act as manager of the Company's day-to-day business and may entrust to and confer upon such manager such powers and duties as it deems appropriate for the transaction or conduct of such business;
指派公司經理人負責公司日常業務，並得委託及賦予該經理人為從事此種業務

之交易或執行之適當之權力與職責；

- (e) by power of attorney, appoint any company, firm, person or body of persons, whether nominated directly or indirectly by the Board, to be an attorney of the Company for such purposes and with such powers, authorities and discretions (not exceeding those vested in or exercisable by the Board) and for such period and subject to such conditions as it may think fit and any such power of attorney may contain such provisions for the protection and convenience of persons dealing with any such attorney as the Board may think fit and may also authorise any such attorney to sub-delegate all or any of the powers, authorities and discretions so vested in the attorney. Such attorney may, if so authorised, execute any deed or instrument in any manner permitted by the Law;
以授權方式，指派董事會直接或間接提名之公司、行號、個人或團體，擔任公司代理人，於董事會認為適當之期間與條件內，基於其認為適當之目的，賦予其認為適當之權力、授權及裁量權（但不得超過董事會所擁有或得以行使之權力）。該等授權書得涵蓋董事會認為適當之條款，以保護或便利與該代理人處理事務之人，亦得授權該代理人複委任其權力、授權及裁量權。若經授權時，該代理人並得依開曼公司法所允許之方式，簽署任何契約或文件；
- (f) procure that the Company pays all expenses incurred in promoting and incorporating the Company;
促使公司支付所有創立及成立公司所生費用；
- (g) delegate any of its powers (including the power to sub-delegate) to a committee of one or more persons appointed by the Board and every such committee shall conform to such directions as the Board shall impose on them. Subject to any directions or regulations made by the Directors for this purpose, the meetings and proceedings of any such committee shall be governed by the provisions of the Articles regulating the meetings and proceedings of the Board;
授與權限（包括複委任之權限）予董事會指定之一人或數人所成立之委員會，各該委員會並應依董事會指示行事。除董事另有指示或規範外，該委員會之會議及議事程序應依本章程所定之董事會議及其議事程序而進行；
- (h) delegate any of its powers (including the power to sub-delegate) to any person on such terms and in such manner as the Board sees fit;
以董事會認為適當之條件及其方式授予任何人權限（包括複委任之權限）；
- (i) present any petition and make any application in connection with the liquidation or reorganisation of the Company;
提出公司清算或重整之聲請或申請；
- (j) in connection with the issue of any share, pay such commission and brokerage as may be permitted by law; and
於發行股份時，支付法律允許相關之佣金及經紀費；及
- (k) authorise any company, firm, person or body of persons to act on behalf of the Company for any specific purpose and in connection therewith to execute any agreement, document or instrument on behalf of the Company.
授權任何公司、行號、個人及團體為特定目的代理公司，並以公司名義簽署任何相關之協議、文件與契約。

42. Register of Directors and Officers

董事及經理人名冊

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

董事會應依開曼公司法規定，備置一本或數本董事及經理人名冊於註冊處所，內容應包括下列關於董事及經理人之事項：

(a) first name and surname; and
姓名；及

(b) address.
地址。

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

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

(a) any change among its Directors and Officers; or
董事及經理人變更；或

(b) any change in the particulars contained in the Register of Directors and Officers,
董事及經理人名冊內事項變更。

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

43. Officers 經理人

The Officers shall consist of a Secretary and such additional Officers as the Board may determine all of whom shall be deemed to be Officers for the purposes of the Articles. 就本章程所稱之經理人係由董事會指派之秘書及其他經理人組成。

44. Appointment of Officers 指派經理人

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

秘書（及其他經理人，如有）應由董事會隨時指派。

45. Duties of Officers 經理人職責

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

經理人應有董事會所隨時委託之管理並處理業務及事務之權力與職責。

46. Compensation of Officers 經理人報酬

The Officers shall receive such compensation as the Board may determine.
經理人之報酬由董事會定之。

47. Conflicts of Interest **利益衝突**

47.1 Any Director, or any Director's firm, partner or any company with whom any Director is associated, may act in any capacity for, be employed by or render services to the Company and such Director or such Director's firm, partner or company shall be entitled to compensation as if such Director were not a Director; provided that this Article 47.1 shall not apply to Independent Directors.

任何董事或其公司、合夥人或與董事有關之公司，得以任何地位而為公司行事、被公司僱用或向公司提供服務，而該董事或其公司、合夥人或與董事有關之公司有權收取之報酬，與假設其非為董事之情形者同。惟本第 47.1 條於獨立董事不適用之。

47.2 Notwithstanding anything to the contrary contained in this Article 47, a Director who is directly or indirectly interested in any matter under discussion at a meeting of the Directors or a contract or proposed contract or arrangement with the Company shall declare the nature and the essential contents of such interest at the relevant meeting of the Directors as required by the Applicable Law.

縱本章程第 47 條有相反規定，董事對於董事會議討論之事項或與公司之契約、擬簽定之契約或協議有直接或間接利害關係者，應依適用法律於相關之董事會說明其自身利害關係之性質及重要內容。

47.3 Notwithstanding anything to the contrary contained in this Article 47, a Director who has a personal interest in the matter under discussion at a meeting of the Directors, which may conflict with and impair the interest of the Company, shall not vote nor exercise voting rights on behalf of another Director; the voting right of such Director who cannot vote or exercise any voting right as prescribed above shall not be counted in the number of votes of Directors present at the board meeting.

縱本章程第 47 條有相反規定，董事對於董事會討論事項，有自身利害關係致有害於公司利益之虞時，不得加入表決，亦不得代理其他董事行使表決權。依前述規定不得行使表決權之董事，其表決權不計入已出席董事之表決權數。

47.4 Notwithstanding anything to the contrary contained in this Article 47, a Director who is engaged in anything on his own account or on behalf of another person, which is within the scope of the Company's business, shall explain to the Members in a general meeting the essential contents of such conduct and seek their approval by Supermajority Resolution.

縱本章程第 47 條有相反規定，董事為自己或他人為屬於公司營業範圍內之行為者，應於股東會向股東說明其行為之重要內容，並取得股東會重度決議之許可。

48. Indemnification and Exculpation of Directors and Officers **董事及經理人之補償及免責**

48.1 The Directors and Officers of the Company and any trustee for the time being acting in relation to any of the affairs of the Company and every former director, officer or trustee and their respective heirs, executors, administrators, and personal representatives (each of which persons being referred to in this Article as an "indemnified party") shall be indemnified and secured harmless out of the assets of

the Company from and against all actions, costs, charges, losses, damages and expenses which they or any of them shall or may incur or sustain by or by reason of any act done, concurred in or omitted in or about the execution of their duty, or supposed duty, or in their respective offices or trusts, and no indemnified party shall be answerable for the acts, receipts, neglects or defaults of the others of them or for joining in any receipts for the sake of conformity, or for any bankers or other persons with whom any moneys or effects belonging to the Company shall or may be lodged or deposited for safe custody, or for insufficiency or deficiency of any security upon which any moneys of or belonging to the Company shall be placed out on or invested, or for any other loss, misfortune or damage which may happen in the execution of their respective offices or trusts, or in relation thereto, PROVIDED THAT this indemnity shall not extend to any matter in respect of any fraud, dishonesty or breach of duties provided under Article 48.4 which may attach to any of the said persons.

公司董事及經理人及任何受託管理人在處理與公司有關業務之期間，及各前任董事、前任經理人、前任受託管理人，及其各自之繼承人、執行人、管理人、個人代表人（各該人等於本條稱為「被補償人」），因執行其職務或其應盡之職責、或於其職務上或信託中，因其作為、同時發生之作為、或其不作為所衍生或遭受之求償、成本、費用、損失、損害及支出，公司應以其資產補償之，且被補償人對其他被補償人之行為、所收款項、過失或違約，或為一致性需求所參與之收取，或就公司應或得存放保管金錢或財產之銀行或他人，或對公司因擔保而應存入或補提之任何不足金額或財產，或因執行其職務或信託而生或相關聯之任何其他損失、災禍或損害，概不負責；惟如係因上述人員之詐欺、不誠實或因違反本章程第 48.4 條所致者，不在此限。

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

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

- 48.3** To the extent permitted under the laws of the Cayman Islands, Members continuously holding three per cent (3%) or more of the total issued shares of the Company for a year or longer may:

在開曼群島法允許之範圍內，繼續一年以上持有公司已發行股份總數百分之三以上之股東得：

- (a) request in writing the Board to authorise any Independent Director of the Audit Committee to file a petition with the Taipei District Court, ROC for and on behalf of the Company against any of the Directors; or
以書面請求董事會授權審計委員會之獨立董事為本公司對董事提起訴訟，並得以臺灣臺北地方法院為第一審管轄法院；或
- (b) request in writing any Independent Director of the Audit Committee to file a petition for and on behalf of the Company against any of the Directors; the petition may be filed with the Taipei District Court, ROC as the court of the first instance; or

