



Eurocharm Group

誠信創新 顧客滿意

股票代碼：5288

Eurocharm Holdings Co., Ltd.

開曼商豐祥控股股份有限公司

二〇一五年股東常會

議事手冊

開會時間：二〇一五年六月二十四日(星期三)上午九時整

開會地點：新北市新莊區新樹路 222 號

(新莊勞工中心二樓集會廳)

目 錄

開會程序	3
開會議程	4
壹、報告事項	5
貳、承認事項	7
參、討論事項	8
肆、臨時動議	8
伍、散會	8

附件

一、2014 年度營業報告書	10
二、審計委員會審查報告書	12
三、「董事會議事規則」修訂條文對照表	13
四、「企業社會責任實務守則」修訂條文對照表	14
五、「誠信經營作業程序及行為指南」修訂條文對照表	22
六、「道德行為準則」修訂條文對照表	33
七、會計師查核報告及 2014 年度財務報表	35
八、2014 年度盈餘分配表	40
九、公司章程修訂條文對照表	41
十、股東會議事規則修訂條文對照表	47

附錄

一、公司章程	50
二、股東會議事規則	123
三、全體董事持股情形	129
四、員工紅利及董事酬勞相關資訊	130

Eurocharm Holdings Co., Ltd.
開曼商豐祥控股股份有限公司

二〇一五年股東常會開會程序

- 一、宣佈開會**
- 二、主席致詞**
- 三、報告事項**
- 四、承認事項**
- 五、討論事項**
- 六、臨時動議**
- 七、散會**

Eurocharm Holdings Co., Ltd.

開曼商豐祥控股股份有限公司

二〇一五年股東常會開會議程

- 一、股東會日期：2015年6月24日（星期三）上午九時整
- 二、股東會地點：新北市新莊區新樹路222號(新莊勞工中心二樓集會廳)
- 三、宣布開會
- 四、主席致詞
- 五、報告事項：
 - 第一案：2014年度營業報告。
 - 第二案：2014年度審計委員會審查決算表冊報告書。
 - 第三案：修訂本公司「董事會議事規則」。
 - 第四案：修訂本公司「企業社會責任實務守則」。
 - 第五案：修訂本公司「誠信經營作業程序及行為指南」。
 - 第六案：修訂本公司「道德行為準則」。
- 六、承認事項：
 - 第一案：承認本公司2014年度營業報告書及合併財務報表案。
 - 第二案：2014年度盈餘分配案。
- 七、討論事項：
 - 第一案：修訂本公司「公司章程」案。
 - 第二案：修訂本公司「股東會議事規則」案。
- 八、臨時動議
- 九、散會

報告事項

第一案

案由：2014 年度營業報告，謹報請 公鑒。

說明：本公司 2014 年度營業報告書，請參閱本手冊第 10 頁至第 11 頁【附件一】。

第二案

案由：2014 年度審計委員會審查決算表冊報告書，謹報請 公鑒。

說明：本公司 2014 年度審計委員會審查報告書，請參閱本手冊第 12 頁【附件二】。

第三案

案由：修訂本公司「董事會議事規則」，謹報請 公鑒。

說明：為配合營運需求，擬修訂「董事會議事規則」部分條文，其修訂條文對照表，請參閱本手冊第 13 頁【附件三】。

第四案

案由：修訂本公司「企業社會責任實務守則」，謹報請 公鑒。

說明：為配合營運需求，擬修訂「企業社會責任實務守則」部分條文，其修訂條文對照表，請參閱本手冊第 14 頁至第 21 頁【附件四】。

第五案

案由：修訂本公司「誠信經營作業程序及行為指南」，謹報請 公鑒。

說明：為配合法令規定及因應實際管理需要，擬修訂「誠信經營作業程序及行為指南」部分條文，其修訂條文對照表，請參閱本手冊第 22 頁至第 32 頁【附件五】。

第六案

案由：修訂本公司「道德行為準則」，謹報請 公鑒。

說明：為配合法令規定及因應實際管理需要，擬修訂「道德行為準則」部分條文，其修訂條文對照表，請參閱本手冊第 33 頁至第 34 頁【附件六】。

承認事項

第一案

(董事會提)

案由：承認本公司 2014 年度營業報告書及合併財務報表案，提請 承認。

說明：1.本公司 2014 年度合併財務報表業經安永聯合會計師事務所洪茂益會計師及張志銘會計師查核竣事，出具無保留意見之查核報告書在案。
2.營業報告書、會計師查核報告及上述財務報表，請參閱本手冊第 10 頁至第 11 頁【附件一】及第 35 頁至第 39 頁【附件七】。

決議：

第二案

(董事會提)

案由：2014 年度盈餘分配案，提請 承認。

說明：1.本公司 2014 年度盈餘分配案，業經本公司第二屆第十三次董事會決議通過，2014 年度稅後盈餘為新台幣 344,099,068 元，加計以前年度未分配盈餘新台幣 304,174,358 元，減 2014 年度確定福利計畫精算損益新台幣 382,721 元，合計可分配盈餘為新台幣 647,890,705 元，擬依本公司章程規定分配如下：股東現金股利新台幣 225,761,036 元，分配後未分配盈餘共計新台幣 422,129,669 元，保留至以後年度；另配發員工現金紅利新台幣 13,350,000 元及董事酬勞新台幣 6,870,000 元。盈餘分配表請參閱本手冊第 40 頁【附件八】。
2.現金股利俟股東常會通過後，授權董事長依相關規定另訂基準日辦理發放事宜，如因其他因素，致影響流通在外股數需調整每股配發金額時，授權董事長按除息基準日實際流通在外總股數全權處理。
3.敬請 承認。

決議：

討 論 事 項

第一案

(董事會提)

案由：修訂本公司「公司章程」案，提請 討論。

說明：1.為符合公司營運發展需要，並遵從台灣及開曼相關法規，擬修訂本公司之章程，修訂條文對照表請參閱本手冊第 41 頁至第 46 頁【附件九】，
2.敬請 決議。

決議：

第二案

(董事會提)

案由：修訂本公司「股東會議事規則」案，提請 討論。

說明：1.為配合法令規定及因應實際管理需要，擬修訂「股東會議事規則」，修訂條文對照表請參閱本手冊第 47 頁至第 48 頁【附件十】。
2.敬請 決議。

決議：

臨 時 動 議

散 會

附 件

營業報告書

Eurocharm Holdings Co., Ltd.(以下簡稱本公司) 2014 年度合併財務報表之營業結果、資產負債淨值狀況及獲利能力分析暨未來發展策略報告如下：

(一)營業結果

本公司 2014 年度合併營業收入為新台幣(以下同)\$ 3,798,622 仟元，合併營業毛利為\$612,589 仟元，合併稅後總純益為\$344,099 仟元，其中歸屬予母公司股東之合併稅後純益為\$344,099 仟元，合併稅後基本每股盈餘為\$5.77。

(二)資產負債淨值狀況

截至 2014 年 12 月 31 日止，本公司合併總資產為\$2,939,522 仟元，合併總負債總額為\$772,627 仟元，佔合併總資產 26%，合併股東權益總額為\$2,166,895 仟元，佔合併總資產 74%。

(三)獲利能力分析

本公司 2014 年度合併財務報表之稅後基本每股盈餘為\$5.77，純益率為 9.06%，資產報酬率為 13.64%，股東權益報酬率為 18.85%。

(四)未來發展策略

- a. 產能擴充：本公司未來一年投資計畫仍係配合新訂單的產能需求，將規劃購入雷射加工機等精密設備，使金屬加工製程精密度和產能持續上升，並持續擴充模具廠加工設備以提升模、檢、治具的內製比率與產品開發速度。
另外，公司亦投入越南第五廠區的建廠工作，以擴充現有生產規模以利後續現有客戶與新客戶訂單爭取。
- b. 營運據點：為就近服務海外客戶，本公司密切搜集現有客戶新設與擴廠訊息，持續進行海外設廠的可行性評估，以期獲得另一營運成長及獲利來源之重心。
- c. 提升醫療產品比重：本公司持續擴大與既有歐、美、日等國際醫療大廠的合作，並積極爭取新醫療產品業務導入。另外，公司亦將由傳統 OEM 營運模式，逐步轉入 ODM 模式，並期望在近年內，醫療產品營收比重除目前客戶穩定增加外，能再有更大的突破。
- d. 電動機車與休閒車輛：本公司持續開發電動機車客戶，並希望藉由集團於摩托車車架生產經驗與優勢，順利切入相關供應體系。休閒車輛方面，近年公司積極開發休閒車輛商

機，目前已陸續獲得北美及歐洲休閒車輛公司訂單，並已逐步量產中，而未來相關訂單亦將維持穩定增加，預計未來數年可望有數倍之成長。

- e. 客戶海外關聯企業商機：本公司與越南歐日機車大廠合作關係良好，產品競爭力獲客戶肯定，近年陸續取得兩家客戶歐洲工廠訂單且已陸續導入量產出貨，2015 年開始整體銷售額可望逐步放大。

回顧 2014 年，越南總體經濟已逐漸由谷底翻揚，消費者購買意願亦有明顯回溫，使得公司 2014 年由越南市場貢獻的營收，已逐漸穩定上升。而就整體經營結果來說，因近年公司逐步轉型成外銷導向的廠商，且新開發客戶產品於 2014 年亦逐步導入量產，使得 2014 年度整體營業毛利及獲利狀況，皆能較 2013 年有所成長。

展望 2015 年，公司除了針對經營管理與生產技術持續精進外，仍會持續進行分散客戶風險，以專業的製造能力且優質服務理念，爭取國內外客戶新訂單的加入，竭盡所能締造營運佳績。本公司在此感謝各位股東對於公司長期的支持與愛護，我們秉持著「挑戰卓越，惜緣造福」的經營理念，並且以一步一腳印的精神，不斷提升公司競爭力，創造利潤以回報各位股東長期支持及社會大眾對本公司的期許。

在此謹祝各位

身體健康 萬事如意

董事長：游明輝



經理人：趙文祥



會計主管：詹文龍



附件二

審計委員會審查報告書

董事會造具 103 年度營業報告書、合併財務報表及盈餘分配案等，其中合併財務報表業經安永聯合會計師事務所洪茂益會計師及張志銘會計師查核完竣，並出具查核報告。上述營業報告書、合併財務報表及盈餘分配案業經本審計委員會查核完竣，認為尚無不合，爰依證券交易法第 14 條之 4 及公司法第 219 條之規定報告如上，敬請 鑒核。

此致

開曼商豐祥控股股份有限公司 104 年股東常會

開曼商豐祥控股股份有限公司審計委員會

審計委員會召集人：林維民



中 華 民 國 1 0 4 年 5 月 1 1 日

附件三

董事會議事規則修訂條文對照表		
修訂後條文	原條文	說明
<p>6.9 本規則訂定後，如遇相關法令變更，本規則應適時配合修正，並應依照法令<u>經審計委員會同意，提董事會決議通過，並提股東會報告。</u></p> <p><u>前項如未經審計委員會同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。</u></p>	<p>6.9 本規則訂定後，如遇相關法令變更，本規則應適時配合修正，並應依照法令經董事會決議通過，並提股東會報告。</p>	配合則第四條修訂
<p><u>刪除</u></p>	<p>6.10 依相關法令辦理申報公告事宜俟本公司辦理股票公開發行申報生效之日起始適用之。</p>	依實狀況修訂
<p>6.10 本辦法於 2014 年 12 月 29 日經董事會決議通過。</p>	<p>6.11 本辦法於 2013 年 5 月 23 日經董事會決議通過。</p>	修訂歷程及改項次

