

股票代號：1589



永冠能源科技集團有限公司

Yeong Guan Energy Technology Group Company Limited

# 2014 年股東常會 議事手冊

時間：2014 年 6 月 6 日（星期五）上午九時  
地點：桃園縣大園鄉大觀路 777 號（桃禧航空城酒店二樓桃園廳）

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## 壹、開會程序

### 永冠能源科技集團有限公司

#### 2014年股東常會開會程序

一、宣布開會

二、主席致詞

三、報告事項

四、承認事項

五、討論事項

六、臨時動議

七、散會

## 貳、會議議程

### 永冠能源科技集團有限公司

#### 2014 年股東常會會議議程

開會時間：2014 年 6 月 6 日（星期五）上午九時

開會地點：桃園縣大園鄉大觀路 777 號(桃禧航空城酒店二樓桃園廳)

一、宣布開會

二、主席致詞

三、報告事項

（一）本公司 2013 年度營業報告。

（二）本公司 2013 年度審計委員會查核報告。

（三）本公司發行中華民國境內第一次無擔保轉換公司債執行情形報告。

四、承認事項：

（一）本公司 2013 年度營業報告書及合併財務報表承認案。

（二）本公司 2013 年度盈餘分配承認案。

五、討論事項：

（一）修訂本公司「資金貸與作業程序」討論案。

（二）修訂本公司「背書保證作業程序」討論案。

（三）修訂本公司「取得或處分資產處理程序」討論案。

（四）修訂本公司「從事衍生性金融商品交易作業程序」討論案。

（五）修訂本公司「股東會議事規則」討論案。

六、臨時動議

七、散會

## 一、報告事項

### 第一案

案由：本公司 2013 年度營業報告。

說明：謹檢附本公司 2013 年度營業報告書，請參閱議事手冊第 8~9 頁(附件 1)。

### 第二案

案由：本公司 2013 年度審計委員會查核報告。

說明：1、本公司 2013 年度各項決算表冊報告，業經審計委員會查核完竣。

2、謹檢附本公司 2013 年度審計委員會查核報告書，請參閱議事手冊第 10 頁(附件 2)。

### 第三案

案由：本公司發行中華民國境內第一次無擔保轉換公司債執行情形報告。

說明：1、本公司為償還銀行借款及充實營運資金需求，擬發行中華民國境內第一次無擔保轉換公司債。

2、本轉換公司債發行情形如下表：

公司債種類	中華民國境內第一次無擔保轉換公司債
董事會日期	一〇三年四月三日董事會決議
發行總額	新台幣十五億元整
發行面額	新台幣十萬元整
發行價格	依面額十足發行
票面利率	0%

## 二、承認事項

### 第一案

董事會提

案由：本公司 2013 年度營業報告書及合併財務報表承認案，提請承認。

說明：1、本公司 2013 年度合併財務報表，業經勤業眾信聯合會計師事務所李東峰及龔則立會計師共同查核完竣，經 2014 年 3 月 14 日董事會決議通過，並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。

2、謹檢附本公司 2013 年度營業報告書、會計師查核報告及合併財務報表，請參閱議事手冊第 8~9 頁(附件 1)及第 11~17 頁(附件 3)。

決議：

### 第二案

董事會提

案由：本公司 2013 年度盈餘分配承認案，提請承認。

說明：1、本公司 2013 年度稅後純益為新台幣 541,118,793 元，依法令及章程規定提撥 10%法定盈餘公積計新台幣 54,111,879 元及迴轉依法提列特別盈餘公積新台幣 84,402,349 元暨變更功能性貨幣變更影響數新台幣 40,680,909 元，加計期初未分配盈餘新台幣 921,524,743 元，合計可分配盈餘為新台幣 1,533,614,915 元。

2、擬自 2013 年度可供分配盈餘中提撥新台幣 353,111,553 元，股東每股配發新台幣 3.5 元之現金股利。另擬發放員工紅利新台幣 11,500,000 元。現金股利分派採「元以下無條件捨去」之計算方式，俟本次股東常會通過後，提請股東會授權董事會全權處理之股利分配相關事宜。

3、嗣後如因本公司現金增資等其他原因，致影響流通在外股份數量，股東配息率因此發生變動時，擬請股東會授權董事會全權處理。

4、本公司 2013 年度董事酬勞及員工紅利分派金額，業於 2014 年 3 月 14 日經董事會通過在案

5、謹檢附本公司 2013 年度盈餘分配表，請參閱議事手冊第 18 頁(附件 4)。

決議：

### 三、討論事項

#### 第一案

董事會提

案由：修訂本公司「資金貸與作業程序」討論案，提請討論。

說明：1、依金融監督管理委員會-金管證審字第 1020025575 號函要求，修訂本公司「資金貸與作業程序」。  
2、謹檢附修訂條文對照表，請參閱議事手冊第 19~24 頁(附件 5)。

決議：

#### 第二案

董事會提

案由：修訂本公司「背書保證作業程序」討論案，提請討論。

說明：1、為配合公司實際營運需求，擬修訂本公司「背書保證作業程序」。  
2、謹檢附修訂條文對照表，請參閱議事手冊第 25~29 頁(附件 6)。

決議：

#### 第三案

董事會提

案由：修訂本公司「取得或處分資產處理程序」討論案，提請討論。

說明：1、為配合中華民國金融監督管理委員會民國 102 年 12 月 30 日金管證發字第 1020053073 號函修正「公開發行公司取得或處分資產處理準則」部分條文，擬修訂本公司「取得或處分資產處理程序」。  
2、謹檢附修訂條文對照表，請參閱議事手冊第 30~36 頁(附件 7)。

決議：

#### 第四案

董事會提

案由：修訂本公司「從事衍生性金融商品交易作業程序」討論案，提請討論。

- 說明：1、為配合中華民國金融監督管理委員會民國 102 年 12 月 30 日金管證發字第 1020053073 號函修正「公開發行公司取得或處分資產處理準則」部分條文，擬修訂本公司「從事衍生性金融商品交易作業程序」。
- 2、謹檢附修訂條文對照表，請參閱議事手冊第 37 頁(附件 8)。

決議：

#### 第五案

董事會提

案由：修訂本公司「股東會議事規則」討論案，提請討論。

- 說明：1、爰依中華民國金融監督管理委員會民國 102 年 2 月 26 日金管證交字第 1020002909 號函及配合實務作業需要，擬修訂本公司「股東會議事規則」。
- 2、謹檢附修訂條文對照表，請參閱議事手冊第 38~39 頁(附件 9)。

決議：

#### 四、臨時動議

#### 五、散會



## 參、附件

### 附件 1：本公司 2013 年度營業報告書

#### 營業報告書

##### 一、2013 年度營業情形

###### (一) 營業計畫實施成果：

永冠集團 2013 年合併營收為新台幣 58.99 億元，較去年同期成長 12.1%，出貨量達 112,338 噸，較去年同期成長 15.8%；毛利率與營益率分別為 28.6%與 14.6%，分別較去年同期的 23.1%與 10.4%增加 5.5%與 4.2%，稅後盈餘達 5.36 元，較去年同期的 3.79 元大幅成長。在各產品應用中，2013 年能源類、注塑機、產業機械與醫療設備營收比重分別為 40.7%、26.3%、26.8%與 6.2%，其中能源類的營收表現較去年同期成長 20%以上。

###### (二) 預算執行情形：

2013 年度預計稅後綜合損益為 356,916 仟元，實際稅後綜合損益為 541,119 仟元，預算達成率為 151%。

###### (三) 財務收支及獲利能力分析：請參閱合併綜合損益表。

###### (四) 研究發展狀況：

研究發展經費 2012 年度佔營業收入淨額的 1.95%，2013 年度研究發展經費佔 2013 年度營業收入淨額為 1.52%。本年度將持續研究及更新生產工藝，縮短新產品研發時程，降低產品開發不良率，逐步提升新產品開發能力及技術。


##### 二、2014 年度營業計畫概要：


永冠為全球主要風力發電機、注塑機、產業機械廠商之首要鑄件供應商。永冠生產的低溫肥粒球墨數高達 280/mm<sup>2</sup>，接近產業最高值之 300/mm<sup>2</sup>。透過研發不斷改進，永冠已協助客戶於過去十年間將一循環作業時間由 10 秒縮小為 4 秒鐘。永冠的核心競爭力為：領先同業的生產規模、深入細節的鑄造工藝、與垂直整合的能力。永冠為全球最具規模的獨立鑄造廠之一，但目前全球球墨鑄鐵產業中市場占有率僅 0.4%。永冠將掌握產業委外製造比重日漸增加的長期趨勢，在市場結構仍分散的球墨鑄鐵產業中，進一步整合成長。未來，永冠將進一步擴大客戶來源並切入新產品市場，以尋求營收與獲利的穩定成長。展望 2014 年，全球風電市場仍將持續成長，預估在進行去瓶頸工程，以及改善行車設備能力後，2014 年集團發展重點將努力達成客戶訂單需求，出貨量有機會達 12 萬噸以上，年成長率挑戰 15%以上。此外，為因應離岸風電大型鑄件、國際汽車沖壓模具用鑄件、挖土機與農用

機械等需求，永冠計畫於 2014 年進行擴增產能，以達未來五年集團營收達 120 億元以及產能增加 75% 的長期目標。

永冠計畫將維持現金股利配發率達 50% 以上。且承諾將透過在球墨鑄鐵市場中追求長期獲利成長、獲取股東最大回報為經營首要目標。永冠將致力於追求優於同業與整體產業的營收與獲利成長。展望未來，在鑄件大型化的趨勢下，永冠將進一步擴大客戶來源，並切入新產品市場，並將掌握產業委外製造比重日漸增加的長期趨勢，在市場結構仍分散的球墨鑄鐵產業中，進一步整合成長，以尋求營收與獲利的穩定成長。

董事長：

總經理：

主辦會計：

附件 2：本公司 2013 年度審計委員會查核報告書

永冠能源科技集團有限公司  
審計委員會查核報告書

董事會造具本公司 2013 年度營業報告書、合併財務報表及盈餘分配議案等。上述營業報告書、合併財務報表及盈餘分配案，經本審計委員會查核，認為尚無不合，爰依相關法令之規定報告如上，敬請 鑒核。

此致

本公司 2014 年股東常會

永冠能源科技集團有限公司

審計委員會召集人：



西 元 2 0 1 4 年 3 月 1 4 日

### 附件 3：會計師查核報告及合併財務報表

#### 會計師查核報告

Yeong Guan Energy Technology Group Co., Ltd. 公鑒：

Yeong Guan Energy Technology Group Co., Ltd.及其子公司民國 102 年 12 月 31 日、民國 101 年 12 月 31 日及 1 月 1 日之合併資產負債表，暨民國 102 年及 101 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表與合併現金流量表，業經本會計師查核竣事。上開合併財務報表之編製係管理階層之責任，本會計師之責任則為根據查核結果對上開合併財務報表表示意見。

本會計師係依照中華民國會計師查核簽證財務報表規則及一般公認審計準則規劃並執行查核工作，以合理確信合併財務報告有無重大不實表達。此項查核工作包括以抽查方式獲取合併財務報告所列金額及所揭露事項之查核證據、評估管理階層編製合併財務報告所採用之會計原則及所作之重大會計估計，暨評估合併財務報告整體之表達。本會計師相信此項查核工作可對所表示之意見提供合理之依據。

依本會計師之意見，第一段所述合併財務報表在所有重大方面係依照中華民國證券發行人財務報告編製準則、經金融監督管理委員會認可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 Yeong Guan Energy Technology Group Co., Ltd.及其子公司民國 102 年 12 月 31 日、民國 101 年 12 月 31 日及 1 月 1 日之合併財務狀況，暨民國 102 年及 101 年 1 月 1 日至 12 月 31 日之合併財務績效及合併現金流量。

勤業眾信聯合會計師事務所  
會計師李東峰

李東峰



財政部證券暨期貨管理委員會核准文號  
台財證六字第 0930128050 號

會計師龔則立

龔則立



行政院金融監督管理委員會核准文號  
金管證審字第 1000028068 號

中 華 民 國 103 年 3 月 14 日

## Yeong Guan Energy Technology Group Co., Ltd. 及子公司

## 合併資產負債表

民國 102 年 12 月 31 日暨民國 101 年 12 月 31 日及 1 月 1 日

單位：新台幣仟元

代 碼	資 產	102年12月31日		101年12月31日		101年1月1日	
		金 額	%	金 額	%	金 額	%
	流動資產						
1100	現金及約當現金 (附註四及六)	\$ 1,556,711	16	\$ 1,430,199	17	\$ 944,000	11
1110	透過損益按公允價值衡量之金融資產—流動 (附註四、五及七)	1,943	-	-	-	-	-
1147	無活絡市場之債券投資—流動 (附註四及八)	24,480	-	-	-	-	-
1150	應收票據 (附註四及二五)	147,739	2	133,625	2	186,219	2
1170	應收帳款淨額 (附註四、五、九及二五)	1,790,079	19	1,269,766	15	1,467,460	17
130X	存貨淨額 (附註四、五及十)	1,106,212	12	940,732	11	992,294	12
1419	預付款項	133,540	1	61,765	1	138,049	2
1479	其他流動資產 (附註四、十四、二十、二五及二六)	211,182	2	24,836	-	31,956	-
11XX	流動資產總計	4,971,886	52	3,860,923	46	3,759,978	44
	非流動資產						
1546	無活絡市場之債券投資—非流動 (附註四及八)	1,519	-	-	-	-	-
1600	不動產、廠房及設備 (附註四、五、十一及二六)	4,021,240	42	4,036,407	48	4,271,154	50
1760	投資性不動產淨額 (附註四、十二、二二及二六)	17,491	-	27,104	-	41,859	-
1805	商譽 (附註四、五及十三)	131,652	2	128,957	2	130,871	2
1840	遞延所得稅資產 (附註四、五及二十)	49,221	1	17,255	-	14,341	-
1915	預付設備款	21,679	-	6,132	-	108,128	1
1985	長期預付租賃款 (附註四、十四及二六)	281,624	3	282,330	4	289,769	3
1990	其他非流動資產 (附註四、二二及二五)	10,046	-	8,471	-	13,247	-
15XX	非流動資產總計	4,534,472	48	4,506,656	54	4,869,369	56
1XXX	資 產 總 計	\$ 9,506,358	100	\$ 8,367,579	100	\$ 8,629,347	100
	負債及權益						
	流動負債						
2100	短期借款 (附註十五及二六)	\$ 984,964	10	\$ 1,031,440	12	\$ 2,487,829	29
2150	應付票據 (附註二五)	394,710	4	45,252	1	46,273	1
2170	應付帳款 (附註二五)	582,271	6	433,195	5	506,997	6
2219	其他應付款 (附註十六及二五)	273,567	3	248,250	3	273,491	3
2230	當期所得稅負債 (附註四及二十)	95,314	1	34,321	-	31,788	-
2320	一年內到期長期借款 (附註十五及二六)	77,569	1	35,620	-	59,536	1
2399	其他流動負債	58,499	1	37,140	1	29,906	-
21XX	流動負債總計	2,466,894	26	1,865,218	22	3,435,820	40
	非流動負債						
2540	長期借款 (附註十五及二六)	726,166	8	788,545	10	101,464	1
2570	遞延所得稅負債 (附註四及二十)	13,845	-	11,799	-	8,791	-
2600	其他非流動負債 (附註二五)	23	-	300	-	23	-
25XX	非流動負債總計	740,034	8	800,644	10	110,278	1
2XXX	負債總計	3,206,928	34	2,665,862	32	3,546,098	41
	權益						
3110	普通股股本	1,008,890	11	1,008,890	12	800,000	9
3200	資本公積	3,548,276	37	3,548,276	42	3,166,049	37
	保留盈餘						
3310	法定盈餘公積	69,795	-	29,754	-	-	-
3320	特別盈餘公積	92,616	1	-	-	-	-
3350	未分配盈餘	1,503,325	16	1,324,497	16	1,117,200	13
3300	保留盈餘總計	1,665,736	17	1,354,251	16	1,117,200	13
	其他權益						
3410	國外營運機構財務報表換算之兌換差額	76,528	1	(209,700)	(2)	-	-
31XX	權益總計	6,299,430	66	5,701,717	68	5,083,249	59
	負債與權益總計	\$ 9,506,358	100	\$ 8,367,579	100	\$ 8,629,347	100

後附之附註係本合併財務報告之一部分。

董事長：張賢銘



經理人：張賢銘



會計主管：林毓儀



Yeong Guan Energy Technology Group Co., Ltd.及子公司

合併綜合損益表

民國 102 年及 101 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元，惟  
每股盈餘為元

代 碼		102年度		101年度	
		金 額	%	金 額	%
4000	營業收入（附註四及二五）	\$ 5,899,431	100	\$ 5,261,316	100
5000	營業成本（附註四、十、十九及二五）	<u>4,212,042</u>	<u>72</u>	<u>4,045,865</u>	<u>77</u>
5900	營業毛利	<u>1,687,389</u>	<u>28</u>	<u>1,215,451</u>	<u>23</u>
	營業費用（附註十九）				
6100	推銷費用	346,197	6	294,063	6
6200	管理及總務費用	389,792	7	374,666	7
6300	研究發展費用	<u>89,492</u>	<u>1</u>	<u>-</u>	<u>-</u>
6000	營業費用合計	<u>825,481</u>	<u>14</u>	<u>668,729</u>	<u>13</u>
6900	營業淨利	<u>861,908</u>	<u>14</u>	<u>546,722</u>	<u>10</u>
	營業外收入及支出				
7110	租金收入（附註二五）	5,589	-	6,014	-
7190	其他利益及損失（附註十九）	( 79,793)	( 1)	( 2,181)	-
7100	利息收入	14,507	-	4,241	-
7235	透過損益按公允價值衡量之金融資產商品淨益（附註五及七）	6,514	-	220	-
7630	外幣兌換淨益（損）（附註十九）	( 7,879)	-	5,781	-
7510	利息費用（附註四及十一）	( 71,270)	( 1)	( 96,691)	( 1)
7000	營業外收入及支出合計	( 132,332)	( 2)	( 82,616)	( 1)

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代 碼	102年度		101年度		
	金 額	%	金 額	%	
7900	稅前淨利	\$ 729,576	12	\$ 464,106	9
7950	所得稅 (附註四及二十)	<u>188,457</u>	<u>3</u>	<u>93,721</u>	<u>2</u>
8200	本期淨利	541,119	9	370,385	7
	其他綜合損益				
8310	國外營運機構財務報表 換算之兌換差額	<u>286,228</u>	<u>5</u>	( <u>209,700</u> )	( <u>4</u> )
8500	本期綜合損益總額	<u>\$ 827,347</u>	<u>14</u>	<u>\$ 160,685</u>	<u>3</u>
	每股盈餘 (附註二一)				
9750	基 本	<u>\$ 5.36</u>		<u>\$ 3.79</u>	
9850	稀 釋	<u>\$ 5.35</u>		<u>\$ 3.77</u>	

後附之附註係本合併財務報告之一部分。

董事長：張賢銘



經理人：張賢銘



會計主管：林毓儀



Yeong Guan Energy Technology Group Co., Ltd. 及子公司

合併權益變動表

民國 102 年及 101 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代碼	101 年 1 月 1 日餘額	股本 (附註十八)	公積 (附註十八)	資本公積 (附註十八)	留盈餘公積	盈餘 (附註十八)	特別盈餘公積	未分配盈餘 (附註十八)	合計	國外營運機構財務報表換算之兌換差額 (附註四及十八)	權益總額
A1	\$ 800,000	\$ 3,166,049	-	-	-	\$ 1,117,200	-	\$ 1,117,200	\$ 1,117,200	-	\$ 5,083,249
B1	-	-	-	29,754	-	(29,754)	-	-	-	-	-
B5	-	-	-	-	-	(13,334)	-	-	(13,334)	-	(13,334)
B9	120,000	-	-	-	-	(120,000)	-	-	(120,000)	-	-
	120,000	-	-	29,754	-	(163,088)	-	-	(133,334)	-	(13,334)
小計	-	-	-	-	-	-	-	370,385	370,385	-	370,385
D1	-	-	-	-	-	-	-	-	-	-	-
D3	-	-	-	-	-	-	-	-	(209,700)	(209,700)	(209,700)
D5	-	-	-	-	-	-	-	370,385	370,385	(209,700)	160,685
E1	88,890	382,227	-	-	-	-	-	-	-	-	471,117
Z1	1,008,890	3,548,276	-	29,754	-	1,324,497	-	1,324,497	1,354,251	(209,700)	5,701,717
B3	-	-	-	-	-	-	8,214	(8,214)	-	-	-
B1	-	-	-	38,809	-	(38,809)	-	-	-	-	-
B3	-	-	-	-	93,638	(93,638)	-	-	-	-	-
B5	-	-	-	-	-	(262,311)	-	-	(262,311)	-	(262,311)
小計	-	-	-	38,809	-	(394,758)	-	-	(262,311)	-	(262,311)
T1	-	-	-	1,232	(9,236)	40,681	-	-	32,677	-	32,677
D1	-	-	-	-	-	541,119	-	-	541,119	-	541,119
D3	-	-	-	-	-	-	-	-	-	286,228	286,228
D5	-	-	-	-	-	-	-	541,119	541,119	286,228	827,347
Z1	1,008,890	3,548,276	-	69,795	92,616	1,503,325	-	1,503,325	1,665,736	76,528	6,299,430

後附之附註係本合併財務報告之一部分。



董事長：張賢銘



會計主管：林毓儀



Yeong Guan Energy Technology Group Co., Ltd.及子公司

合併現金流量表

民國 102 年及 101 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代 碼		102年度	101年度
	營業活動之現金流量		
A10000	稅前淨利	\$ 729,576	\$ 464,106
A20010	不影響現金流量之收益費損項目		
A20100	折舊費用	408,888	390,141
A20200	攤銷費用	2,147	1,738
A20300	呆帳費用提列	61,354	640
A20400	透過損益按公允價值衡量金融 資產及負債之淨益	( 1,902)	-
A20900	利息費用	71,270	96,691
A21200	利息收入	( 14,507)	( 4,241)
A22500	處分及報廢不動產、廠房及設 備淨損	1,978	2,259
A23500	金融資產減損損失	76,403	-
A23800	存貨跌價及呆滯損失（回升利 益）	( 16,508)	2,548
A24100	未實現外幣兌換淨損（益）	( 8,229)	5
A29900	預付租賃款攤銷	7,025	6,575
A30000	營業資產及負債淨變動數		
A31130	應收票據	( 6,009)	52,594
A31150	應收帳款	( 463,710)	197,781
A31200	存 貨	( 90,445)	51,354
A31230	預付款項	( 148,758)	83,027
A31240	其他流動資產	( 174,262)	16,095
A32130	應付票據	339,452	( 1,021)
A32150	應付帳款	96,910	( 73,797)
A32180	其他應付款	19,835	6,704
A32230	其他流動負債	<u>18,739</u>	<u>15,315</u>
A33000	營運產生之淨現金流入	909,247	1,308,514
A33300	支付之利息	( 71,943)	( 98,411)
A33500	支付之所得稅	( <u>159,725</u> )	( <u>92,270</u> )
AAAA	營業活動之淨現金流入	<u>677,579</u>	<u>1,117,833</u>

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代 碼		102年度	101年度
	投資活動之現金流量		
B02700	取得不動產、廠房及設備	(\$ 97,166)	(\$ 167,333)
B02800	處分不動產、廠房及設備價款	19,286	568
B04500	取得無形資產	( 3,170)	( 1,333)
B07300	長期預付租賃款	10,198	11,170
B00600	取得無活絡市場之債券投資	( 25,451)	-
B06700	其他非流動資產增加	( 103)	-
B06800	其他非流動資產減少	-	5,222
B07100	預付設備款增加	( 106,129)	( 74,627)
B07500	收取之利息	14,507	4,241
BBBB	投資活動之淨現金流出	( 188,028)	( 222,092)
	籌資活動之現金流量		
C00200	短期借款減少	( 108,794)	( 1,456,444)
C01600	舉借長期借款	-	663,004
C01700	償還長期借款	( 65,415)	-
C03800	其他應付款—關係人減少	-	( 4,223)
C04500	發放現金股利	( 262,311)	( 13,334)
C04300	其他非流動負債增加	-	277
C04400	其他非流動負債減少	( 289)	-
C04600	現金增資	-	471,117
CCCC	融資活動之淨現金流出	( 436,809)	( 339,603)
DDDD	匯率變動對現金及約當現金之影響	73,770	( 69,939)
EEEE	本期現金及約當現金增加數	126,512	486,199
E00100	期初現金及約當現金餘額	1,430,199	944,000
E00200	期末現金及約當現金餘額	\$ 1,556,711	\$ 1,430,199

後附之附註係本合併財務報告之一部分。

董事長：張賢銘



經理人：張賢銘



會計主管：林毓儀



附件 4：本公司 2013 年度盈餘分配表

永冠能源科技集團有限公司

2013 年度盈餘分配表

單位：新台幣元

項 目	金額
期初未分配盈餘	921,524,743
採用 TIFRS 調整數 (註 1)	8,213,809
首次採用 TIFRS 提列特別盈餘公積 (註 2)	(8,213,809)
調整後期初未分配盈餘	921,524,743
加：本期稅後淨利	541,118,793
迴轉依法提列特別盈餘公積 (註 3)	84,402,349
功能性貨幣變更影響數 (註 4)	40,680,909
減：提撥法定盈餘公積(10%)	(54,111,879)
本年度可供分配盈餘	1,533,614,915
分配項目：	
現金股利—每股配發現金新台幣 3.5 元	353,111,553
期末未分配盈餘	1,180,503,362

附註：

配發員工現金紅利 11,500,000 元；董事酬勞 0 元。

註 1：截至 101 年 12 月 31 日止，因採用 TIFRS 對保留盈餘之影響數（包括 101 年 1 月 1 日首次採用 TIFRS 調整數及調整 101 年度因 TIFRS 與 ROC GAAP 差異對保留盈餘之影響數）轉換至 IFRSs 日時，公司選擇將國外營運機構財務報表換算之兌換差額認定為零，並於該日將 8,213,809 元認列於保留盈餘。

註 2：首次採用 TIFRS 時，因選擇適用 IFRS 第 1 號，就帳列股東權益項下之累積換算調整數，於 102 年 1 月 1 日所提列之特別盈餘公積。

註 3：股東權益減項提列之特別盈餘公積轉回。

註 4：本公司原先之功能性貨幣為「人民幣」，並因在台灣上市財務報告申報法令規定，合併財務報告係以「新台幣」作為表達貨幣列報。惟本年度考量集團經濟環境改變，故本公司董事會於民國 102 年 9 月 25 日決議將功能性貨幣由「人民幣」改為「新台幣」，並依 IAS 21「匯率變動之影響」規定自民國 102 年 10 月 1 日採推延方式處理。

董事長：



經理人：



會計主管：



附件 5：「資金貸與作業程序」修訂條文對照表

現行條文	修正條文	說明
<p>1.目的— 為配合業務需要，使公司資金貸予他人作業有所依循，特定本作業程序。本程序如有未盡事宜，悉依相關法令規定辦理之。 本作業程序如與本公司任何子公司所在地已經生效的法令衝突，則以該子公司所在地法令為準。</p>	<p><u>第一條</u> 為配合業務需要，使公司資金貸與他人作業有所依循，特定本程序。本程序如有未盡事宜，悉依相關法令規定辦理。</p>	<p>配合實務修改</p>
<p>2.貸與對象 本公司依主管機關法令規定，其資金除有下列各款情形外，不得貸予股東或任何他人： 2.1與本公司有業務往來之公司。 2.2與本公司有短期融通資金之必要的公司。 所稱短期，係指一年。但公司之營業週期長於一年者，以營業週期為準。</p>	<p><u>第二條</u> 本公司依主管機關法令規定，資金除有下列各款情形外，不得貸與股東或任何他人：  <u>一、與本公司有業務往來之公司。</u> <u>二、與本公司有短期融通資金之必要的公司。</u> 所稱短期，係指一年。但公司之營業週期長於一年者，以營業週期為準。 <u>本公司直接及間接持有表決權股份百分之百之國外公司間得從事資金貸與，不受第一項第二款之限制。</u> <u>本程序所稱國外公司，係指公司並非登記於中華民國之營利組織。</u></p>	<p>配合實務修改</p>
<p>3.資金貸予他人之原因及必要性 本公司因業務往來關係從事資金貸與者，應依第 4.2 條之規定；因有短期融通資金之必要從事資金貸與者，以下列情形為限： 3.1 本公司持股達百分之五十以上之子公司，因公司章程所訂營業項目之業務需要而有短期融通資金之必要者。 3.1.1 本作業程序所稱子公司及母公司，應依證券發行人財務報告編製準則之規定認定之。 本公司財務報告係以國際財務報導準則編製，本作業程序所稱之淨值，係指證券發行人財務報告編製準則規定之資產負債表歸屬於母公司業主之權益。 3.2 他公司或行號因購料或營運週轉需要而有短期融通資金之必要者。 3.3 其他經本公司董事會同意資金貸與者。</p>	<p><u>第三條</u> 本程序所稱子公司及母公司，應依<u>中華民國證券發行人財務報告編製準則</u>之規定認定之。 本程序所稱之淨值，係指<u>中華民國證券發行人財務報告編製準則</u>規定之資產負債表歸屬於母公司業主之權益。</p>	<p>配合實務修改</p>
<p>4.資金貸予總額及個別對象之限額 4.1 本公司資金貸與總額以不超過本公司最近期經會計師簽證之財務報表淨值百分之四十為限。</p>	<p><u>第四條</u> 本公司資金貸與他人之總額以本公司淨值百分之五十為限，其中貸與無業務往來但有短期融通資金必要者之總額以淨值</p>	<p>配合實務修改</p>