以書面請求審計委員會之獨立董事為公司對董事提起訴訟，並得以臺灣臺北地方法院為第一審管轄法院；

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

於依上述第(a)款或第(b)款提出請求後 30 日內，如(i)受請求之董事會未依第(a)款授權審計委員會之獨立董事或經董事會授權之審計委員會之獨立董事未依第(a)款提起訴訟；或(ii)受請求之審計委員會之獨立董事未依第(b)款提起訴訟時，在開曼群島法允許之範圍內，股東得為公司對董事提起訴訟，並得以臺灣臺北地方法院為訴訟管轄法院。

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

於不影響及不違反公司之董事依開曼群島之普通法原則及法律對公司及股東所負之一般董事責任之情形下，董事於執行公司之業務經營時，應忠實執行業務並盡善良管理人之注意義務，如有違反致公司受有損害者，於法律允許之最大限度內，應負損害賠償責任。如董事因為違反上開規定之行為，而為自己或他人取得任何利益時，於經股東會普通決議通過下，公司應採取所有適當之行動及步驟及於法律允許之最大限度內，自該董事處使該等利益歸為公司所有。公司之董事於其執行業務經營時，如有違反法律或命令導致公司對於任何人負有任何補償或損害責任時，該董事應與公司就該等補償或損害負連帶賠償之責，且若因任何原因，該董事無須與公司負連帶賠償之責，該董事應就其違反其責任導致公司所受之任何損失予以補償。經理人於執行公司職務時，應負與公司董事相同之損害賠償責任。

MEETINGS OF THE BOARD OF DIRECTORS

董事會

49. Board Meetings

董事會

- 49.1** Board meetings shall be convened by the Chairman, and the Board may meet for the transaction of business, adjourn and otherwise regulate its meetings as it sees fit.
董事會由董事長召集之，且董事會得因執行業務而召集、休會及依其認為適切之其他方式管理其會議。
- 49.2** For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the Company shall hold regular meetings of the Board at least on a quarterly basis and such meetings shall be held in compliance with the Applicable Public Company Rules.
股份登錄興櫃買賣或上市櫃期間，公司應至少於每季至少召開一次董事會，並依公開發行公司規則辦理。
- 49.3** A resolution put to the vote at a meeting of the Board shall be carried by the affirmative votes of a majority of the votes cast and in the case of an equality of votes the resolution shall fail.
董事會會議中之決議應由多數贊成票之支持始為通過，票數相同時則為不通過。

50. Notice of Board Meetings

董事會通知

- 50.1** The Chairman may, and the Secretary on the requisition of the Chairman shall, at any time summon a meeting of the Board.
董事長得隨時召集董事會，但秘書經董事長要求時應隨時召集董事會。
- 50.2** Before the shares are traded on the ESM or listed on the TPEx or TSE, at least 48 hours prior notice shall be given for any meeting of the Board provided that in the case of urgent circumstances, a meeting of the Board may be convened on short notice, or be held anytime after notice has been given to every Director or be convened without prior notice if all Directors agree. For so long as the shares are traded on the ESM or listed on the TPEx or TSE, to convene a meeting of the Board, a notice setting forth therein the matters to be considered and if appropriate, approved at the meeting shall be given to each Director no later than seven (7) days prior to the scheduled meeting date. However, in the case of urgent circumstances, the meeting may be convened with a shorter notice period in a manner consistent with the Applicable Public Company Rules. For the purposes of this Article, a notice may be sent via electronic means if so agreed to by the Directors.
股份登錄興櫃買賣或上市櫃前，董事會之召集應至少於 48 小時前通知各董事；但遇有緊急情況時，得以較短之召集通知、或於通知每位董事後、或經每位董事同意後無需事前通知，而為召集。股份登錄興櫃買賣或上市櫃期間，召集董事會時，應於預定開會日七日前，將載明擬討論事項及承認事項（如屬適當）之開會通知寄發各董事。但遇有緊急情況時，得依符合公開發行公司規則之方式，於較短之期間內通知各董事召集之。為本條之目的，如經董事同意時，開會通知得以電子方式寄送。

51. Participation in Meetings by Video Conference

視訊會議參與董事會

Directors may participate in any meeting of the Board by means of video conference or

other communication facilities, as permitted by the Applicable Law, where all persons participating in the meeting to communicate with each other simultaneously and instantaneously, and participation in such a meeting shall constitute presence in person at such meeting.

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

52. Quorum at Board Meetings

董事會之法定出席數

The quorum for a meeting of the Board shall be more than one-half of the total number of the Directors.

董事會會議所需之法定出席人數，應為過半數之董事。

53. Board to Continue in the Event of Vacancy

董事會成員缺額之運作

The Board may act notwithstanding any vacancy in its number.

董事會成員如有缺額仍得運作。

54. Chairman to Preside

董事會主席

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

董事長（如有）如出席董事會，應為董事會議主席。董事長缺席時，應依公開發行公司規則指派或選舉會議主席。

55. Validity of Prior Acts of the Board

董事會先前行為之效力

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

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

CORPORATE RECORDS

公司紀錄

56. Minutes

議事錄

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

董事會應將會議紀錄納入所備置之簿冊，以供下列目的之用：

- (a) of all elections and appointments of Officers;
所有公司經理人之選任與任命；
- (b) of the names of the Directors present at each meeting of the Board and of any committee appointed by the Board; and
各次董事會之出席董事姓名，及董事會所委任之委員會各次會議之出席董事姓

名；及

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

股東會、董事會、經理人會議與董事會委任之委員會會議中所有決議及議事程序。

57. Register of Mortgages and Charges

抵押擔保登記簿

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

董事應依開曼公司法備置抵押及擔保登記簿。

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

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

58. Form and Use of Seal

印章之形式和使用

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

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

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

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

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

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

TENDER OFFER AND ACCOUNTS

公開收購及帳簿

59. Tender Offer 公開收購

For so long as the shares are traded on the ESM or listed on the TPEx or the TSE, any public announcement in connection with any tender offer of the Company's shares shall be in compliance with the Applicable Public Company Rules, including but not limited to "Regulations Governing Public Tender Offers for Securities of Public Companies."

股份登錄興櫃買賣或上市櫃期間，任何與公司股份之公開收購有關之公告，均應遵循公開發行公司規則，包括但不限於公開收購公開發行公司有價證券管理辦法。

60. Books of Account 會計帳簿

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

董事會就所有公司交易應備置適當之會計帳簿，尤其是：

- (a) all sums of money received and expended by the Company and the matters in respect of which the receipt and expenditure relates;
公司所有收受及支出之款項、及與該收受或支出之相關事宜；
- (b) all sales and purchases of goods by the Company; and
公司所銷售及購買之一切物品；及
- (c) all assets and liabilities of the Company.
公司之所有資產及負債。

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

會計帳簿自備置日起，應至少保存五年。

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

會計帳簿應予保存。若於董事會認為之適當處所，未備有能正確、公平反映公司事務及說明相關交易所必要之會計帳簿者，視同未就前述事項妥善備置會計帳簿。

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

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

61. Financial Year End 會計年度結束

Unless the Directors otherwise specify, the financial year of the Company:
除本公司董事會另為議定者外，本公司之會計年度：

- (a) shall end on 31st December in the year of its incorporation and each following year;
and
於設立當年度及其後每年，於每年十二月三十一日結束；且
- (b) shall begin when it was incorporated and on 1st January each following year.
自本公司設立時起算；並於其後每年度之一月一日開始起算。

AUDIT COMMITTEE

審計委員會

62. Number of Committee Members

委員會人數

For so long as the shares are listed on the TPEx or TSE, the Board shall set up an Audit Committee. The Audit Committee shall comprise solely of Independent Directors and all Independent Directors shall be members of the Audit Committee. The number of committee members shall not be less than three (3). One of the Audit Committee members shall be appointed as the convener to convene meetings of the Audit Committee from time to time and at least one of the Audit Committee members shall have accounting or financial expertise. A valid resolution of the Audit Committee requires approval of one-half or more of all its members.

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

63. Powers of Audit Committee

審計委員會之職權

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

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

- (a) adoption of or amendment to an internal control system;
訂定或修正公司內部控制制度；
- (b) assessment of the effectiveness of the internal control system;
內部控制制度有效性之考核；
- (c) adoption of or amendment to the handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others;
訂定或修正重要財務或業務行為之處理程序，例如取得或處分資產、衍生性商品交易、資金貸與他人，或為他人背書或保證；
- (d) any matter relating to the personal interest of the Directors;

涉及董事自身利害關係之事項；

(e)a material asset or derivatives transaction;
重大之資產或衍生性商品交易；

(f)a material monetary loan, endorsement, or provision of guarantee;
重大之資金貸與、背書或提供保證；

(g)the offering, issuance, or Private Placement of any equity-related securities;
募集、發行或私募具有股權性質之有價證券；

(h)the hiring or dismissal of an attesting certified public accountant, or the compensation given thereto;
簽證會計師之委任、解任或報酬；

(i)the appointment or discharge of a financial, accounting, or internal auditing officer;
財務、會計或內部稽核主管之任免；

(j)approval of annual and semi-annual financial reports (if applicable under the Applicable Public Company Rules); and
年度及半年度財務報告（如依公開發行公司規則而有適用）之核可；及

(k)any other matter so determined by the Company from time to time or required by any competent authority overseeing the Company.
公司隨時認定或公司監理主管機關所要求之其他事項。

With the exception of item (j), any other matter that has not been approved with the consent of one-half or more of all Audit Committee members may be undertaken upon the consent of two-thirds or more of the members of the Board, and the resolution of the Audit Committee shall be recorded in the minutes of the Directors meeting.

