股票代號：5906

**台南生活(開曼)股份有限公司**
TAINAN ENTERPRISE (CAYMAN) CO., LIMITED

# 西元 2026 年股東常會

# 議 事 手 冊

股東會召開方式：實體股東會
股東常會時間：西元 2026 年 06 月 10 日上午九時三十分整
股東常會地點：台南市東區東門路二段 297 號 1 樓)

# 西元 2026 年股東常會議事手冊

## 目　　錄

# 台南生活(開曼)股份有限公司

## 西元 2026 年股東常會開會程序

一、宣佈開會

二、主席致詞

三、報告事項

四、承認事項

五、討論事項

六、臨時動議

七、散　　會

# 台南生活(開曼)股份有限公司

## 西元2026年股東常會議程

時　　間：西元2026年06月10日(星期三)上午9時30分
地　　點：台南市東區東門路二段297號1樓

一、宣佈開會

二、主席致詞

三、報告事項

(1)本公司西元2025年度營業報告。

(2)審計委員會查核西元2025年度決算表冊報告。

(3)西元2025年度員工及董事酬勞分派情形報告。

(4)本公司「永續發展實務守則」部分條文修訂案報告。

四、承認事項：

(1)承認本公司西元2025年度營業報告書及財務報表案。

(2)承認本公司西元2025年度盈餘分配案。

五、討論事項：

(1)本公司西元2025年度盈餘轉增資發行新股案。

(2)本公司「股東會議事規則」部份條文修訂案。

六、臨時動議

七、散會

## 【報告事項】

第一案

案　由：本公司西元2025年度營業報告，敬請　公鑒。

說　明：西元2025年度營業報告書請參閱本手冊第6~7頁附件一，謹報請　鑒察。

第二案

案　由：審計委員會查核西元2025年度決算表冊報告，敬請　公鑒。

說　明：本公司西元2025年度各項決算表冊報告，業經審計委員會查核完竣，請參閱本手冊第8頁附件二，謹報請　鑒察。

第三案

案　由：西元 2025 年度員工及董事酬勞分派情形報告，敬請　公鑒。

說　明：本公司依據公司章程規定，配發 2025 年員工現金酬勞 2,800,131 元及董事酬勞 3,147,464 元，謹報請　鑒察。

第四案

案　由：本公司「永續發展實務守則」部份條文修訂案報告，敬請　公鑒。

說　明：「永續發展實務守則」部份條文修訂對照表，請參閱本手冊第 9 頁附件三，謹報請　鑒察。

## 【承認事項】

第一案 (董事會 提)

案　由：承認本公司西元 2025 年度營業報告書及財務報表案，提請　承認。

說　明：一、本公司西元 2025 年度合併財務報表，包括資產負債表、綜合損益表、權益變動表、現金流量表業經勤業眾信聯合會計師事務所吳長駿及楊朝欽會計師共同查核完竣，並經西元 2026 年 03 月 05 日董事會決議通過，連同營業報告書，送請審計委員會查核完竣，並出具審計委員會查核報告書在案。

二、西元 2025 年度營業報告書、會計師查核報告及各項合併財務報表，請參閱本手冊第 6~7 頁附件一及第 10~19 頁附件四。

三、謹提請　承認。

決　議：

第二案 (董事會 提)

案　由：承認本公司西元 2025 年度盈餘分配案，提請　承認。

說　明：一、本公司經結算西元 2025 年度淨利為 35,030,971 元，擬具盈餘分配表如下。

台南生活(開曼)股份有限公司

2025 年度盈餘分配表

| 項　　目 | 新台幣金額(元) | |
|---|---|---|
| | 小計 | 合計 |
| 期初未分配盈餘 | | 141,754,866 |
| 確定福利計畫再衡量數調整 | 1,178,606 | |
| 本年度淨利 | 35,030,971 | |
| 本期淨利加計調整項目小計 | | 177,964,443 |
| 減:提列法定盈餘公積 | (3,620,958) | |
| 本期可供分配盈餘 | | 174,343,485 |
| 分配項目 | | |
| 分配現金股利(每股新台幣 0.2 元) | (7,148,278) | |
| 分配股票股利(每股新台幣 0.5 元) | (17,870,710) | |
| 分配項目小計 | | (25,018,988) |
| 期末未分配盈餘 | | 149,324,497 |

董事長：楊青峯　　總經理：陳慧姝　　會計主管：黃鈺沅

二、本公司西元 2025 年度本期可供分配盈餘 174,343,485 元，擬每股發放新台幣 0.2 元之現金股利，計新台幣 7,148,278 元；每股發放 0.5 元之股票股利，計新台幣 17,870,710 元後，期末未分配盈餘為 149,324,497。

三、本案嗣後因本公司辦理其他原因致影響流通在外股份數量，股東配息率因此發生變動者，提請股東會授權董事會全權處理相關事宜，現金股利俟股東會通過後，授權董事會另訂配息基準日及發放日等相關事宜。

四、現金股利按分配比率計算至元為止，元以下捨去，分配未滿一元之畸零款合計數，列入公司之其他收入。

五、謹提請　承認。

決　議：

## 【討論事項】

第一案（董事會提）

案　由：本公司西元2025年度盈餘轉增資發行新股案，提請　討論。

說　明：一、本公司擬以西元2025年度未分配盈餘17,870,710元，轉增資發行普通股1,787,071股，每股面額10元。

二、本次盈餘轉增資按增資基準日股東名冊記載之股東持有股份比例分配之，每仟股無償配發50股(每股配發0.5元)，配發不足一股之部分，自停止過戶日起5日內由股東自行洽本公司股務代理機構辦理併湊，逾期未併湊或併湊後仍不足一股之畸零股，按面額折發現金計算至元為止(元以下捨去)，並授權董事長洽特定人按面額承購之，凡參加帳簿劃撥配發股票之股東，其未滿一股之畸零股款，將做為處理帳簿劃撥之費用。

三、本次增資發行之新股，採無實體發行，其權利義務與原有股份相同，俟2026年股東常會通過，並呈奉主管機關核准後，授權董事會另訂增資基準日，嗣後如因買回本公司股份、庫藏股轉讓或註銷、可轉換公司債轉換、員工認股權憑證行使或其他原因，以致影響流通在外股數，致股東配股率發生變動而須修正時，擬請股東會授權董事會全權處理。

四、以上增資事宜，如經主管機關核定修訂或因應法令修訂須予變更時，擬請股東會授權董事會全權處理。

五、敬請　討論。

決　議：

第二案（董事會提）

案　由：本公司「股東會議事規則」部份條文修訂案，提請　討論。

說　明：一、配合主管機關法令修訂，修訂本公司「股東會議事規則」部份條文修訂前後對照表，請參閱本手冊第20~21頁附件五。

二、敬請　討論。

決　議：

## 【臨時動議】

## 【散會】

【附件一】

# 壹、致股東報告書

各位股東女士、先生：

首先謹代表公司經營團隊感謝各位股東多年來對本公司的支持與關心。本公司在 2017 年 8 月份納入 FILA 的在台代理商斐樂(股)公司後，對本公司業績及獲利貢獻達到相當程度的助益。此外本公司於 2019 年 11 月子公司斐樂(股)公司與上鋐行銷(股)公司合資設立鴻延(股)公司協助本公司擴增運動休閒品牌經銷市場，已擴增本公司市場版圖及提升整體營運績效。2022 年 6 月子公司台南生活開發(股)公司與上鋐行銷(股)公司合資設立銳步運動(股)公司，主要負責經營 Reebok 品牌也為本公司注入效益。2024 年 4 月設立高青創意(股)公司，於高雄市高雄流行音樂中心(礁群區)投資商場藉此拓展事業版圖，創造更大之效益。台南生活(開曼)股份有限公司未來將更專注於執行”倍增”之策略，引進更多世界各地具有發展潛力的品牌。

為定位本公司朝向食、衣、住、行、育、樂的多方面生活產業，於 2020 年 6 月將原名台南企業(開曼)股份有限公司更名為台南生活(開曼)股份有限公司，以擴大各生活產業品牌及銷售通路，持續追求企業成長及永續經營。

一、2025 年度營業結果

(一)營業計畫實施成果

本公司 2025 年度合併營業收入淨額為新台幣 1,681,725 仟元，較 2024 年度營業收入淨額新台幣 1,809,168 仟元，衰退 7.04%，受出國潮及美國對等關稅與匯率升值影響，國內市場又有通貨膨脹因素，國人對未來經濟景氣存在不確定性，民眾消費意願趨向保守，都連帶影響內需消費力。另 2025 年 2 月農曆年後不久，台中新光三越發生氣爆事件，致百貨銷售業績受極大影響，致今年上半年業績較去年同期衰退；合併營業淨利為新台幣 41,399 仟元，較 2024 年度合併營業淨利新台幣 86,022 仟元，衰退 51.87%，整體而言 2025 年的大環境是艱辛的一年，展望 2026 年要更加努力。

(二)預算執行情形

本公司 2025 年度並未對外公開財務預測，故不適用。

(三)財務收支及獲利能力分析

1.財務收支情形

單位：新台幣仟元

| 分析項目 | 2024 年度 | 2025 年度 |
|---|---|---|
| 營業活動現金流量 | 86,758 | 121,798 |
| 投資活動現金流量 | (79,577) | (65,621) |
| 籌資活動現金流量 | 20,533 | (61,017) |

2.獲利能力分析

| 分析項目 | | 2024 年度 | 2025 年度 |
|---|---|---|---|
| 資產報酬率(%) | | 3.77 | 2.56 |
| 股東權益報酬率(%) | | 8.59 | 5.33 |
| 占實收資本額比率(%) | 營業利益 | 24.54 | 11.58 |
| | 稅前純益 | 22.40 | 12.34 |
| 純益率(%) | | 3.24 | 2.08 |
| 每股盈餘(元) | | 1.64 | 0.98 |

(四)研究發展狀況

鑑於未來服飾產業對於流行趨勢的需求不斷擴大，需要不斷創新與開發以符合潮流趨勢，並開發分屬不同客戶群之品牌模式，達成迅速滿足市場各消費群之需求，以提高公司

商品市場佔有率並獲得消費者最大滿意。截至 2025 年第四季止，本公司商品設計部門所投入之費用約佔合併營業收入之 1.88%，預計未來投入之商品設計或代理費用將隨公司發展脈動而有所變動。

二、2025 年度營業計畫概要

(一)經營方針與重要產銷政策：

本公司分別依市場屬性及朝向生活產業平台方向來擬訂經營策略擴大集團規模，台灣市場將以經營年輕市場、評估爭取代理其他優質品牌及線上線下整合策略，擴展多方面品牌發展路線，優化現有投資事業，力求品牌與通路效益最大化。

(二)預計銷售數量及其依據：

本公司並未對外公開財務預測，預計之銷售數量係依據未來之市場概況及消費趨勢評估，並考量整體產業與經濟景氣狀況，以及公司設定達成之目標而制定，擴大生活產業平台觸角，強化集團內資源整合，尋求政府資源之運用及合作，運用集團內各子公司之優勢，複製成功之營運模式，擴大集團版圖。

三、未來公司發展策略

(一)短期財務業務發展計畫

(1)穩定獲利配發股利

(2)尋找/培養下一個明日之星

(3)評估政府資源合作

(4)強化電商通路營運

(5)數位化強化/大數據分析/優化經營管理效益

(6)跨界聯名行銷及銷售活動

(二)中長期財務業務發展計畫

(1)生活產業相關的多角化經營發展/擴大集團規模

(2)成為品牌及通路的平台

(3)尋求發展策略夥伴

(4)取得品牌長期經營

(5)法令遵循及推動 ESG

四、受到外部競爭環境、法規環境及總體經濟環境之影響

本公司關注投資當地的法規環境要求，並持續評估可能影響之程度，隨時因應法令改變而採取必要管理及控制措施；透過公司經營團隊之專業分工即時回應與調整，避免因國內外法規環境變動，對公司財務業務產生重大影響。

面對原物料高漲通貨膨脹及同業競爭，以及外部仿冒，均為本公司所面臨的挑戰及困境，但不斷加強內部溝通，集團團隊緊密合作之下將有足夠的靈活度跟耐力，然而本公司將盡最大努力達成年度目標，替各股東創造最大權益。

謹代表本公司經營團隊，感謝各位股東、客戶及員工們的支持與付出。展望未來，我們將盡最大努力積極提升營運績效及公司價值，並對各位股東的耐心支持與鼓勵致上最大的謝忱！

董 事 長　楊青峯　　總 經 理　陳慧姝　　會計主管　黃銡沅

【附件二】

# 台南生活(開曼)股份有限公司
# 審計委員會查核報告書

董事會造送本公司西元2025年度合併財務報表，業經勤業眾信聯合會計師事務所查核簽證完竣，並出具查核報告，連同營業報告書及盈餘分派之議案等，經本審計委員會查核，認為尚無不符，爰依中華民國證券交易法第十四條之四及中華民國公司法第二百一十九條之規定報告如上，敬請　鑒核。

此　　　　致

本公司西元2026年股東常會

台南生活(開曼)股份有限公司

審計委員會召集人：　王明隆

西元2026年3月5日

【附件三】

## 台南生活(開曼)股份有限公司
## 永續發展實務守則修訂前後對照表

西元 2026 年 3 月 5 日董事會通過

| 修正後條文 | 修正前條文 | 說明 |
|---|---|---|
| 第 十五 條<br>上市上櫃公司宜考慮營運對生態效益之影響，促進及宣導永續消費之概念，並依下列原則從事研發、採購、生產、作業及服務等營運活動，以降低公司營運對自然環境、生物及人類之衝擊：<br>一、減少產品與服務之資源及能源消耗。<br>二、減少污染物、有毒物及廢棄物之排放，並應妥善處理廢棄物。<br>三、增進原料或產品之可回收性與再利用。<br>四、使可再生資源達到最大限度之永續使用。<br>五、延長產品之耐久性。<br>六、增加產品與服務之效能。<br>七、提升對海洋或陸域生物多樣性及生態系之保育、資源永續利用及公平合理效益。 | 第 十五 條<br>上市上櫃公司宜考慮營運對生態效益之影響，促進及宣導永續消費之概念，並依下列原則從事研發、採購、生產、作業及服務等營運活動，以降低公司營運對自然環境及人類之衝擊：<br>一、減少產品與服務之資源及能源消耗。<br>二、減少污染物、有毒物及廢棄物之排放，並應妥善處理廢棄物。<br>三、增進原料或產品之可回收性與再利用。<br>四、使可再生資源達到最大限度之永續使用。<br>五、延長產品之耐久性。<br>六、增加產品與服務之效能。 | 依中華民國主管機關之規範而修正。 |
| 第 二十一 條<br>上市上櫃公司宜為員工之職涯發展創造良好環境，並建立有效之職涯能力發展培訓計畫。<br>上市上櫃公司宜建立產學合作計畫，培育產業種子人才。<br>上市上櫃公司應訂定及實施合理員工福利措施（包括薪酬、休假及其他福利等），並將經營績效或成果適當反映於員工薪酬，以確保人力資源之招募、留任和鼓勵，達成永續經營之目標。 | 第 二十一 條<br>上市上櫃公司宜為員工之職涯發展創造良好環境，並建立有效之職涯能力發展培訓計畫。<br>上市上櫃公司應訂定及實施合理員工福利措施（包括薪酬、休假及其他福利等），並將經營績效或成果適當反映於員工薪酬，以確保人力資源之招募、留任和鼓勵，達成永續經營之目標。 | 依中華民國主管機關之規範而修正。 |

【附件四】

# 會計師查核報告

台南生活（開曼）股份有限公司　公鑒：

**查核意見**

台南生活（開曼）股份有限公司及其子公司（台南生活（開曼）集團）西元2025年及2024年12月31日之合併資產負債表，暨西元2025年及2024年1月1日至12月31日之合併綜合損益表、合併權益變動表、合併現金流量表，以及合併財務報告附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，上開合併財務報告在所有重大方面係依照證券發行人財務報告編製準則及經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達台南生活（開曼）集團西元2025年及2024年12月31日之合併財務狀況，暨西元2025年及2024年1月1日至12月31日之合併財務績效及合併現金流量。

**查核意見之基礎**

本會計師係依照會計師受託查核簽證財務報表規則及審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報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，與台南生活（開曼）集團保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

**關鍵查核事項**

關鍵查核事項係指依本會計師之專業判斷，對台南生活（開曼）集團西元2025年度合併財務報告之查核最為重要之事項。該等事項已於查核合併財務報告整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

茲對台南生活（開曼）集團西元2025年度合併財務報告之關鍵查核事項敘明如下：

特定銷貨收入真實性

台南生活（開曼）集團銷貨模式主係由直營門市、百貨及加盟店直接零售予非特定對象之一般消費者，以及銷售予經銷商，再由經銷商自行開發之通路銷售予終端消費者。如合併財務報告附註二三所述，台南生活（開曼）集團西元 2025 年度營業收入淨額為新台幣（以下同）1,681,725 千元，其中銷售予經銷商之金額為 423,376 千元，佔整體營業收入淨額之 25%。因經銷方式銷售係由經銷商依據經銷合約下單，且個別經銷商之單筆銷售金額高，故對商品所有權之區分至為重要，因是將經銷商銷貨收入之真實性列為關鍵查核事項。

對於上述經銷商銷貨收入，本會計師執行之主要查核程序包括：

一、瞭解及測試銷貨收入認列之主要內部控制制度設計與執行有效性。

二、抽核銷貨收入之交易文件，包括經銷合約或訂單、銷貨單及經客戶簽收之證明文件等憑證，以確認帳列之銷貨收入交易皆確實發生。

三、核對收款對象及金額與銷貨單之一致性，並對尚未收款之客戶取得詢證函，以確認銷貨收入認列之真實性。

**管理階層與治理單位對合併財務報告之責任**

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

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

台南生活（開曼）集團之治理單位（含審計委員會）負有監督財務報導流程之責任。

**會計師查核合併財務報告之責任**

本會計師查核合併財務報告之目的，係對合併財務報告整體是否存有導因於舞弊或錯誤之重大不實表達取得合理確信，並出具查核報告。合理確信

係高度確信，惟依照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錯誤或舞弊。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。

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

一、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。

二、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，惟其目的非對台南生活（開曼）集團內部控制之有效性表示意見。

三、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。

四、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，以及使台南生活（開曼）集團繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒合併財務報告使用者注意合併財務報告之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致台南生活（開曼）集團不再具有繼續經營之能力。

五、評估合併財務報告（包括相關附註）之整體表達、結構及內容，以及合併財務報告是否允當表達相關交易及事件。

六、對於集團內組成個體之財務資訊取得足夠及適切之查核證據，以對合併財務報告表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成集團查核意見。

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

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

本會計師從與治理單位溝通之事項中，決定對台南生活（開曼）集團西元 2025 年度合併財務報告查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

勤業眾信聯合會計師事務所

| | |
|---|---|
| 會計師　吳　長　駿 | 會計師　楊　朝　欽 |
| 吳長駿 | 楊朝欽 |
| 金融監督管理委員會核准文號<br>金管證審字第 1110348898 號 | 金融監督管理委員會核准文號<br>金管證審字第 1060023872 號 |

西　元　2026　年　3　月　5　日

台南生活（開曼）股份有限公司及子公司

合併資產負債表

西元 2025 年及 2024 年 12 月 31 日

單位：新台幣千元

| 代　碼 | 資　產 | 2025年12月31日 金　額 | % | 2024年12月31日 金　額 | % |
|---|---|---|---|---|---|
| | 流動資產 | | | | |
| 1100 | 現金（附註六） | $ 146,764 | 8 | $ 151,604 | 8 |
| 1110 | 透過損益按公允價值衡量之金融資產－流動（附註七） | 3,295 | - | 21,882 | 1 |
| 1120 | 透過其他綜合損益按公允價值衡量之金融資產－流動（附註八） | 10,454 | 1 | - | - |
| 1136 | 按攤銷後成本衡量之金融資產－流動（附註九及二九） | - | - | 4,041 | - |
| 1150 | 應收票據（附註十及二三） | 13,490 | 1 | 7,783 | 1 |
| 1170 | 應收帳款淨額（附註十及二三） | 181,666 | 9 | 204,000 | 10 |
| 1180 | 應收帳款－關係人淨額（附註十、二三及二八） | 1,276 | - | - | - |
| 1200 | 其他應收款 | 1,070 | - | 1,557 | - |
| 1210 | 其他應收款－關係人淨額（附註二八） | 208 | - | 291 | - |
| 1220 | 本期所得稅資產（附註二五） | 1,522 | - | 2,196 | - |
| 130X | 存貨（附註十一） | 525,723 | 27 | 538,735 | 27 |
| 1470 | 其他流動資產（附註十七） | 20,721 | 1 | 18,930 | 1 |
| 11XX | 流動資產總計 | 906,189 | 47 | 951,019 | 48 |
| | 非流動資產 | | | | |
| 1517 | 透過其他綜合損益按公允價值衡量之金融資產－非流動（附註八及二九） | 319,275 | 17 | 436,838 | 22 |
| 1535 | 按攤銷後成本衡量之金融資產－非流動（附註九及二九） | 1,385 | - | 1,385 | - |
| 1550 | 採用權益法之投資（附註十三） | 210,581 | 11 | 218,827 | 11 |
| 1600 | 不動產、廠房及設備（附註十四） | 181,149 | 9 | 109,742 | 6 |
| 1755 | 使用權資產（附註十五） | 241,169 | 13 | 196,637 | 10 |
| 1780 | 無形資產（附註十六） | 20,020 | 1 | 29,675 | 1 |
| 1840 | 遞延所得稅資產（附註二五） | 6,899 | - | 6,252 | - |
| 1920 | 存出保證金 | 15,534 | 1 | 14,769 | 1 |
| 1990 | 其他非流動資產（附註十七及二一） | 17,029 | 1 | 14,767 | 1 |
| 15XX | 非流動資產總計 | 1,013,041 | 53 | 1,028,892 | 52 |
| 1XXX | 資產總計 | $ 1,919,230 | 100 | $ 1,979,911 | 100 |
| 代　碼 | 負　債　及　權　益 | | | | |
| | 流動負債 | | | | |
| 2100 | 短期借款（附註十八） | $ 553,485 | 29 | $ 458,899 | 23 |
| 2110 | 應付短期票券（附註十八及二九） | 50,472 | 3 | 82,918 | 4 |
| 2130 | 合約負債（附註二三） | 3,478 | - | 2,701 | - |
| 2150 | 應付票據（附註十九） | 26,330 | 1 | 26,876 | 1 |
| 2170 | 應付帳款（附註十九） | 76,955 | 4 | 98,542 | 5 |
| 2180 | 應付帳款－關係人（附註十九及二八） | 13,378 | 1 | 10,836 | 1 |
| 2200 | 其他應付款（附註二十） | 163,572 | 9 | 128,951 | 7 |
| 2220 | 其他應付款－關係人（附註二八） | 1,696 | - | 1,074 | - |
| 2230 | 本期所得稅負債（附註二五） | 5,152 | - | 10,789 | 1 |
| 2280 | 租賃負債－流動（附註十五） | 49,220 | 3 | 45,394 | 2 |
| 2320 | 一年內到期之長期借款（附註十八及二九） | 28,333 | 1 | 45,333 | 2 |
| 2399 | 其他流動負債 | 1,516 | - | 1,707 | - |
| 21XX | 流動負債總計 | 973,587 | 51 | 914,020 | 46 |
| | 非流動負債 | | | | |
| 2540 | 長期借款（附註十八及二九） | 63,000 | 3 | 92,614 | 5 |
| 2570 | 遞延所得稅負債（附註二五） | 2,253 | - | 2,131 | - |
| 2580 | 租賃負債－非流動（附註十五） | 199,347 | 10 | 158,077 | 8 |
| 2645 | 存入保證金 | 11,010 | 1 | 10,740 | - |
| 25XX | 非流動負債總計 | 275,610 | 14 | 263,562 | 13 |
| 2XXX | 負債總計 | 1,249,197 | 65 | 1,177,582 | 59 |
| | 歸屬於本公司業主之權益（附註二二） | | | | |
| | 股　本 | | | | |
| 3110 | 普通股股本 | 357,414 | 19 | 350,406 | 18 |
| 3200 | 資本公積 | 87 | - | - | - |
| | 保留盈餘 | | | | |
| 3310 | 法定盈餘公積 | 42,993 | 2 | 36,927 | 2 |
| 3320 | 特別盈餘公積 | - | - | 10,623 | - |
| 3350 | 未分配盈餘 | 177,965 | 9 | 172,239 | 9 |
| 3300 | 保留盈餘總計 | 220,958 | 11 | 219,789 | 11 |
| 3400 | 其他權益 | 14,682 | 1 | 149,422 | 8 |
| 31XX | 本公司業主之權益總計 | 593,141 | 31 | 719,617 | 37 |
| 36XX | 非控制權益 | 76,892 | 4 | 82,712 | 4 |
| 3XXX | 權益總計 | 670,033 | 35 | 802,329 | 41 |
| | 負債與權益總計 | $ 1,919,230 | 100 | $ 1,979,911 | 100 |

後附之附註係本合併財務報告之一部分。

董事長：楊青峯　　經理人：陳慧姝　　會計主管：黃鈺沅

台南生活（開曼）股份有限公司及子公司

合併綜合損益表

西元 2025 年及 2024 年 1 月 1 日至 12 月 31 日

單位：新台幣千元

（惟每股盈餘為新台幣元）

| 代碼 | | 2025年度 金額 | % | 2024年度 金額 | % |
|---|---|---|---|---|---|
| 4100 | 營業收入（附註二三及二八） | $ 1,681,725 | 100 | $ 1,809,168 | 100 |
| 5110 | 營業成本（附註十一、二四及二八） | 755,893 | 45 | 805,283 | 44 |
| 5900 | 營業毛利 | 925,832 | 55 | 1,003,885 | 56 |
| | 營業費用（附註十、二四及二八） | | | | |
| 6100 | 推銷費用 | 653,925 | 39 | 690,462 | 38 |
| 6200 | 管理費用 | 191,019 | 11 | 196,367 | 11 |
| 6300 | 研究發展費用 | 31,550 | 2 | 31,853 | 2 |
| 6450 | 預期信用減損損失（利益） | 562 | - | ( 819) | - |
| 6000 | 營業費用合計 | 877,056 | 52 | 917,863 | 51 |
| 6500 | 其他收益及費損淨額（附註二四） | ( 7,377) | - | - | - |
| 6900 | 營業淨利 | 41,399 | 3 | 86,022 | 5 |
| | 營業外收入及支出（附註二四） | | | | |
| 7100 | 利息收入 | 1,325 | - | 1,399 | - |
| 7010 | 其他收入 | 31,479 | 2 | 17,354 | 1 |
| 7020 | 其他利益及損失 | ( 4,136) | - | ( 5,309) | ( 1) |
| 7050 | 財務成本 | ( 18,748) | ( 1) | ( 17,093) | ( 1) |
| 7060 | 採用權益法認列之關聯企業損益之份額 | ( 7,197) | ( 1) | ( 3,881) | - |
| 7000 | 營業外收入及支出合計 | 2,723 | - | ( 7,530) | ( 1) |
| 7900 | 稅前淨利 | 44,122 | 3 | 78,492 | 4 |
| 7950 | 所得稅費用（附註二五） | 14,911 | 1 | 23,090 | 1 |
| 8200 | 本年度淨利 | 29,211 | 2 | 55,402 | 3 |

（接次頁）

（承前頁）

| 代碼 | | 2025年度 金額 | 2025年度 % | 2024年度 金額 | 2024年度 % |
|---|---|---|---|---|---|
| | 其他綜合損益（附註二二） | | | | |
| 8310 | 不重分類至損益之項目： | | | | |
| 8311 | 確定福利計畫之再衡量數 | $ 1,178 | - | $ 1,971 | - |
| 8316 | 透過其他綜合損益按公允價值衡量之權益工具投資未實現評價損益 | ( 134,740 ) | ( 8 ) | 62,335 | 4 |
| | | ( 133,562 ) | ( 8 ) | 64,306 | 4 |
| 8300 | 本年度其他綜合損益（稅後淨額） | ( 133,562 ) | ( 8 ) | 64,306 | 4 |
| 8500 | 本年度綜合損益總額 | ($ 104,351 ) | ( 6 ) | $ 119,708 | 7 |
| | 淨利（損）歸屬於： | | | | |
| 8610 | 本公司業主 | $ 35,031 | 2 | $ 58,689 | 3 |
| 8620 | 非控制權益 | ( 5,820 ) | - | ( 3,287 ) | - |
| 8600 | | $ 29,211 | 2 | $ 55,402 | 3 |
| | 綜合損益總額歸屬於： | | | | |
| 8710 | 本公司業主 | ($ 98,531 ) | ( 6 ) | $ 122,995 | 7 |
| 8720 | 非控制權益 | ( 5,820 ) | - | ( 3,287 ) | - |
| 8700 | | ($ 104,351 ) | ( 6 ) | $ 119,708 | 7 |
| | 每股盈餘（附註二六） | | | | |
| 9710 | 基　　本 | $ 0.98 | | $ 1.64 | |
| 9810 | 稀　　釋 | 0.98 | | 1.64 | |