<p>4.2與本公司有業務往來之公司，個別貸與金額以不超過雙方間三個月間業務往來金額為限，且不得超過本公司最近期經會計師簽證之財務報表淨值百分之四十。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。</p> <p>4.3資金貸與有短期融通資金之必要者，其個別貸與金額以不超過本公司最近期經會計師簽證之財務報表淨值百分之三十為限。</p> <p>4.4本公司及子公司資金貸與個別對象不得超過借款人淨值百分之三十，但資金貸與本公司直接及間接持有表決權股份百分之百之子公司者，不在此限。</p> <p>4.5本公司直接及間接持有表決權股份百分之百之子公司從事資金貸與，資金貸放總額不得超過本公司最近期經會計師簽證之財務報表淨值百分之百，個別貸與金額以不超過本公司最近期經會計師簽證之財務報表淨值百分之五十為限。</p>	<p>百分之四十為限。</p> <p>與本公司有業務往來之公司，個別貸與金額以不超過雙方間六個月業務往來金額為限，且不得超過本公司最近期經會計師簽證之財務報表淨值百分之四十。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。</p> <p>資金貸與有短期融通資金之必要者，其個別貸與金額以不超過本公司最近期經會計師簽證之財務報表淨值百分之三十為限。</p>	
<p>5.借款期限及計息方式</p> <p>資金貸款期限，以不超過一年為限，如因事實需要，得經董事會決議延長融通期限。本公司及本公司直接及間接持有表決權股份百分之百之子公司間，其貸款期限不受一年的限制。</p> <p>本公司之貸放利率，以公司向銀行貸款之利率，或借款當日公司之資金成本，孰高者並得加碼計算為原則，按年計算利息，每月計收一次為原則。本公司及本公司直接及間接持有表決權股份百分之百之子公司間，得不計算利息。</p>	<p><u>第五條</u></p> <p>資金貸款期限，以不超過一年為限。本公司直接及間接持有表決權股份百分之百之國外子公司間，其貸款期限不受一年的限制，惟不得超過五年。</p> <p>本公司之貸放利率，以公司向銀行貸款之利率，或借款當日公司之資金成本，孰高者並得加碼計算為原則，按年計算利息，每月計收一次為原則。本公司與本公司直接及間接持有表決權股份百分之百之子公司間，得不計算利息。</p>	<p>配合實務修改</p>
<p>6.作業程序：</p> <p>6.1經辦單位應述明借款對象、理由、借款金額、期限、用途及提供擔保或保證情形，併檢具借款人基本資料及財務資料，送交財務單位以便辦理徵信調查。</p> <p>6.2經徵信調查評估後，借款人如信用欠佳，財務狀況不善或借款用途不當，不擬貸放，應於檔上註明婉拒理由呈權責主管簽核後，轉財務單位歸檔留存。</p>	<p><u>第六條</u></p> <p>本公司資金貸放程序如下：</p> <p>一、經辦單位應述明借款對象、理由、借款金額、期限、用途及提供擔保或保證情形，併檢具借款人基本資料及財務資料，送交財務單位以便辦理徵信調查。</p> <p>二、經徵信調查評估後，借款人如信用欠佳，財務狀況不善或借款用途不當，不擬貸放，應於檔上註明婉拒理由呈權責主管簽核後，轉財務單位歸檔留存。</p>	<p>配合實務修改</p>

<p>6.3 反之，如經徵信調查評估後，信用經營狀況良好且借款用途正當，經辦單位應檢附徵信報告並簽註意見後轉送財務單位擬具貸放條件，呈請總經理及董事長簽核後，提報董事會決議。在辦理重大資金貸與事項時需先經審計委員會同意，再送董事會決議同意後為之。</p> <p>前段所稱重大，依第 8.2 條標準認定之。</p> <p>6.4 核定後，經辦單位應儘速通知借款人，述明借款條件包括額度、期限、利率、擔保品及保證人等請借款人於期內簽約。貸放案件經核准並與借款人完成簽約、對保手續，採取必要之保全程序，經核對無誤後，以開立借貸企業為抬頭之禁止背書轉讓之支票，或直接匯入借貸企業之帳戶內。</p> <p>6.5 借款人於借款到期後或借款到期前償還借款時，應先計算應付之利息，連同本金。</p> <p>6.6 本公司與子公司間<del>一</del>或本公司之子公司間之資金貸與，應提董事會決議，並得授權董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期間內分次撥貸或循環動用。</p> <p>6.7 前款所稱一定額度，除符合第 4.4 條規定者外，<del>本公司或子公司對單一對象之資金貸與之授權額度不得超過貸與公司最近財務報表淨值百分之十。</del></p> <p>6.8 本公司於董事會討論與核准將資金貸與他人時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會記錄。</p>	<p><u>三、</u>反之，如經徵信調查評估後，信用經營狀況良好且借款用途正當，經辦單位應檢附徵信報告並簽註意見後轉送財務單位擬具貸放條件，呈請總經理及董事長簽核後，提報董事會決議。在辦理重大資金貸與事項時需先經審計委員會同意，再送董事會決議同意後為之。</p> <p>所稱重大，依第<u>八條第二項</u>標準認定之。</p> <p><u>四、</u>核定後，經辦單位應儘速通知借款人，述明借款條件包括額度、期限、利率、擔保品及保證人等請借款人於期內簽約。貸放案件經核准並與借款人完成簽約、對保手續，採取必要之保全程序，經核對無誤後，以開立借貸企業為抬頭之禁止背書轉讓之支票，或直接匯入借貸企業之帳戶內。</p> <p><u>五、</u>借款人於借款到期後或借款到期前償還借款時，應先計算應付之利息，連同本金。</p> <p><u>六、</u>本公司與<u>母公司</u>或子公司間及本公司之子公司間之資金貸與，應依第五條規定提董事會決議，並得授權董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期間內分次撥貸或循環動用。</p> <p><u>七、</u>前款所稱一定額度不得超過本公司最近期經會計師簽證之財務報表淨值百分之十。</p> <p><u>八、</u>本公司於董事會討論與核准將資金貸與他人時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會記錄。</p>	
<p>7. 審查程序</p> <p>7.1 本公司應要求借款人提供詳細基本資料及財務資料予本公司財務單位並具體說明資金之用途。</p> <p>7.2 財務單位進行審查評估後擬具報告，審查評估項目包含：</p> <p>7.2.1 資金貸與他人之必要性及合理性。</p> <p>7.2.2 借款人之徵信及風險評估。</p> <p>7.2.3 對公司之營運風險、財務狀況及股東權益之影響。</p>	<p><u>第七條</u></p> <p><u>本公司資金貸放審查程序如下：</u></p> <p><u>一、</u>本公司應要求借款人提供詳細基本資料及財務資料予本公司財務單位並具體說明資金之用途。</p> <p><u>二、</u>財務單位進行審查評估後擬具報告，審查評估項目包含：</p> <p><u>(一)</u>資金貸與他人之必要性及合理性。</p> <p><u>(二)</u>借款人之徵信及風險評估。</p> <p><u>(三)</u>對公司之營運風險、財務狀況及股東權益之影響。</p>	<p>配合實務修改</p>

<p>7.2.4 應否取得擔保品及擔保品之評估價值。</p> <p>7.3 財務單位擬具之報告應述明上述審查項目之結果，逐級呈報董事會以茲審核。</p> <p>7.4 除貸與本公司直接及間接持有表決權超過百分之五十以上之子公司外，財務單位應取得經本公司董事會核准之借款人之抵押品或保證方式始得辦理資金貸與程序。</p>	<p>(四) 應否取得擔保品及擔保品之評估價值。</p> <p>三、財務單位擬具之報告應述明上款審查項目之結果，逐級呈報董事會以茲審核。</p> <p>四、除貸與本公司直接及間接持有表決權超過百分之五十以上之子公司外，財務單位應取得經本公司董事會核准之借款人之抵押品或保證方式始得辦理資金貸與程序。</p>	
<p>8. 公告</p> <p>8.1 本公司應於每月十日前公告申報本公司及子公司上月份資金貸與餘額。</p> <p>8.2 本公司資金貸與達下列標準之一者，應於事實發生日之即日起算二日內公告申報：</p> <p>8.2.1 本公司及子公司資金貸與他人之餘額達該本公司最近期經會計師簽證之財務報表淨值百分之二十以上。</p> <p>8.2.2 本公司及子公司對單一企業資金貸與餘額達該本公司最近期經會計師簽證之財務報表淨值百分之十以上。</p> <p>8.2.3 本公司或子公司新增資金貸與金額達新臺幣一千萬元以上且達本公司最近期經會計師簽證之財務報表淨值百分之二以上。</p> <p>8.3 本公司之子公司非屬中華民國內公開發行公司者，該子公司有第 8.2.3 條應公告申報之事項，應由本公司為之。</p> <p>8.4 本作業程序所稱之公告申報，係指輸入金融監督管理委員會指定之資訊申報網站。</p> <p>本作業程序所稱事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。</p>	<p>第八條</p> <p>本公司應於每月十日前公告申報本公司及子公司上月份資金貸與餘額。</p> <p>本公司資金貸與達下列標準之一者，應於事實發生日之即日起算二日內公告申報：</p> <p>一、本公司及子公司資金貸與他人之餘額達本公司最近期經會計師簽證之財務報表淨值百分之二十以上。</p> <p>二、本公司及子公司對單一企業資金貸與餘額達本公司最近期經會計師簽證之財務報表淨值百分之十以上。</p> <p>三、本公司或子公司新增資金貸與金額達新臺幣一千萬元以上且達本公司最近期經會計師簽證之財務報表淨值百分之二以上。</p> <p>本公司之子公司非屬中華民國公開發行公司者，該子公司有前項第三款應公告申報之事項，應由本公司為之。</p> <p>本作業程序所稱之公告申報，係指輸入中華民國金融監督管理委員會指定之資訊申報網站。</p> <p>本作業程序所稱事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。</p>	<p>配合實務修改</p>
<p>9. 後續控管措施及逾期債權處理程序</p> <p>9.1 公司應評估資金貸與情形並提列適足之備抵壞帳，於財務報告中適當揭露有關資訊，並提供簽證會計師相關資料執行必要查核程序，出具允當之查核報告書。</p> <p>9.2 本公司辦理資金貸與事項，應建立備查簿，就資金貸與之對象、金額、董事</p>	<p>第九條</p> <p>公司應評估資金貸與情形並提列適足之備抵壞帳，於財務報告中適當揭露有關資訊，並提供簽證會計師相關資料執行必要查核程序，出具允當之查核報告書。</p> <p>本公司辦理資金貸與事項，應建立備查簿，就資金貸與之對象、金額、董事會通</p>	<p>配合實務修改</p>



<p>會通過日期、資金貸放日期及應審慎評估之事項詳予登載於備查簿備查。</p> <p>內部稽核人員應至少每季稽核資金貸與他人作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面通審計委員會。</p> <p>9.3-如有發生逾期且經催討仍無法收回之債權時，應即循法律途徑對債務人採取追所行動，以確保本公司權益。</p> <p>9.4-經理人及主辦人員違反本程序或資金貸予他人作業程序，致本公司發生損失時，依公司規定程序辦理。</p> <p>9.5-本公司因情事變更，致貸與對象不符合本程序規定或貸與餘額超限時，應訂定改善計劃，並將相關改善計劃送審計委員會。</p>	<p>過日期、資金貸放日期及應審慎評估之事項詳予登載於備查簿備查。</p> <p>內部稽核人員應至少每季稽核資金貸與他人作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面通知審計委員會。</p> <p>如有發生逾期且經催討仍無法收回之債權時，應即循法律途徑對債務人採取追所行動，以確保本公司權益。</p> <p>經理人及主辦人員違反本程序或其他相關法令規定者，致本公司發生損失時，依公司規定程序及相關法令規定辦理。</p> <p>本公司因情事變更，致貸與對象不符合本程序規定或貸與餘額超限時，應訂定改善計劃，並將相關改善計劃送審計委員會。</p>	
<p>10.本作業程序之規定事項不適用因背書保證而發生之代償行為。</p>	<p><u>第十條</u> 本作業程序之規定事項不適用因背書保證而發生之代償行為。</p>	<p>配合實務修改</p>
<p>11.對子公司資金貸與他人之控管程序：</p> <p>11.1 本公司之子公司，如因營業需要，擬資金貸予他人者，亦應按上述各項程序辦理。</p> <p>11.2-本公司之子公司若擬將資金貸與他人者，亦應訂定本作業程序並依本作業程序辦理。</p> <p>11.3-本公司之子公司若資金貸與非集團內百分之百持有之公司時，資金貸與的限額依據本作業程序第4條處理，惟淨值的計算採子公司最近期財務報表淨值；資金貸與集團內百分之百持有之公司時，亦採用本作業程序第4條處理，惟淨值的計算採本公司最近期財務報表淨值。</p> <p>11.4 子公司應於每月5日前編製上月份資金貸與其他公司備查簿，並呈閱本公司。</p> <p>11.5 子公司內部稽核人員亦應至少每季稽核資金貸與他人作業程序及其執行情形，並作成書面記錄，如發現重大違規情事，應立即以書面通知本公司稽核單位，本公司稽核單位應將書面資料送交審計委員會。</p> <p>11.6-本公司稽核人員依年度稽核計劃至子公司進行查核時，應一併瞭解子公司資金貸與他人作業程序執行情形，若發現有缺失事項應持續追蹤其改善情</p>	<p><u>第十一條</u> 本公司之子公司若擬將資金貸與他人者，<u>本公司應命子公司訂定資金貸與作業程序，並應依所訂程序辦理。</u></p> <p>本公司稽核人員依年度稽核計劃至子公司進行查核時，應一併瞭解子公司資金貸與他人作業程序執行情形，若發現有缺失事項應持續追蹤其改善情形，並作追蹤報告呈報審計委員會，以確定其已及時採取適當之改善措施。</p>	<p>配合實務修改</p>



<p>形，並作追蹤報告呈報審計委員會，以確定其已及時採取適當之改善措施。</p>		
<p><u>12.實施與修改</u></p> <p>12.1 訂定或修正本處理程序，應先經審計委員會全體成員二分之一以上同意，並提董事會及股東會決議。如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。如有董事表示異議且有紀錄或書面聲明者，公司應將董事異議資料送各審計委員，另應充分考量各獨立董事之意見，並將其反對或保留之意見與理由列入會議紀錄。</p> <p>12.2 本程序第1版於2010年1月20日經董事會修訂通過，於2010年1月29日經股東會核准。</p> <p>本程序第2版於2010年5月5日經董事會修訂通過，於2010年5月5日經股東會核准。</p> <p>本程序第3版於2010年9月25日經董事會修訂通過，於2011年6月24日經股東會核准。</p> <p>本程序第4版於2012年8月28日經董事會修訂通過。</p> <p>本程序第5版於2013年3月26日經董事會修訂通過，於2013年6月17日經股東會核准。</p>	<p><u>第十二條</u></p> <p>訂定或修正本程序，應先經審計委員會全體成員二分之一以上同意，並提董事會及股東會決議。如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。如有董事表示異議且有紀錄或書面聲明者，公司應將董事異議資料送各審計委員，另應充分考量各獨立董事之意見，並將其反對或保留之意見與理由列入會議紀錄。</p>	<p>將修訂日期單獨列為條次</p>
	<p><u>第十三條</u></p> <p>本程序第1版於2010年1月20日經董事會修訂通過，於2010年1月29日經股東會核准。</p> <p>本程序第2版於2010年5月5日經董事會修訂通過，於2010年5月5日經股東會核准。</p> <p>本程序第3版於2010年9月25日經董事會修訂通過，於2011年6月24日經股東會核准。</p> <p>本程序第4版於2012年8月28日經董事會修訂通過。</p> <p>本程序第5版於2013年3月26日經董事會修訂通過，於2013年6月17日經股東會核准。</p> <p><u>本程序第6版於2013年9月25日經董事會修訂通過，於2014年X月XX日經股東會核准。</u></p>	<p>將修訂日期單獨列為條次</p>

附件 6：「背書保證作業程序」修訂條文對照表

現行條文	修正條文	說明
<p>1.目的 為保障本公司股東權益，健全背書保證管理及降低經營風險，特訂定此作業程序。本程序如有未盡事宜，悉依相關法令規定辦理之。</p>	<p><u>第一條</u> 為保障本公司股東權益，健全背書保證管理及降低經營風險，特訂定此作業程序。本程序如有未盡事宜，悉依相關法令規定辦理之。</p>	<p>配合實務修改</p>
<p>2.適用範圍 2.1 融資背書保證，包括： 2.1.1 客票貼現融資。 2.1.2 為他公司融資之目的所為之背書保證。 2.1.3 為本公司融資之目的而另開立票據予非金融事業作擔保者。 2.2 關稅背書保證：係指為本公司或他公司有關關稅事項所為之背書或保證。 2.3 其他背書保證：係指無法歸類列入前二款之背書或保證事項。本公司提供動產或不動產為他公司借款之擔保設定質權、抵押權者，亦應依本程序規定辦理。</p>	<p><u>第二條</u> 融資背書保證，包括： <u>一、客票貼現融資。</u> <u>二、為他公司融資之目的所為之背書保證。</u> <u>三、為本公司融資之目的而另開立票據予非金融事業作擔保者。</u> 關稅背書保證：係指為本公司或他公司有相關關稅事項所為之背書或保證。 其他背書保證：係指無法歸類列入前二項之背書或保證事項。本公司提供動產或不動產為他公司借款之擔保設定質權、抵押權者，亦應依本程序規定辦理。</p>	<p>修改條號</p>
<p>3.背書保證對象 3.1 本公司得對下列公司為背書保證： 3.1.1 有業務往來之公司。 3.1.2 公司直接及間接持有表決權之股份超過百分之五十之公司。 3.1.3 直接及間接對公司持有表決權之股份超過百分之五十之公司。 3.1.4 本公司直接及間接持有表決權股份達百分之九十以上之公司間，得為背書保證，且其金額不得超過本公司淨值之百分之十。但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限，但仍需適用第4條之限制。 3.1.5 公司基於承攬工程業務需要之同業間依合約規定互保，或因共同投資關係由各出資股東依其持股比率對被投資公司背書保證者，或同業間依消費者保護法規範從事預售屋銷售合約之履約保證連帶擔保者，不受前項規定之限制，得為背書保證。前項所謂出資，係指本公司直接出資或透過持有表決權百分之百。</p>	<p><u>第三條</u> 本公司得對下列公司為背書保證： <u>一、有業務往來之公司。</u> <u>二、公司直接及間接持有表決權之股份超過百分之五十之公司。</u> <u>三、直接及間接對公司持有表決權之股份超過百分之五十之公司。</u> 本公司直接及間接持有表決權股份達百分之九十以上之公司間，得為背書保證，且其金額不得超過本公司淨值之百分之十。但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限，但仍需適用<u>第四條</u>之限制。 公司基於承攬工程業務需要之同業間依合約規定互保，或因共同投資關係由各出資股東依其持股比率對被投資公司背書保證者，或同業間依消費者保護法規範從事預售屋銷售合約之履約保證連帶擔保者，不受前項規定之限制，得為背書保證。前項所謂出資，係指本公司直接出資或透過持有表決權百分之百之公司出資。</p>	<p>修改條號及酌修文字</p>

<p><b>4.背書保證總額及個別對象之限額</b></p> <p>4.1本公司背書保證總額以不超過本公司最近期財務報表淨值百分之八十為限。本公司及子公司整體所為之背書保證總額，以不超過本公司淨值百分之一百五十為限。</p> <p>4.2本公司或子公司對於單一企業背書以不超過本公司最近期財務報表淨值百分之五十為限。本公司及子公司整體對單一企業背書保證之限額，以不超過本公司淨值百分之六十為限。</p> <p>4.3但與本公司有業務往來之公司或行號，個別背書保證金額以不超過雙方最近三個月間業務往來金額為限。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。</p> <p>4.4本作業程序所稱子公司及母公司，應依證券發行人財務報告編製準則之規定認定之。</p> <p>本公司財務報告係以國際財務報導準則編製，本作業程序所稱之淨值，係指證券發行人財務報告編製準則規定之資產負債表歸屬於母公司業主之權益。</p>	<p><b>第四條</b></p> <p>本公司背書保證總額以不超過本公司最近期財務報表淨值百分之八十為限。本公司及子公司整體所為之背書保證總額，以不超過本公司淨值百分之二百五十為限。</p> <p>本公司或子公司對單一企業背書保證以不超過本公司最近期財務報表淨值百分之五十為限。本公司及子公司整體對單一企業背書保證之限額，以不超過本公司淨值百分之六十為限。</p> <p>但與本公司有業務往來之公司或行號，個別背書保證金額以不超過雙方最近三個月間業務往來金額為限。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。</p> <p>本作業程序所稱子公司及母公司，應依證券發行人財務報告編製準則之規定認定之。</p> <p>本公司財務報告係以國際財務報導準則編製，本作業程序所稱之淨值，係指證券發行人財務報告編製準則規定之資產負債表歸屬於母公司業主之權益。</p>	<p>配合實務修改</p>
<p><b>5.背書保證辦程序</b></p> <p>5.1辦理背書保證時，應敘明被背書保證公司、種類、理由、期限及金額，及背書保證之必要性及合理性，送交權責單位進行必要之徵信、合理性等風險性評估程序，敘明對本公司之營運風險、財務狀況、股東權益之影響，並建議是否取得擔保品及擔保品之評估價值。</p> <p>5.2本公司辦理背書保證前需經董事會同意後為之，但辦理重大背書保證事項時需先經審計委員會同意，再送董事會決議同意後為之。但為配合時效需要，集團內百分之百持有之公司相互間背書保證，董事會授權董事長於人民幣一億元(含)之額度內先行執行，事後再提報最近期審計委員會及董事會追認。董事會討論時應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。</p> <p>前段所稱重大，依第6.2條標準認定之。</p> <p>5.3本公司因情事變更，致背書保證對象不符合本程序規定或金額超限者，應</p>	<p><b>第五條</b></p> <p>辦理背書保證時，應敘明被背書保證公司、種類、理由、期限及金額，及背書保證之必要性及合理性，送交權責單位進行必要之徵信、合理性等風險性評估程序，敘明對本公司之營運風險、財務狀況、股東權益之影響，並建議是否取得擔保品及擔保品之評估價值。</p> <p>本公司辦理背書保證前需經董事會同意後為之，但辦理重大背書保證事項時需先經審計委員會同意，再送董事會決議同意後為之。但為配合時效需要，集團內百分之百持有之公司相互間背書保證，董事會授權董事長於人民幣一億元(含)之額度內先行執行，事後再提報最近期審計委員會及董事會追認。董事會討論時應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。所稱之重大，依第六條第二項標準認定之。</p> <p>本公司因情事變更，致背書保證對象不符合本程序規定或金額超限者，應訂定改善</p>	<p>修改條號</p>

<p>訂定改善計劃，將相關改善計劃送交審計委員會，依計劃時程改善之，並提報股東會說明。</p> <p>5.4 財務單位應就背書保證事項建立備查簿，就承諾擔保事項、背書保證之對象、背書保證金額、風險評估結果、取得擔保品內容及解除背書保證責任之日期與條件等，詳予登載。</p> <p>5.5 背書保證對象若為淨值低於實收資本額二分之一之子公司，應依本條規定審查並報告總經理，俾使總經理及董事長知悉從事背書保證之必要性及風險情形。子公司股票無面額或每股面額非屬新臺幣十元者，計算之實收資本額，應以股本加計資本公積-發行溢價之合計數為之。</p> <p>5.6 內部稽核人員應至少每季稽核背書保證作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面通知審計委員會。</p> <p>5.7 本公司有關背書保證事項之資料，應提供予簽證會計師，並在查帳報告中說明。</p> <p>5.8 本公司背書保證印鑑以公司印鑑為之，公司印鑑由董事長指定經董事會同意之專責人員保管，並按相關規定程序始得用印或簽發票據。</p> <p>5.9 經理人及主辦人員違反公司背書保證作業程序，致本公司發生損失時，依公司相關法規辦理。</p>	<p>計劃，將相關改善計劃送交審計委員會，並依計劃時程完成改善。</p> <p>財務單位應就背書保證事項建立備查簿，就承諾擔保事項、背書保證之對象、背書保證金額、風險評估結果、取得擔保品內容及解除背書保證責任之日期與條件等，詳予登載。</p> <p>背書保證對象若為淨值低於實收資本額二分之一之子公司，應依本條規定審查並報告總經理，俾使總經理及董事長知悉從事背書保證之必要性及風險情形。子公司股票無面額或每股面額非屬新臺幣十元者，計算之實收資本額，應以股本加計資本公積-發行溢價之合計數為之。</p> <p>內部稽核人員應至少每季稽核背書保證作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面通知審計委員會。</p> <p>本公司有關背書保證事項之資料，應提供予簽證會計師。</p> <p>本公司背書保證印鑑以公司印鑑為之，公司印鑑由董事長指定經董事會同意之專責人員保管，並按相關規定程序始得用印或簽發票據。</p> <p>經理人及主辦人員違反公司背書保證作業程序，致本公司發生損失時，依公司相關法規辦理。</p>	
<p>6.公告</p> <p>6.1 本公司應於每月十日前公告申報本公司及子公司上月份背書保證餘額。</p> <p>6.2 本公司背書保證達下列標準之一者，應於事實發生日之即日起算二日內公告申報：</p> <p>6.2.1 本公司及其子公司背書保證餘額達該本公司最近期財務報表淨值百分之五十以上。</p> <p>6.2.2 本公司及其子公司對單一企業背書保證餘額達該本公司最近期財務報表淨值百分之二十以上。</p> <p>6.2.3 本公司及其子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、長期性質之投資及資金貸與餘額合計數達該本公司最近期財務報表淨</p>	<p><u>第六條</u></p> <p>本公司應於每月十日前公告申報本公司及子公司上月份背書保證餘額。</p> <p>本公司背書保證達下列標準之一者，應於事實發生日之即日起算二日內公告申報：</p> <p>一、本公司及子公司背書保證餘額達本公司最近期財務報表淨值百分之五十以上。</p> <p>二、本公司及子公司對單一企業背書保證餘額達本公司最近期財務報表淨值百分之二十以上。</p> <p>三、本公司及子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、長期性質之投資及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上。</p>	<p>修改條號</p>