除第(j)款以外，其他任何事項如未經審計委員會成員半數（含）以上同意者，得經全體董事三分之二（含）以上同意行之，不受前項規定之限制，審計委員會之決議並應載明於董事會議事錄中。

63.2 Subject to the Applicable Law and to the extent permitted under the laws of the Cayman Islands, the Independent Directors of the Audit Committee shall supervise the execution of business operations of the Company, and may at any time or from time to time investigate the business and financial conditions of the Company, examine the accounting books and documents, and request the Board or officers to report on matters referred to above. Subject to the Applicable Law and to the extent permitted under the laws of the Cayman Islands, the Board may authorise any Independent Director of the Audit Committee to appoint on behalf of the Company, a practicing lawyer and independent auditors to conduct the examination.

在不違反適用法律規定及開曼群島法允許之範圍內，審計委員會之獨立董事成員應監督公司業務之執行，並得隨時調查公司業務及財務狀況，查核簿冊文件，並得請求董事會或經理人提出報告。在不違反適用法律規定及開曼群島法允許之範圍內，審計委員會之獨立董事成員依本條行使職權時，董事會得授權審計委員會之獨立董事代表公司委任會計師、律師審核之。

63.3 The Audit Committee shall audit the various financial statements and records prepared by the Board for submission to the general meeting, and shall report their

findings and opinions at such meeting.

審計委員會對於董事會編造提出股東會之各種表冊，應予查核，並報告意見於股東會。

VOLUNTARY DISSOLUTION AND WINDING-UP

自願解散和清算

64. Voluntary Dissolution and Winding-Up

自願解散和清算

64.1 The Company may be voluntarily wound-up in accordance with Article 12.4.

公司得依本章程第 12.4 條之規定自願解散。

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

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

CHANGES TO CONSTITUTION

變更章程

65. Changes to Articles

變更章程

Subject to the Law, Applicable Public Company Rules and to the conditions contained in its Memorandum, the Company may, by Special Resolution, alter or add to its Articles.

在不違反開曼公司法規定、公開發行規則及章程大綱之情形下，公司得經特別決議變更或增訂其章程。

LITIGIOUS AND NON-LITIGIOUS AGENT

訴訟及非訟代理人

66. Appointment of Litigious and Non-Litigious Agent

委任訴訟及非訟代理人

For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the Company shall appoint a Litigious and Non-Litigious Agent pursuant to the Applicable Law to act as the Company's responsible person in the ROC under the Securities and Exchange Law of the ROC to handle matters stipulated in the Securities and Exchange Law of the ROC and the relevant rules and regulations thereto. The Litigious and Non-Litigious Agent shall be an individual who has a residence or domicile in the ROC.

股份登錄興櫃買賣或上市櫃期間，公司應依適用法律委任訴訟及非訟代理人，擔任公司依中華民國證券交易法在中華民國境內之負責人，處理中華民國證券交易法及與中華民國證券交易法相關之規則及規定所定事務。前述訴訟及非訟代理人須為在中華民國境內有住所或居所之自然人。

OTHERS

其他

67. ROC Securities Laws and Regulations

中華民國證券法令

For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the qualifications, composition, appointment, removal, exercise of functions and other matters with respect to the Directors, Independent Directors, Compensation Committee and Audit Committee which are required to be followed by the Company shall comply with the applicable ROC securities laws and regulations.

股份登錄興櫃買賣或上市櫃期間內，董事、獨立董事、薪資報酬委員會或審計委員會之資格條件、組成、選任、解任、職權行使及其他應遵行事項，應遵循中華民國證券法令適用於本公司的規定。

日成控股股份有限公司

股東會議事規則

1. 法令依據

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。

2. 出席與簽名

- (1) 本公司應於開會通知書載明受理股東報到時間、報到處地點，及其他應注意事項。
- (2) 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。
- (3) 股東本人或股東所委託之代理人(以下稱「股東」)應憑出席證、出席簽到卡或其他出席證件出席股東會；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。
- (4) 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。
- (5) 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(如有)者，應另附選舉票。
- (6) 除上市(櫃)法令或法律另有規定外，法人出席股東會部分應遵守本公司章程之規定。

3. 出席股數之計算

股東會之出席應以股份為計算基準，出席股數依簽名簿或繳交之簽到卡計算之。

4. 開會地點及時間

依據上市(櫃)法令規定，股東會召開之地點，應於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。

5. 委託專業人士與相關人員得列席之識別

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。

6. 開會過程錄音或錄影之存證

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。

7. 主席及代理人

- (1) 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。
- (2) 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。
- (3) 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。

(4)於本公司股票上市(櫃)前，股東會之召集應依照章程第 47 條之規定至少於七日前通知股東。於本公司股票上櫃後，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，通知各有權出席及表決之股東，載明會議召開之日期、地點及時間及召集事由，並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(如有)事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。並於股東常會開會二十一日前或股東臨時會開會十五日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於公司及其股務代理機構，且應於股東會現場發放。

8.會議召開

已屆開會時間，主席應即宣布開會，惟未達法定出席數(即有代表已發行股份總數過半數之有表決權股東親自或委託代理人出席)時，主席得宣布延後開會，其延後次數以二次為限，延後時間合計不得超過一小時。延後二次而仍不足額有代表已發行股份總數三分之一以上之有表決權股東親自或委託代理人出席時，得依據上市(櫃)法令規定為假決議。於當次會議未結束前，如出席股東所代表股數達已發行股份總數過半數時，主席得將作成之假決議，依據上市(櫃)法令規定重新提請股東會表決。

9.議案討論

- (1)董事會所召集之股東會，宜有董事會過半數之董事參與出席。
- (2)股東會如由董事會召集者，其議程由董事會訂定之，會議應依排定之議程進行，非經股東會決議通過不得變更之。
- (3)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。
- (4)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。
- (5)主席對於議案及股東所提之修正案，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公司章程及上市(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。

10.股東發言

- (1)出席股東發言前，須先填具發言條載明發言要旨、股東戶號(或出席證編號)及戶名，由主席指定其發言。
- (2)出席股東僅提發言條而未發言者，視為未發言，發言內容與發言條記載不符者，以發言內容為準。
- (3)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。
- (4)出席股東發言時，其他股東除經徵得主席及發言股東同意外，不得發言干擾，違反者主席應予制止。
- (5)法人股東指派二人以上之代表出席股東會時，同一議案僅得推由一人發言。
- (6)出席股東發言後，主席得親自或指定相關人員答覆。

11.股東提案

本公司股票上市(櫃)後，持有已發行股份總數百分之一以上股份之股東，得依上市(櫃)法令之規定，及本公司章程之規定，以書面向公司提出股東常會議案。

12.表決股數之計算、迴避制度

- (1)股東會之表決，應以股份為計算基準。
- (2)出席股數依簽名簿或繳交之簽到卡，加計以書面或電子方式行使表決權之股數計算之。
- (3)徵求人徵得之股數及受託代理人代理之股數，本公司應於股東會開會當日，依上市(櫃)法令規定格式編造之統計表，於股東會場內為明確之揭示。
- (4)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。
- (5)於上市(櫃)法令要求之範圍內，依本公司章程之規定，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。
- (6)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。
- (7)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。
- (8)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。

13.表決權原則

- (1)除本公司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。
- (2)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、反對或棄權之結果輸入公開資訊觀測站。
- (3)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。

14.議案之表決

- (1)議案之表決，除上市(櫃)法令或本公司章程另有規定外，以出席股東表決權過半數之同意通過之。
- (2)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(如有)之名單與其當選權數。
- (3)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。

15.監票及計票

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。

16. 議事錄

- (1) 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。
- (2) 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。
- (3) 議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事經過之要領及其結果記載之，在本公司存續期間，應永久保存。
- (4) 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。
- (5) 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。

17. 休息、續行集會

- (1) 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。
- (2) 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。
- (3) 股東會得依上市(櫃)法令及本公司章程之規定，決議在五日内延期或續行集會。

18. 會場秩序之維持

- (1) 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。
- (2) 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。
- (3) 會場備有擴音設備者，股東非以本公司配置之設備發言時，主席得制止之。

19. 實施與修訂

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。

日成控股股份有限公司

董事會議事規範

附錄三

1.目的

為建立本公司良好董事會治理制度、健全監督功能及強化管理機能，爰依「公開發行公司董事會議事辦法」訂定本規範，以資遵循。

2.範圍

董事會之議事規範，其主要議事內容、作業程序、議事錄應載明事項、公告及其他應遵循事項，應依本規範之規定辦理。

3.會議通知及會議資料

- (1)董事會每季至少召集一次。
- (2)董事會之召集，應載明召集事由，於股份登錄興櫃買賣或上市櫃前，應至少於48小時前通知各董事；但遇有緊急情況時，得以較短之召集通知，或於通知每位董事後，或經每位董事同意後無需事前通知，而為召集；股份登錄興櫃買賣或上市櫃期間，於預定開會日七日前，通知各董事。但遇有緊急情況時，得依符合公開發行公司規則之方式，於較短之期間內通知各董事召集之。如經董事同意時，召集通知得以電子方式寄送。
- (3)本規範第十一條第一項各款之事項，除有突發緊急情事或正當理由外，應於召集事由中列舉，不得以臨時動議提出。
- (4)董事會指定之辦理議事事務單位為董事會秘書。
- (5)議事單位應擬訂董事會議事內容，並提供足夠之會議資料，於召集通知時一併寄送。
- (6)董事如認為會議資料不充分，得向議事事務單位請求補足。董事如認為議案資料不充足，得經董事會決議後延期審議之。

