



2018年股東常會

議事錄

時間：2018年5月29日(星期二)上午九時整

地點：台北國際會議中心4樓貴賓廳

(台北市信義區信義路五段1號4樓)


TPK Holding Co., Ltd.
2018 年股東常會議事錄

時間：2018 年 5 月 29 日（星期二）上午九點整

地點：台北國際會議中心 4 樓貴賓廳（台北市信義區信義路五段 1 號 4 樓）

出席：出席股東及代表人股份總數 231,684,558 股（含以電子方式行使表決權股數 73,058,222 股），佔本公司已發行總股數 406,663,759 股之 56.97%

出席董事：江朝瑞、江明憲、江懷海代表 Capable Way Investments Limited、獨立董事張宏源

主席：董事長 江朝瑞先生



記錄：張嘉維



壹、主席致詞：（略）

貳、報告事項

一、本公司 2017 年度營業狀況報告，報請 公鑒。

說明：2017 年度營業報告書，請參閱附件一。

二、審計委員會查核 2017 年度決算表冊報告，報請 公鑒。

說明：審計委員會查核年度決算表冊，請參閱附件二。

參、承認事項

第一案

董事會提

案由：承認本公司 2017 年度營業報告書及合併財務報表案，謹提請 承認。

說明：一、本公司 2017 年度合併資產負債表、合併綜合損益表、合併權益變動表及合併現金流量表，連同營業報告書送請審計委員會查核完竣並出具審計委員會查核報告書在案。上述合併財務報表業經勤業眾信聯合會計師事務所陳俊宏會計師及郭政弘會計師共同查核完竣。

二、各項表冊請參閱附件一~附件三。

三、以上核請股東常會承認。

決議：本議案投票表決結果如下：

表決時出席股東表決權數：230,796,558 權

表決結果	占出席股東表決權數%
贊成權數 214,285,662 權	92.84
反對權數 48,919 權	0.02
棄權/未投票權數 16,461,977 權	7.14

本案照原案表決通過。

第二案

董事會提

案由：承認本公司 2017 年度盈餘分派案，謹提請 承認。

說明：一、本公司 2017 年度營業決算稅後淨利為美金 79,811,318 元，除依法提撥 10% 法定盈餘公積美金 7,981,132 元外，另加計確定福利計畫再衡量數認列於保留盈餘美金-99,436 元，合計可分配盈餘為美金 71,730,750 元；本公司擬發放每股新台幣 3 元之現金股利，共新台幣 1,219,991,277 元，目前暫以 2018 年 1 月 31 日新台幣 29.13 元兌換 1 美元設算，約為美金 41,880,923 元，正確配發之現金股利美金金額，依規定將以股東會前一營業日之台灣銀行買入及賣出美金即期外匯收盤價之平均數計算為準。另本公司擬配發董事酬勞美金 594,000 元。請參閱附件四。

二、俟股東會通過後，擬請股東會授權由董事會另訂定除息基準日。

三、以上核請股東常會承認。

決議：本議案投票表決結果如下：

表決時出席股東表決權數：230,796,558 權

表決結果	占出席股東表決權數%
贊成權數 214,961,875 權	93.13
反對權數 57,979 權	0.02
棄權/未投票權數 15,776,704 權	6.85

本案照原案表決通過。

肆、討論事項

第一案

董事會提

案由：修訂本公司「章程大綱及章程」案，謹提請 公決。

說明：一、依臺灣證券交易所股份有限公司 2017 年 9 月 19 日臺證上二字第 1061703251 號函修正後之「外國發行人註冊地國股東權益保護事項檢查表」內之股東權益保護事項規定、配合臺灣主管機關法令及公司實際運作需要，擬修訂本公司之章程大綱及章程。

二、公司章程大綱及章程修訂前後條文對照表，請參閱附件五。

三、新的公司章程大綱及章程取代現有之公司章程大綱及章程。

四、以上核請股東常會以特別決議表決。

決議：本議案投票表決結果如下：

表決時出席股東表決權數：231,674,558 權

表決結果	占出席股東表決權數%
贊成權數 214,512,935 權	92.59
反對權數 510,919 權	0.22
棄權/未投票權數 16,650,704 權	7.19

本案照原案以特別決議表決通過。

第二案

董事會提

案由：修訂本公司「董事選舉辦法」部分條文案，謹提請 公決。

說明：一、配合臺灣主管機關法令及公司實際運作需要，擬修訂董事選舉辦法。

二、董事選舉辦法修訂前後條文對照表，請參閱附件六。

三、以上核請決議。

決議：本議案投票表決結果如下：

表決時出席股東表決權數：231,674,558 權

表決結果	占出席股東表決權數%
贊成權數 214,970,875 權	92.79
反對權數 52,979 權	0.02
棄權/未投票權數 16,650,704 權	7.19

本案照原案表決通過。

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」部分條文案，謹提請 公決。

說明：一、配合臺灣主管機關法令及公司實際運作需要，擬修訂取得或處分資產處理程序。

二、取得或處分資產處理程序修訂前後條文對照表，請參閱附件七。

三、以上核請決議。

決議：本議案投票表決結果如下：

表決時出席股東表決權數：231,674,558 權

表決結果	占出席股東表決權數%
贊成權數 214,962,935 權	92.78
反對權數 55,919 權	0.02
棄權/未投票權數 16,655,704 權	7.20

本案照原案表決通過。

第四案

董事會提

案由：修訂本公司「資金貸與他人作業辦法」部分條文案，謹提請 公決。

說明：一、配合臺灣主管機關法令及公司實際運作需要，擬修訂資金貸與他人作業辦法。

二、資金貸與他人作業辦法修訂前後條文對照表，請參閱附件八。

三、以上核請決議。

決議：本議案投票表決結果如下：

表決時出席股東表決權數：231,674,558 權

表決結果	占出席股東表決權數%
贊成權數 214,955,935 權	92.78
反對權數 60,919 權	0.02
棄權/未投票權數 16,657,704 權	7.20

本案照原案表決通過。

伍、臨時動議：無。

(股東提問及發言內容暨公司之答覆略)

陸、散會

(本次股東會記錄僅載明會議進行要點；會議進行內容、程序及股東發言仍以會議影音記錄為準)



主席：江朝瑞



記錄：張嘉維


TPK Holding Co., Ltd.
(the "Company")
2018 Annual General Shareholders' Meeting Minutes

Time: May 29, 2018 (Tuesday) at 9:00 a.m.

Place: Taipei International Convention Center 4F VIP Hall

(4F, No.1 Hsin-Yi Rd., Sec.5, Taipei City, Taiwan)

The total number of shares present in person or by proxy in the 2018 Annual General Shareholders Meeting was 231,684,558 shares (including 73,058,222 shares of the shareholders who had used E-voting), i.e. 56.97 % of 406,663,759 shares of TPK's common stock issued and outstanding.

Board Members Present: Chiang, Chao-Juei, Foster Chiang, Capable Way Investments Limited (represented by Chiang, Hwai-Hai) and Chang, Horng-Yan (the Independent Director)

Chairman: Chiang, Chao-Juei, the Chairman of Board of Directors

Secretary: Chang, Chia-Wei

The aggregate voting shares present in person or by proxy constitute a quorum. The Chairman hereby declares the 2018 Annual General Shareholders Meeting to order.

A. Chairman's Statement (omitted)

B. Matters to Report

1. 2017 Business Report

Description: The 2017 Business Report is attached as Exhibit 1.

2. Audit Committee's Review Report on 2017 Financial Statements

Description: The Audit Committee's Review Report on 2017 Financial Statements is attached as Exhibit 2.

C. Matters for Approval

**Item 1: To approve 2017 Business Report and Consolidated Financial Statements.
(proposed by the Board of Directors)**

Descriptions:

- (1) The 2017 consolidated balance sheet, consolidated statements of comprehensive income, consolidated statements of changes in equity and consolidated statements of cash flows of the Company along with the 2017 Business Report have been submitted to the Audit Committee for review and approval and the Audit Committee has issued its Review Report accordingly. The above consolidated financial statements have been audited by independent auditors Jeff Chen and Denny Kuo of Deloitte & Touche.

- (2) Please refer to Exhibits 1~3 for 2017 Business Report, Audit Committee's Review Report and 2017 Consolidated Financial Statements.
- (3) Please resolve.

Voting Results: Shares present at the time of voting: 230,796,558

Voting Results	% of the represented share present
Votes in favor: 214,285,662 votes	92.84
Votes against: 48,919 votes	0.02
Votes abstained: 16,461,977 votes	7.14

RESOLVED, that the above proposal be and hereby was approved as proposed.

Item 2: To approve the Proposal for 2017 Profit Distribution. (proposed by the Board of Directors)

Descriptions:

- (1) The Company's 2017 net profit after tax is USD79,811,318. After setting aside legal reserve USD7,981,132 and less the remeasurement of defined benefit plan recognized in retained earnings in the amount of USD-99,436, the total amount of retained earnings available for distribution is USD71,730,750. The Company proposes to distribute earnings in the amount of NTD1,219,991,277 and in form of cash dividend of NTD3 per share. The amount of earnings proposed to be distributed shall be approximately USD41,880,923 at the exchange rate of NTD29.13 to USD1 on January 31, 2018; the exact amount of cash dividend denominated in USD will be calculated based upon the average spot NTD/USD conversion rate published by the Bank of Taiwan on the business day immediately prior to the date of the general meeting. The Company further proposes to pay USD594,000 in cash as Directors' remuneration. Please see Exhibit 4 as attached.
- (2) Record date for paying cash dividends: Upon approval of the general meeting, it is proposed to authorize the Board of Directors to determine the ex-dividend date.
- (3) Please resolve.

Voting Results: Shares present at the time of voting: 230,796,558

Voting Results	% of the represented share present
Votes in favor: 214,961,875 votes	93.13
Votes against: 57,979 votes	0.02
Votes abstained: 15,776,704 votes	6.85

RESOLVED, that the above proposal be and hereby was approved as proposed.

D. Matters for Discussion

Item 1: To amend the Amended and Restated Memorandum of Association and Articles of Association. (proposed by the Board of Directors)

Descriptions:

- (1) To comply with requirements under the "Checklist of Shareholders Rights Protection with respect to Foreign Issuer's Place of Incorporation", as amended by the ruling of Taiwan Stock Exchange dated September 19, 2017 (Tai-Zheng-Shang-2 No. 10617032511) , and the laws and regulations of the Taiwan competent authorities, and to accommodate the Company's actual operational needs, it is proposed to amend the Amended and Restated Memorandum of Association and Articles of Association.
- (2) The comparison table of amendments to the Amended and Restated Memorandum of Association and Articles of Association is attached as Exhibit 5.
- (3) New Amended and Restated Memorandum of Association and Articles of Association shall replace the current one.
- (4) The above is proposed to the shareholders meeting to resolve by a Special Resolution.

Resolution:

Voting Results: Shares present at the time of voting: 231,674,558

Voting Results	% of the represented share present
Votes in favor: 214,512,935 votes	92.59
Votes against: 510,919 votes	0.22
Votes abstained: 16,650,704 votes	7.19

RESOLVED, by way of a Special Resolution, that the above proposal be and hereby was approved as proposed.

Item 2: To amend the Rules for Election of Directors. (proposed by the Board of Directors)

Descriptions:

- (1) To comply with the laws and regulations of the Taiwan competent authorities and to accommodate the Company's actual operational needs, it is proposed to amend the Rules for Election of Directors.
- (2) The comparison table of amendments to the Rules for Election of Directors is attached as Exhibit 6.
- (3) Please resolve.

Resolution:

Voting Results: Shares present at the time of voting: 231,674,558

Voting Results	% of the represented share present
Votes in favor: 214,970,875 votes	92.79
Votes against: 52,979 votes	0.02
Votes abstained: 16,650,704 votes	7.19

RESOLVED, that the above proposal be and hereby was approved as proposed.

Item 3: To amend the Procedures of the Acquisition or Disposal of Assets. (proposed by the Board of Directors)

Descriptions:

- (1) To comply with the laws and regulations of the Taiwan competent authorities and to accommodate the Company's actual operational needs, it is proposed to amend the Procedures of the Acquisition or Disposal of Assets.
- (2) The comparison table of amendments to the Procedures of the Acquisition or Disposal of Assets is attached as Exhibit 7.
- (3) Please resolve.

Resolution:

Voting Results: Shares present at the time of voting: 231,674,558

Voting Results	% of the represented share present
Votes in favor: 214,962,935 votes	92.78
Votes against: 55,919 votes	0.02
Votes abstained: 16,655,704 votes	7.20

RESOLVED, that the above proposal be and hereby was approved as proposed.

Item 4: To amend the Regulations Governing Extending Loans to Others. (proposed by the Board of Directors)

Descriptions:

- (1) To comply with the laws and regulations of the Taiwan competent authorities and to accommodate the Company's actual operational needs, it is proposed to amend the Regulations Governing Extending Loans to Others.
- (2) The comparison table of amendments to the Regulations Governing Extending Loans to Others is attached as Exhibit 8.
- (3) Please resolve.

Resolution:

Voting Results: Shares present at the time of voting: 231,674,558

Voting Results	% of the represented share present
Votes in favor: 214,955,935 votes	92.78
Votes against: 60,919 votes	0.02
Votes abstained: 16,657,704 votes	7.20

RESOLVED, that the above proposal be and hereby was approved as proposed.

E. Ad Hoc Motion

(Questions raised by the shareholders and management's responses are omitted)

There being no other business and special motions, upon a motion duly made and seconded, the meeting is adjourned.

F. Adjournment

This shareholders meeting minutes is a summary of the meeting. Video records may be referenced for details of the event, the procedures, and shareholder statements.

Chairman

Secretary

Chiang, Chao-Juei

Chang, Chia-Wei





附件

Exhibit

TPK Holding Co., Ltd.

營業報告書

TPK 在歷經近兩年來的組織改造及經營策略方向調整後，於 2017 年公司營運已轉虧為盈，繳出亮眼的成績單。觸控產業自 2007 年 Apple 推出第一款 iPhone 起蓬勃發展，歷經了超過 10 年的快速成長階段，至今整體觸控相關技術已趨成熟；近幾年觸控產業更是進入汰弱留強之整合階段，許多觸控業者因缺乏競爭力，在不敵艱困的競爭環境下皆已陸續退出觸控市場，使整體觸控產業逐步邁向穩定成熟階段，朝大者恆大的趨勢發展。

根據 IHS 研究報告指出，2017 年手機觸控模組出貨量為 15.7 億片，隨著手機廠商推出新機種及因應消費者換機需求，手機觸控模組出貨量將穩定成長，預估 2017-2020 年 CAGR 約 4.1%；平板電腦市場則隨著品牌客戶推出大尺寸平板電腦產品及二合一筆記型電腦產品獲市場好評後，使大尺寸平板電腦等相關觸控產品出貨量呈穩定成長；另外，過去電阻式車用觸控螢幕已逐漸被電容式觸控螢幕取代，依 IHS 研究報告，2017 年電容式車用觸控螢幕出貨量約 3,469 萬片，至 2020 年出貨量可成長為 5,915 萬片，預估 2017-2020 年 CAGR 約可達 19.5%。TPK 身為觸控產業技術之領導廠商，將可望以公司引以為傲之技術優勢及高度效率且具彈性之生產能力，與客戶共同開發創新產品規格，引領市場趨勢。

2017 年策略目標

本公司 2017 年的主要策略目標為持續提升生產良率與效率、處理非核心資產、提升自動化製程比重、強化既有觸控技術等。已執行的策略目標概述如下：

(一)組織管理策略：持續精進組織體質

落實利潤中心組織管理，集中公司核心資源，持續檢討產能與資產的配置，並確實處分未能發揮效益之設備、廠房及轉投資事業，同時提高自動化製程比重，強化管理效能以提升市場競爭力。

(二)客戶銷售策略：積極經營優質客戶

經營公司主要重點客戶，並以獲利貢獻度為公司資源分配之指導原則，同時也積極培養未來可望大放異彩之潛力客戶，著重客戶品質而非客戶數量。

(三)市場產品策略：站穩立基並拓展潛在觸控應用新市場

除穩固既有之觸控產品及市場外，亦積極拓展觸控應用領域，如在二合一筆記型電腦及車用觸控應用產品方面皆有良好之成長表現。

財務表現

本公司 2017 年合併營收約為新台幣 1,072 億元，較 2016 年成長約 20.2%，歸屬母公司之稅後淨利為新台幣 24 億元，稀釋後每股淨利為新台幣 6.63 元。

研發情形

保有觸控技術領先優勢一直是本公司站穩觸控產業龍頭地位之主要因素。截至 2017 年底，集團已獲核准專利權數為 2,269 項，其中發明專利 1,177 項，新型專利 1,092 項；2018 年仍將積極主張本公司所擁有之專利權利，持續研發與申請，以確保公司在觸控領域之產品技術受到保護。

展望未來，本公司除持續提高公司自動化生產流程比重，提升生產良率及效率等，也將更專注於可撓式觸控產品之研發，並從材料端的部分掌握核心技術，同時針對材料、設備及製程等方面投入資源以持續發展；此外，公司也積極尋找合作夥伴，及早佈局下一代潛在的主流新技術領域。

2018 年營業計劃概要

展望 2018 年，整體觸控市場之成長動能將來自各主要品牌客戶推出新世代之產品，以刺激市場換機需求；此外，因採用 OLED 面板的智慧型手機可望成為未來發展趨勢，故使外掛式觸控需求增加；同時，隨著各大車廠陸續導入電容式車用觸控介面，亦成為觸控產業近年來新的成長動能。TPK 除持續以業界領先觸控技術深化與大客戶之合作關係，開發觸控新產品外，將更積極於可撓式觸控領域投入創新材料及製程技術之研發，同時也積極於市場上覓尋次世代主流技術及新領域之合作夥伴，以拓展公司更多元化之產品範疇，邁向下一個成長階段。2018 年本公司營業計畫概述如下：

(一) 持續優化既有觸控技術、積極投入研發可撓式觸控新技術及材料：

與主要客戶與材料廠商持續投入研發，在產品規格及生產製程方面不斷開發出更優化之產品；另一方面，本公司相信軟性顯示器將成為未來的市場主流，故公司將更集中資源於可撓式相關觸控新材料與製程之開發，如：奈米銀（Silver Nano Wire, SNW），盼能從材料端掌握可撓式觸控之核心關鍵技術，以期搶得先機，鞏固公司在觸控產業技術上之領先地位，並持續扮演與重要品牌客戶共同制定市場主流觸控技術的重要角色。

(二) 開發觸控創新應用產品、佈局下一代可能引領市場趨勢之全新技术領域：

除與重點客戶持續開發新產品及持續耕耘車用觸控市場外，亦將積極開拓觸控創新應用領域，甚至放眼未來，積極尋找下一代可能引領科技趨勢潮流之全新產業範疇，以開創新的市場商機。

(三) 提高自動化比重、持續提升營運生產效率及良率：

將針對製造流程、生產良率及營業費用精簡等方面持續優化，且致力於提高自動化製程之比重，以提升營運生產效率，並減少缺工、工資上漲等可能影響公司成本結構之潛在不確定因素。

(四) 以穩健之財務結構因應高科技電子產業環境多變之特性：

受惠於 2017 年營運成果顯著提升，公司之財務結構已大幅改善；此外，又於 2017 年 9 月成功發行總金額美金 2.37 億元之海外存託憑證，更進一步強化公司資產負債結構。本公司將以維持低財務槓桿為目標，以減少高科技電子產業營運受到淡旺季起伏波動較大對公司所造成的財務上影響。

未來公司發展策略

TPK 在歷經過去兩年來的組織再造及優化，聚焦重點客戶等策略調整後，已於 2017 年呈現優異的營運成果。然而，觸控產業整合的趨勢持續進行中，本公司將秉持務實的经营理念，持續強化公司體質，提升生產效率，以提供客戶優質製造服務，並與客人共同精進成長；此外，本公司也將順應產業發展趨勢，積極尋求可能的合作對象，在公司有限的資源下為股東創造最大利益，與此同時亦不忘關懷並回饋社會，憑藉著市場領先技術與價值創新的卓越競爭力，在各位股東的支持以及全體同仁的努力下，讓 TPK 繼續成為領導市場趨勢之優質專業觸控技術廠商。

感謝所有股東、客戶與員工一直以來對 TPK 的支持與愛護，懇切希望各位股東先進能贊同本公司未來的策略發展方向，並認可公司經營團隊的努力，持續給予我們支持與鼓勵，讓我們攜手合作，再創下一波高峰。

董事長 江朝瑞



總經理 江懷海

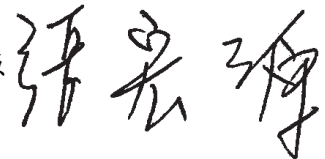


TPK Holding Co., Ltd. 審計委員會查核報告書

董事會造具本公司2017年度營業報告書、合併財務報表及盈餘分派議案，經本審計委員會查核，認為尚無不合，爰依證券交易法第十四條之四等相關規定報告如上，敬請 鑒核。

TPK Holding Co., Ltd.

審計委員會召集人：張宏源



2018 年 3 月 12 日



勤業眾信

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會計師查核報告

TPK Holding Co., Ltd. 公鑒：

查核意見

TPK Holding Co., Ltd.及子公司（以下稱 TPK 集團）民國 106 年及 105 年 12 月 31 日之合併資產負債表，暨民國 106 年及 105 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表、合併現金流量表，以及合併財務報表附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，上開合併財務報表在所有重大方面係依照證券發行人財務報告編製準則及經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達 TPK 集團民國 106 年及 105 年 12 月 31 日之合併財務狀況，暨民國 106 年及 105 年 1 月 1 日至 12 月 31 日之合併財務績效及合併現金流量。

查核意見之基礎

本會計師係依照會計師查核簽證財務報表規則及一般公認審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報表之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範，與 TPK 集團保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對 TPK 集團民國 106 年度合併財務報表之查核最為重要之事項。該等事項已於查核合併財務報表整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

茲對 TPK 集團民國 106 年度合併財務報表之關鍵查核事項敘明如下：

不動產、廠房及設備之減損評估

關鍵查核事項說明

TPK 集團截至民國 106 年 12 月 31 日止，不動產、廠房及設備為 32,994,649 仟元（已扣除累計減損 14,927,047 仟元），占合併資產總額 40%。TPK 集團依照國際會計準則公報第 36 號「資產減損」之規定，應於每一資產負債表日評估是否有任何跡象顯示資產可能已減損，若有任一該等跡象存在，則需評估該資產之可回收金額。減損跡象之評估涉及管理階層之主觀判斷及諸多假設，並具有估計之高度不確定性。因是，將 TPK 集團之不動產、廠房及設備之減損評估列為本年度之關鍵查核事項。

與不動產、廠房及設備相關之會計政策及攸關揭露資訊，請參閱合併財務報表附註四(九)、四(十三)、五(一)、十四、三四及三五。

因應之查核程序

針對管理階層評估不動產、廠房及設備是否存在減損跡象時，本會計師藉由執行控制測試以了解 TPK 集團資產減損評估方法及相關控制制度之設計與執行情形、取得公司自行依各現金產生單位評估之資產減損跡象評估表、並了解管理階層估計各現金產生單位之未來營運展望所預測之銷售成長率及利潤率之過程及依據、檢視其估計之未來營運現金流量是否考量近期營運結果、歷史趨勢及所屬產業概況等，並做適時更新。

存貨跌價及呆滯損失之評估

關鍵查核事項說明

TPK 集團截至民國 106 年 12 月 31 日止，存貨為 7,297,858 仟元（已扣除備抵存貨跌價及呆滯損失 484,318 仟元），占合併資產總額 9%。TPK 集團主要係研發、生產及銷售觸控模組相關產品，基於行業特性，觸控產業及相關之技術變化迅速，產品之生命週期短，存貨跌價及呆滯之風險較高。TPK 集團每月依存貨庫齡及產品之淨變現價值，並考量存貨銷售狀況及市場變化以計提存貨跌價及呆滯損失。因存貨評價涉及諸多重大之估計判斷，其估計判斷之結果將影響存貨跌價及呆滯損失之計提。因是，將 TPK 集團之存貨跌價及呆滯損失之評估列為本年度之關鍵查核事項。

與存貨相關之會計政策及攸關揭露資訊，請參閱合併財務報表附註四(七)、五(五)及十一。

因應之查核程序

針對存貨跌價及呆滯損失之評估，本會計師藉由對 TPK 集團產業的了解，評估公司存貨跌價及呆滯損失計提政策是否合理、執行存貨庫齡及淨變現價值之抽核測試及重新驗算，以驗證存貨跌價及呆滯損失是否已按既定之政策正確提列、另實際觀察年底存貨盤點並執行抽盤及了解存貨狀況，並評估過時及損壞存貨之備抵存貨跌價損失之適當性。

管理階層與治理單位對合併財務報表之責任

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

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

TPK 集團之治理單位（含審計委員會）負有監督財務報導流程之責任。

會計師查核合併財務報表之責任

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

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

1. 辨認並評估合併財務報表導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
2. 對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對 TPK 集團內部控制之有效性表示意見。

3. 評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。
4. 依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使 TPK 集團繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒合併財務報表使用者注意合併財務報表之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致 TPK 集團不再具有繼續經營之能力。
5. 評估合併財務報表（包括相關附註）之整體表達、結構及內容，以及合併財務報表是否允當表達相關交易及事件。
6. 對於集團內組成個體之財務資訊取得足夠及適切之查核證據，以對合併財務報表表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成集團查核意見。

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

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

本會計師從與治理單位溝通之事項中，決定對 TPK 集團民國 106 年度合併財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

勤業眾信聯合會計師事務所
會計師 陳俊宏



陳俊宏

會計師 郭政弘



郭政弘

金融監督管理委員會核准文號
金管證審字第 0990031652 號

證券暨期貨管理委員會核准文號
台財證六字第 0920123784 號

中 華 民 國 107 年 3 月 12 日



TPK Holding Co., Ltd. 及 子公司

合併資產負債表

民國106年及105年12月31日

單位：新台幣仟元

代 碼	資 產	106年12月31日			105年12月31日		
		金	額	%	金	額	%
	流動資產 (附註四)						
1100	現金及約當現金 (附註四及六)	\$	19,402,405	23	\$	20,490,079	23
1110	透過損益按公允價值衡量之金融資產 (附註四及七)		1,569	-		-	-
1147	無活絡市場之債務工具投資—流動 (附註四、九、三三及三五)		5,534,570	7		1,386,857	2
1170	應收票據及帳款淨額 (附註四、五、十及三四)		5,331,144	7		7,646,236	9
1200	其他應收款淨額 (附註四、五、十及三四)		6,971,326	8		3,294,521	4
1220	本期所得稅資產 (附註四及二六)		7,849	-		138,770	-
130X	存貨 (附註四、五、十一)		7,297,858	9		7,815,506	9
1470	其他流動資產 (附註四及十七)		133,356	-		109,095	-
11XX	流動資產合計		<u>44,680,077</u>	<u>54</u>		<u>40,881,064</u>	<u>47</u>
	非流動資產						
1543	以成本衡量之金融資產—非流動 (附註四、八、十二及二九)		255,545	-		150,011	-
1550	採用權益法之投資 (附註四、五及十三)		-	-		195,824	-
1600	不動產、廠房及設備 (附註四、五、十四、三四及三五)		32,994,649	40		40,744,104	47
1760	投資性不動產 (附註四、五、十五及三四)		474,172	1		393,876	-
1780	無形資產 (附註四、五及十六)		92,372	-		129,151	-
1840	遞延所得稅資產 (附註四、五及二六)		1,979,654	2		2,043,945	2
1915	預付設備款		1,216,469	2		1,307,484	2
1920	存出保證金 (附註三一及三四)		168,335	-		55,638	-
1985	長期預付租金 (附註四及十七)		1,116,519	1		1,782,145	2
1990	其他非流動資產—其他		520	-		145	-
15XX	非流動資產合計		<u>38,298,235</u>	<u>46</u>		<u>46,802,323</u>	<u>53</u>
1XXX	資 產 總 計		<u>\$ 82,978,312</u>	<u>100</u>		<u>\$ 87,683,387</u>	<u>100</u>
	負債及權益						
	流動負債 (附註四)						
2100	短期借款 (附註九、十八、三三、三四及三五)	\$	6,459,342	8	\$	26,699,756	31
2120	透過損益按公允價值衡量之金融負債—流動 (附註四、七及十九)		203,536	-		214,550	-
2170	應付票據及帳款 (附註三四)		18,513,499	22		12,124,735	14
2213	應付工程及設備款 (附註二十及三四)		1,910,623	2		1,140,455	1
2219	其他應付款—其他 (附註二十、三四及三七)		2,916,009	4		2,653,689	3
2230	本期所得稅負債 (附註四及二六)		372,887	-		333,562	-
2252	保固之短期負債準備 (附註四、五及二一)		1,213,092	1		1,098,763	1
2255	虧損性合約之短期負債準備 (附註四、五、十一及二一)		10,207	-		17,723	-
2320	一年內到期之長期負債及應付公司債 (附註十八及十九)		1,348,181	2		3,834,600	4
2399	其他流動負債—其他		721,769	1		354,044	1
21XX	流動負債合計		<u>33,669,145</u>	<u>40</u>		<u>48,471,877</u>	<u>55</u>
	非流動負債						
2530	應付公司債 (附註四及十九)		6,238,672	8		6,574,659	8
2540	長期借款 (附註十四、十八、三四及三五)		3,500,312	4		1,122,300	1
2570	遞延所得稅負債 (附註四及二六)		2,220,373	3		2,087,541	2
2640	淨確定福利負債—非流動 (附註四及二二)		13,862	-		11,589	-
2645	存入保證金 (附註三一)		164,539	-		2,106	-
2670	其他非流動負債		790	-		1,116	-
25XX	非流動負債合計		<u>12,138,548</u>	<u>15</u>		<u>9,799,311</u>	<u>11</u>
2XXX	負債合計		<u>45,807,693</u>	<u>55</u>		<u>58,271,188</u>	<u>66</u>
	歸屬於本公司業主之權益 (附註四、十二、十三、十九、二三、二八及三十三)						
3110	股本—普通股		4,066,638	5		3,466,338	4
3200	資本公積		28,073,650	34		21,537,232	24
	保留盈餘						
3310	法定盈餘公積		3,007,586	3		3,952,487	4
3350	未分配盈餘 (累積虧損)		573,819	1		(2,772,489)	(3)
3300	保留盈餘合計		3,581,405	4		1,179,998	1
	其他權益						
3410	國外營運機構財務報表換算之兌換差額		1,226,002	2		3,232,790	4
3500	庫藏股票		-	-		(243,595)	-
31XX	本公司業主權益合計		<u>36,947,695</u>	<u>45</u>		<u>29,172,763</u>	<u>33</u>
36XX	非控制權益		222,924	-		239,436	1
3XXX	權益合計		<u>37,170,619</u>	<u>45</u>		<u>29,412,199</u>	<u>34</u>
	負債與權益總計		<u>\$ 82,978,312</u>	<u>100</u>		<u>\$ 87,683,387</u>	<u>100</u>

後附之附註係本合併財務報告之一部分。

董事長：江朝瑞



經理人：江懷海



會計主管：林胡耀



TPK Holding Co., Ltd. 及子公司

合併綜合損益表

民國 106 年及 105 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元，惟每股
盈餘（虧損）為元

代 碼		106年度		105年度	
		金 額	%	金 額	%
4100	營業收入淨額（附註四、二 四及三四）	\$ 107,208,482	100	\$ 89,216,284	100
5110	營業成本（附註四、十一、 十四、十六、二一、二二、 二五、二八及三四）	<u>99,673,935</u>	<u>93</u>	<u>85,950,004</u>	<u>96</u>
5900	營業毛利	<u>7,534,547</u>	<u>7</u>	<u>3,266,280</u>	<u>4</u>
	營業費用（附註四、十、十 四、十六、二二、二五、 二八及三四）				
6100	推銷費用	824,372	1	769,332	1
6200	管理費用	3,114,233	3	3,459,184	4
6300	研究發展費用	<u>984,973</u>	<u>1</u>	<u>909,423</u>	<u>1</u>
6000	營業費用合計	<u>4,923,578</u>	<u>5</u>	<u>5,137,939</u>	<u>6</u>
6900	營業淨利（損）	<u>2,610,969</u>	<u>2</u>	<u>(1,871,659)</u>	<u>(2)</u>
	營業外收入及支出				
7010	政府補助收入（附註四）	617,188	1	503,363	-
7100	利息收入（附註四、二 五及三四）	264,257	-	257,801	-
7190	其他收入—其他（附註 二五及三四）	148,884	-	335,324	-
7190	保險理賠收入（附註三 七）	-	-	236,995	-
7225	處分投資利益（附註 四、十三及二九）	813,923	1	506,252	1

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代 碼		106年度		105年度	
		金 額	%	金 額	%
7235	透過損益按公允價值衡 量之金融商品利益 (附註四及七)	\$ 284,701	-	\$ -	-
7510	財務成本(附註四、十 八、十九及二五)	(964,734)	(1)	(1,107,196)	(1)
7630	外幣兌換損失淨額(附 註四及三八)	(419,903)	-	-	-
7230	外幣兌換利益淨額(附 註四及三八)	-	-	126,681	-
7270	處分金融商品利益(附 註四及十九)	-	-	200,638	-
7540	災害損失(附註三七)	-	-	(253,800)	-
7590	什項支出(附註四及十 五)	(79,374)	-	(49,640)	-
7635	透過損益按公允價值衡 量之金融商品損失 (附註四及七)	-	-	(182,385)	-
7679	其他減損損失(附註 四、十及三四)	-	-	(171,353)	-
7770	採用權益法認列之關聯 企業利益之份額(附 註四及十三)	-	-	225,880	-
7000	營業外收入及支出 合計	<u>664,942</u>	<u>1</u>	<u>628,560</u>	<u>-</u>
7900	稅前淨利(損)	3,275,911	3	(1,243,099)	(2)
7950	所得稅費用(附註四及二六)	<u>889,875</u>	<u>1</u>	<u>260,868</u>	<u>-</u>
8200	本年度淨利(損)	<u>2,386,036</u>	<u>2</u>	<u>(1,503,967)</u>	<u>(2)</u>
	其他綜合損益				
8310	不重分類至損益之項目				
8311	確定福利計畫之再 衡量數(附註四 及二二)	(2,802)	-	(1,081)	-

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(承前頁)

代 碼		106年度		105年度	
		金 額	%	金 額	%
8341	換算表達貨幣之兌換差額 (附註四及二三)	(\$ 2,345,409)	(2)	(\$ 507,138)	-
8349	與不重分類至損益項目相關之所得稅 (附註四、二三及二六)	(181)	-	184	-
8360	後續可能重分類至損益之項目				
8361	國外營運機構財務報表換算之兌換差額 (附註四及二三)	343,006	-	(157)	-
8370	採用權益法認列之關聯企業其他綜合損益之份額 (附註四、十三及二三)	(9,715)	-	(20,326)	-
8399	與可能重分類至損益之項目相關之所得稅 (附註四、二三及二六)	<u>7,172</u>	-	<u>2,316</u>	-
8300	其他綜合損益 (稅後淨額)	(<u>2,007,929</u>)	(<u>2</u>)	(<u>526,202</u>)	-
8500	本年度綜合損益總額	<u>\$ 378,107</u>	<u>-</u>	<u>(\$ 2,030,169)</u>	<u>(<u>2</u>)</u>
	淨利 (損) 歸屬於：				
8610	本公司業主	\$ 2,404,390	2	(\$ 1,467,402)	(2)
8620	非控制權益	(<u>18,354</u>)	-	(<u>36,565</u>)	-
8600		<u>\$ 2,386,036</u>	<u>2</u>	<u>(\$ 1,503,967)</u>	<u>(<u>2</u>)</u>
	綜合損益總額歸屬於：				
8710	本公司業主	\$ 394,619	-	(\$ 1,982,024)	(2)
8720	非控制權益	(<u>16,512</u>)	-	(<u>48,145</u>)	-
8700		<u>\$ 378,107</u>	<u>-</u>	<u>(\$ 2,030,169)</u>	<u>(<u>2</u>)</u>