<p>值百分之三十以上。</p> <p>6.2.4 本公司或其子公司新增背書保證金額達新臺幣三千萬元以上且達該本公司最近期財務報表淨值百分之五以上。</p> <p>6.3 本公司之子公司非屬中華民國境內公開發行公司者，該子公司有第 6.2.4 條應公告申報之事項，應由本公司為之。</p> <p>6.4 本作業程序所稱之公告申報，係指輸入金融監督管理委員會指定之資訊申報網站。</p> <p>本作業程序所稱事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。</p>	<p>四、本公司或子公司新增背書保證金額達新臺幣三千萬元以上且達本公司最近期財務報表淨值百分之五以上。</p> <p>本公司之子公司非屬中華民國境內公開發行公司者，該子公司有第<u>六條第二項第四款</u>應公告申報之事項，應由本公司為之。</p> <p>本作業程序所稱之公告申報，係指輸入金融監督管理委員會指定之資訊申報網站。</p> <p>本作業程序所稱事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。</p>	
<p>7.對子公司辦理背書保證之控管程序</p> <p>7.1 本公司所屬之子公司若因業務需要擬為他人辦理或提供背書保證者，本公司應督促該子公司依本程序訂定背書保證作業程序。</p> <p>7.2 本公司之子公司若為非集團內百分之百持有之公司背書保證者，對單一企業背書保證金額以不超過子公司最近期財務報表淨值百分之三十為限；對整體企業背書保證金額以不超過子公司最近期財務報表淨值百分之四十為限。</p> <p>7.3 本公司之子公司若為集團內百分之百持有之公司，其背書保證需符合本作業程序第 4 條之限制。</p> <p>7.4 本公司直接及間接持有表決權股份達百分之九十以上之子公司為背書保證前，應提報本公司董事會決議後始得辦理；但本公司直接及間接持有表決權股份百分之百之公司間背書保證，依第 5.1 條及第 5.2 條始得辦理。</p> <p>7.5 子公司應於每月 5 日前編製上月份為他人背書保證備查簿，並呈閱本公司。</p> <p>7.6 子公司內部稽核人員應至少每季稽核背書保證作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應立即以書面通知本公司稽核單位，本公司稽核單位應將書面資料送交審計委員會。</p> <p>7.7 本公司稽核人員依年度稽核計劃至子</p>	<p><u>第七條</u></p> <p>本公司所屬之子公司若因業務需要擬為他人辦理或提供背書保證者，本公司應督促該子公司依本程序訂定背書保證作業程序。</p> <p>本公司之子公司若為非集團內百分之百持有之公司背書保證者，對單一企業背書保證金額以不超過子公司最近期財務報表淨值百分之三十為限；對整體企業背書保證金額以不超過子公司最近期財務報表淨值百分之四十為限。</p> <p>本公司之子公司若為集團內百分之百持有之公司，其背書保證需符合本作業程序第 4 條之限制。</p> <p>本公司直接及間接持有表決權股份達百分之九十以上之子公司為背書保證前，應提報本公司董事會決議後始得辦理；但本公司直接及間接持有表決權股份百分之百之公司間背書保證<u>不在此限但仍應依第五條第一項及第二項</u>始得辦理。</p> <p>子公司應於每月 5 日前編製上月份為他人背書保證備查簿，並呈閱本公司。</p> <p>子公司內部稽核人員應至少每季稽核背書保證作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應立即以書面通知本公司稽核單位，本公司稽核單位應將書面資料送交審計委員會。</p> <p>本公司稽核人員依年度稽核計劃至子公司</p>	<p>修改條號</p>

<p>公司進行查核時，應一併瞭解子公司為他人背書保證作業程序及其執行情形，若發現有缺失事項應持續追蹤其改善情形，並作成追蹤報告呈報，以確定其已及時採取適當之改善措施。</p>	<p>進行查核時，應一併瞭解子公司為他人背書保證作業程序及其執行情形，若發現有缺失事項應持續追蹤其改善情形，並作成追蹤報告呈報，以確定其已及時採取適當之改善措施。</p>	
<p><b>8.實施與修改</b></p> <p>8.1 訂定或修正本作業程序，應先經審計委員會全體成員二分之一以上同意，並提董事會及股東會決議。如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。如有董事表示異議且有紀錄或書面聲明者，公司應將董事異議資料送各審計委員，另應充分考量各獨立董事之意見，並將其反對或保留之意見與理由列入會議紀錄。</p> <p>8.2 本程序第一版於 2010 年 1 月 20 日經董事會修訂通過，於 2010 年 1 月 29 日經股東會核准。</p> <p>本程序第二版於 2010 年 5 月 5 日經董事會修訂通過，於 2010 年 5 月 5 日經股東會核准。</p> <p>本程序第三版於 2010 年 9 月 25 日經董事會修訂通過，於 2011 年 6 月 24 日經股東會核准。</p> <p>本程序第四版於 2013 年 3 月 26 日經董事會修訂通過，於 2013 年 6 月 17 日經股東會核准。</p>	<p><u>第八條</u></p> <p>訂定或修正本作業程序，應先經審計委員會全體成員二分之一以上同意，並提董事會及股東會決議。如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。如有董事表示異議且有紀錄或書面聲明者，公司應將董事異議資料送各審計委員，另應充分考量各獨立董事之意見，並將其反對或保留之意見與理由列入會議紀錄。</p>	<p>修改條號</p>
	<p><u>第九條</u></p> <p>本程序第<u>1</u>版於 2010 年 1 月 20 日經董事會修訂通過，於 2010 年 1 月 29 日經股東會核准。</p> <p>本程序第<u>2</u>版於 2010 年 5 月 5 日經董事會修訂通過，於 2010 年 5 月 5 日經股東會核准。</p> <p>本程序第<u>3</u>版於 2010 年 9 月 25 日經董事會修訂通過，於 2011 年 6 月 24 日經股東會核准。</p> <p>本程序第<u>4</u>版於 2013 年 3 月 26 日經董事會修訂通過，於 2013 年 6 月 17 日經股東會核准。</p> <p><u>本程序第 5 版於 2013 年 11 月 8 日經董事會修訂通過，於 2014 年 X 月 XX 日經股東會核准。</u></p>	<p>增訂修正日期</p>

附件 7：「取得或處分資產處理程序」修訂條文對照表

現行條文	修正條文	說明
<p>2.適用範圍及用詞定義</p> <p>2.1 本程序所稱資產係指：</p> <p>2.1.1 股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購(售)權證、受益證券及資產基礎證券等長、短期投資。</p> <p>2.1.2 不動產及其他固定資產。</p> <p>2.2.3 關係人：指依財團法人中華民國會計研究發展基金會（以下簡稱會計研究發展基金會）所發布之財務會計準則公報第六號所規定者。</p> <p>2.2.4 子公司：指依會計研究發展基金會發布之財務會計準則公報第五號及第七號所規定者。</p> <p>2.2.5 專業估價者：指不動產估價師或其他依法律得從事不動產、其他固定資產估價業務者。</p> <p>2.2.6 事實發生日：指交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。</p> <p>2.2.7 大陸地區投資：指本公司所應遵循之主管機關法令規定在大陸地區從事投資或技術合作許可辦法規定從事之大陸投資。</p>	<p>2.適用範圍及用詞定義</p> <p>2.1 本程序所稱資產之適用範圍如下：</p> <p>2.1.1 股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購(售)權證、受益證券及資產基礎證券等投資。</p> <p>2.1.2 不動產(含土地、房屋及建築、投資性不動產、土地使用權、營建業之存貨)及設備。</p> <p>2.2.3 關係人、子公司：應依證券發行人財務報告編製準則規定認定之。</p> <p>2.2.4 專業估價者：指不動產估價師或其他依法律得從事不動產、設備估價業務者。</p> <p>2.2.5 事實發生日：指交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。</p> <p>2.2.6 大陸地區投資：指本公司所應遵循之主管機關法令規定在大陸地區從事投資或技術合作許可辦法規定從事之大陸投資。</p>	<p>配合法令修正</p>
<p>4.取得或處分不動產或其他固定資產之處理程序</p> <p>4.2 評估程序</p> <p>本公司取得或處分不動產或其他固定資產，除與政府機構交易、自地委建、租地委建或取得、處分供營業使用之機器設備者外，交易金額達公司實收資本額百分之二十或新台幣三億元以上者，應於事實發生日前先取得專業估價者出具之估價報告，並符合下列規定：</p> <p>4.2.3 專業估價之估價結果有下列情形之一者，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計</p>	<p>4.取得或處分不動產或設備之處理程序</p> <p>4.2 評估程序</p> <p>本公司取得或處分不動產或設備，除與政府機構交易、自地委建、租地委建或取得、處分供營業使用之機器設備者外，交易金額達公司實收資本額百分之二十或新台幣三億元以上者，應於事實發生日前先取得專業估價者出具之估價報告，並符合下列規定：</p> <p>4.2.3 專業估價之估價結果有下列情形之一者，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計</p>	<p>配合法令修正</p>

<p>師依會計研究發展基金會所發布之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見：</p> <p>4.2.3.1 估價結果與交易金額差距達交易金額百分之二十以上者。</p> <p>4.2.3.2 二家以上專業估價者之估價結果差距達交易金額百分之十以上者。</p>	<p>師依<u>財團法人中華民國會計研究發展基金會</u>（以下簡稱會計研究發展基金會）所發布之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見：</p> <p>4.2.3.1 估價結果與交易金額差距達交易金額百分之二十以上者。</p> <p>4.2.3.2 二家以上專業估價者之估價結果差距達交易金額百分之十以上者。</p>	
<p>6.關係人交易</p> <p>6.1 本公司與關係人取得或處分資產，除應依第4條至第8條規定辦理相關決議程序及評估交易條件合理性等事項外，交易金額達公司總資產百分之十以上者，亦應依第4條及第5條規定取得專業估價者出具之估價報告或會計師意見。</p> <p>以上交易金額之計算，應依第5.3條規定辦理。</p> <p>判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。</p> <p>6.2 本公司向關係人取得或處分不動產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，應將下列資料，提交審計委員會及董事會通過及承認後，始得簽訂交易契約及支付款項：</p> <p>6.2.1 取得或處分資產之目的、必要性及預計效益。</p> <p>6.2.2 選定關係人為交易對象之原因。</p> <p>6.2.3 向關係人取得不動產，依第6.3條及第6.4條規定評估預定交易條件合理性之相關資料。</p> <p>6.2.4 關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。</p> <p>6.2.5 預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。</p> <p>6.2.6 依前條規定取得之專業估價者出具之估價報告，或會計師意見。</p>	<p>6.關係人交易</p> <p>6.1 本公司與關係人取得或處分資產，除應依第4條至第7條規定辦理相關決議程序及評估交易條件合理性等事項外，交易金額達公司總資產百分之十以上者，亦應依第4條及第5條規定取得專業估價者出具之估價報告或會計師意見。</p> <p>以上交易金額之計算，應依第5.3條規定辦理。</p> <p>判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。</p> <p>6.2.1 本公司向關係人取得或處分不動產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，<u>除買賣公債、附買回、賣回條件之債券、申購或贖回國內貨幣市場基金外</u>，應將下列資料，提交審計委員會及董事會通過及承認後，始得簽訂交易契約及支付款項：</p> <p>6.2.1.1 取得或處分資產之目的、必要性及預計效益。</p> <p>6.2.1.2 選定關係人為交易對象之原因。</p> <p>6.2.1.3 向關係人取得不動產，依第6.3條及第6.4條規定評估預定交易條件合理性之相關資料。</p> <p>6.2.1.4 關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。</p> <p>6.2.1.5 預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。</p> <p>6.2.1.6 依前條規定取得之專業估價者出具之估價報告，或會計師意見。</p>	<p>配合法令修正</p>



<p>6.2.7 本次交易之限制條件及其他重要約定事項。</p> <p>第 6.2 條交易金額之計算，應依第 12.2 條規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定提交審計委員會及董事會通過及承認部分免再記入。</p> <p>本公司與母公司或子公司間，取得或處分供營業使用之機器設備，由董事會授權董事長核准或依本公司所訂核決權限辦理，事後再提報最近期之董事會追認。</p> <p>本公司若設置獨立董事，依前一小點規定提報董事會討論時，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。</p> <p>本公司若設置審計委員會，依第 6.1 條規定應經審計委員會承認事項，應先經審計委員會全體成員二分之一以上同意，並提董事會決議。若未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。</p> <p>6.3.5 本公司向關係人取得不動產，有下列情形之一者，應依第 6.2 條規定辦理，不適用第 6.3.1 條、第 6.3.2 條及第 6.3.3 條規定：</p> <p>6.3.5.1 關係人係因繼承或贈與而取得不動產。</p> <p>6.3.5.2 關係人訂約取得不動產時間距本交易訂約日已逾五年。</p> <p>6.3.5.3 與關係人簽訂合建契約而取得不動產。</p> <p>6.4.2 本公司舉證向關係人購入之不動產，其交易條件與鄰近地區一年內之其他非關係人成交案例相當且面積相近者。</p> <p>第 6.4 條所稱鄰近地區成交案例，以同一或相鄰街廓且距離交易標的物方圓未逾五百公尺或其公告現值相近者為原則；所稱面積相近，則以其他非關係人成交案例之面積不</p>	<p>見。</p> <p>6.2.1.7 本次交易之限制條件及其他重要約定事項。</p> <p>6.2.2 第 6.2.1 條交易金額之計算，應依第 12.2 條規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定提交審計委員會及董事會通過及承認部分免再記入。</p> <p>6.2.3 本公司與母公司或子公司間，取得或處分供營業使用之設備，由董事會授權董事長核准或依本公司所訂核決權限辦理，事後再提報最近期之董事會追認。</p> <p>6.2.4 本公司若設置獨立董事，依前一小點規定提報董事會討論時，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。</p> <p>6.2.5 本公司若設置審計委員會，依第 6.2 條規定應經審計委員會承認事項，應先經審計委員會全體成員二分之一以上同意，並提董事會決議。若未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。</p> <p>6.3.5 本公司向關係人取得不動產，有下列情形之一者，應依第 6.2.1 條及第 6.2.2 條規定辦理，不適用第 6.3.1 條、第 6.3.2 條及第 6.3.3 條規定：</p> <p>6.3.5.1 關係人係因繼承或贈與而取得不動產。</p> <p>6.3.5.2 關係人訂約取得不動產時間距本交易訂約日已逾五年。</p> <p>6.3.5.3 與關係人簽訂合建契約，或自地委建、租地委建等委請關係人興建不動產而取得不動產。</p> <p>6.4.2 本公司舉證向關係人購入之不動產，其交易條件與鄰近地區一年內之其他非關係人成交案例相當且面積相近者。</p> <p>6.4.3 第 6.4.2 條所稱鄰近地區成交案例，以同一或相鄰街廓且距離交易標的物方圓未逾五百公尺或其公告現值相近者為原則；所稱面積相近，則以其他非關係人成交案例之</p>	
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<p>低於交易標的物面積百分之五十為原則；所稱一年內係以本次取得不動產事實發生之日為基準，往前追溯推算一年。</p>	<p>面積不低於交易標的物面積百分之五十為原則；所稱一年內係以本次取得不動產事實發生之日為基準，往前追溯推算一年。</p>	
<p>7.取得或處分會員證或無形資產之處理程序</p> <p>7.2 公司取得或處分會員證或無形資產交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見。</p>	<p>7.取得或處分會員證或無形資產之處理程序</p> <p>7.2 公司取得或處分會員證或無形資產交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，<u>除與政府機構交易外</u>，應於事實發生日前洽請會計師就交易價格之合理性表示意見，<u>會計師並應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理</u>。</p>	<p>配合法令修正</p>
<p>9.企業合併、分割、收購及股份受讓</p> <p>9.2 本公司應將合併、分割或收購重要約定內容及相關事項，於股東會開會前製作致股東之公開文件，併同第 9.1 條之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依其他法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。</p> <p>因參與合併、分割或收購案而召開之股東會，因出席人數、表決權不足或其他法律限制，致無法召開、決議，或議案遭股東會否決，本公司應立即對外公開說明發生原因、後續處理作業及預計召開股東會之日期。</p> <p><del>9.3</del> 參與合併、分割或收購之公司除其他法律另有規定或有特殊因素事先報經證券主管機關同意者外，應於同一天召開董事會及股東會，決議合併、分割或收購相關事項。</p> <p>參與股份受讓之公司除其他法律另有規定或有特殊因素事先報經證券主管機關同意者外，應於同一天召開董事會。</p> <p>本公司，應將下列資料作成完整書面紀錄，並保存五年，備供查核。</p> <p><del>9.3.1</del> 人員基本資料：包括消息公開前所有參與合併、分割、收購或股份受讓計畫或計畫執行之人，其職稱、姓名、身分證字號（如為外國人則為護照號碼）。</p> <p><del>9.3.2</del> 重要事項日期：包括簽訂意向書或</p>	<p>9.企業合併、分割、收購及股份受讓</p> <p>9.2 本公司應將合併、分割或收購重要約定內容及相關事項，於股東會開會前製作致股東之公開文件，併同第 9.1 條之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依其他法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。</p> <p><u>9.3</u> 因參與合併、分割或收購案而召開之股東會，因出席人數、表決權不足或其他法律限制，致無法召開、決議，或議案遭股東會否決，本公司應立即對外公開說明發生原因、後續處理作業及預計召開股東會之日期。</p> <p><u>9.4</u> 參與合併、分割或收購之公司除其他法律另有規定或有特殊因素事先報經證券主管機關同意者外，應於同一天召開董事會及股東會，決議合併、分割或收購相關事項。</p> <p><u>9.5</u> 參與股份受讓之公司除其他法律另有規定或有特殊因素事先報經證券主管機關同意者外，應於同一天召開董事會。</p> <p><u>9.6</u> 本公司，應將下列資料作成完整書面紀錄，並保存五年，備供查核。</p> <p><u>9.6.1</u> 人員基本資料：包括消息公開前所有參與合併、分割、收購或股份受讓計畫或計畫執行之人，其職稱、姓名、身分證字號（如為外國人則為護照號碼）。</p> <p><u>9.6.2</u> 重要事項日期：包括簽訂意向書或</p>	<p>修改條號</p>

<p>備忘錄、委託財務或法律顧問、簽訂契約及董事會等日期。</p> <p><del>9.3.3</del>重要書件及議事錄：包括合併、分割、收購或股份受讓計畫，意向書或備忘錄、重要契約及董事會議事錄等書件。</p> <p>參與合併、分割、收購或股份受讓時，本公司應於董事會決議通過之即日起算二日內，將第 9.3.1 條及第 9.3.2 條資料，依規定格式以網際網路資訊系統申報證券主管機關備查。</p> <p>參與合併、分割、收購或股份受讓之公司有非屬上市或股票在證券商營業處所買賣之公司者，本公司應與其簽訂協議，並依第 9.3 條規定辦理。</p> <p><del>9.4</del>所有參與或知悉公司合併、分割、收購或股份受讓計畫之人，應出具書面保密承諾，在訊息公開前，不得將計畫之內容對外洩露，亦不得自行或利用他人名義買賣與合併、分割、收購或股份受讓案相關之所有公司之股票及其他具有股權性質之有價證券。</p> <p><del>9.5</del>本公司參與合併、分割、收購或股份受讓，換股比例或收購價格除下列情形外，不得任意變更，且應於合併、分割、收購或股份受讓契約中訂定得變更之情況：</p> <p><del>9.5.1</del>辦理現金增資、發行轉換公司債、無償配股、發行附認股權公司債、附認股權特別股、認股權憑證及其他具有股權性質之有價證券。</p> <p><del>9.5.2</del>處分公司重大資產等影響公司財務業務之行為。</p> <p><del>9.5.3</del>發生重大災害、技術重大變革等影響公司股東權益或證券價格情事。</p> <p><del>9.5.4</del>參與合併、分割、收購或股份受讓之公司任一方依法買回庫藏股之調整。</p> <p><del>9.5.5</del>參與合併、分割、收購或股份受讓之主體或家數發生增減變動。</p> <p><del>9.5.6</del>已於契約中訂定得變更之其他條件，並已對外公開揭露者。</p> <p><del>9.6</del>本公司參與合併、分割、收購或股份受讓，契約應載明參與合併、分割、</p>	<p>備忘錄、委託財務或法律顧問、簽訂契約及董事會等日期。</p> <p><u>9.6.3</u>重要書件及議事錄：包括合併、分割、收購或股份受讓計畫，意向書或備忘錄、重要契約及董事會議事錄等書件。</p> <p><u>9.7</u>參與合併、分割、收購或股份受讓時，本公司應於董事會決議通過之即日起算二日內，將第 <u>9.6.1</u> 條及第 <u>9.6.2</u> 條資料，依規定格式以網際網路資訊系統申報證券主管機關備查。</p> <p><u>9.8</u>參與合併、分割、收購或股份受讓之公司有非屬上市或股票在證券商營業處所買賣之公司者，本公司應與其簽訂協議，並依第 <u>9.4</u> 至第 <u>9.7</u> 條規定辦理。</p> <p><u>9.9</u>所有參與或知悉公司合併、分割、收購或股份受讓計畫之人，應出具書面保密承諾，在訊息公開前，不得將計畫之內容對外洩露，亦不得自行或利用他人名義買賣與合併、分割、收購或股份受讓案相關之所有公司之股票及其他具有股權性質之有價證券。</p> <p><u>9.10</u>本公司參與合併、分割、收購或股份受讓，換股比例或收購價格除下列情形外，不得任意變更，且應於合併、分割、收購或股份受讓契約中訂定得變更之情況：</p> <p><u>9.10.1</u>辦理現金增資、發行轉換公司債、無償配股、發行附認股權公司債、附認股權特別股、認股權憑證及其他具有股權性質之有價證券。</p> <p><u>9.10.2</u>處分公司重大資產等影響公司財務業務之行為。</p> <p><u>9.10.3</u>發生重大災害、技術重大變革等影響公司股東權益或證券價格情事。</p> <p><u>9.10.4</u>參與合併、分割、收購或股份受讓之公司任一方依法買回庫藏股之調整。</p> <p><u>9.10.5</u>參與合併、分割、收購或股份受讓之主體或家數發生增減變動。</p> <p><u>9.10.6</u>已於契約中訂定得變更之其他條件，並已對外公開揭露者。</p> <p><u>9.11</u>本公司參與合併、分割、收購或股份受讓，契約應載明參與合併、分割、</p>	
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<p>收購或股份受讓公司之權利義務，並應載明下列事項：</p> <p><del>9.6.1</del> 違約之處理。</p> <p><del>9.6.2</del> 因合併而消滅或被分割之公司前已發行具有股權性質有價證券或已買回之庫藏股之處理原則。</p> <p><del>9.6.3</del> 參與公司於計算換股比例基準日後，得依法買回庫藏股之數量及其處理原則。</p> <p><del>9.6.4</del> 參與主體或家數發生增減變動之處理方式。</p> <p><del>9.6.5</del> 預計計畫執行進度、預計完成日程。</p> <p><del>9.6.6</del> 計畫逾期未完成時，依法令應召開股東會之預定召開日期等相關處理程序。</p> <p><del>9.7</del> 參與合併、分割、收購或股份受讓之公司任何一方於資訊對外公開後，如擬再與其他公司進行合併、分割、收購或股份受讓，除參與家數減少，且股東會已決議並授權董事會得變更權限者，參與公司得免召開股東會重行決議外，原合併、分割、收購或股份受讓案中，已進行完成之程序或法律行為，應由所有參與公司重行為之。</p> <p><del>9.8</del> 參與合併、分割、收購或股份受讓之公司有非屬公開發行公司者，本公司應與其簽訂協議，並依<del>第 9.3 條、第 9.4 條及第 9.7 條</del>規定辦理。</p>	<p>收購或股份受讓公司之權利義務，並應載明下列事項：</p> <p><u>9.11.1</u> 違約之處理。</p> <p><u>9.11.2</u> 因合併而消滅或被分割之公司前已發行具有股權性質有價證券或已買回之庫藏股之處理原則。</p> <p><u>9.11.3</u> 參與公司於計算換股比例基準日後，得依法買回庫藏股之數量及其處理原則。</p> <p><u>9.11.4</u> 參與主體或家數發生增減變動之處理方式。</p> <p><u>9.11.5</u> 預計計畫執行進度、預計完成日程。</p> <p><u>9.11.6</u> 計畫逾期未完成時，依法令應召開股東會之預定召開日期等相關處理程序。</p> <p><u>9.12</u> 參與合併、分割、收購或股份受讓之公司任何一方於資訊對外公開後，如擬再與其他公司進行合併、分割、收購或股份受讓，除參與家數減少，且股東會已決議並授權董事會得變更權限者，參與公司得免召開股東會重行決議外，原合併、分割、收購或股份受讓案中，已進行完成之程序或法律行為，應由所有參與公司重行為之。</p> <p><u>9.13</u> 參與合併、分割、收購或股份受讓之公司有非屬公開發行公司者，本公司應與其簽訂協議，並依<u>第 9.4 條、9.5 條、9.6 條、9.7 條、第 9.9 條及第 9.12 條</u>規定辦理。</p>	
<p>12. 資訊公告申報</p> <p>12.1 本公司取得或處分資產，有下列情形者，應按性質依規定格式，於事實發生之即日起算二日內將相關資訊於證券主管機關指定網站辦理公告申報：</p> <p>12.1.1 向關係人取得或處分不動產，或與關係人為取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上。但買賣公債或附買回、賣回條件之債券，不在此限。</p> <p>12.1.4 除第 12.1.1 條、第 12.1.2 條及第 12.1.3 條以外之資產交易、金融</p>	<p>12. 資訊公告申報</p> <p>12.1 本公司取得或處分資產，有下列情形者，應按性質依規定格式，於事實發生之即日起算二日內將相關資訊於證券主管機關指定網站辦理公告申報：</p> <p>12.1.1 向關係人取得或處分不動產，或與關係人為取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上。但買賣公債、<u>附買回、賣回條件之債券、<u>申購或贖回國內貨幣市場基金</u></u>，不在此限。</p> <p>12.1.4 除第 12.1.1 條、第 12.1.2 條及第 12.1.3 條以外之資產交易、金融</p>	<p>配合法令修正</p>

<p>機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新臺幣三億元以上者。但下列情形不在此限：</p> <p>12.1.4.1 買賣公債。</p> <p>12.1.4.2 買賣附買回、賣回條件之債券。</p>	<p>機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新臺幣三億元以上者。但下列情形不在此限：</p> <p>12.1.4.1 買賣公債。</p> <p>12.1.4.2 買賣附買回、賣回條件之債券、<u>申購或贖回國內貨幣市場基金</u>。</p>	
<p>13.其他事項</p> <p>13.5 本公司取得或處分資產，應將相關契約、議事錄、備查檔案、估價報告、會計師、律師或證券承銷商之意見書備置於本公司，除其他法律另有規定者外，至少保存五年。</p> <p>13.6 重大資產或衍生性商品交易，應經審計委員會全體成員二分之一以上同意，並提董事會決議。 前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。 第二項所稱審計委員會全體成員及前項所稱全體董事，以實際在任者計算之。</p> <p>13.7 本公司相關人員於辦理取得或處分資產相關事宜時，應遵循本程序之規定，使公司免於遭受作業不當之損失。如有違反相關法令或本程序規定之情事，其懲戒悉依本公司相關人事規章之規定辦理。</p>	<p>13.其他事項</p> <p>13.5 本程序有關總資產百分之十之規定，<u>以證券發行人財務報告編製準則規定之最近期個體或個別財務報告中之總資產金額計算。</u></p> <p>13.6 本公司取得或處分資產，應將相關契約、議事錄、備查檔案、估價報告、會計師、律師或證券承銷商之意見書備置於本公司，除其他法律另有規定者外，至少保存五年。</p> <p>13.7 重大資產交易，應經審計委員會全體成員二分之一以上同意，並提董事會決議。 前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。 <u>上述</u>所稱審計委員會全體成員及前項所稱全體董事，以實際在任者計算之。</p> <p>13.8 本公司相關人員於辦理取得或處分資產相關事宜時，應遵循本程序之規定，使公司免於遭受作業不當之損失。如有違反相關法令或本程序規定之情事，其懲戒悉依本公司相關人事規章之規定辦理。</p>	<p>配合法令修正</p>
<p>14.2 本程序第一版於2010年1月20日經董事會修訂通過，於2010年1月29日經股東會核准。 本程序第二版於2010年9月24日經董事會修訂通過，於2011年6月24日經股東會核准。 本程序第三版於2013年3月26日經董事會修訂通過，於2013年6月17日經股東會核准。</p>	<p>14.2 本程序第一版於2010年1月20日經董事會修訂通過，於2010年1月29日經股東會核准。 本程序第二版於2010年9月24日經董事會修訂通過，於2011年6月24日經股東會核准。 本程序第三版於2013年3月26日經董事會修訂通過，於2013年6月17日經股東會核准。 <u>本程序第四版於2014年3月14日經董事會修訂通過，於2014年X月XX日經股東會核准。</u></p>	<p>增訂修正日期</p>

附件 8：「從事衍生性金融商品交易作業程序」修訂條文對照表

現行條文	修正條文	說明
<p>6.3 董事會</p> <p>6.3.3 本公司從事衍生性商品交易，依本作業程序規定授權相關人員辦理者，事後應提報董事會。</p>	<p>6.3 董事會</p> <p>6.3.3 本公司從事衍生性商品交易，依本作業程序規定授權相關人員辦理者，事後應提報<u>最近期</u>董事會。</p>	<p>配合法令修正</p>
<p>11.實施與修改</p> <p>11.3 <del>本作業程序修訂於 2010 年 5 月 5 日。</del></p>	<p>11.實施與修改</p> <p>11.3 <u>本程序第一版於 2010 年 2 月 1 日經董事會修訂通過。</u>  <u>本程序第二版於 2010 年 5 月 5 日經董事會修訂通過，於 2010 年 5 月 5 日經股東會核准。</u>  <u>本程序第三版於 2014 年 3 月 14 日經董事會修訂通過，於 2014 年 X 月 XX 日經股東會核准。</u></p>	<p>增訂修正日期</p>