4.簽名簿等文件備置及董事之委託出席

- (1)召開董事會時，應設簽名簿供出席董事簽到，以供查考。
- (2)董事應親自出席董事會，如不能親自出席，得採用視訊或依章程第51條規定委託其他董事代理出席；如以視訊參與會議者，視為親自出席。
- (3)董事委託其他董事代理出席董事會時，應於每次預計使用或首次使用代理人之會議開始前出具委託書，並列舉召集事由之授權範圍。
- (4)前二項代理人，以受一人之委託為限。

5.董事會開會地點及時間之原則

董事會召開之地點與時間，應於便於董事出席且適合董事會召開之地點及時間為之。

6.董事長及代理人

- (1)除章程另有規定外，董事會應由董事長召集並擔任主席。但每屆第一次董事會，由股東會所得選票代表選舉權最多之董事召集，會議主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。
- (2)董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定常務董事一人代理之；其未設常務董事者，指定董事一人代理之，董事長未指定代理人者，由常務董事或董事互推一人代理之。

7.董事會參考資料、列席人員與董事會召開

- (1)召開董事會時，經理部門（或董事會指定之議事單位）應備妥相關資料供與會董事隨時查考。
- (2)召開董事會時，得視議案內容通知相關部門或子公司之人員列席。必要時，亦得邀請會計師、律師或其他專業人士列席會議及說明。但討論及表決時應離席。
- (3)董事會主席於已屆開會時間並有過半數之董事出席時，應即宣布開會。
- (4)已屆開會時間，如全體董事有半數未出席時，主席得宣布延後開會，其延後次數以二次為限。延後二次仍不足額者，主席得依第三條第二項規定之程序重新召集。
- (5)前項及第十五條第二項第二款所稱全體董事，以實際在任者計算之。

8.董事會開會過程錄音或錄影之存證

- (1)董事會之開會過程應全程錄音或錄影存證，並至少保存五年，其保存得以電子方式為之。
- (2)前項保存期限未屆滿前，發生關於董事會相關議決事項之訴訟時，相關錄音或錄影存證資料應續予保存至訴訟終結止。
- (3)以視訊會議召開者，其視訊影音資料為會議紀錄之一部分，應於本公司存續期間妥善保存。

9.議事內容

定期性董事會之議事內容，至少包括下列各事項：

- (1)報告事項
 - A.前次會議紀錄及執行情形。
 - B.重要財務業務報告。
 - C.內部稽核業務報告。
 - D.其他重要報告事項。
- (2)討論事項
 - A.前次會議保留之討論事項。
 - B.本次會議討論事項。
- (3)臨時動議。

10.議案討論

- (1)董事會應依會議通知所排定之議事程序進行。但經出席董事過半數同意者，得變更之。
- (2)非經出席董事過半數同意者，主席不得逕行宣布散會。
- (3)董事會議事進行中，若在席董事未達出席董事過半數者，經在席董事提議，主席應宣布暫停開會，並準用第七條第四項規定。

11.應經董事會討論事項

- (1)公司對於下列事項應提董事會討論：
 - A.本公司之營運計畫。
 - B.年度財務報告及半年度財務報告。但半年度財務報告依法令規定無須經會計師查核簽證者，不在此限。
 - C.依證券交易法第十四條之一依規定訂定或修正之內部控制制度，及內部控制制度有效性之考核。
 - D.依證券交易法第三十六條之一規定訂定或修正之取得或處分資產、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。
 - E.募集、發行或私募具有股權性質之有價證券。

F.財務、會計或內部稽核主管之任免。

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

H.依證券交易法第十四條之三、其他法令或章程規定應由股東會決議或董事會決議事項或主管機關規定之重大事項。

(2)前項第七款所稱關係人，指證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新臺幣一億元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。

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

(4)公司設有獨立董事者，應有至少一席獨立董事親自出席董事會；對於第一項應提董事會決議事項，應有全體獨立董事應親自出席董事會，獨立董事如無法親自出席，應委由其他獨立董事代理出席。獨立董事如有反對或保留意見，應於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。

12.表決(1)

(1)主席對於議案之討論，認為已達可付表決之程度時，得宣布停止討論，提付表決。

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

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

A.舉手表決或投票器表決。

B.唱名表決。

C.投票表決。

D.其他本公司自行選用之表決。

(4)前二項所稱出席董事全體不包括依第十四條規定不得行使表決權之董事。

13.表決(2)

(1)董事會議案之決議，除法令或章程另有規定外，應有過半數董事之出席，出席董事過半數之同意行之。

(2)同一議案有修正案或替代案時，於法令許可之範圍內，由主席併同原案定其表決之順序。但如其中一案已獲通過時，其他議案即視為否決，無須再行表決。

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

(4)表決之結果，應當場報告，並做成紀錄。

14.董事之利益迴避制度

董事對於會議事項，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。本公司董事會之決議，對依前項規定不得行使表決權之董事，依公司法第二百零六條第三項準用第一百八十條第二項規定辦理。

15. 會議記錄及簽署事項

(1) 董事會之議事，應作成議事錄，議事錄應詳實記載下列事項：

A. 會議屆次(或年次)及時間地點。

B. 主席之姓名。

C. 董事出席狀況，包括出席、請假及缺席者之姓名與人數。

D. 列席者之姓名及職稱。

E. 記錄之姓名。

F. 報告事項。

G. 討論事項：各議案之決議方法與結果、董事、專家及其他人員發言摘要、依前條規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、反對或保留意見且有紀錄或書面聲明及獨立董事依第十一條第四項規定出具之書面意見。

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

I. 其他應記載事項。

(2) 董事會議決事項，如有下列情事之一者，除應於議事錄載明外，於董事會之日起二日內於金融監督管理委員會指定之公開資訊觀測站辦理公告申報：

A. 獨立董事有反對或保留意見且有紀錄或書面聲明。

B. 未經本公司審計委員會通過之事項，如經全體董事三分之二以上同意通過。

(3) 董事會簽到簿為議事錄之一部分，應於公司存續期間妥善保存。

(4) 議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送各董事，並應列入本公司重要檔案，於本公司存續期間妥善保存。

(5) 第一項議事錄之製作及分發得以電子方式為之。

16. 董事會之授權原則

除第十一條第一項應提本公司董事會討論事項外，在董事會休會期間，得授權董事長行使董事會職權，其授權內容或事項如下：

(1) 於本公司業務範圍內對外代表本公司。

(2) 依本公司「職務授權及核決權限管理辦法」及相關管理辦法規定之授權事項。

(3) 檢查本公司會計制度、財務狀況及財務報告程序。

(4) 審核取得或處分資產、從事衍生性商品交易、資金貸與他人及為他人背書或提供保證等重大財務業務行為之處理程序。

(5) 與本公司簽證會計師進行交流。

(6) 對內部稽核人員及其工作進行考核。

(7) 對本公司之內部控制進行考核。

(8) 評估、檢查、監督本公司存在或潛在之各種風險。

(9) 檢查本公司遵守法律規範之情形。

(10) 審核第十四條所述涉及董事利益衝突應迴避表決權行使之交易，特別是重大關係人交易、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及成立以投資為目的投資公司等。

- (11)視本公司資金需要，全權處理與各往來金融機構貸款額度、條件等相關事宜，並將執行情形提報董事會。
- (12)視本公司資金需求，依據資金貸與及背書保證作業程序規定之額度內進行背書保證處理事宜，及依據取得或處分資產處理程序規定之額度進行交易，並將執行情形提報董事會。
- (13)子公司(含海外分支機構)董事及代表人之選派。
- (14)本公司組織調整及組織規章之修正。
- (15)評核會計師之資格並提名適任人選。
- (16)其他董事會授權董事長之職權。

17.附則

本規範之修訂應經審計委員會同意，董事會決議通過，並於股東會中報告，修訂時亦同。

日成控股股份有限公司

取得或處分資產處理程序

附錄四

第一條

目的

為加強資產管理、保障投資及落實資訊公開，特訂定本處理辦法。本公司取得或處分資產，應依本處理辦法規定辦理。

第二條

資產範圍

- 1)股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購(售)權證、受益證券及資產基礎證券等投資。
- 2)不動產(含土地、房屋及建築、投資性不動產、土地使用權)及設備。
- 3)會員證。
- 4)專利權、著作權、商標權、特許權等無形資產。
- 5)金融機構之債權(含應收款項、買匯貼現及放款、催收款項)。
- 6)衍生性商品。
- 7)依法律合併、分割、收購或股份受讓而取得或處分之資產。
- 8)其他重要資產。