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代 碼		106年度		105年度	
		金 額	%	金 額	%
	每股盈餘(虧損)(附註二七)				
	來自本公司業主本年度				
	淨利(損)				
9710	基 本	\$ 6.64		(\$ 4.27)	
9810	稀 釋	\$ 6.63		(\$ 4.27)	

後附之附註係本合併財務報告之一部分。

董事長：江朝瑞

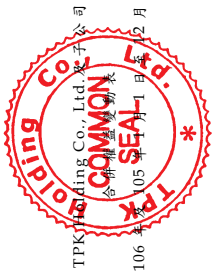


經理人：江懷海



會計主管：林胡耀





TPK Polishing Co., Ltd. 子公司
合併資產負債表

民國 106 年 12 月 31 日

單位：新台幣仟元

代碼	歸屬	於本公司		業主之		權益			
		股本	其他權益項目	庫藏股	權益	總計	總額		
A1	105年1月1日餘額	\$ 3,516,318	\$ 21,483,184	\$ 3,952,487	\$ 3,746,515	\$ 433,358	\$ 31,103,486	\$ 423,092	\$ 31,526,578
O1	子公司股東現金股利	-	-	-	-	-	-	(283,443)	(283,443)
D1	105年度淨損	-	-	(1,467,402)	-	-	(1,467,402)	(36,565)	(1,503,967)
D3	105年度稅後其他綜合損益	-	-	(897)	(513,725)	-	(514,622)	(11,580)	(526,202)
D5	105年度綜合損益總額	-	-	(1,468,299)	(513,725)	-	(1,982,024)	(48,145)	(2,030,169)
I1	購回可轉換公司債轉換之權益組成要素調整	-	(17,727)	-	-	-	(17,727)	-	(17,727)
N1	本公司發行員工認股權	-	337,192	-	-	-	337,192	-	337,192
L1	購入庫藏股	-	-	-	-	(255,118)	(255,118)	-	(255,118)
L3	庫藏股註銷	(49,980)	(265,417)	(129,484)	-	444,881	-	-	-
O1	非控制權益增加數	-	-	(13,046)	-	-	(13,046)	147,932	134,886
Z1	105年12月31日餘額	3,466,338	21,537,232	3,952,487	3,232,790	(243,595)	29,172,763	299,456	29,412,199
B13	法定盈餘公積彌補累積虧損	-	-	(944,901)	944,901	-	-	-	-
E1	現金增資發行新股參與海外存託憑證	598,200	6,403,732	-	-	-	7,001,932	-	7,001,932
N1	現金增資保留員工認購	1,800	19,566	-	-	-	21,366	-	21,366
D1	106年度淨利	-	-	2,404,390	-	-	2,404,390	(18,354)	2,386,036
D3	106年度稅後其他綜合損益	-	-	(2,983)	(2,006,788)	-	(2,009,771)	1,842	(2,007,929)
D5	106年度綜合損益總額	-	-	2,401,407	(2,006,788)	-	394,619	(16,512)	378,107
N1	本公司發行員工認股權	-	54,459	-	-	-	54,459	-	54,459
N1	現金增資保留員工認購之酬勞成本	-	1,141	-	-	-	1,141	-	1,141
N1	庫藏股轉讓員工認購之酬勞成本	-	90,776	-	-	-	90,776	-	90,776
N1	員工認股權計劃下發行之普通股	300	2,700	-	-	-	3,000	-	3,000
T1	庫藏股轉讓員工	-	(35,956)	-	-	243,595	207,639	-	207,639
Z1	106年12月31日餘額	\$ 4,066,638	\$ 28,073,650	\$ 3,007,586	\$ 1,226,002	\$ 573,819	\$ 36,947,695	\$ 222,924	\$ 37,170,619

後附之附註係本合併財務報告之一部分。



董事長：江朝瑞



經理人：江耀海



會計主管：林胡耀

TPK Holding Co., Ltd.及子公司

合併現金流量表

民國 106 年及 105 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代 碼		106年度	105年度
	營業活動之現金流量		
A10000	本年度稅前淨利（損）	\$ 3,275,911	(\$ 1,243,099)
A20010	收益費損項目		
A20100	折舊費用	8,383,566	8,732,460
A20200	攤銷費用	41,318	66,066
A20300	呆帳費用（迴轉利益）	(17,377)	175,177
A20400	透過損益按公允價值衡量金融 資產及負債之淨損失	693	118,830
A20900	財務成本	964,734	1,107,196
A21200	利息收入	(264,257)	(257,801)
A21900	員工認股權酬勞成本	146,376	337,192
A22300	採用權益法認列之關聯企業利 益之份額	-	(225,880)
A22500	處分及報廢不動產、廠房及設 備利益	(195,415)	(99,472)
A22800	處分無形資產損失（利益）	(40)	32
A23100	處分投資利益	(443,476)	(506,252)
A23200	處分採用權益法之投資利益	(370,447)	-
A23700	非金融資產減損損失（迴轉利 益）	(38,225)	184,409
A23800	存貨跌價及呆滯損失（迴轉利 益）	(565,733)	283,225
A24200	買回應付公司債利益	-	(200,638)
A29900	災害損失	-	253,800
A29900	保險理賠收入	-	(236,995)
A29900	預付租賃款攤銷	25,747	24,457
A29900	提列負債準備	639,198	1,300,807
A30000	營業資產及負債之淨變動數		
A31130	應收票據及帳款減少	2,322,145	4,635,107
A31180	其他應收款（增加）減少	(3,705,559)	808,571
A31200	存貨減少	1,150,587	674,245
A31240	其他流動資產（增加）減少	(24,396)	395,190
A32150	應付票據及帳款增加（減少）	6,403,054	(2,362,092)
A32180	其他應付款增加（減少）	346,863	(539,908)

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代 碼		106年度	105年度
A32200	短期負債準備減少	(\$ 442,021)	(\$ 1,552,397)
A32230	其他流動負債增加	367,724	199,395
A32240	淨確定福利負債減少	(709)	(2,319)
A33000	營運產生之現金流入	18,000,261	12,069,306
A33100	收取之利息	267,446	556,207
A33500	退還(支付)之所得稅	(523,983)	135,664
AAAA	營業活動之淨現金流入	<u>17,743,724</u>	<u>12,761,177</u>

投資活動之現金流量

B00600	無活絡市場之債務工具投資(增加)減少	(4,147,713)	15,399,703
B01300	處分以成本衡量之金融資產價款	11	-
B01800	取得採用權益法之長期股權投資	-	(64,520)
B01900	處分採用權益法之長期股權投資	567,529	516,036
B02300	處分子公司股權之淨現金流入	1,098,885	-
B02700	購置不動產、廠房及設備	(202,688)	(421,579)
B02800	處分不動產、廠房及設備價款	1,075,686	292,962
B03700	存出保證金(增加)減少	(112,697)	25,762
B04100	其他應收款減少	-	979,105
B04500	購置無形資產	(10,255)	(24,714)
B04600	處分無形資產價款	488	3,153
B04800	其他資產(增加)減少	(375)	140
B07100	預付設備款增加	(3,364,796)	(3,196,493)
B07300	長期預付租金增加	(155,648)	-
BBBB	投資活動之淨現金流(出)入	<u>(5,251,573)</u>	<u>13,509,555</u>

籌資活動之現金流量

C00100	短期借款減少	(20,002,522)	(11,966,902)
C01200	發行公司債	-	2,406,297
C01300	償還公司債	(2,293,072)	(1,189,282)
C01600	舉借長期借款	4,772,501	-
C01700	償還長期借款	(2,424,602)	(9,171,762)
C03000	存入保證金增加(減少)	162,433	(6,608)
C04300	其他負債(減少)增加	(326)	1,116
C04600	現金增資	7,023,298	-
C04800	員工執行認股權	3,000	-
C04900	庫藏股票買回成本	-	(255,118)
C05100	庫藏股票轉讓員工	207,639	-

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代 碼		106年度	105年度
C05600	支付之利息	(\$ 829,164)	(\$ 886,176)
C05800	非控制權益變動	-	(148,557)
CCCC	籌資活動之淨現金流出	(13,380,815)	(21,216,992)
DDDD	匯率變動對現金及約當現金之影響	(199,010)	(956,957)
EEEE	本年度現金及約當現金增加(減少)數	(1,087,674)	4,096,783
E00100	年初現金及約當現金餘額	20,490,079	16,393,296
E00200	年底現金及約當現金餘額	<u>\$19,402,405</u>	<u>\$ 20,490,079</u>

後附之附註係本合併財務報告之一部分。

董事長：江朝瑞



經理人：江懷海



會計主管：林胡耀





單位：美金元

期初未分配盈餘	0
確定福利計畫再衡量數認列於保留盈餘	(99,436)
調整後未分配盈餘	(99,436)
本期淨利(註1)	79,811,318
減：提列法定盈餘公積	(7,981,132)
本期可供分配盈餘	71,730,750
分派項目：	
普通股現金股利－每股新台幣3元 (註2及3)	(41,880,923)
期末未分配盈餘	29,849,827

- 註1：擬配發董事酬勞 594,000
- 註2：正確配發之現金股利之美金金額，依規定將以股東會前一營業日之台灣銀行買入及賣出美金即期外匯收盤價之平均數計算為準，目前暫以2018年1月31日新台幣29.13元兌換1美元設算。
- 註3：本次現金股利依本公司2018年1月31日流通在外股數406,663,759股計算，嗣後如因本公司已發行海外可轉換公司債經持有人請求轉換成普通股或員工認股權執行等，致影響流通在外股份數量，股東配息率因此發生變動者，擬提請股東會授權董事會全權處理。

補充資料

每股現金股利 (新台幣元)	3
現金股利 (新台幣元)	1,219,991,277
現金股利 (美金元)	41,880,923

董事長：江朝瑞



經理人：江懷海



會計主管：林胡耀



Exhibit 4

TPK Holding Co., LTD
PROFIT DISTRIBUTION STATEMENT
Year 2017

	(Unit : \$US)
Unappropriated retained earnings of previous year	0
Remeasurement of defined benefit plan recognized in Retained Earnings	(99,436)
Unappropriated retained earnings after adjustments	(99,436)
Y2017 net profit after tax (Note 1)	79,811,318
Less : 10% legal reserve	(7,981,132)
Distributable net profit	71,730,750
Distributable item :	
Cash dividend to shareholders – NT\$ 3 per share(Note 2and 3)	(41,880,923)
The ending balance of unappropriated retained earnings	29,849,827

Note 1 : Proposed distribution of directors' compensation 594,000

Note 2 : Exact amount of cash dividends denominated in USD will be calculated based upon the average spot rate for buying and selling published by the Bank of Taiwan between NTD and USD on the business day immediately prior to the date of the general meeting. The foreign exchange rate tentatively adopted is USD 1 : NTD 29.13 on January 31, 2018.

Note 3 : The amount of cash dividend is calculated based upon total issued shares outstanding (406,663,759 shares) on January 31, 2018. Before the distribution record date, if the total issued shares outstanding is affected by conversion in connection with ECBs and ESOP, it is proposed that the Board of Directors be authorized to adjust the cash to be distributed to each share based on the number of actual shares outstanding on the record date for distribution.

Supplementary Data :

Cash dividend per share (NTD)	3
Cash dividends (NTD)	1,219,991,277
Cash dividends (USD)	41,880,923

Chairman: Chiang, Chao-Juei Executive:Chiang,Hwai-Hai Accounting Manager: Lin, Hu-Yao

公司章程大綱及章程修訂前後條文對照表

修訂條文（中譯文）	現行條文（中譯文）
<p>1 解釋</p> <p>“<u>年度稅後淨利</u>”係指依各該年度公司經查核簽證之年度稅後淨利。</p> <p>“<u>實收資本額</u>”指依公司已發行股份總數之面額計算之數額。</p> <p><u>“非上市(櫃)公司”</u>指其股票未於證交所上市或財團法人中華民國證券櫃檯買賣中心上櫃的公司。</p> <p><u>“股份轉換”</u>指一公司依公開發行公司法令之規定，讓與全部已發行股份予他公司，而由他公司以<u>股份、現金或其他財產</u>支付該公司股東作為對價之行為。</p> <p><u>“分割”</u>指一公司依公開發行公司法令之規定，將其得獨立營運之一部或全部之營業讓與既存或新設之他公司，而由既存公司或新設公司以<u>股份、現金或其他財產</u>支付該公司或該公司股東作為對價之行為。</p>	<p>1 解釋</p> <p>“<u>年度淨利</u>”係指依各該年度公司經查核簽證之年度淨利。</p> <p>(新增條文)</p> <p>(新增條文)</p> <p><u>“股份轉換”</u>指依公開發行公司法令之規定，讓與全部已發行股份予他公司，<u>以取得他公司股份</u>。</p> <p><u>“分割”</u>係指一公司將其得獨立營運之任一或全部之營業讓與既存或新設之他公司，<u>作為既存或新設之受讓公司發行新股予為轉讓之該公司或該公司股東對價之行為</u>。</p>
<p>14.2</p> <p>在不違反法令和公開發行公司法令且<u>不違反第 14.3 條</u>的情形下，公司非經特別（重度）決議不得為下列事項：</p> <p>(a) 出售、讓與或出租公司全部營業或對股東權益有重大影響的其他事項；</p> <p>(b) 解任任何董事；</p> <p>(c) 許可一個或多個董事為其自身或他人為屬於公司營業範圍內的其他商業活動的行為；</p> <p>(d) 使可分配股利及/或紅利及/或其他依第 35 條所規定款項之資本化；</p>	<p>14.2</p> <p>在不違反法令和公開發行公司法令的情形下，公司非經特別（重度）決議不得為下列事項：</p> <p>(a) 出售、讓與或出租公司全部營業或對股東權益有重大影響的其他事項；</p> <p>(b) 解任任何董事；</p> <p>(c) 許可一個或多個董事為其自身或他人為屬於公司營業範圍內的其他商業活動的行為；</p> <p>(d) 使可分配股利及/或紅利及/或其他依第 35 條所規定款項之資本化；</p>

修訂條文（中譯文）	現行條文（中譯文）
<p>(e) 合併、分割或股份轉換，但符合法令定義之合併應同時符合法令之規定；</p> <p>(f) 締結、變更或終止關於公司出租全部營業、委託經營或與他人經常共同經營之協議；</p> <p>(g) 讓與其全部或主要部分之營業或財產，但前述規定不適用於因公司解散所進行的轉讓；或</p> <p>(h) 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。</p>	<p>(e) 合併、分割或股份轉換，但符合法令定義之合併應同時符合法令之規定；</p> <p>(f) 締結、變更或終止關於公司出租全部營業、委託經營或與他人經常共同經營之協議；</p> <p>(g) 讓與其全部或主要部分之營業或財產，但前述規定不適用於因公司解散所進行的轉讓；或</p> <p>(h) 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。</p>
<p><u>14.3</u></p> <p><u>在不違反法令和公開發行公司法令的情形下，公司非經已發行股份總數三分之二以上之股東同意不得為下列事項：</u></p> <p>(a) <u>公司參與合併後消滅，而致公司於證交所終止上市，且合併後既存或新設之他公司為非上市（櫃）公司；</u></p> <p>(b) <u>公司概括讓與全部營業及財產，而致公司於證交所終止上市，且受讓公司為非上市（櫃）公司；</u></p> <p>(c) <u>公司以股份轉換方式被他公司收購為其百分之百持股之子公司，而導致公司於證交所終止上市，且進行收購之他公司為非上市（櫃）公司；或</u></p> <p>(d) <u>公司進行分割，而致公司於證交所終止上市，且分割後受讓營業之既存公司或新設公司為非上市（櫃）公司。</u></p>	<p>(新增條文)</p>
<p><u>14.4</u></p> <p>在不違反法令、章程及公開發行公司法令所訂法定出席股份數門檻之規定下，有關公司解散之程序：</p> <p>(a) 如公司係因無法於其債務到期時清償而決議自願解散者，公司應以股東會普通決議為之；或</p>	<p><u>14.3</u></p> <p>在不違反法令、章程及公開發行公司法令所訂法定出席股份數門檻之規定下，有關公司解散之程序：</p> <p>(a) 如公司係因無法於其債務到期時清償而決議自願解散者，公司應以股東會普通決議為之；或</p>

修訂條文 (中譯文)	現行條文 (中譯文)
(b) 如公司係因前述第 14.4 條 (a) 款以外之事由而決議自願解散者，公司應以特別決議為之。	(b) 如公司係因前述第 14.3 條 (a) 款以外之事由而決議自願解散者，公司應以特別決議為之。
14.5 公司依法令及公開發行公司法令返還股本時，應依股東所持股份比例為之。	14.4 公司依法令及公開發行公司法令返還股本時，應依股東所持股份比例為之。
14.6 在不違反法令、章程及公開發行公司法令規定之前提下，倘公司擬以現金以外財產返還股本；其退還之財產及抵充之數額，應經股東會決議，並經該收受財產股東之同意。惟退還財產之價值及抵充之數額，於董事會提呈股東會決議前，應經中華民國會計師查核簽證。	14.5 在不違反法令、章程及公開發行公司法令規定之前提下，倘公司擬以現金以外財產返還股本；其退還之財產及抵充之數額，應經股東會決議，並經該收受財產股東之同意。惟退還財產之價值及抵充之數額，於董事會提呈股東會決議前，應經中華民國會計師查核簽證。
27.4 董事會得採用符合公開發行公司法令之候選人提名制度。該候選人提名的規則和程序應符合董事會並經股東會普通決議通過後所隨時制定的政策，該政策應符合法令，章程大綱，章程和公開發行公司法令的規定。此外，董事之選任，應採用公開發行公司法令之候選人提名制度。	27.4 董事會得採用符合公開發行公司法令之候選人提名制度。該候選人提名的規則和程序應符合董事會並經股東會普通決議通過後所隨時制定的政策，該政策應符合法令，章程大綱，章程和公開發行公司法令的規定。此外， <u>獨立</u> 董事之選任，應採用公開發行公司法令之候選人提名制度。
34.1 <u>本公司每年度扣除員工酬勞及董事酬勞前之稅前淨利如有獲利，應由董事會以董事三分之二以上之出席及出席董事過半數同意之決議提撥員工酬勞及董事酬勞如下，並報告股東會；惟如本公司尚有累積虧損時，應預先保留填補該虧損之數額：</u> <u>(a) 不低於千分之一作為員工酬勞。</u> <u>(b) 不超過百分之一作為董事酬勞。</u> <u>前述第(a)款之員工酬勞得以現金、或以該金額繳足尚未發行股份之價金、或兩者併採之方式為之，發放對象包括符合一定條件之從屬公司員工；發放予從屬公司員工時，得由本公司直接或透過相關從屬公司間接發放之。</u> 本公司得依董事會擬訂並經股東以普通決	34.1 本公司得依董事會擬訂並經股東以普通決議通過之利潤分配計畫分配利潤。董事會應以下述方式擬訂該利潤分配計畫：本公司應就年度淨利先彌補歷年虧損，並提撥剩餘利潤之 <u>10%</u> 作為法定盈餘公積，直至累積法定盈餘公積相當於本公司之資本總額。其次，依公開發行公司法令規定或依主管機關要求提撥特別盈餘公積； <u>並得提撥不超過所餘利潤之 1% 作為董事酬勞以及不超過所餘利潤之 10% 作為公司及從屬公司之員工紅利。董事會應於盈餘分派之議案中明訂分派予董事及員工之紅利之成數，股東得於決議同意前修改該提案。董事兼任本公司執行主管者得同時受領其擔任董事之酬勞及擔任公司員工之紅利。任</u>

修訂條文（中譯文）	現行條文（中譯文）
<p>議通過之利潤分配計畫分配利潤。董事會應以下述方式擬訂該利潤分配計畫：本公司應就年度稅後淨利先彌補歷年虧損，並提撥餘額之<u>百分之十</u>作為法定盈餘公積，直至累積法定盈餘公積相當於本公司之實收資本額；其次，依公開發行公司法令規定或依主管機關要求提撥特別盈餘公積；其餘部分（下稱「<u>當年度可分配盈餘</u>」）加計以前年度累積未分配盈餘，得依開曼公司法及公開發行公司法令，在考量財務、業務及經營因素後作為股利（包括現金或股票）進行分配。<u>股利之發放總額應不低於當年度可分配盈餘之百分之十</u>；現金股利發放總額將不低於當年度發放股利總額之<u>百分之十</u>，倘當年度之每股股利發放總額不足新台幣一元，則不在此限，公司得自行決定全部或一部以股票或現金發放之。倘公司當年度可分配盈餘低於公司相關財務年度終了時實收資本額之<u>百分之十</u>，公司得決定當年度不分配股利（包括現金或股票）。</p>	<p>何所餘利潤得依開曼公司法及公開發行公司法令，在考量財務、業務及經營因素後作為股利（包括現金或股票）<u>或紅利</u>進行分配，股利之發放總額應不低於<u>所餘利潤之 10%</u>；現金股利發放總額將不低於當年度發放股利總額之 <u>10%</u>，倘當年度之每股股利發放總額不足新台幣一元，則不在此限，公司得自行決定全部或一部以股票或現金發放之。</p>

**Comparison Table of Amendments to
the Amended and Restated Memorandum of Association and Articles
of Association**

Proposed Amendments	Current Provisions
<p>1 Interpretation</p> <p><u>"Non TWSE-Listed or TPEX-Listed Company" refers to a company whose shares are neither listed on the TWSE (defined below) nor the Taipei Exchange.</u></p> <p><u>"Paid-in Capital" means the amount calculated by the par value of the total outstanding Shares of the Company.</u></p> <p><u>"Share Swap" refers to an act wherein the shareholders of a company transfer all of the company's issued shares to another company, such company issue its shares or pays cash or other property to the shareholders of the first company as consideration for the transfer in accordance with the Applicable Public Company Rules.</u></p> <p><u>"Spin-off" refers to an act wherein a transferor company transfers all or part of its independently operated business to an existing or a newly incorporated company and that existing transferee company or newly incorporated transferee company issues shares, or pays cash or other property to the transferor company or to shareholders of the transferor company as consideration in accordance with the Applicable Public Company Rules.</u></p>	<p>1 Interpretation</p> <p><u>"Share Swap" means transferring all the issued Shares to another company in exchange for the shares issued by that company in accordance with the Applicable Public Company Rules.</u></p> <p><u>"Spin-off" refers to an act wherein a transferor company transfers all of its independently operated business or any single independently operated business to an existing or a newly incorporated company as consideration for that existing transferee company or newly incorporated transferee company to issue new shares to the transferor company or to shareholders of the transferor company.</u></p>
<p>14.2</p> <p>Subject to the provisions of the Statute, the Applicable Public Company Rules <u>and Article 14.3 of these Articles</u>, the Company shall not, without a Supermajority Resolution:</p>	<p>14.2</p> <p>Subject to the provisions of the Statute <u>and</u> the Applicable Public Company Rules, the Company shall not, without a Supermajority Resolution:</p>

Proposed Amendments	Current Provisions
<p>(a) sell, transfer or lease of whole business of the Company or other matters which has a material effect on the Members' rights and interests;</p> <p>(b) discharge or remove any Director;</p> <p>(c) approve any action by one or more Director(s) who is engaging in business conduct for him/herself or on behalf of another person that is within the scope of the Company's business;</p> <p>(d) effect any capitalization of distributable Dividends and/or bonuses and/or any other amount prescribed under Article 35 hereof;</p> <p>(e) effect any Merger, Spin-off or Share Swap, provided that any Merger which falls within the definition of "merger and/or consolidation" under the Statute shall also be subject to the requirements of the Statute;</p> <p>(f) enter into, amend, or terminate any agreement for lease of the Company's whole business, or for entrusted business, or for frequent joint operation with others;</p> <p>(g) transfer its business or assets, in whole or in any essential part, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company; or</p> <p>(h) acquire or assume the whole business or assets of another person, which has material effect on the Company's operation.</p>	<p>(a) sell, transfer or lease of whole business of the Company or other matters which has a material effect on the Members' rights and interests;</p> <p>(b) discharge or remove any Director;</p> <p>(c) approve any action by one or more Director(s) who is engaging in business conduct for him/herself or on behalf of another person that is within the scope of the Company's business;</p> <p>(d) effect any capitalization of distributable Dividends and/or bonuses and/or any other amount prescribed under Article 35 hereof;</p> <p>(e) effect any Merger, Spin-off or Share Swap, provided that any Merger which falls within the definition of "merger and/or consolidation" under the Statute shall also be subject to the requirements of the Statute;</p> <p>(f) enter into, amend, or terminate any agreement for lease of the Company's whole business, or for entrusted business, or for frequent joint operation with others;</p> <p>(g) transfer its business or assets, in whole or in any essential part, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company; or</p> <p>(h) acquire or assume the whole business or assets of another person, which has material effect on the Company's operation.</p>
14.3	(Newly added)

Proposed Amendments	Current Provisions
<p><u>Subject to the provisions of the Statute and the Applicable Public Company Rules, the Company shall not, without passing a resolution adopted by a majority of not less than two-thirds of the total number of votes represented by the issued shares in the Company:</u></p> <p><u>(a) enter into a Merger, in which the Company is not the surviving company and is proposed to be struck-off and thereby dissolved, which results in a delisting of the Shares on the TWSE, and the surviving or newly incorporated company is a Non TWSE-Listed or TPEX-Listed Company;</u></p> <p><u>(b) make a general transfer of all the business and assets of the Company, which results in a delisting of the Shares on the TWSE, and the assigned company is a Non TWSE-Listed or TPEX-Listed Company;</u></p> <p><u>(c) be acquired by another company as its wholly-owned subsidiary by means of a Share Swap, which results in a delisting of the Shares on the TWSE, and the acquirer is a Non TWSE-Listed or TPEX-Listed Company; or</u></p> <p><u>(d) carry out a Spin-off, which results in a delisting of the Shares on the TWSE, and the surviving or newly incorporated spun-off company is a Non TWSE-Listed or TPEX-Listed Company.</u></p>	
<p>14.4</p> <p>Subject to the provisions of the Statute, the provisions of these Articles, and the quorum requirement under the Applicable Public Company Rules, with regard to the dissolution procedures of the Company, the</p>	<p>14.3</p> <p>Subject to the provisions of the Statute, the provisions of these Articles, and the quorum requirement under the Applicable Public Company Rules, with regard to the dissolution procedures of the Company, the</p>

Proposed Amendments	Current Provisions
<p>Company shall pass (a) an Ordinary Resolution, if the Company resolves that it be wound up voluntarily because it is unable to pay its debts as they fall due; or (b) a Special Resolution, if the Company resolves that it be wound up voluntarily for reasons other than the reason stated in Article 14.4(a) above.</p>	<p>Company shall pass (a) an Ordinary Resolution, if the Company resolves that it be wound up voluntarily because it is unable to pay its debts as they fall due; or (b) a Special Resolution, if the Company resolves that it be wound up voluntarily for reasons other than the reason stated in Article 14.3(a) above.</p>
<p>14.5</p> <p>Any return of capital made in accordance with the Statute and the Applicable Public Company Rules shall be effected based on the percentage of shareholding of the Members pro rata.</p>	<p>14.4</p> <p>Any return of capital made in accordance with the Statute and the Applicable Public Company Rules shall be effected based on the percentage of shareholding of the Members pro rata.</p>
<p>14.6</p> <p>Subject to the Statute, these Articles and the Applicable Public Company Rules if the Company proposes, in connection with any return of capital, to distribute specific assets owned by the Company to the Members, the type of specific assets and the corresponding amount of such substitutive distribution to the Members shall be approved at a general meeting and be agreed by the Member who will receive such assets; provided, however, that, the value of specific assets and the corresponding amount of such substitutive distribution shall be assessed by an ROC certified public accountant before the Board submits the same to a general meeting for approval.</p>	<p>14.5</p> <p>Subject to the Statute, these Articles and the Applicable Public Company Rules if the Company proposes, in connection with any return of capital, to distribute specific assets owned by the Company to the Members, the type of specific assets and the corresponding amount of such substitutive distribution to the Members shall be approved at a general meeting and be agreed by the Member who will receive such assets; provided, however, that, the value of specific assets and the corresponding amount of such substitutive distribution shall be assessed by an ROC certified public accountant before the Board submits the same to a general meeting for approval.</p>
<p>27.4</p> <p>The Directors may adopt a candidate nomination mechanism which is in compliance with Applicable Public Company Rules. The rules and procedures for such candidate nomination shall be in accordance with policies established by the Directors and by an Ordinary Resolution from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles</p>	<p>27.4</p> <p>The Directors may adopt a candidate nomination mechanism which is in compliance with Applicable Public Company Rules. The rules and procedures for such candidate nomination shall be in accordance with policies established by the Directors and by an Ordinary Resolution from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles</p>

Proposed Amendments	Current Provisions
<p>and the Applicable Public Company Rules. Such candidate nomination mechanism in compliance with Applicable Public Company Rules shall also be used for an election of Directors.</p>	<p>and the Applicable Public Company Rules. Such candidate nomination mechanism in compliance with Applicable Public Company Rules shall also be used for an election of <u>Independent</u> Directors.</p>
<p>34.1</p> <p><u>Upon the annual final settlement of the Company's accounts, if there are surplus profits on the Company's net profits before tax (before deducting any employees compensation and Directors compensation), the board of Directors shall, upon approval by a majority of the Directors present at a meeting attended by two-thirds or more of the total number of the Directors, set aside employees' compensation and Directors' compensation in the following manner, and report such distribution of compensation to the shareholders' meeting. However, if the Company has accumulated losses, the Company shall first reserve an amount thereof to offset the losses:</u></p> <p><u>(a) no less than 0.1% as employees' compensation;</u></p> <p><u>(b) no more than 1% as Directors' compensation.</u></p> <p><u>Employees' compensation stated in Article 34.1(a) above may be distributed by way of cash or by way of applying such sum in paying up in full unissued shares, or a combination of both; employees entitled to the compensation includes those of the Company' Subsidiaries who meet certain qualifications; when the Company distributes compensation to employees of its Subsidiaries, such compensation may be distributed directly by the Company or indirectly by and through the relevant Subsidiaries.</u></p>	<p>34.1</p> <p>The Company may distribute profits in accordance with a proposal for distribution of profits prepared by the Directors and approved by the Members by an Ordinary Resolution. The Directors shall prepare such proposal as follows: the proposal shall begin with the Company's Annual Net Income and offset its losses in previous years that have not been previously offset, then set aside a legal capital reserve at 10% of the <u>profits left over</u>, until the accumulated legal capital reserve has equalled the <u>total capital</u> of the Company; then set aside a special capital reserve, if one is required, in accordance with the Applicable Public Company Rules or as requested by the authorities in charge; <u>and then may set aside up to 1% of the balance as bonus to Directors and up to 10% of the balance as bonus to employees of the Company and the Subsidiaries.</u> The Directors shall <u>specify the exact percentages or amounts to be distributed as bonuses to Directors and employees in preparing the proposal for distribution of profits, and the Members may amend such proposal prior to its approval.</u> <u>A Director who also serves as an executive officer of the Company may receive a bonus in his capacity as a Director and a bonus in his capacity as an employee.</u> Any balance <u>left over</u> may be distributed as Dividends (including cash dividends or stock dividends) or <u>bonuses</u> in accordance with the Statute and the Applicable Public Company Rules and after taking into consideration financial,</p>

Proposed Amendments	Current Provisions
<p>The Company may distribute profits in accordance with a proposal for distribution of profits prepared by the Directors and approved by the Members by an Ordinary Resolution. The Directors shall prepare such proposal as follows: the proposal shall begin with the Company's Annual Net Income and offset its losses in previous years that have not been previously offset, then set aside a legal capital reserve at 10% of the <u>balance</u>, until the accumulated legal capital reserve has equaled the <u>Paid-in Capital</u> of the Company; then set aside a special capital reserve, if one is required, in accordance with the Applicable Public Company Rules or as requested by the authorities in charge; <u>the remaining amount (hereinafter the "Distributable Profits in a Given Year") plus any accumulated undistributed profits of previous years</u> may be distributed as Dividends (including cash dividends or stock dividends) in accordance with the Statute and the Applicable Public Company Rules and after taking into consideration financial, business and operational factors. The amount to be distributed as Dividends shall not be less than 10% of <u>the Distributable Profits in a Given Year</u>. The Company will pay a portion of such Dividends in cash, which cash portion shall be no less than 10% of the total amount of such Dividends except that if the total amount of Dividends payable per share in a given year will be less than NT\$1, the 10% threshold shall not apply and the Company may, at its sole discretion, pay such Dividends, in whole or in part, by distribution of cash and/or stock. <u>The</u></p>	<p>business and operational factors. The amount to be distributed as Dividends shall not be less than 10% of <u>such balance</u>. The Company will pay a portion of such Dividends in cash, which cash portion shall be no less than 10% of the total amount of such Dividends except that if the total amount of Dividends payable per share in a given year will be less than NT\$1, the 10% threshold shall not apply and the Company may, at its sole discretion, pay such Dividends, in whole or in part, by distribution of cash and/or stock.</p>

Proposed Amendments	Current Provisions
<u>Company may decide not to distribute any Dividends (including cash dividends or stock dividends) if the Distributable Profits in a Given Year are less than 10% of the Paid-in Capital at the end of the relevant financial year.</u>	

【附件五】

(此中譯本僅供參考之用，其內容應以英文版為準)

開曼群島公司法（2018年修訂版）

股份有限公司

修訂和重述章程大綱

TPK Holding Co., Ltd.

(經 2018 年 5 月 29 日特別決議通過)

1. 公司名稱為 TPK Holding Co., Ltd.。
2. 公司註冊處所為開曼群島 Maples Corporate Services Limited, PO Box 309, Ugland House, Grand Cayman KY1-1104，或董事會日後決議之其他地點。
3. 公司設立之目的未受限制，公司有權從事未受《公司法》（2018年修訂版）及其日後修正之版本或任何其他開曼群島法律所禁止的任何目的。
4. 各股東對公司之義務限於繳清其未繳納之股款。
5. 公司授權資本額為新臺幣 6,000,000,000 元，劃分為 600,000,000 股，每股面額新臺幣 10.00 元，根據《公司法》（2018年修訂版）及其日後修正之版本和公司章程，公司有權贖回或買回任何股份，分割或合併任何股份，及就其資本之一部或全部發行，無論是否有優先權、特別之權利、遞延權或其他任何條件或限制等，並且，除另有明文規定外，每次股份（無論為普通股、特別股或其他）發行之條件應受前述公司權力之限制。
6. 公司有權依開曼群島外之其他準據法登記為股份有限公司而繼續存續，並註銷在開曼群島之登記。
7. 本章程大綱中未定義的專有名詞應與公司章程中的定義一致。

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開曼群島公司法（2018 年修訂版）

股份有限公司

章程

TPK Holding Co., Ltd.