附件 9：「股東會議事規則」修訂條文對照表

現行條文	修正條文	說明
<p>第六條</p> <p>本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東；有選舉董事者，應另附選舉票。</p> <p>股東應憑出席證、出席簽到卡或其他出席證明出席股東會；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。出席股東應繳交簽到卡以代簽到。</p> <p>政府或法人為股東時，出席股東會之代表人不限於一人。法人受託出席股東會時，僅得指派一人代表出席。</p>	<p>第六條</p> <p><u>本公司應於開會通知書載明受理股東報到時間、報到處地點，及其他應注意事項。</u></p> <p><u>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。</u></p> <p><u>股東本人或股東所委託之代理人(以下稱股東)應憑出席證、出席簽到卡或其他出席證件出席股東會；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。</u></p> <p><u>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。</u></p> <p>本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東；有選舉董事者，應另附選舉票。</p> <p>政府或法人為股東時，出席股東會之代表人不限於一人。法人受託出席股東會時，僅得指派一人代表出席。</p>	<p>一、鑑於近來部分公司之股東會有股東報到程序混亂情形，致影響股東參與股東會之權益，爰新增第一項文字，以臻明確。</p> <p>二、由於股東會報到時間不足、報到處設置地點不明將導致股東無法準時入場參與會議，與鼓勵股東參與股東會、實踐股東行動主義有違，為強化股東會作業，以保障股東權益，爰新增第二項文字。</p> <p>三、現行條文第二項文字配合移列為修正條文第五項。</p> <p>四、現行條文第四項，配合移列為修正條文第六項。</p>
<p>第七條 (第一項略) <u>本項新增</u></p> <p>(第二項到第四項略)</p>	<p>第七條 (第一項略)</p> <p><u>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。</u></p> <p>(第二到四項略)</p>	<p>股東會主席係主持股東會之人，其須於股東會現場對議案及其他公司重要事項作必要之說明，並回應股東之詢問，倘對公司狀況所知有限之情形下，似難期待其對股東的提問為清楚具體的回答。爰新增第二項文字。</p>

<p>第八條 本公司應將股東會之開會過程全程錄音或錄影，並至少保存一年。但經股東依中華民國公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。</p>	<p>第八條 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。</p> <p><u>前項影音資料應至少保存一年。但經股東依中華民國公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。</u></p>	<p>一、鑑於近來股東會開會發生相關爭議情事，為使股東會開會全貌能完整重現，以助釐清事實，爰將現行條文第一項後段文字，擇一實施錄音錄影之「或」改為「及」。</p> <p>二、此外，錄音及錄影的時間與方式，應於受理股東報到時起將股東報到、會議進行、投票、計票等過程全程以連續不間斷方式為之。爰新增第一項後段文字，以臻明確。</p> <p>三、現行條文後段有關保存期限之規定，配合新增第一項文字移列至修正條文第二項，並酌予修正。</p>
<p>第十三條 (第一至七項略) 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。計票應於股東會場內公開為之，表決之結果，應當場報告，並作成紀錄。</p>	<p>第十三條 (第一至七項略) 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。</p> <p><u>股東會表決或選舉議案之計票作業應於股東會場內公開處為之，且應於計票完成後，當場宣布表決結果，包含統計之權數，並作成紀錄。</u></p>	<p>鑑於股東會開票之計票、監票、宣讀表決內容宜公開、公正，為使股東能充分、即時掌握議案表決結果及統計權數，爰新增第九項文字，以資明確。</p>
<p>第十四條 股東會有選舉董事(含獨立董事)時，應依本公司所訂【董事選任辦法】辦理，並應當場宣佈選舉結果。</p> <p>(第二項略)</p>	<p>第十四條 股東會有選舉董事(含獨立董事)時，應依本公司所訂【董事選任辦法】辦理，並應當場宣布選舉結果，<u>包含當選董事(含獨立董事)之名單與其當選權數。</u></p> <p>(第二項略)</p>	<p>為使股東能充分、即時掌握選舉董事、監察人之表決結果，及瞭解當選名單與當選權數，爰修正現行條文第一項文字，以資明確。</p>
<p>第二十條 本規則經股東會通過後自本公司股票於臺灣證券交易所股份有限公司上市之日起施行，修正時亦同。</p> <p>本規則訂定於2010年5月5日。</p> <p>本規則第一次修正於2013年6月17日。</p>	<p>第二十條 本規則經股東會通過後自本公司股票於臺灣證券交易所股份有限公司上市之日起施行，修正時亦同。</p> <p>本規則訂定於2010年5月5日。</p> <p>本規則第一次修正於2013年6月17日。</p> <p><u>本規則第二次修正於2014年X月X日。</u></p>	<p>配合此次修正，增加修正歷程。</p>



## 肆、附錄

### 附錄 1：股東會議事規則

- 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，爰依主管機關規定訂定本規則，以資遵循。
- 第二條 本公司股東會之議事規則，除相關適用法令(開曼群島之法令及臺灣證券交易所相關應適用之規定)或章程另有規定者外，應依本規則之規定。
- 第三條 本公司股東會除法令有規定外，由董事會召集之。  
股東常會之召集，應於三十日前通知各股東，對於持有記名股票未滿一千股股東，得於三十日前以輸入公開資訊觀測站公告方式為之；股東臨時會之召集，應於十五日前通知各股東，對於持有記名股票未滿一千股股東，得於十五日前以輸入公開資訊觀測站公告方式為之。  
股東會之召開應編製議事手冊，須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。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於公司及其股務代理機構，且應於股東會現場發放。  
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、公司解散、合併、分割或中華民國公司法第一百八十五第一項各款、中華民國證券交易法第二十六條之一、第四十三條之六之事項應在召集事由中列舉，不得以臨時動議提出。  
持有已發行股份總數百分之一以上股份之股東，得以書面向公司提出股東常會議案，但以一項為限，提案超過一項者，均不列入議案。另股東所提議案有中華民國公司法第一百七十二條之一第四項各款情形之一，董事會得不列為議案。  
本公司應於股東常會召開之停止股票過戶日前公告受理股東之提案、受理處所及受理期間；其受理期間不得少於十日。  
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任他人出席股東常會，並參與該項議案討論。  
本公司應於股東常會召集通知日前，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，董事會應於股東常會說明未列入之理由。
- 第四條 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，至遲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 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。惟本公司股份已在臺灣證券交易所交易時，所有股東會應在臺灣召開。若董事會決議將在臺灣以外地區召開股東會，本公司應於董事會做出該決議後二日內向臺灣證券交易所申請核准。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。
- 第六條 本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東；有選舉董事者，應另附選舉票。

股東應憑出席證、出席簽到卡或其他出席證明出席股東會；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對，出席股東應繳交簽到卡以代簽到。

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。

第七條 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。

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律師、會計師或相關人員列席股東會。

第八條 本公司應將股東會之開會過程全程錄音或錄影，並至少保存一年。但經股東依中華民國公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。

第九條 股東會之出席，應以股份為計算基準。出席股數依繳交之簽到卡，加計以書面或電子方式行使表決權之股數計算之。

已屆開會時間，主席應即宣布開會，惟未有代表已發行股份總數過半之股東出席時，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。延後二次仍不足有代表已發行股份總數三分之一以上股東出席時，由主席宣布流會。

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，得依中華民國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。

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，依中華民國公司法第一百七十四條規定重新提請股東會表決。

第十條 股東會如由董事會召集者，其議程由董事會訂定之，會議應依排定之議程進行，非經股東會決議不得變更之。

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。

第十一條 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。

第十二條 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。

本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。

前二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 股東每股有一表決權；但受限制或中華民國公司法第一百七十九條第二項所列無表決權者，不在此限。

本公司召開股東會時，得採行以書面或電子方式行使其表決權；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。

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，如欲親自出席股東會者，至遲應於股東會開會二日前以與行使表決權相同之方式撤銷前項行使表決權之意思表示；逾期撤銷者，以書面或電子方式行使之表決權為準。如以書面或電子方式行使表決權並以委託書委託代理人出席股東會者，以委託代理人出席行使之表決權為準。

議案之表決，除公司法及本公司章程另有規定外，以出席股東表決權過半數之同意通過之。表決時，應逐案由主席或其指定人員宣布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。除議程所列議案外，股東提出之其他議案或原議案之修正案或替代案，應有其他股東附議，提案人連同附議人代表之股權，應達已發行股份表決權總數百分之一。

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。

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。計票應於股東會場內公開為之，表決之結果，應當場報告，並作成紀錄。

第十四條 股東會有選舉董事(含獨立董事)時，應依本公司所訂【董事選任辦法】辦理，並應當場宣佈選舉結果。

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。但經股東依中華民國公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。

第十五條 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、議事經過之要領及其結果記載之，本公司存續期間，應永久保存。

前項決議方法，係經主席徵詢股東意見，股東對議案無異議者，應記載「經主席徵詢全體出席股東無異議通過」；惟股東對議案有異議時，應載明採票決方式及通過表決權數與權數比例。

第十六條 徵求人徵得之股數及受託代理人之股數，本公司應於股東會開會當日，依規定格式編造統計表，於股東會場內為明確之揭示。

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 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，應佩帶「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 會議進行時，主席得酌定時間宣佈休息，發生不可抗拒之情事時，主席得裁定暫時停止會議，並視情況宣布續行開會之時間。

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。股東得依中華民國公司法第一百八十二條之規定，決議在五日內延期或續行集會。

第十九條 本規則之規定與本公司章程之規定相牴觸時，則以本公司章程之規定為準。

本規則如與相關適用法令（開曼群島之法令及臺灣證券交易所相關應適用之規定）相牴觸時，僅該牴觸之部份失效，該部份並悉依相關適用法令辦理。

第二十條 本規則經股東會通過後自本公司股票於臺灣證券交易所股份有限公司上市之日起施行，修正時亦同。

本規則訂定於2010年5月5日。

本規則第一次修正於2013年6月17日。

## 附錄 2：公司章程

(中譯文)

第七次修訂及重述公司章程

Yeong Guan Energy Technology Group Company Limited.

永冠能源科技集團有限公司

(經 2013 年 6 月 17 日股東會以特別決議通過)

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**第七次修訂及重述章程大綱**  
**Yeong Guan Energy Technology Group Company Limited.**  
**永冠能源科技集團有限公司**  
(經 2013 年 6 月 17 日股東會以特別決議通過)

法律（如后定義）附件一表格 A 中之法令不適用於本公司。

**釋義**

**1 定義**

1.1 本第六次修訂及重述章程中，下列文字及用語於與前後文內容不抵觸之情況下，應定義如下：

“適用法律”	指公開發行公司規則、法律或其他適用於公司之規則或法令。
“公開發行公司規則”	指相關主管機關隨時針對公開發行公司或任何在臺灣之證券交易所或證券市場上市或上櫃公司訂定之中華民國法律、規則和規章（包括但不限於公司法、證券交易法、金管會（定義如后）發布之法令規章，或證交所（定義如后）發布之規章制度，及其日後之修訂版本），而經相關主管機關要求應適用公司者。
“章程”	指不時變更之本章程。
“審計委員會”	指董事會轄下之審計委員會，由公司之獨立董事組成。
“董事會”	指依本章程指派或選舉之董事會，並依本章程於達法定出席人數之董事會議中行使權限。
“資本公積”	為本章程之目的，係指公司依法律發行股份之溢價（指高於股票面額之金額）加計受領贈與後之金額。
“董事長”	指由所有董事間選出擔任董事會主席之董事。
“公司”	指Yeong Guan Energy Technology Group Company Limited 永冠能源科技集團有限公司。
“薪資報酬委員會”	指董事會依公開發行公司規則之規定，由董事會所指派之專業人士組成，並具有所規定之各項職能之一委員會。
“累積投票制”	指第34.2條所規定之選舉董事之投票機制。
“董事”	指公司當時之董事，包括任一和全部獨立董事。
“電子記錄”	定義如《電子交易法》之定義。
“電子交易法”	指開曼群島之《電子交易法》（2003年修訂）。
“二親等以內之親屬關係”	指某人因血緣或婚姻之緣故而與另一人有親屬關係，且係屬二親等以內之關係，包括該人與其父母、其祖父母、其兄弟姊妹、其子女、其孫子女、及該人與其配偶之父母、其配偶之祖父母及其配偶之兄弟姊妹等。
“金管會”	指中華民國行政院金融監督管理委員會。
“獨立董事”	指依公開發行公司規則之規定選出之獨立董事。
“共同經營契約”	指公司與他人，或其他機構所訂立之契約，契約各當事人同意，將按契約條款共同經營某一事業，並共擔虧損、共享獲利者。
“法律”	指開曼群島之公司法及所有對現行法之修正、重新制定或修訂。
“營業出租契約”	指公司與他人所訂立之契約或協議，約定將公司之某些必要機具

	及資產出租予對方，而該他人以自身名義經營公司之全部營業；公司則自該他人受領一筆事先約定之報酬作為對價。
“委託經營契約”	公司與他人所訂立之契約或協議，依該契約或協議委託對方以公司名義，並基於公司利益，經營公司之事業，公司則向該方給付一筆事先約定之報酬做為對價；該部分事業之獲利和虧損，仍繼續由公司享有及負擔。
“公開資訊觀測站”	指臺灣證券交易所維護之公開發行公司申報系統，網址為 <a href="http://mops.twse.com.tw/">http://mops.twse.com.tw/</a> 。
“股東”	指股東名冊登記持有公司股份之股東，若為二人以上登記為共同持有股份者，指股東名簿中登記為第一位之共同持有人或全部共同持有人，依其前後文需求適用之。
“章程大綱”	指公司章程大綱。
“通知”	除另有指明外，指本章程所指之書面通知。
“合併”	指下列交易： (a) (i)參與該交易之公司均併入新設公司，而該新設公司概括承受被併入公司之一切權利及義務，或(ii)所有參與該交易之公司均併入存續公司，而該存續公司概括承受被併入公司之一切權利及義務，且於上述任何一種情形，其對價為存續公司或新設公司或其他公司之股份、現金或其他資產；或 (b) 其他符合公開發行公司規則定義之「併購及／或合併」。
“月”	指日曆月。
“經理人”	任何經董事會指派擔任公司職務之人。
“普通決議”	指公司股東會中(或如特別指明，持有特定種類股份之股東會議)以簡單多數決通過的決議。
“私募”	其意義如本章程第11.6條之定義。
“特別股”	其意義如本章程第6條之定義。
“董事及經理人名冊”	本章程所指董事及經理人名冊。
“股東名冊”	指公司依法律備置之股東名冊，且就公司於證交所上市者，則指公司依公開發行公司規則備置之股東名冊。
“註冊處所”	指公司當時之註冊營業處所。
“關係人”	第33.2條所定義之人。
“中華民國”	指臺灣，中華民國。
“印章”	指公司通用圖章或正式或複製之印章。
“秘書”	經指派執行所有公司秘書職務之人，包括任何代理或助理秘書，及任何經董事會指派執行該秘書職務之人。
“股份”	指每股面額新臺幣10元之公司股份，包括畸零股。
“特別決議”	指於公司股東會中，經有權參與表決之股東親自出席、或如得適用委託書，經由委託書表決，經計算每位股東有權表決權數後，以出席股東表決權至少三分之二(或依本章程規定之更高成數，如有)同意通過之決議。前開股東會之開會通知中應載明該等事項為應經特別決議之事項。
“附屬公司”	就任一公司而言，指(1)被該公司直接或間接持有半數(含)以上已發行有表決權之股份總數或全部資本總額之公司；(2)該公司對



其人事、財務或業務經營有直接或間接控制權之公司；(3)公司之執行業務股東或董事半數(含)以上與該公司相同者；及(4)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之公司。

**“重度決議”**

由代表公司已發行股份總數三分之二以上之股東出席(包括親自出席、以委託書指定代理人或經由法人代表人出席者)經合法召開之股東會，由該等出席股東表決權過半數同意(包括親自出席、或經由法人代表人出席者，如得適用委託書，以委託書指定代理人者)通過之決議；或如出席股東會之股東所代表之股份總數，少於公司已發行股份總數之三分之二(包括親自出席、以委託書指定代理人或經由法人代表人出席者)，但超過公司已發行股份總數之半數(包括親自出席、或經由法人代表人出席者，如得適用委託書，以委託書指定代理人者)時，則指由該等出席股東表決權三分之二以上之同意通過之決議。

**“集保結算所”**

指臺灣集中保管結算所股份有限公司。

**“庫藏股”**

其定義如本章程第3.11條所示。

**“門檻”**

指第33.2條所定義之董事間具有配偶或二親等以內之親屬關係之門檻。

**“證交所”**

臺灣證券交易所股份有限公司。

**“年”**

日曆年。

1.2 本章程中，於內容不抵觸之情況下：

- (a) 複數詞語包括單數含義，反之亦然；
- (b) 陽性詞語包括陰性及中性含義；
- (c) 人包括公司、組織或個人團體，不論是否為公司；
- (d) 文字(i)“得”應被解釋為“可以”；  
(ii)“應”應被解釋為“必須”。
- (e) “書面”和“以書面形式”包括所有以可視形式呈現的重述或複製之文字模式，包括電子記錄；
- (f) 所提及任何法律或規章之規定應包括該規定之增補或重新制定；
- (g) 除另有規定，法律定義之文字或意義於本章程應有相同解釋；且
- (h) 除本章程明定者外，電子交易法第八條所規定的各項義務及要求均不適用。

1.3 本章程所提及之書面或相似涵義，除有相反意思外，應包括傳真、列印、平版印刷、攝影、電子郵件及其他以可視形式呈現且形諸文字之方式。

1.4 本章程之標題僅為方便之用，不應用以或據以解釋本章程。

## 股份

### 2 發行股份之權力

2.1 除本章程及股東會另有決議外，於未損及任何現有股份或股別持有人之特別權利下，董事會有權依其決定之條件發行任何公司尚未發行之股份，且得依股東決議發行任何就股利、表決權、資本返還或其他事項具有優先權、遞延權或其他特殊權利或限制之股份或股別(包括就股份所發行得棄權或其他種類之選擇權、認股權憑證和其他權利)，惟除依法律規定外，不得折價發行股票。

- 2.2 除本章程另有規定外，公司發行新股應經董事會三分之二以上董事出席及出席董事超過二分之一之同意，並限於公司之授權資本內為之。
- 2.3 公司於中華民國境內辦理現金增資發行新股時，除經金管會或證交所認為公司無須或不適宜辦理外，公司應提撥發行新股總額百分之十，在中華民國境內對外公開發行（「公開發行部分」）；然若股東會以普通決議另為較高比率之決議者，從其決議，並提撥相當於該等較高比率之股份作為公開發行部分。公司應保留發行新股總額不超過百分之十五供公司員工認購（「員工認股部分」）。
- 2.4 除經股東會另以普通決議為不同決議外，公司辦理現金增資發行新股時，於提撥公開發行部分及員工認股部分後，應公告及通知原有股東，其有權按照原有股份比例優先認購剩餘新股。公司應在前開公告中聲明行使此優先認股權之方式，及若任何股東逾期不認購者，視為喪失其權利。原有股東持有股份按比例不足分認一新股者，得依董事會決定之條件及公開發行公司規則，合併其認股權而以單一股東名義共同認購一股或多股；原有股東於前述時間內未認足者，公司得就未認購部分依符合公開發行公司規則之方式辦理公開發行或洽特定人認購。
- 2.5 於不違反或抵觸法律之前提下，公司得經股東會重度決議發行限制員工權利之新股（下稱「限制型股票」）予本公司及附屬公司之員工，針對發行該種股份，不適用本章程第 2.3 條之規定。公司股份於證交所上市期間，限制型股票之發行條件，包括但不限於發行數量、發行價格及其他相關事項，應符合公開發行公司規則之規定。
- 2.6 本章程第 2.3 條規定之公開發行部分及員工認股部分及本章程第 2.4 條規定之股東優先認股權於公司因以下原因或基於以下目的發行新股時，不適用之：
- (a) 公司合併、分割，或為公司重整；
  - (b) 公司為履行認股權憑證及／或選擇權下之義務，包括本章程第 2.8 條及第 2.10 條所規定者；
  - (c) 公司依本章程第 2.5 條發行限制型股票；
  - (d) 公司為履行可轉換公司債或附認股權公司債下之義務；
  - (e) 公司為履行附認股權特別股下之義務；或
  - (f) 公司進行私募有價證券時。
- 2.7 公司不得發行任何未繳納股款或繳納部分股款之股份。
- 2.8 縱有本章程第 2.5 條規定，公司得經董事會三分之二以上董事出席及出席董事超過二分之一之同意，通過一個以上之員工獎勵措施，並得發行股份或選擇權、認股權憑證或其他類似之工具予公司及其附屬公司之員工；為免疑義，前開事項毋需另經股東會決議通過。
- 2.9 依前述本章程第 2.8 條發行之選擇權、認股權憑證或其他類似之工具不得轉讓，但因繼承者不在此限。
- 2.10 公司得與其員工及其附屬公司之員工就前述本章程第 2.8 條所定之獎勵措施簽訂契約，約定於一定期間內，員工得認購特定數量之公司股份。此等契約之條款對相關員工之限制不得少於其所適用之獎勵措施所載條件。
- ### 3 贖回及購回股份
- 3.1 在不違反法律情形下，公司得發行由公司或股東行使贖回權或贖回選擇權的股份。
- 3.2 於依法律規定得授權之範圍內，授權公司得自資本或其他帳戶或其他資金中支付贖回股份之股款。
- 3.3 得贖回股份之贖回價格或其計算方式，應於股份發行前由董事會訂之。
- 3.4 有關得贖回股份之股票應載明該等股份係可贖回。

3.5 在不違反適用法律規定及本章程規定下，公司得經董事會三分之二以上董事出席及出席董事超過二分之一之同意，依董事所定之條件及方式，買回其自身股份（包括可贖回之股份），並依法律規定作為庫藏股由公司持有（下稱「庫藏股」）。如公司擬買回其自身股份並立即銷除所買回股份，該買回需經股東會普通決議通過，且除法律或公開發行公司規則另有規定外，銷除所買回股份，應依股東於註銷股份當日所持股份比例減少之（四捨五入至董事決定之整數位）。

經公司股東會以普通決議通過之買回並註銷公司股份，得以現金或其他財產支付買回股款；惟以其他財產支付買回股款時，該財產之價值應：(a) 於董事會提交股東會決議前，送交中華民國會計師查核簽證，作為普通決議授權買回並註銷公司股份之依據，及(b)經收受以其他財產支付買回股款之各股東同意。

3.6 公司如依前條規定決議買回於證交所上市之股份，並作為庫藏股由公司持有者，應依公開發行公司規則之規定，將董事會決議及執行情形，於最近一次之股東會報告；其因故未買回於證交所上市之股份者，亦同。

3.7 於不違反本章程第 3.5 條規定下，公司得依董事決定及法律允許之任何方式，支付贖回或買回股款，包括由資本支付。

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

3.9 於不違反本章程第 3.5 條規定下，董事可於其認為適當時，行使法律第 37 條第(5)項（從資本中撥款支付）賦予公司之權限。

3.10 於不違反前述及本章程第 3.5 條規定下，有關股份贖回應實行或可實行之方式，而可能產生之一切問題，董事得自為適當決定。

3.11 除股款已全數繳清，不得贖回該股份。

3.12 於不違反本章程第 3.5 條規定下，公司買回、贖回或取得（經由交付或其他方式）之股份應立即註銷或作為庫藏股由公司持有。

3.13 對於庫藏股，不得配發或支付股利予公司，亦不得就公司之資產為任何其他分配（無論係以現金或其他方式）予公司（包括公司清算時對於股東的任何資產分配）。

3.14 公司應以庫藏股持有人之身份載入股東名冊，惟：

(a) 不得因任何目的將公司視同股東，且公司不得就庫藏股行使任何權利，意圖行使該權利者，應屬無效；

(b) 於公司任一會議中，庫藏股均不得直接或間接參與表決，且無論係為本章程或法律之目的，如欲決定任何特定時點之已發行股份總數時，庫藏股亦不應計入。

3.15 公司買回於證交所上市之股份後，以低於實際買回股份之平均價格轉讓庫藏股予公司或附屬公司員工之任何議案，應經最近一次股東會特別決議通過，且公開發行公司規則要求之事項應於股東會開會通知中載明，而不得以臨時動議提出。歷次股東會通過且轉讓予公司及附屬公司員工之庫藏股總數，累計應不得超過已發行股份總數的 5%，且每一名員工認購總數累計不得超過已發行股份總數的 0.5%。公司買回自己之股份轉讓予員工者，得限制在一定期間內不得轉讓，但其期間最長不得超過自該員工成為該庫藏股登記持有人起二年。

3.16 除本章程第 3.15 條之規定者外，公司得依董事決定之條款及條件處分庫藏股。

#### 4 股份所附權利

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

- (a) 每股有一表決權；
- (b) 享有董事會所提議並經股東會隨時決議之股利；
- (c) 於公司清算或解散時（無論該清算或解散係自願或非自願、或係為重整或其他目的、或於分配資本時），有權受領公司剩餘資產之分派；及
- (d) 得享有一般附加於股份上之全部權利。

## 5 股票

- 5.1 除依公開發行公司規則應發行實體股票者外，公司股份應以無實體發行。如發行實體股票，各股東有權獲得蓋有印章之股份憑證（或其複本），該印章由董事會依其權限所鈐印，憑證上並載明股東之持股股數及股別（如有）。董事會得決議於一般或特定情況下，憑證之任一或所有簽名得以印刷或機器方式為之。
- 5.2 如股票塗污、磨損、遺失或損壞，經提出董事會滿意之證據，董事會得換發新股票。如董事會認為適當，並得請求遺失股票之賠償。
- 5.3 不得發行無記名股份。
- 5.4 公司依第 5.1 條發行實體股票時，公司應於該等實體股票依法律、章程大綱、本章程及公開發行公司規則規定得發行之日起三十日內，交付實體股票予認股人，並應於交付該等實體股票前，依公開發行公司規則辦理公告。
- 5.5 公司應發行無實體股票時，應依法律及公開發行公司規則規定，於發行時使認購人姓名及其他事項載明於股東名冊。

## 6 特別股

- 6.1 縱使本章程有任何規定，公司得以特別決議發行一種或一種以上類別具有優先或其他特別權利之股份（以下稱「特別股」），並於本章程中明訂特別股之權利及義務。
- 6.2 特別股之權利及義務應包含（但不限於）下列項目，且應符合公開發行公司規則之規定：
  - (a) 特別股之股利及紅利分配之順序、固定額度或固定比率；
  - (b) 公司剩餘財產分配之順序、固定額度或固定比率；
  - (c) 特別股股東表決權之順序或限制（包括宣佈無表決權）；
  - (d) 公司經授權或被迫贖回特別股之方式或不適用贖回權之聲明；及
  - (e) 有關特別股之附隨權利及義務等其他事項。

## 股份登記

### 7 股東名冊

- (a) 股份於證交所上市期間，董事會應備置一份股東名冊，備置地點得為開曼群島境外經董事認為適當之處所，並應依法律及公開發行公司規則維護之。
- (b) 若公司有未於證交所上市之股份者，公司應依法律第 40 條備置此等股票之名冊。

### 8 登記持有人為絕對所有人

除法律另有規定外：

- (a) 公司無須承認因信託而持有股份之人；且
- (b) 除股東外，公司無須承認任何人對股份享有任何權利。

### 9 記名股份轉讓

- 9.1 於證交所上市之股份，其所有權之證明及移轉得依符合證交所上市公司所適用之公開發行公司規則之方式（包括透過集保結算所帳簿劃撥系統）為之。

- 9.2 以實體發行之股票，其轉讓得依一般書面格式、或董事會通過之其他書面格式為之。該等書面應由讓與人或以讓與人之名義簽署，惟如董事會要求時，該等書面得僅由受讓人簽署。於不違反前述規定之前提下，董事會得應讓與人或受讓人之要求，一般性地或針對個案，決議接受機械方式簽署之轉讓書面。
- 9.3 就實體股票之轉讓，除提供相關股份之股票及董事會合理要求得證明讓與人係有權轉讓之其他證據外，董事會得拒絕承認任何轉讓文件。
- 9.4 股份共同持有人得轉讓該股份予其他一名或多名共同持有人，且先前與死亡股東共同持有股份之存續股份持有人，得轉讓該等股份予該死亡股東之執行人或管理人。
- 9.5 若登記該轉讓將致下列情事者，董事會得毋須檢具任何理由自行決定拒絕實體股份轉讓之登記：(i)違反適用法律；或(ii)違反章程大綱或本章程。如董事會拒絕登記股份移轉，於該轉讓登記向公司提出之日起三個月內，秘書應將拒絕通知寄送與讓與人及受讓人。
- 9.6 本章程規定並不排除董事會認定受配股份之人為他人利益而拋棄配發或有條件配發股份之權。讓與人於受讓人姓名載明於股東名冊前，仍視為所轉讓股份之股份持有人。