第三條

名詞定義

- 1)衍生性商品：指其價值由資產、利率、匯率、指數或其他利益等商品所衍生之遠期契約、選擇權契約、期貨契約、槓杆保證金契約、交換契約，暨上述商品組合而成之複合式契約等。所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進(銷)貨合約。
- 2)依法律合併、分割、收購或股份受讓而取得或處分之資產：指依本公司所應依循相關法律進行合併、分割或收購而取得或處分之資產，或依相關法令規定發行新股受讓他公司股份(以下簡稱股份受讓)者。
- 3)關係人、子公司：應依證券發行人財務報告編製準則認定之。
- 4)專業估價者：指不動產估價師或其他依法律得從事不動產、設備估價業務者。
- 5)事實發生日：指交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。
- 6)大陸地區投資：指依經濟部投資審議委員會在大陸地區從事投資或技術合作許可辦法規定從事之大陸投資。
- 7)所稱「一年內」，係以本次取得或處分資產之日為基準，往前追溯推算一年，已公告部份免再計入。

第四條

關係人之排除

本公司取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與交易當事人不得為關係人。

取得或處分有價證券之評估及作業辦法

第五條

1)評估程序

- A.取得或處分已於集中交易市場或證券商營業處所買賣之有價證券，依當時之股權或債券價格決定之。
- B.取得或處分非於集中交易市場或證券商營業處所買賣之有價證券，應考量其每股淨值、獲利能力、未來發展潛力、市場利率、債券票利率及債務人債信等，並參考證券專家意見及當時交易價格議定之。
- C.本公司取得或處分有價證券，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考。並參考 6.3) 規定所出具之專家意見。

2)作業程序

A.授權額度、層級

本公司有價證券之取得與處分，其金額在新台幣壹仟萬元以下者，應

呈核總經理及董事長核准，並應於事後提報最近一次董事會；超過新台幣壹仟萬元者，另須提經董事會通過後始得為之。

B.執行單位

由財務單位負責執行。

3)專家意見

本公司取得或處分有價證券交易，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考，另交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師若需採用專家報告者，應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理。但該有價證券具活絡市場之公開報價或金融監督管理委員會另有規定者，不在此限。

本公司若係經法院拍賣辦法取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。

第六條

取得或處分不動產及設備之評估及作業辦法

1)評估程序

本公司取得或處分不動產及其他固定資產，悉依本公司內部控制制度固定資產循環辦法辦理。

2)作業程序

A.授權額度、層級

交易金額達新台幣壹仟萬元以上者，應由董事會通過後始得為之；未達上述金額者，授權董事長處理。

B.執行單位

本公司取得或處分不動產及固定資產時，應依前項核決權限呈核後，由使用單位及相關權責部門負責執行。

3)專家意見

本公司取得或處分不動產或設備，除與政府機關交易、自地委建、租地委建，或取得、處分供營業使用之設備外，交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並符合下列規定：

A.因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，未來交易條件變更，亦應比照上開程序辦理。

B.交易金額達新臺幣十億元以上，應請二家以上之專業估價者估價。

C.專業估價者之估價結果有下列情形之一，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師依財團法人中華民國會計研究發展基金會（以下簡稱會計研究發展基金會）所發布之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見：

a.估價結果與交易金額差距達交易金額之百分之二十以上。

b.二家以上專業估價者之估價結果差距達交易金額百分之十以上。

c.專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月，得由原專業估價者出具意見書。

4)本公司若係經法院拍賣辦法取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。

第七條

向關係人取得不動產

1)本公司與關係人取得或處分資產，除應依第六條或其他固定資產處理程序辦理外，交易金額達公司總資產百分之十以上者，亦應取得專業估價者出具之估價報告或會計師意見。判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。

2)本公司向關係人取得或處分不動產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百

分之十或新臺幣三億元以上者，除買賣公債、附買回、賣回條件之債券、申購或買回中華民國國內證券投資信託事業發行之貨幣市場基金外，應將下列資料提報審計委員會及董事會討論通過後，始得簽訂交易契約及支付款項：

- A. 取得或處分不動產之目的、必要性及預計效益。
- B. 選定關係人為交易對象之原因。
- C. 向關係人取得或處分不動產，依本條第三項第一款及第四款規定評估預定交易條件合理性之相關資料。
- D. 關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。
- E. 預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。
- F. 依第一項規取得之專業估價者出具之估價報告，或會計師意見。
- G. 本次交易之限制條件及其他重要約定事項。
前述交易金額之計算，應依公開發行公司取得或處分資產處理準則第三十條第二項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依規定提報審計委員會及董事會討論通過後之部分免再計入。
本公司與其母公司或子公司間，取得或處分供營業使用之機器設備，交易金額未達資本額百分之十者，董事會得授權董事長先行決行，事後再提報最近期之董事會。
- H. 依本項規定於董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。
- I. 依本項規定應經審計委員會討論事項，應經審計委員會全體成員二分之一以上同意，並提董事會決議。
- J. 前款如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二同意行之，並應於董事會議事錄載明審計委員會之決議。
- K. 本程序所稱審計委員會全體成員及前項所稱全體董事，以實際在任者計算之。

3) 交易成本之合理性評估

- A. 本公司向關係人取得不動產，應按下列方法評估交易成本之合理性：
 - 1. 按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於財政部公布之非金融業最高借款利率。
 - 2. 關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。
- B. 合併購買同一標的之土地及房屋者，得就土地及房屋分別按前項所列任一方法評估交易成本。
- C. 本公司向關係人取得不動產，依第三項第(A)、(B)款規定評估不動產成本，並應洽請會計師複核及表示具體意見。
- D. 本公司向關係人取得不動產，有下列情形之一者，應依本條第一、二項有關評估及作業程序規定辦理，不適用本條第三項第(A)、(B)、(C)款交易成本合理性評估規定：
 - 1. 關係人係因繼承或贈與而取得不動產。
 - 2. 關係人訂約取得不動產時間距本交易訂約日已逾五年。
 - 3. 與公司關係人簽訂合建契約而取得不動產。
- E. 本公司向關係人取得不動產依本條第三項第(一)、(二)款規定評估結果均較交易價格為低時，應依本條第三項第(六)款規

定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限：

a. 關係人係取得素地或租地再行興建者，得舉證符合下列條件之一者：

(1) 素地依前條規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近三年度關係人營建部門之平均營業毛利率或財政部公布之最近期建設業毛利率孰低者為準。

(2) 同一標的房地之其他樓層或鄰近地區一年內之其他非關係人成交案例，其面積相近，且交易條件經按不動產買賣慣例應有之合理樓層或地區價差評估後條件相當者。

(3) 同一標的房地之其他樓層一年內之其他非關係人租賃案例，經按不動產租賃慣例應有之合理樓層價差推估其交易條件相當者。

b. 本公司舉證向關係人購入之不動產，其交易條件與鄰近地區一年內之其他非關係人成交案例相當且面積相近者。前述所稱鄰近地區成交案例，以同一或相鄰街廓且距離交易標的物方圓未逾五百公尺或其公告現值相近者為原則；所稱面積相近，則以其他非關係人成交案例之面積不低於交易標的物面積百分之五十為原則；所稱一年內係以本次取得不動產事實發生之日為基準，往前追溯推算一年。

F. 本公司向關係人取得不動產，如經按本條第三項第(A)、(B)款規定評估結果均較交易價格為低者，應辦理下列事項：

1. 本公司應就不動產交易價格與評估成本間之差額，依中華民國證交法第四十一條第一項規定提列特別盈餘公積，不得予以分派或轉增資配股。對本公司之投資採權益法評價之投資者如為公開發行公司，亦應就該提列數額按持股比例依中華民國證交法第四十一條第一項規定提列特別盈餘公積。

2. 應將第一款及第二款處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。

3. 本公司及對本公司之投資採權益法評價之公開發行公司經依前款規定提列特別盈餘公積者，應俟高價購入之資產已認列跌價損失或處分或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經證券主管機關同意後，始得動用該特別盈餘公積。

G. 本公司向關係人取得不動產，若有其他證據顯示交易有不合營業常規之情事者，亦應依第三項第(六)款規定辦理。

第八條

取得或處分會員證或無形資產

本公司取得或處分會員證或無形資產交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，除與政府機關交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師並應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理。

第九條

從事衍生性商品交易

衍生性金融商品交易之處理程序，係依衍生性金融商品交易處理辦法執行。

第十條

企業合併、分割、收購及股份受讓

1) 本公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。但本公司合併其直接或間接持有百分之百已發行股份或資本總額之子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司間之合併，得免取得前開專家出具之合理性意見。

2) 本公司應將合併、分割或收購重要約定內容及相關事項，於股東會

開會前製作致股東之公開檔，並同前項之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依其他法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。若股東會因出席人數、表決權不足或其他法律限制，致無法召開、決議，或議案遭股東會否決，應立即對外公開說明發生原因、後續處理作業及預計召開股東會之日期。