（經 2018 年 5 月 29 日特別決議通過）

1 解釋

1.1 在本章程中，除非與本文有不符之處，法令所附第一個附件中的表格 A 不適用：

“公開發行公司法令”	指影響公開發行公司或任何在臺灣證券交易市場上市的公司之中華民國法律、規則和規章，包括但不限於《公司法》，《證券交易法》，《企業併購法》的相關規定，經濟部發布的規章制度，金管會發布的規章制度，或證交所發布的規章制度和臺灣地區與大陸地區人民關係條例及其相關規範等。
“年度稅後淨利”	係指依各該年度公司經查核簽證之年度稅後淨利。
“章程”	指公司章程。
“公司”	指 TPK Holding Co., Ltd.。
“董事”	指公司當時的董事（為明確起見，包括任一及所有獨立董事）。
“股利”	包括期中股利。
“電子記錄”	與《電子交易法》中的定義相同。
“電子交易法”	指開曼群島的《電子交易法》（2003 年修訂）。
“金管會”	指中華民國行政院金融監督管理委員會。
“獨立董事”	指為符合當時有效之公開發行公司法令而經股東會選舉為“獨立董事”的董事。
“公開資訊觀測站”	指證交所透過 http://newmops.twse.com.tw/ 網址監管的公開發行公司申報系統。
“股東”	與法令中的定義相同。
“章程大綱”	指公司章程大綱。
“合併”	指(i)參與合併之公司全部消滅，由新成立之公司概括承受消滅公司之全部權利義務；或(ii)參與合併之其中一公司存續，由存續公司概括承受消滅公司之全部權利義務，並以存續或新設公司之股份、或其他公司之股份、現金或其他財產作為對價之行為。
“實收資本額”	指依公司已發行股份總數之面額計算之數額。
“普通決議”	指在股東會上有權投票的股東，親自或在允許代理的情況下透過代理，以簡單多數決通過的決議。

“非上市（櫃）公司”	指其股票未於證交所上市或財團法人中華民國證券櫃檯買賣中心上櫃的公司。
“私募”	指股份於證交所上市後，由公司依公開發行公司法令之規定及向該等規定所允許之適格特定人私募公司股份或公司之其他有價證券。
“股東名冊”	指依法令維持的股東名冊登記。除法令另有規定外，包括股東名冊登記的任何副本。
“註冊處所”	指公司目前註冊處所。
“中華民國”	指中華民國。
“印章”	指公司的一般圖章，包括複製的印章。
“股份”	指公司股份。
“股票”	指表彰股份之憑證。
“股份轉換”	指一公司依公開發行公司法令之規定，讓與全部已發行股份予他公司，而由他公司以股份、現金或其他財產支付該公司股東作為對價之行為。
“徵求人”	指依公開發行公司法令徵求任何其他股東之委託書以被該股東指派為代理人代理參加股東會並於股東會上行使表決權之股東、經股東委託之信託事業或股務代理機構。
“特別決議”	指經有權於該股東會行使表決權之股東表決權數三分之二以上同意之決議。該股東得親自行使表決權或委託經充分授權之代理人（如允許委託代理人，須於股東會召集通知中載明該特別決議係特別決議）代為行使表決權。
“分割”	指一公司依公開發行公司法令之規定，將其得獨立營運之一部或全部之營業讓與既存或新設之他公司，而由既存公司或新設公司以股份、現金或其他財產支付該公司或該公司股東作為對價之行為。
“法令”	指開曼群島《公司法》（2018年修訂）。
“從屬公司”	指(i)公司持有其已發行有表決權之股份總數或資本總額超過半數之公司；或(ii)公司、其從屬公司及控制公司直接或間接持有其已發行有表決權之股份總數或資本總額合計超過半數之公司。
“特別（重度）決議”	指(i)由代表公司已發行股份總數三分之二或以上之股東（包括股東委託代理人）出席股東會，出席股

東表決權過半數同意通過的決議，或(ii)若出席股東會的股東代表股份總數雖未達公司已發行股份總數三分之二，但超過公司已發行股份總數之半數時，由出席股東表決權三分之二或以上之同意通過的決議。

“集保結算所”	指臺灣集中保管結算所股份有限公司。
“庫藏股”	指公司依法令及公開發行公司法令之規定以公司名義持有之庫藏股。
“證交所”	指台灣證券交易所股份有限公司。

1 在本章程中：

- (a) 單數詞語包括複數含義，反之亦然；
- (b) 陽性詞語包括陰性含義；
- (c) 表述個人的單詞包括公司含義；
- (d) “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，包括以電子記錄形式；
- (e) 所提及任何法律或規章的規定應理解為包括該規定的修正、修改、重新制定或替代規定；
- (f) 帶有“包括”、“尤其”或任何類似之表達語句應理解為僅具有說明性質，不應限制其所描述之詞語的意義；
- (g) 標題僅作參考，在解釋這些條款之意義時應予忽略；
- (h) 《電子交易法》的第8部分不適用於本章程。

2 營業開始

- 2.1 公司設立後，得於董事會認為適當之時點開始營業。
- 2.2 董事會得以公司資本或任何其他公司之款項支付因公司成立和設立而生之所有費用，包括登記費用。

3 股份發行

- 3.1 根據法令、章程大綱、章程和公開發行公司法令（以及股東會上公司可能給予的任何指示）的相關規定（如有），在不損害現有股份所附屬權利的情況下，董事會可以在其認為適當的時間、按其認為適當的條件、向其所認為適當的人分配、發行、授與認股權或以其他方式處分股份，無論該股份是否有優先權，遞延權或其他權利或限制，無論是關於股利、表決權、資本返還或其他方面的內容。公司有權贖回或買回任何股份，分割或合併任何股份，及就其資本之一部或全部發行，無論是否有優先權、特別之權利、遞延權或其他任何條件或限制等，並且，除另有明文規定外，每次股份（無論為普通股、特別股或其他）發行之條件應受前述公司權力之限制。
- 3.2 公司不得發行無記名股票。

3.3 公司不得發行任何未繳納股款或繳納部分股款之股份。

4 股東名冊

4.1 董事會應於其於任一時點所決定之處所備置或促使他人備置股東名冊，如董事會未為決定，股東名冊應置於公司註冊地。

4.2 如果董事會認為必要或適當，公司得於開曼群島境內或境外董事會認為適當之處所備置一份或數份股東分冊。股東總名冊和分冊應一同被視為本章程所稱之股東名冊。

4.3 於公司股份於證交所上市期間，集保結算所登錄之公司股東紀錄應視為股東分冊。

5 股東名冊停止過戶或認定基準日

5.1 為決定有權獲得股東會或股東會延會通知之股東，或有權在股東會或股東會延會投票之股東，或有權獲得股利之股東或為其他目的而需決定股東名單者，董事會應決定股東名冊之閉鎖期間，且該閉鎖期間不應少於公開發行公司法令規定之最低期間。

5.2 於依第 5.1 條之限制下，除股東名冊變更之停止外，或為取代股東名冊變更之停止，董事會為決定有權收受股東會開會或股東會延會通知之股東，或有權在股東會或股東會延會投票之股東，或為決定有權收受股利或為任何其他目的而需決定股東名單時，得指定一特定日作為基準日。董事會依本 5.2 條規定指定基準日時，應依公開發行公司法令透過公開資訊觀測站公告該基準日。

5.3 有關執行股東名冊停止變更期間的規則和程序，包括向股東發出有關停止變更期間的通知，應遵照董事會通過的政策（董事會可能隨時變更之），該相關政策應符合法令、章程大綱、章程和公開發行公司法令的規定。

6 股票

6.1 除法令另有規定外，公司發行之股份應以無實體發行，並依公開發行公司法令洽集保結算所登錄發行股份之相關資料。僅於董事會決議印製股票時，股東始有權獲得股票。股票（如有）應根據董事會決定之格式製作。股票應由董事會授權的一名或多名董事簽署。董事會得授權以機械程序簽發有權簽名的股票。所有股票應連續編號或以其他方式識別之，並註明其所表彰的股份。為轉讓之目的提交公司的股票應依本章程規定予以註銷。於繳交並註銷與所表彰股份相同編號的舊股票之前，不得簽發新股票。

6.2 若董事會依第 6.1 條之規定決議印製股票時，公司應於依法令、章程大綱、章程及公開發行公司法令得發行股票之日起 30 日內，對認股人或應募人交付股票，並應依公開發行公司法令於交付股票前公告之。

6.3 若股票經塗污、磨損、遺失或損壞，得提出證據證明、賠償並支付公司在調查證據過程中所產生之合理費用以換發新股票，該相關費用由董事會定之，並（在塗污或磨損的情況下）於交付舊股票時支付之。

7 特別股

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

- 7.2 在依第 7.1 條發行特別股之前，公司應修改章程並在章程中明定特別股的權利和義務，包括但不限於下列內容，而且特別股之權利及義務將不抵觸公開發行公司法令有關於特別股權利及義務之強制規定，變更特別股之權利時亦同：
- (a) 特別股分派股息及紅利之順序、定額或定率；
 - (b) 特別股分派公司剩餘財產之順序、定額或定率；
 - (c) 特別股股東行使表決權之順序或限制（包括無表決權等）；
 - (d) 與特別股權利義務有關的其他事項；
 - (e) 公司被授權或被強制要購回特別股時，其贖回之方法；於不適用贖回權時，其聲明。

8 發行新股

- 8.1 公司發行新股，應經董事會三分之二以上董事之出席及出席董事過半數之同意。新股份之發行應限於公司之授權資本額內為之。
- 8.2 除股東於股東會另以普通決議為不同決議外，於依本章程第 8.3 條提撥公開銷售部分（定義如后）及員工認股部分（定義如后）後，公司現金增資發行新股時，應公告及通知各股東其有優先認購權，得按照原有股份比例儘先分認剩餘新股。於決議發行新股之同一股東會，股東並得決議放棄優先認購權。公司應於前開公告中聲明，如股東未依指定之期限依原有股份比例認購新發行之股份者，則應視為喪失其優先認購權。在不違反第 6.3 條之規定下，如原有股東持有股份按比例不足以行使優先認購權認購一股新股者，數股東得依公開發行公司法令合併共同認購或歸併一人認購；如新發行之股份未經原有股東於指定期限內認購完畢者，公司得依公開發行公司法令將未經認購之新股於中華民國公開發行或洽由特定人認購之。
- 8.3 公司於中華民國境內辦理現金增資發行新股時，除董事會依據公開發行公司法令及或金管會或證交所之指示而為公司無須或不適宜對外公開發行之決定外，應提撥發行新股總額之百分之十，在中華民國境內對外公開發行，但股東會另有較高提撥比率之決議者，從其決議（下稱「公開銷售部分」）。公司得保留發行新股總額百分之十至百分之十五供公司及其從屬公司之員工認購（下稱「員工認股部分」）。公司對該等員工認購之新股，得限制在一定期間內不得轉讓，但其期間最長不得超過二年。
- 8.4 股東之新股認購權得獨立於該股份而轉讓。新股認購權轉讓之規則和程序應依據公司制定的政策，且相關政策應符合法令、章程大綱、章程和公開發行公司法令。
- 8.5 第 8.2 條規定的股東優先認購權，在因下列原因或目的而發行新股時不適用：(a)與他公司合併，公司分割、股份轉換或公司重整有關；(b)與公司履行其認股權憑證和/或認股權契約之義務有關，包括第 11 條所提及者；(c)與公司履行可轉換公司債或附認股權公司債之義務有關；(d)與公司履行附認股權特別股之義務有關；(e)與私募有關；或(f)公司依第 8.7 條規定發行限制型股票。
- 8.6 通知股東行使優先認購權的期間及其他規則和程序、實行方式，應依董事會所訂之政策制定，該相關政策應符合法令、章程大綱、章程和公開發行公司法令。

8.7 於不違反或抵觸法令之前提下，公司得經股東會特別（重度）決議發行限制員工權利之新股（下稱「限制型股票」）予本公司及其從屬公司之員工，不適用本章程第 8.3 條之規定。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法令之規定。

9 股份轉讓

9.1 於不違反法令和公開發行公司法令之規定下，公司發行的股份應得自由轉讓。但公司保留給員工承購之股份得由董事會自由裁量決定限制員工在一定期間內不得轉讓，惟其期間最長不得超過 2 年。

9.2 於不違反開曼法律之情形下，於證交所交易之無實體發行股份之轉讓，得以證交所採用的有價證券轉讓方式為之，或以依據公開發行公司法令認為適當、且經董事會決議通過之方式為之。

9.3 於不違反開曼法律之情形下，董事會得同意無實體發行之公司各種類股份透過相關系統（包括集保結算所之相關系統），以不簽署轉讓文件之方式轉讓。就無實體發行之股份，公司應依據相關系統之規定、設備及要求，通知無實體發行之股份持有者提供（或由該持有者指派他人提供）透過相關系統轉讓股份所需之指示，但該指示應不違反章程、開曼法律及公開發行公司法令。

10 股份買回

10.1 根據法令、章程大綱、章程和公開發行公司法令之規定，公司得經董事會三分之二以上董事出席及出席董事過半數同意，買回公司之股份（包括可贖回之股份）。公司如依本條規定買回於證交所上市之股份者，應依公開發行公司法令之規定，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。

10.2 公司得以依法令和公開發行公司法令允許之任何方式，支付其買回其股份之股款。

10.3 公司買回、贖回或取得（經由交付或其他方式）之股份應依董事會決議，立即註銷或作為庫藏股由公司持有。

10.4 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）。

10.5 公司買回於證交所上市之股份後，以低於公司依據董事會買回庫藏股之決議執行買回之實際買回股份之平均價格（下稱「平均買回價格」）轉讓庫藏股予公司或其從屬公司員工者，應經最近一次股東會有代表已發行股份總數過半數股東之出席，出席股東表決權三分之二以上之同意，並應於該次股東會召集事由中列舉並說明下列事項，不得以臨時動議提出：

(a) 所定轉讓價格、與平均買回價格相較之折價、計算依據及合理性；

(b) 轉讓股數、目的及合理性；

(c) 轉讓條件，包括但不限於受讓員工之資格條件及得買受之股數；與

(d) 對股東權益之下列影響：

(i) 對公司股份之稀釋效果；及

(ii) 以低於平均買回價格轉讓股份予員工，對公司造成之財務負擔。

歷次股東會通過且轉讓予員工及從屬公司員工之股數，累計不得超過公司已發行股份總數之百分之五，且單一認股員工買受股數累計不得超過公司已發行股份總數之千分之五。公司買回自己之股份轉讓予員工者，得限制在一定期間內不得轉讓，但其期間最長不得超過二年。

10.6 除本章程及公開發行公司法令規定者外，董事會得決議註銷庫藏股或依其認為適當之條件轉讓庫藏股。

10.7 公司買回股份之相關事項應遵循中華民國證券法令及公開發行公司法令之規定辦理。

11 員工激勵計畫

11.1 縱有本章程第 8.7 條限制型股票之規定，公司得經董事會以三分之二以上董事之出席及出席董事過半數同意之決議，通過一個以上之激勵措施並得發行股份或選擇權、認股權憑證或其他類似之權證給公司及從屬公司之員工。規範此等激勵計畫之規則及程序應與董事會所制訂之政策一致，並應符合法令、章程大綱、章程和公開發行公司法令。

11.2 依前述第 11.1 條發行之選擇權、認股權憑證或其他類似之權證不得轉讓，但因繼承者不在此限。

11.3 公司得依上開第 11.1 條所定之激勵計畫，與其員工及從屬公司之員工簽訂認股權契約，約定於一定期間內，員工得認購特定數量的公司股份。此等契約之條款對相關員工之限制不得低於其所適用之激勵計畫所載條件。

11.4 公司及其從屬公司之董事非本章程第 8.7 條所定發行限制型股票及本章程第 11 條所訂員工激勵計畫之對象，但倘董事亦為公司或其從屬公司之員工，該董事得基於員工身分（而非董事身分）參與認購限制型股票或員工激勵計畫。

12 股份權利變更

12.1 無論公司是否處於清算程序，在任何時候，如果公司資本被劃分為不同種類的股份，則需經該類股份持有人之股東會特別決議始可變更該類股份所附屬之權利，但該類股份發行條件另有規定者不在此限。縱有前述規定，如果章程的任何修改或變更損害了任一種類股份的優先權，那麼該相關修改或變更應經特別決議通過，並應經該類股份股東個別之股東會的特別決議通過。

12.2 章程中與股東會有關的規定應適用於每一相同種類股份持有者的會議。

12.3 股份持有人持有發行時附有優先權或其他權利之股份者，其權利不因創設或發行與其股份順位相同之其他股份而被視同變更，但該類股份發行條件另有明確規定者不在此限。

13 股份移轉

- 13.1 如果股東死亡，若該股份為共同持有時其他尚生存之共同持有人，或該股份是單獨持有時其法定代理人，為公司所認定唯一有權享有股份權益之人。死亡股東之財產就其所共有之股份所生之義務不因死亡而免除。
- 13.2 因股東死亡、破產、清算、解散或者因轉讓之外的任何其他情形而對股份享有權利的人，應以書面通知公司，且在董事會所可能要求的相關證據提出後，得寄發書面通知，選擇成為該相關股份之持有人或指定特定人成為該股份之持有人。

14 章程大綱和章程的修改和資本變更

- 14.1 在不違反法令和章程就應經股東會普通決議處理事項之規定的情形下，公司應以特別決議為下列事項：
- (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宗旨、權力或其他特別載明的事項；
 - (d) 減少其資本和資本贖回準備金；
 - (e) 根據股東會決議之數額，增加授權資本額或註銷任何在決議通過之日尚未為任何人取得或同意取得的股份。但於變更授權資本額之情形，公司亦應促使股東會修改章程大綱以反映該變更；及
 - (f) 依公開發行公司法令於中華民國境內為有價證券之私募。
- 14.2 在不違反法令和公開發行公司法令且不違反第 14.3 條的情形下，公司非經特別（重度）決議不得為下列事項：
- (a) 出售、讓與或出租公司全部營業或對股東權益有重大影響的其他事項；
 - (b) 解任任何董事；
 - (c) 許可一個或多個董事為其自身或他人為屬於公司營業範圍內的其他商業活動的行為；
 - (d) 使可分配股利及/或紅利及/或其他依第 35 條所規定款項之資本化；
 - (e) 合併、分割或股份轉換，但符合法令定義之合併應同時符合法令之規定；
 - (f) 締結、變更或終止關於公司出租全部營業、委託經營或與他人經常共同經營之協議；
 - (g) 讓與其全部或主要部分之營業或財產，但前述規定不適用於因公司解散所進行的轉讓；或
 - (h) 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。
- 14.3 在不違反法令和公開發行公司法令的情形下，公司非經已發行股份總數三分之二以上之股東同意不得為下列事項：
- (a) 公司參與合併後消滅，而致公司於證交所終止上市，且合併後既存或新設之他公司為非上市（櫃）公司；
 - (b) 公司概括讓與全部營業及財產，而致公司於證交所終止上市，且受讓公司為非上

- 市（櫃）公司；
- (c) 公司以股份轉換方式被他公司收購為其百分之百持股之子公司，而導致公司於證交所終止上市，且進行收購之他公司為非上市（櫃）公司；或
 - (d) 公司進行分割，而致公司於證交所終止上市，且分割後受讓營業之既存公司或新設公司為非上市（櫃）公司。
- 14.4 在不違反法令、章程及公開發行公司法令所訂法定出席股份數門檻之規定下，有關公司解散之程序：
- (a) 如公司係因無法於其債務到期時清償而決議自願解散者，公司應以股東會普通決議為之；或
 - (b) 如公司係因前述第 14.4 條（a）款以外之事由而決議自願解散者，公司應以特別決議為之。
- 14.5 公司依法令及公開發行公司法令返還股本時，應依股東所持股份比例為之。
- 14.6 在不違反法令、章程及公開發行公司法令規定之前提下，倘公司擬以現金以外財產返還股本；其退還之財產及抵充之數額，應經股東會決議，並經該收受財產股東之同意。惟退還財產之價值及抵充之數額，於董事會提呈股東會決議前，應經中華民國會計師查核簽證。

15 註冊處所

在不違反法令規定之情形下，公司得通過董事會決議變更其註冊處所之地點。

16 股東會

- 16.1 除年度股東常會外之所有股東會，應稱為股東臨時會；
- 16.2 公司應於每一會計年度終了後 6 個月內召開一次股東會作為年度股東常會，並應在股東會召集通知中詳細說明。在這些會議上董事會應作相關報告（如有）。
- 16.3 公司應每年舉行一次年度股東常會；
- 16.4 股東會應於董事會指定之時間及地點召開，惟除法令或本條另有規定外，股東會應於中華民國境內召開。如在中華民國境外召開股東會，相關程序及核准應依中華民國相關主管機關之規定辦理。於中華民國境外召開股東會時，公司應委任中華民國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投票事宜）。
- 16.5 董事會得召集股東會，且於經股東請求時，應立即進行公司股東臨時會之召集；
- 16.6 前條股東請求是指在股東提出請求日持有不低於當時已發行股份總數 3% 的股份，並且持有該股份至少一年之股東所作出的請求；
- 16.7 前條股東之請求，必須以書面記明提議事項及理由，並由提出請求者簽名，交存於註冊處所，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；
- 16.8 如董事會於股東提出請求日起 15 天內未為股東臨時會召集之通知，則提出請求之股東得依據公開發行公司法令自行召集股東臨時會。

17 股東會通知

- 17.1 任何年度股東常會之召集，應至少於 30 天前通知各股東，任何股東臨時會之召集，應至少於 15 天前通知各股東。每一通知之發出日或視為發出日及送達日應不予計入。股東會通知應載明會議地點、日期、時間和召集事由，並應依公開發行公司法令之規定發出。但如果經所有有權參加該股東會之股東（或其代理人）同意，則無論本章程所規定的通知是否已發出，也無論是否遵守章程有關股東會的規定，該公司股東會均應被視為已合法召集。
- 17.2 倘公司非因故意而漏向有權獲得通知之任一股東發出股東會通知，或其未收到股東會議通知，該股東會會議之程序不因此而無效。
- 17.3 公司應依本章程第 17.1 條之規定，一併公告股東會開會通知書、委託書用紙、有關承認案與討論案（包含但不限於選任或解任董事之議案）等各項議案之案由及說明資料，並依公開發行公司法令傳輸至公開資訊觀測站；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，併同寄送給股東。董事會並應於股東常會二十一日前（於股東臨時會之情形，則於股東臨時會十五日前），依公開發行公司法令準備股東會議事手冊和補充資料，將其寄發或以其他方式供所有股東可得取得，並應傳送至公開資訊觀測站。
- 17.4 於符合公開發行公司法令之情形下，股東得於股東會以臨時動議提出議案，惟該議案應與召集事由直接相關者始得提出。與(a)選舉或解任董事，(b)修改章程，(c)(i)解散，合併，分割或股份轉換，(ii)訂立、修改或終止關於出租公司全部營業，或委託經營，或與他人經常共同經營之契約，(iii)讓與公司全部或主要部分營業或財產，(iv)受讓他人全部營業或財產而對公司營運有重大影響者，(d)許可董事為其自己或他人從事公司營業範圍內事務的行為，(e)以發行新股方式分配公司全部或部分盈餘，法定公積及或其他依第 35 條所規定款項之資本化，及(f)公司私募發行具股權性質之有價證券等有關的事項，應載明於股東會通知並說明其主要內容，且不得以臨時動議提出。
- 17.5 董事會應在公司之登記機構（如有適用）及公司位於中華民國境內之股務代理機構之辦公室備置公司章程，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。股東得檢具利害關係證明文件，指定查閱範圍，隨時請求檢查、查閱或抄錄。
- 17.6 公司應依公開發行公司法令及法令之規定，將董事會準備的所有表冊，以及審計委員會準備之報告書（如有），備置於其登記機構（如有適用）及其位於中華民國境內之股務代理機構之辦公室。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。

18 股東會事項

- 18.1 除非出席股東代表股份數達到法定出席股份數，股東會不得為任何決議。除章程另有規定外，代表已發行股份總數過半數之股東親自或委託代理人出席，應構成股東會之法定權數。

- 18.2 董事會應根據公開發行公司法令之要求，提交其為年度股東常會所準備的營業報告書、財務報表、及盈餘分派或虧損撥補之議案供股東承認或同意，經股東會承認或同意後，董事會應根據公開發行公司法令，將經承認的財務報表及其副本、公司盈餘分派或虧損撥補決議分發或公告各股東。
- 18.3 除本章程另有明文規定及不違反公開發行公司法令之規定外，如果在指定為股東會會議之時間開始時出席股東代表股份數未達法定出席股份數，或者在股東會會議進行中出席股東代表股份數未達法定出席股份數者，主席得宣布延後開會，但其延後次數以二次為上限，且延後時間合計不得超過一小時。如股東會經延後二次開會但出席股東代表股份數仍不足法定出席股份數時，主席應宣布該股東會流會。如仍有召集股東會之必要者，則應依章程規定重行召集一次新的股東會。
- 18.4 股東會如由董事會召集者，其主席應由董事長擔任之，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，由董事長指定董事一人代理之，董事長未指定代理人或所指定之代理人因故不能行使代理職權時，應由其他出席之董事互推一人代理之。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。
- 18.5 在會議上進行表決的決議應通過投票方式決定。在會議上進行表決的決議不得以舉手表決之方式決定之。在需要投票並計算多數決時，需注意章程授予每一股東的投票數。
- 18.6 在票數相同的情況下，主席均無權投下第二票或決定票。
- 18.7 章程任何內容不得妨礙任何股東向有管轄權之法院提起訴訟，以尋求與股東會召集程序之不當或不當通過決議有關的適當救濟，因前述事項所生之爭議應以臺灣臺北地方法院為第一審管轄法院。
- 18.8 除法令、章程大綱或章程另有明文規定外，任何於股東會上提出交由股東決議、同意、採行、確認者，應以普通決議為之。
- 18.9 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，得於由董事會制訂並經股東會普通決議同意之股東會議事規則所規定之範圍內，依該規則以書面向公司提出一項股東常會議案。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外提出者。

19 股東投票

- 19.1 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股東於進行表決時，就其所持有的每一股份均有一表決權。
- 19.2 除已在認定基準日被登記為股東，或者已繳納相關催繳股款或其他款項者外，任何人均無權在任何股東會或個別種類股份持有者的個別會議上行使表決權。
- 19.3 有表決權之股東對行使表決權者資格提出異議者，應提交主席處理，主席的決定具有終局決定性。

- 19.4 表決得親自進行或透過代理人進行。一股東僅得以一份委託書指定一個代理人出席會議並行使表決權。
- 19.5 在不影響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法人或其他非自然人股東，就其所持有的每一股份均有一表決權。除股東係為他人持有股份而依公開發行公司法令分別行使表決權（包括公開發行公司法令中有關分別行使表決權之資格條件、適用範圍、行使方式、作業程序及其他事項之遵行）外，持股超過一股之股東就其持股，於股東會同一議案不得分割行使表決權。
- 19.6 如股東會於中華民國境內召開，董事會得決議採行以書面或電子方式行使表決權。如股東會於中華民國境外召開或如公開發行公司法令另有要求時，股東應得以書面或電子方式行使表決權。如表決權得以書面或電子方式行使時，其行使方式應載明於寄發予股東之股東會通知。股東以書面或電子方式行使表決權時，視為指派股東會主席為其代理人，於股東會上依其書面或電子文件指示之方式行使表決權，惟此種指派不應被認為係依公開發行公司法令所定義之委託代理人。股東會主席基於代理人之地位，就書面或電子文件中未載明之事項及該股東會上所提出對原議案之修正或臨時動議，皆無權行使該股東之表決權。股東以書面或電子方式行使表決權者，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，業已放棄收受通知或行使表決權。如股東會主席未依該等股東之指示代為行使表決權，則該股數不得算入已出席股東之表決權數，惟應算入計算股東會最低出席人數時之股數。
- 19.7 倘股東業依本章程第 19.6 條之規定，以書面或電子方式行使表決權，至遲應於股東會開會前二日，撤銷其以書面或電子方式行使表決權之意思表示，該撤銷應視為一併撤回依本章程第 19.6 條視為指派股東會主席為其代理人之意思表示。倘股東已依本章程第 19.6 條之規定為以書面或電子方式行使表決權之意思表示，但逾期撤銷上開意思表示者，不得撤回依本章程第 19.6 條視為指派股東會主席為其代理人之意思表示，股東會主席應依股東之指示代為行使表決權。
- 19.8 倘股東業依本章程第 19.6 條之規定，以書面或電子方式行使表決權，但另行指定他人代理其出席該次股東會者，應視為撤回依本章程第 19.6 條指派股東會主席為其代理人之意思表示。

20 代理

- 20.1 委託代理人之委託書應以書面為之，由委託人或其正式授權的被授權人書面簽署。如委託人為公司時，則由其正式授權的高級職員或被授權人進行簽署。代理人不需要是公司股東。
- 20.2 出席股東會委託書之取得，應受下列限制：
- (a) 委託書之取得不得以金錢或其他利益為交換條件。但代公司發放股東會紀念品或徵求人支付予代為處理徵求事務者之合理費用，不在此限。
 - (b) 委託書之取得不得以他人名義為之。

- (c)徵求取得之委託書不得作為非屬徵求之委託書以出席股東會。
- 20.3 除股務代理機構外，受託代理人所受委託之人數不得超過三十人。受託代理人受三人以上股東委託者，應於股東會開會 5 日前，依其適用之情形檢附下列文件送達公司或其股務代理機構：(a)聲明書聲明委託書非為自己或他人徵求而取得；(b)委託書明細表乙份，及(c)經簽名或蓋章之委託書。
- 20.4 股東會無選舉董事之議案時，公司得委任股務代理機構擔任股東之受託代理人。相關委任事項應於該次股東會委託書使用須知載明。股務代理機構受委任擔任受託代理人者，不得接受任何股東之全權委託，並應於公司股東會開會完畢 5 日內，將委託出席股東會之委託明細、代為行使表決權之情形，契約書副本及中華民國證券主管機關所規定之事項，製作受託代理出席股東會彙整報告，並備置於股務代理機構處。
- 20.5 除根據中華民國法律組織的信託事業，或依公開發行公司法令核准的股務代理機構外，一人同時受兩人以上股東委託時，其代理的有權表決權數不得超過股票停止過戶前已發行股份總數表決權的百分之三；超過時其超過的表決權，不予計算。為免疑義，依第 20.4 條經公司委任之股務代理機構所代理之股數，不受前述已發行股份總數表決權百分之三之限制。
- 20.6 受三人以上股東委託之受託代理人，其代理之股數不得超過其本身持有股數之四倍，且不得超過已發行股份總數之百分之三。
- 20.7 倘股東以書面投票或電子方式行使表決權，並委託受託代理人出席股東會，以受託代理人出席行使之表決權為準。然委託書送達公司後，股東欲親自出席股東會或欲以書面或電子方式行使表決權者，應於股東會開會二日前，以書面向公司為撤銷委託之通知；逾期撤銷者，以受託代理人出席行使之表決權為準。
- 20.8 委託書應至少於委託書所載受委託人代理投票之股東會或其延會開會至少 5 天前送達在公司註冊處所，或送達在股東會召集通知或公司寄出之委託書上所指定之處所。除非股東在後送達的文件中明確以書面聲明撤銷先前的委託，否則倘公司從同一股東處收到多份委託投票文件時，以最先送達的文件為準。
- 20.9 委託書應以公司核准之格式為之，並載明僅為特定股東會所為。委託書格式內容應至少包括(a)填表須知、(b)股東委託行使事項及(c)股東、受託代理人及徵求人(如有)基本資料等項目，並與股東會召集通知同時提供予股東。此等通知及委託書用紙應於同日分發予所有股東。
- 20.10 股東會有選舉董事之議案者，委託書於股東會開會前應經公司之股務代理機構或其他股務代理機構予以統計驗證。其驗證內容如下：
- (a) 委託書是否為基於公司權限所印製；
 - (b) 委託人是否簽名或蓋章於委託書上；
 - (c) 委託書上是否填具徵求人或受託代理人(依其適用之情形)之姓名，且其姓名是否正確。

- 20.11 委託書、議事手冊或其他會議補充資料、徵求人徵求委託書之書面及廣告、委託書明細表、基於公司權限印發之委託書用紙及其他文件資料之應記載主要內容，不得有虛偽或欠缺之情事。
- 20.12 根據委託書條款所為之表決，除公司在委託書所適用之該股東會或股東會延會開始前，於註冊處所收到書面通知外，其所代理之表決均屬有效。前揭通知應敘明撤銷委託之原因係因被代理人於出具委託書時不具行為能力或不具委託權力者或其他事由。
- 20.13 委託受託代理人之股東有權於股東會後 7 日內向公司或其股務代理機構請求查閱該委託書之使用情形。

21 委託書徵求

除法令及章程另有規定外，委託書徵求之相關事宜，悉依照中華民國公開發行公司出席股東會使用委託書規則之規定辦理。

22 異議股東股份收買請求權

- 22.1 在下列決議為股東會通過的情況下，於會議前已以書面通知公司其反對該項決議之意思表示，並在股東會上再次提出反對意見的股東，可請求公司以當時公平價格收買其所有之股份：
- (a) 公司締結，修改或終止有關出租公司全部營業，委託經營或與他人經常共同經營的契約；
 - (b) 公司轉讓其全部或主要部分的營業或財產，但公司因解散所為的轉讓不在此限；
 - (c) 公司受讓他人全部營業或財產，對公司營運產生重大影響者。
- 22.2 在公司營業之任一部分被分割或與另一公司進行合併的情況下，放棄對該議案之表決權並就該議案在股東會前或股東會中以書面表示異議，或以口頭表示異議（並經記錄）的股東，得要求公司以當時公平價格收買其所有之股份。
- 22.3 前兩條所定之請求，應於該等決議作成之日起 20 日內，以記載擬請求買回股份之種類和數額的書面向公司提出。在公司與提出請求的股東就該股東所持股份之收買價格（以下稱「股份收買價格」）達成協定的情況下，公司應在決議日起 90 日內支付價款。在公司未能在決議日起 60 日內與股東達成協定的情況下，股東可在該 60 日期限之後的 30 日內，聲請中華民國有管轄權的法院為股份收買價格之裁定，該法院所作出的裁定對於公司和提出請求的股東之間僅就有關股份收買價格之事項具有拘束力和終局性。
- 22.4 前述股份收買價款的支付應與股票的交付同時為之，且股份的移轉應於受讓人之姓名登錄於股東名冊時生效。

23 法人股東

任何公司組織或其他非自然人為股東時，其得根據其組織文件，或如組織文件沒有相關規範時以董事會或其他有權機關之決議，授權其認為適當之人作為其在公司會

議或任何類別股東會的代表，該被授權之人有權代表該法人股東行使與作為個人股東所得行使之權利相同的權利。

24 無表決權股份

- 24.1 公司持有自己之股份者（包括透過從屬公司持有者）不得在任何股東會上直接或間接行使表決權，亦在任何時候不算入已發行股份之總數。
- 24.2 對於股東會討論之事項，有自身利害關係且其利益可能與公司之利益衝突的股東，就其所持有的股份，不得在股東會上就此議案加入表決，但為計算法定出席股份數門檻之目的，此等股份仍應計入出席該股東會股東所代表之股份數。前述股東亦不得代理其他股東行使表決權。
- 24.3 董事如將其所持有之股份設質，應通知公司；如其設定質權之股份超過選任當時所持有之公司股份數額二分之一，則其所持有之股份中，超過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，亦不算入已出席股東之表決權數。

25 董事

- 25.1 公司董事會，設置董事（包括獨立董事）人數不得少於七（7）人，且不多於十一（11）人，每一董事任期3年，倘該任期屆滿將致公司無董事，該任期得由董事會決議延長至任期屆滿後最近一次股東會召開之日。董事得連選連任。於符合相關法令要求（包括但不限於對上市公司之要求）之前提下，公司得於前述董事人數範圍內隨時以股東會普通決議增加或減少董事的人數。
- 25.2 除經證交所核准者外，董事間應有超過半數之席次，不得具有配偶關係或二親等以內之親屬關係。
- 25.3 公司召開股東會選任董事，當選人不符第25.2條之規定時，不符規定之董事中所得選票代表選舉權較低者，其當選應視同失效。已充任董事違反前述規定者，當然解任。
- 25.4 除公開發行公司法令另有規定者外，應設置獨立董事人數不得少於三（3）人。就公開發行公司法令要求之範圍內，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。
- 25.5 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。

26 董事會權力

- 26.1 於符合法令，章程大綱和章程以及依股東會普通決議、特別決議以及特別（重度）決議所作指示之情形下，公司業務應由可以行使公司全部權力的董事會管理之。董事會於章程大綱或章程之變更或前述股東會決議前所為之有效行為，不因該等變更或決議之作成而無效。合法召集之董事會於符合法定出席人數時，得行使所有董事會得行使之權力。

26.2 董事會得行使公司全部權力，借入款項、就公司事業、財產和未繳納股款之股本之全部或一部設定抵押或擔保，或發行債券、債券性質股份、抵押債券、公司債或其他有價證券，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。

27 董事任命和免職

27.1 公司得於股東會選任任何人為董事，此等投票應依下述第 27.3 條計票。法人為股東時，得依章程規定當選為董事(並指定代表人行使職務)，或由其代表人依章程規定當選為董事。代表人有數人時，得分別當選。公司得以特別(重度)決議解任任一董事。有代表公司已發行股份總數過半數之股東出席(親自出席或委託出席)者，應構成選舉一席以上董事之股東會之法定出席股份數。