## 10 股份移轉

- 10.1 如股東死亡，其共同持有股份之他尚存共同持有人，或如為單獨持有股份者，其法定代理人，為公司唯一承認有權享有該死亡股東之股東權益之人。死亡股東之財產就其所共同持有之股份所生之義務，不因本章程之規定而免除。依法律第 39 條規定，本條所稱法定代理人係指該死亡股東之執行人或管理人、或依董事會裁量決定之其他經適當授權處理該股份事宜之人。
- 10.2 因股東死亡、破產、清算或解散（或因轉讓之外其他情形）而對股份享有權利之人，於董事會認為證據充足時，得以書面通知公司登記為該股份持有人或選擇指定他人登記為該股份持有人。如對該股份享有權利之人選擇使他人登記為該股份持有人，其應簽署股份轉讓之文件予該他人。
- 10.3 因股東死亡、破產、清算或解散（或因轉讓之外其他情形）而對股份享有權利之人，有權取得如同其係登記為股份持有人之股利、其他分配或其他利益。惟該對股份享有權利之人於成為公司股東前，不得行使股東於股東會之權利。不論前述如何規定，董事會得隨時通知要求該對股份享有權利之人登記為股東或指定他人登記為股份持有人。若未於收到通知或視為收到通知後九十日內遵循通知上之要求（依本章程認定），其後董事得拒絕給付就該股份之股利、其他分配、紅利或其他金錢，直到符合通知之要求。
- 10.4 不論前述如何規定，股份於證交所上市期間，股份之移轉於依證交所上市公司所適用之公開發行公司規定（包括透過集保結算所帳簿劃撥系統）所定方式生效。

## 股本變更

### 11 變更資本

- 11.1 在不違反法律之情形下，公司得隨時以普通決議變更章程大綱以增加所認適當之授權股本。
- 11.2 在不違反法律之情形下，公司得隨時以普通決議變更章程大綱：
- (a) 依適用法律所允許之方式，將全部或部分股份合併且分割為較現有股份面額大之股份；及
  - (b) 依適用法律所允許之方式，銷除任何於決議通過之日尚未為任何人取得或同意取得之股份，並註銷與所銷除股份等值之資本。
- 11.3 在不違反法律及本章程之情況下，公司得隨時經特別決議：
- (a) 變更其名稱；
  - (b) 修改或增加章程；

- (c) 修改或增加章程大綱有關公司目的、權力或其他特別載明之事項；或
- (d) 依法律及公開發行公司規則允許之方式減少資本及資本贖回準備金。

11.4 於不違反法律和章程第 11.5 條之情形下，公司之下列行為應取得股東重度決議之許可：

- (a) 將得分派之股利及/或紅利及/或其他第 16 條所定款項撥充資本；
- (b) 合併（除符合法律所定義之「併購及/或合併」僅須特別決議即可）、分割或私募有價證券；
- (c) 締結、變更或終止營業出租契約、委託經營契約或共同經營契約；
- (d) 讓與其全部或主要部分之營業或財產；或
- (e) 取得或受讓他人的全部營業或財產而對公司營運有重大影響者。

11.5 在不違反法律之情形下，公司得以下列決議方式自願解散：

- (a) 如公司係因無法清償到期債務而決議自願解散者，經重度決議；或
- (b) 如公司係因前述第 11.5 條(a)款以外之事由而決議自願解散者，經特別決議。

11.6 在不違反法律之情形，且除依第 2.2 條取得董事會同意外，公司得以有代表已發行股份總數過半數股東之出席，出席股東表決權三分之二以上之同意，依公開發行公司規則之規定，在中華民國境內對下列之人進行有價證券之私募（「私募」）：

- (a) 銀行業、票券業、信託業、保險業、證券業或其他經金管會核准之法人或機構。
- (b) 符合金管會所定條件之自然人、法人或基金。
- (c) 公司或其從屬公司之董事、監察人(如有)及經理人。

## 12 股份權利之變更

無論公司是否已清算，如公司資本分為不同種類之股份，除該類股份發行條件另有規範外，該類股份之權利得經已發行該類股份二分之一以上該類股份持有人出席（包括親自出席、以委託書指定代理人或經由法人代表人出席者）之股東會以特別決議變更之。縱如前述規定，如章程之任何修改或變更將損及任一種類股份的優先權，則相關之修改或變更應經特別決議通過，並應經該類受損股份股東另行召開之股東會特別決議通過。除該類股份發行條件另有明確規範外，各股份持有人就各該股份之優先權或其他權利不受其他同等順位股票之創設或發行而影響。

## 股利及撥充資本

### 13 股利

13.1 董事會經股東會以普通決議通過後，或於章程第 11.4(a)條所述情況下，依重度決議通過後，於不違反章程及股東會之指示下，依各股東持股比例發放股利予股東，且股利得以現金、股份、或將其全部或部分以各類資產發放，且該各類資產之價值由董事會認定之。公司就未分派之股利概不支付利息。

13.2 董事得決定股利之全部或部分自特定資產中分派（得為他公司之股份或有價證券），並處理分派所生相關問題。於不影響上述概括規定下，董事得決定該特定資產之價值，並決定對部分股東發放現金代替特定資產，且得以其認為適當之條件交付該等特定資產予受託人。

13.3 除法律、第 11.4(a)條、本章程或股份所附權利另有規定者外，公司得依股東常會以普通決議通過之董事會盈餘分派提案，分派盈餘。除以公司已實現或未實現盈餘、股份發行溢價帳戶或法律允許之公積、準備金或其他款項支付股利或為其他分派外，公司不得發放股利或為其他分派。除股份所附權利另有規定者外，所有股利及其他分派應依股東持有股份數額及所支付金額計算之。如有股份之發行條件係自一特定日期起計算股利，則該股份之股利應依此計算。

13.4 就公司股利政策之決定，董事會了解公司營運之業務係屬成熟產業，且公司具有穩定之收益及健全之財務結構。於各會計年度建請股東同意之股利或其他分派數額（若有）之決定，董事會：

- (a) 得考量公司各該會計年度之盈餘、整體發展、財務規劃、資本需求、產業展望及公司未來前景等，以確保股東權利及利益之保障；及
- (b) 應於當期淨利中提列：(i)支付相關會計年度稅款之準備金；(ii)彌補虧損；(iii)百分之十(10%)之一般公積，及(iv)依董事會依第 14.1 條決議之公積或證券主管機關依公開發行公司規則要求之特別盈餘公積。

13.5 在不違反法律之情形下，且依第 13.4 條之股利分派政策提撥董事會認為適當之金額後，董事會應於各會計年度建請股東同意之股利或其他分派數額應依下列方式及順序，經股東同意後分派：

- (a) 以可分派數額之百分之二(2%)至百分之十五(15%)作為員工紅利，包括附屬公司之員工（下稱「員工紅利」）；
- (b) 不多於可分派數額之百分之三(3%)作為董事酬勞（下稱「董事酬勞」）；及
- (c) 不少於可分派數額之百分之五十(50%)作為股東股利。

於遵守前述第(a)至(c)項之原則下，董事會應決定應分派作為員工紅利、董事酬勞及股利之數額，並建請股東同意。股東股利及員工紅利之分派，得依董事會決定以現金、或以該金額繳足尚未發行股份之價金、或兩者併採之方式而分配予員工或股東；惟就股東股利部分，所發放之現金股利不得少於全部股利之百分之十(10%)。公司就未分派之股利及紅利概不支付利息。

13.6 董事會應擇定基準日決定有權獲配股利或其他分派之股東。

13.7 為決定有權獲配股利或其他分配之股東，董事得決定股東名冊之變更於相關基準日前五日、或其他符合公開發行公司規則及法律規定之期間內，不得為之。

## 14 盈餘之提撥

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

14.2 於不違反股東會指示下，董事得代表公司就資本公積行使法律賦予公司之權力及選擇權。董事得依法律規定，代表公司以資本公積彌補累積虧損及分派盈餘。

## 15 付款方式

15.1 任何股利、利息或股份相關之現金支付得以匯款轉帳至股東指定帳戶、或以支票或匯票郵寄至股東名冊所載股東地址支付之。

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

## 16 撥充資本

在不違反章程第11.4(a)條之情形下，董事會得以公司之資本公積、其他準備金帳戶或損益帳戶之餘額或其他可供分配之款項，繳足未發行股份之股款，供等比例配發與股東做為股票紅利之方式，撥充資本。

## 17 股東常會

- 17.1 公司應於每一會計年度終了後六個月內召開股東常會。董事會應召集股東常會。
- 17.2 股東會（包括股東常會及股東臨時會）之召開時間及地點，應由董事長、或任兩位董事、或任一董事及秘書、或由董事會指定之，惟除法律另有規定外，股東會應於中華民國境內召開。如董事會決議在中華民國境外召開股東會，公司應於董事會決議後二日內申報證交所核准。於中華民國境外召開股東會時，公司應委任一中華民國境內之專業股務代理機構，受理該等股東會行政事務（包括但不限於受理股東委託行使表決權事宜）。

## 18 股東臨時會

- 18.1 股東常會外所召集之股東會，為股東臨時會。
- 18.2 董事會隨時依其判斷而認有必要時，或經股東依本章程第 18.3 條請求時，應召集股東臨時會。
- 18.3 繼續一年以上合計持有公司已發行股份總數百分之三以上股份之股東，得以載明第 18.4 條內容之書面請求董事會召開股東臨時會。
- 18.4 股東請求須以書面記明提議於股東臨時會討論之事項及理由，並由提出請求者簽名，交存於註冊處所及公司於中華民國境內之股務代理機構，且得由格式相似的數份文件構成，每一份由一個或多個請求者簽名。
- 18.5 如董事會於股東提出請求日起十五日內未為股東臨時會召集之通知，提出請求之股東得自行召集股東臨時會。惟如召開股東臨時會之地點位於中華民國境外，提出請求之股東應事先申報證交所核准。

## 19 通知

- 19.1 股東常會之召開，應至少於三十日前通知各有權出席及表決之股東，並載明會議召開之日期、地點及時間及召集事由。
- 19.2 股東臨時會之召開，應至少於十五天前通知各有權出席及表決之股東，並載明會議召開之日期、地點及時間及召集事由。
- 19.3 董事會應依公開發行公司規則擇定基準日以決定得收受股東會通知及得表決之股東，並相應地停止股東名冊記載之變更。
- 19.4 除本章程第 22.4 條規定之情形外，倘公司意外漏發股東會通知予有權收受通知之人、或有權收受通知之人漏未收到股東會通知，股東會之程序不因之而無效。
- 19.5 股份於證交所上市期間，公司應依本章程第 19.1 及 19.2 條的規定，將股東會開會通知書、委託書用紙、議程、有關承認案與討論案（包含但不限於選任或解任董事之議案）等各項議案之案由及說明資料，依公開發行公司規則於公開資訊觀測站公告；其採行書面行使表決權者，並應將上述資料及書面行使表決權用紙，依本章程第 19.1 條及第 19.2 條併同寄送給股東。董事並應依符合公開發行公司規則所定之方式，備妥股東會議事手冊和補充資料，寄發予所有股東或以其他方式供所有股東索閱，並傳輸至公開資訊觀測站。
- 19.6 下列事項，應載明於股東會召集通知並說明其主要內容，且不得以臨時動議提出：
- (a) 選舉或解任董事；
  - (b) 修改章程大綱或本章程；
  - (c) (i)解散、合併、公司讓與全部已發行股份予收購公司作為對價，以取得該收購公司發行股份予公司股東之任何計畫或約定或分割，(ii)締結、變更或終止營業出租契約、委託經營契約或共同經營契約，(iii)讓與公司全部或主要部分營業或財產，及(iv)取得或受讓他人全部營業或財產而對公司營運有重大影響者；
  - (d) 許可董事為自己或他人為屬於公司營業範圍內之行為；
  - (e) 依本章程第 16 條規定，以發行新股或以資本公積或其他金額撥充資本之方式分派全部或部分盈餘；及



(f) 公司私募發行具股權性質之有價證券。

19.7 股份於證交所上市期間，且除法律另有規定外，董事會應將公司章程大綱及章程、股東會議事錄、財務報表、股東名冊以及公司發行的公司債存根簿備置於公司註冊處所（如有適用）及公司於中華民國境內之股務代理機構。股東得隨時檢具利害關係證明文件，指定查閱範圍，請求檢查、查閱或抄錄。

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

## 20 寄發通知

20.1 任何通知或文件，不論是否由公司依本章程所寄送予股東者，應以書面或以電報、電傳、傳真或其他電子形式之傳輸方式為之。該等通知或文件得由公司親自遞送、或以預付郵資信封郵寄至股東名冊所載該股東之地址或該股東為此目的指示之其他地址，或寄送至該股東為收受公司通知之目的而提供予公司之電傳、傳真號碼，或電子號碼、電子郵件地址或網站，或寄送通知之人於寄送時合理且本於善意相信該股東得適當收受該通知所寄送之地址、電傳、傳真號碼，或電子號碼、電子郵件地址或網站；或於適用法律許可之範圍內，透過適當報紙之廣告公示送達。對共同持股股東之所有通知應送交股東名冊上列名第一位之股東，如此寄送之通知應視為對共同持股股東全體之通知。

任何通知或其他文件：

- (a) 若採郵寄方式遞交或送達，如適當者，應以航空郵件寄送，並於將通知或文件裝入預付郵資且於載明正確地址之信封遞郵之翌日視為送達；如需證明投遞或送達，僅需證明該通知或文件所裝入的信封或封套，確實書寫正確地址且完成投郵，即屬充分證明。經公司秘書、其他高階職員或董事會指定之人簽署之書面聲明，聲明該通知或文件所裝入之信封或封套，已確實書寫地址並且付郵者，為已完成送達之最終證明；
- (b) 採電子通訊方式發送者，則應以通知或文件從公司或其代理人伺服器傳送之日之當天，視為送達；
- (c) 採本章程所訂定其他任何方式遞交或送達，則應以人員親自遞交之時，或於派發或傳送之時，視同已送達。經公司秘書、其他高階人員或董事會指定之人簽署之書面聲明，聲明該遞交、派發或傳送行為之發生事實及時間者，為已完成送達之最終證明；及
- (d) 在符合所有適用法律、規則及規定之前提下，得以中文或英文作成，發送予股東。

股東依本章程之規定送達任何文件予公司時，應準用本條之規定。

## 21 股東會延期

董事會得於依本章程規定召集之股東會會議開始前，發出延期通知。該通知應載明延期會議召開之日期、時間及地點，並應依本章程規定送達各股東。

## 22 股東會之法定出席數及議事程序

22.1 除非出席股東代表股份數已達法定出席股份數，股東會不得為任何決議。除章程另有規定外，代表已發行有表決權股份總數過半數之股東親自出席、委託代理人出席或由法人股東代表人出席，應構成股東會之法定出席股份數。

22.2 股份於證交所上市期間，且除法律另有規定外，董事會應依符合公開發行公司規則所定之方式，將其所備妥之營業報告書、財務報表、及盈餘分派或虧損撥補之議案，提交於股東常會供股東承認。經股東於股東會承認後，董事會應將經承認之財務報表及載明盈餘分派或虧損撥補議案決議之股東常會議事錄副本寄送各股東或依公開發行公司規則於公開資訊觀測站公告，或依公開發行公司規則以其他方式提供之。

- 22.3 除本章程另有規定者外，會議決議之表決應以投票方式決定之。會議決議之表決不得以舉手表決方式決定之。
- 22.4 本章程之內容不妨礙任何股東於決議作成後三十日內，以股東會之召集程序或決議方法有違反法令或章程，向有管轄權之法院提起訴訟，尋求有關之適當救濟。因前述事項所生之爭議，得以臺灣臺北地方法院為第一審管轄法院。
- 22.5 除法律、章程大綱或章程另有明文規定者外，任何於股東會上提交股東決議、同意、確認或承認者，均應以普通決議為之。
- 22.6 於相關之股東名冊停止過戶期間前，持有已發行股份總數百分之一以上股份之股東，得以書面向公司提出一項股東常會議案。公司於董事會認為適當之時，應依適用法律所許可之方式辦理公告，敘明受理股東提案之處所及不少於十日之受理期間。下列提案均不列入議案：(a) 提案股東持股未達已發行股份總數百分之一者；(b) 該提案事項非股東會所得決議者；(c) 該提案股東提案超過一項者；或(d) 該提案於公告受理期間截止日後提出者。

### 23 會議主席

除另經出席並有表決權之多數股東同意者外，董事長如出席，應擔任股東會主席。如其未出席，應依公開發行公司規則指派或選舉出會議主席。

### 24 股東表決

- 24.1 在不影響其股份所附有之任何權利或限制下，每一親自出席或委託代理人出席之自然人股東，或經由其合法授權之代表親自出席或委託代理人出席之公司或非自然人股東，就其所持有的每一股份均有一表決權。除公開發行公司規則另有規定外，持股超過一股之股東就股東會同一議案不得分別行使表決權。而分別行使表決權之資格條件、適用範圍、行使方式、作業程序及其他相關事項，應遵循公開發行公司規則、公司章程及法律之規定。
- 24.2 除於相關股東會或特定類別股份股東會基準日已登記為該股份之股東者外，任何人均無權在股東會上行使表決權。
- 24.3 股東得親自或透過代理人行使表決權。股東得以公司準備之委託書，載明委託範圍委託代理人出席股東會行使表決權；惟一股東以出具一委託書，並以委託一個代理人出席股東會並行使表決權為限。
- 24.4 於適用法律許可之範圍內，縱本章程另有規定，董事會得決議允許未親自出席、委託代理人出席或經由合法授權之代表人出席（法人股東）之股東，以董事會通過之書面或以電子方式（依中華民國電子簽章法規範之方式）於股東會開始前行使表決權，惟(1) 如公司符合公開發行公司規則所定要件者，董事會應允許股東以電子方式行使表決權，且(2) 相關方式及程序應載明於該次股東會之召集通知且經該等股東遵守。但股東會若於中華民國境外召開者，於適用法律許可之範圍內，公司應提供股東得以前述方式以書面投票或電子方式行使表決權。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曆日前送達公司，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。為免疑義，為本章程及法律之目的，以前述方式投票之股東應被視為指定會議主席為其代理人，於股東會上依其書面或電子指示之方式行使表決權。會議主席基於代理人之地位，就書面或電子文件中未提及或未載明之事項、及／或該股東會上所提出對原議案之修正，皆無權行使該股東之表決權。該股東以該等方式行使表決權，即應視為其就該次股東會中所提之臨時動議及／或原議案之修正，業已放棄表決權之行使。
- 24.5 倘股東依第 24.4 條之規定向公司送達其以書面或電子方式行使表決權之意思表示後，欲親自出席股東會者，至遲應於股東會開會前二日曆日，以與其先前行使表決權相同之書面或電子方式，另向公司送達其欲撤銷之前行使表決權之意思表示。未符合前述規定者，應視為該股東已放棄親自出席股東會投票之權利，股東會主席仍視為其代理人，且公司不應計入該股東親自於股東會所行使之投票權。

24.6 依第 24.4 條以書面或電子方式行使表決權，而被視為指定股東會主席為代理人之股東，有權依本章程規定另行指定他人出席該次股東會。於此情形，對另一代理人之明示指定視為撤銷依第 24.4 條以股東會主席為代理人之指定，公司應僅計算該獲明示指定之代理人所行使之表決權。

## 25 代理

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

25.2 委託書應為書面，並經委託人或其以書面合法授權之代理人簽署。如委託人為公司時，由其合法授權之職員或代理人簽署。受託代理人毋庸為公司之股東。

25.3 倘股東擬以書面或電子方式行使表決權，且依本章程第 24.4 條之規定視為已委託會議主席為其代理人後，又填具並擲回委託書表格有效授權其他代理人出席股東會，則以該代理人（而非會議主席）行使之表決權為準。倘股東授權代理人出席股東會（不含依本章程第 24.4 條視為委託會議主席之情形），嗣後欲親自出席股東會或以書面或電子方式行使表決權者，至遲應於股東會開會前二日，另向公司送達其欲撤銷先前委託代理人之通知。倘股東逾期撤銷者，以代理人行使之表決權為準。

25.4 於不違反公開發行公司規則之情況下，除中華民國信託事業、經中華民國證券主管機關核准之股務代理機構，及依第 24.4 條被視為受託代理人之股東會主席外，一人同時受兩人(含)以上股東委託時，其代理之有權表決權數不得超過公司已發行股份總數表決權的百分之三；超過時其超過之表決權，不予計入相關議案之贊成或反對票數，亦不計入該議案有權投票之表決權總數，但仍應計入出席數。依前述規定計算不予計入之表決權時，委託同一人之股東間，應按照應予排除之表決權數總數與該股東委託代理人行使之表決權總數之比例，計算各股東應予排除之表決權數。

25.5 委託書應至少於委託書所載代理人所擬行使表決權之股東會或其延會至少五日前，送達公司之註冊處所、公司在中華民國之股務代理機構辦公室、或於股東會召集通知上或公司寄出之委託書上所指定之處所。違反前開規定者，除依第 24.4 條股東會主席視為受託代理人之情況外，該委託書無效，但股東會主席得依其裁量，於收到電報或電傳確認委託書原本已經寄出時，接受經由電報或電傳寄送之委託書。除非股東於後送達之文件中明確以書面聲明撤銷先前之委託書，如公司收到同一股東之多份委託書時，以最先送達且合法簽署者為準。有爭議時，股東會主席得依其裁量決定之。除本章程另有明文規定外，以委託書委託代理人出席股東會並不排除該股東親自出席股東會之權利，於股東親自出席之情形，應視為其已撤銷前所寄發之委託書。

## 26 委託書徵求

股份於證交所上市期間內，且於不違反開曼法令下，委託書之使用與徵求應遵守公開發行公司規則，包括但不限於「公開發行公司出席股東會使用委託書規則」。

## 27 異議股東股份收買請求權

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

- (a) 公司擬締結、變更或終止任何營業出租契約、委託經營契約或共同經營契約；
- (b) 公司轉讓其全部或主要部分的營業或財產，但公司依解散所為之轉讓，不在此限；或
- (c) 公司取得或受讓他人全部營業或財產，對公司營運產生重大影響者。

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

## 28 無表決權股份

28.1 下列股份於任何股東會上均無表決權，亦不算入已發行股份之總數：

(a) 公司持有自己之股份；

(b) 直接或間接被持有已發行有表決權之股份總數或資本總額超過半數之附屬公司，所持有之公司股份；或

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

28.2 股東對於股東會討論之事項，有自身利害關係致有害於公司利益之虞時，不得加入表決，且其持有之股份數不算入已出席股東之表決權數。惟其持有之股份數仍得算入計算法定出席人數時之股份數。上述股東亦不得代理他股東行使表決權。在本公司所知之範圍內，該股東親自或委託他人所為違反前述規定之任何表決，本公司均將不予計算。

28.3 股份於證交所上市期間，董事以所持股份設定擔保、質權、負擔、抵押或留置者，應通知公司該設定擔保、質權、負擔、抵押或留置之情事。如董事設定擔保、質權、負擔、抵押或留置之股份超過其選任當時所持有之公司股份數額二分之一時，則該董事之表決權數應予減少，超過其選任當時所持有之公司股份數額二分之一之部分無表決權，且不算入已出席股東之表決權數，惟應算入股東會之出席門檻。

## 29 共同股份持有人之表決

在共同持有人的情形，順位較高者之行使表決權（親自出席或委託代理人出席）應排除其他共同持有人之表決。前所稱之順位，係指股東名冊中名字記載之次序。

## 30 法人股東之代表

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

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

## 31 股東會延會

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

## 32 董事出席股東會

公司董事應有權收受任何股東會之通知、出席並發言。

## 董事及經理人

### 33 董事人數及任期

33.1 公司董事會，設置董事人數不得少於十一人。每一董事任期三年，得連選連任。於符合適用法律規範及前述董事人數範圍之前提下，公司得隨時以特別決議增加或減少董事人數。董事應互選一人為副董事長。於董事長請假或因故不能行使職權時，由副董事長代理其行使職權。

33.2 除經證交所核准者外，董事間不應有超過半數（1/2）之席次，互為具有配偶關係或二親等以內之親屬關係（下稱「門檻」）。如有任何被選為董事之人與現任董事或與其他被選為董事者具有配偶或二親等以內之親屬關係（以下合稱為「關係人全體」；分別稱為「關係人」），

以累積投票制選出之關係人全體間，所得股東選票代表選舉權最低之關係人，其當選效力如下，以符合門檻之規定：(i) 如其選任已生效，自公司知悉違反門檻之日起，其當選失其效力；(ii) 如其選任尚未生效，而公司知悉其選任可能違反門檻時，其當選不生效力。

33.3 除依公開發行公司規則另獲許可者外，應設置獨立董事，人數不得少於三人。於公開發行公司規則要求範圍內，獨立董事其中至少一人應在中華民國境內設有戶籍，且至少一名獨立董事應具有會計或財務專業知識。

33.4 獨立董事之提名應依公開發行公司規則採候選人提名制度。獨立董事應具備專業知識，且於執

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

#### 34 董事選舉

34.1 公司得於股東會選任任何人為董事，其得票數應依下述第 34.2 條計算之。有代表公司已發行股份總數過半數之股東出席（親自出席或委託代理人出席）者，即構成選舉一席以上董事之股東會法定出席股份數。

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

- (i) 董事選舉時，每一股東得行使之投票權數，為其所持之股份乘以該次股東會應選出董事人數之數目，惟投票權數係以所持股份數分別乘以相同類別之董事（即獨立董事或非獨立董事）應選人數計算之；
- (ii) 於相同類別之董事中，股東得將其投票權數集中選舉一名董事候選人，或分配選舉數名董事候選人；
- (iii) 相同類別之董事中，與董事應選出人數相當，並獲得最多選票之候選人，當選為董事；且
- (iv) 如有兩名以上之董事候選人獲得相同選票數，且當選人數超過董事應選人數時，相同票數之董事應以抽籤決定當選之人。如董事候選人未出席該次股東會，會議主席應代其抽籤。

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

34.4 董事因故解任，致不足五人者，公司應於最近一次股東會補選之。但董事缺額達已選任董事總數三分之一者，董事會應自事實發生之日起六十日內，召集股東臨時會補選之。

#### 35 董事免職及改選

35.1 公司得隨時以重度決議解除任何董事之職務，不論有無指派定另一董事取代之。

35.2 董事執行業務，有重大損害公司之行為或違反法令及／或本章程之重大事項，但未以重度決議將其解任者，於適用法律許可之範圍內，持有公司已發行股份總數百分之三以上之股東，得於該次股東會後三十日內訴請法院裁判解任之，並得以臺灣臺北地方法院為第一審管轄法院。

35.3 現任董事任期屆滿前，股東得於股東會決議選任或改選全體董事，其投票方式依本章程第 34.2 條規定為之。如股東會未決議未經改選之現任董事應繼續留任至原任期屆滿時止，則該等未經改選之董事應於經同次股東會選任或改選之其他董事就任時解任。由持有已發行股份總數二分之一以上之股東親自或經代理人出席者，構成股東會改選全體董事之最低出席人數。若全體董事之任期同時屆滿，而在屆滿前未召開股東會進行改選者，董事任期應繼續並延長至下次股東會選任或改選新任董事時且於該等董事就任時止。

### 36 董事職位之解任

董事如有下列情事應被解任：

- (a) 依本章程規定被解除職務；
- (b) 死亡、破產或與其債權人為整體協議或和解；
- (c) 依本章程第33.2條規定自動解任者；
- (d) 書面通知公司辭任董事職位；
- (e) 經相關管轄法院或官員裁決其無行為能力，或依適用法律，其行為能力受有限制；
- (f) 曾犯中華民國法規禁止之組織犯罪，經有罪判決確定，且服刑期滿尚未逾五年；
- (g) 曾因刑事詐欺、背信或侵占等罪，經受有期徒刑一年以上宣告，服刑期滿尚未逾二年；
- (h) 曾服公務虧空公款，經有罪判決確定，服刑期滿尚未逾二年；
- (i) 曾因不法使用信用工具而遭退票尚未期滿者；或
- (j) 除第35.3條另有規定外，於相關董事任期（如有）屆滿時。