- 3) 參與合併、分割或收購，除其他法律另有規定或有特殊因素事先報主管機關同意者外，應於同一天召開董事會及股東會，決議合併、分割或收購相關事項。

參與股份受讓除其他法律另有規定或有特殊原因事先報經主管機關同意者外，應於同一天召開董事會。

參與合併、分割、收購或股份受讓之上市或股票在證券商營業處所買賣之公司，應將下列資料作成完整書面紀錄，並保存五年，備供查核。

A. 人員基本資料：包括消息公開前所有參與合併、分割、收購或股份受讓計畫或計畫執行之人，其職稱、姓名、身分證字型大小（如為外國人則為護照號碼）。

B. 重要事項日期：包括簽訂意向書或備忘錄、委託財務或法律顧問、簽訂契約及董事會等日期。

C. 重要書件及議事錄：包括合併、分割、收購或股份受讓計畫，意向書或備忘錄、重要契約及董事會議事錄等書件。參與合併、分割、收購或股份受讓之上市或股票在證券商營業處所買賣之公司，應於董事會決議通過之日起二日內，將本項第一款及第二款資料，依規定格式以網際網路資訊系統申報本會備查。參與合併、分割、收購或股份受讓之公司有非屬上市或股票在證券商營業處所買賣之公司者，上市或股票在證券商營業處所買賣之公司應與其簽訂協定，並依第三項及第四項規定辦理。

- 4) 所有參與或知悉本公司合併、分割、收購或股份受讓計畫之人，應出具書面保密承諾，在訊息公開前，不得將計畫之內容對外洩露，亦不得自行或利用他人名義買賣與合併、分割、收購或股份受讓案相關之所有公司之股票及其他具有股權性質之有價證券。

- 5) 本公司參與合併、分割、收購或股份受讓，換股比例或收購價格除下列情形外，不得任意變更，且應於合併、分割、收購或股份受讓契約中訂定得變更之情況：

A. 辦理現金增資、發行轉換公司債、無償配股、發行附認股權公司債、附認股權特別股、認股權憑證及其他具有股權性質之有價證券。

B. 處分公司重大資產等影響公司財務業務之行為。

C. 發生重大災害、技術重大變革等影響公司股東權益或證券價格情事。

D. 參與合併、分割、收購或股份受讓之公司任一方依法買回庫藏股之調整。

E. 參與合併、分割、收購或股份受讓之主體或家數發生增減變動。

F. 已於契約中訂定得變更之其他條件，並已對外公開揭露者。

- 6) 參與合併、分割、收購或股份受讓，契約應載明其相關權利義務，並應載明下列事項：

A. 違約之處理。

B. 因合併而消滅或被分割之公司前已發行具有股權性質有價證券或已買回之庫藏股之處理原則。

C. 參與公司於計算換股比例基準日後，得依法買回庫藏股之數量及其處理原則。

D. 參與主體或家數發生增減變動之處理方式。

E. 預計計畫執行進度、預計完成日程。

F.計畫逾期未完成時，依法令應召開股東會之預定召開日期等相關處理辦法。

- 7)本公司參與合併、分割、收購或股份受讓且資訊對外公開後，如擬再與其他公司進行合併、分割、收購或股份受讓，除參與家數減少，且股東會已決議並授權董事會得變更許可權者，得免召開股東會重行決議外，原合併、分割、收購或股份受讓案中，已進行完成之辦法或法律行為，應重行為之。
- 8)參與合併、分割、收購或股份受讓之公司有非屬公開發行公司者，本公司應與其簽訂協定，並依本條第三、第四及第七項規定辦理。

第十一條

公告申報辦法

- 1)本公司取得或處分資產，有下列情形者，應按性質依規定格式，於事實發生之即日起算二日內將相關資訊於證券主管機關指定網站辦理公告申報：
- A.向關係人取得或處分不動產，或與關係人為取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上。但買賣公債或附買回、賣回條件之債券、申購或買回中華民國國內證券投資信託事業發行之貨幣市場基金，不在此限。
- B.進行合併、分割、收購或股份受讓。
- C.從事衍生性商品交易損失達所訂處理辦法規定之全部或個別契約損失上限金額。
- D.取得或處分之資產種類屬供營業使用之設備，且其交易對象非為關係人，交易金額並達下列規定之一：
- a.實收資本額未達新臺幣一百億元之公開發行公司，交易金額達新臺幣五億元以上。
- b.實收資本額達新臺幣一百億元以上之公開發行公司，交易金額達新臺幣十億元以上。
- E.經營營建業務之公開發行公司取得或處分供營建使用之不動產且其交易對象非為關係人，交易金額達新臺幣五億元以上。
- F.以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，公司預計投入之交易金額達新臺幣五億元以上。
- G.除前六款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新臺幣三億元以上。但下列情形不在此限：
- a.買賣公債。
- b.以投資為專業，於海內外證券交易所或證券商營業處所為之有價證券買賣，或於中華民國國內初級市場認購募集發行之普通公司債及未涉及股權之一般金融債券，或證券商因承銷業務需要、擔任興櫃公司輔導推薦證券商依財團法人中華民國證券櫃檯買賣中心規定認購之有價證券。
- c.買賣附買回、賣回條件之債券、申購或買回中華民國國內證券投資信託事業發行之貨幣市場基金。

前款交易金額依下列方式計算之

- A.每筆交易金額。
- B.一年內累積與同一相對人取得或處分同一性質目標交易之金額。
- C.一年內累積取得或處分（取得、處分分別累積）同一開發計畫不動產之金額。
- D.一年內累積取得或處分（取得、處分分別累積）同一有價證券之金額。

前款所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本辦法規定公告部分免再計入。

本公司應按月將本公司及其非屬中華民國國內公開發行公司之子公司截至上月底止從事衍生性商品交易之情形依規定格式，於每月

十日前輸入證券主管機關指定之資訊申報網站。

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

本公司取得或處分資產，應將相關契約、議事錄、備查簿、估價報告、會計師、律師或證券承銷商之意見書備置於本公司，除其他法律另有規定者外，至少保存五年。

2)本公司依前項規定公告申報之交易後，有下列情形之一者，應於事實發生之即日起算二日內呈請母公司將相關資訊於證券主管機關指定網站辦理公告申報：

A.原交易簽訂之相關契約有變更、終止或解除情事。

B.合併、分割、收購或股份受讓未依契約預定日程完成。

C.原公告申報內容有變更。

第十二條 罰則

本公司相關人員承辦取得或處分資產應依本規定辦法辦理，如發現重大違規情事，依照本公司相關辦法提報考核，依情節輕重處罰。

第十三條 實施及修訂

本辦法經審計委員會及董事會討論通過，並應由股東會同意，同時適用轉投資公司，修訂時亦同。本公司若設置獨立董事，依前項規定將取得或處分資產處理辦法提報董事會討論時，應充分考慮各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。已依中華民國證券交易法規定設置審計委員會者，訂定或修正取得或處分資產處理程序，應經審計委員會全體成員二分之一以上同意，並提董事會決議。前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。第三項所稱審計委員會全體成員及前項所稱全體董事，以實際在任者計算之。

第十四條 其他事項

本辦法未盡事宜部份，依有關法令及本公司相關規章辦理。

日成控股股份有限公司

資金貸與他人作業辦法

附錄五

1.目的

本公司若因業務需要，需將資金貸與其他公司(以下簡稱借款人)，均需依照本作業辦法辦理。本辦法如有未盡事宜，另依相關法令之規定辦理。

2.資金貸與對象及資金貸與總額及個別對象之限額

(1)本公司之資金，除有下列各款情形外，不得貸與股東或任何他人：

- A.與本公司有業務往來之公司或行號；前述所稱「業務往來」係指與本公司有進貨或銷貨行為者。
- B.與本公司有短期融通資金必要之公司或行號，融資金額不得超過本公司淨值之百分之四十；前述所稱「公司或行號」，係以本公司持股達百分之二十以上之公司或行號因業務需要而有短期融通資金之必要者為限。
- C.前項所稱短期，係指一年。但公司之營業週期長於一年者，以營業週期為準；所稱融資金額，係指本公司短期融通資金之累計餘額。
- D.本公司直接及間接持有表決權股份百分之百之國外公司間，從事資金貸與時，其金額不受第一項第二款之限制，但仍應受限於本辦法第二條第二項之規定。

(2)資金貸與總額及個別對象之限額

- A.資金貸與有業務往來公司或行號者，貸與總金額以不超過本公司淨值百分之四十為限。個別貸與金額以不超過雙方間進貨或銷貨金額孰高者為限。
- B.資金貸與有短期融通資金必要之公司或行號者，該貸與總金額以不超過本公司淨值百分之四十為限；個別貸與金額以不超過本公司淨值百分之二十為限。

3.資金貸與期限及計息方式

- (1)每次資金貸與期限自放款日起，以不超過一年或一營業週期（以較長者為準）為原則，惟經董事會決議通過者，得延期一次(一年)。
- (2)貸放資金之利息計算，係採按日計息，以每日放款餘額之和(即總積數)先乘其年利率，再除以 365 為利息金額。年利率不得低於本公司平均之銀行短期借款利率為原則。
- (3)放款利息之計收除有特別規定者外，以每月繳息一次為原則，於約定繳息日前一周通知借款人按時繳息。