27.2 於公司董事任期未屆滿前，倘經股東會決議改選全體董事者，除股東會另有決議者外，原董事之任期應視為於改選之日屆滿。有關前述各項決議應有代表已發行股份總數過半數股東之出席(包括親自出席或委託代理人出席)。

27.3 董事之選舉應依票選制度採行累積投票制，其程序由董事會通過且經股東會普通決議採行之，每一股東得行使之投票權數與其所持之股份乘上應選出董事人數之數目相同(以下稱「特別投票權」)，任一股東行使之特別投票權總數得由該股東依其選票所指明集中選舉一名董事候選人，或分配選舉數董事候選人。投票權不得限定特定種類、對象或部別，且任一股東均應得自由指定是否將其所有投票權集中於一名或任何數目之候選人而不受限制。由所得選票代表投票權較多之候選人，當選為董事。如選任超過一名以上之董事時，由所得選票代表投票權較其他候選人為多者，當選為董事。該累積投票制度的規則和程序，應隨時符合董事會所擬訂並經股東會普通決議通過的政策，該政策應符合章程大綱，章程和公開發行公司法令的規定。

27.4 董事會得採用符合公開發行公司法令之候選人提名制度。該候選人提名的規則和程序應符合董事會並經股東會普通決議通過後所隨時制定的政策，該政策應符合法令，章程大綱，章程和公開發行公司法令的規定。此外，董事之選任，應採用公開發行公司法令之候選人提名制度。

28 董事職位之解任

28.1 任一董事如果發生下列情事之一者，該董事應當然解任：

- (a) 其以書面通知公司辭任董事職位；
- (b) 其死亡，破產或廣泛地與其債權人為協議或和解；
- (c) 其被有管轄權法院或官員以其為或將為心智缺陷，或因其他原因而無法處理自己事務為由而作出裁決，或依其所適用之法令其行為能力受限制；
- (d) 其從事不法行為經有罪判決確定，且服刑期滿尚未逾 5 年；
- (e) 其因刑事詐欺、背信或侵占等罪，經判處 1 年以上有期徒刑確定，且服刑期滿尚未逾 2 年；
- (f) 其服務期間因侵占公司款項或公共資金經有罪判決確定，且服刑期滿尚未逾 2 年；

- (g) 其使用票據經拒絕往來尚未期滿；
- (h) 經股東會特別（重度）決議解任其董事職務；或
- (i) 董事若在其執行職務期間所從事之行為對公司造成重大損害，或嚴重違反相關適用之法律及/或規章或章程大綱和章程，但未經公司依特別（重度）決議將其解任者，則持有已發行股份總數百分之三以上股份之股東有權自股東會決議之日起 30 日內，以公司之費用，訴請有管轄權之法院解任該董事，而該董事應於該有管轄權法院為解任董事之終局判決時被解任之。為免疑義，倘一相關法院有管轄權而得於單一或一連串之訴訟程序中判決前開所有事由者，則為本條款之目的，終局判決應係指該有管轄權法院所為之終局判決。

如董事當選人有前項第(b)、(c)、(d)、(e)、(f)或(g)款情事之一者，該董事當選人應被取消董事當選人之資格。

- 28.2 若董事在任期中轉讓股份超過選任當時持有公司股份數額二分之一時，當然解任。如董事於本條增訂前業已轉讓超過選任當時持有公司股份數額二分之一者，於本條增訂後新增轉讓一股（含）以上之股份時，當然解任，其解任毋須經股東會之同意立即生效。
- 28.3 若任何人於股東會（下稱「相關股東會」）經選任為董事（下稱「被選任董事」），而於下列期間轉讓股份超過選任當時持有公司股份數額二分之一時，其當選失其效力（縱其選任經相關股東會決議通過，同意選任該董事之決議應為無效）：
 - (a) 於相關股東會後，被選任董事就任前；或
 - (b) 於相關股東會召開前之停止股票過戶期間內。

29 董事會事項

- 29.1 董事會得訂定董事會進行會議所需之最低法定出席人數，除董事會另有訂定外，法定出席人數應為超過經選任之董事總席次的一半。董事因故解任，致不足五（5）人者，公司應於最近一次股東會補選之。如公司董事會缺額席次達經選任之董事總席次三分之一時，董事會應於 60 日內召開股東會補選董事以填補缺額。
- 29.2 除公開發行公司法另有規定外，若獨立董事因故解任，致人數不足三（3）人時，公司應於最近一次股東會補選之。除公開發行公司法另有規定外，若所有獨立董事均解任時，董事會應於 60 日內，召開股東會補選獨立董事以填補缺額。
- 29.3 於符合章程規定之情形下，董事會得以其認為適當的方式規範其程序。任何提議應經由多數決決定。在得票數相等的情況下，主席不得投下第二票或決定票。
- 29.4 出席董事會人員得透過視訊會議方式出席董事會或董事委員會。以該方式參加會議者，視為親自出席。本公司董事會或董事委員會召開之地點與時間，應於本公司所在地及辦公時間或便於董事出席且適合董事會或董事委員會召開之地點及時間為之。

- 29.5 任一董事或經任一董事授權之本公司高級職員者得召集董事會，並應至少於七天前以書面通知（得以傳真或電子郵件通知）每一董事，該通知並應載明討論事項之概述。但有緊急情事時，得於依據公開發行公司法令發出召集通知後隨時召集之。
- 29.6 續任董事得履行董事職務不受部分董事因解任而職位空缺之影響，惟如續任董事之人數低於章程所規定的必要董事人數時，續任董事僅得召集股東會，不得從事其他行為。
- 29.7 董事會應依其決議訂定董事會之議事規則，並將該議事規則提報於股東會，且該議事規則應符合章程及公開發行公司法令之規定。
- 29.8 對於任何董事會或董事委員會所做成的行為，即便其後發現董事選舉程序有瑕疵，或相關董事或部分董事不具備董事資格，該行為仍與經正當程序選任之董事或董事具備董事資格的情況下所作出的行為具有同等效力。
- 29.9 董事得以書面委託代理人代理出席董事會。代理人應計入法定出席人數，代理人在任何情況下所進行的投票應視為原委託董事的投票。

30 董事利益

- 30.1 董事在其任董事期間，可同時擔任本公司任何其他帶薪職位，其期間、條件及報酬等董事會得決定之。
- 30.2 董事之報酬僅得以現金給付。該報酬之金額應由董事會決定且應參酌董事對公司經營之服務範圍與價值及中華民國國內及海外之同業給付水準。
- 30.3 除法令或公開發行公司法令另有禁止外，董事得以個人或其公司的身份在專業範圍內代表本公司，該董事個人或其公司有權就其提供之專業服務收取相當於如其非為董事情況下的同等報酬。
- 30.4 董事如在公司業務範圍內為自己或他人從事行為，應在從事該行為之前，於股東會上向股東揭露該等利益的主要內容，並在股東會上取得特別（重度）決議許可。如果董事違反本條規定，為自己或他人為該行為時，股東得以普通決議，要求董事交出自該行為所獲得的任何和所有收益，但自相關所得發生後逾1年者，不在此限。
- 30.5 董事對於董事會議討論之事項有直接或間接利害關係者，應於該董事會說明其自身利害關係之性質及重要內容。
- 30.6 不管本條（第30條）是否有任何相反之規定，對董事會會議討論事項有個人利害關係且其利益與公司利益可能衝突之董事，不得行使表決權或代理其他董事行使表決權，根據上述規定不得行使表決權或代理行使表決權的董事，其表決權不應計入已出席董事會會議董事的表決權數。
- 30.7 於開曼法律允許之範圍內，繼續一年以上持有公司已發行股份總數百分之三以上股份之股東，得以書面請求審計委員會之獨立董事代表公司對董事提起訴訟，並以具備管轄權之法院（包括臺灣臺北地方法院）為管轄法院。如審計委員會之獨立董事於收到股東之請求後30日內不為訴訟之提起時，於不違反開曼法律之情況下，股東

得代表公司提起該等訴訟，並以具備管轄權之法院（包括臺灣臺北地方法院）為管轄法院。

- 30.8 在不影響董事或經理人（係指經公司授權行使高階經營權限之經理人）依開曼普通法應負之義務，且符合法令及公開發行公司法令之情況下，董事或經理人對公司應負忠實義務，包括但不限於執行公司業務應盡注意義務並善盡職能。如董事或經理人違反上述義務或相關法令，於無礙公司依相關法令得行使之一切權利及救濟之前提下，公司得(i)要求該董事或經理人賠償公司所受之損害；(ii)要求該董事或經理人對公司因而須賠償第三人所受之損害負連帶責任，且(iii)公司得經普通決議，採取相關法令及開曼法律允許之方式，將該董事或經理人因違反忠實義務或相關法令所得之任何收益歸入公司所有。

31 議事錄

董事會應將有關董事會對高級職員的所有任命、公司會議事項、任何種類股份持有股東之股東會、董事會及董事委員會，包括每一會議出席董事的姓名等事項，集結成議事錄並整理成冊。

32 董事會權力之委託

- 32.1 董事會得於遵守公開發行公司法令之情形下，將其任何權力委託給由一位或多位董事所組成的委員會行使。如果認為需要常務董事或擔任其他行政職位的董事行使相關權力，亦得委託常務董事或擔任其他行政職位的董事行使之，但倘若受委託之常務董事中止董事一職，對常務董事的委託應撤回。任何此種委託得受董事會所訂定之條件約束，附屬於或獨立於董事會之權力，並得撤回和變更。於章程中規範董事會事項的內容有所調整時，前述董事委員會亦應受章程中規範董事會事項之規範(如得適用時)。
- 32.2 董事會得設立委員會，並得任命任何人為經理或管理公司事務之代理人，並得指定任何董事作為委員會的成員。任何此種指定應受董事會所訂定之條件約束，附屬於或獨立於董事會之權力，並得撤回和變更。於章程中規範董事會事項的內容有所調整時，前述相關委員會亦應受其規範（如得適用時）。
- 32.3 董事可以根據董事會訂定之條件，以委託書授權或以其他方式指定公司代理人，但該委託不得排除董事自身權力，且該委託得於任何時候由董事撤回。
- 32.4 董事會可經由授權委託書或其他方式指定任何公司，事務所、個人或主體（無論由董事會直接提名或間接提名）作為公司之代理人或有權簽署人，在董事會認為適當的條件與期間下，擁有相關權力、授權及裁量權（惟不得超過根據本章程董事會所擁有或得以行使的權力）。任何授權和其他委託，可包含董事會認為適當，有關保護進行委託或授權簽署事項人員和為其提供方便的規定。董事亦得授權相關代理人或授權簽署人將其所擁有的權力、授權及裁量權再為委託。
- 32.5 在不違反喪失資格和解任的相關規定下，董事會應選舉董事長，且得以其認為適當的條件和薪酬指定其認為必要的其他高級職員，履行其認為適當的義務。

32.6 不管本條（第 32 條）是否有任何相反之規定，除公開發行公司法令另有規定外，公司應設立由全體獨立董事組成的審計委員會，其中一人為召集人，且在公開發行公司法令要求之範圍內，至少有一人需具有會計或財務專長。審計委員會決議應經該委員會半數或超過半數成員同意。審計委員會規則和程序應符合隨時經審計委員會成員提案並經董事會通過的政策，相關政策應符合法令、章程大綱、章程及公開發行公司法令之規定與金管會或證交所之指示或要求（如有）。此外，董事會應依其決議訂定審計委員會組織規程，且該規程應符合章程及公開發行公司法令之規定。

32.7 任何下列公司事項應經審計委員會半數或超過半數成員同意，並提交董事會進行決議：

- (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) 訂定或修正重大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；
- (k) 公司隨時認定或監督公司之任一主管機關所要求的任何其他事項。

前項第(a)款至第(k)款規定的任何事項，除第(j)款以外，如未經審計委員會成員半數或超過半數同意者，得僅由全體董事三分之二或以上同意行之，不受前項規定之限制，並應於董事會議事錄載明審計委員會之決議。

32.8 董事會得於其認為適當時，設置薪酬委員會，其成員不得少於三人，且至少有一人為獨立董事。

32.9 於薪酬委員會設置時，薪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法令之規定。董事會應依其決議訂定薪酬委員會組織規程，且該規程應符合章程及公開發行公司法令之規定。

32.10 前條所稱薪酬應包括董事及經理人之薪資、股票選擇權與其他具有實質獎勵之措施。

33 印章

33.1 如經董事會決定，則公司得有一印章。該印章僅能依董事會或董事會授權之董事委員會之授權使用之。印章之使用應依董事會制訂之印章使用規則（董事會得隨時修改之）為之。

33.2 公司得在開曼群島境外的任何地方持有複製的印章以供使用，每一複製印章均應是公司印章的精確複製品，並由董事會指定之人保管，且若經董事會決定，得在複製印章的表面加上其使用地點的名稱。

34 股利，利益分派和公積

34.1 本公司每年度扣除員工酬勞及董事酬勞前之稅前淨利如有獲利，應由董事會以董事三分之二以上之出席及出席董事過半數同意之決議提撥員工酬勞及董事酬勞如下，並報告股東會；惟如本公司尚有累積虧損時，應預先保留填補該虧損之數額：

(a) 不低於千分之一作為員工酬勞。

(b) 不超過百分之一作為董事酬勞。

前述第(a)款之員工酬勞得以現金、或以該金額繳足尚未發行股份之價金、或兩者併採之方式為之，發放對象包括符合一定條件之從屬公司員工；發放予從屬公司員工時，得由本公司直接或透過相關從屬公司間接發放之。

本公司得依董事會擬訂並經股東以普通決議通過之利潤分配計畫分配利潤。董事會應以下述方式擬訂該利潤分配計畫：本公司應就年度稅後淨利先彌補歷年虧損，並提撥餘額之百分之十作為法定盈餘公積，直至累積法定盈餘公積相當於本公司之實收資本額；其次，依公開發行公司法令規定或依主管機關要求提撥特別盈餘公積；其餘部分（下稱「當年度可分配盈餘」）加計以前年度累積未分配盈餘，得依開曼公司法及公開發行公司法令，在考量財務、業務及經營因素後作為股利（包括現金或股票）進行分配。股利之發放總額應不低於當年度可分配盈餘之百分之十；現金股利發放總額將不低於當年度發放股利總額之百分之十，倘當年度之每股股利發放總額不足新台幣一元，則不在此限，公司得自行決定全部或一部以股票或現金發放之。倘公司當年度可分配盈餘低於公司相關財務年度終了時實收資本額之百分之十，公司得決定當年度不分配股利（包括現金或股票）。

34.2 在不違反法令和本條規定的情形下，董事會可公告已發行股份的股利和利益分派，並授權使用公司於法律上可動用的資金支付股利或利益分派。除以公司已實現或未實現利益、股份發行溢價帳戶或經法令允許的其他款項支付股利或為利益分派外，不得支付股利或為利益分派。

34.3 除股份所附權利另有規定者外，應根據股東持有股份之比例分派支付所有股利。如果股份發行的條件是從某一特定日期開始計算股利，則該股份之股利應依此計算。

34.4 股東如有因任何原因應向公司支付任何款項，董事會得從應支付予該股東的股利或利益分派中扣除之。

34.5 董事會於經股東會之普通決議通過後得宣佈全部或部分之股利或分派以特定資產為之（尤其是其他公司之股份，債券或證券），或以其中一種或多種方式支付，在此種分配發生困難時，董事會得以其認為便利的方式解決，並確定就特定資產分配之價值或其一部之價值，且得決定於所確定價值的基礎上向股東支付現金以調整所有股東的權利，並且如果董事會認為方便，可就特定資產設立信託。

- 34.6 任何股利、分派、利息或與股份有關的其他現金支付款項得以匯款轉帳給股份持有者，或以支票或認股權憑證直接郵寄到股份持有者的登記地址。每一支票或認股權憑證應憑收件人的指示支付。
- 34.7 任何股利或分派不得向公司要求加計利息。
- 34.8 不能支付給股東的股利及/或在股利公告日起 6 個月之後仍無人主張的股利，可根據董事會的決定，支付到以公司名義開立的獨立帳戶，但公司不得成為該帳戶的受託人，且該股利仍然為應支付給股東的債務。如於股利公告日起 6 年之後仍無人請求的股利將被認定為股東已拋棄其可請求之權利，該股利並轉歸公司所有。

35 資本化

在不違反第 14.2(d)條規定的情形下，董事會可將列入公司準備金帳戶（包括股份溢價帳戶和資本贖回準備金）的任何餘額，或列入損益帳戶的任何餘額，或其他可供分配的款項予以資本化，並依據如以股利分配盈餘時之比例分配此等金額予股東，並代表股東將此等金額用以繳足供分配之未發行股份股款，記為付清股款之股份並依前述比例分配予股東。於此情況下，董事會應採取相關行動，使該資本化生效，董事會並有全權制訂其認為適當的規範，使股份將不會以畸零股的方式分配（包括規定該等股份應分配之權利應歸公司所有，而非該股東所有）。董事會可授權任何人代表所有就此具利益關係之股東與公司訂立契約，規定此等資本化事項以及其相關事項。任何於此授權下所簽訂之契約均為有效且對所有相關之人具有拘束力。

36 公開收購

董事會於公司或公司依公開發行公司法令指派之訴訟及非訟代理人接獲公開收購申報書副本及相關書件後 7 日內，應對建議股東接受或反對本次公開收購做成決議，並公告下列事項：

1. 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。
2. 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。
3. 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）。
4. 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。

37 會計帳簿

- 37.1 董事會應在適當會計帳簿上記錄與公司所有收受和支出相關的款項、收受或支出款項發生的相關事宜、公司所有的物品銷售和購買，以及公司的資產和負債。如會計帳簿不能反映公司事務的真實和公正情況並解釋其交易，則不能視為公司擁有適當的帳簿。
- 37.2 董事會應決定公司會計帳簿或其中一部分是否公開供非董事之股東檢查，以及在什麼範圍內，什麼時間和地點，根據什麼條件或規定進行檢查。除非經法令授權、董

事會授權或公司股東會同意者外，非董事之股東沒有權利檢查公司任何會計帳簿或文件。

- 37.3 董事會得依法令之要求備置損益表、資產負債表、合併報表（如有）以及其他報告和帳簿於股東會。
- 37.4 所有董事會會議、董事委員會會議和股東會之議事錄和書面記錄應以英文為之，並附中文翻譯。在英文版本與其中文翻譯有不一致的情形，應以英文版本為準。
- 37.5 委託書及依章程與相關規定製作之文件、表冊、媒體資料，應保存至少1年。但與股東提起訴訟相關之委託書、文件、表冊及/或媒體資料，如訴訟超過1年時，應保存至訴訟終結為止。

38 通知

- 38.1 通知應以書面為之，且得由公司交給股東個人，或透過快遞、郵寄、越洋電報、電傳、傳真或電子郵件發送給股東，或發送到股東名冊中所記載的位址（或者在透過電子郵件發送通知時，將通知發送至股東所提供的電子郵件位址）。如果通知是從一個國家郵寄到另一個國家，應以航空信寄出。
- 38.2 當透過快遞發出通知時，將通知提交快遞公司之日，應視為通知寄送生效日，並且通知提交快遞後的第三天（不包括週六、週日或國定假日），應視為收到通知之日。當通知透過郵寄發出時，適當填寫地址、預先支付款項以及郵寄包含通知之信件之日，應視為通知寄送生效日，並且於通知寄出後的第五天（不包括週六、週日或國定假期），應視為收到通知的日期。當通知透過越洋電報、電傳或傳真發出通知時，適當填寫地址並發出通知之日，應視為通知寄送生效日，其傳輸當日應視為通知收到日期。當通知透過電子郵件發出時，將電子郵件傳送到指定接受者所提供的電子郵件位址之日，應視為通知寄送生效日，電子郵件發送當日應視為收到通知的日期，無須接受者確認收到電子郵件。
- 38.3 公司得以與發送本章程所要求其他通知相同的方式，向因股東死亡或破產而被公司認為有權享有股份權利之人發送通知，並以其姓名、死者的代理人名稱、破產管理人或主張權利之人提供之地址中所為類似之描述為收件人，或者公司可以選擇以如同未發生死亡或破產情事下相同之方式發送通知。
- 38.4 每一股東會的通知應以上述方式，向在認定基準日於股東名冊被記載為股東之人為之，或於股份因股東死亡或破產而移交給法定代理人或破產管理人時，向法定代理人或破產管理人為之，其他人無權接受股東會通知。

39 清算

- 39.1 如果公司進入清算之程序，且可供股東分配的財產不足以清償全部股份資本，該財產應予以分配，以使股東得依其所持股份比例承擔損失。如果在清算過程中，可供股東間分配的財產顯足以抵償清算開始時的全部股份資本，得於扣除有關到期款項或其他款項後，將超過之部分依清算開始時股東所持股份之比例在股東間進行分配。本條規定不損及依特殊條款和條件發行的股份持有者之權利。

39.2 如果公司應清算，經公司特別決議同意且取得任何法令所要求的其他許可並且符合公開發行公司法令的情況下，清算人得依其所持股份比例將公司全部或部分之財產（無論其是否為性質相同之財產）分配予股東，並可為該目的，對任何財產進行估價並決定如何在股東或不同類別股東之間進行分配。經同前述之決議同意及許可，如清算人認為適當，清算人得為股東之利益，將此等財產之全部或一部交付信託。但股東不應被強迫接受負有債務或責任的任何財產。

40 財務年度

除董事會另有規定，公司財務年度應於每年 12 月 31 日結束，並於公司設立當年度起，於每年 1 月 1 日開始。

41 註冊續展

如果公司根據法令為一豁免公司，則可依據法令並經特別決議，延長公司之註冊並依開曼群島外之其他準據法進行公司實體登記而繼續存續，並註銷在開曼群島之登記。

42 訴訟及非訴訟代理人之指定

於股份於證交所上市期間，公司應依公開發行公司法令指定訴訟及非訴訟代理人，以擔任公司依中華民國證券交易法在中華民國境內之負責人，處理中華民國證券交易法及其相關法令所定事務。前述訴訟及非訟代理人須為在中華民國境內有住所或居所之自然人。

43 中華民國證券法令

股份於證交所上市期間，本公司之董事、獨立董事、薪酬委員會及審計委員會之資格條件、組成、選任、解任、職權行使及其他應遵行事項，應遵循適用於本公司之中華民國證券法令規定。

- 頁面其餘部分有意空白 -

**THE COMPANIES LAW (2018 REVISION)
OF THE CAYMAN ISLANDS
COMPANY LIMITED BY SHARES**

AMENDED AND RESTATED MEMORANDUM AND ARTICLES OF ASSOCIATION

OF

TPK Holding Co., Ltd.

- Incorporated November 21, 2005 -

(as adopted by a Special Resolution dated as of May 29, 2018)

THE COMPANIES LAW (2018 REVISION)
OF THE CAYMAN ISLANDS
COMPANY LIMITED BY SHARES

AMENDED AND RESTATED MEMORANDUM OF ASSOCIATION
OF
TPK Holding Co., Ltd.

(as adopted by a Special Resolution dated as of June 12, 2015)

- 1 The name of the Company is TPK Holding Co., Ltd.
- 2 The registered office of the Company shall be at the offices of Maples Corporate Services Limited, PO Box 309, Uglund House, Grand Cayman KY1-1104, Cayman Islands, or at such other place as the Directors may from time to time decide.
- 3 The objects for which the Company is established are unrestricted and the Company shall have full power and authority to carry out any object not prohibited by the Companies Law (2018 Revision) or as the same may be revised from time to time, or any other law of the Cayman Islands.
- 4 The liability of each Member is limited to the amount from time to time unpaid on such Member's shares.
- 5 The authorised capital of the Company is New Taiwan Dollars \$6,000,000,000, divided into 600,000,000 shares of New Taiwan Dollars \$10.00 each, provided always that subject to the provisions of the Companies Law (2018 Revision) as amended and the Articles of Association, the Company shall have power to redeem or purchase any or all of such shares and to sub-divide or consolidate the said shares of any of them and to issue all or any part of its capital whether priority or special privilege or subject to any postponement of rights or to any conditions or restrictions whatsoever and so that unless the conditions of issue shall otherwise expressly provide every issue of shares whether stated to be Ordinary, Preference or otherwise shall be subject to the powers on the part of the Company hereinbefore provided.

- 6 The Company has power to register by way of continuation as a body corporate limited by shares under the laws of any jurisdiction outside the Cayman Islands and to be deregistered in the Cayman Islands.
- 7 Capitalised terms that are not defined in this Memorandum of Association bear the same meaning as those given in the Articles of Association of the Company.

(a) Remainder of Page Intentionally Left Blank –

**THE COMPANIES LAW (2018 REVISION)
OF THE CAYMAN ISLANDS
COMPANY LIMITED BY SHARES**

**ARTICLES OF ASSOCIATION
OF**

TPK Holding Co., Ltd.

(as adopted by a Special Resolution dated as of May 29, 2018)

1 Interpretation

1.1 In the Articles Table A in the First Schedule to the Statute does not apply and, unless there is something in the subject or context inconsistent therewith:

“Applicable Public Company Rules”	means the R.O.C. laws, rules and regulations affecting public reporting companies or companies listed on any R.O.C. stock exchange or securities market, including, without limitation, the relevant provisions of the Company Law, Securities and Exchange Law, the Enterprise Mergers and Acquisitions Law, the rules and regulations promulgated by the Ministry of Economic Affairs, the rules and regulations promulgated by the FSC, the rules and regulations promulgated by the TWSE and the Acts Governing Relations Between Peoples of the Taiwan Area and the Mainland Area and its relevant regulations.
“Annual Net Income”	means the audited annual net profit of the Company in respect of the applicable year.
"Articles"	means these articles of association of the Company.
"Company"	means the above named company.
"Directors"	means the directors for the time being of the Company (which, for clarification, includes any and all Independent Director(s)).
"Dividend"	includes an interim dividend.
"Electronic Record"	has the same meaning as in the Electronic Transactions Law.
"Electronic Transactions Law"	means the Electronic Transactions Law (2003 Revision) of the Cayman Islands.
“FSC”	means the Financial Supervisory Commission of the R.O.C.

“Independent Directors”	means the Directors who are elected by the Members as “Independent Directors” for the purpose of the Applicable Public Company Rules which are in force from time to time.
"Market Observation Post System"	means the public company reporting system maintained by the TWSE, via http://newmops.twse.com.tw/ .
"Member"	has the same meaning as in the Statute.
"Memorandum"	means the memorandum of association of the Company.
“Merger”	participating in such transaction are dissolved, and a new company is incorporated to generally assume all rights and obligations of the dissolved companies or (ii) all but one company participating in such transaction are dissolved, and the surviving company generally assumes all rights and obligations of the dissolved companies, and in each case the consideration for the transaction being the shares of the surviving or newly incorporated company or any other company, cash or other assets.
"Non TWSE-Listed or TPEX-Listed Company"	refers to a company whose shares are neither listed on the TWSE (defined below) nor the Taipei Exchange.
"Ordinary Resolution"	means a resolution passed by a simple majority of votes cast by the Members as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting.
"Paid-in Capital"	means the amount calculated by the par value of the total outstanding Shares of the Company.
"Private Placement"	means, when the shares are listed on the TWSE, the private placement by the Company of shares or other securities of the Company to any qualified specific person(s) as permitted under and in accordance with the Applicable Public Company Rules.
"Register of Members"	means the register maintained in accordance with the Statute and includes (except where otherwise stated) any duplicate Register of Members.
"Registered Office"	means the registered office for the time being of the Company.
“R.O.C.”	means the Republic of China.

"Seal"	means the common seal of the Company and includes every duplicate seal.
"Share" and "Shares"	means a share or shares in the Company.
"Share Certificate" and "Share Certificates"	means a certificate or certificates representing a Share or Shares.
"Share Swap"	refers to an act wherein the shareholders of a company transfer all of the company's issued shares to another company, such company issue its shares or pays cash or other property to the shareholders of the first company as consideration for the transfer in accordance with the Applicable Public Company Rules.
"Solicitor"	means any Member, a trust enterprise or a securities agent mandated by Member(s) who solicits an instrument of proxy from any other Member to appoint him/it as a proxy to attend and vote at a general meeting instead of the appointing Member pursuant to the Applicable Public Company Rules.
"Special Resolution"	means a resolution passed by a majority of not less than two-thirds of votes cast by such Members as, being entitled so to do, 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 special resolution has been duly given.
"Spin-off"	refers to an act wherein a transferor company transfers all or part of its independently operated business to an existing or a newly incorporated company and that existing transferee company or newly incorporated transferee company issues shares, or pays cash or other property to the transferor company or to shareholders of the transferor company as consideration in accordance with the Applicable Public Company Rules.
"Statute"	means the Companies Law (2018 Revision) of the Cayman Islands.
"Subsidiary" and "Subsidiaries"	means (i) a subordinate company in which the total number of voting shares or total share equity held by the Company represents more than one half of the total number of issued voting shares or the total share equity of such subordinate company; or (ii) a company in

which the total number of shares or total share equity of that company held by the Company, its subordinate companies and its controlled companies, directly or indirectly, represents more than one half of the total number of issued voting shares or the total share equity of such company.

“Supermajority Resolution”

means (i) a resolution adopted by a majority vote of the Members present and entitled to vote on such resolution at a general meeting attended in person or by proxy by Members who represent two-thirds or more of the total outstanding Shares of the Company or (ii) if the total number of Shares represented by the Members present at the general meeting is less than two-thirds of the total outstanding Shares of the Company, but more than half of the total outstanding Shares of the Company, a resolution adopted at such general meeting by the Members who represent two-thirds or more of the Shares present and entitled to vote on such resolution.

“TDCC”

means the Taiwan Depository & Clearing Corporation.

"Treasury Shares"

means a Share held in the name of the Company as a treasury share in accordance with the Statute and the Applicable Public Company Rules.

“TWSE”

means the Taiwan Stock Exchange Corporation.

1.2 In the Articles:

- (a) words importing the singular number include the plural number and vice versa;
- (b) words importing the masculine gender include the feminine gender;
- (c) words importing persons include corporations;
- (d) "written" and "in writing" include all modes of representing or reproducing words in visible form, including in the form of an Electronic Record;
- (e) references to provisions of any law or regulation shall be construed as references to those provisions as amended, modified, re-enacted or replaced from time to time;
- (f) any phrase introduced by the terms "including", "include", "in particular" or any similar expression shall be construed as illustrative and shall not limit the sense of the words preceding those terms;
- (g) headings are inserted for reference only and shall be ignored in construing the Articles; and
- (h) Section 8 of the Electronic Transactions Law shall not apply.

2 Commencement of Business

- 2.1 The business of the Company may be commenced as soon after incorporation as the Directors shall see fit.
- 2.2 The Directors may pay, out of the capital or any other monies of the Company, all expenses incurred in or about the formation and establishment of the Company, including the expenses of registration.

3 Issue of Shares

- 3.1 Subject to the provisions, if any, in the Statute, the Memorandum, the Articles and Applicable Public Company Laws (and to any direction that may be given by the Company in general meeting) and without prejudice to any rights attached to any existing Shares, the Directors may allot, issue, grant options over or otherwise dispose of Shares with or without preferred, deferred or other rights or restrictions, whether in regard to Dividend, voting, return of capital or otherwise and to such persons, at such times and on such other terms as they think proper, and the Company shall have power to redeem or purchase any or all of such Shares and to sub-divide or consolidate the said Shares of any of them and to issue all or any part of its capital whether priority or special privilege or subject to any postponement of rights or to any conditions or restrictions whatsoever and so that unless the conditions of issue shall otherwise expressly provide, every issue of Shares whether stated to be Ordinary, Preference or otherwise, shall be subject to the powers on the part of the Company hereinbefore provided.
- 3.2 The Company shall not issue Shares to bearer.
- 3.3 The Company shall not issue any unpaid Shares or partly paid-up Shares.

4 Register of Members

- 4.1 The Directors shall keep, or cause to be kept, the Register of Members at such place as the Directors may from time to time determine and, in the absence of any such determination, the Register of Members shall be kept at the Office.
- 4.2 If the Directors consider it necessary or appropriate, the Company may establish and maintain a branch register or registers of members at such location or locations within or outside the Cayman Islands as the Directors think fit. The principal register and the branch register(s) shall together be treated as the Register of Members for the purposes of the Articles.
- 4.3 For so long as any Shares are traded on the TWSE, the record of the shareholders of the Company maintained by TDCC shall be a branch register.

5 Closing Register of Members or Fixing Record Date

- 5.1 For the purpose of determining Members entitled to notice of, or to vote at any meeting of Members or any adjournment thereof, or Members entitled to receive payment of any Dividend, or in order to make a determination of Members for any

other purpose, the Directors shall determine the period that the Register of Members shall be closed for transfers and such period shall not be less than the minimum period of time as prescribed by the Applicable Public Company Rules.

- 5.2 Subject to Article 5.1 hereof, in lieu of, or apart from, closing the Register of Members, the Directors may fix a date as the record date for any such determination of Members entitled to notice of, or to vote at any meeting of the Members or any adjournment thereof, or for the purpose of determining the Members entitled to receive payment of any Dividend or in order to make a determination of Members for any other purpose. In the event the Directors designate a record date in accordance with this Article 5.2 the Directors shall make a public announcement of such record date via the Market Observation Post System in accordance with the Applicable Public Company Rules.
- 5.3 The rules and procedures governing the implementation of book closed periods, including notices to Members in regard to book closed periods, shall be in accordance with policies adopted by the Directors from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.

6 Share Certificates

- 6.1 Subject to the provisions of the Statute, the Company shall issue Shares without printing Share Certificates for the Shares issued, and the details regarding such issue of Shares shall be recorded by TDCC in accordance with the Applicable Public Company Rules. A Member shall only be entitled to a Share Certificate if the Directors resolve that Share Certificates shall be issued. Share Certificates, if any, shall be in such form as the Directors may determine. Share Certificates shall be signed by one or more Directors authorised by the Directors. The Directors may authorise Share Certificates to be issued with the authorised signature(s) affixed by mechanical process. All Share Certificates shall be consecutively numbered or otherwise identified and shall specify the Shares to which they relate. All Share Certificates surrendered to the Company for transfer shall be cancelled and subject to the Articles. No new Share Certificate shall be issued until the former Share Certificate representing a like number of relevant Shares shall have been surrendered and cancelled.
- 6.2 In the event that the Directors resolve that Share Certificates shall be issued pursuant to Article 6.1 hereof, the Company shall deliver the Share Certificates to the subscribers within thirty days from the date such Share Certificates may be issued pursuant to the Statute, 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.

6.3 If a Share Certificate is defaced, worn out, lost or destroyed, it may be renewed on such terms (if any) as to evidence and indemnity and on the payment of such expenses reasonably incurred by the Company in investigating evidence, as the Directors may prescribe, and (in the case of defacement or wearing out) upon delivery of the old Share Certificate.

7 Preferred Shares

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

7.2 Prior to the issuance of any Preferred Shares approved pursuant to Article 7.1 hereof, the Articles shall be amended to set forth the rights and obligations of the Preferred Shares, including but not limited to the following terms, and provided that such rights and obligations of the Preferred Shares shall not contradict the mandatory provisions of Applicable Public Company Rules regarding the rights and obligations of such Preferred Shares, and the same shall apply to any variation of rights of Preferred Shares:

- (a) Order, fixed amount or fixed ratio of allocation of Dividends and bonus on Preferred Shares;
- (b) Order, fixed amount or fixed ratio of allocation of surplus assets of the Company;
- (c) Order of or restriction on the voting right(s) (including declaring no voting rights whatsoever) of preferred Members;
- (d) Other matters concerning rights and obligations incidental to Preferred Shares; and
- (e) The method by which the Company is authorized or compelled to redeem the Preferred Shares, or a statement that redemption rights shall not apply.

8 Issuance of New Shares

8.1 The issue of new Shares of the Company shall be approved by a majority of the Directors present at a meeting attended by two-thirds or more of the total number of the Directors. The issue of new Shares shall at all times be subject to the sufficiency of the authorised capital of the Company.