後附之附註係本合併財務報告之一部分。

董事長：楊青峯　　經理人：陳慧姝　　會計主管：黃鋕沅

台南生活（開曼）股份有限公司及子公司

合併權益變動表

西元 2025 年及 2024 年 1 月 1 日至 12 月 31 日

單位：新台幣千元

| 代碼 | | 股本 | 資本公積 | 法定盈餘公積 | 特別盈餘公積 | 未分配盈餘 | 國外營運機構財務報表換算之兌換差額 | 透過其他綜合損益按公允價值衡量之金融資產未實現評價損益 | 合計 | 總計 | 非控制權益 | 權益總額 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 歸屬於本公司業主之權益 | | | | | | | | | | |
| | | | | 保留盈餘 | | | 其他權益 | | | | | |
| A1 | 2024 年 1 月 1 日餘額 | $ 333,720 | $ - | $ 26,179 | $ 10,623 | $ 189,071 | $ 26,816 | $ 60,271 | $ 87,087 | $ 646,680 | $ 85,999 | $ 732,679 |
| | 2023 年度盈餘指撥及分配（附註二二） | | | | | | | | | | | |
| B1 | 提列盈餘公積 | - | - | 10,748 | - | ( 10,748 ) | - | - | - | - | - | - |
| B5 | 本公司股東現金股利 | - | - | - | - | ( 50,058 ) | - | - | - | ( 50,058 ) | - | ( 50,058 ) |
| B9 | 本公司股東股票股利 | 16,686 | - | - | - | ( 16,686 ) | - | - | - | - | - | - |
| D1 | 2024 年度淨利（損） | - | - | - | - | 58,689 | - | - | - | 58,689 | ( 3,287 ) | 55,402 |
| D3 | 2024 年度稅後其他綜合損益 | - | - | - | - | 1,971 | - | 62,335 | 62,335 | 64,306 | - | 64,306 |
| D5 | 2024 年度綜合損益總額 | - | - | - | - | 60,660 | - | 62,335 | 62,335 | 122,995 | ( 3,287 ) | 119,708 |
| Z1 | 2024 年 12 月 31 日餘額 | 350,406 | - | 36,927 | 10,623 | 172,239 | 26,816 | 122,606 | 149,422 | 719,617 | 82,712 | 802,329 |
| | 2024 年度盈餘指撥及分配（附註二二） | | | | | | | | | | | |
| B1 | 提列盈餘公積 | - | - | 6,066 | - | ( 6,066 ) | - | - | - | - | - | - |
| B3 | 迴轉特別盈餘公積 | - | - | - | ( 10,623 ) | 10,623 | - | - | - | - | - | - |
| B5 | 本公司股東現金股利 | - | - | - | - | ( 28,032 ) | - | - | - | ( 28,032 ) | - | ( 28,032 ) |
| B9 | 本公司股東股票股利 | 7,008 | - | - | - | ( 7,008 ) | - | - | - | - | - | - |
| T1 | 歸入權行使 | - | 87 | - | - | - | - | - | - | 87 | - | 87 |
| D1 | 2025 年度淨利（損） | - | - | - | - | 35,031 | - | - | - | 35,031 | ( 5,820 ) | 29,211 |
| D3 | 2025 年度稅後其他綜合損益 | - | - | - | - | 1,178 | - | ( 134,740 ) | ( 134,740 ) | ( 133,562 ) | - | ( 133,562 ) |
| D5 | 2025 年度綜合損益總額 | - | - | - | - | 36,209 | - | ( 134,740 ) | ( 134,740 ) | ( 98,531 ) | ( 5,820 ) | ( 104,351 ) |
| Z1 | 2025 年 12 月 31 日餘額 | $ 357,414 | $ 87 | $ 42,993 | $ - | $ 177,965 | $ 26,816 | ( $ 12,134 ) | $ 14,682 | $ 593,141 | $ 76,892 | $ 670,033 |

後附之附註係本合併財務報告之一部分。

董事長：楊青峯　　　經理人：陳慧姝　　　會計主管：黃鈜沅

台南生活（開曼）股份有限公司及子公司

合併現金流量表

西元 2025 年及 2024 年 1 月 1 日至 12 月 31 日

單位：新台幣千元

| 代　　碼 | | 2025 年度 | 2024 年度 |
|---|---|---|---|
| | 營業活動之現金流量 | | |
| A10000 | 本年度稅前淨利 | $ 44,122 | $ 78,492 |
| | 收益費損項目 | | |
| A20100 | 折舊費用 | 85,193 | 89,449 |
| A20200 | 攤銷費用 | 12,591 | 13,137 |
| A20300 | 預期信用減損損失（迴轉利益） | 562 | ( 819 ) |
| A20400 | 透過損益按公允價值衡量之金融資產淨損益 | ( 882 ) | 427 |
| A20900 | 財務成本 | 18,748 | 17,093 |
| A21200 | 利息收入 | ( 1,325 ) | ( 1,399 ) |
| A21300 | 股利收入 | ( 25,751 ) | ( 12,599 ) |
| A22300 | 採用權益法認列之關聯企業損益之份額 | 7,197 | 3,881 |
| A22500 | 處分不動產、廠房及設備損失 | 7,261 | - |
| A22800 | 處分無形資產損失 | 116 | - |
| A23700 | 存貨跌價及呆滯損失 | 3,980 | - |
| A24100 | 未實現外幣兌換損益 | 1,050 | ( 693 ) |
| A29900 | 租賃修改利益 | ( 245 ) | ( 430 ) |
| A22400 | 採權益法之投資減損損失 | 1,049 | - |
| | 營業資產及負債之淨變動數 | | |
| A31130 | 應收票據 | ( 5,707 ) | 2,643 |
| A31150 | 應收帳款（含關係人） | 20,496 | 47,455 |
| A31180 | 其他應收款（含關係人） | 570 | ( 1,155 ) |
| A31200 | 存　　貨 | 9,032 | ( 71,731 ) |
| A31240 | 其他流動資產 | ( 1,791 ) | ( 3,094 ) |
| A32125 | 合約負債 | 777 | ( 2,039 ) |
| A32130 | 應付票據 | ( 546 ) | 623 |
| A32150 | 應付帳款（含關係人） | ( 19,045 ) | 1,853 |
| A32180 | 其他應付款（含關係人） | 2,599 | ( 32,655 ) |
| A32230 | 其他流動負債 | ( 191 ) | 401 |
| A33000 | 營運產生之現金 | 159,860 | 128,840 |
| A33100 | 收取之利息 | 1,325 | 1,399 |
| A33300 | 支付之利息 | ( 18,692 ) | ( 16,944 ) |
| A33500 | 支付之所得稅 | ( 20,695 ) | ( 26,537 ) |
| AAAA | 營業活動之淨現金流入 | 121,798 | 86,758 |

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（承前頁）

| 代　　碼 | | 2025 年度 | 2024 年度 |
|---|---|---|---|
| | 投資活動之現金流量 | | |
| B00010 | 取得透過其他綜合損益按公允價值衡量之金融資產 | ($ 27,631) | ($ 67,466) |
| B00040 | 取得按攤銷後成本衡量之金融資產 | ( 13) | ( 7,880) |
| B00050 | 處分按攤銷後成本衡量之金融資產 | 4,054 | 21,591 |
| B00100 | 取得透過損益按公允價值衡量之金融資產 | - | ( 8,776) |
| B00200 | 處分透過損益按公允價值衡量之金融資產 | 18,419 | - |
| B02800 | 處分不動產、廠房及設備價款 | 28 | - |
| B02700 | 購置不動產、廠房及設備 | ( 81,624) | ( 19,985) |
| B03700 | 存出保證金增加 | ( 2,177) | ( 1,604) |
| B03800 | 存出保證金減少 | 1,412 | 1,506 |
| B04500 | 購置無形資產 | ( 3,052) | ( 7,262) |
| B06700 | 其他非流動資產增加 | ( 788) | ( 2,300) |
| B07600 | 收取之股利 | 25,751 | 12,599 |
| BBBB | 投資活動之淨現金流出 | ( 65,621) | ( 79,577) |
| | 籌資活動之現金流量 | | |
| C00100 | 短期借款增加 | 1,481,169 | 1,072,343 |
| C00200 | 短期借款減少 | ( 1,386,583) | ( 974,114) |
| C00500 | 應付短期票券增加 | 847,500 | 73,000 |
| C00600 | 應付短期票券減少 | ( 880,000) | ( 15,000) |
| C01600 | 舉借長期借款 | 72,719 | 281 |
| C01700 | 償還長期借款 | ( 119,333) | ( 35,334) |
| C03000 | 存入保證金增加 | 1,300 | 970 |
| C03100 | 存入保證金減少 | ( 1,030) | ( 770) |
| C04020 | 租賃負債本金償還 | ( 48,814) | ( 50,785) |
| C04500 | 支付本公司業主現金股利 | ( 28,032) | ( 50,058) |
| C09900 | 行使歸入權 | 87 | - |
| CCCC | 籌資活動之淨現金流入（出） | ( 61,017) | 20,533 |
| EEEE | 本年度現金淨增加（減少）數 | ( 4,840) | 27,714 |
| E00100 | 年初現金餘額 | 151,604 | 123,890 |
| E00200 | 年底現金餘額 | $ 146,764 | $ 151,604 |

後附之附註係本合併財務報告之一部分。

董事長：楊青峯　　　　經理人：陳慧姝　　　　會計主管：黃鈜沅

【附件五】

# 台南生活(開曼)股份有限公司
## 股東會議事規則修訂前後對照表

西元 2026 年 3 月 5 日董事會通過

| 修正後條文 | 修正前條文 | 說明 |
|---|---|---|
| 第三條：股東會召集及開會通知<br>(以上略)<br>本公司應於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事、監察人事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。並於股東常會開會三十日前或股東臨時會開會十五日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於本公司及本公司所委任之專業股務代理機構。<br><br>(以下略) | 第三條：股東會召集及開會通知<br>(以上略)<br>本公司應於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事、監察人事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。並於股東常會開會二十一日前或股東臨時會開會十五日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。但本公司於最近會計年度終了日實收資本額達新台幣二十億元以上或最近會計年度召開股東常會其股東名簿記載之外資及陸資持股比率合計達百分之三十以上者，應於股東常會開會三十日前完成前開電子檔案之傳送。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於本公司及本公司所委任之專業股務代理機構。<br>(以下略) | 依中華民國主管機關之規範而修正。 |

## 台南生活(開曼)股份有限公司
## 股東會議事規則修訂前後對照表

西元 2026 年 5 月 7 日董事會通過

| 修正後條文 | 修正前條文 | 說明 |
| --- | --- | --- |
| 第三條：股東會召集及開會通知<br>(以上略)<br>本公司應於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事、監察人事項等各項議案之案由及說明資料、股東會議事手冊及會議補充資料等製作成電子檔案傳送至公開資訊觀測站。本公司應於股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於本公司及本公司所委任之專業股務代理機構。<br>(以下略) | 第三條：股東會召集及開會通知<br>(以上略)<br>本公司應於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事、監察人事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。並於股東常會開會三十日前或股東臨時會開會十五日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於本公司及本公司所委任之專業股務代理機構。<br>(以下略) | 依中華民國主管機關之規範而修正。 |
| 第十三條：議案表決、監票及計票方式<br>(以上略)<br>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。<br>股東會有董事選舉議案且候選人人數超過應選席次、有董事解任議案、或有公司法第一百八十五條、第三百十六條、企業併購法第十八條、第二十七條、第二十九條、第三十五條、金融控股公司法第二十四條第二項第一款、第二十六條第二項第一款所定之議案，宜由主席指定律師、會計師或公證人為監票人。<br>主席依前項所指定之人，不能為負責投票程序相關事務者，亦不得為公司或關係企業之董事、經理人或受僱人。<br>監票人應監督投票、計票過程，並於選舉結果統計表簽名。<br>如依第八項指定監票人，股東會議事錄應載明監票人之姓名及職稱。<br>(以下略) | 第十三條：議案表決、監票及計票方式<br>(以上略)<br>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。<br>(以下略) | 依中華民國主管機關之規範而修正。 |

## 【附錄一】

僅供參考之用，解釋應以英文版為準

**英屬開曼群島公司法(現行修正)**

**股份有限公司**

**第十度修訂及重述公司發起備忘錄**

**TAINAN ENTERPRISE(CAYMAN)CO., LIMITED**

**(台南生活(開曼)股份有限公司)**

(經 2025 年 06 月 11 日股東常會特別決議通過)

1 本公司名稱為 TAINAN ENTERPRISE(CAYMAN)CO., LIMITED。

2 本公司登記營業處所位於 Vistra (Cayman) Limited, P. O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1 - 1205 Cayman Islands，而董事得隨時決定變更前開處所之位址。

3 本公司設立之宗旨並無限定，且應包括(但不限於)下述事項：

3.1

(a) 實行投資公司業務，並作為發起人、企業家，且實行如下述之業務：金融家、資本家、商人、經紀人、貿易商、經銷商、代理商、進口商即出口商。實行並執行所有種類之投資、財務、商業、貿易、交易與其他活動。

(b) 以本人或代理人或其他身份從事下列業務：不動產產經紀人、開發商、不動產代書或經理人、建築商、承包商、工程師、製造者、買方或賣方等業務，前開業務之標的為各類型之資產，包括服務。

3.2 實行與執行被授予或附屬於任何股份、公債、債券或其他有價證券所有權內包含之權利或權限，包含且不限於具有否決或控制特性之前開權利本質，而前開權利乃源自於因本公司持有特定比例之記名或無記名股份，並以本公司認為適當之方式，為任何與本公司利益相關之其他公司提供管理或其他執行、監察與顧問服務。

3.3 購買或收購、販賣、交換、捨棄、租賃、抵押、變換、轉換、移轉至帳戶、處分與處理不動產與動產，以及各項權利，尤其是抵押權、公司債、產地、特許經營權、

選擇權、契約、專利、年金、授權、股票、股份、保險單、帳面債、商業營運、商業承諾、求償、特許權與各種法定財產。

3.4 基於收購、承擔本公司任何權利義務或本公司認為適當之目的，有條件或無條件預訂以承銷、發行傭金或其他，擁有、持有、買賣與轉換股票、股份與各種有價證券，並且參與合夥，或加入任何有關於利益分享、互惠約定或與任何自然人或公司合作等之籌備，以及促成或幫助促進、建立、設置或組織任何公司、財團、或任何種類之合夥。

3.5 於不違反所有應適用法令及本章程之前提下，以全部或一部、現在或未來之本公司債權、財產與資產(包括未催繳之股款、或藉由任何相同方式，且不論是否本公司對其應取得有償代價)，為任何自然人、企業或公司(不論是否為本公司關係企業)提供保證，不論採取任何方式、人保或物保、質權或留置。

3.6 籌備或實行任何其他合法貿易、業務或事業，且依本公司董事之判斷，於任何時期均有能力實行與上述業務同時進行，而本公司可能藉此獲利者。

於解釋本發起備忘錄，特別是第 3 條時，任何前述的宗旨、業務或權限之文義均不因任何其他的宗旨、業務或權限、本公司名稱、2 項或以上並列之宗旨、業務或權限，而有所限縮；而本發起備忘錄文義若有模糊處，於解釋時應以擴張本公司所得行使之權力或業務為準。

4 除開曼群島公司法（現行修正）之限制或禁止規定外，且於不違反所有應適用法令及本章程之前提下，本公司應有完全之權限或權力以實行任何宗旨，且應能於任何時刻、及世界上任何處所實行可由自然人或法人行使之權力，不論是作為委託人、代理人、承包商或其他被視為達成前開宗旨之必要與附屬性、促成性與接續性者，包括(但不限於前開本質者)，以本公司章程認為必要或便利之方式，增加或修正本發起備忘錄或本公司章程之權力，與執行增修後相關手續之權力，亦即：支付與附屬於宣傳、組成與設立本公司相關之費用；於其他法域登記以使本公司執行業務；販賣、租賃或處分任何公司財產；要約、承諾、背書折扣、簽署與發行本票、公司債、匯票、保證與其他可協商或轉換之工具；貸與現金或出借其他資產且提供保證；以持有之有價證券或公司債權(亦包括以未催繳之股款或無擔保方式)，借款或募資；販賣公司債權以取得現金或其他對價；分配公司資產予股東；舉辦慈善團體或行善募捐；支付退休金或遣散費或提供其他現金、實物酬勞予已故或生存之董事、經理人、職工及其親屬；為董事及經理人購買責任保險，與實施任何本公司或董事認為便利、有益或有用，且與前述業務有關之交易或業務。但本公司應依開曼群島法律之規定取得特定業務之特許後，始得執行該特定業務。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。

5 股東對本公司之責任，僅限於該股東所認購但未繳足股款之部分股份。

6 本公司之授權資本為新台幣 1,599,500,000 元，由 159,950,000 股之普通股組成，每股面額新台幣 10 元。於不違反英屬開曼群島公司法（現行修正）及本公司章程之前提下，本公司有權力贖回或買回其股份，與增加或減少資本。除非在發行時另有明文規定，本公司依上述規定有權力以其資本之任何部分發行股份，且不論該資本係原始、經贖回、因增資或減資所生之資本，亦不論該發行之股份是否具有任何特別權利、優先權、劣後權之限制或任何其他條件或限制。僅管本備忘錄有與下述相反之其他規定，本公司無權力發行無記名股票、認股憑證、折價權證或是其他憑證。

7 本公司之登記被撤銷時，相關營運應遵循英屬開曼群島公司法（現行修正）。且依前開法律與本公司章程，本公司仍有權於開曼群島以外之法域進行股份有限公司登記，並註銷於開曼群島之登記。

我們，即簽署人，相關姓名及地址如下所載，欲依本備忘錄成立一公司，並同意認購其姓名旁所列之股份數。

**英屬開曼群島公司法(現行修正)**

**股份有限公司**

**第十度修訂及重述公司章程**

**TAINAN ENTERPRISE(CAYMAN)CO., LIMITED**

**(台南生活(開曼)股份有限公司)**

(經 2025 年 06 月 11 日股東常會特別決議通過)

1. 於本章程中，英屬開曼群島公司法附件一表格 A 之法令不適用於本章程，且除非文義或前後文另有要求，下列名詞之定義為：

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| **公開發行公司適用法令** | 指依相關主管機關要求而適用於本公司之中華民國法律、命令和規則，或其他主管機關隨時針對公開發行公司或在任何臺灣之證券交易所或證券市場掛牌之公司所訂定之法規(包括但不限於中華民國公司法、中華民國證券交易法、金管會或中華民國證券交易市場隨時發佈並修訂之法令規章)； |
| **章程** | 係指經特別決議所隨時修訂或增補之章程； |
| **審計委員會** | 係指董事會之審計委員會，全體成員由獨立董事組成； |
| **董事會** | 係指依本章程指派或選任之董事所組成之董事會，或視情形，由董事組成之委員會或董事會議； |
| **類別** | 係指得由本公司隨時發行之任何類別股份； |
| **本公司** | 係指以 Tainan Enterprise (Cayman) Co., Limited 為名之公司； |
| **新設合併公司** | 係指兩間以上參與合併公司，經由新設合併後所創設之公司； |
| **新設合併** | 指兩間以上參與合併公司，將其財產、權利及義務，依照開曼群島公司法之定義，予以結合歸併至一新設合併公司下之合併； |

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| **參與合併公司** | 指依照開曼群島公司法之定義，與其他存續中之公司參與吸收合併或新設合併之公司； |
| **債券** | 係指附認股權公司債、抵押權、債券、與任何其他類似性質之本公司有價證券，不論是否於本公司資產上設質； |
| **董事** | 係指本公司當時所選任之董事； |
| **股息** | 指股息，以股票或實物之分派，資本分派，或盈餘轉增資之發行； |
| **委託經營** | 與現行中華民國公司法所稱之「委託經營」之意義相同； |
| **經常共同經營** | 與現行中華民國公司法所稱之「經常共同經營」之意義相同； |
| **金管會** | 指中華民國行政院金融監督管理委員會； |
| **獨立董事** | 指依本章程要求選任之獨立董事； |
| **公開資訊觀測站** | 指臺灣證券交易所股份有限公司設置之公開發行公司申報系統，網址為 http://newmops.tse.com.tw； |
| **股東** | 指在股東名簿上登記為持有本公司股份之人； |
| **發起備忘錄** | 係指現行有效且得隨時修訂或替換之本公司發起備忘錄； |
| **吸收合併** | 指兩間以上參與合併公司，將其財產、權利及義務，依照開曼群島公司法之定義，予以歸併結合至其中一間存續公司； |
| **月** | 指日曆月； |
| **通知** | 指依據本章程所發之書面通知，除非另有特別規範； |
| **經理人** | 指任何由董事會任命，於本公司擔任經理職位之人； |
| **普通決議** | 指： |
| | (a)於股東會進行表決之決議，經親自出席或以委託代表出席之股東之過半數表決通過之決議，且以投票方式進行時，應以各股東表決權數為計算基礎，或 |

(b)於公司股東會上有表決權之所有股東以書面核准之決議，由一人以上之股東簽署該書面決議之一份或多份複本，該通過之決議生效日應為該決議或各複本最後簽署之日為準；

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| **股東名簿** | 係指本公司之股東名簿，依董事會隨時之決定，於英屬開曼群島境內或境外保管者； |
| **登記營業處所** | 係指本公司依開曼公司法登記之營業處所； |
| **薪資報酬委員會** | 係指依本章程設置之董事會之薪資報酬委員會； |
| **中華民國或臺灣** | 係指中華民國臺灣； |
| **中華民國證券交易市場** | 係指中華民國證券櫃檯買賣中心（包括興櫃市場）以及/或中華民國之臺灣證券交易所（視內容而定）； |
| **付訖** | 係指款項已付清或貸記為付訖； |
| **公司印章** | 係指本公司所使用之一般用途印章或任何複製印章； |
| **公司秘書** | 包括公司助理秘書，或任何經董事會指派執行公司秘書職務之人； |
| **股份** | 指構成本公司資本之股份。任何本章程中所稱之「股份」，應被認為是包括任何或全部類別股份，為免疑慮，本章程所稱之「股份」包括未滿一股之畸零股； |
| **徵求人** | 係指依據公開發行公司適用法令，向其他股東徵求委任其擔任出席股東會代理人之委託書之任何股東、或由股東委任之信託事業或股務代理機構； |
| **特別決議** | 係指本公司依據開曼公司法通過之特別決議，該決議應為： |

(a) 經有權於該股東會行使表決權並親自出席或委託代理人（如該股東會允許委託書）投票的全體股東之表決權數三分之二以上之同意所作之決議，且該股東會之召集通知已合法發送並已載明該議案應為特別決議，或；

(b)由公司全體有表決權股東於公司股東會中，

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| | 以一式一份或多份之書面簽署通過之方式決議，該決議生效日應以最後書面簽署日為基準； |
| **分割** | 指公司將其得獨立營運之全部或部分營業讓與既存或新設之其他公司，作為該既存或新設公司發行新股予該公司或該公司股東對價之行為； |
| **開曼公司法** | 指英屬開曼群島之公司法（現行修正）及現行有效之任何修訂或重新通過立法之條文； |
| **控制與從屬公司** | 就任一公司而言，指(1)公司直接或間接持有他公司已發行有表決權股份總數或全部資本總額超過半數者為控制公司，該他公司為從屬公司；(2)公司對他公司其人事、財務或業務經營有直接或間接控制權者為控制公司，該他公司為從屬公司；另有下列情形者，推定為有控制與從屬關係：(1)公司之董事半數(含)以上與他公司相同者；(2)公司與他公司已發行有表決權之股份總數或全部資本總額有半數(含)以上為相同股東持有者； |
| **重度決議** | 係指由(i)代表本公司已發行股份總數三分之二或以上之股東出席股東會，親自或以委託書出席之股東表決權過半數同意通過的決議，或(ii)若出席股東會的股東代表股份總數雖未達公司已發行股份總數三分之二，但超過公司已發行股份總數之半數時，「重度決議」為由該股東會親自或以委託書之出席股東表決權三分之二以上之同意通過的決議； |
| **存續公司** | 係指數個參與合併公司，以開曼公司法所規定之吸收合併方式結合後，僅存的一家參與合併公司；以及 |
| **臺灣票據交換所** | 係指財團法人臺灣票據交換業務發展基金會設立、處理票據交換及結算之臺灣票據交換所； |
| **缺額** | 係指為本章程第 98 條之目的，全部應選之董事席次（得隨時由董事會依據本章程第 64 條決定）減去現任董事之席次數目； |

**書面** 包括所有以可見形式表達、複製文字之方法。

單數詞語包括複數含義，反之亦然。

男性用詞包括女性用詞，反之亦然。

人僅包括自然人、公司、組織或不論是否已登記為法人之個人團體。

對任何法律條文之參照應解釋為當時有效之修訂條文或重新通過立法之條文。

2. 僅管僅發行部分之股份，本公司之營業，依據董事之決定，得於公司登記設立後立即開始。

3. 董事得以公司之資金支付所有本公司設立之相關費用，包括將本公司登記為英屬開曼群島之豁免公司。

## 股份憑證

4. 本公司表彰股份之憑證，其格式應由董事會決定之。該憑證得加蓋公司印章。所有股份之憑證應連續編號或以其他方式認證，並且應表彰該憑證所代表股份。股份發行對象之姓名、住址，股份之數量及發行日期應記錄於本公司股東名簿中。所有因為轉讓而繳回本公司之憑證應立即銷除，且於表彰被轉讓股份總數之現存憑證繳回並銷除前，不得發行新憑證。董事得授權以機械程序或方法於憑證上加蓋公司印章與授權簽名。除非開曼公司法另有要求或董事會另有決定，無須發給股份憑證給予股東。

5. 儘管有本章程第 4 條之規定，若股份之憑證污損、遺失或損毀，公司得依董事會之決定，根據本公司因補發、調查遺失損毀之證據及相應補償而衍生之支出，收取補發憑證之合理費用。

## 股份之發行

6. (a) 於不違反本公司發起備忘錄，及不損害任何先前賦予現有股東特殊權利之前提下，以董事會所認為適當之條件、時間與對象，董事會得配發、發行、授予選擇權、或處分本公司之股份（包括畸零股），不論該股份是否為特別股或具有劣後或其他特殊權利、限制之股份，不論該特殊權利與限制是否關於股息、表決權、資本返還或其他權利。不論本章程是否有任何相反規定，本公司應不得發行無記名之股份、無記名認股權證、無記名折價權證或其他無記名之憑證。

(b) 於不違反開曼公司法之前提下，若本公司股份於任一中華民國證券交易市場上交易時，本公司得經由重度決議，對本公司或本公司符合一定條件之控制或從屬公司員工發

行具由董事會隨時決定訂定特別限制之新股，且發行數量、發行價格及發行相關辦法應遵循公開發行公司適用法令之規定。

7. 若本公司股份於任一中華民國證券交易市場上交易，本公司計劃於臺灣現金增資發行新股時，除金融監督管理委員會或其他臺灣主管機關認不必要或不適當外，公司應保留發行新股總數百分之十於臺灣公開發行。惟如本公司經股東會普通決議保留高於前述百分之十之成數者，從其規定。當公司於任何中華民國證券交易市場進行初次上市時，據前開初次上市而發行之股份總數不得超過本公司已發行股份總數百分之十五。

8. (a) 若本公司股份於任一中華民國證券交易市場上交易時，除經股東會普通決議另為不同決議外，當本公司以現金增資方式發行新股時，本公司應公告並通知各股東有權行使優先認股權，並按其持股比例儘先分認該次現金增資發行之新股（依前條中所定於分配公開發行與員工認購之部分之後，其中員工認購部分包括本公司或本公司符合一定條件之控制或從屬公司員工）。本公司應於該公告與通知中聲明，如任何股東逾期未認購其比例之部分新股，該股東應視為喪失優先認購該次發行新股之權利。若原股東所持有之股份不足行使優先購買權分認一股者，數名股東之優先購買權得依據公開發行公司適用法令之規定，合併為共同認購或併歸其中一人認購。原有股東於前述時間內未認足者，得依公開發行公司適用法令公開發行，或就未認購部分洽特定人認購。

認股人延欠前述應繳之股款時，本公司應定一個月以上之期限催告認股人認股，並聲明逾期不繳失其權利。

已為前項之催告，認股人不照繳者，即失其權利，所認股份另行募集。公司如有損害，仍得向認股人請求賠償。

(b)若新股之發行有下列情形者，股東依據第 8 條(a)款之優先認股權將不適用：

(i) 與他公司之吸收合併或創設合併，或依據本公司之分割或重整行為。

(ii) 於實現公司因發行之認股權證及/或其他憑證所負有之義務，包含依據第 10 條第(a)項所發行之員工獎勵計畫；

(iii) 於實現公司因發行可轉換公司債或公司債之轉換義務或賦予持有人認購股份之義務；

(iv) 依公開發行公司適用法令為法定私募所發行之股份；以及

(v) 依章程第113 條向股東支付股票股利，或依章程第114 條規定辦理資本公積轉增資。

(c)於不違反開曼公司法之前提下，公司有下列情形之一者，得不保留發行之新股由員工承購、通知原有股東儘先分認或提撥一定比率對外公開發行，不受中華民國公司法第二百六十七條第一項至第三項及中華民國證券交易法第二十八條之一規定之限制：

(i)存續公司為合併而發行新股，或母公司為子公司與他公司之合併而發行新股。

(ii)發行新股全數用於被收購。

(iii)發行新股全數用於收購他公司已發行之股份、營業或財產。

(iv)因進行股份轉換而發行新股。

(v)因受讓分割而發行新股。

於不違反開曼公司法之前提下，公司依前項發行之新股，得以現金或公司事業所需之財產為出資，且不受中華民國公司法第二百七十二條規定之限制。

9. 本公司應僅發行已繳足股款之股份。

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

(b) 在依第 10(a) 條發行特別股之前，公司應修改章程並在章程中明定特別股的權利 和義務，包括但不限於下列內容，而且特別股之權利及義務將不抵觸公開發行 公司法令有關於特別股權利及義務之強制規定，變更特別股之權利時亦同：

(i) 特別股分派股息及紅利之順序、定額或定率；

(ii) 特別股分派公司剩餘財產之順序、定額或定率；

(iii) 特別股股東行使表決權之順序或限制（包括無表決權等）；

(iv) 與特別股權利義務有關的其他事項；(v) 公司被授權或被強制要購回特別股時，其贖回之方法；於不適用贖回權時， 其聲明

11. (a) 本公司得經董事會之決議，通過一項以上之員工獎勵計劃，並依該計劃發行股份、認股權憑證或其他相似之權證予本公司及其符合一定條件之控制公司及從屬公司之員工，但據前開員工獎勵計劃發行之累積股份總數不得超過本公司已發行股份總數百分之十。本公司得與本公司或其符合一定條件之控制公司及從屬公司之員工簽訂依本章程所訂獎勵計劃之相關契約，該員工得於一定期間內認購一定數量之股份。該契約關於相關員工之限制，不得低於其所適用獎勵計劃所載之條件。但該獎勵計劃下之選擇權、認股權憑證或其他相似之權證，除因原持有人死亡而繼承外，不得轉讓。

(b) 於取得董事會許可之前提下，本公司及其符合一定條件之控制公司及從屬公司員工全體，得有權取得當年度獲利狀況不低於百分之一(1%)之員工酬勞，該酬勞得以現金或股票，或兩者之任意組合方式發放，董事會並得決定相關員工酬勞之實施辦法。但公司尚有累積虧損時，應予彌補。