如董事候選人有前項第(b)、(e)、(f)、(g)、(h)或(i)款情事之一者，該人應被取消董事候選人之資格。

### 37 董事報酬

- 37.1 董事會得設立至少由三名由董事會指派之成員組成之薪資報酬委員會，且成員中之一人須為獨立董事。薪資報酬委員會成員之專業資格、所定職權之行使及相關事項，應符合公開發行公司規則之規定。於薪資報酬委員會設立時，董事會應以決議通過薪資報酬委員會之組織章程，且該組織章程應符合公開發行公司規則之規定。
- 37.2 前條所稱薪資報酬應包括董事及公司經理人之薪資、股票選擇權與其他具有實質獎勵之措施。
- 37.3 董事報酬得由董事會參考薪資報酬委員會（若有設置者）之建議及其他同業一般水準決定之，惟僅得以現金支付。公司亦得支付董事因往返董事會、董事會轄下之委員會、公司股東會或與公司業務相關或為董事通常職務而適當支出之差旅費、住宿費及其他費用。董事有權依法律、公開發行公司規則、服務協議或其他與公司簽訂之相類契約，獲配公司利益。

### 38 董事選舉瑕疵

董事會、董事委員會或任何董事依善意所為之行為，縱使嗣後經查董事選舉程序有瑕疵，或有董事不具備董事資格之情形者，所為之行為如經股東會追認，其效力仍與經正當程序選任之董事、或具備董事資格之董事所為者，同等有效。

### 39 董事管理業務

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

### 40 董事會之職權

於不影響第39條之概括規定下，董事會得於不違反本章程第11.4條所規定範圍內：

- (a) 指派、終止或解免任何公司經理、秘書、職員、代理人或僱員，並決定其報酬及其職責；
- (b) 借入款項、就公司事業、財產和尚未繳納股款之全部或一部設定抵押或擔保，或發行債券、債券性質股份或其他有價證券，或發行此等有價證券以作為公司或第三人債務或義務之擔保；
- (c) 指派一位或數位董事擔任公司之執行董事或執行長，於董事會管理下監督及管理公司所有一般業務及事務；
- (d) 指派公司經理人負責公司日常業務，並得委託及賦予該經理人為從事此種業務之交易或

執行之適當之權力與職責；

- (e) 以授權方式，指派董事會直接或間接提名之公司、行號、個人或團體，擔任公司代理人，於董事會認為適當之期間與條件內，基於其認為適當之目的，賦予其認為適當之權力、授權及裁量權（但不得超過董事會所擁有或得以行使之權力）。該等授權書得涵蓋董事會認為適當之條款，以保護或便利與該代理人處理事務之人，亦得授權該代理人複委任其權力、授權及裁量權。若經授權時，該代理人並得依法律所允許之方式，簽署任何契約或文件；
- (f) 促使公司支付所有創立及成立公司所生費用；
- (g) 授與權限（包括複委任之權限）予董事會指定之一人或數人所成立之委員會，各該委員會並應依董事會指示行事。除董事另有指示或規範外，該委員會之會議及議事程序應依本章程所定之董事會議及其議事程序而進行；
- (h) 以董事會認為適當之條件及其方式授予任何人權限（包括複委任之權限）；
- (i) 提出公司清算或重整之聲請或申請；
- (j) 於發行股份時，支付法律允許相關之佣金及經紀費；及
- (k) 授權任何公司、行號、個人及團體為特定目的代理公司，並以公司名義簽署任何相關之協議、文件與契約。

#### 41 董事及經理人登記

41.1 董事會應依法律規定，備置一本或數本董事及經理人名冊於註冊處所，內容應包括下列事項：

- (a) 姓名；及
- (b) 地址。

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

- (a) 董事及經理人變更；或
- (b) 董事及經理人名冊內事項變更。

#### 42 經理人

就本章程所稱之經理人係由董事會指派之秘書及其他經理人組成。

#### 43 指派經理人

秘書（及其他經理人，如有）應由董事會隨時指派。

#### 44 經理人職責

經理人應有董事會所隨時委託之管理並處理業務及事務之權力與職責。

#### 45 經理人報酬

經理人之報酬由董事會定之。

#### 46 利益衝突

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

46.2 如與公司之契約、擬簽定之契約或協議有直接或間接利害關係者，董事應依適用法律揭露之。

46.3 縱本章程另有相反之規定，董事對於董事會議之事項有自身利益關係時，應於當次董事會說明其自身利益關係之重要內容。縱本章程第 46 條有相反規定，董事對於董事會討論事項，有自身利害關係致有害於公司利益之虞時，不得加入表決，亦不得代理他董事行使表決權。依前述規定不得行使表決權之董事，其表決權不計入已出席董事之表決權數。



46.4 縱本章程第 46 條有相反規定，董事為自己或他人為屬於公司營業範圍內之行為者，應於股東會向股東說明其行為之重要內容，並取得股東會重度決議之許可。

#### 47 董事及經理人之補償及免責

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

47.2 於不違反本公司董事對本公司及本公司股東依普通法原則及開曼法律所負之一般董事義務，本公司董事執行本公司業務時應盡忠實業務並盡善良管理人之注意義務，且於法律所許可之最大範圍內，應賠償本公司因其違反忠實義務所致之任何損害。如本公司董事因任何忠實義務之違反致該董事為自己或他人獲有任何利益者，如經股東會普通決議，本公司得採取其認為適當之全部行為或行動，且於法律所允許最大範圍內得對該相關董事請求返還其所獲之利益。本公司董事於執行本公司業務時，如有違反任何法令致本公司對他人所受之任何損害應負賠償責任時，該董事應與本公司就該人所受之損害負連帶賠償責任，且如因任何原因該董事未與本公司負連帶賠償責任，該名董事應賠償本公司因其違反忠實義務致本公司所受之任何損失。

47.3 經理人於執行公司職務時，應負與公司董事相同之損害賠償責任。

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

47.5 在開曼群島法允許且依適用法律之規定本公司對相關董事得提起訴訟之範圍內，繼續一年以上持有公司已發行股份總數百分三以上之股東得：

(a) 以書面請求董事會授權審計委員會之獨立董事為本公司對董事提起訴訟，並得以臺灣臺北地法院為第一審管轄法院；或

(b) 以書面請求審計委員會之獨立董事經董事會決議通過後為本公司對董事提起訴訟，並得以臺灣臺北地方法院為第一審管轄法院；

於依上述第(a)款或第(b)款提出請求後 30 日內，如：(i)受請求之董事會未依第(a)款授權審計委員會之獨立董事或經董事會授權之審計委員會之獨立董事未依第(a)款提起訴訟；或(ii)受請求之審計委員會之獨立董事未依第(b)款提起訴訟或董事會未決議通過提起訴訟時，在開曼群島法允許且依適用法律之規定本公司對相關董事得提起訴訟之範圍內，股東得為本公司對董事提起訴訟，並得以臺灣臺北地方法院為第一審管轄法院。

### 董事會

#### 48 董事會

在不違反公開發行公司規則之情形下，董事長得召集董事會，且董事會得因執行業務而召集、休會及依其認為適切之其他方式管理其會議。董事會應至少於每季定期召開，以檢視公司於上一會計季度之表現並決定本章程所定通常須經董事會同意之事項。董事會會議中之決議應由多數贊成票之支持始為通過，票數相同時則為不通過。



#### **49 董事會通知**

董事長得於、或秘書經董事長要求時應，隨時召集董事會。召集董事會時，應於預定開會日七日前，將載明擬討論事項及承認事項（如屬適當）之開會通知寄發各董事。但遇有過半數董事同意之緊急情況時，得依符合公開發行公司規則之方式，於較短之期間內通知各董事召集之。於適用法律許可範圍內，會議通知於口頭告知董事（當面或透過電話），或用郵件、電報、電傳、傳真、電子郵件或其他可閱讀之文字，寄送至董事最近已知之地址或其他由該董事提供予公司之聯絡地址時，視為已通知。

#### **50 視訊會議參與董事會**

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

#### **51 董事會之法定出席數**

董事會會議所需之法定出席人數，應為過半數之董事。

#### **52 董事會之再次召集**

董事會如有缺席仍得運作。

#### **53 董事會主席**

除另經出席董事多數同意者外，董事長（如有）如出席董事會，應為董事會議主席。董事長缺席時，應依公開發行公司規則指派或選舉會議主席。

#### **54 董事會先前行為之效力**

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

### **公司記錄**

#### **55 議事錄**

董事會應將會議記錄納入所備置之簿冊，以供下列目的之用：

- (a) 所有公司經理人之選任與任命；
- (b) 各次董事會之出席董事姓名，及董事會所委任之委員會各次會議之出席董事姓名；及
- (c) 股東會、董事會、經理人會議與董事會委任之委員會會議中所有決議及議事程序。

#### **56 抵押擔保登記簿**

56.1 董事應備置抵押及擔保登記簿。

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

#### **57 格式和印章之使用**

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

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

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

### **公開收購及帳戶**

## 58 公開收購

董事會於公司或公司依公開發行公司規則之規定指派之訴訟及非訴訟代理人(依中華民國法律解釋)接獲公開收購申報書副本及相關書件後 7 日內，應對建議股東接受或反對本次公開收購作成決議，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自己及以他人名義目前持有之股份種類、數量。
- (b) 就本次公開收購對股東之建議，並應載明對本次公開收購棄權投票或持反對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說明（如有）。
- (d) 董事及持有公司已發行股份超過百分之十之股東自己及以他人名義持有公開收購人或其關係企業之股份種類、數量及其金額。

## 59 帳簿

59.1 董事會就所有公司交易應備置適當會計帳戶紀錄，尤其是：

- (a) 公司所有收受及支出之款項、及與該收受或支出之相關事宜；
- (b) 公司所銷售及購買之一切物品；及
- (c) 公司之所有資產及負債。

此等帳簿自備置日起，至少應保存五年。

59.2 帳目紀錄應予保存，若於董事會認為之適當處所，未備有能正確、公平反映公司事務及說明相關交易所必要之簿冊者，視同未就前述事項妥善備置帳簿。

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

## 60 會計年度結束

公司之會計年度結束於每年十二月三十一日，於公司股東會決議範圍內，董事得隨時指定其他期間為會計年度，惟非經公司股東會普通決議，一會計年度不得逾十八個月。

## 審計委員會

### 61 委員會人數

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

### 62 審計委員會之職權

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

- (a) 訂定或修正公司內部控制制度；
- (b) 內部控制制度有效性之考核；
- (c) 訂定或修正重要財務或業務行為之處理程序，例如取得或處分資產、衍生性商品交易、資金貸與他人，或為他人背書或保證；
- (d) 涉及董事自身利害關係之事項；
- (e) 重大之資產或衍生性商品交易；
- (f) 重大之資金貸與、背書或提供保證；

- (g) 募集、發行或私募具有股權性質之有價證券；
- (h) 簽證會計師之委任、解任或報酬；
- (i) 財務、會計或內部稽核主管之任免；
- (j) 年度及半年度財務報告之核可；及
- (k) 公司隨時認定或公司監理主管機關所要求之其他事項。

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

### 自願清算和解散

#### 63 清算

63.1 公司得依本章程第 11.5 條之規定自願解散。

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

### 變更章程

#### 64 變更章程

在不違反法律和章程大綱之情形下，公司得經特別決議變更或增訂其章程。

#### 65 中止

董事會得依法律行使公司之一切權力而將公司以存續方式移轉至開曼群島境外之特定國家或司法管轄區域。

**SEVENTH AMENDED AND RESTATED ARTICLES OF ASSOCIATION  
OF**

**Yeong Guan Energy Technology Group Company Limited**

**永冠能源科技集團有限公司**

**(Adopted by a special resolution passed by the members of the company on 17 June 2013 )**

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**SEVENTH AMENDED AND RESTATED ARTICLES OF ASSOCIATION**  
**OF**  
**Yeong Guan Energy Technology Group Company Limited**  
永冠能源科技集團有限公司

**(Adopted by a special resolution passed by the members of the company on 17 June 2013 )**

**Table A**

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

**INTERPRETATION**

**1. Definitions**

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

Applicable Law	the Applicable Public Company Rules, the Law or such other rules or legislation applicable to the Company;
Applicable Public Company Rules	the ROC laws, rules and regulations (including, without limitation, the Company Law, the Securities and Exchange Law, the rules and regulations promulgated by the FSC and the rules and regulations promulgated by the TSE, as amended from time to time) affecting public reporting companies or companies listed on any ROC stock exchange or securities market that from time to time are required by the relevant regulator as applicable to the Company;
Articles	these Articles of Association as altered from time to time;
Audit Committee	the audit committee under the Board, which shall comprise solely of Independent Directors of the Company;
Board	the board of directors appointed or elected pursuant to these Articles and acting at a meeting of directors at which there is a quorum in accordance with these Articles;

Capital Reserve	for the purpose of these Articles only, comprises of the premium (meaning such amount above par value of the shares) paid on the issuance of any share under the Law and income from endowments received by the Company;
Chairman	the Director elected by and amongst all the Directors as the chairman of the Board;
Company	Yeong Guan Energy Technology Group Company Limited 永冠能源科技集團有限公司;
Compensation Committee	a committee established by the Board, which shall be comprised of professional individuals appointed by the Board and having the functions, in each case, prescribed by the Applicable Public Company Rules;
Cumulative Voting	the voting mechanism for an election of Directors as described in Article 34.2;
Directors	the directors for the time being of the Company and shall include any and all Independent Director(s);
Electronic Record	has the same meaning as in the Electronic Transactions Law;
Electronic Transactions Law	the Electronic Transactions Law (2003 Revision) of the Cayman Islands;
Family Relationship within Second Degree of Kinship	in respect of a person, means another person who is related to the first person either by blood or by marriage of a member of the family and within the second degree to include the parents, siblings, grandparents, children and grandchildren of the person as well as spouse's parents, siblings and grandparents;
FSC	The Financial Supervisory Commission of the Republic of China;
Independent Directors	the Directors who are elected as "Independent Directors" for the purpose of Applicable Public Company Rules;
Joint Operation Contract	a contract between the Company and one or more person(s) or entit(ies) where the parties to the contract agree to pursue the same business venture and jointly bear losses and enjoy profits arising out of such business venture in accordance with the terms of such contract;
Law	The Companies Law of the Cayman Islands and every modification, reenactment or revision thereof for the time being in force;
Lease Contract	a contract or arrangement between the Company and any other person(s) pursuant to which such person(s) lease or rent from the Company the

	necessary means and assets to operate the whole business of the Company in the name of such person, and as consideration, the Company receives a pre-determined compensation from such person;
Management Contract	a contract or arrangement between the Company and any other person(s) pursuant to which such person(s) manage and operate the business of the Company in the name of the Company and for the benefits of the Company, and as consideration, such person(s) receive a pre-determined compensation while the Company continues to be entitled to the profits (or losses) of such business;
Market Observation Post System	the public company reporting system maintained by the Taiwan Stock Exchange Corporation, via <a href="http://mops.twse.com.tw/">http://mops.twse.com.tw/</a> ;
Member	the person registered in the Register of Members as the holder of shares in the Company and, when two or more persons are so registered as joint holders of shares, means the person whose name stands first in the Register of Members as one of such joint holders or all of such persons, as the context so requires;
Memorandum	the memorandum of association of the Company;
Notice	written notice as further provided in these Articles unless otherwise specifically stated;
Merger	a transaction whereby: (a) (i) all of the companies participating in such transaction are combined into a new company, which new company generally assumes all rights and obligations of the combined companies; or (ii) all of the companies participating in such transaction are merged into one of such companies as the surviving company, and the surviving company generally assumes all rights and obligations of the merged companies, and in each case the consideration for the transaction being the shares of the surviving or new company or any other company, cash or other assets; or (b) other forms of mergers and acquisitions which fall within the definition of "merger and/or consolidation" under the Applicable Public Company Rules;
month	calendar month;
Officer	any person appointed by the Board to hold an office in the Company;
ordinary resolution	a resolution passed at a general meeting (or, if so



Private Placement	specified, a meeting of Members holding a class of shares) of the Company by not less than a simple majority of the votes cast;
Preferred Shares	has the meaning given thereto in Article 11.6;
Register of Directors and Officers	has the meaning given thereto in Article 6;
Register of Members	the register of directors and officers referred to in these Articles;
Registered Office	the register of members of the Company maintained in accordance with the Law and (as long as the Company is listed on the TSE) the Applicable Public Company Rules;
Related Person(s)	the registered office for the time being of the Company;
ROC	the persons as defined in Article 33.2;
Seal	Taiwan, the Republic of China;
Secretary	the common seal or any official or duplicate seal of the Company;
share(s)	the person appointed to perform any or all of the duties of secretary of the Company and includes any deputy or assistant secretary and any person appointed by the Board to perform any of the duties of the Secretary;
special resolution	share(s) of par value NT\$10 each in the Company and includes fraction of a share;
Subsidiary	a resolution passed by a majority of at least two-thirds (or such greater number as may be specified in these Articles, if any) of such Members as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting of which notice specifying the intention to propose the resolution as a special resolution has been duly given;
	with respect to any company, (1) the entity, one half or more of whose total number of the issued voting shares or the total amount of the share capital are directly or indirectly held by such company; (2) the entity that such company has a direct or indirect control over its personnel, financial or business operation; (3) the entity, one half or more of whose shareholders involved in management or board of directors are concurrently acting as the shareholders involved in management or board of directors of such company; and (4) the entity, one half or more of whose total number of the issued voting shares or the total amount of the share capital are held by the same shareholder(s) of such company;

supermajority resolution

a resolution passed by Members (present in person, by proxy or corporate representative) who represent a majority of the outstanding issued shares of the Company as, being entitled to do so, vote in person or, in the case of such Members as are corporations, by their respective duly representative or, where proxies are allowed, by proxy at a duly convened general meeting attended by Members (present in person, by proxy or corporate representative) who represent two-thirds or more of the total outstanding shares of the Company entitled to vote thereon or, if the total number of shares represented by the Members (present in person, by proxy or corporate representative) at the general meeting is less than two-thirds of the total outstanding shares of the Company entitled to vote thereon, but more than one half of the total outstanding shares of the Company entitled to vote thereon, means instead, a resolution adopted at such general meeting by the Members (present in person, by proxy or corporate representative) who represent two-thirds or more of the total number of shares entitled to vote on such resolution at such general meeting;

TDCC

means the Taiwan Depository & Clearing Corporation;

Treasury Shares

has the meaning given thereto in Article 3.11;

Threshold

means the spousal relationship and/or Family Relationship within Second Degree of Kinship threshold for members of the Board as defined in Article 33.2;

TSE

The Taiwan Stock Exchange Corporation; and

Year

calendar year.

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

- (a) words denoting the plural number include the singular number and vice versa;
- (b) words denoting the masculine gender include the feminine and neuter genders;
- (c) words importing persons include companies, associations or bodies of persons whether corporate or not;
- (d) the words:
  - (i) "may" shall be construed as permissive; and
  - (ii) "shall" shall be construed as imperative;
- (e) "written" and "in writing" include all modes of representing or reproducing words in visible form, including the form of an Electronic Record;
- (f) a reference to statutory provision shall be deemed to include any amendment or

reenactment thereof;

- (g) unless otherwise provided herein, words or expressions defined in the Law shall bear the same meaning in these Articles; and
  - (h) Section 8 of the Electronic Transactions Law shall not apply to the extent that it imposes obligations or requirements in addition to those set out.
- 1.3** In these Articles expressions referring to writing or its cognates shall, unless the contrary intention appears, include facsimile, printing, lithography, photography, electronic mail and other modes of representing words in visible form.
- 1.4** Headings used in these Articles are for convenience only and are not to be used or relied upon in the construction hereof.

## **SHARES**

### **2. Power to Issue Shares**

- 2.1** Subject to these Articles and any resolution of the Members to the contrary, and without prejudice to any special rights previously conferred on the holders of any existing shares or class of shares, the Board shall have the power to issue any unissued shares of the Company on such terms and conditions as it may determine and any shares or class of shares (including the issue or grant of options, warrants and other rights, renounceable or otherwise in respect of shares) may be issued with such preferred, deferred or other special rights or such restrictions, whether in regard to dividend, voting, return of capital, or otherwise as the Company may by resolution of the Members prescribe, provided that no share shall be issued at a discount except in accordance with the Law.
- 2.2** Unless otherwise provided in these Articles, the issue of new shares of the Company shall be approved by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors. The issue of new shares shall at all times be subject to the sufficiency of the authorized capital of the Company.
- 2.3** Where the Company increases its issued share capital by issuing new shares for cash consideration in the ROC the Company shall allocate 10% of the total amount of the new shares to be issued, for offering in the ROC to the public ("Public Offering Portion") unless it is not necessary or appropriate, as determined by the FSC or TSE, for the Company to conduct the aforementioned public offering. However, if a percentage higher than the aforementioned 10% is resolved by the Members in a general meeting by ordinary resolution to be offered, the percentage determined by such resolution shall prevail and shares corresponding to such percentage shall be reserved as Public Offering Portion. The Company shall also reserve up to 15% of such new shares for subscription by its employees (the "Employee Subscription Portion").
- 2.4** Unless otherwise resolved by the Members in general meeting by ordinary resolution, where the Company increases its issued share capital by issuing new shares for cash consideration, after allocation of the Public Offering Portion and the Employee Subscription Portion pursuant to Article 2.3 hereof, the Company shall make a public announcement and notify each Member that he is entitled to exercise a pre-emptive right to purchase his pro rata portion of the remaining new shares, to be issued in the capital increase for cash consideration. The Company shall state in such announcement and notices to the Members the procedures for exercising such pre-emptive rights and that if any Member fails to purchase his pro rata portion of such remaining newly-issued shares within the prescribed

period, such Member shall be deemed to forfeit his pre-emptive right to purchase such newly-issued shares. Where an exercise of the pre-emptive right may result in fractional entitlement of a Member, the entitlements (including fractional entitlements) of two or more Members may be combined to jointly subscribe for one or more whole new shares in the name of a single Member, subject to compliance with such directions and terms and conditions as determined by the Board and the Applicable Public Company Rules. If the total number of the new shares to be issued has not been fully subscribed for by the Members within the prescribed period, the Company may consolidate such shares into the public offering tranche or offer any un-subscribed new shares to a specific person or persons in such manner as is consistent with the Applicable Public Company Rules.

- 2.5** Subject to the provisions of the Law, the Company may issue new shares subject to restrictions and conditions ("**Restricted Shares**") to employees of the Company and its Subsidiaries with the sanction of a Supermajority Resolution provided that Article 2.3 hereof shall not apply in respect of the issue of such shares. For so long as the shares are listed on the TSE, the terms of issue of the Restricted Shares, including but not limited to the number of Restricted Shares so issued, issue price of Restricted Shares and other related matters shall be in accordance with the Applicable Public Company Rules.
- 2.6** The Public Offering Portion and the Employee Subscription Portion under Article 2.3 and the pre-emptive right of Members under Article 2.4 shall not apply in the event that new shares are issued due to the following reasons or for the following purposes:
- (a) in connection with a Merger, spin-off, or pursuant to any reorganization of the Company;
  - (b) in connection with meeting the Company's obligations under share subscription warrants and/or options, including those rendered in Articles 2.8 and 2.10 hereof;
  - (c) in connection with the issue of Restricted Shares in accordance with Article 2.5 hereof;
  - (d) in connection with meeting the Company's obligations under convertible bonds or corporate bonds vested with rights to acquire shares;
  - (e) in connection with meeting the Company's obligations under Preferred Shares vested with rights to acquire shares; or
  - (f) in connection with a Private Placement of the securities issued by the Company.
- 2.7** The Company shall not issue any unpaid shares or partly paid-up shares.
- 2.8** Notwithstanding Article 2.5 hereof, the Company may, upon approval by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, adopt one or more employee incentive programmes and may issue shares or options, warrants or other similar instruments, to employees of the Company and its Subsidiaries, and for the avoidance of doubt, approval by the Members is not required.
- 2.9** Options, warrants or other similar instruments issued in accordance with Article 2.8 above are not transferable save by inheritance.
- 2.10** The Company may enter into agreements with employees of the Company and the employees of its Subsidiaries in relation to the incentive programme approved pursuant to Article 2.8 above, whereby employees may subscribe, within a specific period of time, a specific number of the shares. The terms and conditions of such agreements shall not be less favorable than the terms specified in the applicable incentive programme.

### **3. Redemption and Purchase of Shares**

- 3.1** Subject to the Law, the Company is authorised to issue shares which are to be redeemed or are liable to be redeemed at the option of the Company or a Member.
- 3.2** The Company is authorised to make payments in respect of the redemption of its shares out of capital or out of any other account or fund authorised for this purpose in accordance with the Law.
- 3.3** The redemption price of a redeemable share, or the method of calculation thereof, shall be fixed by the Board at or before the time of issue.
- 3.4** Every share certificate relating to redeemable share shall indicate that the share is redeemable.
- 3.5** Subject to the provisions of the Applicable Law and these Articles, the Company may, upon approval by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, purchase its own shares (including any redeemable shares) on such terms and in such manner as the Directors may determine and hold them as treasury shares of the Company in accordance with the Law (“**Treasury Shares**”). If any purchase of the Company’s own shares involves any immediate cancellation of shares of the Company, such repurchase of shares is subject to approval by the Members by way of an ordinary resolution and the number of shares of the Company to be cancelled shall be allocated among all the Members as of the date of such cancellation on a pro rata basis (as rounded up or down to the nearest whole number as determined by the Directors) based on the then prevailing percentage of shareholding of the Members, unless otherwise provided for in the Law or the Applicable Public Company Rules.

Upon approval by Members by way of an ordinary resolution to repurchase and cancel shares of the Company, the repurchase price may be paid in cash or in kind, provided that where any repurchase price is to be paid in kind, the monetary equivalent value of such payment in kind shall be (a) assessed by an ROC certified public accountant before being submitted by the Board to the Members for approval as part of the ordinary resolution authorising the repurchase and cancellation of shares of the Company ; and (b) agreed to individually by each Member who will be receiving the repurchase price in kind.

- 3.6** In the event that the Company proposes to purchase any share listed on the TSE pursuant to the preceding Article and hold them as Treasury Shares of the Company, the resolution of the Board approving such proposal and the implementation thereof should be reported to the Members in the next general meeting in accordance with the Applicable Public Company Rules. Such reporting obligation shall also apply even if the Company does not implement the proposal to purchase its shares listed on the TSE for any reason.
- 3.7** Subject to Article 3.5, the redemption or repurchase price may be paid in any manner permissible under the Law as determined by the Directors, including out of capital.
- 3.8** A delay in payment of the redemption price shall not affect the redemption but, in the case of a delay of more than thirty days, interest shall be paid for the period from the due date until actual payment at a rate which the Directors, after due enquiry, estimate to be representative of the rates being offered by banks holding “A” licenses (as defined in the Banks and Trust Companies Law (Revised) of the Cayman Islands) in the Cayman Islands for thirty day deposits in the same currency.
- 3.9** Subject to Article 3.5, the Directors may exercise as they think fit the powers conferred on the Company by Section 37(5) of the Law (payment out of capital).

- 3.10** Subject as aforesaid and to Article 3.5, the Directors may determine, as they think fit all questions that may arise concerning the manner in which the redemption of the shares shall or may be effected.
- 3.11** No share may be redeemed unless it is fully paid-up.
- 3.12** Subject to Article 3.5, shares that the Company purchases, redeems or acquires (by way of surrender or otherwise) shall be cancelled immediately or be held as Treasury Shares .
- 3.13** No dividend may be declared or paid, and no other distribution (whether in cash or otherwise) of the Company's assets (including any distribution of assets to Members on a winding up of the Company) may be made to the Company in respect of a Treasury Share.
- 3.14** The Company shall be entered in the Register of Members as the holder of the Treasury Shares provided that:
- (a) the Company shall not be treated as a Member for any purpose and shall not exercise any right in respect of the Treasury Shares, and any purported exercise of such a right shall be void;
  - (b) a Treasury Share shall not be voted, directly or indirectly, at any meeting of the Company and shall not be counted in determining the total number of issued shares at any given time, whether for the purposes of these Articles or the Law.
- 3.15** After the Company purchases its shares listed on the TSE, any proposal to transfer the Treasury Shares to the employees of the Company and its Subsidiaries at a price below the average actual repurchase price must be approved by special resolution in the next general meeting and the items required by the Applicable Public Company Rules shall be specified in the notice of the general meeting and may not be proposed as an extemporary motion. The aggregate number of Treasury Shares resolved at all general meetings and transferred to the employees of the Company and its Subsidiaries shall not exceed 5% of the total number of issued shares, and each employee may not subscribe for more than 0.5% of the total number of issued shares in aggregate. The Company may prohibit such employees from transferring such Treasury Shares within a certain period; provided, however, that such a period cannot be more than two years from the date that such employees became the registered holders of the relevant Treasury Shares.
- 3.16** Subject to Article 3.15, Treasury Shares may be disposed of by the Company on such terms and conditions as determined by the Directors.