8.2 Unless otherwise resolved by the Members in general meeting by Ordinary Resolution, where the Company increases its capital by issuing new Shares for cash, after allocation of the Public Offering Portion (as defined below) and the Employee Subscription Portion (as defined below), the Company shall make a public announcement and notify each Member that he/she/it is entitled to exercise a pre-emptive right to purchase his/her/its pro rata portion of any remaining new Shares

issued in the capital increase in cash. A waiver of such pre-emptive right may be approved at the same general meeting where the subject issuance of new Shares is approved by the Members. The Company shall state in such announcement and notices to the Members that if any Member fails to purchase his/her/its pro rata portion of the newly-issued Shares within the prescribed period, such Member shall be deemed to forfeit his/her/its pre-emptive right to purchase the newly-issued Shares. Subject to Article 6.3 in the event that Shares held by a Member are insufficient for such Member to exercise the pre-emptive right to purchase one newly-issued Share, Shares held by several Members may be calculated together for joint purchase of newly-issued Shares or for purchase of newly-issued Shares in the name of a single Member pursuant to the Applicable Public Company Rules. If the total number of the new Shares to be issued has not been fully subscribed by the Members within the prescribed period, the Company may offer any un-subscribed new Shares to be issued to the public in Taiwan or to specific person or persons according to the Applicable Public Company Rules.

- 8.3 Where the Company increases its capital in cash by issuing new Shares in Taiwan, the Company shall allocate 10% of the total amount of the new Shares to be issued, for offering in Taiwan to the public unless it is not necessary or appropriate, as determined by the Directors according to the Applicable Public Company Rules and/or the instruction of the FSC or TWSE, for the Company to conduct the aforementioned public offering; provided however, if a percentage higher than the aforementioned 10% is resolved by a general meeting to be offered, the percentage determined by such resolution shall prevail ("Public Offering Portion"). The Company may also reserve 10% to 15% of such new shares for subscription by the employees of the Company and its Subsidiaries (the "Employee Subscription Portion"). The Company may prohibit such employees from transferring the shares so subscribed within a certain period; provided, however, that such a period cannot be more than two years.
- 8.4 Members' rights to subscribe for newly-issued Shares may be transferred independently from the Shares from which such rights are derived. The rules and procedures governing the transfer of rights to subscribe for newly-issued Shares shall be in accordance with policies established by the Company from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.
- 8.5 The pre-emptive right of Members provided under Article 8.2 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 with another company, the Spin-off of the Company, a Share Swap, 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 referenced in Article 11; (c) in connection with meeting the Company's obligations under convertible bonds or corporate bonds vested with rights to acquire Shares; (d) in connection with meeting the Company's obligations under Preferred Shares vested with rights to acquire Shares; (e) in connection with a Private Placement; or (f) in connection with the issue of Restricted Shares in accordance with Article 8.7.

- 8.6 The periods of notice and other rules and procedures for notifying Members and implementing the exercise of the Members' pre-emptive rights shall be in accordance with policies established by the Directors from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.
- 8.7 The Company may issue new Shares with restricted rights ("Restricted Shares") solely to employees of the Company and its Subsidiaries by Supermajority Resolution provided that Article 8.3 shall not apply. The terms of issue of Restricted Shares, including but not limited to the number, issue price and other related matters, shall comply with the Applicable Public Company Rules.

9 Transfer of Shares

- 9.1 Subject to the Statute and the Applicable Public Company Rules, Shares issued by the Company shall be freely transferable, provided that any Shares reserved for issuance to the employees of the Company may be subject to transfer restrictions for a period of not longer than two years, in each case as the Directors may determine in their discretion.
- 9.2 Subject to the requirements of the applicable laws of the Cayman Islands, transfers of uncertificated Shares which are traded on the TWSE may be effected by any method of transferring or dealing in securities introduced by TWSE or operated in accordance with the Applicable Public Companies Rules as appropriate and which have been approved by the Board for such purpose.
- 9.3 The Board may, subject to the applicable laws of the Cayman Islands and if so permitted, allow shares of any class in the Company held in uncertificated form to be transferred without an instrument of transfer by means of a relevant system, including that of the TDCC. Regarding Shares held in uncertificated form, the Company shall, by notice, require the holder of that uncertified Share to give instructions, or appoint a person to give instructions, necessary to transfer title to that Share by means of the relevant system pursuant to the applicable regulations, the facilities and the requirements of the relevant system; provided that such instructions shall be subject always to these Articles and the laws of the Cayman Islands and the Applicable Public Company Rules.

10 Repurchase of Shares

- 10.1 Subject to the provisions of the Statute, the Memorandum, the Articles and the Applicable Public Company Rules, 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, repurchase its own Shares (including any redeemable shares). In the event that the Company proposes to purchase any Share listed on the TWSE pursuant to this Article, the approval of the Board and the implementation thereof should be reported to the Members at 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 TWSE for any reason.
- 10.2 The Company may make a payment in respect of the repurchase of its own Shares in any manner permitted by the Statute and the Applicable Public Company Rules.
- 10.3 Shares that the Company purchases, redeems or acquires (by way of surrender or otherwise) shall be cancelled immediately or held as Treasury Shares at the discretion of the Directors.
- 10.4 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.
- 10.5 After the Company purchases the Shares listed on the TWSE, any proposal to transfer Treasury Shares to any employee of the Company and its Subsidiaries by the Company at a price below the average repurchase price paid by the Company for Shares repurchased by the Company pursuant to the Board resolution which approved the repurchase of the relevant Treasury Share (the "Average Purchase Price") shall be approved by a resolution passed by two-thirds or more of the Members present at the general meeting who represent a majority of the total number of the Company's outstanding Shares as at the date of such general meeting. The notice of the general meeting shall list and explain the following matters, which may not be made by an ad hoc motion:
- (a) the basis of and justification for the reasonableness of the determined transfer price and the discount to the Average Purchase Price and the calculation thereof;
 - (b) the number of shares to be transferred, the purpose of the share transfer and justification of the reasonableness of the share transfer;
 - (c) any conditions attaching to the transfer, including but not limited to the employees qualified for the purchase and the number of Shares that the employees may purchase; and
 - (d) any effect of the transfer on rights of the Members, including:

- (i) the dilutive effect which the transfer will have on other Members of the Company; and
- (ii) any financial burden to the Company caused by a transfer of Treasury Shares to employees at a price lower than the Average Purchase Price.

The aggregate number of Treasury Shares to be transferred to employees pursuant to this Article shall not exceed five percent of the Company's total issue and outstanding shares as at the date of transfer of any Treasury Shares and the aggregate number of Treasury Shares transferred to any individual employee shall not exceed 0.5 percent of the Company's total issued and outstanding shares as at the date of transfer of any Treasury Shares to such employee. The Company may impose restrictions on the transfer of such Shares by the employees for a period of no more than two years.

- 10.6 Subject to the Articles and the Applicable Public Company Rules, the Board may determine to cancel a Treasury Share or transfer a Treasury Share on such terms as they think proper.
- 10.7 The repurchase of the Company's own Shares shall be in accordance with the applicable ROC securities laws and regulations and the Applicable Public Company Rules.

11 Employee Incentive Programme

- 11.1 Notwithstanding Article 8.7 in relation to the Restricted Shares, 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 incentive programmes and may issue Shares or options, warrants or other similar instruments, to employees of the Company and its Subsidiaries. The rules and procedures governing such incentive programme(s) shall be in accordance with policies established by the Directors from time to time in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.
- 11.2 Options, warrants or other similar instruments issued in accordance with Article 11.1 above are not transferable save by inheritance.
- 11.3 The Company may enter into share option agreements with employees of the Company and the employees of its Subsidiaries in relation to the incentive programme approved pursuant to Article 11.1 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 be no less restrictive on the relevant employee than the terms specified in the applicable incentive programme.
- 11.4 Directors of the Company and its Subsidiaries shall not be eligible for the Restricted Shares issued under Article 8.7 or the employee incentive programmes under this Article 11, provided that directors who are also employees of the Company or its Subsidiaries may subscribe for Restricted Shares or participate in an employee

incentive programme in their capacity as an employee and not as a director of the Company or its Subsidiaries.

12 Variation of Rights of Shares

- 12.1 If at any time the share capital of the Company is divided into different classes of Shares, the rights attached to any class (unless otherwise provided by the terms of issue of the Shares of that class) may, whether or not the Company is being wound up, be varied with the sanction of a Special Resolution passed at a general meeting of the holders of the Shares of that class. Notwithstanding the foregoing, if any modification or alteration in the Articles is prejudicial to the preferential rights of any class of Shares, such modification or alteration shall be adopted by a Special Resolution and shall also be adopted by a Special Resolution passed at a separate meeting of Members of that class of Shares.
- 12.2 The provisions of the Articles relating to general meetings shall apply to every class meeting of the holders of the same class of the Shares.
- 12.3 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.

13 Transmission of Shares

- 13.1 If a Member dies, the survivor or survivors where he was a joint holder, or his legal personal representatives where he was a sole holder, shall be the only persons recognised by the Company as having any title to his interest. The estate of a deceased Member is not thereby released from any liability in respect of any Share which had been jointly held by him.
- 13.2 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) shall give written notice to the Company and, upon such evidence being produced as may from time to time be required by the Directors, may elect, by a notice in writing sent by him, either to become the holder of such Share or to have some person nominated by him become the holder of such Share.

14 Amendments of Memorandum and Articles of Association and Alteration of Capital

- 14.1 Subject to the provisions of the Statute and the provisions of these Articles as regards the matters to be dealt with by Ordinary Resolution, the Company may by Special Resolution:
- (a) change its name;
 - (b) alter or add to these Articles;

- (c) alter or add to the Memorandum with respect to any objects, powers or other matters specified therein;
 - (d) reduce its share capital and any capital redemption reserve fund;
 - (e) increase its authorised share capital by such sum as the resolution shall prescribe or cancel any Shares that at the date of the passing of the resolution have not been taken or agreed to be taken by any person, provided that in the event of any change to its authorised share capital, the Company shall also procure the amendment of its Memorandum by the Members to reflect such change; and
 - (f) issue securities by way of Private Placement within the territory of the R.O.C in accordance with the Applicable Public Company Rules.
- 14.2 Subject to the provisions of the Statute, the Applicable Public Company Rules and Article 14.3 of these Articles, the Company shall not, without a Supermajority Resolution:
- (a) sell, transfer or lease of whole business of the Company or other matters which has a material effect on the Members' rights and interests;
 - (b) discharge or remove any Director;
 - (c) approve any action by one or more Director(s) who is engaging in business conduct for him/herself or on behalf of another person that is within the scope of the Company's business;
 - (d) effect any capitalization of distributable Dividends and/or bonuses and/or any other amount prescribed under Article 35 hereof;
 - (e) effect any Merger, Spin-off or Share Swap, provided that any Merger which falls within the definition of "merger and/or consolidation" under the Statute shall also be subject to the requirements of the Statute;
 - (f) enter into, amend, or terminate any agreement for lease of the Company's whole business, or for entrusted business, or for frequent joint operation with others;
 - (g) transfer its business or assets, in whole or in any essential part, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company; or
 - (h) acquire or assume the whole business or assets of another person, which has material effect on the Company's operation.
- 14.3 Subject to the provisions of the Statute and the Applicable Public Company Rules, the Company shall not, without passing a resolution adopted by a majority of not less than two-thirds of the total number of votes represented by the issued shares in the Company:
- (a) enter into a Merger, in which the Company is not the surviving company and is proposed to be struck-off and thereby dissolved, which results in a delisting of the Shares on the TWSE, and the surviving or newly incorporated company is a Non TWSE-Listed or TPEX-Listed Company;

- (b) make a general transfer of all the business and assets of the Company, which results in a delisting of the Shares on the TWSE, and the assigned company is a Non TWSE-Listed or TPEX-Listed Company;
 - (c) be acquired by another company as its wholly-owned subsidiary by means of a Share Swap, which results in a delisting of the Shares on the TWSE, and the acquirer is a Non TWSE-Listed or TPEX-Listed Company; or
 - (d) carry out a Spin-off, which results in a delisting of the Shares on the TWSE, and the surviving or newly incorporated spun-off company is a Non TWSE-Listed or TPEX-Listed Company.
- 14.4 Subject to the provisions of the Statute, the provisions of these Articles, and the quorum requirement under the Applicable Public Company Rules, with regard to the dissolution procedures of the Company, the Company shall pass
- (a) an Ordinary Resolution, if the Company resolves that it be wound up voluntarily because it is unable to pay its debts as they fall due; or
 - (b) a Special Resolution, if the Company resolves that it be wound up voluntarily for reasons other than the reason stated in Article 14.4(a) above.
- 14.5 Any return of capital made in accordance with the Statute and the Applicable Public Company Rules shall be effected based on the percentage of shareholding of the Members pro rata.
- 14.6 Subject to the Statute, these Articles and the Applicable Public Company Rules if the Company proposes, in connection with any return of capital, to distribute specific assets owned by the Company to the Members, the type of specific assets and the corresponding amount of such substitutive distribution to the Members shall be approved at a general meeting and be agreed by the Member who will receive such assets; provided, however, that, the value of specific assets and the corresponding amount of such substitutive distribution shall be assessed by an ROC certified public accountant before the Board submits the same to a general meeting for approval.
- 15 Registered Office**
- Subject to the provisions of the Statute, the Company may by resolution of the Directors change the location of its Registered Office.
- 16 General Meetings**
- 16.1 All general meetings other than annual general meetings shall be called extraordinary general meetings.
- 16.2 The Company shall hold a general meeting as its annual general meeting within six months following the end of each fiscal year, and shall specify the meeting as such in the notices calling it. At these meetings, the report of the Directors (if any) shall be presented.
- 16.3 The Company shall hold an annual general meeting every year.

- 16.4 The general meetings shall be held at such time and place as the Directors shall appoint provided that unless otherwise provided by the Statute or this Article 16.4, the general meetings shall be held in Taiwan. For general meetings to be held outside Taiwan, the Company shall comply with the relevant procedures and approvals prescribed by the relevant authority in Taiwan. Where a general meeting is to be held outside Taiwan, the Company shall engage a professional securities agent in Taiwan to handle the administration of such general meeting (including but not limited to the handling of the voting of proxies submitted by Members).
- 16.5 The Directors may call general meetings, and they shall on a Members requisition forthwith proceed to convene an extraordinary general meeting of the Company.
- 16.6 A Members requisition is a requisition of 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 at the time of requisition and whose Shares shall have been held by such Member(s) for at least one year.
- 16.7 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 may consist of several documents in like form each signed by one or more requisitionists.
- 16.8 If the Directors do 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 in accordance with the Applicable Public Company Rules.
- 17 Notice of General Meetings**
- 17.1 At least thirty days' notice to each Member shall be given of any annual general meeting, and at least fifteen days' notice to each Member shall be given of any extraordinary general meeting. Every notice shall be exclusive of the day on which it is given or deemed to be given and of the day for which it is given and shall specify the place, the day and the hour of the meeting and the general nature of the business and shall be given in accordance with the Applicable Public Company Rules, provided that a general meeting of the Company shall, whether or not the notice specified in this regulation has been given and whether or not the provisions of the Articles regarding general meetings have been complied with, be deemed to have been duly convened if it is so agreed by all the Members (or their proxies) entitled to attend such general meeting.
- 17.2 The accidental omission to give notice of a general meeting to, or the non-receipt of a notice of a general meeting by, any Member entitled to receive notice shall not invalidate the proceedings of that general meeting.

- 17.3 The Company shall make a public announcement publishing the notice of the general meeting, the proxy instrument, agendas and materials relating to matters for approval and matters for discussion (including but not limited to any election or discharge of Directors) to be discussed at the general meeting via the Market Observation Post System in accordance with Article 17.1 hereof, and shall transmit the same via the Market Observation Post System. If the voting power of a Member at a general meeting shall be exercised by way of a written ballot, the Company shall also send the written document used for the exercise of voting power together with the above mentioned materials. 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 accordance with Applicable Public Company Rules twenty-one days prior to the annual general meetings or, in the case of extraordinary general meetings, fifteen days prior to such meeting.
- 17.4 Subject to the provisions of the Applicable Public Company Rules, Member may bring up an ad hoc motion at a general meeting provided that such ad hoc motion shall directly pertain to the matters to be discussed in such general meeting as set forth in the notice thereof. Matters pertaining to (a) election or discharge of Directors, (b) alteration of the Articles, and (c) (i) dissolution, Merger, Spin-off or Share Swap, (ii) entering into, amending, or terminating any contract for lease of the Company's business in whole, or the delegation of management of the Company's business to others or the regular joint operation of the Company with others, (iii) transfer of the whole or any material part of the business or assets of the Company, (iv) acceptance of the transfer of the whole business or assets of another person, which has a material effect on the business operation of the Company, (d) ratification of an action by Director(s) who engage(s) in business for him/herself or on behalf of another person that is within the scope of the Company's business, (e) distribution of the whole or a part of the surplus profit of the Company in the form of new Shares, capitalization of statutory reserve and any other amount in accordance with Article 35, and (f) the Private Placement of any equity-type securities issued by the Company, shall be indicated in the notice of general meeting, with a summary of the material content to be discussed, and shall not be brought up as an ad hoc motion.
- 17.5 The board of Directors shall keep the 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 securities agent located in Taiwan. 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.

- 17.6 The Company shall make all statements and records prepared by the board of Directors and the report prepared by the audit committee, if any, available at the office of its registrar (if applicable) and its securities agent located in Taiwan in accordance with Applicable Public Company Rules and the Statute. 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 an inspection and review.

18 Proceedings at General Meetings

- 18.1 No business shall be transacted at any general meeting unless a quorum is present. Unless otherwise provided in the Articles, Members present in person or by proxy, representing more than one-half of the total outstanding Shares, shall constitute a quorum for any general meeting.
- 18.2 The board of Directors shall submit business reports, financial statements and proposals for distribution of profits or covering of losses prepared by it for the purposes of annual general meetings of the Company for ratification or approval by the Members as required by the Applicable Public Company Rules. After ratification or approval by the general meeting, the board of Directors shall distribute copies or make a public announcement of the ratified financial statements and the Company's resolutions on the allocation and distribution of profits or covering of loss, to each Member in accordance with the Applicable Public Company Rules.
- 18.3 Unless otherwise expressly provided herein and subject to the Applicable Public Company Rules, if a quorum is not present at the time appointed for the general meeting or if during such a general meeting a quorum ceases to be present, the chairman may postpone the general meeting to a later time, provided, however, that the maximum number of times a general meeting may be postponed shall be two and the total time postponed shall not exceed one hour. If the general meeting has been postponed for two times, but at the postponed general meeting a quorum is still not present, the chairman shall declare the general meeting is dissolved, and if it is still necessary to convene a general meeting, it shall be reconvened as a new general meeting in accordance with the Articles.
- 18.4 If a general meeting is called by the Directors, the chairman of the Directors shall preside as the chair of such general meeting. In the event that the chairman is on a leave of absence, or is unable to exercise his powers and authorities, the vice chairman of the Directors shall act in lieu of the chairman. If there is no vice chairman of the Directors, or if the vice chairman of the Directors is also on leave of absence, or cannot exercise his powers and authorities, the chairman shall designate a Director to

chair such general meeting. If the chairman does not designate a proxy or if such chairman's proxy cannot exercise his powers and authorities, the Directors who are present at the general meeting shall elect one from among themselves to act as the chair at such general meeting in lieu of the chairman. If a general meeting is called by any person(s) other than the Directors, the person(s) who has called the meeting shall preside as the chair of such general meeting; and if there is more than one person who has called a general meeting, such persons shall elect one from among themselves to act as the chair of such general meeting.

- 18.5 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. In computing the required majority when a poll is demanded regard should be had to the number of votes to which each Member is entitled by the Articles.
- 18.6 In the case of an equality of votes, the chairman shall not be entitled to a second or casting vote.
- 18.7 Nothing in the Articles shall prevent any Member from issuing proceedings in a court of competent jurisdiction for an appropriate remedy in connection with the improper convening of any general meeting or the improper passage of any resolution. The Taipei District Court, R.O.C., shall be the court of the first instance for adjudicating any disputes arising out of the foregoing.
- 18.8 Unless otherwise expressly required by the Statute, 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.
- 18.9 Member(s) holding 1% or more of the total number of outstanding Shares immediately prior to the relevant book closed period may propose to the Company a proposal for discussion at an annual general meeting in writing to the extent and in accordance with the rules and procedures of general meetings proposed by the Directors and approved by an Ordinary Resolution. Proposals shall not be included in the agenda where (a) the proposing Member(s) holds less than 1% of the total number of outstanding Shares, (b) where the matter of such proposal may not be resolved by a general meeting, (c) the proposing Member has proposed more than one proposal or (d) such proposal is submitted on a day beyond the deadline announced by the Company for accepting the Member's proposals.

19 Votes of Members

- 19.1 Subject to any rights or restrictions attached to any Shares, every Member who is present in person or by proxy shall have one vote for every Share of which he is the holder.

- 19.2 No person shall be entitled to vote at any general meeting or at any separate meeting of the holders of a class of Shares unless he is registered as a Member on the record date for such meeting nor unless all calls or other monies then payable by him in respect of Shares have been paid.
- 19.3 Any objection raised to the qualification of any voter by a Member having voting rights shall be referred to the chairman whose decision shall be final and conclusive.
- 19.4 Votes may be cast either personally or by proxy. A Member may appoint only one proxy under one instrument to attend and vote at a meeting.
- 19.5 Subject to any rights, privileges or restrictions attached to any Share, every Member who (being an individual) is present in person or by proxy or (in the case of a corporation or other non-natural person) by duly authorized corporate representative(s) or by proxy shall have one vote for every Share of which he is the holder. A Member holding more than one Share is required to cast the votes in respect of his Shares in the same way on any resolution at a general meeting unless he holds the Shares for benefit of others, in which case, he may cast votes on the Shares in different way in accordance with the Applicable Public Company Rules (including the Applicable Public Company Rules relating to qualifications, scope, methods of exercise, operating procedures and other matters for compliance with respect to exercising such split voting).
- 19.6 If a general meeting is to be held in Taiwan, the Directors may determine in their discretion that the voting power of a Member at such general meeting may be exercised by way of a written ballot or by way of an electronic transmission. If a general meeting is to be held outside of Taiwan or if otherwise required under the Applicable Public Company Rules, the methods by which Members are permitted to exercise their voting power shall include written ballot or voting by way of an electronic transmission. Where these methods of exercising voting power are to be available at a general meeting, they shall be described in the general meeting notice given to the Members in respect of the relevant general meeting. A Member exercising voting power by way of a written ballot or by way of an electronic transmission shall be deemed to have appointed the chairman of the general meeting as his proxy to exercise his or her voting right at such general meeting in accordance with the instructions stipulated in the written or electronic document; provided, however, that such appointment shall be deemed not to constitute the appointment of a proxy for the purposes of the Applicable Public Company Rules. The chairman, acting as proxy of a Member, shall not exercise the voting right of such Member in any way not stipulated in the written or electronic document, nor exercise any voting right in respect of any resolution revised at the meeting or any impromptu proposal at the meeting. A Member voting in such manner shall be deemed to have waived notice

of, and the right to vote in regard to, any ad hoc resolution or amendment to the original agenda items to be resolved at the said general meeting. Should the chairman not observe the instructions of a Member in exercising such Member's voting right in respect of any resolution, the Shares held by such Member shall not be included in the calculation of votes in respect of such resolution but shall nevertheless be included in the calculation of quorum for the meeting.

- 19.7 A Member who has submitted a vote by written ballot or electronic transmission pursuant to Article 19.6 may, at least two days prior to the date of the relevant general meeting, revoke such vote by written ballot or electronic transmission and such revocation shall constitute a revocation of the proxy deemed to be given to the chairman of the general meeting pursuant to Article 19.6. If a Member who has submitted a written ballot or electronic transmission pursuant to Article 19.6 does not submit such a revocation before the prescribed time, the proxy deemed to be given to the chairman of the general meeting pursuant to Article 19.6 shall not be revoked and the chairman of the general meeting shall exercise the voting right of such Member in accordance with that proxy.
- 19.8 If, subsequent to submitting a written ballot or electronic transmission pursuant to Article 19.6, a Member submits a proxy appointing a person of the general meeting as his proxy to attend the relevant general meeting on his behalf, then the subsequent appointment of that person as his proxy shall be deemed to be a revocation of such Member's deemed appointment of the chairman of the general meeting as his proxy pursuant to Article 19.6.

20 Proxies

- 20.1 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.
- 20.2 Obtaining an instrument of proxy for attendance of general meetings shall be subject to the following conditions:
- (a) the instrument of proxy shall not be obtained in exchange for money or any other interest, provided that this provision shall not apply to souvenirs for a general meeting distributed on behalf of the Company or reasonable fees paid by the Solicitor to any person mandated to handle proxy solicitation matters;
 - (b) the instrument of proxy shall not be obtained in the name of others; and
 - (c) an instrument of proxy obtained through solicitation shall not be used as a non-solicited instrument of proxy for attendance of a general meeting.
- 20.3 Except for the securities agent, a person shall not act as the proxy for more than thirty Members. Any person acting as proxy for three or more Members shall submit to the

Company or its securities agent (a) a statement of declaration declaring that the instruments of proxy are not obtained for the purpose of soliciting on behalf of himself/herself or others; (b) a schedule showing details of such instruments of proxy; and (c) the signed or sealed instruments of proxy, in each case, five days prior to the date of the general meeting.

- 20.4 The Company may mandate a securities agent to act as the proxy for the Members for any general meeting provided that no resolution in respect of the election of Directors is proposed to be voted upon at such meeting. Matters authorized under the mandate shall be stated in the instructions of the instruments of proxy for the general meeting concerned. A securities agent acting as the proxy shall not accept general authorisation from any Member, and shall, within five days after each general meeting of the Company, prepare a compilation report of general meeting attendance by proxy comprising the details of proxy attendance at the general meeting, the status of exercise of voting rights under the instrument of proxy, a copy of the contract, and other matters as required by the R.O.C. securities competent authorities, and maintain the compilation report available at the offices of the securities agent.
- 20.5 Except for trust enterprises organized under the laws of the R.O.C. or a securities agent approved pursuant to Applicable Public Company Rules, in the event a person acts as the proxy for two or more Members, the sum of Shares entitled to be voted as represented by such proxy shall be no more than 3% of the total outstanding voting Shares immediately prior to the relevant book closed period; any vote in respect of the portion in excess of such 3% threshold shall not be counted. For the avoidance of doubt, the number of the Shares to be represented by a securities agent mandated by the Company in accordance with Article 20.4 shall not be subject to the limit of 3% of the total number of the outstanding voting Shares set forth herein.
- 20.6 The Shares represented by a person acting as the proxy for three or more Members shall not be more than four times of the number of Shares held by such person and shall not exceed 3% of the total number of the outstanding Shares.
- 20.7 In the event that a Member exercises his/her/its voting power by means of a written ballot or by means of electronic transmission and has also authorized a proxy to attend a general meeting, then the voting power exercised by the proxy at the general meeting shall prevail; provided, however, that a Member who has authorised a proxy to attend a general meeting later intends to attend the general meeting in person or to exercise his/her/its voting power by way of a written ballot or electronic transmission, such Member shall, at least two days prior to such general meeting, serve the Company with a separate notice revoking his/her/its previous appointment of the proxy. Votes by way of proxy shall remain valid if such Member fails to revoke his/her/its appointment of such proxy before the prescribed time.

- 20.8 The instrument of proxy shall be deposited at the Registered Office 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 where more than one instrument to vote received from the same Member by the Company, the first instrument received shall prevail, unless an explicit written statement is made by the relevant Member to revoke the previous proxy in the later-received instrument.
- 20.9 The instrument of proxy shall be in the form approved by the Company and be expressed to be for a particular meeting only. The form of proxy shall include at least the following information: (a) instructions on how to complete such proxy, (b) the matters to be voted upon pursuant to such proxy, and (c) basic identification information relating to the relevant Member, proxy and the Solicitor (if any). The form of proxy shall be provided to the Members together with the relevant notice for the relevant general meeting, and such notice and proxy materials shall be distributed to all Members on the same day.
- 20.10 In the event that a resolution in respect of the election of Directors is proposed to be voted upon at a general meeting, each instrument of proxy for such meeting shall be tallied and verified by the Company's securities agent or any other mandated securities agent prior to the time for holding the general meeting. The following matters should be verified:
- (a) whether the instrument of proxy is printed under the authority of the Company;
 - (b) whether the instrument of proxy is signed or sealed by the appointing Member;
and
 - (c) whether the Solicitor or proxy (as the case may be) is named in the instrument of proxy and whether the name is correct.
- 20.11 The material contents required to be stated in the instruments of proxy, the meeting handbook or other supplemental materials of such general meeting, the written documents and advertisement of the Solicitor for proxy solicitation, the schedule of the instruments of proxy, the proxy form and other documents printed and published under the authority of the Company shall not contain any false statement or omission.
- 20.12 Votes given in accordance with the terms of an instrument of proxy shall be valid unless notice in writing was received by the Company at the Registered Office before the commencement of the general meeting, or adjourned meeting at which it is sought to use the proxy. The notice must set out expressly the reason for the revocation of the proxy, whether due to the incapacity or the lack in authority of the principal at the time issuing the proxy or otherwise.

20.13 A Member who has appointed a proxy shall be entitled to make a request to the Company or its securities agent for examining the way in which his instrument of proxy has been used, within seven days after the relevant general meeting.

21 Proxy Solicitation

Subject to the provisions of the Statute, matters regarding the solicitation of proxies shall be handled in accordance with the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies of the R.O.C.

22 Dissenting Member's Appraisal Right

22.1 In the event any of the following resolutions is adopted at general meetings, any Member who has notified the Company in writing of his objection to such a resolution prior to the meeting and has raised again his/her objection at the meeting, may request the Company to buy back all of his/her Shares at the then prevailing fair price:

22.2 The Company enters into, amends, or terminates any agreement for any contract for lease of the Company's business in whole, or the delegation of management of the Company's business to other or the regular joint operation of the Company with others;

22.3 The Company transfers the whole or a material 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

22.4 The Company accepts the transfer of the whole business or assets of another person, which has a material effect on the Company's business operations.

22.5 In the event any part of the Company's business is Spun Off or involved in any Merger with any other company, the Member, who has forfeited his right to vote on such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the general meeting, may request the Company to buy back all of his/her Shares at the then prevailing fair price.

22.6 The request prescribed in the preceding two Articles shall be delivered to the Company in writing, stating therein the types and numbers of Shares to be repurchased, within twenty days after the date of such resolution. In the event the Company has reached an agreement in regard to the purchase price with the requested Member in regard to the Shares of such Member (the "**appraisal price**"), the Company shall pay such price within ninety days after the date on which the resolution was adopted. In the event the Company fails to reach such agreement with the Member within sixty days after the resolution date, the Member may, within thirty days after such sixty-day period, file a petition to any competent court of the R.O.C. for a ruling on the appraisal price, and such ruling by such R.O.C. court shall be binding and conclusive as between the Company and requested Member solely with respect to the appraisal price.

- 22.7 The payment of appraisal price shall be made at the same time as the delivery of Share Certificates, and transfer of such Shares shall be effective at the time when the transferee's name is entered on the Register of Members.

23 Corporate Members

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

24 Shares that May Not be Voted

- 24.1 Shares in the Company that are beneficially owned by the Company (including Subsidiaries) shall not be voted, directly or indirectly, at any general meeting and shall not be counted in determining the total number of outstanding Shares at any given time.
- 24.2 A Member who has a personal interest in any motion discussed at a general meeting, which interest may be in conflict with those of the Company, shall abstain from voting such Member's Shares in regard to such motion but such Shares may be counted in determining the number of Shares of the Members present at the such general meeting for the purposes of determining the quorum. The aforementioned Member shall also not vote on behalf of any other Member.
- 24.3 In the event that a Director creates or has created security over any Shares held by him, then he shall notify the Company of such security. If at any time the security created by a Director is in respect of more than half of the Shares held by him at the time of his appointment, then the voting rights attaching to the Shares held by such Director at such time shall be reduced, such that the Shares over which security has been created which are in excess of half of the Shares held by the Director at the date of his appointment shall not carry voting rights and shall not be counted in the number of votes casted by the Members at a general meeting.

25 Directors

- 25.1 There shall be a board of Directors consisting of no less than seven persons and no more than eleven persons, including Independent Directors, each of whom shall be appointed to a term of office of three (3) years, provided that such term may be extended, by resolution of the Directors, to the date of the general meeting next following the expiry of such term if the expiration of such term would otherwise leave the Company with no Directors. Directors may be eligible for re-election. The Company may from time to time by Ordinary Resolution increase or reduce the

number of Directors subject to the above number limitation provided that the requirements by relevant laws and regulations (including but not limited to any listing requirements) are met.

- 25.2 Unless otherwise approved by TWSE, not more than half of the total number of Directors can have a spousal relationship or familial relationship within the second degree of kinship with any other Directors.
- 25.3 In the event that the Company convenes a general meeting for the election of Directors and any of the Directors elected does not meet the requirements provided in Article 25.2 hereof, the non-qualifying Director(s) who was elected with the fewest number of votes shall be deemed not to have been elected, to the extent necessary to meet the requirements provided in Article 25.2 hereof. Any person who has already served as Director but is in violation of the aforementioned requirements shall vacate the position of Director automatically.
- 25.4 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 R.O.C. and at least one of the same shall have accounting or financial expertise.
- 25.5 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.

26 Powers of Directors

- 26.1 Subject to the provisions of the Statute, the Memorandum and the Articles and to any directions given by Ordinary Resolution, Special Resolution or Supermajority Resolution, the business of the Company shall be managed by the Directors who may exercise all the powers of the Company. No alteration of the Memorandum or Articles and no such direction shall invalidate any prior act of the Directors which would have been valid if that alteration had not been made or that direction had not been given. A duly convened meeting of Directors at which a quorum is present may exercise all powers exercisable by the Directors.
- 26.2 The Directors may exercise all the powers of the Company to borrow money and to mortgage or charge its undertaking, property and uncalled capital or any part thereof and to issue debentures, debenture stock, mortgages, bonds and other such securities whether outright or as security for any debt, liability or obligation of the Company or of any third party.

27 Appointment and Removal of Directors

- 27.1 The Company may at a general meeting elect any person to be a Director, which vote shall be calculated in accordance with Article 27.3 below. In case of a corporate Member, the corporate Member itself (acting through its authorized representatives)

or its authorized representative may be nominated for election at a general meeting as Director of the Company in accordance with these Articles. If there are more than one authorized representatives appointed by a corporate Member, each of them may be nominated for election for Director at a general meeting. The Company may by Supermajority Resolution remove any Director. Members present in person or by proxy, representing more than one-half of the total outstanding Shares shall constitute a quorum for any general meeting to elect one or more Directors.

- 27.2 Where election of a full board of Directors to replace all existing Directors is effected by a resolution adopted at a general meeting prior to the expiration of the term of office of the existing Directors, the term of office of the existing Directors shall be deemed to have expired on the date of the re-election or such any other date as is otherwise resolved by the Members at the general meeting. Members present in person or by proxy, representing more than one-half of the total issued shares shall constitute a quorum in respect of any such resolution.
- 27.3 Directors shall be elected pursuant to a cumulative voting mechanism pursuant to a poll vote, the procedures for which has been approved and adopted by the Directors and also by an Ordinary Resolution, where the number of votes exercisable by any Member shall be the same as the product of the number of Shares held by such Member and the number of Directors to be elected (“**Special Ballot Votes**”), and the total number of Special Ballot Votes cast by any Member may be consolidated for election of one Director candidate or may be split for election amongst multiple Director candidates, as specified by the Member pursuant to the poll vote ballot. There shall not be votes which are limited to class, party or sector, and any Member shall have the freedom to specify whether to concentrate all of its votes on one or any number of candidate(s) without restriction. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed a Director elect, and where more than one Director is being elected, the top candidates to whom the votes cast represent a prevailing number of votes relative to the other candidates shall be deemed directors elect. The rule and procedures for such cumulative voting mechanism shall be in accordance with policies proposed by the Directors and approved by an Ordinary Resolution from time to time, which policies shall be in accordance with the Memorandum, the Articles and the Applicable Public Company Rules.
- 27.4 The Directors may adopt a candidate nomination mechanism which is in compliance with Applicable Public Company Rules. The rules and procedures for such candidate nomination shall be in accordance with policies established by the Directors and by an Ordinary Resolution from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public

Company Rules. Such candidate nomination mechanism in compliance with Applicable Public Company Rules shall also be used for an election of Directors.