附件四

企業社會責任實務守則修訂條文對照表		
修訂後條文	原條文	說明
<p>1. 總則</p> <p>1.1 本公司為實踐企業社會責任，並<u>促成經濟、環境及社會之進步，以達永續發展之目標</u>，爰訂定本企業社會責任實務守則（下稱「本守則」），以資遵循。</p> <p>1.2 本守則適用範圍包括本公司及其集團企業之整體營運活動。本公司於從事企業經營之同時，積極實踐企業社會責任，以符合國際發展趨勢，並透過企業公民擔當，提升國家經濟貢獻，改善員工、社區、社會之生活品質，促進以企業責任為本之競爭優勢。</p> <p>1.3 本公司履行企業社會責任，應注意利害關係人之權益，在追求永續經營與獲利之同時，重視環境、社會與公司治理之因素，並將其納入公司管理方針與營運活動。</p> <p>1.4 本公司對於企業社會責任之實踐，依下列原則為之：</p> <p>1.4.1 <u>落實公司治理</u>。</p> <p>1.4.2 <u>發展永續環境</u>。</p> <p>1.4.3 <u>維護社會公益</u>。</p> <p>1.4.4 <u>加強企業社會責任資訊揭露</u>。</p> <p>1.5 本公司應考量國內外企業社會責任之發展趨勢與企業核心業務之關聯性、公司本身及其集團企業整體營運活動對利害關係人之影響等，訂定企業社會責任政策、制度或相關管理方針及具體推動計畫，經董事會通過後，並提股東會報告。</p>	<p>1. 總則</p> <p>1.1 本公司為實踐企業社會責任，並促進經濟、社會與環境生態之平衡及永續發展，爰訂定本企業社會責任實務守則（下稱「本守則」），以資遵循。</p> <p>1.2 本守則適用範圍包括本公司及其集團企業之整體營運活動。本公司於從事企業經營之同時，積極實踐企業社會責任，以符合平衡環境、社會及公司治理發展之國際趨勢，並透過企業公民擔當，提升國家經濟貢獻，改善員工、社區、社會之生活品質，促進以企業責任為本之競爭優勢。</p> <p>1.3 本公司履行企業社會責任，應本於尊重社會倫理與注意其他利害關係人之權益，在追求永續經營與獲利之同時，重視環境、社會與公司治理之因素，並將其納入公司管理與營運。</p> <p>1.4 本公司對於企業社會責任之實踐，依下列原則為之：</p> <p>1.4.1 <u>落實推動公司治理</u>。</p> <p>1.4.2 <u>發展永續環境</u>。</p> <p>1.4.3 <u>維護社會公益</u>。</p> <p>1.4.4 <u>加強企業社會責任資訊揭露</u>。</p> <p>1.5 本公司應遵守法令及章程之規定，及本公司與台灣證券交易所股份有限公司所簽訂</p>	<p>依法令規定修改</p>

企業社會責任實務守則修訂條文對照表		
修訂後條文	原條文	說明
<p><u>股東提出涉及企業社會責任之相關議案時，本公司董事會宜審酌列為股東會案。</u></p>	<p>之契約及相關規範，並考量國內外企業社會責任之發展趨勢、公司本身及其集團企業整體營運活動，訂定企業社會責任政策、制度或有關管理系統，經董事會通過。</p>	
<p>2. 落實公司治理</p> <p>2.2 本公司之董事會於公司履行企業社會責任時，宜包括下列事項：</p> <p>2.2.1 <u>提出企業社會責任使命或願景，制定企業社會責任政策、制度或相關管理方針。</u></p> <p>2.2.2 <u>將企業社會責任納入公司之營運活動與發展方向，並核定企業社會責任之具體推動計畫。</u></p> <p>2.2.3 <u>確保企業社會責任相關資訊揭露之即時性與正確性。</u></p> <p><u>本公司針對營運活動所產生之經濟、環境及社會議題，應由董事會授權高階管理階層處理，並向董事會報告處理情形，其作業處理流程及各相關負責之人員應具體明確。</u></p> <p>2.3 本公司為健全企業社會責任之管理，宜設置推動企業社會責任之專（兼）職單位，負責企業社會責任政策、制度或相關管理方針及具體推動計畫之提出及執行，並定期向董事會報告。</p> <p><u>本公司宜訂定合理之薪資報酬政策，以確保薪酬規劃能符合組織策略目標及利害關係人利益。</u></p> <p><u>員工績效考核制度應與企業社會責任政策結合，並設立明確有效</u></p>	<p>2. 落實推動公司治理</p> <p>2.2 本公司之董事會宜由下列各方面履行企業社會責任：</p> <p>2.2.1 將企業社會責任納入公司之營運活動與發展方向。</p> <p>2.2.2 提出企業社會責任使命（或願景、價值），制定企業社會責任政策聲明。</p> <p>2.2.3 確保企業社會責任相關資訊揭露。</p> <p>2.3 本公司為健全企業社會責任之管理，宜設置推動企業社會責任之專（兼）職單位，負責企業社會責任政策或制度之提出及執行，並定期向董事會報告。</p> <p>2.4 本公司應本於尊重利害關係人權益，辨識公司之利害關係人並透過適當溝通方式及利害關係人之參與，瞭解其合理期望及需求，並妥適回應利害關係人所關切之重要企業社會責任議題。</p> <p>2.5 本公司宜遵循上市上櫃公司治理實務守則及上市上櫃公司訂定道德行為準則參考範例，建置有效之公司治理架</p>	

企業社會責任實務守則修訂條文對照表

修訂後條文	原條文	說明
<p><u>之獎勵及懲戒制度。</u></p> <p>2.4 本公司應本於尊重利害關係人權益，辨識公司之利害關係人，並於公司網站設置利害關係人專區；透過適當溝通方式，瞭解利害關係人之合理期望及需求，並妥適回應其所關切之重要企業社會責任議題。</p> <p>2.5 本公司宜遵循上市上櫃公司治理實務守則、上市上櫃公司誠信經營守則及上市上櫃公司訂定道德行為準則參考範例，建置有效之公司治理架構及相關道德標準及事項，以健全公司治理。</p> <p>2.6 本公司宜定期舉辦履行企業社會責任之教育訓練，包括宣導前條事項。</p>	<p>構及相關道德標準及事項，以健全公司治理。</p> <p>2.6 本公司從事營運活動應遵循相關法規，並落實下列事項，以營造公平競爭環境：</p> <p>2.6.1 避免從事不公平競爭之行為。</p> <p>2.6.2 確實履行納稅義務。</p> <p>2.6.3 反賄賂貪瀆，並建立適當管理制度。</p> <p>2.6.4 企業捐獻符合內部作業程序。</p> <p>2.7 本公司宜定期舉辦董事與員工之企業倫理教育訓練及宣導前條事項，並將其與員工績效考核系統結合，設立明確有效之獎勵及懲戒制度。</p>	
<p>3. 發展永續環境</p> <p>3.1 本公司應遵循環境相關法規及相關之國際準則，適切地保護自然環境，且於執行營運活動及內部管理時，應致力於達成環境永續之目標。</p> <p>3.3 本公司宜依其產業特性建立合適之環境管理制度，該制度應包括下列項目：</p> <p>3.3.1 收集與評估營運活動對自然環境所造成影響之充分且及時之資訊。</p> <p>3.3.2 建立可衡量之環境永續目標，並定期檢討其發展之持續性及相關性。</p> <p>3.3.3 訂定具體計畫或行動方案等執行措施，定期檢討其運行之成效。</p>	<p>3. 發展永續環境</p> <p>3.1 本公司應遵循環境相關法規及相關之國際準則規範，適切地保護自然環境，且於執行業務活動時，應致力於環境永續之目標。</p> <p>3.3 本公司宜依其產業特性建立合適之環境管理制度。公司之環境管理制度應包括下列項目：</p> <p>3.3.1 收集與評估營運活動對自然環境所造成影響之充分且及時之資訊。</p> <p>3.3.2 建立可衡量之目標，並定期檢討該等目標之持續性及相關性。</p> <p>3.3.3 定期檢討環境永續宗</p>	

企業社會責任實務守則修訂條文對照表

修訂後條文	原條文	說明
<p>3.4 本公司宜設立環境管理專責單位或人員，<u>以擬訂、推動及維護相關環境管理制度及具體行動方案</u>，並定期舉辦對管理階層及員工之環境教育課程。</p> <p>3.5 本公司宜考慮營運對生態效益之影響，促進及<u>宣導</u>永續消費之概念，並依下列原則從事研發、採購、生產、作業及服務等營運活動，以降低公司營運對自然環境及人類之衝擊</p> <p>3.6 為提升水資源之使用效率，本公司應妥善與永續利用水資源，並訂定相關管理措施。本公司<u>應興建與強化相關環境保護處理設施，以避免污染水、空氣與土地；並盡最大努力減少對人類健康與環境之不利影響，採行最佳可行的污染防治和控制技術之措施。</u></p> <p>3.7 本公司宜採用國內外通用之標準或指引，執行企業溫室氣體盤查並予以揭露，其範疇宜包括：</p> <p>3.7.1 <u>直接溫室氣體排放：溫室氣體排放源為公司所擁有或控制。</u></p> <p>3.7.2 <u>間接溫室氣體排放：外購電力、熱或蒸汽等能源利用所產生者。</u></p> <p>3.8 本公司宜注意氣候變遷對營運活動之影響，並依營運狀況與溫室氣體盤查結果，制定公司節能減碳及溫室氣體減量策略，及將碳權之取得納入公司之減碳策略規劃中，且據以推動，以降低公司營運活動對氣候變遷之衝擊。</p>	<p>旨或目標之進展。</p> <p>3.4 本公司宜設立環境管理專責單位或人員，以維護環境管理相關系統，並定期舉辦對管理階層及員工之環境教育課程。</p> <p>3.5 本公司宜考慮對生態效益之影響，促進並教育消費者永續消費之概念，並依下列原則從事研發、生產及服務等營運活動，以降低公司營運對自然環境之衝擊：</p> <p>3.6 為提升水資源之使用效率，本公司應妥善與永續利用水資源，並訂定相關管理措施。本公司於營運上應避免污染水、空氣與土地；如無可避免，於考量成本效益及技術、財務可行下，應盡最大努力減少對人類健康與環境之不利影響，採行最佳可行的污染防治和控制技術之措施。</p> <p>3.7 本公司宜注意氣候變遷對營運活動之影響，並依營運狀況與溫室氣體盤查結果，制定公司節能減碳及溫室氣體減量策略，及將碳權取得納入公司之減碳策略規畫中，且據以推動，以降低公司營運對自然環境之衝擊。</p>	
4. 維護社會公益	4. 維護社會公益	