4.審查辦法

(1)徵信辦法

- A.本公司辦理資金貸與事項，應由借款人先檢附必要之公司資料及財務資料，向本公司以書面申請融資額度。
- B.本公司受理申請後，應由財務單位就貸與對象之所營事業、財務狀況、償債能力與信用、獲利能力及借款用途予以調查、評估，並擬具報告。
- C.財務單位應對資金貸與對象作調查且詳細評估審查，評估事項至少應包括：
 - a.資金貸與他人之必要性及合理性。
 - b.以資金貸與對象之財務狀況衡量資金貸與金額是否必須。
 - c.累積資金貸與金額是否仍在限額以內。
 - d.對本公司之營運風險、財務狀況及股東權益之影響。
 - e.應否取得擔保品及擔保品之評估價值。

f.檢附資金貸與對象徵信及風險評估紀錄。

(2)保全

本公司辦理資金貸與事項時，應取得同額之擔保本票，必要時並辦理動產或不動產之抵押設定，本公司亦需評估擔保品價值，以確保本公司債權。前項債權擔保，債務人如提供相當資歷及信用之個人或公司為保證，以代替提供擔保品者，董事會得參酌相關部門之徵信報告辦理；以公司為保證者，應注意其章程是否有訂定得為保證之條款。

(3)貸款核定及通知

A.經徵信調查及評估後，董事會決議不擬貸放案件，經辦人員應將婉拒理由盡速回覆借款人。

B.經徵信調查及評估後，董事會決議同意貸放案件，經辦人員應盡速函告借款人，詳述本公司放款條件，包括額度、期限、利率、擔保品及保證人等，請借款人於期限內辦妥簽約手續。

(4)簽約對保

A.貸放案件應由經辦人員擬定約據條款，經主管人員審核並送請相關單位審核後再辦理簽約手續。

B.約據內容應與核定之借款條件相符，借款人及連帶保證人於約據上簽章後，應由經辦人員辦妥對保手續。

(5)撥款

貸放條件經核准並經借款人簽妥合約，辦妥擔保品質(抵)押設定登記等，全部手續核對無誤後，方可撥款。

5.已貸與金額之後續控管措施、逾期債權處理辦法

(1)貸款撥放後，應定期檢視借款人的營運及財務情形，並評估其償債能力，以確認提列備抵呆帳之適足性，並定期檢視借款人後續融資之需求，評估是否仍需將資金貸與借款人，如有提供擔保品者，並應注意其擔保價值有無變動情形，遇有重大變化時，應立刻通報總經理及董事長，並依指示為適當之處理。

(2)借款人於貸款到期或到期前償還借款時，應先計算應付之利息，連同本金一併清償後，方可將本票借款等註銷歸還借款人或辦理抵押權塗銷。

(3)借款人於貸款到期時，應即還清本息。如到期未能償還而需延期者，需事先提出請求，報經董事會核准後得以延期，每筆延期償還以不超過三個月，並以一次為原則，展延期滿若仍無法償還，本公司應就其所提供之擔保品或保證人，依法逕行處分及執行法律追償辦法。

6.案件之登記與保管

公司辦理資金貸與事項，應建立備查簿，就資金貸與之對象、金額、董事會通過日期、資金貸放日期及依本作業辦法應審慎評估之事項詳予登載備查。

7.辦理資金貸與他人應注意事項

(1)本公司將公司資金貸與他人前，應審慎評估是否符合本作業辦法之規定，併同評估結果提董事會決議後辦理，不得授權其他人決定。

(2)本公司與子公司間，或其子公司間之資金貸與，應依本作業辦法提董事會決議，並得授權董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期間內分次撥貸或循環動用。

(3)前項所稱一定額度，除符合本作業辦法第二條第二項規定者外，本公司或子公司對單一企業之資金貸與之授權額度不得超過該公司最近期財務報表淨值百分

之十。

- (4)本公司內部稽核人員應至少每季稽核資金貸與他人作業辦法及其執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面通知審計委員會。
- (5)本公司因情事變更，致貸與對象不符本辦法規定或貸與餘額超限時，財務部應訂定改善計畫，將相關改善計畫送審計委員會，並依計畫時程完成改善。
- (6)承辦人員應於每月6日以前編制上月份資金貸與其他公司明細表，逐級呈請核閱。
- (7)本公司若設置獨立董事，於資金貸與他人時，應充分考慮各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。

8.對子公司資金貸與他人之控管辦法

- (1)本公司之子公司若擬將資金貸與他人者，應依「公開發行公司資金貸與及背書保證處理準則」訂定資金貸與他人作業辦法，並應依所定作業辦法辦理。
- (2)子公司應於每月6日(不含)以前編制上月份資金貸與其他公司明細表，並呈閱本公司。
- (3)子公司內部稽核人員亦應至少每季稽核資金貸與他人作業辦法及其執行情形，並作成書面紀錄，如發現重大違規情事，應立即以書面通知本公司稽核單位，本公司稽核單位應將書面資料送交審計委員會。
- (4)本公司稽核人員依年度稽核計畫至子公司進行查核時，應一併瞭解子公司資金貸與他人作業辦法執行情形，若發現有缺失事項應持續追蹤其改善情形，並作成追蹤報告呈報審計委員會。

9.資訊公開

- (1)本公司應於每月10日前彙整相關資訊，並公告申報本公司及子公司上月份資金貸與餘額。
- (2)本公司資金貸與餘額達下列標準之一者，應於事實發生之日起二日內公告申報：
 - A.本公司及子公司資金貸與他人之餘額達本公司最近期財務報表淨值百分之二十以上者。
 - B.本公司及子公司對單一企業資金貸與餘額達本公司最近期財務報表淨值百分之十以上者。
 - C.本公司或子公司新增資金貸與金額達新臺幣一千萬元以上且達本公司最近期財務報表淨值百分之二以上。
- (3)本公司之子公司非屬中華民國國內公開發行公司者，該子公司有前項第三款應公告申報之事項，應由本公司為之。
- (4)本公司應依國際財務報導準則規定，評估資金貸與情形並提列適足之備抵壞帳，且於財務報告中適當揭露有關資訊，並提供相關資料予簽證會計師執行必要之查核辦法。

10.罰則

本公司之經理人及主辦人員違反本作業辦法時，依照本公司相關辦法提報考核，依其情節輕重處罰。

11.實施與修訂

本辦法經審計委員會及董事會討論通過，並應由股東會同意，同時適用轉投資公司，修訂時亦同。如有董事表示異議且有紀錄或書面聲明者，本公司應將其異議並送各審計委員會及提報股東會討論，修訂時亦同。

另本公司若設置獨立董事時，依前項規定將本作業辦法提報董事會討論時，應充分考慮各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。

12.附則

本處理準則如有未盡事宜，悉依有關法令辦理。

日成控股股份有限公司

背書保證作業辦法

附錄六

1.目的

- (1)本公司為保障股東權益，健全辦理背書保證之財務管理及降低經營風險，特訂定本辦法。
- (2)本公司有關對外背書保證事項，除法令另有規定者外，應依本作業辦法之規定辦理。

2.範圍

- (1)融資背書保證
 - A.客票貼現融資。
 - B.為他公司融資之目的所為之背書或保證。
 - C.為本公司融資之目的而另開立票據予非金融事業作擔保者。
- (2)關稅保證：係指為本公司或他公司有關關稅事項所為之背書或保證。
- (3)其他背書保證：係指無法歸類列入前二項之背書或保證事項。
- (4)本公司提供動產或不動產為他公司借款之擔保設定質權、抵押權者。

3.背書保證對象

- (1)本公司得背書保證之對象僅限於下列公司：
 - A.有業務往來之公司。
 - B.本公司直接及間接持有表決權之股份超過百分之五十之公司。
 - C.直接及間接對本公司持有表決權之股份超過百分之五十之公司。
- (2)本公司直接及間接持有表決權股份達百分之九十以上之公司間，得為背書保證，且其金額不得超過本公司淨值之百分之十，並應提報本公司董事會決議後為之。但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限。

背書保證對象若為淨值低於實收資本額二分之一之子公司，除應於背書保證前詳細審查其必要性及合理性，並評估其風險外，並應於背書保證後，逐月執行風險評估，並定期將風險評估呈報董事會。
- (3)本辦法所稱子公司及母公司，應依中華民國證券發行人財務報告編制準則之規定認定之。
- (4)本辦法所稱之淨值，係指中華民國證券發行人財務報告編制準則規定之資產負債表歸屬於本公司業主之權益。

4.背書保證之額度

- (1)本公司及各子公司整體得為背書保證之總額以本公司淨值百分之四十為限。本公司對外背書保證總額以淨值百分之四十為限，對單一企業背書保證之總額以本公司淨值百分之二十為限；但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限。
- (2)與本公司因業務往來關係而從事背書保證者，除上述限額規定外，其個別背書保證金額以不超過雙方間業務往來金額為限。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。

5. 決策及授權層級

- (1) 各部門因業務需要必須辦理保證或票據背書時，應審慎評估是否符合本辦法之規定，併同審查評估結果提報董事會決議後辦理。但為配合時效需要，董事會得授權董事長於單筆美元五十萬元之限額內依本辦法有關之規定先予決議執行，事後再提報最近期之董事會。
- (2) 本公司直接及間接持有表決權股份達百分之九十以上之子公司依第三條規定為背書保證前，並應提報本公司董事會決議後始得辦理。但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限。