28 Vacation of Office of Director

28.1 In the event of any of the following events having occurred in relation to any Director, such Director shall be vacated automatically:

- (a) he gives notice in writing to the Company that he resigns the office of Director;
- (b) he dies, becomes bankrupt or makes any arrangement or composition with his creditors generally;
- (c) an order is made by any competent court or official on the grounds that he is or will be suffering from mental disorder or is otherwise incapable of managing his affairs, or his/her legal capacity is restricted according to the applicable laws;
- (d) he commits a felony and is subsequently adjudicated guilty by a final judgment, and the time elapsed since he has served the full term of the sentence is less than five years; or
- (e) he commits any criminal offence of fraud, breach of trust or misappropriation and is subsequently punished with imprisonment for a term of more than one year, and the time elapsed since he has served the full term of such sentence is less than two years;
- (f) he is adjudicated guilty by a final judgment for misappropriating Company or public funds during the time of his service, and the time elapsed after he has served the full term of such sentence is less than two years;
- (g) he is dishonoured for unlawful use of credit instruments, and the term of such sanction has not expired yet;
- (h) the Members resolve by a Supermajority Resolution that he should be removed as a Director; or
- (i) in the event that he has, in the course of performing his duties, committed any act resulting in material damage to the Company or in serious violation of applicable laws and/or regulations or the Memorandum and the Articles, but has not been removed by the Company pursuant to a Supermajority Resolution vote, then any Member(s) holding 3% or more of the total number of outstanding Shares shall have the right, within thirty days after that general meeting, to petition any competent court for the removal of such Director, at the Company's expense and such Director shall be removed upon the final judgement by such court. For clarification, if a relevant court has competent jurisdiction to adjudicate all of the foregoing matters in a single or a series of proceedings, then, for the purpose of this paragraph (i), final judgement shall be given by such competent court.

- (j) In the event that the foregoing events described in any of clauses (b), (c), (d), (e), (f) or (g) has occurred in relation to a Director elect, such Director elect shall be disqualified from being elected as a Director.
- 28.2 If, during a Director's term of office, such Director transfers some or all of his Shares such that he holds less than one half of the total number of Shares which he held as at the date of the general meeting at which his appointment was approved, such Director shall be vacated from office automatically. For any Director who has, before the adoption of this Article 28.2, transferred more than one half of the Shares being held by him at the time he was elected, he shall, *ipso facto*, be removed automatically from the office of Director with immediate effect and in such case no approval from the Members shall be required if, on or after the date of the adoption of this Article 28.2, he further transfers one or more Shares.
- 28.3 If any person is proposed for appointment as a Director (each such person a "proposed director") at a general meeting (the "relevant general meeting"), such proposed director's appointment shall not become effective (regardless of whether such appointment is purportedly approved at the relevant general meeting, and any resolution which purports to approve such appointment shall be invalid and ineffective), if the proposed director transfers more than one half of the total number of Shares which he holds (or held) at the time of the relevant general meeting, either:
- (a) during the period after the relevant general meeting and prior to the commencement of such proposed director's term of office; or
 - (b) during the period when the Register of Members of the Company is closed for transfers of Shares, prior to the relevant general meeting.

29 Proceedings of Directors

- 29.1 The quorum for the transaction of the business of the Directors may be fixed by the Directors and unless so fixed shall be over one half of the total number of Directors elected. If the number of Directors is less than five (5) persons due to the vacation of Director(s) for any reason, the Company shall hold an election of Director(s) at the next following general meeting. When the number of vacancies in the board of Directors of the Company is equal to one third of the total number of Directors elected, the board of Directors shall hold, within sixty days, a general meeting of Members to elect succeeding Directors to fill the vacancies.
- 29.2 Unless otherwise permitted by the Applicable Public Company Rules, if the number of Independent Directors is less than three persons due to the vacation of Independent Directors for any reason, the Company shall hold an election of Independent Directors at the next following general meeting. Unless otherwise permitted by the Applicable Public Company Rules, if all of the Independent Directors are vacated, the board of

Directors shall hold, within sixty days, a general meeting to elect succeeding Independent Directors to fill the vacancies.

- 29.3 Subject to the provisions of the Articles, the Directors may regulate their proceedings as they think fit. Any motions shall be decided by a majority of votes. In the case of an equality of votes, the chairman shall not have a second or casting vote.
- 29.4 A person may participate in a meeting of the Directors or committee of Directors by video conference. Participation by a person in a meeting in this manner is treated as presence in person at that meeting. The time and place for a meeting of the Directors or committee of Directors shall be at the office of the Company and during business hours or at a place and time convenient to the Directors and suitable for holding such meeting.
- 29.5 A Director may, or other officer of the Company authorized by a Director shall, call a meeting of the Directors by at least seven days' notice in writing (which may be a notice delivered by facsimile transmission or electronic mail) to every Director which notice shall set forth the general nature of the business to be considered. In the event of an urgent situation, a meeting of Directors may be held at any time after notice has been given in accordance with the Applicable Public Company Rules.
- 29.6 The continuing Directors may act notwithstanding any vacancy in their body, but if and so long as their number is reduced below the number fixed by or pursuant to the Articles as the necessary quorum of Directors, the continuing Directors or Director may act for the purpose of summoning a general meeting of the Company, but for no other purpose.
- 29.7 The Directors shall, by a resolution, establish rules governing the procedure of meeting(s) of the Directors and report such rules to a meeting of Members, and such rules shall be in accordance with the Articles and the Applicable Public Company Rules.
- 29.8 All acts done by any meeting of the Directors or of a committee of Directors 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 qualified to be a Director as the case may be.
- 29.9 A Director may be represented at any meetings of the board of Directors by a proxy appointed in writing by him. The proxy shall count towards the quorum and the vote of the proxy shall for all purposes be deemed to be that of the appointing Director.

30 Directors' Interests

- 30.1 A Director may hold any other office or place of profit under the Company in conjunction with his office of Director for such period and on such terms as to remuneration and otherwise as the Directors may determine.

- 30.2 The Directors may be paid remuneration only in cash. The amount of such remuneration shall be determined by the Directors and take into account the extent and value of the services provided for the management of the Corporation and the standards of the industry within the R.O.C. and overseas.
- 30.3 Unless prohibited by the Statute or by the Applicable Public Company Rules, a Director may himself or through his firm act in a professional capacity on behalf of the Company and he or his firm shall be entitled to such remuneration for professional services as if he were not a Director.
- 30.4 A Director who engages in conduct either for himself or on behalf of another person within the scope of the Company's business, shall disclose to Members, at a general meeting prior to such conduct, a summary of the major elements of such interest and obtain the ratification of the Members at such general meeting by a Supermajority Resolution vote. In case a Director engages in business conduct for himself or on behalf of another person in violation of this provision, the Members may, by an Ordinary Resolution, require the disgorgement of any and all earnings derived from such act, except when at least one year has lapsed since the realization of such associated earnings.
- 30.5 A Director who is directly or indirectly interested in any matter under discussion at a meeting of the Directors shall declare the nature and the essential contents of such interest at the relevant meeting of the Directors.
- 30.6 Notwithstanding anything to the contrary contained in this Article 30, a Director who has a personal interest in the matter under discussion at a meeting of the Directors, which may conflict with 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.
- 30.7 To the extent permitted under the laws of the Cayman Islands, any Member(s) holding three percent (3%) or more of the total number of the issued Shares of the Company for one (1) consecutive year or longer may request in writing any Independent Director of the Audit Committee to initiate proceedings against any of the Directors on behalf of the Company with a competent court having proper jurisdiction, including the Taipei District Court, R.O.C. If Independent Directors of the Audit Committee fail to initiate such proceedings within thirty (30) days after receiving the request by such Member(s), subject to Cayman Islands law, such Member(s) may initiate such proceedings on behalf of the Company with a competent court having proper jurisdiction, including the Taipei District Court, R.O.C.
- 30.8 Without prejudice to the duties owed by a Director or an officer (being a manager of the Company who are authorized to act on its behalf in a senior management capacity)

to the Company under common law of the Cayman Islands and subject to the Statute and the Applicable Public Company Rules, a Director and officer shall assume fiduciary duties towards the Company and, without limitation, shall exercise due care and skill in conducting the business operations of the Company. Should any such Director or officer violate any such duty or applicable laws, without prejudice to the rights and remedies available under applicable laws, the Company may (i) take actions against such Director or officer for indemnification of the damages caused to the Company, and (ii) require such Director or officer to bear joint and several liability for indemnification of the damages payable by the Company to other person(s), and (iii) the Company may, by an Ordinary Resolution, take any action permitted by applicable laws and laws of the Cayman Islands to account for any profits and benefits and request payment to the Company such profits or benefits gained in respect of the breach of their fiduciary duties or violation of the applicable laws.

31 Minutes

The Directors shall cause minutes to be made in books kept for the purpose of all appointments of officers made by the Directors, all proceedings at meetings of the Company or the holders of any class of Shares and of the Directors, and of committees of Directors including the names of the Directors present at each meeting.

32 Delegation of Directors' Powers

- 32.1 Subject to the Applicable Public Company Rules, the Directors may delegate any of their powers to any committee consisting of one or more Directors. They may also delegate to any managing director or any Director holding any other executive office such of their powers as they consider desirable to be exercised by him provided that the appointment of a managing director shall be revoked forthwith if he ceases to be a Director. Any such delegation may be made subject to any conditions the Directors may impose and either collaterally with or to the exclusion of their own powers and may be revoked or altered. Subject to any such conditions, the proceedings of a committee of Directors shall be governed by the Articles regulating the proceedings of Directors, so far as they are capable of applying.
- 32.2 The Directors may establish any committees or appoint any person to be a manager or agent for managing the affairs of the Company and may appoint any Director to be a member of such committees. Any such appointment may be made subject to any conditions the Directors may impose and either collaterally with or to the exclusion of their own powers and may be revoked or altered. Subject to any such conditions, the proceedings of any such committee shall be governed by the Articles regulating the proceedings of Directors, so far as they are capable of applying.

- 32.3 The Directors may by power of attorney or otherwise appoint any person to be the agent of the Company on such conditions as the Directors may determine, provided that the delegation is not to the exclusion of their own powers and may be revoked by the Directors at any time.
- 32.4 The Directors may by power of attorney or otherwise appoint any company, firm, person or body of persons, whether nominated directly or indirectly by the Directors, to be the attorney or authorised signatory of the Company for such purpose and with such powers, authorities and discretions (not exceeding those vested in or exercisable by the Directors under the Articles) and for such period and subject to such conditions as they may think fit, and any such powers of attorney or other appointment may contain such provisions for the protection and convenience of persons dealing with any such attorneys or authorised signatories as the Directors may think fit and may also authorise any such attorney or authorised signatory to delegate all or any of the powers, authorities and discretions vested in him.
- 32.5 The Directors shall appoint a chairman and may appoint such other officers as they consider necessary on such terms, at such remuneration and to perform such duties, and subject to such provisions as to disqualification and removal as the Directors may think fit.
- 32.6 Notwithstanding anything to the contrary contained in this Article 32, unless otherwise permitted by the Applicable Public Company Rules, the Company shall establish an audit committee comprised of all of the Independent Directors, one of whom shall be the chairman, and at least one of whom shall have accounting or financial expertise to the extent required by the Applicable Public Company Rules. A resolution of the audit committee shall be passed by one-half or more of all members of such committee. The rules and procedures of the audit committee shall be in accordance with policies proposed by the members of the audit committee and passed by the Directors from time to time, which shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules and the instruction of the FSC or TWSE, if any. The Directors shall, by a resolution, adopt a charter for the audit committee in accordance with these Articles and the Applicable Public Company Rules.
- 32.7 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 of Directors for resolution:
- (a) Adoption or amendment of an internal control system of the Company;
 - (b) Assessment of the effectiveness of the internal control system;
 - (c) Adoption or amendment of handling procedures for significant financial or operational actions, such as acquisition or disposal of assets, derivatives trading,

extension of monetary loans to others, or endorsements or guarantees on behalf of others;

- (d) A matter where a Director has a personal interest;
- (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-type securities;
- (h) The hiring or dismissal of an attesting certified public accountant, or the compensation given thereto;
- (i) The appointment or removal of a financial, accounting, or internal auditing officer;
- (j) Annual and semi-annual financial reports;
- (k) Any other matter so determined by the Company from time to time or required by any competent authority overseeing the Company.

Except for item (j) above, any matter under subparagraphs (a) through (k) of the preceding paragraph that has not been approved with the consent of one-half or more of the audit committee members may be undertaken only upon the approval of two-thirds or more of all Directors, without regard to the restrictions of the preceding paragraph, and the resolution of the audit committee shall be recorded in the minutes of the Directors meeting.

- 32.8 The Directors may, as they deem appropriate, establish a compensation committee comprised of at least three members, one of which shall be the Independent Director.
- 32.9 Upon the establishment of the compensation committee, the professional qualifications of the members, the responsibilities, powers and other related matters of the compensation committee shall comply with the Applicable Public Company Rules, and the Directors shall, by a resolution, adopt a charter for the compensation committee in accordance with these Articles and the Applicable Public Company Rules.
- 32.10 The compensation referred in the preceding Article shall include the compensation, stock option and other incentive payments to the Directors and managers of the Company.

33 Seal

- 33.1 The Company may, if the Directors so determine, have a Seal. The Seal shall only be used by the authority of the Directors or of a committee of the Directors authorised by the Directors. The use of Seal shall be in accordance with the use of Seal policy adopted by the Directors from time to time.
- 33.2 The Company may have for use in any place or places outside the Cayman Islands a duplicate Seal or Seals, each of which shall be a facsimile of the common Seal of the Company and kept under the custody of a person appointed by the Directors, and if

the Directors so determine, with the addition on its face of the name of every place where it is to be used.

34 Dividends, Distributions and Reserve

34.1 Upon the annual final settlement of the Company's accounts, if there is surplus profits on the Company's net profits before tax (before deducting any employees' compensation and Directors' compensation), the board of Directors shall, upon approval by a majority of the Directors present at a meeting attended by two-thirds or more of the total number of the Directors, set aside employees' compensation and Directors' compensation in accordance with the following manner, and report such distribution of compensation to the shareholders' meeting. However, if the Company has accumulated losses, the Company shall reserve an amount thereof first to offset the losses:

- (a) no less than 0.1% as employees' compensation;
- (b) no more than 1% as Directors' compensation.

Employees' compensation stated in Article 34.1(a) above may be distributed by way of cash or by way of applying such sum in paying up in full unissued shares, or a combination of both; employees entitled to the compensation includes those of the Company' Subsidiaries who meet certain qualifications; when the Company distributes compensation to employees of its Subsidiaries, such compensation may be distributed directly by the Company or indirectly by and through the relevant Subsidiaries.

The Company may distribute profits in accordance with a proposal for distribution of profits prepared by the Directors and approved by the Members by an Ordinary Resolution. The Directors shall prepare such proposal as follows: the proposal shall begin with the Company's Annual Net Income and offset its losses in previous years that have not been previously offset, then set aside a legal capital reserve at 10% of the balance, until the accumulated legal capital reserve has equalled the Paid-in Capital of the Company; then set aside a special capital reserve, if one is required, in accordance with the Applicable Public Company Rules or as requested by the authorities in charge; the rest amount (hereinafter the "Distributable Profits in a Given Year") plus any accumulated undistributed profits of previous years may be distributed as Dividends (including cash dividends or stock dividends) in accordance with the Statute and the Applicable Public Company Rules and after taking into consideration financial, business and operational factors. The amount to be distributed as Dividends shall not be less than 10% of the Distributable Profits in a Given Year. The Company will pay a portion of such Dividends in cash, which cash portion shall be no less than 10% of the total amount of such Dividends except that if the total amount of Dividends payable per share in a given year will be less than

NT\$1, the 10% threshold shall not apply and the Company may, at its sole discretion, pay such Dividends, in whole or in part, by distribution of cash and/or stock. The Company may decide not to distribute any Dividends (including cash dividends or stock dividends) if the Distributable Profits in a Given Year is less than 10% of the Paid-in Capital at the end of the relevant financial year.

- 34.2 Subject to the Statute and this Article, the Directors may declare Dividends and distributions on Shares in issue and authorise payment of the Dividends or distributions out of the funds of the Company lawfully available therefor. No Dividend or distribution shall be paid except out of the realised or unrealised profits of the Company, or out of the share premium account or as otherwise permitted by the Statute.
- 34.3 Except as otherwise provided by the rights attached to Shares, all Dividends shall be declared and paid in proportion to the number of Shares that a Member holds. If any Share is issued on terms providing that it shall rank for Dividend as from a particular date that Share shall rank for Dividend accordingly.
- 34.4 The Directors may deduct from any Dividend or distribution payable to any Member all sums of money (if any) then payable by him to the Company on any account.
- 34.5 The Directors may, after obtaining an Ordinary Resolution, declare that any Dividend or distribution be paid wholly or partly by the distribution of specific assets and in particular of shares, debentures, or securities of any other company or in any one or more of such ways and where any difficulty arises in regard to such distribution, the Directors may settle the same as they think expedient and fix the value for distribution of such specific assets or any part thereof and may determine that cash payments shall be made to any Members upon the basis of the value so fixed in order to adjust the rights of all Members and may vest any such specific assets in trustees as may seem expedient to the Directors.
- 34.6 Any Dividend, distribution, interest or other monies payable in cash in respect of Shares may be paid by wire transfer to the holder or by cheque or warrant sent through the post directed to the registered address of the holder. Every such cheque or warrant shall be made payable to the order of the person to whom it is sent.
- 34.7 No Dividend or distribution shall bear interest against the Company.
- 34.8 Any Dividend which cannot be paid to a Member and/or which remains unclaimed after six months from the date of declaration of such Dividend may, in the discretion of the Directors, be paid into a separate account in the Company's name, provided that the Company shall not be constituted as a trustee in respect of that account and the Dividend shall remain as a debt due to the Member. Any Dividend which remains unclaimed after a period of six years from the date of declaration of such Dividend shall be forfeited and shall revert to the Company.

35 Capitalisation

Subject to Article 14.2(d), the Directors may capitalise any sum standing to the credit of any of the Company's reserve accounts (including share premium account and capital redemption reserve fund) or any sum standing to the credit of profit and loss account or otherwise available for distribution and to appropriate such sum to Members in the proportions in which such sum would have been divisible amongst them had the same been a distribution of profits by way of Dividend and to apply such sum on their behalf in paying up in full unissued Shares for allotment and distribution credited as fully paid-up to and amongst them in the proportion aforesaid. In such event the Directors shall do all acts and things required to give effect to such capitalisation, with full power to the Directors to make such provisions as they think fit such that Shares shall not become distributable in fractions (including provisions whereby the benefit of fractional entitlements accrue to the Company rather than to the Members concerned). The Directors may authorise any person to enter on behalf of all of the Members interested into an agreement with the Company providing for such capitalisation and matters incidental thereto and any agreement made under such authority shall be effective and binding on all concerned.

36 Tender Offer

Within seven days after the receipt of the copy of a tender offer application form and relevant documents by the Company or its litigation or non-litigation agent appointed pursuant to the Applicable Public Company Rules, the board of the Directors shall resolve to recommend to the Members whether to accept or object to the tender offer and make a public announcement of the following:

1. The types and amount of the Shares held by the Directors and the Members holding more than 10% of the outstanding Shares in its own name or in the name of other persons.
2. 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.
3. 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.
4. 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 10% of the outstanding Shares held in its own name or in the name of other persons.

37 Books of Account

- 37.1 The Directors shall cause proper books of account to be kept with respect to all sums of money received and expended by the Company and the matters in respect of which

the receipt or expenditure takes place, all sales and purchases of goods by the Company and the assets and liabilities of the Company. Proper books shall not be deemed to be kept if there are not kept such books of account as are necessary to give a true and fair view of the state of the Company's affairs and to explain its transactions.

- 37.2 The Directors shall from time to time determine whether and to what extent and at what times and places and under what conditions or regulations the accounts and books of the Company or any of them shall be open to the inspection of Members not being Directors and no Member (not being a Director) shall have any right of inspecting any account or book or document of the Company except as conferred by Statute or authorised by the Directors or by the Company in general meeting.
- 37.3 The Directors may from time to time cause to be prepared and to be laid before the Company in general meeting profit and loss accounts, balance sheets, group accounts (if any) and such other reports and accounts as may be required by law.
- 37.4 Minutes and written records of all meetings of Directors, any committees of Directors, and any general meeting shall be made in the English language with a Chinese translation. In the event of any inconsistency between the English language version and the relevant Chinese translation, the English language version shall prevail.
- 37.5 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 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 year.

38 Notices

- 38.1 Notices shall be in writing and may be given by the Company to any Member either personally or by sending it by courier, post, cable, telex, fax or e-mail to him or to his address as shown in the Register of Members (or where the notice is given by e-mail by sending it to the e-mail address provided by such Member). Any notice, if posted from one country to another, is to be sent airmail.
- 38.2 Where a notice is sent by courier, service of the notice shall be deemed to be effected by delivery of the notice to a courier company, and shall be deemed to have been received on the third day (not including Saturdays or Sundays or public holidays) following the day on which the notice was delivered to the courier. Where a notice is sent by post, service of the notice shall be deemed to be effected by properly addressing, pre paying and posting a letter containing the notice, and shall be deemed to have been received on the fifth day (not including Saturdays or Sundays or public holidays) following the day on which the notice was posted. Where a notice is sent

by cable, telex or fax, service of the notice shall be deemed to be effected by properly addressing and sending such notice and shall be deemed to have been received on the same day that it was transmitted. Where a notice is given by e-mail service shall be deemed to be effected by transmitting the e-mail to the e-mail address provided by the intended recipient and shall be deemed to have been received on the same day that it was sent, and it shall not be necessary for the receipt of the e-mail to be acknowledged by the recipient.

- 38.3 A notice may be given by the Company to the person or persons which the Company has been advised are entitled to a Share or Shares in consequence of the death or bankruptcy of a Member in the same manner as other notices which are required to be given under the Articles and shall be addressed to them by name, or by the title of representatives of the deceased, or trustee of the bankrupt, or by any like description at the address supplied for that purpose by the persons claiming to be so entitled, or at the option of the Company by giving the notice in any manner in which the same might have been given if the death or bankruptcy had not occurred.
- 38.4 Notice of every general meeting shall be given in any manner hereinbefore authorised to every person shown as a Member in the Register of Members on the record date for such meeting and every person upon whom the ownership of a Share devolves by reason of his being a legal personal representative or a trustee in bankruptcy of a Member of record where the Member of record but for his death or bankruptcy would be entitled to receive notice of the meeting, and no other person shall be entitled to receive notices of general meetings.

39 Winding Up

- 39.1 If the Company shall be wound up, and the assets available for distribution amongst the Members shall be insufficient to repay the whole of the share capital, such assets shall be distributed so that, as nearly as may be, the losses shall be borne by the Members in proportion to the number of the Shares held by them. If in a winding up the assets available for distribution amongst the Members shall be more than sufficient to repay the whole of the share capital at the commencement of the winding up, the surplus shall be distributed amongst the Members in proportion to the number of the Shares held by them at the commencement of the winding up subject to a deduction from those Shares in respect of which there are monies due, of all monies payable to the Company. This Article is without prejudice to the rights of the holders of Shares issued upon special terms and conditions.
- 39.2 If the Company shall be wound up, the liquidator may, with the sanction of a Special Resolution of the Company and any other sanction required by the Statute and in compliance with the Applicable Public Company Rules, divide amongst the Members in proportion to the number of Shares they hold the whole or any part of the assets of

the Company in kind (whether they shall consist of property of the same kind or not) and may for that purpose value any assets and determine how the division shall be carried out as between the Members or different classes of Members. The liquidator may, with the like sanction, vest the whole or any part of such assets in trustees upon such trusts for the benefit of the Members as the liquidator, with the like sanction, shall think fit, but so that no Member shall be compelled to accept any asset upon which there is a liability.

40 Financial Year

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

41 Transfer by way of Continuation

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

42 Appointment of Litigious and Non-Litigious Agent

For so long as the Shares are listed on the TWSE, the Company shall appoint a litigious and non-litigious agent pursuant to the Applicable Public Company Rules to act as the Company's responsible person in the R.O.C. under the Securities and Exchange Law of the R.O.C. to handle matters stipulated in the Securities and Exchange Law of the R.O.C. and the relevant rules and regulations thereto. The litigious and non-litigious agent shall be an individual who has a residence or domicile in the R.O.C.

43 R.O.C. Securities Laws and Regulations

For so long as the Shares are listed on the TWSE, the qualifications, composition, appointment, removal, exercise of functions and other matters with respect to the Directors, Independent Directors, compensation committee and audit committee which are required to be followed by the Company shall comply with the applicable R.O.C. securities laws and regulations.

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董事選舉辦法修訂前後條文對照

修訂條文	現行條文
<p>3.6. 本公司董事之選舉，應參照中華民國公司法第一百九十二條之一所規定之候選人提名制度程序為之，為審查董事候選人之資格條件、學經歷背景及有無中華民國公司法第三十條所列各款情事等事項，不得任意增列其他資格條件之證明文件，並應將審查結果提供股東參考，俾選出適任之董事。</p>	<p>3.6. 本公司<u>獨立</u>董事之選舉，應參照中華民國公司法第一百九十二條之一所規定之候選人提名制度程序為之，為審查<u>獨立</u>董事候選人之資格條件、學經歷背景及有無中華民國公司法第三十條所列各款情事等事項，不得任意增列其他資格條件之證明文件，並應將審查結果提供股東參考，俾選出適任之<u>獨立</u>董事。</p>
<p>3.15. 本辦法由股東會通過後施行，修改時亦同。本辦法訂定後，如遇相關法令變更，本辦法應適時配合修正，並應依照法令經董事會及股東會決議通過。</p> <p>本辦法經 2015 年 6 月 12 日股東會通過。</p> <p><u>第一次修訂，並經 2018 年 5 月 29 日股東會通過。</u></p>	<p>3.15. 本辦法由股東會通過後施行，修改時亦同。本辦法訂定後，如遇相關法令變更，本辦法應適時配合修正，並應依照法令經董事會及股東會決議通過。</p> <p>本辦法經 2015 年 6 月 12 日股東會通過。</p>

**Comparison Table of Amendments to
the Rules for Election of Directors**

Proposed Amendments	Current Provisions
<p>3.6. The election of directors of the Company should be conducted with the candidate nomination mechanism set forth in Article 192-1 of Company Act of the Republic of China. The Company may not arbitrarily request for additional certification documents evidencing other qualifications when reviewing the qualifications, education, experience, and conditions of the candidates of directors as listed in Article 30 of Company Act of the Republic of China. The Company must provide the results of the review to shareholders for their reference so that they can elect competent directors.</p>	<p>3.6. The election of <u>independent</u> directors of the Company should be conducted with the candidate nomination mechanism set forth in Article 192-1 of Company Act of the Republic of China. The Company may not arbitrarily request for additional certification documents evidencing other qualifications when reviewing the qualifications, education, experience, and conditions of the candidates of <u>independent</u> directors as listed in Article 30 of Company Act of the Republic of China. The Company must provide the results of the review to shareholders for their reference so that they can elect competent <u>independent</u> directors.</p>
<p>3.15. The Rules and any amendments hereto shall be implemented after being approved by the shareholders' meeting. In the event of any amendments to the relevant laws and regulations, the Rules shall be amended accordingly resolved by the Board of Directors and the shareholders' meeting in accordance with laws and regulations. The Rules are approved by shareholders' meeting held on June 12, 2015. <u>The first amendment was approved by the shareholders' meeting held on May 29, 2018.</u></p>	<p>3.15. The Rules and any amendments hereto shall be implemented after being approved by the shareholders' meeting. In the event of any amendments to the relevant laws and regulations, the Rules shall be amended accordingly resolved by the Board of Directors and the shareholders' meeting in accordance with laws and regulations. The Rules are approved by shareholders' meeting held on June 12, 2015.</p>

董事選舉辦法

1. 目的：為公平、公正、公開選任董事，爰依「上市上櫃公司治理實務守則」第二十一條及第四十一條規定訂定本辦法。
2. 範圍：本公司董事之選任，除法令或章程另有規定者外，應依本辦法辦理。
3. 作業程序：
 - 3.1. 本公司董事之選任，應考量董事會之整體配置。董事會成員組成應考量多元化，並就本身運作、營運型態及發展需求以擬訂適當之多元化方針，宜包括但不限於以下二大面向之標準：
 - 3.1.1. 基本條件與價值：性別、年齡、國籍及文化等。
 - 3.1.2. 專業知識技能：專業背景（如法律、會計、產業、財務、行銷或科技）、專業技能及產業經驗等。
 - 3.2. 董事會成員應普遍具備執行職務所必須之知識、技能及素養，其整體應具備之能力如下：
 - 3.2.1. 營運判斷能力。
 - 3.2.2. 會計及財務分析能力。
 - 3.2.3. 經營管理能力。
 - 3.2.4. 危機處理能力。
 - 3.2.5. 產業知識。
 - 3.2.6. 國際市場觀。
 - 3.2.7. 領導能力。
 - 3.2.8. 決策能力。
 - 3.3. 董事間應有超過半數之席次，不得具有配偶或二親等以內之親屬關係。
 - 3.4. 本公司董事會應依據績效評估之結果，考量調整董事會成員組成。
 - 3.5. 本公司獨立董事之資格，應符合「公開發行公司獨立董事設置及應遵循事項辦法」第二條、第三條以及第四條之規定。本公司獨立董事之選任，應符合「公開發行公司獨立董事設置及應遵循事項辦法」第五條、第六條以及第八條之規定，並應依據「上市上櫃公司治理實務守則」第二十四條規定辦理。
 - 3.6. 本公司董事之選舉，應參照中華民國公司法第一百九十二條之一所規定之候選人提名制度程序為之，為審查董事候選人之資格條件、學經歷背景及有無中華民國公司法第三十條所列各款情事等事項，不得任意增列其他資格條件之證明文件，並應將審查結果提供股東參考，俾選出適任之董事。

- 3.7. 本公司董事之選舉應採用累積投票制，每一股份有與應選出董事人數相同之選舉權，得集中選舉一人，或分配選舉數人。
- 3.8. 董事會應製備與應選出董事人數相同之選舉票，並加填其權數，分發出席股東會之股東，選舉人之記名，得以在選舉票上所印出席證號碼代之。
- 3.9. 本公司董事依公司章程所定之名額，分別計算獨立董事及非獨立董事之選舉權，由所得選舉票代表選舉權數較多者分別依次當選，如有二人以上得權數相同而超過規定名額時，由得權數相同者抽籤決定，未出席者由主席代為抽籤。
- 3.10. 選舉開始前，應由主席指定具有股東身分之監票員；計票員各若干人，執行各項有關職務。投票箱由董事會製備之，於投票前由監票員當眾開驗。
- 3.11. 被選舉人如為股東身分者，選舉人須在選舉票被選舉人欄填明被選舉人戶名及股東戶號；如非股東身分者，應填明被選舉人姓名及身分證明文件編號。惟政府或法人股東為被選舉人時，選舉票之被選舉人戶名欄應填列該政府或法人名稱，亦得填列該政府或法人名稱及其代表人姓名；代表人有數人時，應分別加填代表人姓名。
- 3.12. 選舉票有左列情事之一者無效：
- 3.12.1. 不用董事會製備之選舉票者。
- 3.12.2. 以空白之選舉票投入投票箱者。
- 3.12.3. 字跡模糊無法辨認或經塗改者。
- 3.12.4. 所填被選舉人如為股東身分者，其戶名、股東戶號與股東名簿不符者；所填被選舉人如非股東身分者，其姓名、身分證明文件編號經核對不符者。
- 3.12.5. 除填被選舉人之戶名（姓名）或股東戶號（身分證明文件編號）及分配選舉權數外，夾寫其他文字者。
- 3.12.6. 所填被選舉人之姓名與其他股東相同而未填股東戶號或身分證明文件編號可資識別者。
- 3.12.7. 未按選舉票備註欄內之規定填寫者。
- 3.13. 投票完畢後當場開票，開票結果應由主席當場宣布，包含董事當選名單與其當選權數。
前項選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依章程第18.7條提起訴訟者，應保存至訴訟終結為止。
- 3.14. 當選董事由董事會分別發給當選通知書。
- 3.15. 本辦法由股東會通過後施行，修改時亦同。本辦法訂定後，如遇相關法令變更，本辦法應適時配合修正，並應依照法令經董事會及股東會決議通過。
本辦法經2015年6月12日股東會通過。

第一次修訂，並經2018年5月29日股東會通過。

4. 管理重點：

- 4.1. 董事選舉是否依有關法令規定辦理。
- 4.2. 選舉結果應否當場開票，結果由主席宣布。
- 4.3. 本辦法是否由股東會通過。

5. 參考資料：

- 5.1. 上市上櫃公司治理實務守則。
- 5.2. 公開發行公司獨立董事設置及應遵循事項辦法。

6. 使用表單：無。

Rules for Election of Directors

- 1. Purpose:** To ensure a just, fair and open election of directors, the Company adopts the Rules pursuant to Articles 21 and 41 of Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.
- 2. Scope:** Except as otherwise provided by laws and regulations or the Amended and Restated Memorandum of Association and Articles of Association of the Company, the election of directors of the Company should be conducted in accordance with the Rules.
- 3. Operating procedure:**
 - 3.1.** The overall composition of the Board of Directors shall be taken into consideration in the selection of directors of the Company. The composition of the Board of Directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the Company's business operation, operating dynamics, and development needs. It is advisable that the Rules include, but not be limited to, the following two general standards:
 - 3.1.1.** Basic requirements and values: Gender, age, nationality, and culture.
 - 3.1.2.** Professional knowledge and skills: Professional background (such as law, accounting, industry, finance, marketing, or technology), professional skills and industry experience.
 - 3.2.** Board members shall have the necessary knowledge, skills, and experience to perform their duties. The abilities that must be present in the Board as a whole are as follows:
 - 3.2.1.** The ability of making judgements about operations
 - 3.2.2.** The ability of accounting and financial analysis
 - 3.2.3.** The ability of business management
 - 3.2.4.** The ability of crisis management
 - 3.2.5.** Knowledge of the industry
 - 3.2.6.** An international market perspective
 - 3.2.7.** The ability of leadership
 - 3.2.8.** The ability of decision-making
 - 3.3.** More than half of the Directors shall be persons who have neither a spousal relationship nor a relationship within second degree of kinship with any other Director.
 - 3.4.** The Board of Directors of the Company shall consider adjusting its composition based on the results of performance evaluation.
 - 3.5.** The qualifications of independent directors of the Company shall comply with Articles 2, 3, and 4 of Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies. The election of independent directors of the Company shall comply with Articles 5, 6, and 8 of Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies and shall be conducted in accordance with Article 24 of Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.
 - 3.6.** The election of directors of the Company should be conducted with the candidate nomination mechanism set forth in Article 192-1 of Company Act of the Republic of China. The Company may not arbitrarily request for additional certification documents evidencing other qualifications when reviewing the qualifications, education, experience, and conditions of the candidates of directors as listed in Article 30 of Company Act of the Republic of China. The Company must provide

the results of the review to shareholders for their reference so that they can elect competent directors.