第(b)項所稱之當年度獲利狀況係指當年度稅前利益扣除分派員工酬勞及董事酬勞前之利益。

員工酬勞之分派應由董事會以董事三分之二以上之出席及出席董事過半數同意之決議行之，並報告股東會。

12. 每位姓名記載於股東名簿上而為股東之人，應有權取得該名股東所有股份之一份或數份股權憑證，該憑證之格式得由董事會自行決定，且無須支付任何費用。於不違反開曼公司法規定之前提下，本公司應設置並維護股東名簿，其存放地點（不論是在開曼群島境內或境外）由董事會決定。此外，若本公司股份於任一中華民國證券交易市場上交易時，本公司於發行任何新股份時，本公司應於依據開曼公司法及公開發行公司適用法令得發行股份之日起三十日內，依據公開發行公司適用法令之規定，經由臺灣集中保管結算所之帳簿劃撥方式，將該新發行股份登記至認股股東之名下，並應於帳簿劃撥方式交付股份前辦理公告。若股份於中華民國證券交易市場掛牌時，該股份之發行與轉讓應登記於臺灣境內設置並維護之股東名簿。

**股份之轉讓**

13. 任何股份之轉讓文件應為書面，且屬一般或常見之形式，或其他得由董事會自行批准之格式，且應由讓與人本人或以其名義簽署；若董事會另有要求，亦應由受讓人本人或以其名義簽署，且必須附上與該次轉讓相關之實體股份憑證（如有）或其他得由董事會合理要求、可證明讓與人具轉讓權利之其他證據。讓與人應視為股東，直到該相關股份受讓人之姓名登記於股東名簿內為止。

14. 當股東名簿依照本章程第 23 條之規定閉鎖時，股份轉讓之登記得暫停。

15. 本公司之股份如已於任何中華民國證券交易市場掛牌交易，本公司應於臺灣境內備置股東名簿。

**股份之贖回、買回、拋棄及庫藏股**

16. (a) 於不違反開曼公司法與本公司發起備忘錄規定之情形下，依本公司於發行該股份前經特別決議所定之方式與條件，本公司得發行賦予本公司或股東之可贖回權利之股份。

(b) 於不違反開曼公司法、發起備忘錄規定、公開發行公司適用法令之規定與其他類別股份賦予其持有人之權利下，本公司得經股東會普通決議，以減少公司資本之方式買回其股份（含畸零股），包括任何可贖回股份。除開曼公司法及公開發行公司規則另有規定外，前述以公司資本買回或贖回股份，應按全體股東所持股份比例減少之；相關股份於贖回或買回時將被註銷且不會作為公司之庫藏股。。於不違反開曼公司法、本章程規定及公開發行公司規則之前提下，若本公司股份於任一中華民國證券交易市場上交易

時，本公司得由董事會全體董事三分之二出席、出席董事過半數決議，依據公開發行公司適用法令於該中華民國證券交易市場上買回本公司掛牌交易之股份，且董事會應於最近一次股東會上報告買回之執行狀況。本公司減少資本，應按股東持股比例返還現金或特定財產，但如以現金以外之財產返還者，其退還之財產及抵充之數額，應經股東會普通決議通過，並經該收受財產股東之同意。前述財產之價值及抵充之數額，董事會應於股東會前，送交中華民國會計師查核簽證。

(c) 本公司不得買回或贖回未繳足股款之本公司股份。

(d) 本公司得以無償方式接受股東拋棄其已繳足股款之股份，除非由於股份之拋棄，導致本公司除庫藏股方式持有股份之外無其他已發行之股份。

(e) 本公司得以開曼公司法允許之方式持有庫藏股。

(f) 董事會得依據開曼公司法規定，指定其買回、贖回或股東拋棄之股份為庫藏股。

(g) 本公司持有之庫藏股，應持續列為庫藏股，直到依據開曼公司法規定轉讓或註銷為止。

(h) 本公司持有之庫藏股，不論何時，就本公司章程或開曼公司法之規範而言，均不得計入本公司已發行股份中。

16A. (a) 當本公司股份於任何中華民國證券交易市場掛牌交易時，若本公司以低於平均實際買回或贖回價格，轉讓依本章程第 15 條第(f)項指定之庫藏股予本公司或本公司符合一定條件之控制公司及從屬公司之員工時，應事先取得本公司股東會之特別決議許可。下列關於轉讓本公司庫藏股予本公司或本公司符合一定條件之控制公司及從屬公司之員工時之事項，應載明於決議當次許可之股東會開會通知中：

(i) 所定轉讓價格、折價比率、計算依據及合理性；

(ii) 轉讓股數、目的及合理性；

(iii) 認股員工之資格條件及得認購之股數；以及

(iv) 對股東權益影響事項，包括可能費用化之金額、對本公司每股盈餘稀釋之情形，以及低於實際買回股份之平均價格轉讓予員工對公司造成之財務負擔。

(b) 當本公司股份於任何中華民國證券交易市場掛牌交易時，於不違反公開發行公司適用法令之前提下（包括金管會公布之「上市上櫃公司買回本公司股份辦法」），依據本章程第 15A 條第(a)項規定已轉讓予員工之股數，累計不得超過公司已發行股份總數之百分之五，且單一認股員工其認購股數累計不得超過公司已發行股份總數之千分之五。

(c) 當本公司股份於任一中華民國證券交易市場交易時，當本公司向本公司或其符合一定條件之控制公司及從屬公司員工轉讓依據本章程第 15 條第(e)項或第 15 條第(e)項指定之庫藏股時，本公司得限制該員工不得轉讓自本公司取得之庫藏股，限制期間不超過二年。

**股份權利之變動**

17. (a) 本公司股本若劃分為不同類別之股份，無論公司是否為清算，任何類別股份所附權利（除非該類別股份發行條件另有規定）之變動，應由該類別之股東會特別決議通過，始得為之。該類別股東會應適用本章程有關股東會之相關規定。

(b) 於發行新類別之股份或變更已發行股份之權利時，本公司應修改組織備忘錄或公司章程，並將該股份之權利及義務載明於公司章程中，包括但不限於以下內容：

(i) 授權發行之該類別股份總數；

(ii) 不同類別股份之間分派股利之順序；

(iii) 於清算公司時，不同類別股份之間分派公司剩餘資產之順序；

(iv)該類別股份之股東其表決權之規定（包括無表決權者等）；

(v) 該類別股份權利及義務相關之其他事項；及

(vi)買回之相關規定（若有）。

18. 除非該類別股份之發行條件另有明文規定，附有特別權或其他權利之任何類別股東所享有之權利，不因相同順位或次順位股份之創造、分配或發行，或本公司任何類別股份之贖回或買回而改變。

**股份之承繼**

19. 當股東死亡時，其股份之移轉應依照相關繼承法令進行，但依本章程之規定，不得對任何死亡股東之遺產豁免該死亡股東單獨或與他人共同持有股份上所附加之任何債務。

20. (a) 因股東死亡、破產、清算、或解散（或其他讓與以外之方式）而取得本公司股份之人，於依照本章程規定、及董事會得隨時要求提供其權利資格之證明後，得選擇登記自己為持有該等股份之股東，或將該等股份轉讓予該死亡或破產之股東原本得轉讓之人；

但董事會，於上述情形中仍有相同於該股東死亡或破產前狀態之權利，依本章程第 23 條之規定暫停登記轉讓。

(b) 若上述取得本公司股份權利之人選擇將自己登記為股東，應以書面之方式聲明其選擇並將該書面交付或寄送至本公司。

21. 因股東死亡、破產、清算、或解散（或其他轉讓以外之方式）而取得本公司股份之人，應有權收受該股份之股息或其他利益，一如已登記於股東名簿上之股東，但在其被登記為股東之前，並無權行使任何由該股份所賦予，而與股東會相關之權利；但董事會得於任何時間通知該取得股份權利之人，並要求其選擇將自己登記為股東或轉讓該等股份。若該取得股份權利之人未於依據本章程之規定視為通知已到達後九十天內依通知回覆，董事會得暫緩發放所有與該股份相關之股息及其他應付款項，直至該取得股份權利之人依通知回覆時止。

**資本之調整與公司註冊地址之變動**

22. (a) 於不違反開曼公司法及開曼公司法允許的範圍之內，本公司得隨時由特別決議變更或修訂其發起備忘錄，並且，於不限制前述一般性之前提下：

(i) 以創造新股方式增加其股本，新增資本之數額、股份是否得分為不同類別股份，以及股份發行時之貨幣種類，均由該決議定之，且本公司股東會得決定可附加之相關權利、優先權與特別權利；

(ii) 將本公司股本合併為較現有股份面額大之股份；並且，於將已繳足股款之股份合併為大面額之股份時，董事會得以其認為便捷之方式解決任何因股份合併所衍生之問題，特別是（但不限於前述之一般狀況）股東之間關於何者之股份應被合併為新的大面額股份之問題；若任何人因此取得合併後新股之畸零股所有權，該畸零股得由董事會指派之人為上述目的而出售，且該受指派人得轉讓該畸零股給予購買人，該轉讓之效力不應被質疑；出售該畸零股之淨收益（於扣除相關費用後），得依比例分配給所有原本依其權益而有權持有該畸零股之人，或歸入為本公司所有；

(iii) 將本公司未發行之股份分割為數個類別，並賦予該類別股份任何具優惠、劣後、附認證、或特別之權利、特權或條件；

(iv) 於不違反開曼公司法之前提下，將本公司任何股份分割為較發起備忘錄所定較小之面額；

(v) 銷除任何於通過決議當日尚未被任何人取得或同意取得之股份，並依照銷除股份之數目，減少本公司之資本額。

(vi) 分配、發行不具任何表決權之股份；

(vii) 變更資本額之貨幣計價單位；

(viii) 於不違反法令之前提下，以任何經過授權之方式減少股份溢價帳戶內之金額。

但當本公司股份於任何中華民國證券市場上交易時，本公司股本應以新臺幣計價，且每股面額為新臺幣十元。

(b) 於不違反開曼公司法之前提下，本公司得由董事會決議變更本公司之登記營業處所。董事會得視業務需要，在適當地點設立分公司。

**股東名簿閉鎖期或基準日**

23. 為確定股東收受任何股東會或休會之通知或投票、或得收受任何股息之資格、或為其他目的而必須確認本公司之股東時，本公司董事會得決定股東名簿應閉鎖一定時間。當本公司股份於任何中華民國證券市場上交易時，本公司應依公開發行公司適用法令之規定，閉鎖股東名簿。

24. 依公開發行公司適用法令，除股東名簿閉鎖期間之外，董事會得預定某一日期，作為確定股東收受任何股東會之通知或投票之基準日，董事會並得於分派股息公佈之日前，定一較後日期作為確定得收受任何股息之資格之基準日。

**股東會**

25. 股東常會每年至少需召集一次；應於每會計年度終了後六個月內召開，股東會由董事會召集之。本公司股東會開會時，以視訊會議或其他經中華民國主管機關公告之方式為之，其股東以視訊參與會議者，視為親自出席。有關股東會以視訊會議為之，本公司應符合之條件、作業程序及其他應遵行事項，應遵循中華民國證券法令規定。

26. (a)股東會應於董事會指定之時間及地點召開，除非開曼公司法另有規定及董事會另定外，本公司召開實體股東會應於中華民國境內為之。若於中華民國境外召開實體股東會，應於董事會決議或股東取得主管機關召集許可後二日內申報證券交易所同意。

(b)當本公司於臺灣境外召開股東會時，應委任位於臺灣境內之專業股務代理機構處理股東會之事務，包括但不限於受理股東委託投票事宜。

27. 年度股東常會以外之股東會均稱為股東臨時會。董事會得視情況必要，自行決定召集本公司之股東臨時會。

28. 若有股東請求董事會召集股東臨時會，董事會應即召集股東臨時會。本章程所稱之「股東召集請求」係指由股東繼續一年以上，持有已發行股份總數百分之三以上者，所提出之請求。繼續三個月以上持有已發行股份總數過半數股份之股東，得自行召集股東臨時會。股東持股期間及持股數之計算，以停止股票過戶時之持股為準。

29. 股東之召集請求須以書面載明提議事項及理由，並經請求之股東簽名並存放於公司之登記營業處所，並得由一名或多名請求之股東簽署於一式多份之書面請求上。

30. 請求提出後十五日內，董事會不為召集之通知時，提出召集請求之股東得報經主管機關許可，自行召集。由前述提出召集請求股東所召開之股東會，其召集與開會方式應盡可能與董事會所召集之股東會相同。

31. 於不違反開曼公司法，及不影響本章程其他條文中有關需特別決議之議案之情形下，本公司得隨時經特別決議：

(a)變更其名稱；及

(b)減資及減少任何資本贖回準備金。

32. (A) 於不違反開曼公司法之情形下，公司得隨時經重度決議：

(a)修訂或增補章程；

(b)修訂或增補本公司發起備忘錄有關任何宗旨，權力或其他特別載明之事項；

(c)將股息及紅利之全部或一部，依據本章程第 115 條之規定以發行已繳足股款新股之方式分派給股東，或將依據本章程第 116 條所定之其他數額轉增資；

(d)解散、合併（開曼公司法合併以外之合併）或分割之決議；

(e)締結、變更或終止關於出租全部營業，委託經營或與他人經常共同經營之契約；

(f)讓與全部或主要部份之營業或財產；

(g)受讓他人全部營業或財產，對公司營運有重大影響者；

(h)依據公開發行公司適用法令以私募方式於臺灣境內向合格投資人發行有價證券，包括選擇權、認股權證與可轉換公司債。

(i)股份轉換

(B) 章程之變更如有損害特別股股東之權利者，另需經特別股股東會之決議。

33. 在不違反開曼公司法之情形下，本公司應經公司已發行股份總數三分之二以上股東之同意行之：

(a) 參與合併後消滅，且存續公司為非上市(櫃)公司者；

(b) 概括讓與而致終止上市，且受讓公司為非上市(櫃)公司者；

(c) 以股份轉換方式被他既存或新設之非上市(櫃)公司收購為其百分之百持股之子公司而致終止上市，且既存或新設之公司為非上市（櫃）公司者；或

(d) 分割而致終止上市，且分割後受讓營業之既存公司或新設公司非上市（櫃）公司者。

**股東會之通知**

34. 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，公告股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事事項等各項議案之案由及說明資料。公司股東會採行書面行使表決權者，並應將前項資料及書面行使表決權用紙，併同寄送給股東。

35. 本公司之任何股東會，縱使其召集通知之發送短於本章程所訂之時程，若全體於年度股東常會或股東臨時會（視情況而定）有權表決及出席之股東一致同意，應視為已合法召集。

36. 任何有權收受開會通知之股東，倘因本公司偶然漏未發送開會通知或未收到開會通知者，該股東會上通過之任何決議或該股東會之程序不因此而無效。

37. 本公司股份於任一中華民國證券交易市場上交易時，本公司應依本章程第 34 條之規定以及公開發行公司適用法令之要求，一併發出與會議討論事宜有關之資料與股東會開會通知，並傳輸至公開資訊觀測站。本公司召開股東會，應編製股東會議事手冊，並應於股東常會開會二十一日前或股東臨時會開會十五日前，公告議事手冊及其他會議相關資料。但本公司於最近會計年度終了日實收資本額達新臺幣二十億元以上或最近會計年度召開股東常會其股東名簿記載之外資及陸資持股比率合計達百分之三十以上者，應於股東常會開會三十日前完成前開電子檔案之傳送。

38. 有關下列各款事項於股東會提出討論時，應在股東會召集通知中列舉並說明其主要內容，不得以臨時動議提出；其主要內容得置於證券主管機關或公司指定之網站，並應將其網址載明於通知：

(a) 董事之選任或解任；

(b) 變更章程；

(c) (i) 公司解散、合併、股份轉換、分割；(ii) 締結、變更、或終止關於出租全部營業，委託經營或與他人經常共同營業之契約；(iii) 讓與全部或主要部份之營業或財產；或(iv) 受讓他人全部營業或財產，對公司營運有重大影響者；

(d) 董事從事競業禁止行為之許可；

(e) 以發行新股之方式，分派股息及紅利之一部或全部；

(f) 於不違反開曼公司法及本章程之前提下，將本公司股份溢價帳戶或本公司可分配之盈餘公積（包括任何受領贈與之所得且可分配之資本公積），以發行新股或現金之方式，按股東原有股份比例發給；

(g) 私募發行具股權性質之有價證券；

(h)減資；以及；

(i)申請停止公開發行。

第 38 條第(a)項至第(i)項，以及第 15A 條所列之事項，不得於本公司任何股東會上以臨時動議提出。

39. 董事會應將公司之發起備忘錄、本章程、歷屆股東會議事錄、財務報表、臺灣當地之股東名簿以及本公司發行之公司債存根簿之複本備置於本公司位於中華民國境內之股份註冊代理人，以及由本公司於中華民國境內所委任之專業股務代理機構。股東得檢具利害關係證明文件並指定查閱之範圍，隨時請求檢查、閱覽、抄錄或複製上述文件；公司並應令股務代理機構提供。董事會或其他召集權人召集股東會者，得請求公司或股務代理機構提供股東名簿。

40. 本公司應依公開發行公司適用法令，將董事會所造具之各項表冊以及審計委員會之報告書及其複本，於股東常會開會十日前，備置於本公司於中華民國境內之股份註冊代理人及中華民國境內之股務代理機構。股東得隨時檢閱前述文件，並得偕同其所委託之顧問、律師或合格會計師進行查閱。

**股東會之程序**

41. 除非股東會之出席股東已達最低出席股數，否則不得決議任何議案，除本章程另有規定外，所稱最低出席股數，係指一名或數名股東親自或以委託書出席者，合計持有高於本公司已發行有表決權股份總額二分之一已發行股份總數。

42. 董事會應依公開發行公司適用法令之要求，提出營業報告書、財務報表與盈餘分派或虧損撥補之議案，提出於年度股東常會請求承認。經年度股東常會承認後，董事會應代表公司，將經承認之財務報表及盈餘分派或虧損撥補之決議副本，依據公開發行公司適用法令之規定分發予各股東或為公告。

43. 於股東會中交付表決之議案應以投票為之，贊成或反對該議案之票數應記錄於會議記錄中。縱有上述規定，如經主席徵詢出席股東，無人表示反對該決議，應視為與決議經投票通過有同一效力。

44. 於不違反所有應適用法令之前提下，本章程內任何條文均不得禁止任何股東向有管轄權法院就股東會之召集或決議程序不合法之情形，要求適當的救濟。如發生上述爭議，得以臺灣臺北地方法院為第一審管轄法院。

45. 除開曼公司法、發起備忘錄或本章程另有明文要求，任何於股東會上提出交付股東決議、核准、確認或採用之議案，得由普通決議決定之。

46. 股份若未於中華民國證券交易市場掛牌時，

(a)股東之書面（一式多份正本）之決議（包括任何特別決議），由所有有權收受股東會通知、出席股東會並於股東會表決之股東以書面方式簽名（法人股東由其合法授權代表簽署者亦同），應為合法有效並視為該決議已於本公司公司合法召集之股東會通過。

(b)任何此種書面決議，應視為於最後一名股東之簽字日期時所召開之股東會上通過，且該決議指定一日期為任何股東之簽名日期時，該決議指定之日期應視為該股東於當日簽署之主要證據。

47. 於股東名簿閉鎖期間開始前，持有本公司已發行股份總數百分之一以上股份之股東，得以書面或電子受理方式向本公司提出股東常會議案。除議案非股東會所得決議、提案股東持股未達百分之一、議案於公告受理期間外提出、議案超過三百字或提案超過一項者外，董事會應列為議案。股東提案係為敦促公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。

48. 董事長（若有）應擔任股東會之主席。若董事會無董事長，或董事長未能於股東會指定開會時間後十五分鐘內出席或其不願擔任主席，出席董事應推舉其中一人擔任該次股東會議主席。如出席董事均拒絕主持股東會或無董事於股東會指定開會時間後十五分鐘內出席時，該次出席之股東，應從出席股東中推選一人擔任之。

49. 除本章程另有明文規定外，如為股東會會議時間開始時出席股東代表股份數未達法定出席股份數，或在股東會會議進行中出席股東代表股份數未達法定出席股份數者，主席得宣布延後開會。取得任何已達法定出席股份數並獲出席股份多數同意時，股東會主席得隨時隨地宣布休會，但除休會時於股東會中排入但尚未完成之議案，於任何休會之股東會不得處理議案。

**股東之表決權**

50. (a) 於不違反各類股份所享權利或所受限制之前提下，每位親自或以委託書出席之股東（或若股東為法人時，由授權之法人代表出席者），就其所持有之每一股應有一表決權。

(b) 若本公司股份於任何中華民國證券交易市場交易時，若任一股東持股超過一股時，該股東得依據公開發行公司適用法令之規定分別行使表決權。股東係為他人持有股份時，亦同。

51. 表決權得親自行使，或以委託書方式行使。任一股東僅得以一份委託書任命一位受託代理人以出席股東會並行使表決權。

52. 於不違反開曼公司法及其他適用法令之前提下，公司召集股東會時，應將電子方式列為表決權行使管道之一於不違反開曼公司法及其他適用法令之前提下，本公司以書面或電子方式行使表決權時，其行使方法應載明於股東會召集通知。以書面或電子方式行使表決權之股東，視為親自出席股東會。但就該次股東會之臨時動議及原意案之修正，視為棄權。

53. 於不違反開曼公司法及其他適用法令之前提下，股東以書面或電子方式行使表決權者，其意思表示應於股東會開會二日前送達公司，意思表示有重複時，以最先送達者為準。但聲明撤銷前意思表示者，不在此限。股東以書面或電子方式行使表決權後，欲親自出席股東會者，應於股東會開會二日前，以與行使表決權相同之方式撤銷前項行使表決權之意思表示；逾期撤銷者，以書面或電子方式行使之表決權為準。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，以委託代理人出席行使之表決權為準。

54. 共同持有股份之股東，應以其共同推選出之代表行使表決權，並應向本公司通知共同推選之代表人選。若共同持有股份之股東未推選行使表決權之代表人，則以順位在前之共同持有股份股東所行使之表決權為準，而排除其他共同持有人所行使之表決權。本條所稱之順位，應依股東名簿上之記載姓名之先後次序決定之。

55. 除非於基準日時登記為本公司股東者，任何股東均不得在股東會上行使表決權。股東心神喪失或由任何具管轄權法院宣告禁治產者，其表決權得由其財產管理人、委員會、監護人，或其他具有財產管理人、委員會、監護人性質或前述管轄法院指定之其他人代為

行使，該財產管理人、委員會、監護人、或其他人得以委託書依據本章程之規定行使表決權；且該表決權得以舉手或投票之方式行使。

**無表決權之股份**

56. 有下列情形之本公司股份不得在任何股東會上參與表決，該等股份亦不算入已發行股份之總數：

(a) 本公司間接持有之本公司股份；

(b) 被本公司持有已發行有表決權之股份總數或資本總額過半數之從屬公司所持有之本公司股份；以及

(c) 被本公司或本公司之控制公司或從屬公司直接或間接持有已發行有表決權之股份總數或資本總額合計超過半數之他公司，所直接或間接持有之本公司股份。

57. 當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，該股東就該事項不得加入表決，前開不得行使表決權之股份數，不算入已出席股東之表決權數，但算入股東會召開所需之出席數。上述股東並不得於同一股東會上代理其他股東行使表決權。

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

**異議股東股份收買請求權**

59. 股東會通過下列決議之一時，異議股東對公司應有股份收買請求權：

(a) 本公司締結、變更或終止關於出租本公司全部營業、委託經營或與他人經常共同經營的契約之決議；

(b) 本公司讓與全部或主要部分的營業或財產之決議，但本公司因解散所為的轉讓不在此限；或

(c) 決議同意本公司受讓他人全部營業或財產，對本公司營運產生重大影響者。

(d) 公司分割、合併、收購或股份轉換。

60. 股東為本章程第 59 條之請求，應於股東會決議日起二十日內以書面提出，並列明請求收買價格。股東與公司間就收買價格達成協議者，公司應自股東會決議日起九十日內支付價款。未達成協議者，公司應自決議日起九十日內，依其所認為之公平價格支付價款予未達成協議之股東；公司未支付者，視為同意股東請求收買之價格。
於股東會投票反對或放棄表決權之股東，得依本章程第 59 條(d)所訂事由向公司請求收買其所有之股份，如股東與公司間就收買價格自股東會決議日起六十日內未達成協議者，公司應於此期間經過後三十日內，以全體未達成協議之股東為相對人，聲請法院為價格之裁定，並得以臺灣臺北地方法院為第一審管轄法院。

前項放棄表決權之股份數，不算入已出席股東之表決權數。

## 委託書及委託書之徵求

61. 委託代理人應以書面為之，並應由委託人或其經合法書面授權之代理人簽署，如委託人為公司，應加蓋公司印章或經合法授權之經理人或代理人簽署之。委託書應於股東會開會五日前送達公司，委託書有重複時，以最先送達者為準，但聲明撤銷前委託者，不在此限。受託人不需為本公司之股東。委託書應依照股東會召集通知所載，準時送達本公司註冊營業處所，或本公司在中華民國委託之股務代理機構，或其他開會通知上所指示之地點。

62. 任何作為本公司股東之公司得據其公司章程，或於該章程欠缺相關條款時由董事會決議或其他法人授權下，該公司得於其自認適當時授權特定人代表該公司參與本公司任何種類之股東會，且該被授權之特定人應被賦予等同於公司作為個別股東而與會時得行使之權力。

63. (a) 依據公開發行公司適用法令，除依中華民國相關法律設立之信託事業及經金管會核准之股東服務代理機構(依公開發行公司適用法令所為之定義)以外，於一人同時受二位以上之股東委託時，於股東名簿閉鎖期間開始前所認定有權於股東會表決之股東，其代理之表決權不得超過已發行股份總數 3%；任何超過該 3%之表決權應不予計入。

(b) 委託書應以本公司同意之形式並僅於該特定會議中為寄發。委託書之形式，應包含下列內容：(i)如何完成填寫之指示；(ii)該委託書應為表決之議案；及 (iii)與委託人、受託人及徵求人(若有時)之股東相關之基本識別資訊。委託書之形式應與相關股東會通知一併寄送，且該通知及委託書資料應於同日以書面或電子通訊方式發給股東。

(c) 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；超過公開發行公司適用法令所定期限撤銷者，以委託代理人出席行使之表決權為準。

(d) 本公司股份於任何中華民國證券交易市場上掛牌交易時，所有與委託書使用，以及徵求人徵求本公司股份之委託書之所有事宜，應遵守中華民國「公開發行公司出席股東會使用委託書規則」及所有其他應適用法令之規定，不論本章程是否明定。

## 董事會

64. (a) 本公司應設置董事會，董事人數為七至十一人，每一董事任期三年。本公司得隨時由董事會，於上述席次範圍內決定應選董事之席次數目。董事得連選連任。本公司之第一任董事應由發起備忘錄上之認股人以書面或過半數決議之方式任命。

(b) 當股東會於全體董事任期屆滿前改選全體董事時，除非股東會以普通決議全體董事應留任至其任期屆滿為止，全體董事之任期應於改選完成時終止。改選應有代表已發行股份總數過半數股東之出席。

65. 除經本公司掛牌交易之中華民國證券交易市場核准外，互為具有配偶關係或二親等以內之親屬關係之董事人數，應少於董事總人數之半數。

66. 本公司召開股東會以選任董事時，若當選人不符本章程第 65 條之規定時，不符規定之董事中所得選票代表選舉權最低者，在符合第 65 條規定之必要限度內，其當選失效。已充任董事之人違反前述第 65 條規定者，應予立即當然解任。

67. 除公開發行公司適用法令另行許可外，應設置之獨立董事人數為三至四人。於公開發行公司適用法令要求範圍內，至少一名獨立董事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。

68. 獨立董事應具備專業知識，且於執行本公司獨立董事職責範圍內應保持獨立性，不得與本公司有直接或間接之利害關係。獨立董事之專業資格、持股與兼職限制、獨立性之認定，應遵循公開發行公司適用法令之規定。

69. (a) 董事報酬應依其對本公司營運參與之程度及貢獻之價值，並參酌同產業界之其他公司之報酬水準，授權由董事會議定。董事報酬應逐月計算。董事有權請求公司支付為出席董事會、董事會下之委員會、本公司股東會或與公司業務相關而合理支出往返之差旅費、住宿費及其他費用，或是由董事會隨時決定固定額度之津貼，或是採取部分項目實報實銷、部分項目固定津貼之合併制度。

(b) 除上述第(a)項所定之報酬外，於董事會許可之前提下，全體董事得有權取得當年度獲利狀況不高於百分之七(7%)之董事酬勞，該酬勞僅限以現金支付。但公司尚有累積虧損時，應予彌補。

第(b)項所稱之當年度獲利狀況係指當年度稅前利益扣除分派員工酬勞及董事酬勞前之利益。

董事酬勞之分派應由董事會以董事三分之二以上之出席及出席董事過半數同意之決議行之，並報告股東會

70. 董事（不包括獨立董事），得於任職董事期間內，以其原有報酬或其他董事會得決定之報酬額度內，同時兼任公司內其他經理人或任何有給職務(不包括外部審計人員)。

71. 本公司得於股東會訂定董事持股條件，但除非另有規定，個別董事並無任何持股要求。

72. 本公司董事得擔任其他由本公司控制或參股之公司董事、經理人或其他職位；且該董事無須對於因擔任前開公司董事、經理人或涉入經營事務而取得之酬勞、利益，向本公司負任何責任。但是，該董事應於股東會中說明其於其他公司擔任董事、經理人或所涉利益之內容，並應由股東會重度決議取得擔任其他公司董事、經理或所涉利益之事前許可。

73. 政府或法人為股東時，得當選為董事，但須指定自然人以其名義並代表其行使董事之職務。政府或法人亦得指派一人或數代表人當選為董事。任何上述之代表人，得依其職務關係，隨時改派補足原董事職務之任期。於符合公開發行公司適用法令之情形下，針對每位董事之持股條件得於股東會上訂定之，但除非另有訂定，個別董事並無任何持股要求。

**董事之代理**

74. 如董事因病、不在臺灣或其他因素而無法出席董事會會議，得委託其他董事代為出席。委託之董事，應於每次出具委託書並列舉該次董事會會議討論事項之授權範圍，並於該次會議開始之前將委託書提交董事會。一名董事以接受一名董事委託為限。