企業社會責任實務守則修訂條文對照表

修訂後條文	原條文	說明
<p>4.1 本公司應遵守相關法規，<u>及遵循國際人權公約，如性別平等、工作權及禁止歧視等權利。本公司為履行其保障人權之責任，應制定相關之管理政策與程序，其包括：</u></p> <p><u>4.1.1 提出企業之人權政策或聲明。</u></p> <p><u>4.1.2 評估公司營運活動及內部管理對人權之影響，並訂定相應之處理程序。</u></p> <p><u>4.1.3 定期檢討企業人權政策或聲明之實效。</u></p> <p><u>4.1.4 涉及人權侵害時，應揭露對所涉利害關係人之處理程序。</u></p> <p>本公司應遵循國際公認之勞動人權，如結社自由、集體協商權、關懷弱勢族群、禁用童工、消除各種形式之強迫勞動、消除僱傭與就業歧視等，<u>並確認其人力資源運用政策無性別、種族、社經階級、年齡、婚姻與家庭狀況等差別待遇，以落實就業、雇用條件、薪酬、福利、訓練、考評與升遷機會之平等及公允。</u></p> <p><u>對於危害勞工權益之情事，本公司應提供有效及適當之申訴機制，確保申訴過程之平等、透明。申訴管道應簡明、便捷與暢通，且對員工之申訴應予以妥適之回應。</u></p> <p>4.2 本公司應提供員工資訊，使其了解依營運所在地國家之勞動法律及其所享有之權利。</p> <p>4.4 本公司宜為員工之職涯發展創造</p>	<p>4.1 本公司應遵守相關勞動法規，保障員工之合法權益，並尊重國際公認之基本勞動人權原則，包括結社自由、集體協商權、關懷弱勢族群、禁用童工、消除各種形式之強迫勞動、消除僱傭與就業歧視等，不得有危害勞工基本權利之情事。本公司之人力資源政策應尊重基本勞動人權保障原則，建立適當之管理方法與程序。本公司應確認本公司雇用政策無性別、種族、年齡、婚姻與家庭況狀等差別待遇，落實報酬、雇用條件、訓練與升遷機會之平等。</p> <p>4.2 本公司應提供員工資訊，使其了解依營運所在地國家之勞動法律其所享有之權利。</p> <p>4.4 本公司宜為員工之職涯發展</p>	

企業社會責任實務守則修訂條文對照表

修訂後條文	原條文	說明
<p>良好環境，並建立有效之職涯能力發展培訓計畫。<u>本公司應將企業經營績效或成果，適當反映在員工薪酬政策中，以確保人力資源之招募、留任和鼓勵，達成永續經營之目標。</u></p> <p>4.6 本公司<u>應對產品與服務負責並重視行銷倫理。其研發、採購、生產、作業及服務流程，應確保產品及服務資訊之透明性及安全性，制定且公開其消費者權益政策，並落實於營運活動，以防止產品或服務損害消費者權益、健康與安全。</u></p> <p>4.7 本公司應依政府法規與產業之相關規範，確保產品與服務品質。本公司<u>對產品與服務之行銷及標示，應遵循相關法規與國際準則，不得有欺騙、誤導、詐欺或任何其他破壞消費者信任、損害消費者權益之行為。</u></p> <p>4.8 本公司宜評估並管理可能造成營運中斷之各種風險，降低其對於消費者與社會造成之衝擊。本公司宜對其產品與服務提供透明且有效之消費者申訴程序，公平、即時處理消費者之申訴，並應遵守<u>個人資料保護法等相關法規，確實尊重消費者之隱私權，保護消費者提供之個人資料。</u></p> <p>4.9 本公司宜評估採購行為對供應來源社區之環境與社會之影響，並與其供應商合作，共同致力<u>落實提升企業社會責任。本公司於商業往來之前，宜評估其供應商是否有影響環境與社會之紀錄，避</u></p>	<p>創造良好環境，並建立有效之職涯能力發展培訓計畫。</p> <p>4.6 本公司宜秉持對產品負責與行銷倫理，制定並公開其消費者權益政策，並落實消費者權益政策之執行。</p> <p>4.7 本公司應依政府法規與產業之相關規範，確保產品與服務品質。本公司進行產品或服務之行銷與廣告，應遵循政府法規與相關國際準則，不得有欺騙、誤導、詐欺或任何其他破壞消費者信任、損害消費者權益之行為。</p> <p>4.8 本公司宜對其產品與服務提供透明且有效之消費者申訴程序，公平、即時處理消費者之申訴，並應遵守相關法規確實尊重消費者之隱私權，保護消費者提供之個人資料。</p> <p>4.9 本公司宜評估採購行為對供應來源社區之環境與社會之影響，並與其供應商合作，共同致力提升企業社會責任。</p>	

企業社會責任實務守則修訂條文對照表

修訂後條文	原條文	說明
<p><u>免與企業之社會責任政策牴觸者進行交易。本公司與其主要供應商簽訂契約時，其內容宜包含遵守雙方之企業社會責任政策，及供應商如涉及違反政策，且對供應來源社區之環境與社會造成顯著影響時，得隨時終止或解除契約之條款。</u></p> <p>4.10 本公司應評估公司經營對社區之影響，並適當聘用適當公司營運所在地之人力，以增進社區認同。本公司宜經由商業活動、實物捐贈、企業志工服務或其他公益專業服務，參與關於社區發展及社區教育之公民組織、慈善公益團體及地方政府機構之相關活動，以促進社區發展。</p>	<p>4.10 本公司宜評估與管理公司經營對社區之影響，聘用適當人力，以提升社區認同。本公司得藉由商業活動、實物捐贈、企業志工服務或其他免費專業服務，參與關於社區發展及社區教育之公民組織、慈善公益團體及地方政府機構之相關活動，以促進社區發展。</p>	
<p>5. 加強企業社會責任資訊揭露</p> <p>5.2 本公司揭露企業社會責任之相關資訊如下：</p> <p>5.2.1 經董事會決議通過之企業社會責任之政策、制度或相關管理方針及具體推動計畫。</p> <p>5.2.3 公司為企業社會責任所擬定之履行目標、措施及實施績效。</p> <p>5.2.4 主要利害關係人及其關注之議題。</p> <p>5.2.5 主要供應商對環境與社會重大議題之管理與績效資訊之揭露。</p> <p>5.2.6 其他企業社會責任相關資訊。</p>	<p>5. 加強企業社會責任資訊揭露</p> <p>5.2 本公司揭露企業社會責任之相關資訊如下：</p> <p>5.2.1 經董事會決議通過之企業社會責任之治理機制、策略、政策及管理方針。</p> <p>5.2.3 公司為企業社會責任所擬定之履行目標及措施。</p> <p>5.2.4 企業社會責任之實施績效。</p> <p>5.2.5 其他企業社會責任相關資訊。</p>	

企業社會責任實務守則修訂條文對照表		
修訂後條文	原條文	說明
<p>5.3 本公司編製企業社會責任報告書應採用國際上廣泛認可之準則或指引，<u>以揭露推動企業社會責任情形，並宜取得第三方確信或保證，以提高資訊可靠性。</u>其內容宜包括如下：</p> <p>5.3.1 實施企業社會責任、<u>制度或相關管理方針及具體推動計畫。</u></p> <p>5.3.2 主要利害關係人及其關注之議題。</p> <p>5.3.3 公司於落實公司治理、發展永續環境、維護社會公益及<u>促進經濟發展</u>之執行績效與檢討。</p>	<p>5.3 本公司宜編製企業社會責任報告書，揭露推動企業社會責任情形，其內容宜包括如下：</p> <p>5.3.1 實施企業社會責任之制度架構、政策與行動方案。</p> <p>5.3.2 主要利害關係人及其關注之議題。</p> <p>5.3.3 公司於落實推動公司治理、發展永續環境及維護社會公益之執行績效與檢討。</p>	

附件五

誠信經營作業程序及行為指南修訂條文對照表		
修訂後條文	原條文	說明
<p>第一條(目的及適用範圍)</p> <p>豐祥控股股份有限公司(以下簡稱「本公司」)基於公平、誠實、守信、透明原則從事商業活動，為落實誠信經營政策，並積極防範不誠信行為，依「上市上櫃公司誠信經營守則」及<u>本公司及集團企業與組織之營運所在地相關法令</u>，訂定誠信經營作業程序及行為指南(以下簡稱「本作業程序及行為指南」)，具體規範本公司人員於執行業務時應注意之事項。</p> <p>以下略</p>	<p>第一條(目的及適用範圍)</p> <p>豐祥控股股份有限公司(以下簡稱「本公司」)基於公平、誠實、守信、透明原則從事商業活動，為落實誠信經營政策，並積極防範不誠信行為，依「上市上櫃公司誠信經營守則」訂定誠信經營作業程序及行為指南(以下簡稱「本作業程序及行為指南」)，具體規範本公司人員於執行業務時應注意之事項。</p> <p>以下略</p>	<p>參酌「上市上櫃公司誠信經營守則」第六條第二項，修正本條第一項內容。</p>
<p>第二條(適用對象)</p> <p>本作業程序及行為指南所稱本公司人員，係指本公司及集團企業與組織董事、經理人、受僱人、<u>受任人</u>及具有實質控制能力之人。</p> <p>本公司人員藉由第三人提供、承諾、要求或收受任何<u>不正當利益</u>，推定為本公司人員所為。</p>	<p>第二條(適用對象)</p> <p>本作業程序及行為指南所稱本公司人員，係指本公司及集團企業與組織董事、監察人、經理人、受僱人及具有實質控制能力之人。</p> <p>本公司人員藉由第三人提供、承諾、要求或收受任何形式或名義之金錢、餽贈、禮物、佣金、職位、服務、優待、回扣、疏通費、款待、應酬及其他利益，推定為本公司人員所為。</p>	<p>配合「上市上櫃公司誠信經營守則」第二條第一項及第十八條所定之範圍，並考量第四條業對「利益」明訂其定義，爰修正本條第一、二項。</p>
<p>第五條(專責單位)</p> <p>本公司指定<u>董事會秘書室</u>為專責單位(以下簡稱本公司專責單位)，<u>隸屬於董事會</u>，辦理本作業程序及行為指南之修訂、執行、解釋、諮詢服務暨通報內容登錄建檔等相關作業及監督執行，<u>主要職掌下列事項</u>，並應定</p>	<p>第五條(專責單位)</p> <p>本公司應指定<u>稽核室</u>為專責單位(以下簡稱本公司專責單位)辦理本作業程序及行為指南之修訂、執行、解釋、諮詢服務暨通報內容登錄建檔等相關作業及監督執行，並應定期向董事會報告。</p>	<p>配合「上市上櫃公司誠信經營守則」第十七條第二項有關專責單</p>

誠信經營作業程序及行為指南修訂條文對照表		
修訂後條文	原條文	說明
<p>期向董事會報告：</p> <p><u>一、協助將誠信與道德價值融入公司經營策略，並配合法令制度訂定確保誠信經營之相關防弊措施。</u></p> <p><u>二、訂定防範不誠信行為方案，並於各方案內訂定工作業務相關標準作業程序及行為指南。</u></p> <p><u>三、規劃內部組織、編制與職掌，對營業範圍內較高不誠信行為風險之營業活動，安置相互監督制衡機制。</u></p> <p><u>四、誠信政策宣導訓練之推動及協調。</u></p> <p><u>五、規劃檢舉制度，確保執行之有效性。</u></p> <p><u>六、協助董事會及管理階層查核及評估落實誠信經營所建立之防範措施是否有效運作，並定期就相關業務流程進行評估遵循情形，作成報告。</u></p>	<p><u>本款新增</u></p>	<p>位之設置及其職掌事項，修正本條。</p>
<p>第六條(禁止提供或收受不正當利益)</p> <p>本公司人員直接或間接提供、收受、承諾或要求第四條所規定之利益時，除有下列各款情形外，應符合「上市上櫃公司誠信經營守則」及本作業程序及行為指南之規定，並依相關程序辦理後，始得為之：</p> <p><u>本款刪除</u></p> <p><u>一、基於商務需要，於國內（外）訪問、接待外賓、推動業務及溝通協調時，依當地禮貌、慣例或習俗所為者。</u></p> <p><u>二、基於正常社交禮俗、商業目的或促進關係參加或邀請他人舉辦之正常社交活動。</u></p>	<p>第六條(禁止提供或收受不正當利益)</p> <p>本公司人員直接或間接提供、收受、承諾或要求金錢、餽贈、服務、優待、款待、應酬及其他利益時，除有下列各款情形外，應符合「上市上櫃公司誠信經營守則」及本作業程序及行為指南之規定，並依相關程序辦理後，始得為之：</p> <p><u>一、符合營運所在地法令之規定者。</u></p> <p><u>二、基於商務需要，於國內（外）訪問、接待外賓、推動業務及溝通協調時，依當地禮貌、慣例或習俗所為者。</u></p> <p><u>三、基於正常社交禮俗、商業目的或促進關係參加或邀請他人舉辦之正常社交活動。</u></p> <p><u>四、因業務需要而邀請客戶或受邀參</u></p>	<p>考量第四條對「利益」業已明確定義，並配合第一項第一項之修正，爰修正本條文字，並刪除第一款內容，原第二至九款調整為第一至八款。</p>