- 3.7.** Directors of the Company shall be elected pursuant to a cumulative voting mechanism. The number of votes presented by each share shall be the same as the number of directors to be elected and may be consolidated for election of one director candidate or may be split for election amongst multiple director candidates.
- 3.8.** The Board of Directors shall prepare ballots in number corresponding to the directors to be elected. The number of votes represented by each ballots shall be specified on the ballots, which shall then be distributed hem to attending shareholders at the shareholders' meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.
- 3.9.** The number of votes for independent directors and non-independent directors shall be calculated separately according to the number of directors set forth in the Amended and Restated Memorandum of Association and Articles of Association. The top candidates to whom the votes cast represent a prevailing number of votes relative to the other candidates should be elected sequentially. Where two or more candidates to whom the votes cast represent the same number of votes, and the number of directors is thus exceeded, these candidates shall draw lots to determine the winner, with the chairman drawing lots on behalf of any candidates not present at the shareholders' meeting.
- 3.10.** Before an election begins, the chairman should appoint a number of persons with shareholder status to perform their respective duties of vote monitoring and vote counting personnel. The ballot box shall be prepared by the Board of Directors and inspected before the public by vote monitoring personnel before voting commences.
- 3.11.** If the candidate is a shareholder, the voter shall fill the account name and the shareholder account number of the candidate in the "candidate" column of the ballot. If the candidate is not a shareholder, voters should fill the name and the identification number of the candidate in the "candidate" column of the ballot. Provided, however, if the candidate is a government agency or juristic-person shareholder, the name of the government agency or juristic-person should be filled in the "account name of candidate" column of the ballot, or both the name of such the government agency or juristic-person and its representative may be filled in such column. Where there are multiple representatives, the name of each representative shall be filled in the said column.
- 3.12.** A ballot is void under any of the following circumstances:
 - 3.12.1.** A ballot which was not prepared by the Board of Directors.
 - 3.12.2.** A blank ballot which was cast into the ballot box.
 - 3.12.3.** Illegible or altered handwriting.
 - 3.12.4.** If the candidate filled in is a shareholder, the account name or shareholder account number of the candidate filled in is inconsistent with the shareholder register; if the candidate filled in is not a shareholder, the name or the identification number of the candidate filled in is incorrect.
 - 3.12.5.** A ballot with other written characters in addition to the account name (name) or the account number (identification number) of the candidate and the number of votes cast for the candidate.
 - 3.12.6.** The name of the candidate filled in a ballot being the same as another shareholder's name but the respective shareholder's number (identification number) not being indicated to distinguish them.
- 3.13.** The votes shall be counted on the spot immediately after the end of voting. The results of ballot counting should be declared by the chairman on-site, including

the list of persons elected as directors and the number of votes with which they were elected.

The ballots for said election should be properly retained after they are sealed and signed-off by ballot monitoring personnel for at least one year. However, if any shareholder files a lawsuit in accordance with Article 18.7 of the Amended and Restated Memorandum of Association and Articles of Association of the Company, the ballots should be retained until the conclusion of the litigation.

3.14. The Board of Directors shall issue notification to the directors elected.

3.15. The Rules and any amendments hereto shall be implemented after being approved by the shareholders' meeting. In the event of any amendments to the relevant laws and regulations, the Rules shall be amended accordingly resolved by the Board of Directors and the shareholders' meeting in accordance with laws and regulations.

The Rules are approved by shareholders' meeting held on June 12, 2015.

The first amendment was approved by the shareholders' meeting held on May 29, 2018.

4. Critical control points:

4.1. Whether the election of directors are conducted pursuant to relevant laws and regulations.

4.2. Whether the votes should be counted on the spot and the results of the voting should be declared by the chairman on-site.

4.3. Whether the Rules are approved by the shareholders' meeting.

5. Reference:

5.1. Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

5.2. Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

6. Form used: None.

取得或處分資產處理程序修訂前後條文對照表

修訂條文	現行條文
1. 目的 (下略)	1. 目的： (下略)
2. 範圍 2.1. 本公司：TPK Holding Co., Ltd.。 2.2. 本程序所稱資產之適用範圍如下： (下略，並調整項次)	2. 範圍： 本公司直接及經由子公司間接持有逾百分之五十有表決權股份或表決權比例之公司（以下稱子公司）均適用，但個別公司內若有其他較嚴格之規定，依個別公司較嚴格辦法為準。本程序所稱資產之適用範圍如下： (下略)
3.1.6. 大陸地區投資：指依 <u>中華民國</u> 經濟部投資審議委員會在大陸地區從事投資或技術合作許可辦法規定從事之大陸投資。	3.1.6. 大陸地區投資：指依經濟部投資審議委員會在大陸地區從事投資或技術合作許可辦法規定從事之大陸投資。
3.1.7. 最近期財務報表：本公司於取得或處分資產前經會計師查核簽證或核閱之財務報表。	3.1.7. 最近期財務報表：公司於取得或處分資產前經會計師查核簽證或核閱之財務報表。
3.2. 關係人之排除 本公司取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與交易當事人不得為關係人。	3.2. 關係人之排除 本公司及子公司取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與交易當事人不得為關係人。
3.3. 投資範圍及額度 本公司得投資各類資產之限額如下： 3.3.1. 非供營業使用之不動產之總額以不超過本公司之股東權益為限。 3.3.2. 投資有價證券之總額不得超過本公司股東權益之3倍為限。 3.3.3. 投資個別有價證券之限額，不得超過本公司之股東權益之1.5倍為限。 3.3.4. 取得或處分會員證或無形資產交易金額以不超過本公司股東權益	3.3. 投資範圍及額度 本公司及子公司得投資各類資產之限額如下： 3.3.1. 非供營業使用之不動產之總額以不超過公司之股東權益為限。 3.3.2. 投資有價證券之總額不得超過公司股東權益之3倍為限。 3.3.3. 投資個別有價證券之限額，不得超過公司之股東權益之1.5倍為限。 3.3.4. 取得或處分會員證或無形資產

修訂條文	現行條文
<p>之百分之五十為限。 (下略)</p>	<p>交易金額以不超過公司股東權益之百分之五十為限。 (下略)</p>
<p>3.4.1.本公司於集中交易市場或證券商營業處所取得或處分之有價證券，承辦單位應將擬取得或處分之緣由、標的物、價格參考依據等事項，依核決權限呈請核准後始得為之，並於事後提報最近期董事會核備。</p>	<p>3.4.1.本公司及子公司於集中交易市場或證券商營業處所取得或處分之有價證券，承辦單位應將擬取得或處分之緣由、標的物、價格參考依據等事項，依核決權限呈請核准。</p>
<p>3.4.2.本公司非於集中交易市場、證券商營業處所取得或處分之有價證券或私募有價證券，承辦單位應將擬取得或處分之緣由、標的物、交易相對人、移轉價格、收付款條件、價格參考依據等事項，<u>應事前提請董事會決議通過後始得為之。</u></p> <p>3.4.3.重大之資產交易，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。<u>如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。本條所稱審計委員會全體成員及全體董事，以實際在任者計算之。</u></p>	<p>3.4.2.本公司及子公司非於集中交易市場、證券商營業處所取得或處分之有價證券或私募有價證券，承辦單位應將擬取得或處分之緣由、標的物、交易相對人、移轉價格、收付款條件、價格參考依據等事項，<u>依核決權限呈請核准後，提請董事會通過。重大之資產交易，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。</u></p>
<p>3.4.4.本公司取得或處分有價證券，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考，另交易金額達本公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師若須採用專家報告者，應依財團法人中華民國會計研究發展基金會（以下簡稱會計研究發展基金</p>	<p>3.4.3.本公司及子公司取得或處分有價證券，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考，另交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師若須採用專家報告者，應依會計研究發展基金會所發布之審計準則公報第二</p>

修訂條文	現行條文
<p>會)所發布之審計準則公報第二十號規定辦理。但該有價證券具活絡市場之公開報價或相關主管機關另有規定者，不在此限。</p>	<p>十號規定辦理。但該有價證券具活絡市場之公開報價或相關主管機關另有規定者，不在此限。</p>
<p>3.4.5.第 3.4.4.條交易金額之計算，應依第 3.11.2.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取得專業估價者出具之估價報告或會計師意見部分免再計入。</p>	<p>3.4.4.第 3.4.3.條交易金額之計算，應依第 3.11.2.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取得專業估價者出具之估價報告或會計師意見部分免再計入。</p>
<p>3.5.1.本公司取得或處分不動產及設備，悉依本公司內部控制制度固定資產循環作業規定之程序辦理。</p>	<p>3.5.1.本公司及子公司取得或處分不動產及設備，悉依本公司內部控制制度固定資產循環作業規定之程序辦理。</p>
<p>3.5.2.交易條件及授權額度之決定程序</p> <p>(1)本公司取得或處分不動產，應參考公告現值、評定價值、鄰近不動產實際交易價格等，決議交易條件及交易價格，依本公司『核決權限表』規定辦理。</p> <p>(2)本公司取得或處分設備，應以詢價、比價、議價或招標方式擇一為之，其核准權限悉依本公司『核決權限表』規定辦理。</p> <p>(3)(調整項次)本公司向關係人取得或處分不動產或設備，或與關係人取得或處分設備且交易金額達本公司實收資本額百分之二十、總資產百分之十或新台幣三億元以上者，不論是否供營業用，須事前提請審計委員會同意後提董事會決議通過後始得為之。</p> <p>(4)(調整項次)本公司向非關係人取得或處分非供營業用不動產或設備，交易金額達新台幣三億元以上者，須事前提請董事會決議通過後始得為之；交易金額未達</p>	<p>3.5.2.交易條件及授權額度之決定程序</p> <p>(1)本公司及子公司取得或處分不動產，應參考公告現值、評定價值、鄰近不動產實際交易價格等，決議交易條件及交易價格，依核決權限核准後為之，金額超過新台幣五千萬者，應於事後最近一次董事會中提會報備；金額超過新台幣一億元者，須提經董事會通過後始得為之。</p> <p>(A)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台幣三億元以上者，不論是否供營業用，均須事前提請審計委員會及董事會核准後為之。</p> <p>(B)取得非供營業用不動產，金額超過新台幣二億元者，應於事後最近一次董</p>

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<p>新台幣三億元者，應於事後提報最近期董事會備案。</p> <p>(5) (調整項次)本公司向非關係人取得或處分營業用不動產或設備，交易金額達新台幣五億元以上者，須事前提請董事會決議通過後始得為之。</p> <p>(6) 本公司取得或處分資產依所訂處理程序或其他法律規定應經董事會通過者屬重大資產交易，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。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。本款所稱審計委員會全體成員及全體董事，以實際在任者計算之。</p>	<p>事會中提會報備；金額超過新台幣三億元者，須提經董事會通過後始得為之。</p> <p>(C) 取得營業用不動產，金額達交易公司實收資本額百分之二十或新台幣五億元者，須提經董事會通過後始得為之。</p> <p>(2) 取得或處分設備，應以詢價、比價、議價或招標方式擇一為之，其核准權限悉依本公司及子公司『核決權限表』規定辦理。</p> <p>(3) 本公司及子公司取得或處分資產依所訂處理程序或其他法律規定應經董事會通過者屬重大資產交易，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。</p>
<p>3.5.3.執行單位</p> <p>本公司取得或處分不動產或設備時，應依前項核決權限呈核決後，由資產管理單位負責執行。</p>	<p>3.5.3.執行單位</p> <p>本公司及子公司取得或處分不動產或設備時，應依前項核決權限呈核決後，由資產管理單位負責執行。</p>
<p>3.5.4.本公司取得或處分不動產或設備，除向政府機關交易、自地委建、租地委建，或取得、處分供營業使用之機器設備者外，交易金額達本公司實收資本額百分之二十或新台幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並應符合下列規定：</p>	<p>3.5.4.本公司及子公司取得或處分不動產或設備，除向政府機關交易、自地委建、租地委建，或取得、處分供營業使用之機器設備者外，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，應於事實發生日前取得專業估價者出具之估價報告，並應符合下列規定：</p>

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<p>(1) 因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應<u>事先提請</u>董事會決議通過，未來交易條件變更者，亦應比照上開程序辦理。</p> <p>(2) 交易金額達新臺幣十億元以上者，應請二家以上之專業估價者估價。</p> <p>(3) 專業估價者之估價結果有下列情形之一者，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師依<u>會計研究發展基金會</u>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： (下略)</p>	<p>(1) 因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先提<u>經</u>董事會決議通過，未來交易條件變更者，亦應比照上開程序辦理。</p> <p>(2) 交易金額達新臺幣十億元以上者，應請二家以上之專業估價者估價。</p> <p>(3) 專業估價者之估價結果有下列情形之一者，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師依<u>財團法人中華民國會計研究發展基金會</u>（以下簡稱<u>會計研究發展基金會</u>）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： (下略)</p>
<p>3.5.5. <u>第 3.5.2.條及第 3.5.4.條交易金額之計算，應依第 3.11.2.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取得專業估價者出具之估價報告或會計師意見部分免再計入。</u></p>	<p>(本項新增)</p>
<p>3.6. <u>向關係人取得或處分資產作業程序</u></p> <p>3.6.1. 本公司向關係人取得或處分資產，除應依第 3.4.條、第 3.5.條、第 3.7.條及本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<u>本公司總資產百分之十以上者</u>，亦應依第 3.4.條、第 3.5.條、第 3.7.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>3.6. <u>向關係人取得不動產作業程序：</u></p> <p>3.6.1. 本公司及子公司向關係人取得或處分資產，除應依前條及本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，亦應依前條規定取得專業估價者出具之估價報告或會計師意見。 前項交易金額之計算，應依第 3.11.2</p>

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<p>前項交易金額之計算，應依第 3.11.2₂ 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取得專業估價者出具之估價報告或會計師意見部分免再計入。</p>	<p>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取得專業估價者出具之估價報告或會計師意見部分免再計入。</p>
<p>3.6.2. 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本公司實收資本額百分之二十、總資產百分之十或新台幣三億元以上者，除買賣公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，應將下列資料，提交審計委員會及董事會決議通過後，始得簽訂交易契約及支付款項：</p> <ol style="list-style-type: none"> (1) 取得或處分資產之目的、必要性及預計效益。 (2) 選定關係人為交易對象之原因。 (3) 向關係人取得不動產，依第 3.6.3₁ 條及第 3.6.6₁ 條規定評估預定交易條件合理性之相關資料。 (4) 關係人原取得日期及價格、交易對象及其與公司及關係人之關係等事項。 (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。 (6) 依第 3.6.1₁ 條規定取得之專業估價者出具之估價報告，或會計師意見。 (7) 本次交易之限制條件及其他重要約定事項。 <p>前項交易金額之計算，應依第 3.11.2₂ 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</p>	<p>3.6.2. 本公司及子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參億元以上者，除買賣公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，應將下列資料，提交審計委員會及董事會通過後，始得簽訂交易契約及支付款項：</p> <ol style="list-style-type: none"> (1) 取得或處分資產之目的、必要性及預計效益。 (2) 選定關係人為交易對象之原因。 (3) 向關係人取得不動產，依第 3.6.3₁ 條及第 3.6.6₁ 條規定評估預定交易條件合理性之相關資料。 (4) 關係人原取得日期及價格、交易對象及其與公司及關係人之關係等事項。 (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。 (6) 依第 3.6.1₁ 條規定取得之專業估價者出具之估價報告，或會計師意見。 (7) 本次交易之限制條件及其他重要約定事項。 <p>前項交易金額之計算，應依第 3.11.2₂ 條規定辦理，且所稱一年內係以本</p>

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<p>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承認部分免再計入。</p> <p>本公司與其子公司間，取得或處分供營業使用之設備，董事會得授權董事長在一定額度內先行決行，事後再提報最近期董事會追認。</p> <p>依<u>第一項</u>規定提報董事會討論前，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。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。於提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會中提出並載明於董事會議事錄。本項所稱審計委員會全體成員及全體董事，以實際在任者計算之。</p>	<p>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承認部分免再計入。</p> <p>本公司及子公司與其<u>母公司或子公司</u>間，取得或處分供營業使用之機器設備，董事會得授權董事長在一定額度內先行決行，事後再提報最近期之董事會追認。</p> <p>依第 <u>3.6.2</u> 條規定提報董事會討論前，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。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。於提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會中提出並載明於董事會議事錄。本項所稱審計委員會全體成員及全體董事，以實際在任者計算之。</p>
<p>3.6.3.本公司向關係人取得不動產，應按下列方法評估交易成本之合理性（合併購買同一標的之土地及房屋者，得就土地及房屋分別按下列任一方法評估交易成本）： （下略）</p>	<p>3.6.3.本公司及子公司向關係人取得不動產，應按下列方法評估交易成本之合理性（合併購買同一標的之土地及房屋者，得就土地及房屋分別按下列任一方法評估交易成本）： （下略）</p>
<p>3.6.4.本公司向關係人取得不動產，除依第 <u>3.6.3</u>條規定評估不動產成本外，並應洽請會計師複核及表示具體意見。</p>	<p>3.6.4.本公司及子公司向關係人取得不動產，除依前項規定評估不動產成本外，並應洽請會計師複核及表示具體意見。</p>
<p>3.6.5.本公司向關係人取得不動產，有下列情形之一者，免適用第 3.6.3.條及第 3.6.4.條規定，但仍應依第 3.6.2.條規定辦理： （下略）</p>	<p>3.6.5.本公司及子公司向關係人取得不動產，有下列情形之一者，免適用第 3.6.3.條及第 3.6.4.條規定，但仍應依第 3.6.2.條規定辦理： （下略）</p>

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<p>3.6.6. 本公司向關係人取得不動產，如經第 3.6.3. 條評估其結果均較交易價格為低者，應依第 3.6.7. 條規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者及會計師之具體合理性意見者，不在此限：</p> <p>(1) 關係人係取得素地或租地再行興建者，得舉證符合下列條件之一者：</p> <p>(A) 素地依第 3.6.3. 條至第 3.6.5. 條規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近三年度關係人營建部門之平均營業毛利率或財政部公布之最近期建設業毛利率孰低者為準。</p> <p>(下略)</p>	<p>3.6.6. 本公司及子公司向關係人取得不動產，如經第 3.6.3. 條評估其結果均較交易價格為低者，應依第 3.6.7. 條規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者及會計師之具體合理性意見者，不在此限：</p> <p>(1) 關係人係取得素地或租地再行興建者，得舉證符合下列條件之一者：</p> <p>(A) 素地依第 3.6.3 條至第 3.6.5 條規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近三年度關係人營建部門之平均營業毛利率或財政部公布之最近期建設業毛利率孰低者為準。</p> <p>(下略)</p>
<p>3.6.7. 本公司向關係人取得不動產，如經第 3.6.3. 條至第 3.6.6. 條評估其結果均較交易價格為低者，應辦理下列事項：</p> <p>(1) 應就不動產交易價格與評估成本間之差額，依相關法令規定提列特別盈餘公積，不得予以分派或轉增資配股。且對本公司之投資採權益法評價之投資者如為公開發行公司，亦應就該提列數額按持股比例依相關法令規定提列特別盈餘公積。依前述規定提列之特別盈餘公積，應俟高價購入之資產已認列跌價損失或處分或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經相關主管機關同意後，始得動</p>	<p>3.6.7. 本公司及子公司向關係人取得不動產，如經第 3.6.3. 條至第 3.6.6. 條評估其結果均較交易價格為低者，應辦理下列事項：</p> <p>(1) 應就不動產交易價格與評估成本間之差額，依相關法令規定提列特別盈餘公積，不得予以分派或轉增資配股。且對公司之投資採權益法評價之投資者如為公開發行公司，亦應就該提列數額按持股比例依相關法令規定提列特別盈餘公積。依前述規定提列之特別盈餘公積，應俟高價購入之資產已認列跌價損失或處分或為適當補償或恢復原狀，或有其他證據</p>

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<p>用該特別盈餘公積。</p> <p>(2) 獨立董事應監督公司業務之執行，並得隨時調查公司業務及財務狀況，查核簿冊文件，並得請求董事會或經理人提出報告。獨立董事辦理本款事務，得代表公司委託律師、會計師審核之。</p> <p>(下略)</p>	<p>確定無不合理者，並經相關主管機關同意後，始得動用該特別盈餘公積。</p> <p>(2) 如有第3.6.7.條之情事時，獨立董事應監督公司業務之執行，並得隨時調查公司業務及財務狀況，查核簿冊文件，並得請求董事會或經理人提出報告。獨立董事辦理前項事務，得代表公司委託律師、會計師審核之。</p> <p>(下略)</p>
3.7取得或處分會員證或無形資產	3.7取得或處分會員或無形資產
<p>3.7.1.本公司取得或處分會員證或無形資產交易悉依核決權限辦理，交易金額達本公司實收資本額百分之二十或新台幣三億元以上者，除與政府機關交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師並應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理，並事前提請董事會決議通過後始得為之。</p>	<p>3.7.1.本公司及子公司取得或處分會員證或無形資產交易悉依核決權限辦理，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，除與政府機關交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見，並提董事會通過後始得為之。</p>
<p>3.7.2.第 3.7.1.條交易金額之計算，應依第 3.11.2.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取得專業估價者出具之估價報告或會計師意見部分免再計入。</p>	<p>3.7.2.第 3.7.1.條交易金額之計算，應依第 3.11.2.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取得專業估價者出具之估價報告或會計師意見部分免再計入。</p>
<p>3.10.1.本公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。</p> <p>但本公司合併其直接或間接持有百分之百已發行股份或資本總額之子</p>	<p>3.10.1.本公司及子公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。</p> <p>但本公司合併其直接或間接持有</p>

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<p>公司，得免取得前開專家出具之合理性意見。</p>	<p>百分之百已發行股份或資本總額之子公司<u>或其直接或間接持有百分之百已發行股份或資本總額之子公司間之合併</u>，得免取得前開專家出具之合理性意見。</p>
<p>3.10.2.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，併同前項之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依其他法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。若股東會因出席人數、表決權不足或其他法律限制，致無法召開、決議，或議案遭股東會否決，應立即對外公開說明發生原因、後續處理作業及預計召開股東會之日期。</p>	<p>3.10.2.本公司及子公司應將合併、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，併同前項之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依其他法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。若股東會因出席人數、表決權不足或其他法律限制，致無法召開、決議，或議案遭股東會否決，應立即對外公開說明發生原因、後續處理作業及預計召開股東會之日期。</p>
<p>3.10.3.除其他法律另有規定或有特殊因素事先報經相關主管機關同意者外，本公司與參與合併、分割或收購之公司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。 <u>除其他法律另有規定或有特殊因素事先報經相關主管機關同意者外，本公司與參與股份受讓之公司應於同一天召開董事會。</u> (下略)</p>	<p>3.10.3.除其他法律另有規定或有特殊因素事先報經相關主管機關同意者外，本公司及子公司與參與合併、分割或收購之公司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。 (本項新增) (下略)</p>
<p>3.10.4.所有參與或知悉本公司合併、分割、收購或股份受讓計畫之人，應出具書面保密承諾，在訊息公開前，不得將計畫之內容對外洩露，亦不得自行或利用他人名義買賣與合併、分割、收購或股份受讓案相關之所有公司之股票及其他具有股權性質之有價證券。</p>	<p>3.10.4.所有參與或知悉本公司及子公司合併、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>

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3.10.5. <u>本公司</u> 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： (下略)	3.10.5. 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： (下略)
3.10.6. <u>本公司</u> 參與合併、分割、收購或股份受讓，契約應載明其相關權利義務，並應載明下列事項：	3.10.6. 參與合併、分割、收購或股份受讓，契約應載明其相關權利義務，並應載明下列事項：
3.10.7. <u>本公司</u> 參與合併、分割、收購或股份受讓且資訊對外公開後，如擬再與其他公司進行合併、分割、收購或股份受讓，除參與家數減少，且股東會已決議並授權董事會得變更權限者，得免召開股東會重行決議外，原合併、分割、收購或股份受讓案中，已進行完成之程序或法律行為，應重行為之。	3.10.7. <u>本公司及子公司</u> 參與合併、分割、收購或股份受讓且資訊對外公開後，如擬再與其他公司進行合併、分割、收購或股份受讓，除參與家數減少，且股東會已決議並授權董事會得變更權限者，得免召開股東會重行決議外，原合併、分割、收購或股份受讓案中，已進行完成之程序或法律行為，應重行為之。
3.10.8. 參與合併、分割、收購或股份受讓之公司有非屬公開發行公司者， <u>本公司</u> 應與其簽訂協議，並依第 3.10.3 條、第 3.10.4 條及第 3.10.7 條規定辦理。	3.10.8. 參與合併、分割、收購或股份受讓之公司有非屬公開發行公司者， <u>本公司及子公司</u> 應與其簽訂協議，並依第 3.10.3 條、第 3.10.4 條及第 3.10.7 條規定辦理。
3.11.1. <u>本公司</u> 取得或處分資產，依相關法令規定，如有下列情形者，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相關主管機關指定之資訊申報網站辦理公告申報： (1) 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 <u>本公司</u> 實收資本額百分之二十、總資產百分之十或新台幣三億元以上。但買賣公債、附買回、賣回條件之債券、申購或買回證券投資信託事業發行之貨幣市場基金，不在此限。	3.11.1. <u>本公司及子公司</u> 取得或處分資產，依相關法令規定，如有下列情形者，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相關主管機關指定之資訊申報網站辦理公告申報： (1) 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 <u>公司</u> 實收資本額百分之二十、總資產百分之十或新台幣三億元以上。但買賣公債、附買回、賣回條件之債券、申購或買回證券投資信託事業發行之貨幣

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<p>(2) (略)</p> <p><u>(3)</u>取得或處分之資產種類屬供營業使用之設備，且其交易對象非為關係人，交易金額並達下列規定之一：</p> <p>(下略)</p> <p><u>(4)</u>以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，交易金額達新臺幣五億元以上。(以本公司預計投入之金額為計算基準)</p> <p><u>(5)</u>除<u>(1)</u>至<u>(4)</u>以外之資產交易或從事大陸地區投資，其交易金額達本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>(A) 買賣公債。</p> <p>(B) 買賣附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金。</p>	<p>市場基金，不在此限。</p> <p>(2) (略)</p> <p><u>(3)</u>從事衍生性商品交易損失達所訂處理程序規定之全部或個別契約損失上限金額。</p> <p><u>(4)</u>取得或處分之資產種類屬供營業使用之設備，且其交易對象非為關係人，交易金額並達下列規定之一：</p> <p>(下略)</p> <p><u>(5)</u>以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，交易金額達新臺幣五億元以上。(以公司預計投入之金額為計算基準)</p> <p><u>(6)</u>除<u>(1)</u>～<u>(5)</u>以外之資產交易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>(A) 買賣公債。</p> <p>(B) 買賣附買回、賣回條件之債券、申購或買回證券投資信託事業發行之貨幣市場基金。</p>
<p>3.11.3.第 3.11.2.條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公告部分免再計入。</p>	<p>3.11.3.第 3.11.2.條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公告部分免再計入。</p>
<p>3.11.4.應依相關法令規定，按月將本公司截至上月底止與關係人取得或處分資產之情形依規定格式，於每月底前輸入相關主管機關指定之資訊申報網站。</p>	<p>3.11.4.應依相關法令規定，按月將本公司及子公司截至上月底止從取得或處分資產之情形依規定格式，於每月十日前輸入相關主管機關指定之資訊申報網站。</p>
<p>3.11.5.本公司依規定應公告項目如於公告時有錯誤或缺漏而應予補正時，應於知悉之即日起算二日內將全部項目</p>	<p>3.11.5.本公司及子公司依規定應公告項目如於公告時有錯誤或缺漏而應予補正時，應於知悉之即日起算二日內</p>

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重行公告申報。	將全部項目重行公告申報。
3.11.6.本公司取得或處分資產，應將相關契約、議事錄、備查簿、估價報告、會計師、律師或證券承銷商之意見書妥為留存備查，除其他法律另有規定者外，至少保存五年。	3.11.6.本公司及子公司取得或處分資產應將相關契約、議事錄、備查簿、估價報告、會計師、律師或證券承銷商之意見書妥為留存備查，除其他法律另有規定者外，至少保存五年。
3.11.7.本公司依第 3.11.條規定公告申報之交易若有下列情形之一者，應依相關法令規定，於事實發生之即日起算二日內將相關資訊於相關主管機關指定網站辦理公告申報： (下略)	3.11.7.本公司及子公司依規定公告申報之交易若有下列情形之一者，應依相關法令規定，於事實發生之即日起算二日內將相關資訊於相關主管機關指定網站辦理公告申報： (下略)
3.12.1.本公司應督促子公司擬取得或處分資產時，應依本處理程序訂定子公司處理程序。	(新增)
3.12.2.本公司應監督子公司自行檢查訂定的取得或處分資產處理程序是否符合相關法令規定及是否依所訂處理程序規定辦理取得或處分資產。	(新增)
3.12.3.內部稽核人員應依法令規定覆核子公司自行檢查取得或處分資產執行情形。	(新增)
(調整項次暨條文修改) 3.12.4.本公司直接及經由子公司間接持有逾百分之五十有表決權股份或表決權比例且非公開發行公司之子公司，如其取得或處分資產達應公告申報標準者，本公司亦應為公告、申報及抄送；如其於公告時有錯誤或缺漏而應予補正時，應於知悉之即日起算二日內由本公司代將全部項目重行公告申報。	3.12.1.本公司直接及經由子公司間接持有逾百分之五十有表決權股份或表決權比例且非公開發行公司之子公司，如其取得或處分資產達應公告申報標準者，本公司亦應為公告、申報及抄送。
(刪除)	3.12.2.子公司之公告申報標準中，所稱「 <u>達公司實收資本額百分之二十或總資產百分之十</u> 」係以本公司之實收資本額或總資產為準。
3.13.相關人員違反本處理程序及其相關法	3.13.相關人員違反本處理程序及其相關

修訂條文	現行條文
<p>令規定者，<u>本公司</u>得依情節輕重為警告、記過、降職、停職、減薪或其他處分，並作為內部檢討事項。</p>	<p>法令規定者，<u>公司</u>得依情節輕重為警告、記過、降職、停職、減薪或其他處分，並作為內部檢討事項。</p>
<p>3.15.實施與修訂</p>	<p>3.15.本處理程序經董事會通過後，<u>送審計委員會並提報股東會同意</u>，修正時亦同。本處理程序訂定後，如遇相關法令變更，本處理程序應適時配合修正，並應依照法令經董事會（審計委員會）及股東會決議通過。如有董事表示異議且有紀錄或書面聲明者，<u>公司並應將董事異議資料送審計委員會</u>。另本公司將本處理程序提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。 <u>實施與修訂：</u></p>
<p>(調整項次)</p> <p>3.15.3.本處理程序經審計委員會及董事會同意，並提報股東會通過後實施，修訂時亦同。本處理程序訂定後，如遇相關法令變更，應適時配合修正。</p>	<p>3.15.1.本處理程序經審計委員會及董事會同意，並提報股東會通過後實施，修訂時亦同。本處理程序訂定後，如遇相關法令變更，應適時配合修正。</p>
<p>3.15.2.本公司依前項規定將本處理程序提報董事會討論時，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議記錄。</p>	<p>3.15.2.本公司已設置獨立董事者，依前項規定將本管理辦法提報董事會討論時，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議記錄。</p>
<p>(調整項次暨條文修改)</p> <p>3.15.1.本公司訂定或修正取得或處分資產處理程序，應經審計委員會全體成員（以實際在任者計算之）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（以實際在任者計算之）二分之一以上同意者，得由全體董事（以實際在任者計算之）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。本條所稱審計委員會全體成員及全體</p>	<p>3.15.3.本公司已設置審計委員會者，訂定或修正取得或處分資產處理程序，應經審計委員會全體成員（以實際在任者計算之）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（以實際在任者計算之）二分之一以上同意者，得由全體董事（以實際在任者計算之）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>

修訂條文	現行條文
董事，以實際在任者計算之。	
<p>3.15.4.本<u>處理程序</u>制定並經 2010 年 1 月 8 日第二次股東會通過後實施。</p> <p>第一次修訂，並經2010年4月13日股東會通過。</p> <p>第二次修訂，並經2011年6月9日股東會通過。</p> <p>第三次修訂，並經2012年5月16日股東會通過。</p> <p>第四次修訂，並經2014年5月29日股東會通過。</p> <p>第五次修訂，並經2017年5月16日股東會通過。</p> <p><u>第六次修訂，並經2018年5月29日股東會通過。</u></p>	<p>3.15.4.本<u>辦法</u>制定並經 2010 年 1 月 8 日第二次股東會通過後實施。</p> <p>第一次修訂，並經2010年4月13日股東會通過。</p> <p>第二次修訂，並經2011年6月9日股東會通過。</p> <p>第三次修訂，並經2012年5月16日股東會通過。</p> <p>第四次修訂，並經2014年5月29日股東會通過。</p> <p>第五次修訂，並經2017年5月16日股東會通過。</p>
4、 <u>參考辦法</u>	4. <u>參考辦法</u> ：
5、 <u>使用表單</u>	5. <u>使用表單</u> ：無

取得或處分資產處理程序

1. 目的

為保障投資、落實資訊公開、加強本公司資產取得或處分管理，特訂定本處理程序。

2. 範圍

2.1. 本公司：TPK Holding Co., Ltd.。

2.2. 本程序所稱資產之適用範圍如下：

2.2.1. 股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購（售）權證、受益證券及資產基礎證券等投資。

2.2.2. 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。

2.2.3. 會員證。

2.2.4. 專利權、著作權、商標權、特許權等無形資產。

2.2.5. 金融機構之債權（含應收款項、買匯貼現及放款、催收款項）。

2.2.6. 衍生性商品。

2.2.7. 依法律合併、分割、收購或股份受讓而取得或處分之資產。

2.2.8. 其他重要資產。

3. 作業程序

3.1. 名詞定義

3.1.1. 衍生性商品：指其價值由資產、利率、匯率、指數或其他利益等商品所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，及上述商品組合而成之複合式契約等。所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進（銷）貨合約。

3.1.2. 依法律合併、分割、收購或股份受讓而取得或處分之資產：指依相關法令進行合併、分割或收購而取得或處分之資產，或發行新股受讓他公司股份（以下簡稱股份受讓）者。

3.1.3. 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。

3.1.4. 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。

3.1.5. 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。

3.1.6. 大陸地區投資：指依中華民國經濟部投資審議委員會在大陸地區從事投資或技術合作許可辦法規定從事之大陸投資。

3.1.7. 最近期財務報表：本公司於取得或處分資產前經會計師查核簽證或核閱之財務報表。

3.1.8. 主管機關：係指中華民國金融監督管理委員會。

3.2. 關係人之排除

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

3.3. 投資範圍及額度

本公司得投資各類資產之限額如下：

3.3.1. 非供營業使用之不動產之總額以不超過本公司之股東權益為限。

3.3.2. 投資有價證券之總額不得超過本公司股東權益之3倍為限。

3.3.3. 投資個別有價證券之限額，不得超過本公司之股東權益之1.5倍為限。

3.3.4. 取得或處分會員證或無形資產交易金額以不超過本公司股東權益之百分之五十為限。

3.3.5. 對大陸地區投資總額不得逾相關主管機關對大陸投資之限額規定(如有)。

3.4. 取得或處分有價證券作業程序

3.4.1. 本公司於集中交易市場或證券商營業處所取得或處分之有價證券，承辦單位應將擬取得或處分之緣由、標的物、價格參考依據等事項，依核決權限呈請核准後始得為之，並於事後提報最近期董事會核備。

3.4.2. 本公司非於集中交易市場、證券商營業處所取得或處分之有價證券或私募有價證券，承辦單位應將擬取得或處分之緣由、標的物、交易相對人、移轉價格、收付款條件、價格參考依據等事項，應事前提請董事會決議通過後始得為之。

3.4.3. 重大之資產交易，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。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。本條所稱審計委員會全體成員及全體董事，以實際在任者計算之。

3.4.4. 本公司取得或處分有價證券，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考，另交易金額達本公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師若須採用專家報告者，

應依財團法人中華民國會計研究發展基金會（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。但該有價證券具活絡市場之公開報價或相關主管機關另有規定者，不在此限。

3.4.5. 第3.4.4.條交易金額之計算，應依第3.11.2.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取得專業估價者出具之估價報告或會計師意見部分免再計入。

3.5. 取得或處分不動產或設備作業程序

3.5.1. 本公司取得或處分不動產及設備，悉依本公司內部控制制度固定資產循環作業規定之程序辦理。

3.5.2. 交易條件及授權額度之決定程序

(1) 本公司取得或處分不動產，應參考公告現值、評定價值、鄰近不動產實際交易價格等，決議交易條件及交易價格，依本公司『核決權限表』規定辦理。

(2) 本公司取得或處分設備，應以詢價、比價、議價或招標方式擇一為之，其核准權限悉依本公司『核決權限表』規定辦理。

(3) 本公司向關係人取得或處分不動產或設備，或與關係人取得或處分設備且交易金額達本公司實收資本額百分之二十、總資產百分之十或新台幣三億元以上者，不論是否供營業用，均須事前提請審計委員會同意後提董事會決議通過後始得為之。