**董事之權責**

75. (a) 於不違反開曼公司法、公開發行公司適用法令及本章程之前提下，董事會應以董事會開會通過決議之方式處置管理本公司之一切業務。董事會得支付本公司成立與註冊之全部相關費用，並行使本公司於開曼公司法、本章程，以及經股東會決議所訂之未違反既有法令之規則賦予之一切權力。但本公司事後於股東會中所訂之規則，不得使先前原已有效董事會之行為無效。

(b) 董事執行本公司之業務時，應盡忠實義務及善良管理人之注意義務，且應賠償因違反該義務而對本公司造成之損害。股東會得以普通決議要求違反上開義務之董事返還其因違反上述義務所得之利益。

(c) 若董事執行本公司之業務時因違反相關法令造成第三人之損害，該董事應對受損之第三人負連帶賠償責任。

(d) 以上義務，於經理人亦有適用。

76. 董事會得隨時出具委任書，委任任何公司、企業、個人或團體，不論直接或間接由董事會提名，擔任本公司之代理人，其代理權力與裁量範圍（以不超過董事會依據本章程之規定所具有或可行使者為限）、代理期間、事件等限制條件由董事會決定。該委任書之內容，依董事會之決定，得包括保護與便於第三人與該代理人處理事務之條款，亦可授權該代理人將其得行使之代理權力與裁量範圍再為授權。

77. 所有支付給本公司之支票、本票、匯票與其他票據，不論是否為可轉讓，以及所有支付給本公司款項之收據，應隨時依照董事會得決議之方式，依該票據之性質予以簽署、收受、背書或執行。

78. 董事會應以書面方式保存下列議事紀錄：

(a) 所有由董事會任命之經理人；

(b) 每次董事會會議或委員會會議之出席董事名單（包括以委託書方式出席者）；

(c) 本公司所有會議、董事會、及董事會委員會之議程與決議內容。

79. 於不違反所有適用法令之前提下，董事會得以代表公司之名義，給付年金、退休給付或退休津貼予任何曾於本公司擔任經理人或其他有給職位之董事，或該董事之遺孀或受扶養人；董事會亦得以本公司之名義，就上述人之年金、退休給付或退休津貼為必要之提撥準備，或繳納為其購置保險所需之年費。

80. 於不違反所有適用法令、本章程及本公司於股東會上通過之關於取得與處分資產、資金貸與或背書保證作業程序之前提下，董事會得行使本公司之權力以貸入資金，以及就公司之承諾、財產、資產（不論現在或未來）或資本上予以設質抵押，並發行公司債、可轉換公司債與其他有價證券，不論是直接發行，或作為本公司或其他第三人之債務時提供保證時之擔保品。

**公司之管理**

81. 於不違反所有適用法令之前提下，董事會得隨時以其認為合適之方式管理公司之事務。

**執行董事**

82. 董事得隨時以自認之適當方式，訂定特定任期與特定報酬(不論是否以月薪、成功報酬、或混合前開二種方式)以指派一個以上之董事擔任執行董事。但若該執行董事基於任何原因不再具有董事身份時，其執行董事之任命將立即中止。

83. 董事會可基於其認為適當之條件、限制，以委交任何其可行使之權力予執行董事。且委交權力之董事可隨時撤銷、撤回或變更其委交權力之全部或一部。

**董事會之程序**

84. 除非本章程另有規定，董事會應以集會方式執行業務，並得自行決定集會以執行業務、休會、或自行制定集會之程序與規範。任何會議中之提議應由出席之董事以過半數決定。表決平手時，該議案應視為未通過。

85. (a)董事會之召集，應由董事長(若已選出)，或由二名董事聯合召集。開會時間應於正常上班時間，開會地點則應位於各董事便於抵達之處所。

(b)董事會之召集，應載明事由於七日前以書面、傳真或電子郵件方式通知各董事，通知應載明討論議案之相關內容。董事會之會議亦可於緊急情況下隨時召集之，但該通知規定得由所有董事無論係於會議舉行之前或之後為免除，而且，開會通知如透過網路、電報或傳真方式為通知，通知發出當日應視為已寄送至各董事之日。

86. (a) 董事應依章程規定親自或由他人代理出席董事會。

(b) 除非本章程另有規定，董事會作成決議之必要法定人數，應為開會當日在職董事之過半數董事出席。就本條之目的，未出席董事所指派董事代理人應計入於董事會之必要法定人數。

87. 董事會不論缺額為何，仍可繼續行使其職權。

88. 董事會應選出一名董事長並確定其任期。董事長之選任，應以集會時全體在任董事超過三分之二出席，過半數決之方式自董事中選任之。但如未選出董事長，或董事長於指定開會時間屆至後逾五分鐘仍未出席時，出席董事得推選其中一名董事擔任會議主席。董事長一職得由集會時仍在職之三分之二以上出席董事及出席董事過半數同意解任之，惟董事長雖經董事會解任，仍為本公司之董事。

89. 董事直接或間接因契約而與公司有利害關係者應依法揭露之。公司董事對於董事會議之事項，有自身利害關係時，應於當次董事會說明其自身利害關係之重要內容；於公司進行併購時，公司董事應向董事會及股東會說明其與併購交易自身利害關係之重要內容及贊成或反對併購決議之理由，公司並應於股東會召集事由中敘明董事利害關係之重要內容及贊成或反對併購決議之理由，其內容得置於中華民國證券主管機關或公司指定之網站，並應將其網址載明於通知。董事之配偶、二親等內血親，或與董事具有控制從屬關

係之公司，就前項會議之事項有利害關係者，視為董事就該事項有自身利害關係。公司董事對於董事會議之事項，有自身利害關係致有害於公司利益之虞時，不得加入表決，並不得代理他董事行使其表決權。董事會之決議，對依前述規定不得行使表決權之董事，不算入已出席董事之表決權數。

90. 董事會得就其所有權力之任何部份，依董事會認定之適當方式，授予由董事會成員組成之委員會。任何依此成立之委員會，於行使被授予之權力時，應遵守任何由董事會所訂之規則。

91. 委員會得自行決定集會與休會。任何於會議中提出之問題應由出席過半數之委員會成員之表決決定。表決平手時，委員會會議之主席不得再行加入表決，該議案應視為未通過。

92. 董事會之董事或任何委員會之董事，均得以使所有參加人員得看見並聽見其他人並互為聯繫之視訊會議或類似通訊設備參加董事會或委員會之會議，依本條出席者得視為親自出席會議。

**公開收購時董事會之告知義務**

93. 當本公司股份於任一中華民國證券交易市場上交易時，董事會於本公司或本公司依公開發行公司適用法令任命之訴訟及非訟代理人接獲公開收購申報書副本及相關書件後七日內，應就應否建議股東接受或反對本次收購做成決議，並公告下列事項：

(a) 董事及持有公司已發行股份超過百分之十之股東，現行以自己或以他人名義持有之股份類別、數量。

(b) 就本次收購對股東之建議，並應載明持反對或棄權意見之董事姓名及其所持理由。

(c) 公司財務狀況於最近期財務報告提出後，有無重大變化及其變化內容（如有）。

(d) 董事或持股超過百分之十之股東自己及以他人名義持有公開收購人（若公開收購人為公司時）或其關係企業之股份類別、數量及其金額。

**董事之辭職與當然解任**

94. 董事如有下列情事應被當然解任：

(a) 董事以書面通知本公司辭任董事職位；

(b) 該董事依據本章程而解任；

(c) 死亡、受破產之宣告或經法院裁定開始清算程序，尚未復權；

(d) 依適用法令，由具管轄權之法院宣告為心智喪失、精神疾病，或因其他理由而為無行為能力人或限制行為能力人；

(e) 曾違反中華民國組織犯罪防治之相關適用法令，經有罪判決確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後未逾五年；

(f) 曾因詐欺、背信或侵占等罪，經受有期徒刑一年以上之刑確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後未逾二年；

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

(h) 曾因使用信用工具而遭臺灣票據交換所列為拒絕往來戶，處分尚未期滿者；或

(i) 受輔助宣告尚未撤銷。

如董事候選人有第 94 條(c), (d), (e), (f), (g) , (h)及(i)款各項情事之一者，該董事候選人應不得當選為董事。

公司董事(不含獨立董事)，在任期中轉讓股份超過選任當時所持有公司股份數額二分之一時，當然解任。

公司董事(不含獨立董事)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，或於股東會召開前之停止股票過戶期間內，轉讓持股超過二分之一時，其當選失其效力。

如任何董事同時身兼董事長，而依據第 94 條規定解任者，其董事長之職務亦應自動解任。

**選任與解任董事**

95. 本公司得據本章程下述第 9596 條於股東會選任任何人作為董事。股東本人(於股東為法人時，係指其法人代表)或其代表人，代表超過已發行股份總數之半數時，即達法定股東會出席人數，而可選任一名以上之董事。

96. 董事(包括獨立董事)應依累積投票制選出，該制度為每名股東之總投票數為其持股總數乘以應選董事人數(「特別選舉票」)，且股東依其於選票上之記載，得集中特別選舉票

數投予一名或分散投予數名候選人。獲得股東依本章程投予相對多數選票之候選人當選為董事。

97. 本公司董事及獨立董事皆採候選人提名制，且將已作成之候選人名單依據本章程第 34 條之規定送達予股東，由股東會就候選人名單中選任之。若獨立董事因任何原因而離職或解任，致總人數少於三名，本公司應於下次股東會再選任新的獨立董事。若全部獨立董事皆離職或解任，董事會應於最後乙位獨立董事離開職位起六十日內，召開臨時股東會以補足獨立董事之缺額。

98. 若因任何原因致董事少於七人，本公司應於下次股東會選出新的董事。當董事會認為其缺額達到本章程第 64 條三分之一以上時，董事會得於前開事實發生日起六十日內，召集股東會選任董事以補足缺額。

99. 本公司得隨時召集股東會以重度決議解任任何董事，不論其是否指派接任人選。

100. 當董事於執行職務時造成公司重大損害，或嚴重違背現行法令或本章程，但股東會未以重度決議解任時，任何於下述起訴日持有超過已發行股份總數百分之三以上之股東，得於前述股東會後三十日內，於適當之法院起訴以請求解任該董事。臺灣臺北地方法院應為管轄前述事項之一審法院。

## 審計委員會

101. 本公司應設立審計委員會。審計委員會應由全體獨立董事組成，且委員人數不得少於三名。應指派委員中之一人為召集人，以隨時召集審計委員會會議，且至少一名委員須具有財務會計專業。審計委員會之決議應由二分之一以上之成員贊成通過，始生效力。

102. 任何本公司下述事項應獲審計委員會委員二分之一以上之決議通過，並送達董事會以決議通過：

(a)採取或修正內部控制制度；

(b)評鑑內部控制制度；

(c)採取或修正重要之財務或營運作業程序規定，例如取得與處分資產、關係人交易、資金貸與他人或背書保證、從事衍生性商品交易等；

(d)任何相關於董事之個人利益；

(e)關於本公司或關係人之重大資產交易，(衍生性金融商品)；

(f)重大資金貸與、背書或保證行為；

(g)募集、發行或私募具股權性質之有價證券；

(h)委任或解任簽證會計師，或是與其報酬相關者；

(i)指派或解除財務、會計、或內部稽核主管；

(j)承認年度財務報告與半年度財務報告；

(k)其餘任何公司於任何時刻之決策，或是任何有權監控公司者所要求之事務。

除(j)項所述外，任何其他事項尚未被審計委員會委員二分之一以上決議通過，得由董事會以三分之二以上決議通過。而任何已由審計委員會決議通過之前開事項，應表列並提交於董事會。

100A. (a)公司於召開董事會決議併購事項前，應由審計委員會就併購計畫與交易之 公平性、合理性進行審議，並將審議結果提報董事會及股東會。但依外國發行人註冊地國法令規定如無須召開股東會決議併購事項者，得不提報股東會。

(b)審計委員會進行審議時，應委請獨立專家就換股比例或配發股東之現金或其他財產之合理性提供意見。

(c)審計委員會之審議結果及獨立專家意見，應於發送股東會召集通知時，一併發送股東；但依外國發行人註冊地國法令規定併購免經股東會決議者，應於最近一次股東會就併購事項提出報告。

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

103. 審計委員會應監督本公司業務執行情況，且隨時監督本公司營運及財務狀況，查核、抄錄或複製本公司相關表冊，並要求董事會或經理人報告公司相關事務。

104. 審計委員會職行職務時，得委任律師或簽證會計師以代表其執行審計事務。

105. 當董事會或任何董事執行職務行為違反現行法令、本章程或股東會決議時，審計委員會應視個案情況，即刻要求董事會或為前開行為之董事停止其行為。

106. 持有百分之一以上已發行股份總數且達六個月以上之股東，得書面要求審計委員會代表公司於法院起訴董事。於不違反現行法律下，若審計委員會未於收到前開通知後三十日內起訴時，前開依本章程發出書面要求之股東得代表公司起訴董事，而臺灣臺北地方法院得為本訴訟之第一審法院。

**薪資報酬委員會**

104A. 董事會應依據公開發行公司適用法令（包括「股票上市或於證券商營業處所買賣公司薪資報酬委員會設置及行使職權辦法」）設置薪資報酬委員會。於不違反開曼公司法及公開發行公司適用法令之前提下，董事會應通過內部規章以規範薪資委員會之運作，該規則應至少記載下列事項：(a) 薪資報酬委員會之成員組成、人數及任期；(b) 薪資報酬委員會之職權；(c) 薪資報酬委員會之議事規則；以及 (d) 薪資報酬委員會行使職權時，公司應提供之資源。於決定付給董事之報酬時，應考量同業一般之報酬水準。

**公司印章**

107. (a) 若董事會決定本公司應有公司印章，則於不違反本條第(c)項之前提下，本公司印章僅得經董事會授權、或由董事會授權之委員會授權後使用；任何加蓋公司印章後之法律文件應由董事、本公司秘書，或者其他經過董事會授權之人簽署。

(b) 本公司得在英屬開曼群島以外之國家或地區保有複製之公司印章，且得依董事會之決定，於該複本印章上加註印章之使用地區。

(c) 任何董事、公司秘書或其他本公司經授權之經理人應有權認證任何與本公司設立有關之文件，本公司股東會、董事會、或委員會通過之任何決議，任何與本公司業務相關之文書、紀錄、文件、表冊，並得認證上述文件之複本或摘要與正本相符；任何位於本公司總部或營業登記處所以外之文書、紀錄、文件、表冊，負責保存之分公司經理人或其他幹部應視為上述之經授權之經理人。任何聲稱為經認證之文件、或決議文之複本、或股東會/董事會/委員會議事錄之摘要，或任何上述文書、紀錄、文件、表冊之摘要，經認證為與正本相符者，對所有與本公司往來之第三人而言，若其信賴該認證之文件為真實（或者照上述方式認證之事項），或者視情形，該決議為合法通過、或該議事錄之摘要為合法召集會議進程之真實紀錄、或任何文書、紀錄、文件、表冊之複本與正本相符、或文書、紀錄、文件、表冊之摘要為原始文書、紀錄、文件、表冊之真實紀錄，則應視為決定性之證據證明其認證。

**經理人**

108. (a) 本公司得設置一名執行長，由董事會全體董事過半數之出席、出席董事過半數同意之決議任命之。董事會亦得視需要，依其認為適當之條件，如任期、報酬等，任命其他經理人為本公司行使職務。另得由董事會隨時決定解除其職務或解任之。

(b) 若本公司股份於任何中華民國證券交易市場交易時，本公司應由董事會全體董事過半數出席、出席董事過半數同意，決議任命訴訟及非訴訟代理人，並應依據公開發行公司適用法令之規定向金管會申報。訴訟及非訴訟代理人應於中華民國境內設有居所。

**股息、資本分派及資本公積**

109. 於不違反開曼公司法、本章程、以及本公司於股東會之任何指示，董事會得於取得股東會普通決議(或於本章程第32(a)條之情形，股東會重度決議)同意後，得適時發放股息或資本分派給予本公司股東，並授權自本公司可合法供發放股息或資本分派之資金中支付，如以現金發放現金股利，或以現金發放資本公積或法定盈餘公積，本公司授權得由董事會以董事三分之二以上之出席及出席董事過半數同意之決議行之，並報告於股東會。於不違反任何持有股息或資本分派特別權利股份股東權利之前提下，若對某一類別股份發放股息或資本分派時，該股息或資本分派，應依照本章程之規定，就該特別股於基準日時已繳足股款之部份發放股息或資本分派。

110. 於決定本公司應保留之盈餘及應付給股東之股息時，董事會應考量本公司未來之資本支出及營運資金，及使用保留之盈餘之必要性。

111. (a)本公司每會計年度之盈餘，於完納應付稅捐並填補以前年度之累積虧損後，當本公司股份於任一中華民國證券交易市場上交易時，應依照公開發行公司適用法令之要求，(i)先提出百分之十為法定盈餘公積（以下簡稱「**法定盈餘公積**」），但法定盈餘公積累積已達本公司實收資本總額時，不在此限；以及(ii) 任何依中華民國主管機關（包括但不限於金管會或適用之任一中華民國證券交易市場）之要求而提撥或迴轉之特別公積，該特別盈餘公積提列之順序應於提列法定盈餘公積之後。

(b)董事會得於分配股息或資本分派前，自公司提撥部分其認適當之準備金或為公司之任何目的公司業務之用。

(c) 本公司每會計年度結算若有盈餘時，該盈餘應先於完納應付稅捐並填補以前年度之累積虧損、並依據本章程第111條第(a)及第(b)項之規定提撥法定盈餘公積、特別公積及其他公積後（以下稱「**本期可分配盈餘**」），方能作為分派給股東之股息分配。本期可分配盈餘及上年度累積未分配盈餘，得用於分派股息予股東。本公司股利政策，係配合目前及未來之發展計畫、考量投資環境、資金需求及國內外競爭狀況，並兼顧股東利益等因素，董事會應決議推薦發放或支付股息且該股息不得低於「本期可分配盈餘」之百分之三十。分配股東紅利，得以現金或股票方式為之，其中現金股利之比率不低於股利總額之百分之十。

(d) 股息分配或資本分派均不包含利息。

112. 除非本章程另有規定，非自本公司之利潤、股份溢價帳戶，或其他開曼公司法所允許之來源，不得發放股息或其他資本分派。

113. (a) 董事會得決定任何股息或資本分派之全部或一部，其分派得以特定資產為之（包括其他公司之已繳足股款之股份或其他有價證券）或以其他一種或多種方式為之；任何與股息或資本分派相關之問題，董事會得以其認為迅速之方式解決，特別包括得發行畸零股、得自行決定用以分派股息或紅利之特定資產之價值，並得在該特定資產之價值確定後，決定對任一股東發放現金股利，以確保分派之公平性，並得以董事會認為便捷之方

式將該特定資產交付信託管理人。董事會並得決議，如果任何股東之登記地址之所在地區，於沒有任何證券註冊文件或其他特別法律要求之情況下，董事會認為於該地區內以交付特定資產方式發放股息或資本分派，可能違法、不切實際，或確認該交付方式之合法性或實用性所需之時間或費用太高，不論是否相較於該股東之持股價值，則在此種情況下，該股東只有權取得以現金支付之股息或資本分派。因為董事會行使本條賦予之裁量權而受影響之股東並非、且不得以任何目的視為不同類別之股東。

(b) 於不違反開曼公司法之前提下，當本公司股份於任何中華民國證券市場上交易時，本公司得以現金或其他資產分配資本給股東，但董事會應先委任會計師查核現金以外其他資產之價值，且以其他資產分配給股東時，其分配方式及資產價值應經過股東會以特別決議認可。

114. 與股份有關而以現金支付之股息、資本分派、利息或其他應付款項，得以郵寄支票或權證至股東名簿上登記地址之方式支付，或者，於共同持有之情形，寄送至股東名簿上列於首位之股東的地址，或寄至該股東或共同持有人嗣後以書面指示之人或地址。該支票或權證，其收款人應為郵寄收件人。兩名以上之共同持有人中之任何一名均可有效受領本公司就其共同持有股份應付之股息、紅利、或其他應付款項。

115. (a) 於不違反本章程第 32 條的前提下，當本公司董事會或股東會決議將發放股息時，本公司得經董事會之提案，並以股東會重度決議方式，通過以發行已繳足股款之股份來充抵部份應付股息，惟股東將無權選擇以收取現金股息之方式代替上述股份股息，且全部股息中至少百分之十(10%)應以現金方式支付。此時，分配之基準價格應由董事會決定，且董事會應準備股息分配計劃，送交股東會以股東會重度決議通過。

(b) 就本條第(a)項之所涉及之任何轉增資事宜，董事會依其決定得有便宜處置之全權，且股份之分派若有畸零股時，董事會亦有權為其認為適當之處置（包括將畸零之股份分派權予以加總並出售，並將出售所得分派給有權取得畸零股股息之股東，或將畸零股之股份予以免除、進位或退位，或者將畸零股份之權益從相關股東手中收歸於本公司所有），且董事會行使本項權力而受影響之股東，並非、且不得被視為不同類別之股東。於不違反所有應適用法令及本公司章程之前提下（包括但不限於開曼公司法公開發行公司適用法令），董事會得授權任何人代表全體股東權益與本公司簽訂與轉增資事項相關之契約，任何依據此授權簽訂之契約應拘束全體利害關係人。

(c) 於不違反所有應適用法令及本公司章程之前提下（包括但不限於開曼公司法公開發行公司適用法令），就本條第(a)項下之股份分配事宜，董事會得於任何情況下決定，如果任何股東之登記地址之所在地區，在沒有任何證券註冊文件或符合其他特別法律要求之情況下，董事會認為於該地區內發放股息，可能違法、無法實行，或者為了確認該發放方式之合法性或可行性所需之時間或費用，基於實際條件或是相較於該地區股東之持股價值可能太高，則在前述此種情況下，董事會得決定該股份分配不得給予該地區股東，且此種股東之權益將受限於董事依據本項所作之決定，且董事會行使本項裁量權而

受影響之股東，並非、且不得被視為不同類別之股東。

## 資本公積轉增資

116. 於不違反開曼公司法之前提下，本公司得依據其董事提案並於股東會以重度決議通過，授權董事將任何本公司各資本公積項目內可供分派之數目（包括股份溢價項目與資本贖回準備金，但是，當本公司股份於任一中華民國證券交易市場上交易時，如法定盈餘公積已超過實收資本額百分之五十(50%)時，得以其超過實收資本額百分之五十(50%)部分撥充資本）、可供分派之損益帳戶或其他可供分派者，轉作股本並撥交予股東，前開撥交比例應依股東持股比例，並比照發放股息之方式進行分配，並將本公司未發行之股份記為全數付訖股款後，照上述發放方式及比例撥交予各股東。此時，董事應為一切必要行為，使前開轉增資生效，且其被授予充分權力以其所認適當方式分配畸零股(包括取得各畸零股之權利所生之利益歸於公司)。董事得授權任何人代表全體與轉增資發行相關之股東，與本公司或其他人簽訂與該次轉增資事項與附帶事項有關之任何契約，且所有依據該授權簽訂之契約應有效拘束所有相關當事人。

## 簿冊之保存

117. 董事應妥善製作並保存與下列事項相關之會計紀錄：

(a) 本公司所有收到及支付之款項，以及與該收入、支付款項相關之事件；

(b) 本公司所有之商品買賣紀錄；

(c) 本公司之所有資產及負債。

若會計紀錄之保存不足以真實公平反映本公司經營現狀、及解釋說明其交易內容，則應視為本公司未妥善製作保存簿冊。

118. 若紀錄之保存不足以真實公平反映本公司經營現狀、及解釋說明其內容，則應視為本公司未妥善製作保存簿冊。依本公司章程及相關法令製作之委託書、文件、表格與電子媒體資訊，應至少保存六年。但若有股東就該委託書、文件、表格與/或其資訊內容提起訴訟且該訴訟時間超過六年者，該委託書、文件、表格與電子媒體資訊等應保存至訴訟終結為止。

## 通知

119. 任何通知必須為書面，可用面交，或以郵寄、電傳、電報、傳真、電子訊息之方式寄發給股東之登記於股東名簿上之地址；以郵寄之方式寄送時，若地址位於臺灣境外時，該通知將以航空郵件寄送。

120. (a) 如果通知係以郵件或航空郵件寄送，於通知放入正確填具地址、預付郵資之信封並交付郵寄，交付郵寄四十八小時後，應視為已送達；

(b) 如果以電傳、電報、傳真或電子訊息方式發送通知，於載明地址，並將該通知以恰當之媒介傳送後應視為已送達，並以傳送日為送達日。

121. 於寄發通知給股份之共同持有人時，本公司得將該通知交付給於股東名冊上列名在前之共同持有人。

122. 本公司得寄發通知給本公司所知，因某一股東死亡或破產而有權取得股份之人，收件人得載明該取得股份之人之姓名，亦得以死亡股東之代表人、該破產股東之破產管理人、或其他類似之描述為收件人，並以預付費用之郵寄方式交付至該聲稱取得股份之人向本公司所提供之地址，本公司亦得選擇以如同該股東之死亡或破產並未發生之相同方式交付該通知。

123. 每次股東會之開會通知，應以前述授權之方式交付給：

(a) 每一位於股東會開會基準日時列名於股東名簿之股東，除了共同持有之股東，若開會通知寄達列名在前之共同持有股東時應視為已送達；

(b) 因任何一位列名股東名簿上之股東之死亡或破產，而股份移轉至該股東之法定代表人或破產管理人，且該股東若非因為死亡或破產應為有權接獲股東會開會通知之股東；以及

(c) 除了本條第(a)項及第(b)項所述之人及董事、獨立董事，其他人均無權接獲股東會開會通知，除非董事會依其職權另外決定。

## 解散清算

124. 如果本公司應解散清算，清算人得以本公司股東會特別決議及其他開曼公司法所需之批准，將本公司之全部或一部分之資產（不論是否以相同種類之財產構成）以現金或實物形式分派，並得為清算之目的，依清算人之認定，對任何被分派之財產設定一公平價值，清算人並得決定該財產於同一類別股份股東之間或不同類別股份之股東間之分派方式。清算人並得以與前述類似之批准，依清算人認定之方式，將上述資產之任何一部交由為受分配人之利益而成立信託之信託管理人，但不得強迫股東接受附帶債務之任何股份或其他有價證券。

125. 如果本公司應解散清算，於可分配予股東之資產不足以償還全部的實收資本額時，應盡可能讓所有股東以其持有實收股本(或應已付訖之實收股本)之比例分攤損失之方式，分派前開資產。如果可供分派給股東之剩餘資產超過全部的實收資本額時，則應以盡可能

讓所有股東依其持股比例分享剩餘財產之方式分派資產。本條文之規定無損於特別股股東之權利。

**賠償**

126. 本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，及其各自之親屬、執行人、管理人或個人代表，因執行其職務或既定職務或任職或處理信託之作為、附議或不作為，所衍生或造成之訴訟費用、法律程序、成本、費用、損失、損害及支出，本公司應以其資產補償其不受損失；但不包括因其各別獨自所為之故意疏忽或債務不履行所造成之支出或損失，並且，任何上述董事、經理人及受託管理人均不應為其他上述人員之作為、忽視或不作為、依制式化之需要而聯名收款、為本公司資金或財產所存放之任何銀行或其他人之償債能力或誠信、為任何本公司投資或放出款項之擔保品不足或不良、或其他任何因執行其職務所造成之損失、損害而負責，除非該損失或損害是因為該董事、經理人及受託管理人之詐欺、虛罔、重大過失、故意忽視或不履約而導致者。

**會計年度**

127. 除非董事會另為安排，本公司之會計年度應止於每年之十二月卅一日，且自成立年度後，會計年度應始於每年之一月一日。

**公司存續及註冊移轉**

128. 若本公司為開曼公司法所稱之豁免公司，於不違反開曼公司法之規定以及股東會特別決議許可之前提下，應有權註銷其開曼群島之豁免特許，並根據開曼群島以外之法令繼續以法人形式運作。

THE COMPANIES ACT (AS AMENDED)

Company Limited by Shares

TENTH AMENDED AND RESTATED MEMORANDUM OF ASSOCIATION

OF

TAINAN ENTERPRISE (CAYMAN) CO., LIMITED

(adopted by a special resolution passed at
the Annual General Meeting of the Company held on June, 11, 2025)

1. The name of the Company is TAINAN ENTERPRISE (CAYMAN) CO., LIMITED.

2. The Registered Office of the Company shall be at the offices of Vistra (Cayman) Limited, P. O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1 - 1205 Cayman Islands or at such other place as the Directors may from time to time decide.

3. The objects for which the Company is established are unrestricted and shall include, but without limitation, the following:

(i) (a) To carry on the business of an investment company and to act as promoters and entrepreneurs and to carry on business as financiers, capitalists, concessionaires, merchants, brokers, traders, dealers, agents, importers, and exporters and to undertake and carry on and execute all kinds of investment, financial, commercial, mercantile, trading and other operations.

(b) To carry on whether as principals, agents or otherwise howsoever the business of realtors, developers, consultants, estate agents or managers, builders, contractors, engineers, manufacturers, dealers in or vendors of all types of property including services.

(ii) To exercise and enforce all rights and powers conferred by or incidental to the ownership of any shares, stock, obligations or other securities including without prejudice to the generality of the foregoing all such powers of veto or control as may be conferred by virtue of the holding by the Company of some special proportion of the issued or nominal amount thereof, to provide managerial and other executive, supervisory and consultant services for or in relation to any company in which the Company is interested upon such terms as may be thought fit.

(iii) To purchase or otherwise acquire, to sell, exchange, surrender, lease, mortgage, charge, convert, turn to account, dispose of and deal with real and personal property and rights of all kinds and, in particular, mortgage, debentures, produce, concessions, options, contracts, patents, annuities, licences, stocks, shares, bonds, policies, book debts, business concerns, undertakings, claims, privileges and choses in action of all kinds.

(iv) To subscribe for, conditionally or unconditionally, to underwrite, issue on commission or otherwise, take, hold, deal in and convert stocks, shares, and securities of all kinds and to enter into partnership or into any arrangement for sharing profits, reciprocal concessions or cooperation with any person or company and to promote and aid in promoting, to constitute, form or organise any company, syndicate or partnership of any kind, for the purpose of acquiring and undertaking any property and liabilities of the Company or of advancing, directly or indirectly, the objects of the Company or for any other purpose which the Company may think expedient.