#### **4. Rights Attaching to Shares**

- 4.1** Subject to Article 2.1, the Memorandum and these Articles, other contractual obligations or restrictions that the Company is bound by and any resolution of the Members to the contrary and without prejudice to any special rights conferred thereby on the holders of any other shares or class of shares, the share capital of the Company shall be divided into shares of a single class the holders of which shall, subject to the provisions of these Articles:
- (a) be entitled to one vote per share;
  - (b) be entitled to such dividends as recommended by the Board and approved by the Members at general meeting may from time to time declare;
  - (c) in the event of a winding-up or dissolution of the Company, whether voluntary or involuntary or for the purpose of a reorganization or otherwise or upon any distribution of capital, be entitled to the surplus assets of the Company; and
  - (d) generally be entitled to enjoy all of the rights attaching to shares.

## **5. Share Certificates**

- 5.1** Shares of the Company shall be issued in uncertificated/scripless form unless the issuance of share certificates is required by the provisions of the Applicable Public Company Rules. Where share certificates are issued, every Member shall be entitled to a certificate issued under the Seal (or a facsimile thereof), which shall be affixed or imprinted with the authority of the Board, specifying the number and, where appropriate, the class of shares held by such Member. The Board may by resolution determine, either generally or in a particular case, that any or all signatures on certificates may be printed thereon or affixed by mechanical means.
- 5.2** If any share certificate shall be proved to the satisfaction of the Board to have been worn out, lost, mislaid, or destroyed the Board may cause a new certificate to be issued and request an indemnity for the lost certificate if it sees fit.
- 5.3** Share may not be issued in bearer form.
- 5.4** When the Company issue share certificates pursuant to Article 5.1 hereof, the Company shall deliver the share certificates to the allottees of such shares within thirty (30) days from the date such share certificates may be issued pursuant to the Law, the Memorandum, the Articles, and the Applicable Public Company Rules, and shall make a public announcement prior to the delivery of such share certificates pursuant to the Applicable Public Company Rules.
- 5.5** Where the Company shall issue the shares in uncertificated/scripless form, the Company shall upon the issue of such shares cause the name of the subscriber and other particulars to be entered onto the Register of Members in accordance with the Law and the Applicable Public Company Rules.

## **6. Preferred Shares**

- 6.1** Notwithstanding any provisions of these Articles, the Company may by special resolution designate one or more classes of shares with preferred or other special rights as the Company, by special resolution, may determine (shares with such preferred or other special rights, the "Preferred Shares"), and cause to be set forth in these Articles.
- 6.2** The rights and obligations of Preferred Shares may include (but not limited to) the following terms and shall be consistent with the Applicable Public Company Rules:
- (a) the order of priority and fixed amount or fixed ratio of allocation of dividends and bonus on Preferred Shares;
  - (b) the order of priority and fixed amount or fixed ratio of allocation of surplus assets of the Company;
  - (c) the order of priority for or restriction on the voting right(s) (including declaring no voting rights whatsoever) of the Members holding the Preferred Shares;
  - (d) the method by which the Company is authorized or compelled to redeem the Preferred Shares, or a statement that redemption rights shall not apply; and
  - (e) other matters concerning rights and obligations incidental to Preferred Shares.

## **REGISTRATION OF SHARES**

### **7. Register of Members**

- (a) For so long as shares are listed on the TSE, the Board shall cause to be kept a Register of Members which may be kept outside the Cayman Islands at such place as the Directors shall appoint and which shall be maintained in accordance with the Law and the Applicable Public

Company Rules.

- (b) In the event that the Company has shares that are not listed on the TSE, the Company shall also cause to be kept a register of such shares in accordance with Section 40 of the Law.

## **8. Registered Holder Absolute Owner**

Except as required by Law:

- (a) no person shall be recognised by the Company as holding any share on any trust; and
- (b) no person other than the Member shall be recognised by the Company as having any right in a share.

## **9. Transfer of Registered Shares**

- 9.1** Title to shares listed on the TSE may be evidenced and transferred in a manner consistent with the Applicable Public Company Rules (including through the book-entry system of the TDCC) that are applicable to shares listed on the TSE.
- 9.2** All transfers of shares which are in certificated form may be effected by an instrument of transfer in writing in any usual form or in any other form which the Board may approve and shall be executed by or on behalf of the transferor and, if the Board so requires, by or on behalf of the transferee. Without prejudice to the foregoing, the Board may also resolve, either generally or in any particular case, upon request by either the transferor or transferee, to accept mechanically executed transfers.
- 9.3** The Board may refuse to recognise any instrument of transfer in respect of shares in certificated form unless it is accompanied by the certificate in respect of the shares to which it relates and by such other evidence as the Board may reasonably require to show the right of the transferor to make the transfer.
- 9.4** The joint holders of any share may transfer such share to one or more of such joint holders, and the surviving holder or holders of any share previously held by them jointly with a deceased Member may transfer any such share to the executors or administrators of such deceased Member.
- 9.5** The Board may in its absolute discretion and without assigning any reason therefor refuse to register the transfer of a share in certificated form in the event such registration of transfer would (i) conflict with the Applicable Law; or (ii) conflict with the Memorandum and/or these Articles. If the Board refuses to register a transfer of any share, the Secretary shall, within three months after the date on which the transfer was lodged with the Company, send to the transferor and transferee notice of the refusal.
- 9.6** Nothing in these Articles shall preclude the Board from recognizing a renunciation of the allotment or provisional allotment of any share by the allottee in favour of some other person. The transferor shall be deemed to remain the holder of the share until the name of the transferee is entered in the Register of Members in respect of it.

## **10. Transmission of Shares**

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



representative means the executor or administrator of a deceased Member or such other person as the Board may, in its absolute discretion, decide as being properly authorised to deal with the shares of a deceased Member.

- 10.2** Any person becoming entitled to a share in consequence of the death or bankruptcy or liquidation or dissolution of a Member (or in any way other than by transfer) may, upon such evidence being produced as may from time to time be required by the Board, elect, by a notice in writing sent by him to the Company, either to become the holder of such share or to have some person nominated by him registered as the holder of such share. If he elects to have another person registered as the holder of such share, he shall sign an instrument of transfer of that share to that person.
- 10.3** A person becoming entitled to a share by reason of the death or bankruptcy or liquidation or dissolution of a Member (or in any case other than by transfer) shall be entitled to the same dividend, other distributions and other advantages to which he would be entitled if he were the registered holder of such share. However, he shall not, before becoming a Member in respect of a share, be entitled in respect of it to exercise any right conferred by membership in relation to general meetings of the Company. Notwithstanding the aforesaid, the Board may at any time give notice requiring any such person to elect either to be registered himself or to have some person nominated by him be registered as the holder of the share. If the notice is not complied with within ninety days of being received or deemed to be received (as determined pursuant to the Articles), the Board may thereafter withhold payment of all dividend, other distributions, bonuses or other monies payable in respect of the Share until the requirements of the notice have been complied with.
- 10.4** Notwithstanding the above, for as long as the shares are listed on the TSE, the transmission of the shares may be evidenced and transferred in a manner consistent with the Applicable Public Company Rules (including through the book-entry system of the TDCC) that are applicable to shares listed on the TSE.

## **ALTERATION OF SHARE CAPITAL**

### **11. Power to Alter Capital**

- 11.1** Subject to the Law, the Company may from time to time by ordinary resolution alter the conditions of its Memorandum to increase its authorized share capital by such amount as it thinks expedient.
- 11.2** Subject to the Law, the Company may from time to time by ordinary resolution alter the conditions of its Memorandum to:
- (a) consolidate and divide all or any of its share capital into shares of larger amount than its existing shares in such manner as permitted by Applicable Law; or
  - (b) cancel 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 in such manner as permitted by Applicable Law.
- 11.3** Subject to the Law and the Articles, the Company may from time to time by special resolution:
- (a) change its name;
  - (b) alter or add to the Articles;
  - (c) alter or add to the Memorandum with respect to any objects, powers or other matters specified therein; or

- (d) reduce its share capital and any capital redemption reserve fund in any manner authorised by the Law and the Applicable Public Company Rules.

**11.4** Subject to the Law and Article 11.5, the following actions by the Company shall require the approval of the Members by a supermajority resolution:

- (a) effecting any capitalization of distributable dividends and/or bonuses and/or any other amount prescribed under Article 16 hereof;
- (b) effecting any Merger (except for any Merger which falls within the definition of "merger" and/or "consolidation" under the Law, which requires the approval of the Company by special resolution only) or spin-off or Private Placement of the securities issued by the Company;
- (c) entering into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;
- (d) the transferring of the whole or any essential part of the business or assets of the Company; or
- (e) acquiring or assuming the whole business or assets of another person, which has a material effect on the Company's operation.

**11.5** Subject to the Law, the Company may be wound up voluntarily:

- (a) if the Company resolves by supermajority resolution that it be wound up voluntarily because the Company is unable to pay its debts as they fall due; or
- (b) if the Company resolves by special resolution that it be wound up voluntarily for reasons other than set out in Article 11.5(a) above.

**11.6** Subject to the Law and in addition to approval by the Board in accordance with Article 2.2, the Company may, with a resolution approved by at least two-thirds of the votes of the Members present at a general meeting attended by Members representing a majority of the total number of issued shares, issue securities to the following persons by way of private placement within the territory of the ROC in accordance with Applicable Public Company Rules ("**Private Placement**"):

- (a) banks, bills finance enterprises, trust enterprises, insurance enterprises, securities enterprises, or other legal entities or institutions approved by the FSC;
- (b) natural person, legal entities or funds meeting the qualifications set forth by the FSC; and
- (c) directors, supervisors (if any) or managers of the Company or its Subsidiaries.

## **12. Variation of Rights Attaching to Shares**

If, at any time, the share capital is divided into different classes of shares, the rights attached to any class (unless otherwise provided by the terms of issue of the shares of that class) may, whether or not the Company is being wound-up, be varied with the sanction of a special resolution passed at a general meeting of the holders of the shares of the class with a quorum of such number of holders holding more than one-half of the total outstanding shares of such class being present in person, by proxy or corporate representatives. Notwithstanding the foregoing, if any modification or alteration in the Articles is prejudicial to the preferential rights of any class of shares, such modification or alteration shall be adopted by a special resolution and shall also be adopted by a special resolution passed at a separate meeting of Members of that class of shares. The rights conferred upon the holders of the shares of any class issued with preferred or other rights shall not, unless otherwise expressly provided by the terms of issue of the shares of that

class, be deemed to be varied by the creation or issue of further shares ranking pari passu therewith.

## **DIVIDENDS AND CAPITALISATION**

### **13. Dividends**

- 13.1** The Board may, subject to approval by the Members by way of ordinary resolution or, in the case of Article 11.4(a), supermajority resolution and subject to these Articles and any direction of the Company in general meeting, declare a dividend to be paid to the Members in proportion to the number of shares held by them, and such dividend may be paid in cash, shares or wholly or partly in specie in which case the Board may fix the value for distribution in specie of any assets. No unpaid dividend shall bear interest as against the Company.
- 13.2** The Directors may determine that a dividend shall be paid wholly or partly by the distribution of specific assets (which may consist of the shares or securities of any other company) and may settle all questions concerning such distribution. Without limiting the foregoing generality, the Directors may fix the value of such specific assets, may determine that cash payments shall be made to some Members in lieu of specific assets and may vest any such specific assets in trustees on such terms as the Directors think fit.
- 13.3** Subject to the Law, Article 11.4(a) and these Articles and except as otherwise provided by the rights attached to any shares, the Company may distribute profits in accordance with a proposal for profits distribution approved by the Board and sanctioned by the Members by an ordinary resolution, in annual general meetings. No dividends or other distribution shall be paid except out of profits of the Company, realised or unrealised, out of share premium account or any reserve, fund or account as otherwise permitted by the Law. Except as otherwise provided by the rights attached to any shares, all dividends and other distributions shall be paid according to the number of the shares that a Member holds and the amount paid up on such shares. If any share is issued on terms providing that it shall be entitled to dividends as from a particular date only, such shares shall be entitled to dividends accordingly.
- 13.4** In determining the Company's dividend policy, the Board recognises that the Company operates in a mature industry, and has stable profit streams and a sound financial structure. In determining the amount, if any, of the dividend or other distribution it recommends to Members for approval in any financial year, the Board:
- (a) may take into consideration the earnings of the Company, overall development, financial planning, capital needs, industry outlook and future prospects of the Company in the relevant financial year, so as to ensure the protection of Members' rights and interests; and
  - (b) shall set aside out of the current year profits of the Company: (i) a reserve for payment of tax for the relevant financial year; (ii) an amount to offset losses; (iii) ten per cent (10%) as a general reserve, and (iv) a special surplus reserve as required by the applicable securities authority under the Applicable Public Company Rules or a reserve as determined by the Board pursuant to Article 14.1.
- 13.5** Subject to compliance with the Law and after setting aside such amounts as the Board deems fit in accordance with the distribution policy set out in Article 13.4, the Board shall recommend to Members for approval in any financial year the amount of the dividend or other distribution to be allocated in the following manner and order and the allocation will be

made upon approval by the Members:

- (a) between two per cent (2%) and fifteen per cent (15%) of the distributable amount as bonus to employees, including employees of the Company's Subsidiaries ("Employees' Bonus");
- (b) up to three per cent (3%) of the distributable amount as remuneration to the Directors ("Directors' Remuneration"); and
- (c) no less than fifty per cent (50%) of the distributable amount as dividend to the Members.

The Board shall determine how much of the amount shall be allocated to the Employees' Bonus, Directors' Remuneration and dividend, provided that the Board shall comply with the principles set out in (a) to (c) above and such allocation shall be recommended to the Members for approval. Dividends to the Members and the Employees' Bonus may be distributed, in the discretion of the Board, by way of cash or by way of applying such sum in paying up in full unissued shares or a combination of both for allocation and distribution to employees or the Members, provided that, in the case of a distribution to Members, no less than ten per cent (10%) of the total amount of such dividend shall be paid in cash. No unpaid dividend and bonus shall bear interest as against the Company.

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

#### **14. Capital Reserve and Power to Set Aside Profits**

- 14.1** The Board may, before declaring a dividend, set aside out of the surplus or profits of the Company, such sum as it thinks proper as a reserve to be used to meet contingencies or for meeting the deficiencies for implementing dividend distribution plans or for any other purpose to which those funds may be properly applied. Pending application, such sums may be in the absolute discretion of the Directors either be employed in the business of the Company or invested in such investment as Directors may from time to time think fit, and need not be kept separate from other assets of the Company. The Directors may also, without placing the same to reserve, carry forward any profit which they decide not to distribute.
- 14.2** Subject to any direction from the Company in general meeting, the Directors may on behalf of the Company exercise all the powers and options conferred on the Company by the Law in regard to the Capital Reserve. Subject to compliance with the Law, the Directors may on behalf of the Company set off accumulated losses against credits standing in the Capital Reserve and make distributions out of the Capital Reserve.

#### **15. Method of Payment**

- 15.1** Any dividend, interest, or other monies payable in cash in respect of the shares may be paid by wire transfer to the Member's designated account or by cheque or draft sent through the post directed to the Member at such Member's address in the Register of Members.
- 15.2** In the case of joint holders of shares, any dividend, interest or other monies payable in cash in respect of shares may be paid by wire transfer to the holder first named in the Register of Members to such holder's designated account or by cheque or draft sent through the post directed to the address of the holder first named in the Register of Members. If two or more

persons are registered as joint holders of any shares any one can give an effectual receipt for any dividend paid in respect of such shares.

## **16. Capitalisation**

Subject to Article 11.4(a), the Board may capitalise any sum for the time being standing to the credit of any of the Company's Capital Reserve or other reserve accounts or to the credit of the profit and loss account or otherwise available for distribution by applying such sum in paying up unissued shares to be allotted as fully paid bonus shares pro rata to the Members.

## **MEETINGS OF MEMBERS**

### **17. Annual General Meetings**

**17.1** The Company shall hold a general meeting as its annual general meeting within six months following the end of each fiscal year. The Board shall convene all annual general meetings.

**17.2** The general meetings (including annual general meetings and extraordinary general meetings) shall be held at such time and place as the Chairman or any two Directors or any Director and the Secretary or the Board shall appoint provided that unless otherwise provided by the Law, the general meetings shall be held in the ROC. If the Board resolves to hold a general meeting outside the ROC, the Company shall apply for the approval of the TSE thereof within two days after the Board adopts such resolution. Where a general meeting is to be held outside the ROC, the Company shall engage a professional stock affairs agent in the ROC to handle the administration of such general meeting (including but not limited to the handling of the voting of proxies submitted by Members).

### **18. Extraordinary General Meetings**

**18.1** General meetings other than annual general meetings shall be called extraordinary general meetings.

**18.2** The Board may convene an extraordinary general meeting of the Company whenever in their judgment such a meeting is necessary or upon requisition in accordance with Article 18.3.

**18.3** One or more Member(s) of the Company holding at the date of deposit of the requisition not less than 3% of the total number of the outstanding shares of the Company continuously for a period of one year or more may make a requisition that contains the details set out in Article 18.4 below to request the Board to convene an extraordinary general meeting of the Company.

**18.4** The requisition must state in writing the matters to be discussed at the extraordinary general meeting and the reason therefor and must be signed by the requisitionists and deposited at the Registered Office and the Company's stock affairs agent located in the ROC, and may consist of several documents in like form each signed by one or more requisitionists.

**18.5** If the Board does not within fifteen days from the date of the deposit of the requisition dispatch the notice of an extraordinary general meeting, the requisitionists may themselves convene an extraordinary general meeting, provided that if the extraordinary general meeting will be held outside the ROC, an application shall be submitted by such requisitionists to the TSE for its prior approval.

### **19. Notice**

**19.1** At least thirty days' notice of an annual general meeting shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held and the general nature of business to be conducted at the meeting.

- 19.2** At least fifteen days' notice of an extraordinary general meeting shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held and the general nature of the business to be considered at the meeting.
- 19.3** The Board shall fix a record date for determining the Members entitled to receive notice of and to vote at any general meeting of the Company in accordance with Applicable Public Company Rules and close its Register of Members accordingly in accordance with Applicable Public Company Rules.
- 19.4** Subject to Article 22.4, the accidental omission to give notice of a general meeting to, or the non-receipt of a notice of a general meeting by, any person entitled to receive notice shall not invalidate the proceedings at that meeting.
- 19.5** For so long as the shares are listed on the TSE, the Company shall announce to the public by via the Market Observation Post System in accordance with Applicable Public Company Rules the notice of a general meeting, the proxy instrument, agendas and materials relating to the matters to be reported and discussed in the general meetings, including but not limited to, election or discharge of Directors, in accordance with Articles 19.1 and 19.2 hereof. If the voting power of a Member at a general meeting shall be exercised by way of a written instrument, the Company shall also send the written document for the Member to exercise his voting power together with the above mentioned materials in accordance with Articles 19.1 and 19.2. The Directors shall prepare a meeting handbook of the relevant general meeting and supplemental materials, which will be sent to or made available to all Members and shall be transmitted to the Market Observation Post System in a manner consistent with the Applicable Public Company Rules.
- 19.6** The following matters shall be stated in the notice of a general meeting, with a summary of the major content to be discussed, and shall not be proposed as an extemporary motion:
- (a) election or discharge of Directors,
  - (b) alteration of the Memorandum or Articles,
  - (c) (i) dissolution, Merger, any scheme or arrangement involving a transfer of all issued shares of the Company to a corporate acquirer in exchange for the issuance of shares by that corporate acquirer to the Members as consideration or spin-off, (ii) entering into, amending, or terminating any Lease Contract, Management Contract or Joint Operation Contract, (iii) transfer of the whole or any essential part of the business or assets of the Company, and (iv) acquisition or assumption of the whole of the business or assets of another person, which has a material effect on the operations of the Company,
  - (d) ratification of an action by Director(s) who engage(s) in business for himself or on behalf of another person that is within the scope of the Company's business,
  - (e) distribution of the whole or part of the surplus profit of the Company in the form of new shares, capitalization of Capital Reserve and any other amount in accordance with Article 16, and
  - (f) Private Placement of any equity-related securities to be issued by the Company.
- 19.7** For so long as the shares are listed on the TSE and unless the Law provides otherwise, the Board shall keep the Memorandum and Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the office of the Company's registrar (if applicable) and the Company's stock affairs agent located in the ROC. The Members may request, from time to time, by submitting document(s) evidencing his/her interests involved and indicating the designated

scope of the inspection, access to inspect, review or make copies of the foregoing documents.

- 19.8** The Company shall make available all the statements and records prepared by the Board and the report prepared by the Audit Committee which will be submitted to the Members at the annual general meeting at the Registered Office (if applicable) and its stock affairs agent located in the ROC ten (10) days prior to such annual general meeting in accordance with Applicable Public Company Rules. Members may inspect and review the foregoing documents from time to time and may be accompanied by their lawyers or certified public accountants for the purpose of such inspection and review.

## **20. Giving Notice**

- 20.1** Any Notice or document, whether or not to be given or issued under these Articles from the Company to a Member, shall be in writing or by cable, telex or facsimile transmission message or other form of electronic transmission or communication, and any such Notice and document may be served or delivered by the Company on or to any Member either personally or by sending it through the post in a prepaid envelope addressed to such Member at his registered address as appearing in the Register of Members or at any other address supplied by him to the Company for the purpose or, as the case may be, by transmitting it to any such address or transmitting it to any telex or facsimile transmission number or electronic number or address or website supplied by him to the Company for the giving of Notice to him or which the person transmitting the Notice reasonably and bona fide believes at the relevant time will result in the Notice being duly received by the Member or to the extent permitted by Applicable Law, may also be served by advertisement in appropriate newspapers. In the case of joint holders of a share, all notices shall be given to that one of the joint holders whose name stands first in the Register of Members and notice so given shall be deemed a sufficient service on or delivery to all the joint holders.

Any Notice or other document:

- (a) if served or delivered by post, shall where appropriate be sent by airmail and shall be deemed to have been served or delivered on the day following that on which the envelope containing the same, properly prepaid and addressed, is put into the post; in proving such service or delivery it shall be sufficient to prove that the envelope or wrapper containing the notice or document was properly addressed and put into the post and a certificate in writing signed by the secretary or other officer of the Company or other person appointed by the Board that the envelope or wrapper containing the notice or other document was so addressed and put into the post shall be conclusive evidence thereof;
- (b) if sent by electronic communication, shall be deemed to be given on the day on which it is transmitted from the server of the Company or its agent;
- (c) if served or delivered in any other manner contemplated by these Articles, shall be deemed to have been served or delivered at the time of personal service or delivery or, as the case may be, at the time of the relevant despatch or transmission; and in proving such service or delivery a certificate in writing signed by the secretary or other officer of the Company or other person appointed by the Board as to the act and time of such service, delivery, despatch or transmission shall be conclusive evidence thereof; and
- (d) may be given to a Member either in the English language or the Chinese language, subject to due compliance with all Applicable Law, rules and regulations.

This Article 20.1 shall apply mutatis mutandis to the service of any document by a Member on the Company under these Articles.

## **21. Postponement of General Meeting**

The Board may postpone any general meeting called in accordance with the provisions of these Articles provided that notice of postponement is given to each Member before the time for such meeting. A notice stating the date, time and place for the postponed meeting shall be given to each Member in accordance with the provisions of these Articles.

## **22. Quorum and Proceedings at General Meetings**

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

**22.2** For so long as the shares are listed on the TSE and unless the Law provides otherwise, the Board shall submit business reports, financial statements and proposals for distribution of profits or allocation of losses prepared by it for the purposes of annual general meetings of the Company for confirmation and adoption by the Members in a manner consistent with the Applicable Public Company Rules. After confirmation and adoption at the general meeting, the Board shall send or announce to the public via the Market Observation Post System in accordance with Applicable Public Company Rules copies of the adopted financial statements and the minutes of the general meeting containing the resolutions passed on the distribution of profits or allocation of losses, to each Member or otherwise make the same available to the Members in accordance with the Applicable Public Company Rules.

**22.3** Unless otherwise provided in the Articles, a resolution put to the vote of the meeting shall be decided on a poll. No resolution put to the vote of the meeting shall be decided by a show of hands.

**22.4** Nothing in these Articles shall prevent any Member from initiating proceedings in a court of competent jurisdiction for an appropriate remedy in connection with the convening of any general meeting or the passage of any resolution in violation of applicable laws or regulations or these Articles within 30 days after passing of such resolution. The Taiwan Taipei District Court, ROC, may be the court of the first instance for adjudicating any disputes arising out of the foregoing.

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

**22.6** Member(s) holding one per cent (1%) or more of the Company's total number of issued shares immediately prior to the relevant book close period, during which the Company closed its Register of Members, may propose to the Company in writing one matter for discussion at an annual general meeting. The Company shall give a public notice in such manner as permitted by Applicable Law at such time deemed appropriate by the Board specifying the place and a period of not less than ten (10) days for Members to submit proposals. Proposals submitted for discussion at an annual general meeting shall not be included in the agenda of the annual general meeting where (a) the proposing Member(s) holds less than one cent (1%) of the Company's total issued shares, (b) the matter of such proposal may not be resolved by a general meeting; (c) the proposing Member(s) has proposed more than one proposal; or (d) the proposal is submitted to the Company after the date fixed and announced by the Company for accepting Member(s)' proposal(s).

## **23. Chairman to Preside**



Unless otherwise agreed by a majority of those attending and entitled to vote thereat, the Chairman, shall act as chairman at all meetings of the Members at which such person is present. In his absence a chairman shall be appointed or elected in accordance with the Applicable Public Company Rules.

## **24. Voting on Resolutions**

- 24.1** Subject to any rights, privileges or restrictions attached to any share, every Member who (being an individual) is present in person or by proxy (or in the case of a corporation or other non-natural person by duly authorized representative(s) or by proxy) shall have one vote for every share of which he is the holder. A Member holding more than one share shall cast the votes in respect of his/her/its shares in the same way on a resolution proposed at a general meeting unless otherwise provided by the Applicable Public Company Rules, in which circumstance, the qualifications, application, manners for the exercise of such respective voting rights, procedures and other related matters thereof shall comply with the Applicable Public Company Rules, these Articles and the Law.
- 24.2** No person shall be entitled to vote at any general meeting or at any separate meeting of the holders of a class of shares unless he is registered as a Member on the record date for such meeting.
- 24.3** Votes may be cast either in person or by proxy. A Member may appoint another person as his proxy by specifying the scope of appointment in the proxy instrument prepared by the Company to attend and vote at a general meeting, provided that a Member may appoint only one proxy under one instrument to attend and vote at such meeting.
- 24.4** To the extent permitted by Applicable Law and notwithstanding any provisions provided in these Articles, the Board may resolve to allow Members not attending and voting at a general meeting in person, by proxy or by duly authorized representatives (where a Member is a corporation or other non-natural person), to exercise their voting power and cast their votes by a written instrument approved by the Board or by way of electronic transmission (as provided under the ROC Electronic Signatures Act) prior to commencement of the general meeting, provided that (1) the Board shall allow the voting rights in respect of shares held by a Member to be exercised by way of electronic transmission if the Company meets the requirements set forth in the Applicable Public Company Rules; and (2) the relevant methods and procedures are specified in the notice of that meeting and complied with by such Member(s). However, if a general meeting is convened outside the territory of the ROC, to the extent permitted by Applicable Law, the Company must allow the Members to exercise their voting rights and cast their votes by way of a written instrument approved by the Board or by way of electronic transmission in the manner referred to in the foregoing. Any Member who intends to exercise his voting power by a written instrument or by way of electronic transmission shall serve the Company with his/her/its voting decision at least two (2) calendar days prior to the date of such general meeting. Where more than one voting instrument is received from the same Member by the Company, the first voting instrument shall prevail, unless an explicit written statement is made by the relevant Member to revoke the previous voting instrument in the later-received voting instrument. For the avoidance of doubt, those Members voted in the manner mentioned in the foregoing shall, for purposes of these Articles and the Law, be deemed to have appointed the chairman of the general meeting as their proxy to vote their shares at the general meeting only in the manner directed by their written instrument or electronic document. The chairman as proxy shall not have the power to exercise the voting rights of such Members with respect to any matters not referred to or indicated in the written or electronic document and/or any amendment to resolution(s)

proposed at the general meeting, and the Members shall be deemed to have waived their voting rights with respect to any extemporary matters or amendment to resolution(s) proposed at the general meeting.