誠信經營作業程序及行為指南修訂條文對照表		
修訂後條文	原條文	說明
<p><u>三、</u>因業務需要而邀請客戶或受邀參加特定之商務活動、工廠參觀等，且已明訂前開活動之費用負擔方式、參加人數、住宿等級及期間等。</p> <p><u>四、</u>參與公開舉辦且邀請一般民眾參加之民俗節慶活動。</p> <p><u>五、</u>主管之獎勵、救助、慰問或慰勞等。</p> <p><u>六、</u>提供或收受親屬或經常往來朋友以外之人金錢、財物或其他利益，其市價在新臺幣三萬元以下者；或他人對本公司人員之多數人為餽贈財物者，其市價總額在新臺幣五萬元以下者。但同一年度向同一對象提供財物或來自同一來源之受贈財物，其總市值以新臺幣五萬元為上限。</p> <p><u>七、</u>因訂婚、結婚、生育、喬遷、就職、陞遷、退休、辭職、離職及本人、配偶或直系親屬之傷病、死亡受贈之財物，其市價不超過新臺幣三萬元者。</p> <p><u>八、</u>其他符合公司規定者。</p>	<p>加特定之商務活動、工廠參觀等，且已明訂前開活動之費用負擔方式、參加人數、住宿等級及期間等。</p> <p><u>五、</u>參與公開舉辦且邀請一般民眾參加之民俗節慶活動。</p> <p><u>六、</u>主管之獎勵、救助、慰問或慰勞等。</p> <p><u>七、</u>提供或收受親屬或經常往來朋友以外之人金錢、財物或其他利益，其市價在新臺幣三萬元以下者；或他人對本公司人員之多數人為餽贈財物者，其市價總額在新臺幣五萬元以下者。但同一年度向同一對象提供財物或來自同一來源之受贈財物，其總市值以新臺幣五萬元為上限。</p> <p><u>八、</u>因訂婚、結婚、生育、喬遷、就職、陞遷、退休、辭職、離職及本人、配偶或直系親屬之傷病、死亡受贈之財物，其市價不超過新臺幣三萬元者。</p> <p><u>九、</u>其他符合公司規定者。</p>	
<p>第七條(收受不正當利益之處理程序)</p> <p>本公司人員遇有他人直接或間接提供或承諾給予<u>第四條所規定之利益</u>時，除有前條各款所訂情形外，應依下列程序辦理：</p> <p>一、提供或承諾之人與其無職務上利害關係者，應於收受之日起三日內，陳報其直屬主管，必要時並知會本公司專責單位。</p> <p>二、提供或承諾之人與其職務有利害關係者，應予退還或拒絕，並陳</p>	<p>第七條(收受不正當利益之處理程序)</p> <p>本公司人員遇有他人直接或間接提供或承諾給予<u>金錢、餽贈、服務、優待、款待、應酬及其他利益</u>時，除有前條各款所訂情形外，應依下列程序辦理：</p> <p>一、提供或承諾之人與其無職務上利害關係者，應於收受之日起三日內，陳報其直屬主管，必要時並知會本公司專責單位。</p> <p>二、提供或承諾之人與其職務有利害關係者，應予退還或拒絕，並陳</p>	<p>考量第四條對「利益」業已明確定義，爰修正本條第一項本文文字，並配合調整第三項文字，並由公司明確</p>

誠信經營作業程序及行為指南修訂條文對照表		
修訂後條文	原條文	說明
<p>報其直屬主管及知會本公司專責單位；無法退還時，應於收受之日起三日內，交本公司專責單位處理。</p> <p>前項所稱與其職務有利害關係，係指具有下列情形之一者：</p> <p>一、具有商業往來、指揮監督或費用補（獎）助等關係者。</p> <p>二、正在尋求、進行或已訂立承攬、買賣或其他契約關係者。</p> <p>三、其他因本公司業務之決定、執行或不執行，將遭受有利或不利影響者。</p> <p>本公司專責單位應視第一項利益之性質及價值，提出退還、付費收受、歸公、轉贈慈善機構或其他適當建議，呈報總經理核准後執行。</p>	<p>報其直屬主管及知會本公司專責單位；無法退還時，應於收受之日起三日內，交本公司專責單位處理。</p> <p>前項所稱與其職務有利害關係，係指具有下列情形之一者：</p> <p>一、具有商業往來、指揮監督或費用補（獎）助等關係者。</p> <p>二、正在尋求、進行或已訂立承攬、買賣或其他契約關係者。</p> <p>三、其他因本公司業務之決定、執行或不執行，將遭受有利或不利影響者。</p> <p>本公司專責單位應視第一項財物之性質及價值，提出退還、付費收受、歸公、轉贈慈善機構或其他適當建議，呈報總經理核准後執行。。</p>	<p>規範應核決之長官層級。</p>
<p>第十一條(利益迴避)</p> <p>本公司董事、經理人及其他出席或列席董事會之利害關係人對董事會所列議案，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。董事間亦應自律，不得不當相互支援。</p> <p>以下略</p>	<p>第十一條(利益迴避)</p> <p>本公司董事應秉持高度自律，對董事會所列議案，與其自身或其代表之法人有利害關係，致有害於公司利益之虞者，得陳述意見及答詢，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。董事間亦應自律，不得不當相互支援。</p> <p>以下略</p>	<p>配合「上市上櫃公司誠信經營守則」第十九條第二項有關利益迴避之規定，修正本條第一項內容。</p>
<p>第十二條(保密機制之組織與責任)</p> <p>本公司應設置處理專責單位，負責制定與執行公司之營業秘密、商標、專利、著作等智慧財產之管理、保存及保密作業程序，並應定期檢討實施結果，俾確保其作業程序之持續</p>	<p>第十二條(保密機制之組織與責任)</p> <p>本公司應設置處理商業機密之專責單位，負責制定與執行公司商業機密之管理、保存及保密作業程序，並應定期檢討實施結果，俾確保其作業程序之持續有效。</p>	<p>配合「上市上櫃公司誠信經營守則」第十四條有關智慧</p>

誠信經營作業程序及行為指南修訂條文對照表		
修訂後條文	原條文	說明
<p>有效。</p> <p><u>本公司人員應確實遵守前項智慧財產之相關作業規定，不得洩露所知悉之公司營業秘密、商標、專利、著作等智慧財產予他人，且不得探詢或蒐集非職務相關之公司營業秘密、商標、專利、著作等智慧財產。</u></p>	<p><u>本項新增</u></p>	<p>財產權之規定，並為條文明確計，修正本條內容，另併入原第十三條內容並為文字修正。</p>
<p><u>第十三條(禁止從事不公平競爭之行為)</u></p> <p><u>本公司從事營業活動，應依公平交易法及相關競爭法規，不得固定價格、操縱投標、限制產量與配額，或以分配顧客、供應商、營運區域或商業種類等方式，分享或分割市場。</u></p>	<p><u>第十三條(禁止洩漏商業機密)</u></p> <p><u>本公司人員應確實遵守公司商業機密之相關作業規定，不得洩露所知悉之公司商業機密予他人，且不得探詢或蒐集非職務相關之公司商業機密。</u></p>	<p>原本條內容併入第十二條第一項並為文字修正，另配合「上市上櫃公司誠信經營守則」第十五條有關禁止不公平競爭行為之規定，修正本條內容。</p>
<p><u>第十四條(防範產品或服務損害利害關係人)</u></p> <p><u>本公司對於所提供之產品與服務所應遵循之相關法規與國際準則，應進行蒐集與瞭解，並彙總應注意之事項予以公告，促使本公司人員於產品與服務之研發、採購、製造、提供或銷售過程，確保產品及服務之資訊透</u></p>	<p><u>第十四條(禁止內線交易)</u></p> <p><u>本公司人員應遵守證券交易法之規定，不得利用所知悉之未公開資訊從事內線交易，亦不得洩露予他人，以防止他人利用該未公開資訊從事內線交易。</u></p>	<p>原本條內容併入第十五條有關為公開資訊之規範，另配合「上市上櫃公司</p>

誠信經營作業程序及行為指南修訂條文對照表		
修訂後條文	原條文	說明
<p><u>明性及安全性。</u></p> <p><u>本公司制定並於公司網站公開對消費者或其他利害關係人權益保護政策，以防止產品或服務直接或間接損害消費者或其他利害關係人之權益、健康與安全。</u></p> <p><u>經媒體報導或有事實足認本公司商品、服務有危害消費者或其他利害關係人安全與健康之虞時，本公司應即於 60 天內回收該批產品或停止其服務，並調查事實是否屬實，及提出檢討改善計畫。</u></p> <p><u>本公司專責單位應將前項情事、其處理方式及後續檢討改善措施，向董事會報告。</u></p>	<p><u>本項新增</u></p> <p><u>本項新增</u></p> <p><u>本項新增</u></p>	<p>誠信經營守則」第十六條有關防範產品或服務損害利害關係人之規定，修正本條內容。</p>
<p>第十五條(保密協定)</p> <p><u>本公司人員應遵守證券交易法之規定，不得利用所知悉之未公開資訊從事內線交易，亦不得洩露予他人，以防止他人利用該未公開資訊從事內線交易。</u></p> <p>參與本公司合併、分割、收購及股份受讓、重要備忘錄、策略聯盟、其他業務合作計畫或重要契約之其他機構或人員，應與本公司簽署保密協定，承諾不洩露其所知悉之本公司商業機密或其他重大資訊予他人，且非經本公司同意不得使用該資訊。</p>	<p>第十五條(保密協定)</p> <p><u>本項新增</u></p> <p>參與本公司合併、分割、收購及股份受讓、重要備忘錄、策略聯盟、其他業務合作計畫或重要契約之其他機構或人員，應與本公司簽署保密協定，承諾不洩露其所知悉之本公司商業機密或其他重大資訊予他人，且非經本公司同意不得使用該資訊。</p>	<p>本條與第十四條均規範為公開之資訊，爰合併之，將第十四條之內容列為第一項，原第十五條之內容列為第二項。</p>
<p>第十七條(建立商業關係前之誠信經營評估)</p> <p>本公司與他人建立商業關係前，應先行評估代理商、供應商、客戶或其他商業往來對象之合法性、誠信經營政策，以及是否曾涉有不誠信行為之紀錄，以確保其商業經營方式公</p>	<p>第十七條(建立商業關係前之誠信經營評估)</p> <p>本公司與他人建立商業關係前，應先行評估代理商、供應商、客戶或其他商業往來對象之合法性、誠信經營政策，以及是否曾有不誠信行為之紀錄，以確保其商業經營方式公平、</p>	<p>配合「上市上櫃公司誠信經營守則」第九條第二項有關考量商業</p>