6. 背書保證作業辦法

- (1) 本公司辦理背書保證事項時，應由被背書保證公司出具申請書向本公司財務單位提出申請，財務單位應對被背書保證公司作徵信調查，評估其風險性並備有評估紀錄，經審查通過後呈董事長核示，必要時應取得擔保品。
- (2) 財務單位針對被背書保證公司作徵信調查並作風險評估，評估事項應參考以下幾點：
 - A. 背書保證之必要性及合理性。
 - B. 以被背書保證公司之財務狀況衡量倍數金額是否必須。
 - C. 累積背書保證金額是否仍在限額以內。
 - D. 因業務往來關係從事背書保證，應評估其背書保證金額與業務往來金額是否在限額以內。
 - E. 對本公司之營運風險、財務狀況及股東權益之影響。
 - F. 應否取得擔保品及擔保品之評估價值。
 - G. 檢附背書保證徵信及風險評估紀錄。
- (3) 財務單位應建立備查簿，就背書保證對象、金額、董事會通過或董事長決行日期、背書保證日期及依前項規定應審慎評估之事項，詳予登載備查。
- (4) 財務單位應依本公司所遵循之國際財務報導準則規定，評估或認列背書保證之或有損失且於財務報告中適當揭露背書保證資訊，並提供簽證會計師相關資料，以供會計師實行必要查核辦法，出具允當之查核報告。
- (5) 本公司因情事變更，使背書保證對象原符合本施行辦法規定而嗣後不符規定，或背書保證金額因據以計算限額之基礎變動致超過所訂額度時，對該對象背書保證金額或超限部份應於合約所訂期限屆滿時或訂定改善計畫於一定期限內全部消除，將相關改善計畫呈報各審計委員會成員。

7. 背書本票之解除

- (1) 背書保證有關證件或票據如因債務清償或展期換新而需解除時，被背書保證公司應備正式函文將原背書保證有關證件交付本公司財務單位加蓋「註銷」印章後退回，申請函文則留存備查。
- (2) 財務部應隨時將註銷背書保證記入背書保證備查簿，以減少背書保證之金額。

8. 內部稽核

本公司之內部稽核人員應至少每季稽核背書保證作業辦法及其執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面通知各審計委員會成員。

9.印鑑章保管及辦法

- (1)本公司之公司印鑑應由非辦理背書保證部門外之專人妥善保管。
- (2)本公司若對國外公司為背書保證行為時，公司所出具之背書保證函應由董事會授權之人簽署。

10.公告申報辦法

- (1)本公司應於每月十日前彙整相關資訊，公告申報本公司及子公司的上月份背書保證餘額。
- (2)本公司背書保證餘額達下列標準之一者，應於事實發生之日起二日內公告申報：
 - A.本公司及其子公司背書保證餘額達本公司最近期財務報表淨值百分之五十以上。
 - B.本公司及其子公司對單一企業背書保證餘額達本公司最近期財務報表淨值百分之二十以上。
 - C.本公司及其子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、長期性質之投資及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上。
 - D.本公司或其子公司新增背書保證金額達新臺幣三千萬元以上且達本公司最近期財務報表淨值百分之五以上。本公司之子公司非屬中華民國國內公開發行公司者，該子公司有前項第四款應公告申報之事項，應由該本公司為之。
- (3)本公司應定期檢視被背書保證公司的營運及財務情形，評估其償債能力，提列適足之備抵壞帳，且於財務報告中適當揭露有關資訊，並提供相關資料予簽證會計師執行必要之查核辦法。

11.罰則

本公司從事背書保證作業時應依本辦法辦理，如發現重大違規情事，依照本公司相關辦法提報考核，依情節輕重處罰。

12.其他事項

本辦法未盡事宜部份，依有關法令規定及本公司相關規章辦理。

13.實施及修訂

- (1)本辦法經審計委員會及董事會討論通過，並應由股東會同意，同時適用轉投資公司，修訂時亦同。
- (2)將背書保證作業辦法提報董事會討論時，公司若設置獨立董事時，應充分考慮各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。

日成控股股份有限公司

附錄七

董事選舉規範

- 第一條** 為建立本公司良好董事選舉制度，爰依上市(櫃)法令訂定本規範，以資遵循。
- 除本規範另有定義外，本規範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。
- 第二條** 本公司董事之選舉，每一股份有與應選出董事人數相同之選舉權，得集中選舉一人，或分配選舉數人。
- 第三條** 董事會應製備與應選出董事人數相同之選舉票，並加填其權數，分發出席股東會之股東。
- 第四條** 選舉開始前，應由主席指定監票員、計票員各若干人，執行各項有關職務。
- 第五條** 董事之選舉，由董事會設置投票箱，於投票前由監票員當眾開驗。
- 第六條** 被選舉人如為股東身分者，選舉人須在選舉票「被選舉人」欄填明被選舉人戶名及股東戶號；如非股東身分者，應填明被選舉人姓名及身分證統一編號。惟政府或法人股東為被選舉人時，選舉票之被選舉人戶名欄應填列該政府或法人名稱，亦得填列該政府或法人名稱及其代表人姓名；代表人有數人時，應分別加填代表人姓名。法人為股東時，得由其代表人當選為董事。代表人有數人時，得分別當選。
- 第七條** 董事之選票依獨立董事與非獨立董事一併選舉分別計票分別當選。
- 第七條之1** 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，本公司獨立董事之選任，應符合「公開發行公司獨立董事設置及應遵循事項辦法」第五條、第六條、第七條、第八條以及第九條之規定。
- 第八條** 選舉票有下列情事之一者無效：
1. 不用本規範規定之選票。
 2. 以空白之選舉票投入投票箱者。
 3. 字跡模糊無法辨認或經塗改者。
 4. 所填被選舉人如為股東身分者，其戶名、股東戶號與股東名簿不符者；所填被選舉人如非股東身分者，其姓名、身分證統一編號經核對不符者。
 5. 除填被選舉人之戶名(姓名)或股東戶號(身分證統一編號)及分配選舉權數外，夾寫其它文字者。
 6. 未填被選舉人之戶名(姓名)或股東戶號(身分證統一編號)者。
 7. 同一選舉票填列被選舉人二人或二人以上者。
- 第九條** 本公司董事，由股東會就有行為能力之人選任之。本公司董事依據本章程所定之名額，分別計算獨立董事或非獨立董事之選舉權數，由所得選舉票代表選舉權數較多者分別依次當選。如有二人或二人以上所得權數相同而超過規定名額時，由得權數相同者抽籤決定，未到場者由主席代為抽籤。

依第一項同時當選為董事者，應自行決定充任董事，或當選之董事經查核確認其個人資料不符或依上市(櫃)法令規定當選失其效力者，其缺額由原選次多數之被選舉人於當次股東會中宣佈遞充。

本公司設置審計委員會時不另選舉監察人。

第十條

投票完畢後當場開票，開票結果由主席當場宣佈。

第十一條

不符合上市(櫃)法令(即台灣證券交易法第二十六條之三第三項及第四項)規定者，當選失其效力。

第十二條

當選之董事由本公司董事會分別發給當選通知書。

第十三條

本規範之訂定及修正應經本公司董事會同意，並經股東會之普通決議通過。

日成控股股份有限公司 全體董事持股情形

截至股東常會停止過戶日(2019 年 04 月 30 日)股東名簿記載之全體董事持股：

職稱	姓名	選任日期	選任時持有股份		現在持有股份	
			股數	持股% (註 1)	股數	持股% (註 2)
董事長	Solar Jewelers Group Corp.代表人： PHACHARAPON PHAIBOONSUNTORN	2016.09.30	13,760,000	40.57%	13,760,000	35.74%
董事	中華開發創業投資股份有限公司	2016.09.30	2,200,000	6.49%	1,101,000	2.86%
董事	Ausrine Marketing Corp.	2017.06.22	1,276,800	3.35%	1,276,800	3.32%
董事	Hyperion Trading Co., Ltd.	2016.09.30	1,563,682	4.61%	1,463,682	3.80%
董事	Orlog Global Co., Ltd.	2016.09.30	989,117	2.92%	889,117	2.31%
董事	Unique Global Investment Inc.	2016.09.30	512,000	1.51%	398,000	1.03%
獨立董事	李宗培	2016.09.30	-	-	-	-
獨立董事	葉光洲	2016.09.30	-	-	-	-
獨立董事	官志亮	2016.09.30	-	-	-	-
全體董事持有股數及比率		合計	20,301,599	59.45%	18,888,599	49.06%

註 1：2016 年 09 月 30 日已發行股份總額為 33,920,000 股；2017 年 06 月 22 日已發行股份總額為 38,160,000。

註 2：2019 年 04 月 30 日已發行股份總額為 38,500,000 股。

註 3：本公司無證券交易法 26 條之適用。

日成控股股份有限公司

持有本公司已發行股份總數百分之一以上股份之股東提案相關資訊

- 一、依公司法第 172 條之 1 規定，持有已發行股份總數 1%以上股份之股東，得以書面向公司提出股東常會議案，但以一項為限，且所提案以 300 字為限。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。
- 二、本公司股東提案之受理期間為 2019 年 04 月 23 日至 2019 年 05 月 03 日止，截止受理時間為 2019 年 05 月 03 日下午 5 時前寄(送)達本公司，上開已依法公告於公開資訊觀測站。
- 三、本公司於本次股東提案之受理期間未有任何股東提案。