(v) To stand surety for or to guarantee, support or secure the performance of all or any of the obligations of any person, firm or company whether or not related or affiliated to the Company in any manner and whether by personal covenant or by mortgage, charge or lien upon the whole or any part of the undertaking, property and assets of the Company, subject to the Articles of Association of the Company and all applicable laws, both present and future, including its uncalled capital or by any such method and whether or not the Company shall receive valuable consideration thereof.

(vi) To engage in or carry on any other lawful trade, business or enterprise which may at any time appear to the Directors of the Company capable of being conveniently carried on in conjunction with any of the aforementioned businesses or activities or which may appear to the Directors or the Company likely to be profitable to the Company.

In the interpretation of this Memorandum of Association in general and of this Clause 3 in particular no object, business or power specified or mentioned shall be limited or restricted by reference to or inference from any other object, business or power, or the name of the Company, or by the juxtaposition of two or more objects, businesses or powers and that, in the event of any ambiguity in this clause or elsewhere in this Memorandum of Association, the same shall be resolved by such interpretation and construction as will widen and enlarge and not restrict the objects, businesses and powers of and exercisable by the Company.

4. Except as prohibited or limited by the Companies ACT (as amended), the Company shall have full power and authority to carry out any object and shall have and be capable of from time to time and at all times exercising any and all of the powers at any time or from time to time exercisable by a natural person or body corporate in doing in any part of the world whether as principal, agent, contractor or otherwise whatever may be considered by it necessary for the attainment of its objects and whatever else may be considered by it as incidental or conducive thereto or consequential

thereon, including, but without in any way restricting the generality of the foregoing, the power to make any alterations or amendments to this Memorandum of Association and the Articles of Association of the Company considered necessary or convenient in the manner set out in the Articles of Association of the Company, and the power to do any of the following acts or things, subject to the Articles of Association of the Company and all applicable laws, viz: to pay all expenses of and incidental to the promotion, formation and incorporation of the Company; to register the Company to do business in any other jurisdiction; to sell, lease or dispose of any property of the Company; to draw, make, accept, endorse discount, execute and issue promissory notes, debentures, bills of exchange, bills of lading, warrants and other negotiable or transferable instruments; to lend money or other assets and to act as guarantors; to borrow or raise money on the security of the undertaking or on all or any of the assets of the Company including uncalled capital or without security; to invest monies of the Company in such manner as the Directors determine; to promote other companies; to sell the undertaking of the Company for cash or any other consideration; to distribute assets in specie to Members of the Company; to make charitable or benevolent donations; to pay pensions or gratuities or provide other benefits in cash or kind to Directors, officers, employees, past or present and their families; to purchase Directors and officers liability insurance and to carry on any trade or business and generally to do all acts and things which, in the opinion of the Company or the Directors, may be conveniently or profitably or usefully acquired and dealt with, carried on, executed or done by the Company in connection with the business aforesaid PROVIDED THAT the Company shall only carry on the businesses for which a licence is required under the laws of the Cayman Islands when so licensed under the terms of such laws. The Company shall conduct its business in accordance with the laws and regulations, as well as business ethics, and must carry out acts to promote the public interest in order to fulfill its social responsibility well.

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

6. The authorised share capital of the Company is NTD1,599,500,000, divided into 159,950,000 ordinary shares of a nominal or par value of NTD10.00 each with power for the Company insofar as is permitted by law, to redeem or purchase any of its shares and to increase or reduce the said capital subject to the provisions of the Companies ACT (as amended) and the Articles of Association and to issue any part of its capital, whether original, redeemed or increased with or without any preference, priority or special privilege or subject to any postponement of rights or to any conditions or restrictions and so that unless the conditions of issue shall otherwise expressly declare every issue of shares whether declared to be preference or otherwise shall be subject to the powers hereinbefore contained PROVIDED ALWAYS that, notwithstanding any provision to the contrary contained in this Memorandum of Association, the Company shall have no power to issue bearer shares, warrants, coupons or certificates.

7. If the Company is registered as exempted, its operations will be carried on subject to the provisions of the Companies ACT (as amended) and, subject to the provisions of the Companies ACT (as amended) and the Articles of Association, it shall have the power to register by way of continuation as a body corporate limited by shares under the laws of any jurisdiction outside the Cayman Islands and to be deregistered in the Cayman Islands.

We, the undersigned, are desirous of being formed into a Company pursuant to this Memorandum of Association and the Companies ACT (as amended), and we hereby agree to take the numbers of shares set opposite our name below.

THE COMPANIES ACT (AS AMENDED)

TENTH AMENDED AND RESTATED ARTICLES OF ASSOCIATION

OF

TAINAN ENTERPRISE (CAYMAN) CO., LIMITED

(adopted by a special resolution passed at
the Annual General Meeting of the Company held on June, 11, 2025)

1. In these Articles Table A in the Schedule to the Statute does not apply and, unless there be something in the subject or context inconsistent therewith,

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| "Applicable Public Company Rules" | means the ROC laws, rules and regulations (including, without limitation, the Company Act of the ROC, the Securities and Exchange Act of the ROC, the rules and regulations promulgated by the FSC and the rules and regulations promulgated by any of the ROC Securities Exchanges, as amended from time to time) governing public companies or companies listed on any ROC stock exchange or securities market that from time to time are required by the relevant authorities as being applicable to the Company; |
| "Articles" | means the Articles as from time to time altered by Special Resolution; |
| "Audit Committee" | means the audit committee of the Board, which shall comprise solely of the Independent Directors; |
| "Board" | means the board of Directors appointed or elected pursuant to these Articles or, as the case may be, the Directors assembled as a board or as a committee |

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| | thereof; |
| "Class" or "Classes" | means any class or classes of Shares as may from time to time be issued by the Company; |
| "Company" | means Tainan Enterprise (Cayman) Co., Limited; |
| "Consolidated Company" | means the new company that results from the consolidation of two or more Constituent Companies; |
| "Consolidation" | means the combination of two or more Constituent Companies into a Consolidated Company and the vesting of the undertaking, property and liabilities of such companies in the Consolidated Company within the meaning of the Statute; |
| "Constituent Company" | means an existing company that is participating in a Merger or a Consolidation with one or more other existing companies within the meaning of the Statute; |
| "debenture" | means debenture stock, mortgage, bonds, and any other such securities of the Company whether constituting a charge on the assets of the Company or not; |
| "Directors" | means the directors for the time being of the Company; |
| "dividend" | means dividends, distributions in specie or in kind, capital distributions and capitalisation issues; |
| "entrusted business" | has the meaning as defined in the Applicable Public Company Rules as amended from time to time; |
| "frequent joint venture" | has the meaning as defined in the Applicable Public Company Rules as amended from time to time; |
| "FSC" | means the Financial Supervisory Commission of the ROC; |
| "Independent Directors" | means the Directors who are elected as "Independent Directors" pursuant to these Articles; |
| "Market Observation Post System" | means the public company reporting system maintained by the Taiwan Stock Exchange Corporation, online via http://newmops.tse.com.tw/; |
| "Member" | means any person who is registered as the holder of |

Shares in the Register of Members;

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| "Memorandum" | means the memorandum of association of the Company as amended or substituted from time to time; |
| "Merger" | means the merging of two or more Constituent Companies and the vesting of their undertaking, property and liabilities in one of such companies as the Surviving Company within the meaning of the Statute; |
| "month" | means calendar month; |
| "notice" | means written notice as further provided in these Articles unless otherwise specifically stated; |
| "Officer" | means any person appointed by the Board to hold an office in the Company; |
| "Ordinary Resolution" | means a resolution:<br><br>(a) passed by a simple majority of such Members as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting of the Company and where a poll is taken a majority to the number of votes to which each Member is entitled; or<br><br>(b) approved in writing by all of the Members entitled to vote at a general meeting of the Company in one or more instruments each signed by one or more of the Members and the effective date of the resolution so adopted shall be the date on which the instrument, or the last of such instruments, if more than one, is executed; |
| "Register of Members" | means the register of Members of the Company to be maintained at such place within or outside the Cayman Islands as the Board shall determine from time to time; |
| "Registered Office" | means the registered office of the Company as required by the Statute; |

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| "Remuneration Committee" | means the remuneration committee of the Board, established pursuant to these Articles; |
| "ROC" or "Taiwan" | means Taiwan, the Republic of China; |
| "ROC Securities Exchange(s)" | means GreTai Securities Market (including the Emerging Stock Market) and/or the Taiwan Stock Exchange of the ROC (as the content may require); |
| "paid-up" | means paid-up and/or credited as paid-up; |
| "Seal" | means the common seal of the Company and includes every duplicate seal; |
| "Secretary" | includes an assistant secretary and any person appointed to perform the duties of secretary of the Company; |
| "Share" | means a share in the capital of the Company. All references to "Shares" herein shall be deemed to be Shares of any or all Classes as the context may require and, for the avoidance of doubt, in these Articles the expression "Share" shall include a fraction of a Share; |
| "Solicitor" | means any Member, a trustee business or a securities agent mandated by Member(s), who solicits an instrument of proxy from any other Member to appoint him/her/it as a proxy to attend and vote at a general meeting, pursuant to the Applicable Public Company Rules; |
| "Special Resolution" | means a special resolution of the Company passed in accordance with the Statute, and being a resolution:<br><br>(a) passed by a majority of not less than two-thirds of such Members as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting of the Company of which notice specifying the intention to propose the resolution as a special resolution has been duly given; or |

(b) approved in writing by all of the Members entitled to vote at a general meeting of the Company in one or more instruments each signed by one or more of the Members aforesaid, and the effective date of the special resolution so adopted shall be the date on which the instrument or the last of such instruments, if more than one, is executed;

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| "Spin-off" | refers to an act wherein a transferor company transfers all of its independently operated business or any single independently operated business to an existing or a newly incorporated company as consideration for that existing transferee company or newly incorporated transferee company to issue new shares to the transferor company or to members of the transferor company; |
| "Statute" | means the Companies ACT (as amended) of the Cayman Islands as amended from time to time and where in these Articles any provision of the Statute is referred to, the reference is to that provision as modified by any subsequent law for the time being in force; |
| "Controlling and Subordinate Company" | means, with respect to any company, (1) A company which holds a majority of the total number of the outstanding voting shares or the total amount of the capital stock of another company is considered the controlling company, while the said other company is considered the subordinate company; (2) if a company has a direct or indirect control over the management of the personnel, financial or business operation of another company, it is also considered the controlling company, and the said other company is considered the subordinate company. Under any of the following circumstances, it shall be concluded as the existence of the controlling and subordinate relation: (1) Where a majority of directors in a company are contemporarily acting as directors in another company; or (2) Where a majority of the total number of outstanding voting shares or the total amount of the capital stock of a company and another company are held by the same shareholders; |
| "Supermajority Resolution" | means a resolution passed by majority votes cast by the Members, as being entitled to do so, voting in person or where proxies are allowed, by proxy, at a general meeting attended by Members who represent two-thirds or more of the total issued |

shares of the Company or, if the total number of shares represented by the Members present at the general meeting is less than two-thirds of the total outstanding shares of the Company, but more than one half of the total issued shares of the Company, "Supermajority Resolution" shall instead mean a resolution adopted at such general meeting by two-thirds or more of the Members, as being entitled to do so, voting in person or where proxies are allowed, by proxy, at such general meeting;

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| "Surviving Company" | means the sole remaining Constituent Company into which one or more other Constituent Companies are merged within the meaning of the Statute; |
| "Taiwan Clearing House" | means the Taiwan Clearing House established by the Taiwan Payments Clearing System Development Foundation to process check clearing and settlement services; |
| "vacancies" | means for the purpose of Article 98, the total required number of Directors (as determined by the Board from time to time pursuant to Article 64) minus the current number of Directors; and |
| "written" and "in writing" | include all modes of representing or reproducing words in visible form. |

Words importing the singular number only include the plural number and vice versa.

Words importing the masculine gender include the feminine gender and vice versa.

Words importing persons only include natural persons, companies, associations, or bodies of persons whether incorporated or not.

References to any statute or statutory provision shall be construed as relating to any statutory modification or re-enactment thereof for the time being in force

2. The business of the Company may be commenced as soon after incorporation as the Directors shall see fit, notwithstanding that part only of the shares may have been allotted.

3. The Directors may pay, out of monies of the Company, all expenses incurred in or about the formation and establishment of the Company including the expenses of registering the Company as an exempted Company in the Cayman Islands.

**CERTIFICATES FOR SHARES**

4. Certificates representing shares of the Company shall be in such form as shall be determined by the Board. Such certificates may be under Seal. All certificates for shares shall be consecutively numbered or otherwise identified and shall specify the shares to which they relate. The name and address of the person to whom the shares represented thereby are issued, with the number of shares and date of issue, shall be entered in the Register of Members of the Company. All certificates surrendered to the Company for transfer shall be cancelled and no new certificate shall be issued until the former certificate for a like number of shares shall have been surrendered and cancelled. The Directors may authorise certificates to be issued with the seal and authorised signature(s) affixed by some method or system of mechanical process. Subject to the Statute, no share certificates shall be required to be issued to Members unless otherwise determined by the Board.

5. Notwithstanding Article 4 of these Articles, if a share certificate be defaced, lost or destroyed, it may be replaced on payment of a reasonable fee and on such terms (if any) as to evidence, indemnity and to payment of the expenses incurred by the Company in investigating such evidence and preparing such indemnity, as the Board shall think fit.

**ISSUE OF SHARES**

6. (a) Subject to the provisions, if any, in that connection in the Memorandum of Association and without prejudice to any special rights previously conferred on the holders of existing shares, the Board may allot, issue, grant options over or otherwise dispose of Shares of the Company (including fractions of a share) with or without preferred, deferred or other special rights or restrictions, whether in regard to dividend, voting, return of capital or otherwise and to such persons, at such times and on such other terms as they think proper PROVIDED ALWAYS that, notwithstanding any provision to the contrary contained in these Articles of Association, the Company shall be precluded from issuing bearer shares, warrants, coupons or certificates.

(b)Subject to the Statute, so long as the Shares are listed on any ROC Securities Exchange, the Company may allot and issue new Shares being subject to such restrictions as the Board may from time to time determine, to the employees of any company that is met certain conditions and is considering as controlling company and/or its Subordinate Company, as approved by the Members by way of a Supermajority Resolution, and the number of the Shares to be issued, the issuance price, and the terms and conditions of such issuance shall comply with the Applicable Public Company Rules.

7. So long as the Shares are listed in any ROC Securities Exchange, where the Company increases its issued share capital by issuing new Shares for cash consideration in Taiwan, the Company shall allocate ten percent (10%) of the total number of such new Shares to be issued, for offering to the public in Taiwan unless it is not necessary or appropriate, as determined by the FSC or other Taiwan authorities, for the Company to conduct the aforementioned public offering. However, if a percentage higher than the aforementioned ten percent (10%) is resolved by an Ordinary Resolution passed at a general meeting to be offered to the public in Taiwan, the percentage determined by such resolution shall prevail. When the Company conducts an initial public offering in any ROC Securities Exchange, the aggregate total number of Shares issued pursuant to such initial public offering shall not exceed fifteen percent (15%) of the total number of issued Shares of the Company.

8. (a) So long as the Shares are listed in any ROC Securities Exchange, unless otherwise resolved by the Members in a general meeting by Ordinary Resolution, where the Company proposes to issue new Shares for cash consideration, the Company shall make a public announcement and send notices to Members in order to notify each Member that he/she/it is entitled to exercise a pre-emptive right to purchase his/her/its pro rata portion of the remaining new Shares (after allocation of the public offering portion and the employee subscription portion as set out in the immediately preceding Article. The aforesaid employee subscription shall include employees of the company and Companies that have met certain conditions to be considered as controlling or subordinate companies of the Company.) to be issued for cash consideration. The Company shall state in such announcement and notices to the Members that if any Member fails to purchase his/her/its pro rata portion of such remaining new Shares within the prescribed period, such Member shall be deemed to have forfeited his/her/its pre-emptive right to purchase such new Shares. In the event that Shares held by a Member are insufficient for such Member to exercise the pre-emptive right to purchase one new Share, the entitlement of pre-emptive right of several Members may be combined together for joint purchase of new Shares or for purchase of new Shares in the name of a single Member pursuant to the Applicable Public Company Rules. If the total number of the new Shares to be issued has not been fully subscribed by the Members within the prescribed period, the Company may offer such remaining balance of unsubscribed Shares to the public or may offer such remaining balance of unsubscribed Shares to a specific person or persons in accordance with the Applicable Public Company Rules.

Where subscriber delays payment for shares as provided in the preceding article, the promoters shall fix a period of not less than one month and call upon each subscriber to pay up, declaring that in case of default of payment within the stipulated period their right shall be forfeited.

After the promoters have made the aforesaid call, the subscribers who fail to pay accordingly shall forfeit their rights and the shares subscribed to by them shall be otherwise sold. Under the aforesaid circumstances, the Company is still entitled to claim against such defaulting subscribers for the compensation for loss or damage, if any.

(b)The pre-emptive right of the Members as set out under Article 8 (a) shall not apply if new Shares are issued in connection with:

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

(ii) fulfilling the Company's obligations under the terms of any warrants and/or options issued by the Company, including those issued in accordance with the employee incentive programs under Article 11 (a);

(iii) fulfilling the Company's obligations under the terms of any convertible bonds or corporate bonds issued by the Company which are convertible into Shares or which entitle its holders to acquire Shares;

(iv) Shares issued pursuant to a statutory private placement in accordance with the Applicable Public Company Rules.

(v) new fully-paid Shares issued to the Members as scrip dividend declared pursuant to Article 115, and/or as effecting any capitalisation of any other amount pursuant to Article 116.

(c) Subject to Cayman Companies Law, in case of any of the following events, the company may not be required to reserve new shares to be issued for subscription by its employees, to notify then existing shareholders for subscription, to appropriate a certain ratio for public offering, and not subject to Articles 267(1) through 267(3) of the Company Act and Article 28-1 of the Securities and Exchange Act:

(i) The surviving company issued new shares for a merger reason, or parent companies issued new shares for the merger between subsidiary companies and other companies;

(ii) All new shares are issued for being acquired;

(iii) All new shares are issued for the acquisition of issued shares, business, or assets of other companies;

(iv) New share are issued for the share exchange;

(v) New shares are issued for division of a company by the succeeding company.

Subject to Cayman Companies Law, any new shares issued hereunder may be paid up in cash or assets required in the business of the company, and such issuance is exempted from Article 272 of the Company Act.

9. The Company shall only issue fully paid-up Shares.

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

(b)Prior to the issuance of any Preferred Shares approved pursuant to Article 10.(a) hereof, the Articles shall be amended to set forth the rights and obligations of the Preferred Shares, including but not limited to the following terms, and provided that such rights and obligations of the Preferred Shares shall not contradict the mandatory provisions of Applicable Public Company Rules regarding the rights and obligations of such Preferred Shares, and the same shall apply to any variation of rights of Preferred Shares:

(i) Order, fixed amount or fixed ratio of allocation of Dividends and bonus on Preferred Shares; (ii) Order, fixed amount or fixed ratio of allocation of surplus assets of the Company;

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

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

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

11. (a) The Company may, upon approval by the Board, adopt one or more employee incentive programs pursuant to which the Company may issue Shares, options, warrants or other similar instruments, to employees of any company that met certain conditions and considered as a controlling company and its Subordinate Company, provided that the aggregate total number of Shares issued pursuant to such employee incentive programs shall not exceed ten percent (10%) of the total number of issued Shares of the Company. The Company may enter into agreements with employees of the Company and the employees of its Subsidiaries pursuant to the incentive program approved pursuant to this Article, whereby employees may subscribe, within a specific period of time, a specific number of 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 program. However, options, warrants or other similar instruments issued pursuant to this Article are not transferable save by transmission upon the death of the holder thereof.

(b) Subject to approval by the Board, the employees of any company that met certain conditions and considered as a controlling company and Subordinate Company of the Company may collectively be entitled to an annual remuneration of an amount not less than one percent (1%) of the Current Year's Profit Situation. The employee remuneration may be payable in cash, stock, or any combination of both, and the Board may determine the implementation rules relating to such annual remuneration to employees. In the event that the company incurs accumulated losses, it shall be covered.

The Current Year's Profit Situation as mentioned in part (b) means the current year's pre-tax profit before deducting of employee and director annual remuneration.

A decision on employee remuneration will be decided by a majority vote with over two thirds of the directors in attendance and then reported at the annual shareholders' meeting.

12. Every person whose name is entered as a Member in the Register of Members shall be entitled without payment to one certificate for all his/her/its Shares or several certificates for his/her/its Shares in the form as determined by the Board. Subject to the provisions of the Statute, the Company shall establish and/or maintain the Register of Members at such location (within or outside the Cayman Islands) as the Board thinks fit. So long as the Shares are listed on an ROC Securities Exchange, the Company shall, upon any issue of new Shares, cause such shares to be credited to the accounts of the subscribing Members maintained with the Taiwan Depository & Clearing Corporation pursuant to the Applicable Public Company Rules within thirty (30) days from the date such shares becomes issuable under the Statute and the Applicable Public Company Rules, and shall make a public announcement prior to the delivery of such shares pursuant to the Applicable Public Company Rules. So long as the Shares are listed on an ROC Securities Exchange, the issuance and transfer of Shares shall be registered in the Register of Members kept and maintained in Taiwan.

## TRANSFER OF SHARES

13. The instrument of transfer of any share shall be in writing, in any usual or common form or such other form as the

Board may approve in their absolute discretion, and shall be executed by or on behalf of the transferor, and if so required by the Board, shall also be executed by or on behalf of the transferee and shall be accompanied by the certificates (if any) for the Shares to which the transfer relates and such other evidence as the Board may reasonably require to show the right of the transferor to make the transfer. The transferor shall be deemed to remain a Member until the name of the transferee is entered in the Register of Members in respect of the relevant Shares.

14. The registration of transfers may be suspended when the Register of Members is closed for transfers in accordance with Article 23.

15. For so long as the Shares are registered in one of the ROC Securities Exchanges, the Company shall keep and maintain the Register of Members in Taiwan.

**REDEMPTION, PURCHASE, SURRENDER AND TREASURY SHARES**

16. (a) Subject to the provisions of the Statute and the Memorandum of Association, Shares may be issued on the terms that they are, or at the option of the Company or the holder are, to be redeemed on such terms and in such manner as the Company, before the issue of the shares, may by Special Resolution determine.

(b) Subject to the provisions of the Statute the Memorandum of Association, Applicable Public Company Rules and any rights conferred on the holders of any Class of Shares, the Company may by Ordinary Resolution of general meeting purchase its own Shares (including fractions of a Share), including any redeemable shares by reducing and making payment out of its share capital. Any such redemption or purchase and the payment out of share capital must be made to all Members pro rata based on the percentage of shareholdings of the Members, unless otherwise provided for in the Statute or the Applicable Public Company Rules. The relevant Shares shall be cancelled upon redemption or repurchase and shall not be treated as treasury shares of the Company. Subject to the provisions of the Statute, these Articles and the Applicable Public Company Rules, so long as the Shares are listed on any ROC Securities Exchange, the Company may purchase its Shares listed and traded on such ROC Securities Exchange in accordance with the Applicable Public Company Rules if such purchase is authorised by the Board by way of a resolution passed by a simple majority of the Directors at a duly convened meeting of the Board except that the quorum necessary for a Board meeting considering such on-market repurchases shall be more than two-thirds of the total number of Directors, and the Board shall report the execution of such repurchase to the Members at the next general meeting. The Company may make payments to any Member in proportion to their respective shareholdings in the Company either by cash or by distribution of assets of the Company in the event of a reduction of its share capital, provided however, that where assets other than cash are distributed to the Members, the type of assets and the corresponding amount of such substitutive distribution shall be approved by the Members by Ordinary Resolution and agreed to by the Member who will receive such assets. The value of the aforesaid assets and the corresponding amount of such substitutive distribution shall be submitted by the Board to a ROC certified public accountant for assessment before being submitted to the Members for approval.

(c) No Share may be redeemed or purchased unless it is fully paid-up.

(d) The Company may accept the surrender for no consideration of any fully paid Share (including a redeemable Share) unless, as a result of the surrender, there would no longer be any issued Shares of the Company other than shares held as treasury shares.

(e) The Company is authorised to hold treasury Shares in accordance with the Statute.

(f) The Board may designate as treasury shares any of the Shares that it purchases or redeems, or any shares surrendered to it, in accordance with the Statute.

(g) Shares held by the Company as treasury shares shall continue to be classified as treasury shares until such Shares are either cancelled or transferred in accordance with the Statute.

(h) A treasury share shall not be counted in determining the total number of issued shares at any given time, whether for the purposes of these Articles or the Statute.

15A. (a) So long as the Shares are listed on any ROC Securities Exchange, any transfer by the Company of any treasury share designated in accordance with Article 16 (f) to any employee of any company that met certain conditions and considered as a controlling company and Subordinate Company for less than the average actual purchase or redemption price, shall require the prior approval of the Members in general meeting by way of a Special Resolution. A summary of the following matters relating to the Company's transfer of Shares designated as treasury shares to employees of any company that met certain conditions and is considered as controlling company and Subordinate Company must be specified in the notice of the general meeting where such authorisation is sought:

(i) the proposed transfer price, the discount rate, the bases of calculations and the reasonableness thereof;

(ii) the number of treasury shares to be transferred, and the purpose and the reasonableness of the proposed transfer;

(iii) qualifications of the employees, and the number of treasury shares they may purchase; and

(iv) impact on shareholders' equity, such as additional expenses incurred, reduction of the Company's earnings per share, and the financial burdens on the Company resulting from transferring treasury shares to employees at less than the average actual purchase or redemption price.

(b) So long as the Shares are listed on any ROC Securities Exchange, the aggregate number of treasury shares transferred to employees in accordance with this Article 15A (a) may not exceed five (5) per cent of the total issued shares of the Company, and the aggregate number of shares to any single employee may not exceed 0.5 per cent of the total issued shares of the Company, subject to the Applicable Public Company Rules (including *Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies* promulgated by FSC).

(c) So long as the Shares are listed on any ROC Securities Exchange, when the Company transfers its treasury shares designated in accordance with Article 16 (e) or Article 16 (f) to any employee of any company that is met certain conditions and is considering as controlling company and Subordinate Company, the Company may impose such restrictions on the transfer that such employee shall not subsequently transfer his/her Shares so obtained from the Company for a period of no more than two (2) years.

**VARIATION OF RIGHTS OF SHARES**

17. (a) If at any time the share capital of the Company is divided into different Classes of Shares, the rights attached to any Class (unless otherwise provided by the terms of issue of the shares of that class) may, whether or not the Company is being would up, be varied with or with the sanction of a Special Resolution passed at a general meeting of the holders of the shares of that class. The provisions of these Articles relating to general meetings shall apply to every such general meeting of the holders of any Class of Shares.

(b) Upon the creation of any new Class of Shares or alteration of the rights of existing issued of Shares, the Company shall amend the Memorandum of Association or these Articles to state the rights and obligations of such Classes of Shares into these Articles, including but not limit to the following:

(i) total number of authorised Shares in such Class of Shares;

(ii) the priority of entitlements to dividends of the Company amongst the Classes of Shares;

(iii)the priority of entitlements to assets of the Company amongst the Classes of Shares in the winding up of the Company;

(iv) the voting power of the holders of the Shares in such Classes of Shares (including those without voting rights);

(v) other matters related to the rights and obligations of the Shares in such Classes; and

(vi) the redemption provisions, if any.

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

**TRANSMISSION OF SHARES**

19. In case of the death of a Member, his/her shares shall be transmitted in accordance with applicable inheritance laws, but nothing herein contained shall release the estate of any such deceased holder from any liability in respect of any Shares which had been held by him solely or jointly with other persons.

20. (a) Any person becoming entitled to a Share in consequence of the death or bankruptcy or liquidation or dissolution of a Member (or in any other way than by transfer) may, upon such evidence being produced as may from time to time be required by the Board and subject as hereinafter provided, elect either to be registered himself/herself/itself as holder of that Share or to make such transfer of that Share to such other person nominated by him/her/it as the deceased or bankrupt person could have made and to have such person registered as the transferee thereof, but the Board shall, in either case, have the same right to decline or suspend registration of the transfer, in accordance with Article 23, as they would have had in the case of a transfer of that Share by that Member before his death or bankruptcy as the case may be.

(b) If the person so becoming entitled shall elect to be registered himself/herself/itself as holder he/she/it shall deliver or send the Company a notice in writing signed by him/her/it stating that he/she/it elects to be so registered.

21. A person becoming entitled to a Share by reason of the death or bankruptcy or liquidation or dissolution of the holder (or in any other case than by transfer) shall be entitled to the same dividends and other advantages to which he/she/it would be entitled if he/she/it were the registered holder of that Share, except that he/she/it shall not, before being registered as a Member in respect of such Share, be entitled in respect of it to exercise any right conferred by membership in relation to meetings of the Company PROVIDED HOWEVER that the Board may at any time give notice requiring any such person to elect either to be registered himself or to transfer that Share and if the notice is not complied with within ninety (90) days after the notice is deemed to be received by the relevant person in accordance with these Articles the Board may thereafter withhold payment of all dividends, bonuses or other monies payable in respect of the share until the requirements of the notice have been complied with.