誠信經營作業程序及行為指南修訂條文對照表		
修訂後條文	原條文	說明
<p>平、透明且不會要求、提供或收受賄賂。</p> <p>本公司進行前項評估時，可採行適當查核程序，就下列事項檢視其商業往來對象，以瞭解其誠信經營之狀況：</p> <p>一、該企業之國別、營運所在地、組織結構、經營政策及付款地點。</p> <p>二、該企業是否訂定誠信經營政策及其執行情形。</p> <p>三、該企業營運所在地是否屬於貪腐高風險之國家。</p> <p>四、該企業所營業務是否屬賄賂高風險之行業。</p> <p>五、該企業長期經營狀況及商譽。</p> <p>六、諮詢其企業夥伴對該企業之意見。</p> <p>七、該企業是否曾涉有賄賂或非法政治獻金等不誠信行為之紀錄。</p>	<p>透明且不會要求、提供或收受賄賂。</p> <p>本公司進行前項評估時，可採行適當查核程序，就下列事項檢視其商業往來對象，以瞭解其誠信經營之狀況：</p> <p>一、該企業之國別、營運所在地、組織結構、經營政策及付款地點。</p> <p>二、該企業是否有訂定誠信經營政策及其執行情形。</p> <p>三、該企業營運所在地是否屬於貪腐高風險之國家。</p> <p>四、該企業所營業務是否屬賄賂高風險之行業。</p> <p>五、該企業長期經營狀況及商譽。</p> <p>六、諮詢其企業夥伴對該企業之意見。</p> <p>七、該企業是否曾有賄賂或非法政治獻金等不誠信行為之紀錄。</p>	<p>往來對象是否涉有不誠信行為之規定，修正本條內容。</p>
<p>第十八條(與商業對象說明誠信經營政策)</p> <p>本公司人員於從事商業行為過程中，應向交易對象說明本公司之誠信經營政策與相關規定，並明確拒絕直接或間接提供、承諾、要求或收受任何形式或名義之不正當利益。</p>	<p>第十八條(與商業對象說明誠信經營政策)</p> <p>本公司人員於從事商業行為過程中，應向交易對象說明公司之誠信經營政策與相關規定，並明確拒絕直接或間接提供、承諾、要求或收受任何形式或名義之不正當利益，包括回扣、佣金、疏通費或透過其他途徑提供或收受不正當利益。</p>	<p>考量第四條對「利益」業已明確定義，爰修正本條文字。</p>
<p>第十九條(避免與不誠實經營者交易)</p> <p>本公司人員應避免與涉有不誠信行為之代理商、供應商、客戶或其他商業往來對象從事商業交易，經發現業務往來或合作對象有不誠信行為者，應立即停止與其商業往來，並將其列為拒絕往來對象，以落實公司之誠信經營政策。</p>	<p>第十九條(避免與不誠實經營者交易)</p> <p>本公司人員應避免與不誠信經營之代理商、供應商、客戶或其他商業往來對象從事商業交易，經發現業務往來或合作對象有不誠信行為者，應立即停止與其商業往來，並將其列為拒絕往來對象，以落實公司之誠信經營政策。</p>	<p>配合「上市上櫃公司誠信經營守則」第九條第二項有關考量商業往來對象是否涉有</p>

誠信經營作業程序及行為指南修訂條文對照表		
修訂後條文	原條文	說明
		不誠信行為之規定，修正本條內容。
<p>第二十條(契約明訂誠信經營)</p> <p>本公司與他人簽訂契約時，應充分瞭解對方之誠信經營狀況，並將遵守本公司誠信經營政策納入契約條款，於契約中至少應明訂下列事項：</p> <p>一、任何一方知悉有人員違反禁止收受佣金、回扣或其他不正當利益之契約條款時，應立即據實將此等人員之身分、提供、承諾、要求或收受之方式、金額或其他不正當利益告知他方，並提供相關證據且配合他方調查。一方如因此而受有損害時，得向他方請求契約金額百分之三之損害賠償，並得自應給付之契約價款中如數扣除。</p> <p>二、任何一方於商業活動如涉有不誠信行為之情事，他方得隨時無條件終止或解除契約。</p> <p>三、訂定明確且合理之付款內容，包括付款地點、方式、需符合之相關稅務法規等。</p>	<p>第二十條(契約明訂誠信經營)</p> <p>本公司與他人簽訂契約時，應充分瞭解對方之誠信經營狀況，並將遵守誠信經營納入契約條款，於契約中至少應明訂下列事項：</p> <p>一、任何一方知悉有人員違反禁止佣金、回扣或其他利益之契約條款時，應立即據實將此等人員之身分、提供、承諾、要求或收受之方式、金額或其他利益告知他方，並提供相關證據且配合他方調查。一方如因此而受有損害時，得向他方請求契約金額百分之三之損害賠償，並得自應給付之契約價款中如數扣除。</p> <p>二、任何一方於商業活動如涉有不誠信行為之情事，他方得隨時無條件終止或解除契約。</p> <p>三、訂定明確且合理之付款內容，包括付款地點、方式、需符合之相關稅務法規等。</p>	酌為文字修正。
<p>第二十一條(本公司人員涉不誠信行為之處理)</p> <p>本公司鼓勵內部及外部人員檢舉不誠信行為或不當行為，依其檢舉情事之情節輕重，酌發新臺幣參仟元以下獎金，內部人員如有虛報或惡意指控之情事，應予以紀律處分，情節重大者應予以革職。</p>	<p>第二十一條(本公司人員涉不誠信行為之處理)</p> <p>本公司發現或接獲檢舉本公司人員涉有不誠信之行為時，應即刻查明相關事實，如經證實確有違反相關法令或本公司誠信經營政策與規定者，應立即要求行為人停止相關行為，並為適當之處置，且於必要時透過法律程序請求損害賠償，以維護公司之名</p>	配合「上市上櫃公司誠信經營守則」第二十三條有關檢舉制度之規定，修正本條內

誠信經營作業程序及行為指南修訂條文對照表		
修訂後條文	原條文	說明
<p><u>本公司於公司網站及內部網站建立並公告內部獨立檢舉信箱、專線或委託其他外部獨立機構提供檢舉信箱、專線，供本公司內部及外部人員使用。檢舉人應至少提供下列資訊：</u></p> <p><u>一、檢舉人之姓名、身分證號碼即可聯絡到檢舉人之地址、電話、電子信箱。</u></p> <p><u>二、被檢舉人之姓名或其他足資識別被檢舉人身分特徵之資料。</u></p> <p><u>三、可供調查之具體事證。</u></p> <p><u>本公司處理檢舉情事之相關人員應以書面聲明對於檢舉人身分及檢舉內容予以保密，本公司並承諾保護檢舉人不因檢舉情事而遭不當處置。</u></p> <p><u>並由本公司專責單位依下列程序處理：</u></p> <p><u>一、檢舉情事涉及一般員工者應呈報至部門主管，檢舉情事涉及董事或高階主管，應呈報至獨立董事。</u></p> <p><u>二、本公司專責單位及前款受呈報之主管或人員應即刻查明相關事實，必要時由法規遵循或其他相關部門提供協助。</u></p> <p><u>三、如經證實被檢舉人確有違反相關法令或本公司誠信經營政策與規定者，應立即要求被檢舉人停止相關行為，並為適當之處置，且必要時透過法律程序請求損害賠償，以維護公司之名譽及權益。</u></p> <p><u>四、檢舉受理、調查過程、調查結果均應留存書面文件，並保存五年，其保存得以電子方式為之。保存期限未屆滿前，發生與檢舉</u></p>	<p>譽及權益。</p> <p>——本公司對於已發生之不誠信行為，應責成相關單位檢討相關內部控制制度及作業程序，並提出改善措施，以杜絕相同行為再次發生。</p> <p>——本公司專責單位應將不誠信行為，其處理方式及後續檢討改善措施，向董事會報告。</p>	容。

誠信經營作業程序及行為指南修訂條文對照表		
修訂後條文	原條文	說明
<p><u>內容相關之訴訟時，相關資料應續予保存至訴訟終結止。</u></p> <p>五、<u>對於檢舉情事經查證屬實，應責成本公司相關單位檢討相關內部控制制度及作業程序，並提出改善措施，以杜絕相同行為再次發生。</u></p> <p>六、<u>本公司專責單位應將檢舉情事、其處理方式及後續檢討改善措施，向董事會報告。</u></p>		
<p>第二十三條(建立獎懲、申訴制度及紀律處分)</p> <p><u>本公司專責單位應每年舉辦一次內部宣導，安排董事長、總經理或高階管理階層向董事、受僱人及受任人傳達誠信之重要性。</u></p> <p>本公司應將誠信經營納入員工績效考核與人力資源政策中，設立明確有效之獎懲及申訴制度。</p> <p>本公司對於本公司人員違反誠信行為情節重大者，應依相關法令或依公司人事辦法予以解任或解雇。</p> <p>本公司應於內部網站揭露違反誠信行為之人員職稱、姓名、違反日期、違反內容及處理情形等資訊。</p>	<p>第二十三條(建立獎懲、申訴制度及紀律處分)</p> <p><u>本項新增</u></p> <p>本公司應將誠信經營納入員工績效考核與人力資源政策中，設立明確有效之獎懲及申訴制度。</p> <p>本公司對於本公司人員違反誠信行為情節重大者，應依相關法令或依公司人事辦法予以解任或解雇。</p> <p>本公司應於內部網站揭露違反誠信行為之人員職稱、姓名、違反日期、違反內容及處理情形等資訊。</p>	<p>配合「上市上櫃公司誠信經營守則」第二十二條第一項有關高階主管建立企業誠信風氣之規定，修正本條內容。</p>
<p>第二十四條(實施)</p> <p>本作業程序及行為指南經董事會決議通過實施，並應送審計委員會及提報股東會報告；修正時亦同。</p> <p><u>本作業程序及行為指南提報董事會討論時，應充分考量各獨立董事之意見，並將其反對或保留之意見，於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。</u></p>	<p>第二十四條(實施)</p> <p>本作業程序及行為指南經董事會決議通過實施，並應送審計委員會及提報股東會報告；修正時亦同。</p> <p><u>本項新增</u></p>	<p>配合「上市上櫃公司誠信經營守則」第二十七條有關考量獨立董事之意見，修正本條內容。</p>

誠信經營作業程序及行為指南修訂條文對照表		
修訂後條文	原條文	說明
<u>本作業程序修訂於二〇一五年三月二十三日經董事會決議通過。</u>		

附件六

道德行為準則修訂條文對照表		
修訂後條文	原條文	說明
<p>4.1 防止利益衝突：</p> <p>個人利益介入或可能介入公司整體利益時即產生利害衝突，例如，當公司董事、獨立董事或經理人無法以客觀及有效率的方式處理公務時，或是基於其在公司擔任之職位而使得其自身、配偶、父母、子女或二親等以內之親屬獲致不當利益。公司應特別注意與前述人員所屬之關係企業資金貸與或為其提供保證、重大資產交易、進（銷）貨往來之情事。公司應該制定防止利益衝突之政策，並提供適當管道供董事、獨立董事或經理人主動說明其與公司有無潛在之利益衝突。</p> <p>4.7 鼓勵呈報任何非法或違反道德行為準則之行為：</p> <p>公司內部應加強宣導道德觀念，並鼓勵員工於懷疑或發現有違反法令規章或道德行為準則之行為時，向獨立董事、經理人、內部稽核主管或其他適當人員呈報。為了鼓勵員工呈報違法情事，公司應訂定具體檢舉制度，並讓員工知悉公司將盡全力保護呈報者的安全，使其免於遭受報復。</p> <p>4.8 懲戒措施：</p> <p>董事、獨立董事或經理人有違反道德行為準則之情形</p>	<p>4.1 防止利益衝突：</p> <p>個人利益介入或可能介入公司整體利益時即產生利害衝突，例如，當公司董事、獨立董事或經理人無法以客觀及有效率的方式處理公務時，或是基於其在公司擔任之職位而使得其自身、配偶、父母、子女或三親等以內之親屬獲致不當利益。公司應特別注意與前述人員所屬之關係企業資金貸與或為其提供保證、重大資產交易、進（銷）貨往來之情事。公司應該制定防止利益衝突之政策，並提供適當管道供董事、獨立董事或經理人主動說明其與公司有無潛在之利益衝突。</p> <p>4.7 鼓勵呈報任何非法或違反道德行為準則之行為：</p> <p>公司內部應加強宣導道德觀念，並鼓勵員工於懷疑或發現有違反法令規章或道德行為準則之行為時，向獨立董事、經理人、內部稽核主管或其他適當人員呈報。為了鼓勵員工呈報違法情事，公司宜訂定相關之流程或機制，並讓員工知悉公司將盡全力保護呈報者的安全，使其免於遭受報復。</p> <p>4.8 懲戒措施：</p> <p>董事、獨立董事或經理人有違反道德行為準則之情形時，公</p>	<p>一、參酌證券交易法第二十六條之三第三項及本公司「有價證券上市審查準則補充規定」第十七條第一項第三款有關董事間、獨立董事間或獨立董事與董事間之獨立性認定標準，爰修正修正 4.1 之親等規定。</p> <p>二、配合「上市上櫃公司誠信經營守則」第二十三條規定「上市上櫃公司應訂定具體檢舉制度」，修正 4.7 之文字。</p> <p>三、配合個人資料保護法之施行，修正 4.8 之文字。</p>