- 24.5** 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 written instrument or by means of electronic transmission pursuant to Article 24.4 hereof later intends to attend general meetings in person, he/she/it shall, at least two (2) calendar days prior to the date of the general meeting, serve a separate declaration of intention to revoke his/her/its previous votes casted by written instrument or electronic transmission in the same manner previously used in exercising his/her/its voting power, failing which, the Member shall be deemed to have waived his right to attend and vote at the relevant general meeting in person, the deemed appointment by the Member of the chairman as proxy shall remain valid and the Company shall not count any votes cast by such Member physically at the relevant general meeting.
- 24.6** A Member who is deemed to have appointed the chairman as proxy pursuant to Article 24.4 for purposes of casting his vote by written instrument approved by the Board or by way of electronic transmission shall have the right to appoint another person as its proxy to attend the meeting in accordance with these Articles, in which case the express appointment of another proxy shall be deemed to have revoked the deemed appointment of the chairman as proxy under Article 24.4 and the Company shall only count the vote(s) casted by such expressly appointed proxy at the meeting.

## **25. Proxies**

- 25.1** 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: (a) instructions on how to complete such proxy, (b) the matters to be voted upon pursuant to such proxy, and (c) basic identification information relating to the relevant Member, proxy and the solicitor for proxy solicitation (if any). The form of proxy shall be provided to the Members together with the relevant notice for the relevant general meeting, and such notice and proxy materials shall be distributed to all Members on the same day.
- 25.2** An instrument of proxy shall be in writing, 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 for that purpose. A proxy need not be a Member of the Company.
- 25.3** In the event that a Member exercises his voting power by way of a written instrument or electronic transmission and is deemed to have appointed the chairman of the meeting as his/her/its proxy pursuant to Article 24.4, and has also validly authorised another proxy to attend a general meeting by completing and returning the requisite proxy form, then the voting power exercised by the proxy (rather than the chairman of the meeting) at the general meeting shall prevail. In the event that any Member who has authorised a proxy to attend a general meeting (excluding the deemed appointment of the chairman of the meeting pursuant to Article 24.4) later intends to attend the general meeting in person or to exercise his voting power by way of a written instrument or electronic transmission, he shall, at least two (2) days prior to the date of such general meeting, serve the Company with a separate notice revoking his previous appointment of the proxy. Votes by way of proxy shall remain valid if the relevant Member fails to revoke his appointment of such proxy before the prescribed time.

**25.4** Subject to the Applicable Public Company Rules, except for an ROC trust enterprise or stock agencies approved by the ROC competent authority, save with respect to the chairman being deemed appointed as proxy under Article 24.4, when a person acts as the proxy for two or more Members, the total number of voting shares that the proxy may vote shall not exceed three percent (3%) of the total number of voting shares of the Company; otherwise, such number of voting shares in excess of the aforesaid threshold shall not be counted towards the number of votes cast for or against the relevant resolution or the number of voting shares entitled to vote on such resolution but shall be included in the quorum. Upon such exclusion, the number of voting shares being excluded and attributed to each Member represented by the same proxy shall be determined on a pro-rata basis based on the total number of voting shares being excluded and the number of voting shares that such Members have appointed the proxy to vote for.

**25.5** The instrument of proxy shall be deposited at the Registered Office or the office of the Company's stock affairs agent in the ROC or at such other place as is specified for that purpose in the notice convening the meeting, or in any instrument of proxy sent out by the Company not less than five days before the time for holding the meeting or adjourned meeting at which the person named in the instrument proposes to vote and in default, save with respect to the deemed appointment of the chairman as proxy under Article 24.4, the instrument of proxy shall not be treated as valid PROVIDED that the chairman of the meeting may in his discretion accept an instrument of proxy sent by telex or telefax upon receipt of telex or telefax confirmation that the signed original thereof has been sent. Where multiple instruments of proxy are received by the Company from the same Member, the first written duly executed and valid instrument of proxy received by the Company shall prevail, unless an explicit written statement revoking the previous instrument(s) appointing a proxy is made in the subsequent duly executed and valid instrument of proxy received by the Company. The chairman of the meeting shall have the discretion to determine which instrument of proxy shall be accepted where there is any dispute. Unless otherwise provided in these Articles, delivery of an instrument appointing a proxy shall not preclude a Member from attending and voting in person at the meeting convened and in such event, the instrument appointing a proxy shall be deemed to be revoked.

## **26. Proxy Solicitation**

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

## **27. Dissenting Member's Appraisal Right**

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

- (a) the Company proposes to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;
- (b) the Company transfers the whole or an essential part of its business or assets, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company; or

- (c) acquires or assumes the whole business or assets of another person, which has a material effect on the operation of the Company.

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

## **28. Shares that May Not be Voted**

### **28.1** Shares held:

- (a) by the Company itself;
- (b) by any entity in which the Company owns, legally or beneficially, more than fifty per cent (50%) of its total issued and voting share or share capital; or
- (c) by any entity in which the Company, together with (i) the holding company of the Company and/or (ii) any Subsidiary of (a) the holding company of the Company or (b) the Company owns, legally or beneficially, directly or indirectly, more than fifty per cent (50%) of its issued and voting share or share capital;

shall not carry any voting rights nor be counted in the total number of issued shares at any given time.

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

**28.3** For so long as the shares are listed on the TSE, in the event that a Director creates or has created security, charge, encumbrance, mortgage or lien over any shares held by him, then he shall notify the Company of such security, charge, encumbrance, mortgage or lien. If at any time the security, charge, encumbrance, mortgage or lien 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 attaching to the shares held by such Director at such time shall be reduced, such that the shares over which security, charge, encumbrance, mortgage or lien 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 Members at a general meeting but shall be counted towards the quorum of the general meeting.

## **29. Voting by Joint Holders of Shares**

In the case of joint holders, the vote of the senior who tenders a vote (whether in person or by proxy) shall be accepted to the exclusion of the votes of the other joint holders, and for this purpose seniority shall be determined by the order in which the names stand in the Register of Members.

## **30. Representation of Corporate Member**

**30.1** A corporation or non-natural person which is a Member **may**, by written instrument,

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

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

### **31. Adjournment of General Meeting**

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

### **32. Directors Attendance at General Meetings**

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

## **DIRECTORS AND OFFICERS**

### **33. Number and Term of Office of Directors**

**33.1** There shall be a board of Directors consisting of no less than eleven (11) persons, each of whom shall be appointed to a term of office of three (3) years. Directors may be eligible for re-election. The Company may from time to time by special resolution increase or reduce the number of Directors subject to the above number limitation provided that the requirements under the Applicable Law are met. The Directors shall elect a vice chairman ("Vice Chairman") amongst all the Directors. In case the Chairman is on leave or absent or can not exercise his/her power and authority for any cause, the Vice Chairman shall act on his/her behalf.

**33.2** A spousal relationship and/or a Family Relationship within the Second Degree of Kinship may not exist among more than half (1/2) of the members of the Board (the "Threshold"), unless with prior approval by the TSE. Where any person among the persons elected for appointment as a Director has a spousal relationship and/or a Family Relationship within the Second Degree of Kinship with any existing member of the Board or with any other person(s) also elected for appointment as a director (collectively, the "Related Persons" and each a "Related Person"), in respect of the Related Person who was elected by way of Cumulative Voting and who received the lowest number of votes from the Members for its appointment among all such elected Related Persons, with the intent that the Threshold will not be breached as a result of his/her appointment: (i) if his/her appointment is already effective, shall automatically cease to be a director of the Company on and from the date that the Company has actual knowledge of a breach of the Threshold; (ii) if his/her appointment has not yet taken effect, his/her appointment shall not take effect if the Company has actual knowledge of a possible breach of the Threshold if his/her appointment takes effect.

- 33.3** Unless otherwise permitted under the Applicable Public Company Rules, there shall be at least three (3) Independent Directors. To the extent required by the Applicable Public Company Rules, at least one of the Independent Directors shall be domiciled in the ROC and at least one of them shall have accounting or financial expertise.
- 33.4** The Independent Directors shall be nominated by adopting the candidate nomination system specified in the Applicable Public Company Rules. Independent Directors shall have professional knowledge and shall maintain independence within the scope of their directorial duties, and shall not have any direct or indirect interests in the Company. The professional qualifications, restrictions on shareholdings and concurrent positions, and assessment of independence with respect to Independent Directors shall be consistent with the Applicable Public Company Rules.

#### **34. Election of Directors**

- 34.1** The Company may at a general meeting elect any person to be a Director, which vote shall be calculated in accordance with Article 34.2 below. Members present in person or by proxy, representing more than one-half of the total issued shares shall constitute a quorum for any general meeting to elect one or more Directors.
- 34.2** The Director(s) shall be elected by Members upon a poll vote by way of cumulative voting (the manner of voting described in this Article to be referred to as “Cumulative Voting”) in the following manner:
- (i) on an election of Directors, the numbers of votes attached to each voting share held by a Member shall be cumulative and correspond to the number of Directors nominated for appointment at the general meeting provided that such votes shall only cumulate in respect of such number of Directors nominated within the same category (namely, independent or non-independent) of Directors to be appointed;
  - (ii) the Member(s) may vote all or part of their cumulated votes in respect of one or more Director candidates within the same category of Directors to be elected;
  - (iii) such number of Director candidates receiving the highest number of votes in the same category of Directors to be elected shall be appointed; and
  - (iv) where two or more Director candidates receive the same number of votes and as a result the total number of new Directors intended to be appointed is exceeded, there shall be a draw by such Director candidates receiving the same number of votes to determine who shall be appointed; the chairman of the meeting shall draw for a Director nominated for appointment who is not present at the general meeting.
- 34.3** If the number of Independent Directors is less than three (3) persons due to the resignation or removal of such Independent Directors for any reason, the Company shall hold an election of Independent Directors at the next following general meeting. If all of the Independent Directors are resigned or removed, the Board shall hold, within sixty (60) days from the date of resignation or removal of last Independent Director, an extraordinary general meeting to elect succeeding Independent Directors to fill the vacancies.
- 34.4** If the number of Directors is less than five (5) persons due to the vacancy of Director(s) for any reason, the Company shall call an election of Director(s) at the next following general meeting to fill the vacancies. When the number of vacancies in the Board of the Company equals to one third of the total number of Directors elected, the Board shall hold, within sixty (60) days from the date of the occurrence of vacancies, a general meeting of Members to elect succeeding Directors to fill the vacancies.

### **35. Removal and Re-election of Directors**

- 35.1** The Company may from time to time by supermajority resolution remove any Director from office, whether or not appointing another in his stead.
- 35.2** In case a Director has, in the course of performing his duties, committed any act resulting in material damages to the Company or is in serious violation of applicable laws, regulations and/or these Articles, but has not been removed by a supermajority resolution, the Member(s) holding three per cent (3%) or more of the total number of issued shares of the Company may, within thirty (30) days after such general meeting, to the extent permissible under Applicable Law, institute a lawsuit to remove such Director. The Taiwan Taipei District Court, ROC, may be the court of the first instance for this matter.
- 35.3** Prior to the expiration of the term of office of the current Directors, the Members may at a general meeting elect or re-elect all Directors, which vote shall be calculated in accordance with Article 34.2 above. If no resolution is passed to approve that the existing Director(s) who is/are not re-elected at the general meeting that such Director(s) shall remain in office until expiry of his/her original term of office, such non-re-elected Directors shall vacate their office with effect from the date the other Directors elected or re-elected at the same general meeting commence their office. Members present in person or by proxy, representing more than one-half of the total issued shares shall constitute a quorum for any general meeting to re-elect all Directors. If the term of office of all Directors expires at the same time and no general meeting was held before such expiry for re-election, their term of office shall continue and be extended to such time when new Directors are elected or re-elected in the next general meeting and they commence their office.

### **36. Vacancy in the Office of Director**

The office of Director shall be vacated if the Director:

- (a) is removed from office pursuant to these Articles;
- (b) dies or becomes bankrupt, or makes any arrangement or composition with his creditors generally;
- (c) is automatically discharged from his office in accordance with Article 33.2;
- (d) resigns his office by notice in writing to the Company;
- (e) an order is made by any competent court or official on the grounds that he has no legal capacity, or his legal capacity is restricted according to Applicable Law;
- (f) having committed an offence as specified in the ROC statute of prevention of organizational crimes and subsequently adjudicated guilty by a final judgment, and the time elapsed after he has served the full term of the sentence is less than five years;
- (g) having committed an offence involving fraud, breach of trust or misappropriation and subsequently punished with imprisonment for a term of more than one year, and the time elapsed after he has served the full term of such sentence is less than two years;
- (h) having been adjudicated guilty by a final judgment for misappropriating public funds during the time of his public service, and the time elapsed after he has served the full term of such sentence is less than two years;
- (i) having been dishonored for unlawful use of credit instruments, and the term of such sanction has not expired yet; or
- (j) subject to Article 35.3, upon expiry of term of office (if any) of the relevant Director.

In the event that the foregoing events described in clauses (b), (e), (f), (g), (h) or (i) has occurred in relation to a candidate for election of Director, such person shall be disqualified from being elected as a Director.

### **37. Compensation of Directors**

**37.1** The Board may establish a Compensation Committee comprised of at least three members appointed by the Board, one of whom shall be an Independent Director. The professional qualifications of the members of the Compensation Committee, the exercise by the members of the Compensation Committee of its responsibilities, powers and other related matters of the Compensation Committee shall comply with the Applicable Public Company Rules. Upon the establishment of the Compensation Committee, the Board shall, by a resolution, adopt a charter for the Compensation Committee the provisions of which shall be consistent with the Applicable Public Company Rules.

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

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

### **38. Defect in Election of Director**

All acts done in good faith by the Board or by a committee of the Board or by any person acting as a Director shall, notwithstanding that it be afterwards discovered that there was some defect in the election of any Director, or that they or any of them were disqualified, be as valid as if every such person had been duly elected and was qualified to be a Director, subject to and upon ratification by the Members of such acts in a general meeting.

### **39. Directors to Manage Business**

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

### **40. Powers of the Board of Directors**

Without limiting the generality of Article 39, the Board may subject to Article 11.4:

- (a) appoint, suspend, or remove any manager, secretary, clerk, agent or employee of the Company and may fix their compensation and determine their duties;
- (b) exercise all the powers of the Company to borrow money and to mortgage or charge or otherwise grant a security interest in its undertaking, property and uncalled capital, or any part thereof, and may issue debentures, debenture stock and other securities whether outright or as security for any debt, liability or obligation of the Company or any third party;
- (c) appoint one or more Directors to the office of managing director or chief executive officer of



the Company, who shall, subject to the control of the Board, supervise and administer all of the general business and affairs of the Company;

- (d) appoint a person to act as manager of the Company's day-to-day business and may entrust to and confer upon such manager such powers and duties as it deems appropriate for the transaction or conduct of such business;
- (e) by power of attorney, appoint any company, firm, person or body of persons, whether nominated directly or indirectly by the Board, to be an attorney of the Company for such purposes and with such powers, authorities and discretions (not exceeding those vested in or exercisable by the Board) and for such period and subject to such conditions as it may think fit and any such power of attorney may contain such provisions for the protection and convenience of persons dealing with any such attorney as the Board may think fit and may also authorise any such attorney to sub-delegate all or any of the powers, authorities and discretions so vested in the attorney. Such attorney may, if so authorised, execute any deed or instrument in any manner permitted by the Law;
- (f) procure that the Company pays all expenses incurred in promoting and incorporating the Company;
- (g) delegate any of its powers (including the power to sub-delegate) to a committee of one or more persons appointed by the Board and every such committee shall conform to such directions as the Board shall impose on them. Subject to any directions or regulations made by the Directors for this purpose, the meetings and proceedings of any such committee shall be governed by the provisions of these Articles regulating the meetings and proceedings of the Board;
- (h) delegate any of its powers (including the power to sub-delegate) to any person on such terms and in such manner as the Board sees fit;
- (i) present any petition and make any application in connection with the liquidation or reorganisation of the Company;
- (j) in connection with the issue of any share, pay such commission and brokerage as may be permitted by law; and
- (k) authorise any company, firm, person or body of persons to act on behalf of the Company for any specific purpose and in connection therewith to execute any agreement, document or instrument on behalf of the Company.

#### **41. Register of Directors and Officers**

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

- (a) first name and surname; and
- (b) address.

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

- (a) any change among its Directors and Officers; or
- (b) any change in the particulars contained in the Register of Directors and Officers, cause to be entered on the Register of Directors and Officers the particulars of such change and the date on which such change occurred, and shall notify the Registrar of Companies in accordance with the Law.

#### **42. Officers**

The Officers shall consist of a Secretary and such additional Officers as the Board may determine all of whom shall be deemed to be Officers for the purposes of these Articles.

**43. Appointment of Officers**

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

**44. Duties of Officers**

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

**45. Compensation of Officers**

The Officers shall receive such compensation as the Board may determine.

**46. Conflicts of Interest**

**46.1** Any Director, or any Director's firm, partner or any company with whom any Director is associated, may act in any capacity for, be employed by or render services to the Company and such Director or such Director's firm, partner or company shall be entitled to compensation as if such Director were not a Director; provided that this Article 46.1 shall not apply to Independent Directors.

**46.2** 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 the Applicable Law.

**46.3** Notwithstanding anything to the contrary contained in these Articles, a Director who has a personal interest in the matter under discussion at a meeting of the Board shall disclose and explain material contents of such personal interest at the meeting of the Board. Notwithstanding anything to the contrary contained in this Article 46, a Director who has a personal interest in the matter under discussion at a meeting of the Directors, which may conflict with and impair the interest of the Company, shall not vote nor exercise voting rights on behalf of another Director; the voting right of such Director who cannot vote or exercise any voting right as prescribed above shall not be counted in the number of votes of Directors present at the board meeting.

**46.4** Notwithstanding anything to the contrary contained in this Article 46, a Director who is engaged in anything on his own account or on behalf of another person, which is within the scope of the Company's business, shall explain to the Members in a general meeting the essential contents of such conduct and seek their approval by supermajority resolution.

**47. Indemnification and Exculpation of Directors and Officers**

**47.1** Unless otherwise provided in these Articles, The Directors and Officers of the Company and any trustee for the time being acting in relation to any of the affairs of the Company and every former director, officer or trustee and their respective heirs, executors, administrators, and personal representatives (each of which persons being referred to in this Article as an "indemnified party") shall be indemnified and secured harmless out of the assets of the Company from and against all actions, costs, charges, losses, damages and expenses which they or any of them shall or may incur or sustain by or by reason of any act done, concurred in or omitted in or about the execution of their duty, or supposed duty, or in their respective offices or trusts, and no indemnified party shall be answerable for the acts, receipts, neglects or defaults of the others of them or for joining in any receipts for the sake of conformity, or for any bankers or other persons with whom any moneys or effects belonging to the Company shall or may be lodged or deposited for safe custody, or for insufficiency or

deficiency of any security upon which any moneys of or belonging to the Company shall be placed out on or invested, or for any other loss, misfortune or damage which may happen in the execution of their respective offices or trusts, or in relation thereto, PROVIDED THAT this indemnity shall not extend to any matter in respect of any breach of duties, fraud or dishonesty which may attach to any of the said persons.

- 47.2** Without prejudice and subject to the general directors' duties that a Director owes to the Company and its shareholders under common law principals and the laws of the Cayman Islands, a Director shall perform his/her fiduciary duties of loyalty and due care of a good administrator in the course of conducting the Company's business, and shall indemnify the Company, to the maximum extent legally permissible, from any loss incurred or suffered by the Company arising from breach of his/her fiduciary duties. If a Director has made any profit for the benefit of himself/herself or any third party as a result of any breach of his/her fiduciary duties, the Company shall, if so resolved by the Members by way of an ordinary resolution, take all such actions and steps as may be appropriate and to the maximum extent legally permissible to seek to recover such profit from such relevant Director. If a Director has, in the course of conducting the Company's business, violated any laws or regulations that causes the Company to become liable for any compensation or damages to any person, such Director shall become jointly and severally liable for such compensation or damages with the Company and if for any reason such Director is not made jointly and severally liable with the Company, such Director shall indemnify the Company for any loss incurred or suffered by the Company caused by a breach of duties by such Director.
- 47.3** The Officers, in the course of performing their duties to the Company, shall assume such duties and obligations to indemnify the Company in the same manner as if they are Directors.
- 47.4** The Company may purchase and maintain insurance for the benefit of any Director or Officer of the Company against any liability incurred by him in his capacity as a Director or Officer of the Company or indemnifying such Director or Officer in respect of any loss arising or liability attaching to him by virtue of any rule of law in respect of any negligence, default, breach of duty or breach of trust of which the Director or Officer may be guilty in relation to the Company or any Subsidiary thereof.
- 47.5** To the extent permitted under the laws of the Cayman Islands and there is a cause of action under applicable laws by the Company against such relevant Director(s), a Member or Members collectively continuously holding three per cent (3%) or more of the total issued shares of the Company for a year or longer may:
- (a) request in writing the Board to authorise any Independent Director of the Audit Committee to file a petition with the Taipei District Court, ROC for and on behalf of the Company against any of the Directors; or
  - (b) request in writing any Independent Director of the Audit Committee to file a petition with the Taipei District Court, ROC for and on behalf of the Company against any of the Directors with the approval of the Board;

within thirty (30) days after the Member(s) having made the request under the preceding clause (a) or (b), if (i) in the case of clause (a), the Board fails to make such authorisation or the Independent Director of the Audit Committee having been authorised by the Board fails to file such petition, or (ii) in the case of clause (b), the Independent Director of the Audit Committee fails to file such petition or the Board disapproves such action, to the extent permitted under the laws of the Cayman Islands and there is a cause of action under applicable

laws by the Company against such relevant Director(s), such Member(s) may file a petition with the Taipei District Court, ROC for and on behalf of the Company against any of the Directors.

## **MEETINGS OF THE BOARD OF DIRECTORS**

### **48. Board Meetings**

Subject to the Applicable Public Company Rules, the Chairman may call a meeting of the Board and the Board may meet for the transaction of business, adjourn and otherwise regulate its meetings as it sees fit. Regular meetings of the Board shall be held at least on a quarterly basis to review the Company's performance during the previous fiscal quarter and to decide on matters customarily requiring approval of the Board as stipulated herein. A resolution put to the vote at a meeting of the Board shall be carried by the affirmative votes of a majority of the votes cast and in the case of an equality of votes the resolution shall fail.

### **49. Notice of Board Meetings**

The Chairman may, and the Secretary on the requisition of the Chairman shall, at any time summon a meeting of the Board. To convene a meeting of the Board, a notice setting forth therein the matters to be considered and if appropriate, approved at the meeting shall be given to each Director no later than seven (7) days prior to the scheduled meeting date. However, in the case of emergency as agreed by a majority of the Directors, the meeting may be convened with a shorter notice period in a manner consistent with the Applicable Public Company Rules. Notice of a meeting of the Board shall be deemed to be duly given to a Director if, to the extent permitted by Applicable Law, it is given to such Director verbally (in person or by telephone) or otherwise communicated or sent to such Director by post, cable, telex, telecopier, facsimile, electronic mail or other mode of representing words in a legible form at such Director's last known address or any other address given by such Director to the Company for this purpose.

### **50. Participation in Meetings by Video Conference**

Directors may participate in any meeting of the Board by means of video conference or other communication facilities, as permitted by the Applicable Law, where all persons participating in the meeting to communicate with each other simultaneously and instantaneously, and participation in such a meeting shall constitute presence in person at such meeting.

### **51. Quorum at Board Meetings**

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

### **52. Board to Continue in the Event of Vacancy**

The Board may act notwithstanding any vacancy in its number.

### **53. Chairman to Preside**

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

### **54. Validity of Prior Acts of the Board**

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

## **CORPORATE RECORDS**

### **55. Minutes**

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

- (a) of all elections and appointments of Officers;
- (b) of the names of the Directors present at each meeting of the Board and of any committee appointed by the Board; and
- (c) of all resolutions and proceedings of general meetings of the Members, meetings of the Board, meetings of managers and meetings of committees appointed by the Board.

### **56. Register of Mortgages and Charges**

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

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

### **57. Form and Use of Seal**

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

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

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

## **TENDER OFFER AND ACCOUNTS**

### **58. Tender Offer**

Within seven (7) days after the receipt of the copy of a tender offer application form and relevant documents by the Company or its litigious and non-litigious agent ( 訴訟及非訴訟代理人, which term shall be construed under the laws of ROC ) appointed by the Company pursuant to the Applicable Public Company Rules, the Board shall resolve to recommend to the Members whether to accept or object to the tender offer and make a public announcement of the following:

- (a) the types and number of the shares held by the Directors and the Members holding more than ten per cent (10%) of the total 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 abstain or object to the tender offer and the reason(s) therefor.

- (c) whether 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, if any.
- (d) the types, numbers and amount of the shares of the tender offeror or its affiliates held by the Directors and the Members holding more than ten per cent (10%) of the total number of issued shares held in their own names or in the name of other persons.

## **59. Books of Account**

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

- (a) all sums of money received and expended by the Company and the matters in respect of which the receipt and expenditure relates;
- (b) all sales and purchases of goods by the Company; and
- (c) all assets and liabilities of the Company.

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

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

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

## **60. Financial Year End**

The financial year end of the Company shall be 31st December in each year but, subject to any direction of the Company in general meeting, the Board may from time to time prescribe some other period to be the financial year, provided that the Board may not without the sanction of an ordinary resolution prescribe or allow any financial year longer than eighteen months.

## **AUDIT COMMITTEE**

### **61. Number of Committee Members**

The Board shall set up an Audit Committee. 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 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.

### **62. Powers of Audit Committee**

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

- (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 material asset or derivatives transaction;
  - (f) a material monetary loan, endorsement, or provision of guarantee;
  - (g) the offering, issuance, or Private Placement of any equity-related 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 with the consent of one-half or more of all Audit Committee members may be undertaken upon the consent of two-thirds or more of the members of the Board, and the resolution of the Audit Committee shall be recorded in the minutes of the Directors meeting.

## **VOLUNTARY WINDING-UP AND DISSOLUTION**

### **63. Winding-Up**

**63.1** The Company may be voluntarily wound-up in accordance with Article 11.5.

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

## **CHANGES TO CONSTITUTION**

### **64. Changes to Articles**

Subject to the Law and to the conditions contained in its Memorandum, the Company may, by special resolution, alter or add to its Articles.

### **65. Discontinuance**

The Board may exercise all the powers of the Company to transfer by way of continuation the Company to a named country or jurisdiction outside the Cayman Islands pursuant to the Law.

### 附錄 3：董事持有股數一覽表

## 全體董事持股情形

基準日：民國103年6月6日

- (一)、本公司實收資本額新台幣1,008,890,150元，已發行流通在外股數計100,889,015股。
- (二)、本公司全體董事法定持有股數為8,000,000股，截至本次股東會停止過戶日全體董事持有股數為48,562,233股，已符合「證券交易法」第26條及「公開發行公司董事、監察人股權成數及查核實施規則」之規定。
- (三)、本公司設置審計委員會，故不適用監察人法定應持有股數之規定。

職稱	姓名	選任日期	目前持有股數	
			股數	持股比例
董事長	張賢銘	102/06/17	20,296,540	20.12%
董事	蔡樹根	102/06/17	1,362,956	1.35%
董事	張正忠	102/06/17	4,497,067	4.46%
董事	吳丁財	102/06/17	3,231,263	3.20%
董事	陳戊己	102/06/17	2,754,076	2.73%
董事	張文龍	102/06/17	12,951,313	12.84%
董事	許玉葉	102/06/17	3,214,018	3.19%
董事	張志楷	102/06/17	255,000	0.25%
獨立董事	張城隆	102/06/17	0	0%
獨立董事	陳慶洪	102/06/17	0	0%
獨立董事	魏嘉民	102/06/17	0	0%
全體董事合計			48,562,233	48.14%

註：本次股東常會最後過戶日為103/4/7，停止過戶期間自103/4/8起至103/6/6止。



#### 附錄 4：董事會通過擬議盈餘分配之員工紅利及董事酬勞相關資訊

### 員工分紅及董事酬勞

- (一)、公司章程所載員工分紅及董事酬勞之成數及範圍：
  - 1. 員工紅利不少於可分派數額之百分之二不多於可分派數額之百分之十五。
  - 2. 董事酬勞不多於可分派數額之百分之三。
- (二)、董事會通過之擬議配發員工紅利等資訊：
  - 1. 配發工現金紅利、股票紅利及董事酬勞金額：
    - (1) 配發員工現金紅利金額：新台幣11,500,000元。
    - (2) 配發員工股票紅利金額：0元。
    - (3) 董事酬勞金額：0元
  - 2. 擬議配發員工股票紅利股數及其佔盈餘轉增資之比例：不適用。

#### 附錄 5：無償配股對營業績效、每股盈餘及股東投資報酬率之影響

本次股東會未擬議無償配股故不適用。

謝謝您參加股東常會！

歡迎您隨時批評指教！

# MEMO