**ALTERATION OF CAPITAL &**
**CHANGE OF LOCATION OF REGISTERED OFFICE**

22. (a) Subject to and in so far as permitted by the provisions of the Statute, the Company may from time to time by Special Resolution alter or amend its Memorandum of Association and may, without restricting the generality of the foregoing:

(i) increase the share capital by the creation of new Shares, such new capital to be of such amount and to be divided into Shares of such Class or Classes and of such amounts in such currency as the resolution shall prescribe and with such rights, priorities and privileges annexed thereto, as the Company in general meeting may determine;

(ii) consolidate and divide all or any of its share capital into Shares of larger amount than its existing shares; and on any consolidation of fully paid Shares into Shares of larger amount, the Board may settle any difficulty which may arise as it thinks expedient and in particular (but without prejudice to the generality of the foregoing) may as between the holders of Shares to be consolidated determine which particular Shares are to be consolidated into a consolidated Share, and if it shall happen that any person shall become entitled to fractions of a consolidated Share or Shares, such fractions may be sold by some person appointed by the Board for that purpose and the person so appointed may transfer the Shares so sold to the purchaser thereof and the validity of such transfer shall not be questioned, and so that the net proceeds of such sale (after deduction of the expenses of such sale) may either be distributed among the persons who would otherwise be entitled to a fraction or fractions of a consolidated Share or Shares ratably in accordance with their rights and interest or may be paid to the Company for the Company's benefit;

(iii) divide its unissued Shares into several Classes and attach thereto respectively any preferential, deferred, qualified or special rights, privileges or conditions;

(iv) subdivide its Shares or any of them into Shares of smaller amount than is fixed by the Memorandum of Association, subject nevertheless to the provisions of the Statute;

(v) 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;

(vi) make provision for the allotment and issue of Shares which do not carry any voting rights;

(vii) change the currency of denomination of its share capital; and

(viii) reduce its share premium account in any manner authorised, and subject to any conditions prescribed by law.

PROVIDED THAT so long as the Shares are listed on any ROC Securities Exchange, the currency of denomination of the share capital of the Company shall be New Taiwan Dollar (NTD) and the par value of each Share shall be NTD10.

(b) Subject to the provisions of the Statute, the Company may by resolution of the Board change the location of the

Registered Office. The Board of Directors may consider business needs, to establish a corporate branch at a suitable location.

## CLOSING REGISTER OF MEMBER OR FIXING RECORD DATE

23. For purpose of determining Members entitled to notice of or to vote at any general meeting of Members or any adjournment thereof, or Members entitled to receive payment of any dividend, or in order to make a determination of Members for any other proper purpose, the Board of the Company may determine that the Register of Members shall be closed for transfers for any period. So long as the Shares are listed on any ROC Securities Exchange, the Register of Members may only be closed in accordance with Applicable Public Company Rules.

24. To the extent required by Applicable Public Company Rules, in lieu of or part from closing the register of Members, the Board may fix in advance a date as the record date for determining of the Members entitled to receive notice of or to vote at a meeting of the Members and for the purpose of determining the Members entitled to receive payment of any dividend.

## GENERAL MEETING

25. An annual general meeting shall be held within six (6) months following the end of each fiscal year at least once every year. The general meetings shall be convened by the Board. The shareholders' meetingmay be held via video conference or in other ways announced by the competent authorities of the Republic of China. The shareholders who participate in the video conference shall be deemed present in person. The conditions, procedures and other matters to be observed for the shareholders' meeting held via video conference are subject to the laws and regulations of the Republic of China governing the securities.

26. (a) The general meetings shall be held at such time and place as the Board shall determine provided that unless otherwise provided by the Statute and unless otherwise determined by the Board, the physical general meetings shall be proceeded in Taiwan. If a physical general meeting is held outside the ROC, the Company shall seek approval from the Taiwan Stock Exchange Corporation within two (2) days after the Board adopts such resolution or the shareholders obtain permission from the competent authority to convene the meeting.

(b) Where a general meeting is to be held outside Taiwan, the Company shall engage a professional securities agent licensed in Taiwan to be present at the such general meeting and to handle the administration of such general meeting, including without limitation, the handling of the voting of proxies submitted by Members.

27. General meetings other than annual general meetings shall be called extraordinary general meetings. The Board may convene an extraordinary general meeting of the Company whenever they determine that such a meeting is necessary

in their absolute discretion.

28. The Board shall, upon a Members requisition, forthwith proceed to convene an extraordinary general meeting of the Company. For the purpose of these Articles, a “Members requisition” is a requisition of one or more Member(s) of the Company holding in the aggregate at the date of deposit of the requisition not less than three percent (3%) of the total number of the issued Shares at the time of requisition and whose Shares shall have been held by such Member(s) for at least one (1) year. Shareholders continuously holding 50% or more of the total number of outstanding shares of a company for a period of three (3) months or a longer time may convene an extraordinary general meeting. The calculation of the holding period and holding number of shares in the preceding paragraph shall be based on the holding at the time of share transfer suspension date.

29. The requisition from the Members must be in writing and state the matters to be discussed at the extraordinary general meeting and the reason therefor and deposited at the registered office of the Company and may consist of several documents in like form each signed by one or more requisitionists.

30. If the Board does not within fifteen (15) days from the date of deposit of the requisition despatch the notice of an extraordinary general meeting, the requisitionists may themselves convene an extraordinary general meeting with the permission of the competent authority. A general meeting so convened as aforesaid by the requisitionist(s) shall be convened in the same manner as nearly as possible in which general meetings are convened and held by the Board.

31. (A) Subject to the Statute and without prejudice to other provisions of these Articles as regards the matters to be dealt with by Special Resolution, the Company may from time to time by Special Resolution:

(a) change its name; and

(b) reduce its share capital and any capital redemption reserve fund.

32. (A) Subject to the Statute and Article 31(B), the Company may from time to time by Supermajority Resolution:

(a) alter or add to these Article;

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

(c) resolve that any dividend and bonus be satisfied in whole or in part by the issuance of new Shares credited as fully paid to the Members pursuant to Article 115 and effect any capitalisation of any other amount prescribed pursuant to Article 116 hereof;

(d) effect any dissolution, merger (other than a Cayman Merger) or Spin-off of the Company;

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

(d) transfer all or a material part of its business or assets;

(e) acquire or assume all businesses or assets of another person which will have a material effect on the Company's business operation; or

(f) issue securities, including options, warrants and convertible bonds, pursuant to a statutory private placement to qualified investors in Taiwan in accordance with Applicable Public Company Rules.

(i) Stock swap.

(B) In case the Company has issued Preferred Shares, any modification or alteration in these Articles prejudicial to the privileges of the holders of Preferred Shares shall also be adopted by a meeting of the holders of Preferred Shares.

33. Subject to the Statute, 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:

(a) if the Company participates in the merger/consolidation and is dissolved thereafter while the surviving company is not a listed or OTC company;

(b) if the trading of shares on Taiwan Stock Exchange market is terminated because the Company carries on the general transfer so that the transferee company is not a listed or OTC company anymore;

(c) if the trading of shares on Taiwan Stock Exchange market is terminated because the Company is acquired by any other surviving or newly incorporated company as a 100% held subsidiary company by means of share exchange while the surviving or newly incorporated company is not a listed or OTC company; or

(d) if the company carries on a division and the trading of the shares then traded on Taiwan Stock Exchange market shall be terminated while the surviving or newly incorporated transferee company after the division is not a listed or OTC company.

## NOTICE OF GENERAL MEETINGS

34. The Company shall, at least thirty (30) days prior to a general meeting or fifteen (15) days prior to an extraordinary general meeting, make a public announcement publishing the notice of the general meeting, the proxy instrument,

agendas and materials relating to matters for approval, matters for discussion, and election or discharge of Directors to be discussed in the general meeting. 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 used for the exercise of voting power together with the above-mentioned materials.

35. A general meeting of the Company shall, notwithstanding that it is called on shorter notice than that specified in these Articles, be deemed to have been properly called if it is so agreed by all the Members having the right to attend and vote at an annual general meeting or an extraordinary general meeting (as the case may be).

36. The accidental omission to give notice of a general meeting to, or the non-receipt of notice of a meeting by any person entitled to receive notice shall not invalidate any resolution passed at or the proceedings of that meeting.

37. So long as the Shares are listed on any ROC Securities Exchange, the Company shall send materials as required by the Applicable Public Company Rules relating to the matters to be discussed in each meeting together with the notice convening the general meeting in accordance with Article 34 hereof and shall transmit the same via the Market Observation Post System. The Board shall prepare a meeting handbook of the relevant general meeting and shall announce the handbook and other relevant materials of the meeting twenty-one (21) days prior to the annual general meetings or fifteen (15) days prior to the extraordinary general meetings. However, in the case that the Company has a paid-in capital reaching NTD 2 billion or more as of the last day of the most recent fiscal year, or in which the aggregate shareholding percentage of foreign investors and Mainland Chinese investors reached thirty percent (30%) or more as recorded in the shareholders' register at the time of holding of the general shareholders' meeting in the most recent fiscal year, it shall upload the aforesaid electronic file by thirty (30) days prior to the day on which the general shareholders' meeting is to be held.

38. The following matters shall be stated in the notice of a general meeting, with a summary of the material content to be discussed, and shall not be proposed as an ad hoc motion; the essential contents may be posted on the website designated by the competent authority in charge of securities affairs or the company, and such website shall be indicated in the above notice.

(a) election or removal of Directors;

(b) alteration of the Memorandum and/or these Articles; and

(c) (i) dissolution, Merger, stock swap and spin off, (ii) the entry into, any changes to or termination of any contract for lease of the Company's whole business, entrusted business to others or frequent joint venture of the Company with others, (iii) transfer of the whole or any material part of the business or assets of the Company, (iv) acceptance of the transfer of the whole business or assets from another person which will have a material effect on the business operation of the Company;

(d) ratification of an action of Director(s) who is/ are engaged in business for him/herself or on behalf of another person, such business being within the scope of the business of the Company;

(e) distribution of the whole or part of the dividends and bonuses of the Company by way of issuance of new Shares;

(f) distribution to Members on a pro-rata basis based on their respective shareholding in the Company to be paid out of the Company's share premium account and/or a distributable reserve of the Company or cash (including any contributed surplus account which are distributable) subject to the Statute and the Articles;

(g) private placement of equity-type securities issued by the Company;

(h) reduction of capital; and

(i) application for the approval of ceasing its status as a public company.

The matters set out in Article 38(a) to Article 38(i) (inclusive) and in Article 15A shall not be raised as an ad hoc motion at any general meeting of the Company.

39. The Board shall keep copies of the Memorandum, these Articles, minutes of general meetings, financial statements, the Register of Members in Taiwan, and the counterfoil of any corporate bonds issued by the Company at the office of the Company's share registrar in Taiwan and the Company's securities agent located in Taiwan. Any shareholder of the Company may request at any time, by submitting evidentiary document(s) to show his/her interests involved and indicating the scope of interested matters, an access to inspect, transcribe and to make copies of documents referred to in the preceding paragraph; if the Articles of Incorporation and accounting books and records are kept with a shareholder service agent, the company shall make such agent provide the access. The board of directors or other authorized conveners of shareholders' meetings may require a company or its shareholder service agent to provide the roster of shareholders.

40. The Company shall make copies of all statements and records prepared by the Board and the report prepared by the Audit Committee available, ten days prior to the regular meeting of shareholders, at the office of the Company's share registrar in Taiwan and its securities agent located in Taiwan in accordance with Applicable Public Company Rules. Members may inspect and review the aforementioned documents from time to time and such Members may be accompanied by their advisors, attorneys or certified public accountants for the purpose of such inspection and review.

**PROCEEDING AT GENERAL MEETINGS**

41. No business shall be transacted at any general meeting unless a quorum of Members is present at the time when the meeting proceeds to business. Unless otherwise provided for in these Articles, 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.

42. The Board shall table business reports, financial statements and proposals for distribution of profits or losses prepared by it at annual general meetings of the Company for ratification by the Members as required by the Applicable Public Company Rules. After ratification by the Members at the annual general meeting, the copies of the ratified financial statements, reports and proposals together with the Company's resolutions approving the allocation and distribution of profits or loss shall be distributed to each Member and/or publicly announced by the Board for and on behalf of the Company in accordance with the Applicable Public Company Rules.

43. At any general meeting a resolution put to the vote of the meeting shall be decided on a poll. The number or proportion of the votes in favour of, or against, that resolution shall be recorded in the minutes of the meeting. Notwithstanding the above, the resolution shall be deemed to be passed with the same effect as the affirmative vote if the Members presenting at the meeting do not object to such resolution after inquired by the chairman.

44. Subject to all applicable laws, nothing in these Articles shall prevent any Member from initiating proceedings in a court of competent jurisdiction for an appropriate remedy in connection with improper convening of any general meeting or improper passing of any resolution. The Taipei District Court, ROC, may be the court of the first instance for adjudicating any disputes arising out of the foregoing.

45. Unless otherwise expressly required by the Statute, the Memorandum or these 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.

46. Provided that the Shares are not listed in any ROC Securities Exchange,

(a) a resolution (including a Special Resolution) in writing (in one or more counterparts) signed by all Members for the time being entitled to receive notice of and to attend and vote at general meetings (or being corporations by their duly authorised representatives) shall be as valid and effective as if the same had been passed at a general meeting of the Company duly convened and held; and

(b) any such written resolution shall be deemed to have been passed at a meeting held on the date on which it was signed by the last person to sign, and where the resolution states a date as being the date of his signature thereof by any Member the statement shall be prima facie evidence that it was signed by him on that date.

47. One or more Members holding one percent (1%) or more of the total number of issued Shares immediately prior to the relevant period during which the Register of Members is closed for transfers, may in writing or by way of electronic transmission propose to the Company a resolution for consideration and approval at an annual general meeting. The board of directors of the company shall include the proposal submitted by a shareholder in the list of proposals to be

discussed at a regular meeting of shareholders, unless the subject (the issue) of the said proposal cannot be settled or resolved by a resolution to be adopted at a meeting of shareholders; the number of shares of the company in the possession of the shareholder making the said proposal is less than one percent (1%) of the total number of outstanding shares; the said proposal is submitted on a day beyond the deadline fixed and announced by the company for accepting shareholders' proposals; the said proposal containing more than 300 words or more than one matters in a single proposal as provided in the proviso of Paragraph One for urging a company to promote public interests or fulfill its social responsibilities.

48. The chairman of the Board (if any) shall preside as chairman at every general meeting of the Company, or if there is no such chairman, or if he/she shall not be present within fifteen (15) minutes after the time appointed for the holding of the meeting, or is unwilling to act, the Directors present shall elect one of their number to be chairman of the general meeting. If at any general meeting no Director is willing to act as chairman or if no Director is present within fifteen (15) minutes after the time appointed for the holding the meeting, the Members present shall choose one of their number to be chairman of the general meeting.

49. Unless otherwise expressly provided herein, if a quorum is not present by the time appointed for the general meeting or if during such a general meeting a quorum ceases to be present, the chairman may adjourn the general meeting to a later time. The Chairman may, with the consent of any general meeting duly constituted hereunder, and shall if so directed by the general meeting, adjourn the general meeting from time to time and from place to place as the meeting shall determine, but no business shall be transacted at any adjourned meeting other than the business which might have been transacted at the meeting from which the adjournment took place.

## VOTES OF MEMBERS

50. (a) Subject to any rights or restrictions for the time being attached to any Class or Classes of Shares, every Member who is present at a general meeting, either in person (or in the case of a Member being a corporation, by its authorised representative) or by proxy, shall have one vote for every Share of which he/she/it is the holder.

(b) So long as the Shares are listed on any ROC Securities Exchange, if a Member is holding more than one share, such Member may separately exercise his votes in favour of or against the relevant resolution in accordance with the Applicable Public Company Rules. A Member holding Shares for others may also apply these rights when voting separately.

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

52. Subject to the Statute and all applicable law, when a company holds a shareholders' meeting, electronic means should be listed as one of the channels for exercising voting rights. Subject to the Statute and all applicable law, the method

for exercising such voting power shall be described in the general meeting notice to be given to the Members if the voting power is exercised by means of a written ballot or an electronic transmission. A Member who exercises his/her/its voting right at a general meeting by means of a written ballot or an electronic transmission shall be deemed present in person at such general meeting, but shall be deemed to have waived his/her/its voting power in respective of any ad hoc motion and/or amendment(s) to the original agenda(s) at the said general meeting.

53. Subject to the Statute and all applicable law, any Member who exercise his/her/its voting power by way of a written ballot or electronic transmission shall serve the Company with his declaration of intention to do so at least two (2) days prior to the general meeting. If a Member serves the Company with more than one declaration of intention to exercise his/her/its voting power by way of a written ballot or electronic transmission, the first declaration shall prevail, unless an explicit written statement is made thereafter by such Member to revoke the previous declaration of intention. In the event any Member who has served the Company with his declaration of intention to exercise his voting power by way of a written ballot or electronic transmission later intends to attend the general meetings in person, he/she/it shall, at least two (2) days prior to the date of such general meeting, serve a separate declaration of intention to revoke his/her/its previous declaration of intention in the same manner as previously used in exercising his voting power. Votes by way of a written ballot or electronic transmission shall remain valid if the relevant Member fails to revoke the declaration of intention before the prescribed time. In the event that a Member exercises his/her/its voting power by way of a written ballot or electronic transmission and has also authorized a proxy to attend a general meeting, then the voting power exercised by the proxy at the general meeting shall prevail.

54. In the case of joint holders of record, such joint holders shall appoint a representative among them to exercise the votes of their Shares and shall notify the Company such appointment. If no such representative is appointed by such joint holders of record, then 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.

55. No Member shall be entitled to vote at any general meeting unless he/she/it is registered as a Member of the Company on the record date for such general meeting. A Member of unsound mind, or in respect of whom an order has been made by any count having jurisdiction in lunacy, may vote whether on a show of hands or on a poll by his committee, receiver, curator bonis, or other person in the nature of a committee, receiver or curator bonis appointed by that court, and any such committee, receiver, curator bonis or other persons may vote by proxy.

**SHARES WHICH ARE NOT ENTITLED TO VOTE**

56. The Shares in the Company set out below shall not be voted at any general meeting and shall not be counted in determining the total number of issued Shares at any given time:

(a) Shares in the Company that are indirectly owned by the Company;

(b) Shares in the Company that are owned by its Subsidiary, one-half or more of whose total number of issued voting shares or paid-in capital are directly or indirectly owned by the Company; and

(c) Shares in the Company that are owned by a company, one-half or more of whose total number of issued voting shares or paid-in capital are directly or indirectly owned by the Company, its Subsidiaries and the holding companies to which the Company is a Subsidiary.

57. If a Member who has a personal interest in any matter discussed at a general meeting, and such interest is in conflict with and may harm the interests of the Company, such Member shall abstain from voting his/her/its Shares in regard to such matter. The votes of such Shares shall not be counted in the total number of votes of Members present at the meeting but such Shares may be counted in determining the quorum of the general meeting. The aforementioned Member shall also not vote on behalf of any other Member at the same general meeting.

58. If any Director creates or has created security over any Shares held by him, then he shall notify the Company of such security. If at any time the security created by a Director is in respect of more than half of the Shares held by him at the time of his appointment, then the voting rights attached to the Shares held by such Director at such time shall be reduced, such that the Shares over which security has been created which are in excess of half of the Shares held by the Director at the date of his appointment shall not carry voting rights and shall not be counted in the number of votes casted by the Member at a general meeting.

**DISSENTING MEMBERS' APPRAISAL RIGHT**

59. In the event any of the following resolutions is passed at a general meeting, the dissenting shareholders shall have the appraisal right,:

(a) a resolution approving the entry into by the Company, any amendments to or termination of any agreement for any contract for lease of all of the Company's business, entrusted business to other person or frequent joint venture of the Company with others;

(b) a resolution approving the transfer by the Company of all or a material part of its business or assets, provided that, this shall not apply where such transfer is to be made pursuant to the dissolution of the Company; or

(c) a resolution approving the acquisition by the Company of all of the business or assets from another person, which will have a material effect on the Company's business operations.

(d) division, merger, acquisition or stock swap of the Company.

60. The shareholder filing a request under the Article 57 of Articles of Incorporation shall make it in writing within 20 days since the resolution of the general meeting was made and specify the price for buying back. If the Company and shareholder reach an agreement about the price of buying back, the Company shall pay for the shares within 90 days since the resolution of the general meeting was made. In case no agreement is reached, the Company shall pay the fair price it has recognized to the dissenting shareholder who asks for a higher price within 90 days since the resolution of the general meeting was made. If the Company did not pay, the Company shall be considered to be agreeable to the price requested by the shareholder.

In the event that the Member who voted against or waived his/her/its voting right during the meeting may file a request under the Article 57(d), in case no agreement is reached within sixty (60) days since the resolution of the general meeting was made, the Company shall apply to the court for a ruling on the fair price against all the dissenting shareholders as the opposing party within thirty (30) days after that duration. The Taiwan Taipei District Court may be designated as the court of first instance to exercise jurisdiction.

Shares for which voting right has be waived in the preceding Paragraph shall not be counted in the number of votes of shareholders present at the meeting.

## PROXIES AND SOLICITATION OF PROXIES

61. The instrument appointing a proxy shall be in writing and shall be executed under the hand of the appointor or of his attorney duly authorised in writing, or, if the appointor is a corporation under the hand of an officer or attorney duly authorised in that behalf. A Member shall deposit such duly executed instrument of proxy with the Company not later than five (5) days prior to the date of the general meeting. In the case that two or more instruments of proxy are deposited by the same Member, the first deposited shall be deemed valid; unless such Member expressly revokes the previously deposited instrument(s) of proxy in the subsequent instrument of proxy. A proxy need not be a Member of the Company. The instrument appointing a proxy shall be deposited at the Registered Office or at the office of the securities agent engaged by the Company in the ROC, or at such other place, in such manner as is specified in the notice convening the meeting.

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

63. (a) Subject to the Applicable Public Company Rules, except for trust enterprises organized under the laws of the ROC or a shareholders' service agent (as the term is defined under the Applicable Public Company Rules) recognized by the FSC, in the event a person acts as the proxy for two or more Members, the sum of Shares entitled to vote as represented by such proxy shall be no more than 3% of the total outstanding voting shares immediately prior

to the relevant date of closure of the Register of Members for purposes of determining Members entitled to vote at the general meeting; any vote in respect of the portion in excess of such 3% threshold shall not be counted.

(b) The instrument of proxy shall be in the form approved by the Board and be expressed to be for a particular meeting only. The form of proxy shall include at least the following information: (i) instructions on how to complete the form, (ii) the matters to be voted upon by the proxy, and (iii) basic identification information relating to the relevant Member appointing the proxy, his/her/its 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 shall be distributed to all Members on the same day by mail or via electronic transmission.

(c) In the event any Member who has served the Company with his/her/its declaration of intention to exercise his/her/its voting power by means of a proxy instrument intends to attend general meetings in person or to exercise his/her/its voting power by means of written ballots or electronic transmissions, he/she/it shall, at least two (2) days prior to the date of the general meeting, serve a separate written notice of intention to revoke his/her/its instrument of proxy. Votes by proxy shall be valid if the relevant Member fails to revoke the instrument of proxy before the time prescribed by the Applicable Public Company Rules.

(d) So long as the Shares are listed on an ROC Securities Exchange, all matters concerning proxies and/or the solicitation of proxies by a Solicitor relating to the Shares of the Company shall comply with the ROC's *Rules Governing the Use of Proxies for Attendance at Member Meetings of Public Companies* and all other applicable laws and regulations, whether or not expressly provided for in these Articles.

**DIRECTORS**

64. (a) There shall be a Board of Directors consisting of not less than seven (7) and no more than eleven (11) Directors, each of whom shall be appointed to a term of office of three (3) years. The Board of Directors shall from time to time determine the total required number of Directors within the aforesaid range. Retiring Directors may be eligible for re-election. The first Directors of the Company shall be determined in writing by, or appointed by a resolution of, the subscribers of the Memorandum of Association or a majority of them.

(b) When the Members resolve to re-elect all Directors prior to the expiration of the current term of office of all Directors at a general meeting, all Directors shall retire upon the conclusion of the re-election, unless it is determined by way of an Ordinary Resolution that all Directors shall remain in their offices until the expiration of their current term of office. The re-election shall be acted upon by the shareholders present at the shareholders' meeting who represent a majority of the outstanding shares of the company.

65. Unless otherwise approved by one of the ROC Securities Exchanges on which the Company's Shares are traded, no more than half of the total number of Directors can have a spousal relationship or family relationship within the second degree of kinship with any other Directors.

66. In the event that the Company convenes and hold a general meeting for the election of Directors and any of the Directors elected does not meet the requirements provided in Article 65 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 65 hereof. Any person who is currently a Director but is in violation of the aforementioned requirements in Article 65 shall immediately and automatically vacate his/her/its position of Director.

67. Unless otherwise permitted under the Applicable Public Company Rules, there shall be at least three (3) to four (4) 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 the same shall have accounting or financial expertise.

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

69. (a) The Board may determine the disbursement to be paid to the Directors by taking into account the extent and value of the services provided for the management of the Company and referring to the standard generally adopted by other companies in the same industry. Such disbursement shall be deemed to accrue from month to month. The Directors shall also be entitled to be paid their travelling, hotel and other expenses properly incurred by them in going to, attending and returning from meetings of the Board, or any committee of the Board, or general meetings of the Company, or otherwise in connection with the business of the Company, or to receive a fixed allowance in respect thereof as may be determined by the Board from time to time, or a combination partly of one such method and partly the other.

(b) In addition to the disbursement in the above paragraph (a) and subject to approval by the Board, all of the Directors collectively may be entitled to an annual remuneration of not more than seven percent (7%) of the Current Year's Profit Situation, and such annual remuneration shall only be payable in cash.

The Current Year's Profit Situation as mentioned in part (b) means the current year's pre-tax profit before deducting of employee and director annual remuneration.

A decision on director remuneration will be decided by a majority vote with over two thirds of the directors in attendance and then reported at the annual shareholders' meeting.

70. A Director (other than an Independent Director) may hold any other office or place of profit under the Company (other than the office of Auditor) in conjunction with his office of Director for such period and on such terms as to remuneration and otherwise as the Board may determine.

71. A shareholding qualification for Directors may be fixed by the Company in general meeting, but unless and until so fixed no qualification shall be required.

72. A Director of the Company may be or become a director or other officer of or otherwise interested in any company promoted by the Company or in which the Company may be interested as shareholder or otherwise and no such Director shall be accountable to the Company for any remuneration or other benefits received by him as a director or officer of, or from his interest in, such other company. However, such Director is required to explain his services as a director or officer of, or his interest in such other company to the Members at a general meeting, and is required to obtain prior approval with respect to his services for or his interests in such other company from the Members by a Supermajority Resolution at the general meeting.

73. When a government agency or a juridical person is a Member, such government agency or juridical person may be elected as a Director, provided that such government agency or juridical person shall designate an individual representative to exercise the powers and duties of a Director in its name and on its behalf. Such government agency or juridical person may also nominate one (1) or more individual being its representatives to be elected as Directors. Any of the individual representatives referred to above may, because of the change of his/her functional duties, be replaced by another individual designated by such government agency or juridical person to fulfill the remaining term of office of that directorship. Subject to the Applicable Public Company Rules, a shareholding qualification for each of the Directors may be fixed by the Company in general meeting, but unless and until so fixed no qualification shall be required.

## DIRECTOR'S PROXY

74. If a Director is unable to attend a meeting of the Board because of absence from Taiwan, illness or otherwise, such Director may appoint another Directors to attend that meeting on his/her behalf. The appointing Director shall, in each instance, issue a written proxy and state therein the scope of authority with reference to the subjects to be discussed at that meeting, and such proxy shall be lodged with the Board at any time before that meeting. Any Director may only accept the appointment to act as the proxy of one other Director.

## POWERS AND DUTIES OF DIRECTORS

75. (a) Subject to the Statute, Applicable Public Company Rules, and these Articles, the Board shall manage and conduct the business of the Company by passing resolutions at meetings of the Board. The Board may pay all expenses incurred in promoting, registering and setting up the Company, and may exercise all such powers of the Company

as are not, from time to time by the Statute, or by these Articles, or such regulations, being not inconsistent with the aforesaid, as may be prescribed by the Company in general meeting required to be exercised by the Company in general meeting PROVIDED HOWEVER that no regulations made by the Company in general meeting shall invalidate any prior act of the Board which would have been valid if that regulation had not been made.

(b) Each Director shall have a duty of loyalty and a duty to exercise fiduciary care when conducting the business of the Company and shall be liable for the damages suffered by the Company resulting from the breach of such duties. The Members may by way of an Ordinary Resolution request a Director to disgorge the gains from his breach of the duty of loyalty and the duty to exercise fiduciary cares. The duties of the Directors shall also apply to the managers of the Company.

(c) If a Director, during his conduct of the business of the Company, caused damages to other third parties by violating applicable laws, such Director shall be jointly liable to such damaged third parties.

76. The Board may from time to time and at any time by powers of attorney appoint any company, firm, person or body of persons, whether nominated directly or indirectly by the Directors, to be the attorney or attorneys of the Company for such purpose and with such powers, authorities and discretions (not exceeding those vested in or exercisable by the Directors under these Articles) and for such period and subject to such conditions as they may think fit, and any such powers of attorney may contain such provisions for the protection and convenience of persons dealing with any such attorneys as the Directors may think fit and may also authorise any such attorney to delegate all or any of the powers, authorities and discretions vested in him/her.

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

78. The Board shall cause minutes to be made in books provided for the purpose:

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

(b) of the names of the Directors (including those represented thereat by proxy) present at each meeting of the Directors and of any committee of the Board;

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

79. Subject to all applicable laws, the Board on behalf of the Company may pay a gratuity or pension or allowance on retirement to any Director who has held any other salaried office or place of profit with the Company or to his widow

or dependants and may make contributions to any fund and pay premiums for the purchase or provision of any such gratuity, pension or allowance.

80. Subject to all applicable laws, these Articles, and any other regulation governing the lending of capital, endorsement and guarantees, and acquisition and disposition of assets of the Company which may be adopted by resolutions of the Members at general meetings from time to time, the Board may exercise all the powers of the Company to borrow money and to mortgage or charge its undertaking, property and uncalled capital or any part thereof and to issue debentures, debenture stock and other securities whether outright or as security for any debt, liability or obligation of the Company or of any third party.

**MANAGEMENT**

81. Subject to all applicable laws and these Articles, the Board may from time to time provide for the management of the affairs of the Company in such manner as they shall think fit.

**MANAGING DIRECTORS**

82. The Directors may, from time to time, appoint one or more of their body to the office of Managing Director for such term and at such remuneration (whether by way of salary, or commission, or participation in profits, or partly in one way and partly in another) as they may think fit but his appointment as a Managing Director shall be terminated immediately if he ceases from any cause to be a Director.

83. The Directors may delegate any of the powers exercisable by them to a Managing Director upon such terms and conditions and with such restrictions as they may think fit, and may from time to time revoke, withdraw, alter or vary all or any of such powers.