道德行為準則修訂條文對照表		
修訂後條文	原條文	說明
時，公司應依據其於道德行為準則訂定之懲戒措施處理之，且即時於公開資訊觀測站揭露違反道德行為準則人員之違反日期、違反事由、違反準則及處理情形等資訊。公司並應制定相關申訴制度，提供違反道德行為準則者救濟之途徑。	司應依據其於道德行為準則訂定之懲戒措施處理之，且即時於公開資訊觀測站揭露違反道德行為準則人員之職稱、姓名、違反日期、違反事由、違反準則及處理情形等資訊。公司並宜制定相關申訴制度，提供違反道德行為準則者救濟之途徑。	
<p>4.9 豁免適用之程序</p> <p>本公司所訂定之道德行為準則中須規定，豁免董事、獨立董事或經理人遵循公司之道德行為準則，必須經由董事會決議通過，且即時於公開資訊觀測站揭露董事會通過豁免之日期、<u>獨立董事之反對或保留意見</u>、豁免適用之期間、豁免適用之原因及豁免適用之準則等資訊，俾利股東評估董事會所為之決議是否適當，以抑制任意或可疑的豁免遵循準則之情形發生，並確保任何豁免遵循準則之情形均有適當的控管機制，以保護公司。</p>	<p>4.9 豁免適用之程序</p> <p>本公司所訂定之道德行為準則中須規定，豁免董事、獨立董事或經理人遵循公司之道德行為準則，必須經由董事會決議通過，且即時於公開資訊觀測站揭露允許豁免人員之職稱、姓名、董事會通過豁免之日期、豁免適用之期間、豁免適用之原因及豁免適用之準則等資訊，俾利股東評估董事會所為之決議是否適當，以抑制任意或可疑的豁免遵循準則之情形發生，並確保任何豁免遵循準則之情形均有適當的控管機制，以保護公司。</p>	配合個人資料保護法之施行、參酌證券交易法第十四條之三，爰修正 4.9 之文字。
<p>4.10 揭露方式</p> <p>本公司應於<u>公司網站</u>、年報、公開說明書及公開資訊觀測站揭露其所訂定之道德行為準則，修正時亦同。</p>	<p>4.10 揭露方式</p> <p>本公司應於年報、公開說明書及公開資訊觀測站揭露其所訂定之道德行為準則，修正時亦同。</p>	爰修正本條文字。

附件七

會計師查核報告

開曼商豐祥控股股份有限公司 公鑒：

開曼商豐祥控股股份有限公司及其子公司民國一〇三年十二月三十一日及民國一〇二年十二月三十一日之合併資產負債表，暨民國一〇三年一月一日至十二月三十一日及民國一〇二年一月一日至十二月三十一日之合併綜合損益表、合併權益變動表及合併現金流量表，業經本會計師查核竣事。上開合併財務報表之編製係管理階層之責任，本會計師之責任則為根據查核結果對上開合併財務報表表示意見。

本會計師係依照會計師查核簽證財務報表規則暨一般公認審計準則規劃並執行查核工作，以合理確信合併財務報表有無重大不實表達。此項查核工作包括以抽查方式獲取合併財務報表所列金額及所揭露事項之查核證據、評估管理階層編製合併財務報表所採用之會計原則及所作之重大會計估計，暨評估合併財務報表整體之表達。本會計師相信此項查核工作可對所表示之意見提供合理之依據。

依本會計師之意見，第一段所述合併財務報表在所有重大方面係依照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之國際財務報導準則、國際會計準則、國際財務報導解釋及解釋公告編製，足以允當表達開曼商豐祥控股股份有限公司及其子公司民國一〇三年十二月三十一日及民國一〇二年十二月三十一日之合併財務狀況，暨民國一〇三年一月一日至十二月三十一日及民國一〇二年一月一日至十二月三十一日之合併財務績效與合併現金流量。

安永聯合會計師事務所

主管機關核准辦理公開發行公司財務報告

查核簽證文號：(87)台財證(六)字第 65315 號

(91)台財證(六)字第 144183 號

洪茂益



會計師：

張志銘



中華民國一〇四年三月二十三日

開曼商豐祥控股股份有限公司及子公司

合併資產負債表

民國一〇三年十二月三十一日
及民國一〇二年十二月三十一日
(金額均以新台幣千元為單位)

代碼	資 產		一〇三年十二月三十一日		一〇二年十二月三十一日		負 債 及 權 益		一〇三年十二月三十一日		一〇二年十二月三十一日	
	會 計 項 目	附 註	金 額	%	金 額	%	會 計 項 目	附 註	金 額	%	金 額	%
	流動資產						流動負債					
1100	現金及約當現金	四及六.1	\$519,650	18	\$460,467	22	短期借款	六.11及八	\$90,519	3	\$56,765	3
1147	無活絡市場之債券投資	四及六.2	592,293	20	49,735	2	應付票據	七	4	-	46,805	2
1150	應收票據淨額	四及六.3	564	-	1,034	-	應付票據－關係人	七	-	-	467	-
1170	應收帳款淨額	四、六.4及八	558,450	19	423,552	20	應付帳款	七	346,274	12	243,035	11
1180	應收帳款－關係人淨額	四、六.4及七	22,575	1	15,771	1	應付帳款－關係人	七	25,989	1	14,530	1
1200	其他應收款淨額	四、六.5及八	13,328	-	6,793	-	其他應付款	七	148,368	5	130,115	6
1310	存貨		331,994	11	279,133	13	其他應付款－關係人	四及六.22	-	-	158	-
1410	預付款項		99,793	4	46,794	3	當期所得稅負債		52,273	2	54,181	3
1470	其他流動資產		154	-	274	-	其他流動負債		42,951	1	30,359	1
11xx	流動資產合計		2,138,801	73	1,283,553	61	流動負債合計		706,378	24	576,415	27
	非流動資產						非流動負債					
1543	以成本衡量之金融資產	四及六.6	11,007	-	11,007	1	遞延所得稅負債	四及六.22	17,870	-	17,293	1
1550	採用權益法之投資	四及六.7	89,407	3	72,011	3	其他非流動負債	六.13	48,379	2	43,976	2
1600	不動產、廠房及設備	四、六.8及八	695,259	24	747,255	35	非流動負債合計		66,249	2	61,269	3
1780	無形資產	四及六.9	3,934	-	6,414	-	負債總計		772,627	26	637,684	30
1840	遞延所得稅資產	四及六.22	714	-	714	-	歸屬於母公司業主之權益					
1900	其他非流動資產	六.10	400	-	94	-	股本	六.15				
15xx	非流動資產合計		800,721	27	837,495	39	普通股股本	六.15	643,492	22	568,742	27
							資本公積	六.15	794,848	27	439,825	21
							保留盈餘	六.15				
							特別盈餘公積		61,299	2	-	-
							未分配盈餘		647,891	22	536,096	25
							其他權益		19,365	1	(61,299)	(3)
							權益總計		2,166,895	74	1,483,364	70
1xxx	資產總計		\$2,939,522	100	\$2,121,048	100	負債及權益總計		\$2,939,522	100	\$2,121,048	100

(請參閱合併財務報表附註)

董事長：游明輝

經理人：趙文祥

會計主管：詹文龍

開曼商豐祥控股股份有限公司及子公司

合併綜合損益表

民國一〇三年一月一日起至十二月三十一日
及民國一〇二年一月一日起至十二月三十一日
(金額除每股盈餘外，均以新台幣千元為單位)

代碼	項 目	一〇三年度		一〇二年度	
		金 額	%	金 額	%
4000	營業收入	\$3,798,622	100	\$3,473,538	100
5000	營業成本	(3,186,046)	(84)	(2,931,008)	(84)
5900	營業毛利	612,576	16	542,530	16
5920	已實現銷售貨利益	13	-	453	-
5950	營業毛利淨額	612,589	16	542,983	16
6000	營業費用				
6100	推銷費用	(63,316)	(1)	(38,970)	(1)
6200	管理費用	(142,207)	(4)	(134,941)	(4)
6300	研究發展費用	(34,065)	(1)	(30,839)	(1)
	營業費用合計	(239,588)	(6)	(204,750)	(6)
6900	營業利益	373,001	10	338,233	10
7000	營業外收入及支出				
7010	其他收入	44,253	1	45,977	1
7020	其他利益及損失	22,574	1	28,318	1
7050	財務成本	(1,097)	-	(3,474)	-
7060	採用權益法認列之關聯企業及合資損益之份額	17,043	-	11,891	-
	營業外收入及支出合計	82,773	2	82,712	2
7900	稅前淨利	455,774	12	420,945	12
7950	所得稅費用	(111,675)	(3)	(102,270)	(3)
8200	本期淨利	344,099	9	318,675	9
8300	其他綜合損益				
8310	國外營運機構財務報表換算之兌換差額	79,162	2	16,185	1
8360	確定福利計畫精算利益(損失)	(383)	-	6,259	-
8370	採用權益法認列之關聯企業及合資之其他綜合損益之份額	1,502	-	293	-
	本期其他綜合損益(稅後淨額)	80,281	2	22,737	1
8500	本期綜合損益總額	\$424,380	11	\$341,412	10
9750	基本每股盈餘(元)	\$5.77		\$5.60	
9850	稀釋每股盈餘(元)	\$5.69		\$5.57	

(請參閱合併財務報表附註)

董事長：游明輝

經理人：趙文祥

會計主管：詹文龍

開豐商豐祥祥控股份有限公司及子公司

合併權益變動表

民國一〇三年一月一日起至十二月三十一日
及民國一〇二年一月一日起至十二月三十一日
(金額均以新台幣千元為單位)