(4) 本公司向非關係人取得或處分非供營業用不動產或設備，交易金額達新台幣三億元以上者，須事前提請董事會決議通過後始得為之；交易金額未達新台幣三億元者，應於事後提報最近期董事會核備。

(5) 本公司向非關係人取得或處分營業用不動產或設備，交易金額達新台幣五億元以上者，須事前提請董事會決議通過後始得為之。

(6) 本公司取得或處分資產依所訂處理程序或其他法律規定應經董事會通過者屬重大資產交易，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。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。本款所稱審計委員會全體成員及全體董事，以實際在任者計算之。

3.5.3. 執行單位

本公司取得或處分不動產或設備時，應依前項核決權限呈核決後，由資產管理單位負責執行。

3.5.4. 本公司取得或處分不動產或設備，除向政府機關交易、自地委建、租地委

建，或取得、處分供營業使用之設備者外，交易金額達本公司實收資本額百分之二十或新台幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並應符合下列規定：

- (1) 因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應事先提請董事會決議通過，未來交易條件變更者，亦應比照上開程序辦理。
- (2) 交易金額達新臺幣十億元以上者，應請二家以上之專業估價者估價。
- (3) 專業估價者之估價結果有下列情形之一者，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計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：
 - (A) 估價結果與交易金額差距達交易金額之百分之二十以上者。
 - (B) 二家以上專業估價者之估價結果差距達交易金額百分之十以上者。
- (4) 專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。

3.5.5. 第3.5.2.條及第3.5.4.條交易金額之計算，應依第3.11.2.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取得專業估價者出具之估價報告或會計師意見部分免再計入。

3.6. 向關係人取得或處分資產作業程序

3.6.1. 本公司向關係人取得或處分資產，除應依第3.4.條、第3.5.條、第3.7.條及本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，交易金額達本公司總資產百分之十以上者，亦應依第3.4.條、第3.5.條、第3.7.條及本條規定取得專業估價者出具之估價報告或會計師意見。

前項交易金額之計算，應依第3.11.2.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取得專業估價者出具之估價報告或會計師意見部分免再計入。

3.6.2. 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本公司實收資本額百分之二十、總資產百分之十或新台幣三億元以上者，除買賣公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，應將下列資料，提交審計委員會及董事會決議通過後，始得簽訂交易契約及支付款項：

- (1) 取得或處分資產之目的、必要性及預計效益。
- (2) 選定關係人為交易對象之原因。

- (3) 向關係人取得不動產，依第3.6.3.條及第3.6.6.條規定評估預定交易條件合理性之相關資料。
- (4) 關係人原取得日期及價格、交易對象及其與公司及關係人之關係等事項。
- (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。
- (6) 依第3.6.1.條規定取得之專業估價者出具之估價報告，或會計師意見。
- (7) 本次交易之限制條件及其他重要約定事項。

前項交易金額之計算，應依第3.11.2.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承認部分免再計入。

本公司與其子公司間，取得或處分供營業使用之設備，董事會得授權董事長在一定額度內先行決行，事後再提報最近期董事會追認。

依第一項規定提報董事會討論前，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。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。於提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會中提出並載明於董事會議事錄。本項所稱審計委員會全體成員及全體董事，以實際在任者計算之。

3.6.3. 本公司向關係人取得不動產，應按下列方法評估交易成本之合理性（合併購買同一標的之土地及房屋者，得就土地及房屋分別按下列任一方法評估交易成本）：

- (1) 按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於財政部公布之非金融業最高借款利率。
- (2) 關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。

3.6.4. 本公司向關係人取得不動產，除依第3.6.3.條規定評估不動產成本外，並應洽請會計師複核及表示具體意見。

3.6.5. 本公司向關係人取得不動產，有下列情形之一者，免適用第3.6.3.條及第3.6.4.條規定，但仍應依第3.6.2.條規定辦理：

- (1) 關係人係因繼承或贈與而取得不動產。
- (2) 關係人訂約取得不動產時間距本交易訂約日已逾五年。
- (3) 與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。

3.6.6. 本公司向關係人取得不動產，如經第3.6.3.條評估其結果均較交易價格為低者，應依第3.6.7.條規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者及會計師之具體合理性意見者，不在此限：

- (1) 關係人係取得素地或租地再行興建者，得舉證符合下列條件之一者：
 - (A) 素地依第3.6.3.條至第3.6.5.條規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近三年度關係人營建部門之平均營業毛利率或財政部公布之最近期建設業毛利率孰低者為準。
 - (B) 同一標的房地之其他樓層或鄰近地區一年內之其他非關係人成交案例，其面積相近，且交易條件經按不動產買賣慣例應有之合理之樓層或地區價差評估後條件相當者。
 - (C) 同一標的房地之其他樓層一年內之其他非關係人租賃案例，經按不動產租賃慣例應有之合理之樓層價差推估其交易條件相當者。
- (2) 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。
- (3) (1)、(2)所稱鄰近地區成交案例，以同一或相鄰街廓且距離交易標的物方圓未逾五百公尺或其公告現值相近者為原則；所稱面積相近，則以其他非關係人成交案例之面積不低於交易標的物面積百分之五十為原則；所稱一年內係以本次取得不動產事實發生之日為基準，往前追溯推算一年。

3.6.7. 本公司向關係人取得不動產，如經第3.6.3.條至第3.6.6.條評估其結果均較交易價格為低者，應辦理下列事項：

- (1) 應就不動產交易價格與評估成本間之差額，依相關法令規定提列特別盈餘公積，不得予以分派或轉增資配股。且對本公司之投資採權益法評價之投資者如為公開發行公司，亦應就該提列數額按持股比例依相關法令規定提列特別盈餘公積。依前述規定提列之特別盈餘公積，應俟高價購入之資產已認列跌價損失或處分或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經相關主管機關同意後，始得

動用該特別盈餘公積。

- (2) 獨立董事應監督公司業務之執行，並得隨時調查公司業務及財務狀況，查核簿冊文件，並得請求董事會或經理人提出報告。獨立董事辦理本款事務，得代表公司委託律師、會計師審核之。
- (3) 應將(1)、(2)處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。
- (4) 若有證據顯示交易有不合營業常規之情事者，亦應依第3.6.7.條(1)至(3)款規定辦理。

3.7. 取得或處分會員證或無形資產

3.7.1. 本公司取得或處分會員證或無形資產交易悉依核決權限辦理，交易金額達本公司實收資本額百分之二十或新台幣三億元以上者，除與政府機關交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師並應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理，並事前提請董事會決議通過後始得為之。

3.7.2. 第3.7.1.條交易金額之計算，應依第3.11.2.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取得專業估價者出具之估價報告或會計師意見部分免再計入。

3.8. 經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。

3.9. 取得或處分衍生性商品交易之處理程序依本公司「從事衍生性商品交易處理程序」規定。

3.10. 企業合併、分割、收購及股份受讓作業程序

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

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

3.10.3.除其他法律另有規定或有特殊因素事先報經相關主管機關同意者外，本公司與參與合併、分割或收購之公司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。

除其他法律另有規定或有特殊因素事先報經相關主管機關同意者外，本公司與參與股份受讓之公司應於同一天召開董事會。

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。

- (1) 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）。
- (2) 重要事項日期：包括簽訂意向書或備忘錄、委託財務或法律顧問、簽訂契約及董事會等日期。
- (3) 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。

依相關法令規定，本公司應於董事會決議通過之即日起算二日內，將第3.10.3.條(1)及(2)兩項資料，依規定格式以網際網路資訊系統申報相關主管機關備查。

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

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

- (1) 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。
- (2) 處分公司重大資產等影響公司財務業務之行為。
- (3) 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。
- (4) 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。
- (5) 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。
- (6) 已於契約中訂定得變更之其他條件，並已對外公開揭露者。

3.10.6. 本公司參與合併、分割、收購或股份受讓，契約應載明其相關權利義務，並應載明下列事項：

- (1) 違約之處理。

- (2) 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。
 - (3) 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。
 - (4) 參與主體或家數發生增減變動之處理方式。
 - (5) 預計計畫執行進度、預計完成日程。
 - (6) 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。
- 3.10.7. 本公司參與合併、分割、收購或股份受讓且資訊對外公開後，如擬再與其他公司進行合併、分割、收購或股份受讓，除參與家數減少，且股東會已決議並授權董事會得變更權限者，得免召開股東會重行決議外，原合併、分割、收購或股份受讓案中，已進行完成之程序或法律行為，應重行為之。
- 3.10.8. 參與合併、分割、收購或股份受讓之公司有非屬公開發行公司者，本公司應與其簽訂協議，並依第3.10.3.條、第3.10.4.條及第3.10.7.條規定辦理。

3.11. 資訊公開揭露程序

- 3.11.1. 本公司取得或處分資產，依相關法令規定，如有下列情形者，應按性質依規定格式，於事實發生之日起算二日內將相關資訊於相關主管機關指定之資訊申報網站辦理公告申報：
- (1) 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本公司實收資本額百分之二十、總資產百分之十或新台幣三億元以上。但買賣公債、附買回、賣回條件之債券、申購或買回證券投資信託事業發行之貨幣市場基金，不在此限。
 - (2) 進行合併、分割、收購或股份受讓。
 - (3) 取得或處分之資產種類屬供營業使用之設備，且其交易對象非為關係人，交易金額並達下列規定之一：
 - (A) 本公司實收資本額未達新臺幣一百億元者，交易金額達新臺幣五億元以上。
 - (B) 本公司實收資本額達新臺幣一百億元者，交易金額達新臺幣十億元以上。
 - (4) 以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，交易金額達新臺幣五億元以上。(以本公司預計投入之金額為計算基準)
 - (5) 除(1)至(4)以外之資產交易或從事大陸地區投資，其交易金額達本公司實收資本額百分之二十或新台幣三億元以上者。但下列情形不在此

限：

(A) 買賣公債。

(B) 買賣附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金。

3.11.2. 前項交易金額依下列方式計算之：

(1) 每筆交易金額。

(2) 一年內累積與同一相對人取得或處分同一性質標的交易之金額。

(3) 一年內累積取得或處分（取得、處分分別累積）同一開發計畫不動產之金額。

(4) 一年內累積取得或處分（取得、處分分別累積）同一有價證券之金額。

3.11.3. 第3.11.2.條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公告部分免再計入。

3.11.4. 應依相關法令規定，按月將本公司截至上月底止與關係人取得或處分資產之情形依規定格式，於每月底前輸入相關主管機關指定之資訊申報網站。

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

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

3.11.7. 本公司依第3.11.條規定公告申報之交易若有下列情形之一者，應依相關法令規定，於事實發生之即日起算二日內將相關資訊於相關主管機關指定網站辦理公告申報：

(A) 原交易簽訂之相關契約有變更、終止或解除情事。

(B) 合併、分割、收購或股份受讓未依契約預定日程完成。

(C) 原公告申報內容有變更。

3.12. 子公司管理

3.12.1. 本公司應督促子公司擬取得或處分資產時，應依本處理程序訂定子公司處理程序。

3.12.2. 本公司應監督子公司自行檢查訂定的取得或處分資產處理程序是否符合相關法令規定及是否依所訂處理程序規定辦理取得或處分資產。

3.12.3. 內部稽核人員應依法令規定覆核子公司自行檢查取得或處分資產執行情形。

3.12.4. 本公司直接及經由子公司間接持有逾百分之五十有表決權股份或表決權

比例且非公開發行公司之子公司，如其取得或處分資產達應公告申報標準者，本公司亦應為公告、申報及抄送；如其於公告時有錯誤或缺漏而應予補正時，應於知悉之即日起算二日內由本公司代將全部項目重行公告申報。

3.13. 相關人員違反本處理程序及其相關法令規定者，本公司得依情節輕重為警告、記過、降職、停職、減薪或其他處分，並作為內部檢討事項。

3.14. 本程序未盡事宜部份，依有關法令及本公司相關規章辦理。

3.15. 實施與修訂

3.15.1. 本公司訂定或修正取得或處分資產處理程序，應經審計委員會全體成員（以實際在任者計算之）二分之一以上同意，並提董事會決議。如未經審計委員會全體成員（以實際在任者計算之）二分之一以上同意者，得由全體董事（以實際在任者計算之）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。本條所稱審計委員會全體成員及全體董事，以實際在任者計算之。

3.15.2. 本公司依前項規定將本處理程序提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對或保留意見，應於董事會中提出並載明於董事會議事錄。

3.15.3. 本處理程序經審計委員會及董事會同意，並提報股東會通過後實施，修訂時亦同。本處理程序訂定後，如遇相關法令變更，應適時配合修正。

3.15.4. 本處理程序制定並經 2010 年 1 月 8 日第二次股東會通過後實施。

第一次修訂，並經 2010 年 4 月 13 日股東會通過。

第二次修訂，並經 2011 年 6 月 9 日股東會通過。

第三次修訂，並經 2012 年 5 月 16 日股東會通過。

第四次修訂，並經 2014 年 5 月 29 日股東會通過。

第五次修訂，並經 2017 年 5 月 16 日股東會通過。

第六次修訂，並經 2018 年 5 月 29 日股東會通過。

4、參考辦法

4.1. 公開發行公司取得或處分資產處理準則

5、使用表單

5.1. 簽呈

資金貸與他人作業辦法修訂前後條文對照表

修訂條文	現行條文
1、目的 凡本公司資金貸與他人時，有關貸與之作業程序，均應依本 <u>作業辦法</u> 之規定辦理。本 <u>作業辦法</u> 如有未盡事宜，悉依相關法律規定辦理之。	1、目的： 凡本公司及子公司資金貸與他人時，有關貸與之作業程序，均應依本辦法之規定辦理。本辦法如有未盡事宜，悉依相關法律規定辦理之。
2、範圍 2.1. (調整項次暨條文修改)本公司： <u>TPK Holding Co., Ltd.</u> 2.2. 資金貸與對象 資金除有下列各款情形外，不得貸與股東或任何他人：	2、範圍： 資金除有下列各款情形外，不得貸與股東或任何他人：
2.2.1.有業務往來者。	2.1.公司間或與行號間業務往來者。
2.2.2.有短期融通資金之必要者。 2.2.2.1.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。	2.2.公司間或與行號間有短期融通資金之必要者。 前項所稱短期，係指一年。但公司之營業週期長於一年者，以營業週期為準。
(刪除)	2.3.本公司直接及間接持有表決權股份百分之百之國外公司間，得從事資金貸與。
3.1.名詞定義 3.1.1.子公司：應依證券發行人財務報告編製準則之規定認定之。 3.1.2.淨值：係指最近期經會計師查核(核閱)財務報告之資產負債表歸屬於本公司業主之權益。 3.1.3.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	3、定義： 3.1.本公司：係指 TPK Holding Co., Ltd. (TPKH) 3.2.子公司及母公司：依證券發行人財務報告編製準則之規定認定之。 3.3.淨值：財務報告係以國際財務報導準則編製者，本辦法所稱之淨值，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。
(刪除)	4、適用範圍： <u>TPK Holding 及其子公司</u>
(刪除)	5、管理單位： <u>TPKH 財務部門</u>

修訂條文	現行條文
(調整項次暨條文修改) 3、作業程序	6、作業程序：
(刪除)	6.1.資金貸與對象
(調整項次暨條文修改) 3.2.2.本公司資金貸與業務往來者，總額以本公司淨值百分之五十為限，個別對象限額不得超過雙方間業務往來金額。所稱業務往來金額係指一年內雙方銷貨或進貨孰高者。	6.1.1.本公司或子公司資金貸業務往來者，貸與金額以不超過雙方間業務往來金額為限。所稱業務往來係指一年內雙方銷貨或進貨孰高者。
(刪除)	6.1.2.貸與有短期融通資金需要者。
(調整項次暨條文修改) 2.2.2.2.所稱短期融通資金之必要而從事資金貸與者，以下列情形為限： (1)本公之被投資公司或本公司之關係企業因償還銀行借款、購置設備或營業週轉需要者。 (2)本公司之從屬公司因轉投資需要，且該轉投資事業與本公司所營業務相關，有助本公司未來業務發展者。 上述所稱關係企業及從屬公司依中華民國公司法所稱之公司為準據。	6.1.3.本公司因短期融通資金必要而從事資金貸與者，以下列情形為限： (1)本公司採權益法評價之被投資公司因償還銀行借款、購置設備或營業週轉需要者。 (2)本公司非採權益法評價之被投資公司或本公司之關係企業因償還銀行借款、購置設備或營業週轉需要者。 (3)本公司之從屬公司因轉投資需要，且該轉投資事業與本公司所營業務相關，有助本公司未來業務發展者。 上述所稱關係企業及從屬公司依公司法所稱之公司為準據。
3.2.資金貸與他人額度之限制	6.2.本公司及子公司資金貸與他人額度之限制：
3.2.1.本公司資金貸與他人總額以本公司淨值百分之五十為限。	6.2.1.資金貸與他人之總額以本公司淨值百分之五十為限，其中貸與有短期融通資金必要者之總金額以本公司淨值百分之四十為限。
3.2.3.本公司資金貸與短期融通資金必要者，總額及個別對象限額皆以本公司淨值百分之四十為限。	
(刪除)	6.2.2.個別公司資金貸與他人之總額以貸與公司淨值百分之五十為限，其中貸與有短期融通資金必要者之總金額以貸與公司淨值百分之四十為限。

修訂條文	現行條文
(刪除)	<p>6.3. 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，</p> <p>6.3.1. 因業務往來者：資金貸與總額不得超過貸與公司淨值百分之五十；資金貸與個別對象限額依6.1.1.第一款辦理。</p> <p>6.3.2. 因短期融通資金需求者：資金貸與總額不得超過本公司淨值百分之一百五十為限，個別對象貸與限額不得超過本公司淨值之百分之百為限。</p>
3.3. 資金貸與期限及計息方式	6.4. 資金貸與年限及計息方式
3.3.1. 本公司因業務往來之資金貸與期間以三年為限。	6.4.1. 本公司及子公司因業務往來之資金貸與期限最長以三年為限；因短期融通資金需要之資金貸與以一年為限，惟公司之營業週期長於一年者，以營業週期為準。
3.3.2. 本公司因短期融通資金必要之資金貸與期間以一年為限。但公司之營業週期長於一年者，以營業週期為準。	
(刪除)	6.4.2. 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資金貸與期限最長以三年為限，不受6.4.1.限制。
3.3.3. 資金貸與利率不得低於一般金融業放款之最低利率。	6.4.3. 資金貸與利率不得低於一般金融業放款之最低利率。
3.4. 循環動用及分次動撥	6.5. 循環動用及分次動撥
3.4.1. 本公司對他人之資金貸與，應事前提請董事會決議通過後始得為之，董事會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限內分次撥貸或循環動用。	6.5.1. 本公司與子公司或各子公司間之資金貸與，應提董事會決議，董事會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限內分次撥貸或循環動用。前項額度除6.2.之規定外，本公司或子公司對單一企業之資金貸與之授權額度不得超過該公司最近期財務報表淨值10%。管理單位得視借款人資金需求情形，一次或分次撥款，借款人亦得一次或分次償還，但借款餘額不得超過董事會核定之最高金額。
3.4.2. 本公司對單一企業之資金貸與循環動用或分次動撥之授權額度不得超過本公司最近期財務報表淨值百分之十。	
3.4.3. 管理單位得視借款人資金需求情形，一次或分次撥款，借款人亦得一次或分次償還，但借款餘額不得超過董事會核定之最高金額。	

修訂條文	現行條文
(刪除)	6.5.2.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，資金貸與之授權額度不受 6.5.1 限制。
3.5.審查及作業流程	6.6.作業程序
3.5.1.本公司資金貸與他人時，財務部門應就借款人之借款用途、擔保條件、資金貸與他人之必要性及合理性、貸與對象之徵信及風險評估、對本公司營運風險、財務狀況、股東權益之影響及應否取得擔保品及擔保品之價值評估等，先作詳細之調查與評估後，擬訂貸與之最高金額、期限及計息方式， <u>事前提請董事會決議通過</u> 後據以辦理撥款。	6.6.1.本公司及子公司資金貸與他人時，應就借款人之借款用途、擔保條件、資金貸與他人之必要性及合理性、貸與對象之徵信及風險評估、 <u>及對本公司營運風險、財務狀況、股東權益之影響及應否取得擔保品及擔保品之價值評估等</u> ，先作詳細之調查與評估後，擬訂貸與之最高金額、期限及計息方式， <u>報請</u> 董事會決議後據以辦理撥款。
3.5.2.財務部門應就資金貸與事項建立備查簿，就資金貸與對象、金額、董事會通過日期、資金貸放日期及依本辦法應評估之事項詳予登載備查。 (調整項次暨條文修改)	6.6.2.本公司及子公司辦理資金貸與事項，應建立備查檔案，就資金貸與之對象、金額、董事會通過日期、資金貸放日期及依規定應審慎評估之事項詳予登載備查。
3.6.2.本公司應評估資金貸與情形並提列適足之備抵壞帳，且於財務報告中適當揭露有關資訊，並提供相關資料予簽證會計師執行必要之查核程序。	本公司及子公司應評估資金貸與情形並提列適足之備抵壞帳，且於財務報表中適當揭露有關資訊，並提供相關資料予簽證會計師執行必要之查核程序。
3.5.4.借款到期，借款人應即還清本息，若未即時清償，本公司應進行催討。	6.6.3.借款到期，借款人應即還清本息，若未即時清償， <u>貸與公司</u> 應進行催討。
3.5.5.如有發生逾期且經催討仍無法收回之債權時，財務部門應即通知法務部門對債務人採進一步追索行動，以確保公司權益。	6.6.4.如有發生逾期且經催討仍無法收回之債權時，財務單位應即通知法務單位對債務人採進一步追索行動，以確保公司權益。
3.7.公告申報	6.7.公告申報
3.7.1.本公司應於每月十日前將本公司上月份資金貸與餘額，輸入指定之資訊申報網站。	6.7.1.各子公司應於每月五日前將上月份資金貸與餘額及相關資訊提報本公司，本公司彙總前述資訊後與每月十日前將資金貸與資訊輸入指定之資訊申報網站。
3.7.2.資金貸與金額達以下任一標準者，應	6.7.2.資金貸與金額達以下任一標準者，應

修訂條文	現行條文
<p>於事實發生日起算二日內，輸入指定之資訊申報網站。</p> <p>(下略)</p> <p>(3)本公司新增資金貸與金額達新臺幣一千萬元以上且達本公司最近期財務報表淨值百分之二以上。</p>	<p>於事實發生之即日起算二日內，輸入<u>金融監督管理委員會</u>指定之資訊申報網站。</p> <p>(下略)</p> <p>(3)本公司<u>或其子公司</u>新增資金貸與金額達新臺幣一千萬元以上且達本公司最近期財務報表淨值百分之二以上。</p>
(刪除)	<p>6.7.3.本公司之子公司非屬台灣公開發行公司者，該子公司有6.9.2應公告申報之事項，應由本公司為之。</p>
<p>3.7.3.本作業辦法所稱事實發生日：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>6.7.4.本準則所稱事實發生日，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>(調整項次暨條文修改)</p> <p>3.6.後續管理</p>	<p>6.8.權責:</p>
<p>3.6.1.內部稽核人員應至少每季稽核資金貸與作業之執行情形，並作成書面紀錄，如發現違規情事，應即予糾正。如有發現重大違規情事，應以書面通知審計委員會，並視違規情況依人事管理規則懲處相關人員。</p>	<p>6.8.1.本公司內部稽核人員應至少每季稽核資金貸與他人作業執行情形，並作成書面記錄，如發現違規情事，應即予糾正。違規情節重大時，應即以書面通知審計委員會，並依本公司人事管理規定，懲處相關違規人員。</p>
<p>(調整項次暨條文修改)</p> <p>3.5.3.本公司因情事變更，致貸與對象不符本作業辦法或法令規定或餘額超限時，應訂定改善計劃，並將相關改善計劃送審計委員會，並依計畫時程完成改善。</p>	<p>6.8.2.本公司或子公司因情事變更，致貸與對象不符本辦法或法令規定或餘額超限時，應訂定改善計劃，並將相關改善計劃送審計委員會，並依計畫時程完成改善。</p>
<p>3.8.子公司管理</p> <p>3.8.1.本公司應督促子公司擬將資金貸與他人時，應依本作業辦法訂定子公司作業辦法。</p> <p>3.8.2.本公司應監督子公司自行檢查訂定的資金貸與他人作業辦法是否符合相關法令規定及是否依所訂作業辦法規定辦理資金貸與。</p>	<p>6.8.3.本公司對子公司資金貸與他人之控管程序：</p> <p>(1)本作業程序適用於本公司及各子公司，各子公司若擬將資金貸與他人時，應依本作業辦法進行資金貸與。</p> <p>(2)子公司應於每月五日前編製「資金貸與備查簿」，送本公司核</p>

修訂條文	現行條文
<p><u>3.8.3.內部稽核人員應依法令規定覆核子公司自行檢查資金貸與他人執行情形。</u></p> <p><u>3.8.4.本公司直接及經由子公司間接持有逾百分之五十有表決權股份或表決權比例且非公開發行公司之子公司，如其資金貸與他人達應公告申報標準者，本公司亦應為公告、申報及抄送。</u></p>	<p><u>閱。</u></p> <p><u>(3)子公司內部稽核人員如發現重大違規情事，應即以書面通知本公司，本公司應瞭解其處理及跟催後續改善情形。若子公司未設立稽核單位，則由母公司稽核單位依法令規定執行之。</u></p>
<p><u>3.9.罰則</u></p> <p><u>本公司之經理人及主辦人員違反本作業辦法時，依照員工手冊提報考核，依其情節輕重處罰。</u></p>	<p>(新增)</p>
<p><u>3.10.實施與修訂</u></p>	<p><u>6.9.實施與修訂：</u></p>
<p>(調整項次暨條文修改)</p> <p><u>3.10.3.本作業辦法經審計委員會及董事會同意，並提報股東會通過後實施，修訂時亦同。本作業辦法訂定後，如遇相關法令變更，應適時配合修正。</u></p>	<p><u>6.9.1.本處理程序經審計委員會及董事會同意，並提報股東會通過後實施，修訂時亦同。本處理程序訂定後，如遇相關法令變更，應適時配合修正。</u></p>
<p><u>3.10.2.本公司依前項規定將本作業辦法提報董事會討論時，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議記錄。</u></p>	<p><u>6.9.2.本公司已設置獨立董事者，依前項規定將本處理程序提報董事會討論時，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議記錄。</u></p>
<p>(調整項次暨條文修改)</p> <p><u>3.10.1.本公司訂定或修正資金貸與他人作業辦法，應經審計委員會全體成員(以實際在任者計算之)二分之一以上同意，並提請董事會決議。前項如未經審計委員會全體成員(以實際在任者計算之)二分之一以上同意者，得由全體董事(以實際在任者計算之)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。本條所稱審計委員會全體成員及全體董事，以實際在任者計算之。</u></p>	<p><u>6.9.3.本公司已設置審計委員會者，訂定或修正本處理程序，應經審計委員會全體成員(以實際在任者計算之)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(以實際在任者計算之)二分之一以上同意者，得由全體董事(以實際在任者計算之)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></p>
<p><u>3.10.4.本作業辦法制定並經 2010 年 1 月 8</u></p>	<p><u>6.9.4.本辦法制定並經 2010 年 1 月 8 日第二</u></p>

修訂條文	現行條文
<p>日第二次股東會通過後實施。 第一次修訂，並經 2010 年 4 月 13 日股東會通過。 第二次修訂，並經 2011 年 6 月 9 日股東會通過。 第三次修訂，並經 2012 年 3 月 6 日第一次臨時股東會通過。 第四次修訂，並經 2013 年 5 月 22 日股東會通過。 第五次修訂，並經 2015 年 6 月 12 日股東會通過。 第六次修訂，並經 2016 年 5 月 27 日股東會通過。 <u>第七次修訂，並經 2018 年 5 月 29 日股東會通過。</u></p>	<p>次股東會通過後實施。 第一次修訂，並經 2010 年 4 月 13 日股東會通過。 第二次修訂，並經 2011 年 6 月 9 日股東會通過。 第三次修訂，並經 2012 年 3 月 6 日第一次臨時股東會通過。 第四次修訂，並經 2013 年 5 月 22 日股東會通過。 第五次修訂，並經 2015 年 6 月 12 日股東會通過。 第六次修訂，並經 2016 年 5 月 27 日股東會通過。</p>
(刪除)	<p><u>7、管理重點：</u> <u>7.1.資金貸予是否經董事會通過。</u> <u>7.2.資金貸予他人作業辦法是否經董事會通過。</u> <u>7.3.是否依規定製作資金貸與備查簿。</u> <u>7.4.是否督促子公司依規定訂定資金貸予他人作業辦法。</u></p>
<p><u>4、參考辦法</u> <u>4.1.公開發行公司資金貸與及背書保證處理準則</u></p>	<p><u>8、參考辦法：</u> <u>8.1.資金貸與及背書保證處理準則</u></p>
<p><u>5、使用表單</u> <u>5.1.資金貸與備查簿</u></p>	<p><u>9、使用表單：</u> <u>9.1.資金貸與備查簿</u></p>

資金貸與他人作業辦法

1、目的

凡本公司資金貸與他人時，有關貸與之作業程序，均應依本作業辦法之規定辦理。本作業辦法如有未盡事宜，悉依相關法律規定辦理之。

2、範圍

2.1. 本公司：TPK Holding Co., Ltd.。

2.2. 資金貸與對象

資金除有下列各款情形外，不得貸與股東或任何他人：

2.2.1. 有業務往來者。

2.2.2. 有短期融通資金之必要者。

2.2.2.1. 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。

2.2.2.2. 所稱短期融通資金之必要而從事資金貸與者，以下列情形為限：

(1) 本公司之被投資公司或本公司之關係企業因償還銀行借款、購置設備或營業週轉需要者。

(2) 本公司之從屬公司因轉投資需要，且該轉投資事業與本公司所營業務相關，有助本公司未來業務發展者。

上述所稱關係企業及從屬公司依中華民國公司法所稱之公司為準據。

3、作業程序

3.1. 名詞定義

3.1.1. 子公司：應依證券發行人財務報告編製準則之規定認定之。

3.1.2. 淨值：係指最近期經會計師查核（核閱）財務報告之資產負債表歸屬於本公司業主之權益。

3.1.3. 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。

3.2. 資金貸與他人額度之限制

3.2.1. 本公司資金貸與他人總額以本公司淨值百分之五十為限。

3.2.2. 本公司資金貸與業務往來者，總額以本公司淨值百分之五十為限，個別對象限額不得超過雙方間業務往來金額。所稱業務往來金額係指一年內雙方銷貨或進貨孰高者。

3.2.3. 本公司資金貸與短期融通資金必要者，總額及個別對象限額皆以本公司淨值百分之四十為限。

3.3.資金貸與期限及計息方式

- 3.3.1. 本公司因業務往來之資金貸與期間以三年為限。
- 3.3.2. 本公司因短期融通資金必要之資金貸與期間以一年為限。但公司之營業週期長於一年者，以營業週期為準。
- 3.3.3. 資金貸與利率不得低於一般金融業放款之最低利率。

3.4.循環動用及分次動撥

- 3.4.1. 本公司對他人之資金貸與，應事前提請董事會決議通過後始得為之，董事會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限內分次撥貸或循環動用。
- 3.4.2. 本公司對單一企業之資金貸與循環動用或分次動撥之授權額度不得超過本公司最近期財務報表淨值百分之十。
- 3.4.3. 管理單位得視借款人資金需求情形，一次或分次撥款，借款人亦得一次或分次償還，但借款餘額不得超過董事會核定之最高金額。

3.5.審查及作業流程

- 3.5.1. 本公司資金貸與他人時，財務部門應就借款人之借款用途、擔保條件、資金貸與他人之必要性及合理性、貸與對象之徵信及風險評估、對本公司營運風險、財務狀況、股東權益之影響及應否取得擔保品及擔保品之價值評估等，先作詳細之調查與評估後，擬訂貸與之最高金額、期限及計息方式，事前提請董事會決議通過後據以辦理撥款。
- 3.5.2. 財務部門應就資金貸與事項建立備查簿，就資金貸與對象、金額、董事會通過日期、資金貸放日期及依本辦法應評估之事項詳予登載備查。
- 3.5.3. 本公司因情事變更，致貸與對象不符本作業辦法或法令規定或餘額超限時，應訂定改善計劃，並將相關改善計劃送審計委員會，並依計畫時程完成改善。
- 3.5.4. 借款到期，借款人應即還清本息，若未即時清償，本公司應進行催討。
- 3.5.5. 如有發生逾期且經催討仍無法收回之債權時，財務部門應即通知法務部門對債務人採進一步追索行動，以確保公司權益。

3.6.後續管理

- 3.6.1. 內部稽核人員應至少每季稽核資金貸與作業之執行情形，並作成書面紀錄，如發現違規情事，應即予糾正。如有發現重大違規情事，應以書面通知審計委員會，並視違規情況依人事管理規則懲處相關人員。
- 3.6.2. 本公司應評估資金貸與情形並提列適足之備抵壞帳，且於財務報告中適當揭露有關資訊，並提供相關資料予簽證會計師執行必要之查核程序。

3.7.公告申報

- 3.7.1. 本公司應於每月十日前將本公司上月份資金貸與餘額，輸入指定之資訊申報網站。
- 3.7.2. 資金貸與金額達以下任一標準者，應於事實發生日起算二日內，輸入指定之資訊申報網站。
- (1)本公司及其子公司資金貸與他人之餘額達本公司最近期財務報表淨值百分之二十以上。
- (2)本公司及其子公司對單一企業資金貸與餘額達本公司最近期財務報表淨值百分之十以上。
- (3)本公司新增資金貸與金額達新臺幣一千萬元以上且達本公司最近期財務報表淨值百分之二以上。
- 3.7.3. 本作業辦法所稱事實發生日：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。

3.8.子公司管理

- 3.8.1. 本公司應督促子公司擬將資金貸與他人時，應依本作業辦法訂定子公司作業辦法。
- 3.8.2. 本公司應監督子公司自行檢查訂定的資金貸與他人作業辦法是否符合相關法令規定及是否依所訂作業辦法規定辦理資金貸與。
- 3.8.3. 內部稽核人員應依法令規定覆核子公司自行檢查資金貸與他人執行情形。
- 3.8.4. 本公司直接及經由子公司間接持有逾百分之五十有表決權股份或表決權比例且非公開發行公司之子公司，如其資金貸與他人達應公告申報標準者，本公司亦應為公告、申報及抄送。

3.9.罰則

本公司之經理人及主辦人員違反本作業辦法時，依照員工手冊提報考核，依其情節輕重處罰。

3.10.實施與修訂

- 3.10.1. 本公司訂定或修正資金貸與他人作業辦法，應經審計委員會全體成員（以實際在任者計算之）二分之一以上同意，並提請董事會決議。如未經審計委員會全體成員（以實際在任者計算之）二分之一以上同意者，得由全體董事（以實際在任者計算之）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。本條所稱審計委員會全體成員及全體董事，以實際在任者計算之。

- 3.10.2. 本公司依前項規定將本作業辦法提報董事會討論時，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議記錄。
- 3.10.3. 本作業辦法經審計委員會及董事會同意，並提報股東會通過後實施，修訂時亦同。本作業辦法訂定後，如遇相關法令變更，應適時配合修正。
- 3.10.4. 本作業辦法制定並經 2010 年 1 月 8 日第二次股東會通過後實施。
第一次修訂，並經 2010 年 4 月 13 日股東會通過。
第二次修訂，並經 2011 年 6 月 9 日股東會通過。
第三次修訂，並經 2012 年 3 月 6 日第一次臨時股東會通過。
第四次修訂，並經 2013 年 5 月 22 日股東會通過。
第五次修訂，並經 2015 年 6 月 12 日股東會通過。
第六次修訂，並經 2016 年 5 月 27 日股東會通過。
第七次修訂，並經 2018 年 5 月 29 日股東會通過。

4、參考辦法

4.1.公開發行公司資金貸與及背書保證處理準則

5、使用表單

5.1.資金貸與備查簿