**PROCEEDINGS OF DIRECTORS**

84. Except as otherwise provided by these Articles, the Board shall meet together for the despatch of business, convening, adjourning and otherwise regulating their meetings as they think fit. Any resolution put to the vote at any meeting shall be decided by a majority of votes of the Directors present at a meeting. In case of an equality of votes, the resolution shall fail.

85. (a) Meetings of the Board may be summoned by the Chairman of the Board (if such chairman is elected), or may be summoned by any two (2) Directors jointly, and shall be held during the normal business hours and at a location where it is convenient for all Directors to attend such meetings.

(b) A meeting of the Board shall be summoned by at least seven (7) days' notice in writing, via fascimile or e-mail to all Directors, and the notice shall set forth the general nature of the business to be considered. Alternatively, a meeting of the Board may be summoned from time to time if there is any emergency, provided that notice is waived by all the Directors either at, before or after the meeting is held and PROVIDED FURTHER if notice is given in person, by cable, telex or facsimile, the same shall be deemed to have been given on the day it is delivered, sent or transmitted to each of the Directors.

86. (a) A Director shall attend meetings of the Board in person or by proxy in accordance with these Articles.

(b) Unless otherwise provided in these Articles, the quorum necessary for the transaction of the business of the Board shall be more than one-half of the number of the Directors in office as at the date of the meeting. For the purposes of this Article a proxy appointed by a Director shall be counted in a quorum at a meeting at which the Director appointing him is not present.

87. The Board may act notwithstanding any vacancy in its number.

88. The Board shall elect a Chairman of the Board and determine the period for which he is to hold office. The Chairman of the Board shall be elected by and among the Directors by a majority vote at a meeting of the Board at which two-thirds or more of the number of Directors in office as at the date of the meeting are present. If no such Chairman is elected, or if at any meeting the Chairman is not present within five minutes after the time appointed for holding the same, the Directors present may choose one of their number to be Chairman of the meeting. The Chairman of the Board may be removed by a majority vote of more than two-thirds of the attending Directors at a meeting of the Board at which two thirds or more of the number of Directors in office as at the date of the meeting are present, PROVIDED that the chairman being so removed by the Board shall remain as a Director of the Company notwithstanding his/her removal as chairman of the Board.

89. A Director who is directly or indirectly interested in a contract or proposed contract or arrangement with the Company shall declare the nature of such interest as required by law. A director who has a personal interest in the matter under discussion at a board meeting shall explain to the board meeting the essential contents of such personal interest. In the merger/consolidation and acquisition by the Company, a director who has a personal interest in the transaction of merger/consolidation and acquisition shall explain to the board meeting and the shareholders meeting the essential contents of such personal interest and the cause of approval or dissent to the resolution of merger /consolidation or acquisition, and the Company shall itemize the essential contents of a Director's personal interest and the cause of approval or dissent to the resolution of merger/consolidation or acquisition in the notice to convene a meeting of shareholders; the essential contents may be posted on the website designated by the competent securities authority in the ROC or the Company, and the address of such website shall be indicated in the above notice. 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 has interests in the matters under discussion in the meeting of the preceding paragraph, such director shall be deemed to have a personal interest in the matter. A Director who has a personal interest in the matter

under discussion at a meeting of the Board, which conflicts with and may harm the interests of the Company, shall neither vote nor exercise voting rights on behalf of another Director at the relevant meeting; the voting right of such Director who is prohibited from voting or exercising any voting right as prescribed above shall not be counted in the number of votes of Directors present at that meeting of the Board nor be counted in the quorum of the meeting.

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

91. A committee may meet and adjourn as it thinks proper. Any resolution put to the vote at any meeting shall be determined by a majority of votes of the members present, and in the case of an equality of votes the resolution shall fail.

92. Members of the Board of Directors or of any committee thereof may participate in a meeting of the Board or of such committee by means of videoconference or any other similar communications equipment by means of which all persons participating in the meeting can see and hear each other. Participation in a meeting pursuant to this provision shall constitute presence in person at such meeting.

**DUTY OF THE BOARD TO ADVISE IN A TENDER OFFER**

93. So long as the Shares are listed in any ROC Securities Exchange, within seven (7) days after the Company or its litigation or non-litigation agent appointed pursuant to the Applicable Public Company Rules receives a copy of a tender offer application form and relevant documents, the Board shall resolve to recommend to the Members whether to accept or to reject the tender offer and make a public announcement of the following in accordance with the Applicable Public Company Rules:

(a) The type and number of Shares held by the Directors and each Member holding more than ten percent (10%) of the issued Shares in their own names or in the names of other persons;

(b) Recommendations to the Members on the tender offer, which shall set forth the names of the Directors who abstained or objected to the tender offer and the reason(s) therefor;

(c) Whether or not there is any material change in the financial condition of the Company after the submission of the latest financial report and an explanation of the change(s) (if any); and

(d) The type, number and amount of the shares of the tender offeror (if the tender offeror is a company or corporation) or its affiliates held by the Directors and the Members holding more than ten percent (10%) of the issued Shares held in their own names or in the name of other persons.

**VACATION OF OFFICE OF DIRECTOR**

94. The office of a Director shall be vacated:

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

(b) if he/she is removed from office pursuant to these Articles;

(c) if he/she dies, having been adjudicated bankrupt or adjudicated of the commencement of the liquidation process by a court, and having not been reinstated to his rights and privileges;

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

(e) if he/she has committed an offence as specified in the ROC statute of prevention of organizational crimes and convicted with imprisonment for a term of more than one year, and has not started serving the sentence, has not completed serving the sentence, or two years have not elapsed since completion of serving the sentence, expiration of the probation, or pardon is less than five (5) years;

(f) if he/she has committed an offence involving fraud, breach of trust or misappropriation, or subsequently sentenced to imprisonment for a term of more than one (1) year, and convicted with imprisonment for a term of more than one year, and has not started serving the sentence, has not completed serving the sentence, or two years have not elapsed since completion of serving the sentence, expiration of the probation, or pardon is less than two (2) years;

(g) Having committed the offense as specified in the Anti-corruption Act and subsequently convicted of a crime, and has not started serving the sentence, has not completed serving the sentence, or two years have not elapsed since completion of serving the sentence, expiration of the probation, or pardon;

(h) if he/she has been blacklisted by the Taiwan Clearing House due to default on negotiable instruments, and the term of such sanction has not expired yet; or

(i) Having been adjudicated of the commencement of assistantship and such assistantship not having been revoked yet.

In the event that the foregoing events described in this Article 94(c), (d), (e), (f), (g), (h) and (i) occurring in relation to a candidate for the office of Director, such candidate shall be prohibited from being elected as a Director.

In case a director (exclude independent director) of a company whose shares are issued to the public that has transferred, during the term of office as a director, more than one half of the company's shares being held by him/her at the time he/she is elected, he/she shall, ipso facto, be discharged from the office of director.

If any director (excluding the independent directors)of a company whose shares are issued to the public, after having been elected and before his/her inauguration to the office of director, has transferred more than one half of the total number of shares of the company he/she holds at the time of his/her election as such; or had transferred more than one half of the total number of shares he/she held within the share transfer prohibition period fixed prior to the convention of a shareholders' meeting, then his/her election as a director shall become invalid.

In the event that a Director who simultaneously holds the office of the chairman of the Board is removed or vacated pursuant to this Article 94, the office of the Chairman of the Board shall also be automatically vacated.

**APPOINTMENT AND REMOVAL OF DIRECTORS**

95. The Company may at any general meeting elect any person to be a Director in accordance with Article 96 below. Members present in person (or in the case of a Member being a corporation, by its authorised representative) 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.

96. Directors (including Independent Directors) shall be elected pursuant to a cumulative voting mechanism pursuant to a poll vote, where the total number of votes exercisable by any Member shall be the product of the number of Shares held by such Member and the number of Directors to be elected ("Special Ballot Votes"), and the total number of Special Ballot Votes cast by any Member may be consolidated for election of one candidate for directorship or may be split for the election of several candidates for directorship, as specified in the voting paper by the relevant Member. The candidates with the most votes received from the Members pursuant to this Article shall be elected as Directors.

97. A candidate nomination system is adopted by the Company for election of the directors and independent directors of the company and the list of candidates shall be nominated by the Board and such list shall be distributed to the Members in accordance with Article 34. The members shall elect from among the candidates. If the number of Independent Directors is less than three (3) due to the resignation or removal of such Independent Directors for any reason, the Company shall elect new Independent Directors at the next following general meeting. If all of the Independent Directors have resigned or are removed, the Board shall hold, within sixty (60) days of the date of resignation or removal of the last Independent Director, an extraordinary general meeting to elect new Independent Directors to fill the vacancies.

98. If the number of Directors is less than seven (7) for any reason, the Company shall elect new Director(s) at the next following general meeting. When the number of vacancies in the Board of the Company is equal to or is more than one third of the total required number of Directors as determined by the Board pursuant to Article 64, the Board shall convene, within sixty (60) days from the date on which the number of vacancies reaches or exceeds one third of the total required number of Directors, a general meeting of the Company to elect new Directors to fill in the vacancies.

99. The Company may from time to time by Supermajority Resolution remove any Director from his/her office, whether or not appointing another in his/her stead.

100. In the case a Director has, in the course of performing his/her duties, committed any act resulting in material damages to the Company or in serious violation of applicable laws, regulations, and/or these Articles, but is not removed by a Supermajority Resolution at a general meeting whereby his/her removal was put forth, any one or more Members holding three percent (3%) or more of the total number of issued Shares of the Company as of the institution of a lawsuit to remove such Directors may, within thirty (30) days after the said general meeting, institute a lawsuit in a court with competent jurisdiction for a judgment to remove such Director provided that such Member(s) hold three percent (3%) or more of the total number of issued Shares of the Company as at the date of the institution of such lawsuit to remove Directors. The Taipei District Court, ROC, may be the court of the first instance for this matter.

**AUDIT COMMITTEE**

101. An Audit Committee shall be established. The Audit Committee shall comprise solely of Independent Directors and 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 (1) 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.

102. Any of the following matters relating to the Company shall require the consent of one-half or more of all Audit Committee members and be submitted to the Board for approval by way of resolution:

(a) adoption of or amendment to an internal control system;
(b) assessment of the effectiveness of the internal control system;
(c) adoption of or amendment to the handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others;
(d) any matter relating to the personal interest of the Directors;
(e) a transaction relating to a material asset of the Company or derivatives transaction;
(f) a material monetary loan, endorsement, or provision of guarantee;
(g) the offering, issuance, or private placement of any equity securities;

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

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

(j) approval of annual and semi-annual financial reports; and

(k) any other matter so determined by the Company from time to time or required by any competent authority overseeing the Company.

With the exception of item (j), any other matter that has not been approved by 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 any resolution of the Audit Committee passed in respect of such matter shall be tabled at the Board meeting.

100A. (a) Before any resolution of merger/consolidation and acquisition by the board of directors, the Audit Committee shall review the fairness and reasonableness of the plan and transaction of the merger/consolidation or acquisition, and then report the review results to the board of directors and the shareholders meeting. However, if the laws and regulations in the foreign issuer's country of registration specify that resolution of merger/consolidation and acquisition by the shareholders' meeting is not required, the matter may not be brought up at a shareholders' meeting.

(b) When the Audit Committee reviews matters, it shall seek opinions from an independent expert on the justification of the share exchange ratio or distribution of cash or other assets.

(c) The review results of the Audit Committee and opinions of independent experts in the merger/consolidation agreement shall be sent to the shareholders with the meeting notice. Where the laws and regulations in the foreign issuer's country of registration specify that resolution by the shareholders meeting is not required, the reports for matters of the merger/consolidation and acquisition shall be submitted at the next closest shareholders' meeting.

(d) The Company shall send the above documents of the merger/consolidation and acquisition to shareholders; if the Company announced the same content as in those documents on a website designated by the competent securities authority and those documents are prepared in the Company and at the venue of the shareholders' meeting by the Company, those documents shall be deemed as having been sent to shareholders.

103. The Audit Committee shall supervise the execution of business operations of the Company, and may from time to time inspect the business and financial conditions of the Company, examine, transcribe and to make copies of the books and documents relating to the Company, and request the Board or any officer to make reports in respect of the Company's affairs.

104. When performing its aforementioned duties, the Audit Committee may appoint an attorney or a certified public accountant to conduct the auditing on its behalf.

105. In case the Board or any director commits any act and any member of the Audit Committee becomes aware of such act, when carrying out the business operations of the Company, in a manner violating the applicable laws and/or regulations, these Articles, or any resolution passed at a general meeting, the Audit Committee shall immediately demand that the Board or the violating director, as the case may be, cease such act.

106. Member(s) holding one percent (1%) or more of the total number of issued Shares of the Company for at least one six months may request the Audit Committee in writing to institute, on behalf of the Company, a court action against a Director. Subject to all applicable law, in case the Audit Committee fails to institute such action within thirty (30) days after having received the aforementioned request, then the Members filing the said request in accordance with this Article may institute the action on behalf of the Company in any court with competent jurisdiction, and the Taipei District Court, ROC may be the court of the first instance for this action.

**REMUNERATION COMMITTEE**

104A. The Board shall establish a Remuneration Committee in accordance with the Applicable Public Company Rules, including the *Regulations Governing Establishment and Operation of Remuneration Committees of Companies Listed in Taiwan Stock Exchange and the GreTai Securities Market*. Subject to the Statute and the Applicable Public Company Rules, the Board shall adopt regulations governing the operation of the Remuneration Committee, and such regulations shall at least specify the following: (a) the composition, the number and the term of the Remuneration Committee members; (b) duties and functions of the Remuneration Committee; (c) regulations governing the meetings of the Remuneration Committee; and (d) resources which the Company shall provide when the Remuneration Committee exercises its duties and functions. The remuneration to be paid to the Directors shall be determined by taking into account the standard generally adopted by other companies in the same industry.

**SEAL**

107. (a) The Company may, if the Board so determine, have a Seal which shall, subject to paragraph (c) hereof, only be used by the authority of the Board or of a committee of the Directors authorised by the Board in that behalf and every instrument to which the Seal has been affixed shall be signed by one person who shall be either a Director or the Secretary or such other person appointed by the Board for the purpose.

(b) The Company may have for use in any place or places outside the Cayman Islands a duplicate Seal or Seals each of which shall be a facsimile of the Common Seal of the Company and, if the Board so determine, with the addition on its face of the name of every place where it is to be used.

(c) Any Director, the Secretary or other officer of the Company shall have power to authenticate any documents affecting the constitution of the Company and any resolutions passed by the Company or the Board or any committee, and any books, records, documents and accounts relating to the business of the Company, and to certify copies thereof or extracts therefrom as true copies of extracts; and where any books, records, documents or accounts are kept elsewhere other than at the Registered Office or the head office of the Company, the local manager or such other officer of the Company having the custody thereof shall be deemed to be the authorised officer of the Company as aforesaid. A document purporting to be a document so authenticated or a copy of a resolution, or an extract from the minutes of a meeting, of the Company or of the Board or any local board or committee, or of any books, records, documents or accounts or extracts therefrom as aforesaid, and which is certified as aforesaid, shall be conclusive evidence in favour of all persons dealing with the Company upon the faith thereof that the document authenticated (or, if this be authenticated as aforesaid, the matter so authenticated) is authentic or, as the case may be, that such resolution has been duly passed or, as the case may be, that any minute so extracted is a true and accurate record of proceedings at a duly constituted meeting or, as the case may be, that the copies of such books, records, documents or accounts were true copies of their originals or as the case may be, the extracts of such books, records, documents or accounts are true and accurate records of the books, records, documents or accounts from which they were extracted.

## OFFICERS

108. (a) The Company may have a chief executive officer appointed by the Board with a resolution passed by a majority of the Directors at meetings of the Board in which a quorum of more than one-half of the total number of Directors are present. The Board may also from time to time appoint such other officers as they consider necessary, all for such terms, at such remuneration and to perform such duties, and subject to such provisions as to disqualification and removal as the Board from time to time prescribe.

(b) So long as the Shares are listed on any ROC Securities Exchange, the Company shall maintain a litigation and non-litigation agent appointed by the Board by way of a resolution passed by a simple majority of the Directors at a duly convened meeting of the Board with the necessary quorum, and shall report the appointment of the litigation and non-litigation agent or any change thereof to the FSC in accordance with the Applicable Public Company Rules. The litigation and non-litigation agent shall have residence within the ROC.

## DIVIDENDS, DISTRIBUTIONS AND RESERVE

109. Subject to the Statute, and subject to these Articles and any direction of the Company in general meetings, the Board, after obtaining Ordinary Resolution or in the case of Article 32(a), Supermajority Resolution, the Board may from time to time declare dividends and distributions to be paid to the Members and authorise payment of the same out of the funds of the Company lawfully available therefor. The Company may authorize the distributable dividends and bonuses to be paid in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting. Subject to the rights of persons, if any, entitled to Shares with special rights as to dividends or distributions, if dividends or distributions are to be declared on a Class of Shares such dividends or distributions shall be declared and paid according to the amounts paid or credited as paid on the Shares of such Class issued on the record date for such dividend or distribution as determined in accordance with these Articles.

110. When determining the amount of profit to be retained and the amount of dividend or distribution to be paid to the Members, the Board shall consider the Company's need for capital expenditures and operating funds in the future, and the necessity to use such retained profits.

111. (a) Out of the net profit of the Company for each fiscal year, after having provided for applicable taxes, and covered the accumulated losses of the previous years, (i) there shall be first set aside a mandated legal reserve of ten percent (10%) (hereinafter referred to as the "Mandated Legal Reserve") from such net profit, However, when the statutory surplus reserve has reached the total paid-in capital of the Company, this limit is not applicable; and (ii) so long as the Shares of the Company are listed in any ROC Securities Exchange, an additional special reserve shall be set aside or reverse in compliance with the requirements promulgated by applicable ROC authorities (including, but not limited to, the FSC or any applicable ROC Securities Exchange), and such special reserve shall be set aside.

(b) The Board may, before declaring any dividends or distributions, set aside such sums as they think proper as a reserve or reserves which shall at the discretion of the Directors, be applicable for any purpose of the Company and pending such application may, at the like discretion, be employed in the business of the Company.

(c) Where there is net profit reported in the annual final account of the Company, such profit is distributable to the Members (as dividend or distribution) only after having provided for applicable taxes, covered the accumulated losses of the previous years, and set aside the Mandated Legal Reserve and/or the special reserve and other reserves pursuant to paragraphs (a) and (b) of Article 111 (hereinafter referred to as the "Current Period Distributable Net Profit"). The Current Period Distributable Net Profit plus the undistributed profit accrued in prior years, may be applied to pay dividends and/or distributions to the Members. The dividend allocation policy will be tied to current and future development projections, consider investment environment, capital needs, and domestic/international competition. It will also give consideration to shareholder interest .The Board shall resolve to recommend that a dividend be paid or declared and such dividend may not be less than thirty (30) per cent of the Current Period Distributable Net Profit.

When distributing dividends, it may be paid either in cash or stock. The cash dividends ration will not falling below 10% of the total dividends

(d) No dividend or distribution shall bear interest against the Company.

112. Save as provided in this Article, no dividend or distribution shall be payable except out of the profits of the Company or out of the share premium account, or as otherwise permitted by the Statute.

113. (a) The Board may declare that any dividend or distribution be paid wholly or partly by the distribution of specific assets (including securities issued by any other company) or in any one or more of such ways and where any difficulty arises in regard to such distribution, the Board may settle the same as they think expedient and in particular

may issue fractional Shares and fix the value for distribution of such specific assets or any part thereof and may determine that cash payments shall be made to any Members upon the footing of the value so fixed in order to adjust the rights of all Members and may vest any such specific assets in trustees as may seem expedient to the Board. The Board may resolve that no such assets shall be made available or made to Members with registered addresses in any particular territory or territories being a territory or territories where, in the absence of a registration statement or other special formalities, such distribution of specific assets would or might, in the opinion of the Board, be unlawful or impracticable or the legality or practicality of which may be time consuming or expensive to ascertain whether in absolute terms or in relation to the value of the holding of Shares of the Member concerned and in any such event the only entitlement of the Members aforesaid shall be to receive cash payments as aforesaid. Members affected as a result of exercise by the Board of its discretion under this Article shall not be, and shall be deemed not to be, a separate class of Members for any purposes whatsoever.

(b) Subject to the Statute, so long as the Shares are listed on any ROC Securities Exchange, the Company may make distributions in cash or in kind, provided that the Board shall request certified public accountants to audit the value of such assets, and any distribution of assets other than cash and the value thereof shall be approved by the Members by way of a Special Resolution at general meetings.

114. Any dividend, distribution, interest or other monies payable in cash in respect of shares may be paid by cheque or warrant sent through the post directed to the registered address of the holder or, in the case of joint holders, to the holder who is first named on the Register of Members or to such person and to such address as such holder or joint holders may in writing direct. Every such cheque or warrant shall be made payable to the order of the person to whom it is sent. Anyone of two or more joint holders may give effectual receipts for any dividends, bonuses, or other monies payable in respect of the Share held by them as joint holders.

115. (a) Subject to Article 32, whenever the Board or the Company in general meeting has resolved that a dividend be paid or declared on the share capital of the Company, the Company may upon the recommendation of the Board by Supermajority Resolution further resolve that such dividend be satisfied in part in the form of an allotment and issue of Shares credited as fully paid without offering any right to Members to elect to receive such Dividend in cash in lieu of such allotment, provided that not less than ten percent (10%) of the total dividend shall be satisfied by the payment of cash. In such case, the basis of any such allotment shall be determined by the Board, and the Board shall prepare a plan of declaration of dividends and/or distribution and such plan shall be submitted to the Members for approval at a general meeting by Supermajority Resolution.

(b) The Board may do all acts and things considered necessary or expedient to give effect to any capitalisation pursuant to the provisions of paragraph (a) of this Article with full power to the Board to make such provisions as it thinks fit in the case of Shares becoming distributable in fractions (including provisions whereby, in whole or in part, fractional entitlements are aggregated and sold and the net proceeds distributed to those entitled, or are disregarded or rounded up or down or whereby the benefit of fractional entitlements accrues to the Company rather than to the Members concerned), and no Members who will be affected thereby shall be, and they shall be deemed not to be, a separate Class of Members by reason only of the exercise of this power. Subject to all applicable laws (including without limitation, the Statute and the Applicable Public Company Rules) and these Articles, the Board may authorise any person to enter into on behalf of all Members interested, an agreement with the Company providing for such capitalisation and matters incidental thereto and any agreement made pursuant to such authority shall be effective and binding on all concerned.

(c) Subject to all applicable laws (including without limitation, the Statute and the Applicable Public Company Rules) and these Articles, the Board may on any occasion determine that the allotment of Shares under paragraph (a) of this Article shall not be made available or made to any Members with registered addresses in any territory where in the absence of a registration statement or other special formalities the allotment of Shares would or might be unlawful or impracticable or the legality or practicability of which may be time consuming or expensive to ascertain whether in absolute terms or in relation to the value of the holding of Shares of the Members concerned, and in such event the provisions aforesaid shall be read and construed subject to such determination and no Member who may be affected by any such determination shall be, and they shall be deemed not to be, a separate Class of Members for any purposes whatsoever.

## CAPITALISATION

116. Subject to the Statute, the Company may upon the recommendation of the Directors by Supermajority Resolution authorise the Directors to capitalise any sum standing to the credit of any of the Company's reserve accounts (including share premium account and capital redemption reserve fund, provided that the Mandated Legal Reserve may be capitalised only when the credit amount standing therein is more than fifty percent (50%) of the paid-in share capital of the Company, and the credit amount in such legal capital reserve in excess of fifty percent (50%) of the paid-in capital of the Company may be capitalised, so long as the Shares of the Company are listed in any ROC Securities Exchange) or any sum standing to the credit of profit and loss account or otherwise available for distribution and to appropriate such sum to Members in the proportions in which such sum would have been divisible amongst them had the same been a distribution of profits by way of dividend and to apply such sum on their behalf in paying up in full unissued shares for allotment and distribution credited as fully paid up to and amongst them in the proportion aforesaid. In such event the Directors shall do all acts and things required to give effect to such capitalisation, with full power to the Directors to make such provisions as they think fit for the case of shares becoming distributable in fractions (including provisions whereby the benefit of fractional entitlements accrue to the Company rather than to the Members concerned). The Directors may authorise any person to enter on behalf of all of the Members interested into an agreement with the Company providing for such capitalisation and matters incidental thereto and any agreement made under such authority shall be effective and binding on all concerned.

## BOOKS OF ACCOUNT

117. The Directors shall cause proper books of account to be kept with respect to:

(a) all sums of money received and expended by the Company and the matters in respect of which the receipt or expenditure takes place;

(b) all sales and purchases of goods by the Company;

(c) the assets and liabilities of the Company.

Proper books shall not be deemed to be kept if there are not kept such books of account as are necessary to give a true and fair view of the state of the Company's affairs and to explain its transactions.

118. Proper books shall not be deemed to be kept if there are not kept such books of account as are necessary to give a true and fair view of the state of the Company's affairs and to explain its transactions. 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 six (6) years. 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 such litigation or lawsuit if longer than six (6) years.

## NOTICES

119. Notices shall be in writing and may be given by the Company to any Member either personally or by sending it by post, cable, telex, electronic messaging, or facsimile to him/her/it or to his/her/its address as shown in the Register of Members, such notice, if mailed, to be forwarded airmail if the address be outside Taiwan.

120. (a) Where a notice is sent by post or airmail, service of the notice shall be deemed to be effected by properly addressing, pre-paying and posting a letter containing the notice, and to have been effected at the expiration of forty-eight (48) hours after the letter containing the same is posted as aforesaid.

(b) Where a notice is sent by cable, telex, facsimile or electronic messaging, service of the notice shall be deemed to be effected on the day the same is sent as aforesaid.

121. A notice may be given by the Company to the joint holders of a Share by giving the notice to the joint holder first named on the Register of Members in respect of that Share.

122. A notice may be given by the Company to the person or persons which the Company has been advised are entitled to a Share or Shares in consequence of the death or bankruptcy of a Member by sending it through the post as aforesaid in a pre-paid letter addressed to them by name, or by the title of representatives of the deceased, or trustee of the

bankrupt, or by any like description at the address supplied for that purpose by the persons claiming to be so entitled, or at the option of the Company by giving the notice in any manner in which the same might have been given if the death or bankruptcy had not occurred.

123. Notice of every general meeting shall be given in any manner hereinbefore authorised to:

(a) every person shown as a Member in the Register of Members as of the record date for such general meeting except that in the case of joint holders the notice shall be sufficient if given to the joint holder first named in the Register of Members.

(b) every person upon whom the ownership of a share devolves by reason of his being a legal personal representative or a trustee in bankruptcy of a Member of record where the Member of record but for his death or bankruptcy would be entitled to receive notice of such general meeting; and

(c) apart from the persons contemplated by paragraphs (a) and (b) of this Article and apart from Directors and Independent Directors, no other person shall be entitled to receive notices of general meetings, unless the Board determines otherwise in its sole discretion.

## WINDING UP

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

125. If the Company shall be wound up, and the assets available for distribution amongst the Members as such shall be insufficient to repay the whole of the paid-up capital, such assets shall be distributed so that, as nearly as may be, the losses shall be borne by the Members in proportion to the capital paid up, or which ought to have been paid up, at the commencement of the winding up on the shares held by them respectively. And if in a winding up the assets available for distribution amongst the Members shall be more than sufficient to repay the whole of the capital paid up at the commencement of the winding up, the excess shall be distributed amongst the Members in proportion to the capital paid up at the commencement of the winding up on the shares held by them respectively. This Article is to be without prejudice to the rights of the holders of shares issued upon special terms and conditions.

## INDEMNITY

126. The Directors and officers for the time being of the Company and any trustee for the time being acting in relation to any of the affairs of the Company and their heirs, executors, administrators and personal representatives respectively shall be indemnified out of the assets of the Company from and against all actions, proceedings, costs, charges, losses, damages and expenses which they or any of them shall or may incur or sustain by reason of any act done or omitted in or about the execution of their duty in their respective offices or trusts, except such (if any) as they shall incur or sustain by or through their own wilful neglect or default respectively and no such Director, officer or trustee shall be answerable for the acts, receipts, neglects or defaults of any other Director, officer or trustee or for joining in any receipt for the sake of conformity or for the solvency or honesty of any banker or other persons with whom any monies or effects belonging to the Company may be lodged or deposited for safe custody or for any insufficiency of any security upon which any monies of the Company may be invested or for any other loss or damage due to any such cause as aforesaid or which may happen in or about the execution of his office or trust unless the same shall happen through the wilful neglect or default of such Director, Officer or trustee.

## FINANCIAL YEAR

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

## TRANSFER BY WAY OF CONTINUATION

128. If the Company is exempted as defined in the Statute, it shall, subject to the provisions of the Statute and with the approval of a Special Resolution, have the power to de-register as an exempted company and to register by way of continuation as a body corporate under the laws of any jurisdiction outside the Cayman Islands.