代碼	項 目	附註	歸屬於母公司業主之權益					其他權益項目		權益總額
			股本	資本公積	特別盈餘公積	保留盈餘	未分配盈餘	國外營運機構財務報表換算之兌換差額		
								3200	3320	
A1	民國一〇二年一月一日餘額		3100							3XXX
B5	一〇一年度盈餘指撥及分配	六.15	\$568,742	\$436,632	\$-		\$381,784		\$(77,777)	\$1,309,381
N1	普通股現金股利	四及六.16		3,193			(170,622)			(170,622)
D1	股份基礎給付交易						318,675			3,193
D3	民國一〇二年度淨利						6,259		16,478	318,675
D5	民國一〇二年度其他綜合損益	六.21					324,934		16,478	22,737
	本期綜合損益總額		-	-	-					341,412
Z1	民國一〇二年十二月三十一日餘額		\$568,742	\$439,825	\$-		\$536,096		\$(61,299)	\$1,483,364
A1	民國一〇三年一月一日餘額		\$568,742	\$439,825	\$-		\$536,096		\$(61,299)	\$1,483,364
B3	一〇二年度盈餘指撥及分配	六.15			61,299		(61,299)			-
B5	提列特別盈餘公積						(170,622)			(170,622)
E1	普通股現金股利		71,100	341,280						412,380
N1	現金增資	六.15	3,650	10,950						14,600
N1	行使員工認股權憑證	六.16		2,793						2,793
D1	股份基礎給付交易	四及六.16					344,099			344,099
D3	民國一〇三年度淨利						(383)		80,664	80,281
D5	民國一〇三年度其他綜合損益	六.21					343,716		80,664	424,380
	本期綜合損益總額		-	-	-					
Z1	民國一〇三年十二月三十一日餘額		\$643,492	\$794,848	\$61,299		\$647,891		\$19,365	\$2,166,895

(請參閱合併財務報表附註)

董事長：游明輝

經理人：趙文祥

會計主管：詹文龍

合併現金流量表

民國一〇三年一月一日至十二月三十一日
及民國一〇二年一月一日至十二月三十一日
(金額均以新台幣千元為單位)

代碼	項 目	一〇三年度		一〇二年度	
		金額	金額	金額	金額
AAAA	營業活動之現金流量：				
A00010	稅前淨利	\$455,774		(542,558)	(49,735)
A20000	調整項目：			(77,119)	(104,799)
A20010	收益費損項目：			-	220
A20100	折舊費用	158,863		(306)	(94)
A20200	攤銷費用	3,289		(641)	(3,930)
A20300	呆帳費用提列(轉列收入數)	442		(620,624)	(158,338)
A20900	利息費用	1,097			
A21200	利息收入	(26,693)			
A21300	股利收入	(5,097)			
A21900	員工認股權酬勞成本	2,793		33,754	(110,765)
A22300	採用權益法認列之關聯企業及合資損益之份額	(17,043)		-	(29,046)
A22500	處分不動產、廠房及設備損失(利益)	282		947	1,083
A24000	未(已)實現銷貨利益	(13)		(170,622)	(170,622)
A30000	與營業活動相關之資產(負債)變動數：			412,380	-
A31130	應收票據(增加)減少	470		14,600	-
A31150	應收帳款(增加)減少	(135,358)		291,059	(309,350)
A31160	應收帳款－關係人(增加)減少	(6,804)			
A31180	其他應收款(增加)減少	(2,214)		48,854	4,688
A31190	其他應收款－關係人(增加)減少	-			
A31200	存貨(增加)減少	(52,861)		59,183	15,906
A31230	預付款項(增加)減少	(52,999)		460,467	444,561
A31240	其他流動資產(增加)減少	120		\$519,650	\$460,467
A32130	應付票據增加(減少)	(46,801)			
A32140	應付票據－關係人增加(減少)	(467)			
A32150	應付帳款增加(減少)	103,239			
A32160	應付帳款－關係人增加(減少)	11,459			
A32180	其他應付款增加(減少)	17,581			
A32190	其他應付款－關係人增加(減少)	(158)			
A32230	其他流動負債增加(減少)	12,592			
A32240	應計退休金負債增加(減少)	3,073			
A33000	營運產生之現金流入(流出)	424,566			
A33100	收取之利息	22,737			
A33200	收取之股利	9,085			
A33300	支付之利息	(1,049)			
A33500	支付之所得稅	(115,445)			
AAAA	營業活動之淨現金流入(出)	339,894			
	投資活動之現金流量：				
BB0000	取得無活絡市場之債券投資				
B02800	取得不動產、廠房及設備				
B03700	處分不動產、廠房及設備				
B04500	存出保證金(增加)減少				
BBBB	無形資產增加				
CCCC	投資活動之淨現金流入(出)				
C00100	籌資活動之現金流量：				
C01700	舉借(償還)短期借款				
C03000	償還長期借款				
C04500	存入保證金增加(減少)				
C04600	發放現金股利				
C04800	現金增資				
CCCC	行使員工認股權憑證				
DDDD	籌資活動之淨現金流入(出)				
EEEE	匯率變動對現金及約當現金之影響				
E00100	本期現金及約當現金增加(減少)數				
E00200	期初現金及約當現金餘額				
	期末現金及約當現金餘額				

(請參閱合併財務報表附註)

董事長：游明輝

經理人：趙文祥

會計主管：詹文龍

附件八

開曼商豐祥控股股份有限公司
Eurocharm Holdings Co., Ltd.

盈餘分配表

2014 年度		單位:新台幣
項目	金額	
期初未分配盈餘		\$304,174,358
加: 2014 年度稅後淨利		344,099,068
減: 其他綜合損益(確定福利計劃之精算損益 (2014 年度))		(382,721)
本年度可分配盈餘		647,890,705
減: 股東現金股利(每股 3.5 元)		(225,761,036)
期末可供分配盈餘		\$422,129,669

附註:

配發員工紅利	\$13,350,000
配發董事酬勞	\$6,870,000

註 1: 本案俟股東常會通過後, 授權董事長訂定除息基準日及其他相關事宜, 本次現金股利按分配比例計算至元為止, 元以下捨去, 分配未滿一元之畸零款合計數列入其他收入項下。

註 2: 配發員工紅利 13,350,000 元, 與原估列之員工紅利 13,000,000 元, 差異為 350,000 元; 配發董事酬勞 6,870,000 元, 與原估列之董事酬勞 7,220,000 元, 差異為 350,000 元, 差異原因係因會計估計變動, 將列為次年度損益。

董事長: 游明輝



經理人: 趙文祥



會計主管: 詹文龍



開曼商豐祥控股股份有限公司

Eurocharm Holdings Co., Ltd.

2015 年章程修訂條文對照表

原條文	修訂後條文	說明
封面		
開曼群島公司法（2013 年修訂） 股份有限公司 修訂和重述章程大綱和章程 EUROCHARM HOLDINGS CO., LTD. 開曼商豐祥控股股份有限公司 成立於 2011 年 7 月 18 日 （經 2014 年 7 月 17 日特別決議通過）	開曼群島公司法（2013 年修訂） 股份有限公司 修訂和重述章程大綱和章程 EUROCHARM HOLDINGS CO., LTD. 開曼商豐祥控股股份有限公司 成立於 2011 年 7 月 18 日 （經 2015 年 6 月 24 日特別決議通過）	1. 更新擬於股東會特別決議通過此次修訂章程之日期。
章程大綱		
開曼群島公司法（2013 年修訂）股份有限公司 修訂和重述章程大綱 EUROCHARM HOLDINGS CO., LTD. 開曼商豐祥控股股份有限公司 （經 2014 年 7 月 17 日特別決議通過）	開曼群島公司法（2013 年修訂）股份有限公司 修訂和重述章程大綱 EUROCHARM HOLDINGS CO., LTD. 開曼商豐祥控股股份有限公司 （經 2015 年 6 月 24 日特別決議通過）	1. 更新擬於股東會特別決議通過此次修訂章程之日期。
章程		
	「簡易合併」指合併中，其中一家參與合併之公司合計持有他參與合併之公司已發行有表決權之股份達百分之九十以上。	增訂簡易合併之定義。
14.2 在不違反法令、公開發行公司法令和章程的情形下，公司應以特別（重度）	14.2 在不違反法令、公開發行公司法令和章程的情形下，公司應以特別（重度）決議為下	增訂排除簡易合併之規定。

原條文	修訂後條文	說明
<p>決議為下列事項：</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) 解任董事；</p> <p>(c) 允許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；</p> <p>(d) 將可分配股利及/或紅利及/或其他依第 35 條所規定款項予以資本化；</p> <p>(e) 合併或分割，但如符合（開曼）法令所定義之「合併」，則應同時符合（開曼）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；及</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>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) 解任董事；</p> <p>(c) 允許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；</p> <p>(d) 將可分配股利及/或紅利及/或其他依第35條所規定款項予以資本化；</p> <p>(e) 合併（<u>不包括簡易合併</u>）或分割，但如符合（開曼）法令所定義之「合併」，則應同時符合（開曼）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；及</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>17.5 與(a)選舉或解任董事，(b)修改章程，(c)(i)解散、合併、股份轉換或分割，(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</p>	<p>17.5 與(a)選舉或解任董事，(b)修改章程，(c)(i)解散、合併（<u>不包括簡易合併</u>）、股權轉換或分割，(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</p>	<p>1. 增訂排除簡易合併之規定。</p> <p>2. 酌修條文用語及格式。</p>

原條文	修訂後條文	說明
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。	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 <u>盈餘</u> 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。	
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，就該議案在決議分割或合併之股東會集會前或集會中以書面表示異議，或以口頭表示異議經記錄，放棄表決權之股東，得要求公司以當時公平價格收買其所有之股份。	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 <u>（不包括簡易合併）</u> 的情況下，就該議案在決議分割或合併 <u>（不包括簡易合併）</u> 之股東會集會前或集會中以書面表示異議，或以口頭表示異議經記錄，放棄表決權之股東，得 <u>要求公司以當時公平價格收買其所有之股份。如在簡易合併之情況，公司百分之九十以上已發行有表決權之股份被其他參與合併公司持有者，公司應於董事會決議合併後，立即通知每位股東，並聲明股東得於一定期限內提出書面異議，要求公司以當時公平價格收買其所有之股份。</u>	1. 增訂簡易合併相關規定。 2. 酌修條文用語及格式。
28.2 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；	28.2 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	1. 配合證券交易所於2014年11月10日新修訂之股東權益保護重要事項，於章程第28.2條增訂董事當然解任、當選無效事由等股東權益保護重要事項之內容。

原條文	修訂後條文	說明
<p>(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有限制；</p> <p>(d) 其從事不法行為經有罪判決確定，且服刑期滿尚未逾五年；</p> <p>(e) 其因刑事詐欺、背信或侵占等罪，經判處一年以上有期徒刑確定，且服刑期滿尚未逾二年；</p> <p>(f) 其從事公職期間因侵占公司款項或公共資金經有罪判決確定，且服刑期滿尚未逾二年；</p> <p>(g) 其使用票據經拒絕往來尚未期滿；</p> <p>(h) 經股東會特別（重度）決議解任其董事職務；或</p> <p>(i) 除所應適用之相關法令另有規定外，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三十日內，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</p>	<p>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有限制；</p> <p>(d) 其從事不法行為經有罪判決確定，且服刑期滿尚未逾五年；</p> <p>(e) 其因刑事詐欺、背信或侵占等罪，經判處一年以上有期徒刑確定，且服刑期滿尚未逾二年；</p> <p>(f) 其從事公職期間因侵占公司款項或公共資金經有罪判決確定，且服刑期滿尚未逾二年；</p> <p>(g) 其使用票據經拒絕往來尚未期滿；</p> <p>(h) 經股東會特別（重度）決議解任其董事職務；</p> <p>(i) <u>在任期中轉讓股份超過選任當時所持有公司股份數額二分之一；或</u></p> <p>(j) <u>除法令、章程或公開發行公司法令另有規定，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，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三十日內，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</u></p>	<p>2. 酌修條文用語及格式。</p>