【附錄二】

# 台南生活(開曼)股份有限公司

## 股東會議事規則

2024 年 06 月 12 股東常會通過

第一條：為建立本公司良好股東會治理制度、健全監督功能及強化管理機能，爰訂定本規則，以資遵循。

第二條：本公司股東會之議事規則，除法令或公司章程另有規定者外，應依本規則之規定。

第三條：股東會召集及開會通知

本公司股東會除法令另有規定外，由董事會召集之。

本公司股東會召開方式之變更應經董事會決議，並最遲於股東會開會通知書寄發前為之。

本公司應於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事、監察人事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。並於股東常會開會二十一日前或股東臨時會開會十五日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。但本公司於最近會計年度終了日實收資本額達新台幣二十億元以上或最近會計年度召開股東常會其股東名簿記載之外資及陸資持股比率合計達百分之三十以上者，應於股東常會開會三十日前完成前開電子檔案之傳送。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於本公司及本公司所委任之專業股務代理機構。

前項之議事手冊及會議補充資料，本公司於股東會開會當日應依下列方式提供股東參閱:

一、召開實體股東會者，應於股東會現場發放。

二、召開視訊輔助股東會者，應於股東會現場發放，並以電子檔案傳送至視訊會議平台。

三、召開視訊股東會者，應以電子檔案傳送至視訊會議平台。

通知及公告應載明召集事由；其通知經相對人同意者，得以電子方式為之。

選任或解任董事、監察人、變更章程、減資、申請停止公開發行、董事競業許可、盈餘轉增資、公積轉增資、公司解散、合併、分割或其他依相關法令或本公司章程規定應於召集事由中列舉並說明其主要內容，不得以臨時動議提出。

股東會召集事由已載明全面改選董事、監察人，並載明就任日期，該次股東會改選完成

後，同次會議不得再以臨時動議或其他方式變更其就任日期。

持有已發行股份總數百分之一以上股份之股東，得向本公司提出股東常會議案，以一項為限，提案超過一項者，均不列入議案。股東得提出為敦促公司增進公共利益或善盡社會責任之建議性提案，程序上應依公司法第 172 條之 1 之相關規定以 1 項為限，提案超過 1 項者，均不列入議案。另股東所提議案若有違反相關法令或本公司章程所規定之情形者，董事會得不列為議案。

本公司應於股東常會召開前之停止股票過戶日前公告受理股東之提案、書面或電子受理方式、受理處所及受理期間；其受理期間不得少於十日。

股東所提議案以三百字為限，超過三百字者，不予列入議案；提案股東應親自或委託他人出席股東常會，並參與該項議案討論。

本公司應於股東會召集通知日前，將處理結果通知提案股東，並將合於本條規定之議案列於開會通知。對於未列入議案之股東提案，董事會應於股東會說明未列入之理由。

第四條：委託出席股東會及授權

股東得於每次股東會，出具本公司印發之委託書，載明授權範圍，委託代理人，出席股東會。

一股東以出具一委託書，並以委託一人為限，應於股東會開會五日前送達本公司，委託書有重複時，以最先送達者為準。但聲明撤銷前委託者，不在此限。

委託書送達本公司後，股東欲親自出席股東會或欲以書面或電子方式行使表決權者，應於股東會開會二日前，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。

委託書送達本公司後，股東欲以視訊方式出席股東會，應於股東會開會二日前，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。

第五條：召開股東會地點及時間之原則

股東會召開之地點，應於本公司所在地或便利股東出席且適合股東會召開之地點為之，會議開始時間不得早於上午九時或晚於下午三時，召開之地點及時間，應充分考量獨立董事之意見。

本公司召開視訊股東會時，不受前項召開地點之限制。

第六條：簽名簿等文件之備置

本公司應於開會通知書載明受理股東、徵求人、受託代理人（以下簡稱股東）報到時間、報到處地點，及其他應注意事項。

前項受理股東報到時間至少應於會議開始前三十分鐘辦理之；報到處應有明確標示，並派適足適任人員辦理之；股東會視訊會議應於會議開始前三十分鐘，於股東會視訊會議平台受理報到，完成報到之股東，視為親自出席股東會。

股東應憑出席證、出席簽到卡或其他出席證件出席股東會，本公司對股東出席所憑依之

證明文件不得任意增列要求提供其他證明文件；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。

本公司應設簽名簿供出席股東簽到，或由出席股東繳交簽到卡以代簽到。

本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東；有選舉董事、監察人者，應另附選舉票。

政府或法人為股東時，出席股東會之代表人不限於一人。法人受託出席股東會時，僅得指派一人代表出席。

股東會以視訊會議召開者，股東欲以視訊方式出席者，應於股東會開會二日前，向本公司登記。

股東會以視訊會議召開者，本公司至少應於會議開始前三十分鐘，將議事手冊、年報及其他相關資料上傳至股東會視訊會議平台，並持續揭露至會議結束。

第六條之一：召開股東會視訊會議，召集通知應載事項

本公司召開股東會視訊會議，應於股東會召集通知載明下列事項：

一、股東參與視訊會議及行使權利方法。

二、因天災、事變或其他不可抗力情事致視訊會議平台或以視訊方式參與發生障礙之處理方式，至少包括下列事項:

(一)發生前開障礙持續無法排除致須延期或續行會議之時間，及如須延期或續行集會時之日期。

(二)未登記以視訊參與原股東會之股東不得參與延期或續行會議。

(三)召開視訊輔助股東會，如無法續行視訊會議，經扣除以視訊方式參與股東會之出席股數，出席股份總數達股東會開會之法定定額，股東會應繼續進行，以視訊方式參與股東，其出席股數應計入出席之股東股份總數，就該次股東會全部議案，視為棄權。

(四)遇有全部議案已宣布結果，而未進行臨時動議之情形，其處理方式。

三、召開視訊股東會，並應載明對以視訊方式參與股東會有困難之股東所提供之適當替代措施。

第七條：股東會主席、列席人員

股東會如由董事會召集者，其主席由董事長擔任之，董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定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。

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。

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。

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。

本公司得指派所委任之律師、會計師或相關人員列席股東會。

第八條：股東會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。

前項影音資料應至少保存一年。但經股東依相關法令或本公司章程規定提起訴訟者，應保存至訴訟終結為止。

股東會以視訊會議召開者，本公司應對股東之註冊、登記、報到、提問、投票及公司計票結果等資料進行記錄保存，並對視訊會議全程連續不間斷錄音及錄影。

前項資料及錄音錄影，本公司應於存續期間妥善保存，並將錄音錄影提供受託辦理視訊會議事務者保存。

股東會以視訊會議召開者，本公司宜對視訊會議平台後台操作介面進行錄音錄影。

第九條：股東會出席股數之計算與開會

股東會之出席，應以股份為計算基準。出席股數依簽名簿或繳交之簽到卡及視訊會議平台報到股數，加計以書面或電子方式行使表決權之股數計算之。

已屆開會時間，主席應即宣布開會，並同時公布無表決權數及出席股份數等相關資訊。

惟未有代表已發行股份總數過半數之股東出席時，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。前項延後二次仍不足額而有代表已發行股份總數二分之一以上股東出席時，由主席宣布流會；股東會以視訊會議召開者，本公司另應於股東會視訊會議平台公告流會。

前項延後二次仍不足額而有代表已發行股份總數三分之一以上股東出席時，得依公司法第一百七十五條第一項規定為假決議，並將假決議通知各股東於一個月內再行召集股東會；股東會以視訊會議召開者，股東欲以視訊方式出席者，應依第六條向本公司重行登記。

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，依公司法第一百七十四條規定重新提請股東會表決。

第十條：議案討論

股東會如由董事會召集者，其議程由董事會訂定之，相關議案(包括臨時動議及原議案修正)均應採逐案票決，會議應依排定之議程進行，非經股東會決議不得變更之。

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。

前二項排定之議程於議事(含臨時動議)未終結前，非經決議，主席不得逕行宣布散會；

主席違反議事規則，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。

主席對於議案及股東所提之修正案或臨時動議，應給予充分說明及討論之機會，認為已達可付表決之程度時，得宣布停止討論，提付表決，並安排適足之投票時間。

第十一條：股東發言

出席股東發言前，須先填具發言條載明發言要旨、股東戶號(或出席證編號)及戶名，由主席定其發言順序。

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。

同一議案每一股東發言，非經主席之同意不得超過兩次，每次不得超過五分鐘，惟股東發言違反規定或超出議題範圍者，主席得制止其發言。

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。

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。

出席股東發言後，主席得親自或指定相關人員答覆。

股東會以視訊會議召開者，以視訊方式參與之股東，得於主席宣布開會後，至宣布散會前，於股東會視訊會議平台以文字方式提問，每一議案提問次數不得超過兩次，每次以二百字為限，不適用第一項至第五項規定。

前項提問未違反規定或未超出議案範圍者，宜將該提問揭露於股東會視訊會議平台，以為周知。

第十二條：表決股數之計算、迴避制度

股東會之表決，應以股份為計算基準。

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。

股東對於會議之事項，有自身利害關係致有害於本公司利益之虞時，不得加入表決，並不得代理他股東行使其表決權。

前項不得行使表決權之股份數，不算入已出席股東之表決權數。

除信託事業或經中華民國證券主管機關核准之股務代理機構外，一人同時受二人以上股東委託時，其代理之表決權不得超過已發行股份總數表決權之百分之三，超過時其超過之表決權，不予計算。

第十三條：議案表決、監票及計票方式

股東每股有一表決權；但依相關法令或本公司章程規定受限制或無表決權者，不在此限。

本公司召開股東會時，應採行以電子方式並得採行以書面方式行使其表決權；其以書

面或電子方式行使表決權時，其行使方法應載明於股東會召集通知。以書面或電子方式行使表決權之股東，視為親自出席股東會。但就該次股東會之臨時動議及原議案之修正，視為棄權，故本公司宜避免提出臨時動議及原議案之修正。

前項以書面或電子方式行使表決權者，其意思表示應於股東會開會二日前送達公司，意思表示有重複時，以最先送達者為準。但聲明撤銷前意思表示者，不在此限。

股東以書面或電子方式行使表決權後，如欲親自或以視訊方式出席股東會者，至遲應於股東會開會前二日以與行使表決權相同之方式撤銷前項行使表決權之意思表示；逾期撤銷者，以書面或電子方式行使之表決權為準。如以書面或電子方式行使表決權並以委託書委託代理人出席股東會者，以委託代理人出席行使之表決權為準。

議案之表決，除相關法令及本公司章程另有規定外，以出席股東表決權過半數之同意通過之。表決時，應逐案由主席或其指定人員宣佈出席股東之表決權總數。

議案經主席徵詢全體出席股東無異議者，視為通過，其效力與投票表決同；有異議者，應依前項規定採取投票方式表決。

同一議案有修正案或替代案時，由主席併同原案定其表決之順序。如其中一案已獲通過時，其他議案即視為否決，勿庸再行表決，其它未盡事項，授權主席裁示決之。

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。

本公司召開股東會視訊會議，以視訊方式參與之股東，於主席宣布開會後，應透過視訊會議平台進行各項議案表決及選舉議案之投票，並應於主席宣布投票結束前完成，逾時者視為棄權。

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

本公司召開視訊輔助股東會時，已依第六條規定登記以視訊方式出席股東會之股東，欲親自出席實體股東會者，應於股東會開會二日前，以與登記相同之方式撤銷登記；逾期撤銷者，僅得以視訊方式出席股東會。

以書面或電子方式行使表決權，未撤銷其意思表示，並以視訊方式參與股東會者，除臨時動議外，不得再就原議案行使表決權或對原議案提出修正或對原議案之修正行使表決權。

第十四條：選舉事項

股東會有選舉董事時，應依本公司所訂相關選任規範辦理，並應當場宣布選舉結果，包含當選董事、監察人之名單與其當選權數及落選董監事名單及其獲得之選舉權數。

前項選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經

股東依相關法令或本公司章程規定提起訴訟者，應保存至訴訟終結為止。

第十五條：會議紀錄及簽署事項

股東會之議決事項，應作成議事錄，由主席簽名或蓋章，並於會後二十日內，將議事錄分發各股東。議事錄之製作及分發，得以電子方式為之。

前項議事錄之分發，得以輸入中華民國公開資訊觀測站之公告方式為之。

議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事經過之要領及表決結果（包含統計之權數）記載之，有選舉董事、監察人時，應揭露每位候選人之得票權數，在本公司存續期間，應永久保存。

股東會以視訊會議召開者，其議事錄除依前項規定應記載事項外，並應記載股東會之開會起迄時間、會議之召開方式、主席及紀錄之姓名，及因天災、事變或其他不可抗力情事致視訊會議平台或以視訊方式參與發生障礙時之處理方式及處理情形。

本公司召開視訊股東會，除應依前項規定辦理外，並應於議事錄載明，對於以視訊方式參與股東會有困難股東提供之替代措施。

第十六條：對外公告

徵求人徵得之股數、受託代理人代理之股數及股東以書面或電子方式出席之股數，本公司應於股東會開會當日，依規定格式編造之統計表，於股東會場內為明確之揭示；股東會以視訊會議召開者，本公司至少應於會議開始前三十分鐘，將前述資料上傳至股東會視訊會議平台，並持續揭露至會議結束。

本公司召開股東會視訊會議，宣布開會時，應將出席股東股份總數，揭露於視訊會議平台。如開會中另有統計出席股東之股份總數及表決權數者，亦同。

股東會決議事項，如有屬法令規定、臺灣證券交易所股份有限公司規定之重大訊息者，本公司應於規定時間內，將內容傳輸至公開資訊觀測站。

第十七條：會場秩序之維護

辦理股東會之會務人員應佩帶識別證或臂章。

主席得指揮糾察員或保全人員協助維持會場秩序。糾察員或保全人員在場協助維持秩序時，應佩戴「糾察員」字樣臂章或識別證。

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。

股東違反議事規則不服從主席糾正，妨礙會議之進行經制止不從者，得由主席指揮糾察員或保全人員請其離開會場。

第十八條：休息、續行集會

會議進行時，主席得酌定時間宣布休息，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。

股東會排定之議程於議事(含臨時動議)未終結前，開會之場地屆時未能繼續使用，得由股東會決議另覓場地繼續開會。

股東會得依相關法令或本公司章程之規定，決議在五日內延期或續行集會。

第十九條：視訊會議之資訊揭露

股東會以視訊會議召開者，本公司應於投票結束後，即時將各項議案表決結果及選舉結果，依規定揭露於股東會視訊會議平台，並應於主席宣布散會後，持續揭露至少十五分鐘。

第二十條：視訊股東會主席及紀錄人員之所在地

本公司召開視訊股東會時，主席及紀錄人員應在國內之同一地點，主席並應於開會時宣布該地點之地址。

第二十一條：斷訊之處理

股東會以視訊會議召開者，本公司得於會前提供股東簡易連線測試，並於會前及會議中即時提供相關服務，以協助處理通訊之技術問題。

股東會以視訊會議召開者，主席應於宣布開會時，另行宣布除公開發行股票公司股務處理準則第四十四條之二十第四項所定無須延期或續行集會情事外，於主席宣布散會前，因天災、事變或其他不可抗力情事，致視訊會議平台或以視訊方式參與發生障礙，持續達三十分鐘以上時，應於五日內延期或續行集會之日期，不適用公司法第一百八十二條之規定。

發生前項應延期或續行會議，未登記以視訊參與原股東會之股東，不得參與延期或續行會議。

依第二項規定應延期或續行會議，已登記以視訊參與原股東會並完成報到之股東，未參與延期或續行會議者，其於原股東會出席之股數、已行使之表決權及選舉權，應計入延期或續行會議出席股東之股份總數、表決權數及選舉權數。

依第二項規定辦理股東會延期或續行集會時，對已完成投票及計票，並宣布表決結果或董事、監察人當選名單之議案，無須重行討論及決議。

本公司召開視訊輔助股東會，發生第二項無法續行視訊會議時，如扣除以視訊方式出席股東會之出席股數後，出席股份總數仍達股東會開會之法定定額者，股東會應繼續進行，無須依第二項規定延期或續行集會。

發生前項應繼續進行會議之情事，以視訊方式參與股東會股東，其出席股數應計入出席股東之股份總數，惟就該次股東會全部議案，視為棄權。

本公司依第二項規定延期或續行集會，應依公開發行股票公司股務處理準則第四十四條之二十第七項所列規定，依原股東會日期及各該條規定辦理相關前置作業。

公開發行公司出席股東會使用委託書規則第十二條後段及第十三條第三項、公開發行

股票公司股務處理準則第四十四條之五第二項、第四十四條之十五、第四十四條之十七第一項所定期間，本公司應依第二項規定延期或續行集會之股東會日期辦理。

第二十二條：數位落差之處理

本公司召開視訊股東會時，應對於以視訊方式出席股東會有困難之股東，提供適當替代措施。

第二十三條：本規則經股東會通過後施行，修正時亦同。

本辦法於 2010 年 5 月 11 日經董事會及股東會通過制定；2012 年 3 月 19 日董事會及 2012 年 6 月 28 日股東會通過第一次修訂；2013 年 3 月 28 日董事會及 2013 年 6 月 20 日股東會通過第二次修訂；2020 年 3 月 17 日董事會及 2020 年 6 月 16 日股東會通過第三次修訂；2020 年 11 月 4 日董事會通過第四次修訂；2021 年 03 月 16 日董事會通過第五次修訂；2022 年 03 月 15 日董事會通過第六次修訂；2023 年 08 月 22 日董事會通過第七次修訂；2024 年 03 月 05 日董事會通過第七次修訂。

【附錄三】

# 台南生活(開曼)股份有限公司

# 永續發展實務守則

**2023.03.14 修訂**

## 第一章 總則

第一條　為實踐企業社會責任，並促成經濟、環境及社會之進步，以達永續發展之目標，故制定本實務守則，以資遵循。本守則訂定公司本身之永續發展守則，以管理其對經濟、環境及社會風險與影響。

第二條　本守則其適用範圍包括公司及其集團企業之整體營運活動。
本公司於從事企業經營之同時，應積極實踐永續發展，以符合國際發展趨勢，並透過企業公民擔當，提升國家經濟貢獻，改善員工、社區、社會之生活品質，促進以永續發展為本之競爭優勢。

第三條　本公司推動永續發展，並注意利害關係人之權益，在追求永續經營與獲利之同時，重視環境、社會與公司治理之因素，並將其納入公司管理方針與營運活動。
本公司應依重大性原則，進行與公司營運相關之環境、社會及公司治理議題之風險評估，並訂定相關風險管理政策或策略。

第四條　對於永續發展之實踐，宜依下列原則為之：
一、落實公司治理。
二、發展永續環境。
三、維護社會公益。
四、加強永續發展揭露。

第五條　本公司應考量國內外永續議題之發展趨勢與企業核心業務之關聯性、公司本身及其集團企業整體營運活動對利害關係人之影響等，訂定永續發展政策、制度或相關管理方針及具體推動計畫，經董事會通過後，並提股東會報告。
股東提出涉及永續發展之相關議案時，公司董事會宜審酌列為股東會議案。

## 第二章 落實公司治理

第六條　公司宜遵循上市上櫃公司治理實務守則、上市上櫃公司誠信經營守則及上市上櫃公司訂定道德行為準則參考範例，建置有效之治理架構及相關道德標準，以健全公司治理。

第七條　本公司之董事應盡善良管理人之注意義務，督促企業實踐永續發展，並隨時檢討其實施成效及持續改進，以確保永續發展政策之落實。

董事會於公司推動永續發展目標時，宜充分考量利害關係人之利益並包括下列事項：

一、提出永續發展使命或願景，制定永續發展政策、制度或相關管理方針。

二、將永續發展納入公司之營運活動與發展方向，並核定永續發展之具體推動計畫。

三、確保永續發展相關資訊揭露之即時性與正確性。

針對營運活動所產生之經濟、環境及社會議題，應由董事會授權高階管理階層處理，並向董事會報告處理情形，其作業處理流程及各相關負責之人員應具體明確。

第八條　公司宜定期舉辦推動永續發展之教育訓練，包括宣導前條第二項等事項。

第九條　為健全永續發展之管理，宜建立推動永續發展之治理架構，且設置推動永續發展之專（兼）職單位，負責永續發展政策、制度或相關管理方針及具體推動計畫之提出及執行，並定期向董事會報告。

公司宜訂定合理之薪資報酬政策，以確保薪酬規劃能符合組織策略目標及利害關係人利益。員工績效考核制度宜與永續發展政策結合，並設立明確有效之獎勵及懲戒制度。

第十條　公司應本於尊重利害關係人權益，辨識公司之利害關係人，並於公司網站設置利害關係人專區；透過適當溝通方式，瞭解利害關係人之合理期望及需求，並妥適回應其所關切之重要永續發展議題。

## 第三章 發展永續環境

第十一條　公司應遵循環境相關法規及相關之國際準則，適切地保護自然環境，且於執行營運活動及內部管理時，應致力於達成環境永續之目標。

第十二條　公司宜致力於提升能源使用效率，及使用對環境負荷衝擊低之再生物料，使地球資源能永續利用。

第十三條　公司宜依其產業特性建立合適之環境管理制度，該制度應包括下列項目：

一、收集與評估營運活動對自然環境所造成影響之充分且及時之資訊。

二、建立可衡量之環境永續目標，並定期檢討其發展之持續性及相關性。

三、訂定具體計畫或行動方案等執行措施，定期檢討其運行之成效。

第十四條　公司宜設立環境管理專責單位或人員，以擬訂、推動及維護相關環境管理制度及具體行動方案，並定期舉辦對管理階層及員工之環境教育課程。

第十五條　公司宜考慮營運對生態效益之影響，促進及宣導永續消費之概念，並依下列原則從事研發、採購、生產、作業及服務等營運活動，以降低公司營運對自然環境及人類之衝擊：

一、減少產品與服務之資源及能源消耗。

二、減少污染物、有毒物及廢棄物之排放，並應妥善處理廢棄物。

三、增進原料或產品之可回收性與再利用。

四、使可再生資源達到最大限度之永續使用。

五、延長產品之耐久性。

六、增加產品與服務之效能。

第十六條　為提升水資源之使用效率，公司應妥善與永續利用水資源，並訂定相關管理措施。

公司應興建與強化相關環境保護處理設施，以避免污染水、空氣與土地；並盡最大努力減少對人類健康與環境之不利影響，採行最佳可行的污染防治和控制技術之措施。

第十七條　公司宜評估氣候變遷對企業現在及未來的潛在風險與機會，並採取相關之因應措施。

宜採用國內外通用之標準或指引，執行企業溫室氣體盤查並予以揭露，其範疇宜包括：

一、直接溫室氣體排放：溫室氣體排放源為公司所擁有或控制。

二、間接溫室氣體排放：輸入電力、熱或蒸汽等能源利用所產生者。

公司宜統計溫室氣體排放量、用水量及廢棄物總重量，並制定節能減碳、溫室氣體減量、減少用水或其他廢棄物管理之政策，及將碳權之取得納入公司減碳策略規劃中，且據以推動，以降低公司營運活動對氣候變遷之衝擊。

三、其他間接排放：公司活動產生之排放，非屬能源間接排放，而係來自於其他公司所擁有或控制之排放源。

## 第四章 維護社會公益

第十八條　公司應遵守相關法規，及遵循國際人權公約，如性別平等、工作權及禁止歧視等權利。

為履行其保障人權之責任，應制定相關之管理政策與程序，其包括：

一、提出企業之人權政策或聲明。

二、評估公司營運活動及內部管理對人權之影響，並訂定相應之處理程序。

三、定期檢討企業人權政策或聲明之實效。

四、涉及人權侵害時，應揭露對所涉利害關係人之處理程序。

公司應遵循國際公認之勞動人權，如結社自由、集體協商權、關懷弱勢族群、禁用童工、消除各種形式之強迫勞動、消除僱傭與就業歧視等，並確認其人力資源運用政策無性別、種族、社經階級、年齡、婚姻與家庭狀況等差別待遇，以落實就業、雇用條

件、薪酬、福利、訓練、考評與升遷機會之平等及公允。
對於危害勞工權益之情事，本公司應提供有效及適當之申訴機制，確保申訴過程之平等、透明。申訴管道應簡明、便捷與暢通，且對員工之申訴應予以妥適之回應。

第十九條　公司應提供員工資訊，使其了解依營運所在地國家之勞動法律及其所享有之權利。

第二十條　公司宜提供員工安全與健康之工作環境，包括提供必要之健康與急救設施，並致力於降低對員工安全與健康之危害因子，以預防職業上災害。
公司宜對員工定期實施安全與健康教育訓練。

第二十一條　公司宜為員工之職涯發展創造良好環境，並建立有效之職涯能力發展培訓計畫。
公司應訂定及實施合理員工福利措施（包括薪酬、休假及其他福利等），並將企業經營績效或成果，適當反映在員工薪酬政策中，以確保人力資源之招募、留任和鼓勵，達成永續經營之目標。

第二十二條　公司應建立員工定期溝通對話之管道，讓員工對於公司之經營管理活動和決策，有獲得資訊及表達意見之權利。
公司應尊重員工代表針對工作條件行使協商之權力，並提供員工必要之資訊與硬體設施，以促進雇主與員工及員工代表間之協商與合作。
公司應以合理方式通知對員工可能造成重大影響之營運變動。

第二十二條之一　公司對其產品或服務所面對之客戶或消費者，宜以公平合理之方式對待，其方式包括訂約公平誠信、注意與忠實義務、廣告招攬真實、商品或服務適合度、告知與揭露、酬金與業績衡平、申訴保障、業務人員專業性等原則，並訂定相關執行策略及具體措施。

第二十三條　公司應對產品與服務之顧客健康與安全、客戶隱私、行銷倫理。其研發、採購、生產、作業及服務流程，應確保產品及服務資訊之透明性及安全性，制定且公開其消費者權益政策，並落實於營運活動，以防止產品或服務損害消費者權益、健康與安全。

第二十四條　公司應依政府法規與產業之相關規範，確保產品與服務品質。
公司對產品與服務之行銷及標示，應遵循相關法規與國際準則，不得有欺騙、誤導、詐欺或任何其他破壞消費者信任、損害消費者權益之行為。

第二十五條　公司宜評估並管理可能造成營運中斷之各種風險，降低其對於消費者與社會造成之衝擊。
公司宜對其產品與服務提供透明且有效之消費者申訴程序，公平、即時處理消費者

之申訴，並應遵守個人資料保護法等相關法規，確實尊重消費者之隱私權，保護消費者提供之個人資料。

第二十六條　公司宜評估採購行為對供應來源社區之環境與社會之影響，並與其供應商合作，共同致力落實企業社會責任。

公司宜訂定供應商管理政策，要求供應商在環保、職業安全衛生或勞動人權等議題遵循相關規範，於商業往來之前，宜評估其供應商是否有影響環境與社會之紀錄，避免與企業之社會責任政策牴觸者進行交易。

公司與其主要供應商簽訂契約時，其內容宜包含遵守雙方之企業社會責任政策，及供應商如涉及違反政策，且對供應來源社區之環境與社會造成顯著影響時，得隨時終止或解除契約之條款。

第二十七條　公司應評估公司經營對社區之影響，並適當聘用公司營運所在地之人力，以增進社區認同。

公司宜經由股權投資、商業活動、捐贈、企業志工服務或其他公益專業服務等，將資源投入透過商業模式解決社會或環境問題之組織，或參與社區發展及社區教育之公民組織、慈善公益團體及政府機構之相關活動，以促進社區發展。

第二十七條之一　上市上櫃公司宜經由捐贈、贊助、投資、採購、策略合作、企業志願技術服務或其他支持模式，持續將資源挹注文化藝術活動或文化創意產業，以促進文化發展。

## 第五章 加強永續發展資訊揭露

第二十八條　公司應依相關法規及上市上櫃公司治理實務守則辦理資訊公開，並應充分揭露具攸關性及可靠性之永續發展相關資訊，以提升資訊透明度。

公司揭露永續發展之相關資訊如下：

一、經董事會決議通過之永續發展之政策、制度或相關管理方針及具體推動計畫。

二、落實公司治理、發展永續環境及維護社會公益等因素對公司營運與財務狀況所產生之風險與影響。

三、公司為永續發展所擬定之推動目標、措施及實施績效。

四、主要利害關係人及其關注之議題。

五、主要供應商對環境與社會重大議題之管理與績效資訊之揭露。

六、其他永續發展相關資訊。

第二十九條　公司編製永續報告書應採用國際上廣泛認可之準則或指引，以揭露推動永續發展情形，並宜取得第三方確信或保證，以提高資訊可靠性。其內容宜包括：

一、實施永續發展政策、制度或相關管理方針及具體推動計畫。

二、主要利害關係人及其關注之議題。

三、公司於落實公司治理、發展永續環境、維護社會公益及促進經濟發展之執行績效與檢討。

四、未來之改進方向與目標。

## 第六章 附則

第三十條　公司應隨時注意國內外永續發展相關準則之發展及企業環境之變遷，據以檢討並改進公司所建置之永續發展制度，以提升推動永續發展成效。

第三十一條　本守則經審計委員會及董事會通過後實施，並提報股東會，修正時亦同。

【附錄四】

# 台南生活(開曼)股份有限公司
# 董事持有股數狀況表

一、本公司截至本次股東常會停止過戶日西元 2026/04/12 止，已發行股份總數為 35,741,412 股。

二、依證券交易法第二十六條暨『公開發行公司董事、監察人股權成數及查核實施規則』第二條之規定，本公司獨立董事外之全體董事最低持股數應為 3,600,000 股。

三、截至本次股東常會停止過戶日股東名簿記載之個別及全體董事持有股數狀況如下表所示：

<table>
<tr><th rowspan="2">職稱</th><th rowspan="2">姓名</th><th rowspan="2">選任日期</th><th rowspan="2">任期</th><th colspan="2">選任時<br>持有股數</th><th colspan="2">截至停止過戶日<br>持有股數</th></tr>
<tr><th>股數</th><th>持有比率</th><th>股數</th><th>持有比率</th></tr>
<tr><td>董事長</td><td>楊青峯</td><td>2025.06.11</td><td>3年</td><td>0</td><td>0%</td><td>0</td><td>0%</td></tr>
<tr><td>董事</td><td>高青開發股份有限公司法人代表：王芳瓊</td><td>2025.06.11</td><td>3年</td><td rowspan="2">6,307,308</td><td rowspan="2">18.00%</td><td rowspan="2">6,433,454</td><td rowspan="2">18.00%</td></tr>
<tr><td>董事</td><td>高青開發股份有限公司法人代表：陳慧姝</td><td>2025.06.11</td><td>3年</td></tr>
<tr><td>董事</td><td>TAINAN ENTERPRISE (BVI) CO., LIMITED法人代表：吳道昌</td><td>2025.06.11</td><td>3年</td><td>4,689,940</td><td>13.38%</td><td>4,783,738</td><td>13.38%</td></tr>
<tr><td>獨立董事</td><td>王明隆</td><td>2025.06.11</td><td>3年</td><td>0</td><td>0%</td><td>0</td><td>0%</td></tr>
<tr><td>獨立董事</td><td>何曜宏</td><td>2025.06.11</td><td>3年</td><td>0</td><td>0%</td><td>0</td><td>0%</td></tr>
<tr><td>獨立董事</td><td>陳惠菊</td><td>2025.06.11</td><td>3年</td><td>0</td><td>0%</td><td>0</td><td>0%</td></tr>
<tr><td colspan="2">全體董事總計</td><td>-</td><td>-</td><td>10,997,248</td><td>31.38%</td><td>11,217,192</td><td>31.38%</td></tr>
<tr><td colspan="2">全體獨立董事總計</td><td>-</td><td>-</td><td>0</td><td>0%</td><td>0</td><td>0%</td></tr>
</table>