原條文	修訂後條文	說明
<p>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。</p> <p>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。</p>	<p>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。</p> <p><u>董事當選後，於就任前轉讓超過選任當時所持有之公司股份數額二分之一時，或於股東會召開前之停止股票過戶期間內，轉讓持股超過二分之一時，其當選失其效力。</u></p>	
<p>30.1 董事於其擔任董事期間，可同時擔任公司任何其他帶薪職位，其期間、條件及報酬等由薪酬委員會建議並提請董事會決定之。</p>	<p>30.1 董事（除獨立董事外）於其擔任董事期間，可同時擔任公司任何其他帶薪職位，其期間、條件及報酬等由薪酬委員會建議並提請董事會決定之。</p>	<p>明文排除獨立董事之適用。</p>
<p>32.6 縱使與本條（第 32.1 條至第 32.9 條）之規定不同，除公開發行公司法令另有規定外，董事會應設立由全體獨立董事組成的審計委員會，其中一人為主席，且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全體成員二分之一以上同意。審計委員會規則和程序應符合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、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</p>	<p>32.6 縱使與本條（第32.1條至第32.9條）之規定不同，除公開發行公司法令另有規定外，董事會應設立由全體獨立董事組成的審計委員會，其中一人為主席，且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全體成員二分之一以上同意。審計委員會規則和程序應符合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、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、<u>章程及公開發行公司法令之規定</u>，訂定審計委員會組織規程。</p>	<p>酌修條文用語。</p>

原條文	修訂後條文	說明
依其決議、合章程及公開發行公司法令之規定，訂定審計委員會組織規程。		

附件十

股東會議事規則修訂條文對照表		
修訂後條文	原條文	說明
<p>第六條</p> <p>6.1.2 本公司應依相關法令和章程規定之時間與方式，於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。並於股東常會開會二十一日前或股東臨時會開會十五日前將議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於本公司及本公司所委任之專業股務代理機構，且應於股東會現場發放。</p> <p>6.1.4 與(a)選舉或解任董事，(b)修改章程，(c)解散，合併或分割，(d)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，(e)讓與公司全部或主要部分營業或財產，(f)受讓他人全部營業或財產而對公司營運有重大影響者，(g)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，(h)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本公司章程第 35 條所規定款項之資本化，(i)公司私募發行具股權性質之有價證券等有關的事項，及(j)<u>發行人募集與發行有價證券處理準則第五十六條之一及第六十條之二</u>，應載明於股東會通知並說明其主要內容，且不得</p>	<p>第六條</p> <p>6.1.2 本公司應依相關法令和章程規定之時間與方式，於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。並於股東常會開會二十一日前或股東臨時會開會十五日前將議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於公司及其股務代理機構，且應於股東會現場發放。</p> <p>6.1.4 與(a)選舉或解任董事，(b)修改章程，(c)解散，合併或分割，(d)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，(e)讓與公司全部或主要部分營業或財產，(f)受讓他人全部營業或財產而對公司營運有重大影響者，(g)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，(h)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本公司章程第 35 條所規定款項之資本化，及(i)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。</p>	<p>一、配合「上市上櫃公司治理實務守則」第六條第一項，修正本條第一項第二款文字。</p> <p>二、配合發行人募集與發行有價證券處理準則第五十六條之一及第六十條之二之規定，修正本條第一項第四款文字。</p> <p>三、配合「上市上櫃公司治理實務守則」第六條第一項，爰修正本條第三項第二款內容。</p>

股東會議事規則修訂條文對照表

修訂後條文	原條文	說明
<p>以臨時動議提出。</p> <p>6.3.2 股東本人或股東所委託之代理人（以下稱「股東」）應憑出席證、出席簽到卡或其他出席證件出席股東會，<u>本公司對股東出席所憑依之證明文件不得任意增列要求提供其他證明文件；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。本公司應設簽名簿供出席股東簽到，或由出席股東繳交簽到卡以代簽到。</u></p> <p>6.3.6 董事會所召集之股東會，<u>董事長宜親自主持，且宜有董事會過半數之董事，及各類功能性委員會成員至少一人代表出席，並將出席情形記載於股東會議事錄。</u></p> <p>6.8.5 議案之表決，除公司法及本公司章程另有規定外，以出席股東表決權過半數之同意通過之。表決時，應逐案由主席或其指定人員宣佈出席股東之表決權總數後，由股東逐案進行投票表決，並於股東會召開後當日，將股東同意、反對及棄權之結果輸入公開資訊觀測站。</p> <p>6.15 本處理程序修訂於<u>二〇一五年三月二十三日</u>經董事會決議，並於<u>二〇一五年六月二十四日</u>經股東會決議通過。</p>	<p>6.3.2 股東本人或股東所委託之代理人（以下稱「股東」）應憑出席證、出席簽到卡或其他出席證件出席股東會；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。本公司應設簽名簿供出席股東簽到，或由出席股東繳交簽到卡以代簽到。</p> <p>6.3.6 董事會所召集之股東會，宜有董事會過半數之董事參與出席。</p> <p>6.8.5 議案之表決，除公司法及本公司章程另有規定外，以出席股東表決權過半數之同意通過之。表決時，應逐案由主席或其指定人員宣佈出席股東之表決權總數後，由股東逐案進行投票表決，並於股東會召開後當日，將股東同意、反對或棄權之結果輸入公開資訊觀測站。</p> <p>6.15 本處理程序修訂於二〇一三年五月二十三日經董事會決議，並於二〇一三年六月十九日經股東會決議通過。</p>	<p>四、配合「上市上櫃公司治理實務守則」第六條第二項，爰修正本條第三項第六款內容。</p> <p>五、配合「上市上櫃公司治理實務守則」第七條第三項之修正，爰修正本條第八項第五款內容。</p> <p>六、修訂歷程。</p>

附 錄

開曼群島公司法（2013 年修訂）
股份有限公司

修訂和重述章程大綱和章程

EUROCHARM HOLDINGS CO., LTD.

開曼商豐祥控股股份有限公司

成立於 2011 年 7 月 18 日

（經 2014 年 7 月 17 日特別決議通過）

開曼群島公司法（2013 年修訂版）

股份有限公司

修訂和重述章程大綱

EUROCHARM HOLDINGS CO., LTD.

開曼商豐祥控股股份有限公司

（經 2014 年 7 月 17 日特別決議通過）

1. 公司名稱為 EUROCHARM HOLDINGS CO., LTD. 開曼商豐祥控股股份有限公司。
2. 公司註冊所在地為開曼群島，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，公司有權實行未受《公司法》（2013 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. 公司授權資本額是新臺幣\$900,000,000 元，劃分為 90,000,000 股，每股面額新臺幣 10.00 元，根據《公司法》（2013 年修訂版）及其後修訂之版本和公司章程，公司得購回或購買股份，並得再分割或合併其中股份，得發行全部或部分資本，包括有優先權或遞延權利，或其他條件或限制等。公司得依前述約定設定發行，包括普通股或特別股。
6. 公司得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。

—頁面其餘部分有意空白—

開曼群島公司法（2013 年修訂版）

股份有限公司

修訂和重述章程

EUROCHARM HOLDINGS CO., LTD.

開曼商豐祥控股股份有限公司

（經 2014 年 7 月 17 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」	指規範公開發行公司或臺灣證券交易市場上市櫃公司的中華民國法律、規則和規章，包括但不限於《公司法》、《證券交易法》、《企業併購法》等相關規定、經濟部發布的辦法、規定、金融監督管理委員會（以下簡稱「金管會」）發布的辦法、規定、臺灣證券交易所股份有限公司（以下簡稱「證交所」）發布的規章、臺灣地區與大陸地區人民關係條例及其相關規範等。
「年度淨利」	係指依各該年度公司經審計之年度淨利。
「章程」	指公司章程。
「公司」	指[EUROCHARM HOLDINGS CO., LTD. 開曼商豐祥控股股份有限公司]。
「董事」	指當時之公司董事（為明確起見，包括任一及所有獨立董事）。
「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）。
「獨立董事」	指為符合當時有效之《公開發行公司法令》而經股東會選任為「獨立董事」的董事。
「公開資訊觀測站」	指金管會指定之網際網路資訊申報系統。
「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。
「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。
「簡單多數決」	指過半數。
「私募」	指由公司或經其授權之人挑選或同意之特定投資人認購公司之股份、選擇權、認股權憑證、附認股權公司債、附認股權特別股或其他有價證券。但不包括依據第 11.1 條至第 11.4 條所為之員工激勵計畫或股份認購協議、認股權憑證、選擇權或發行之股份。
「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」	指公司經股東會決議，讓與全部已發行股份予他公司作為對價，以繳足公司股東承購他公司所發行之新股或發起設立所需之股款之行為。
「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而代理參加股東會，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其為特別決議）代為行使表決權。
「分割」	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，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。
「法令」	指開曼群島《公司法》（2013 年修訂）及其因修訂、增補或重新制訂後之有效版本。
「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股份。

1.2 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，在解釋此等條款之意義時，應予忽略；
- (h) 《電子交易法》的第8部分不適用於本章程。
- (i) 公開發行公司法令於公司成為公開發行公司後始適用。

2. 營業開始

- 2.1 公司設立後，得於董事會認為適當之時點營業。
- 2.2 董事會得以公司資本或其他公司之款項支付因公司設立所生之全部費用，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），在不損害現有股份權利的情況下，董事會得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，無論該股份是否具有優先權，遞延權或其他權利或限制，且無論是關於股利、表決權、資本返還或其他方面的權利。公司得贖回或買回任何或所有此等股份、分割，或合併任何此等股份及就其資本之部分或全部發行，不論是賦予優先或特別之權利或權利之遞延，或其他任何條件或限制等，且除發行條件另有明文規定外，每一股份之發行不論係稱為普通股、特別股或其他，均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 董事會應在其所認為適當之處所備置股東名冊，惟如董事會對備置地點無決議時，股東名冊應備置在公司。

4.2 如董事會認為必要或適當時，公司得於開曼群島境內或境外經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 股份在證交所交易時，該上市股份得依照其所適用之法令及證交所之相關規定證明及轉讓其所有權。公司就股東名冊得按照法令第 40 條之規定記載股份詳細情況並加以保管，惟如上市股份適用之法令及證交所相關規定對記載格式另有規定者，從其規定。

5. 股東名冊停止過戶或認定基準日

5.1 為決定得獲得股東會或股東會延會通知之股東、得在股東會或股東會延會投票之股東、得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停止過戶期間，且於公司成為公開發行公司後，該停止過戶期間不應少於公開發行公司法令規定之最低期間。

5.2 於第 5.1 條之限制下，除股東名冊變更之停止，董事會為決定得獲得股東會通知、有權在股東會或股東會延會投票之股東名單，或為決定有權獲得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，董事會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過戶期間的規則和程序，包括向股東發出有關停止股東名冊變更期間的通知，應遵照董事會通過的政策，董事會並得隨時變更之，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、章程大綱、章程和公開發行公司法令另有規定外，公司發行之股份應以無實體發行，並採帳簿劃撥方式交付，並依公開發行公司法令於發行、轉讓或註

銷時依證券集中保管事業相關規定辦理。於董事會決議印製股票時，股東始有權獲得實體股票。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 股份不得登記為超過一位股東名下。

6.4 若股票塗污、磨損、遺失或損壞時，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。

7. 特別股

7.1 經三分之二以上董事出席，出席董事過半數通過之決議，及股東會之特別決議，公司得發行具有優先權利的股份為特別股。

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，且特別股之權利及義務不得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，於變更特別股之權利時，亦同：

- (1) 特別股分派股息及紅利之順序、定額或定率；
- (2) 特別股分派公司剩餘財產之順序、定額或定率；
- (3) 特別股股東行使表決權之順序或限制（包括無表決權等）；
- (4) 與特別股權利義務有關的其他事項；
- (5) 公司被授權或被強制應贖回特別股時，其贖回之方法；於不適用贖回權時，其相關規定。

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為之。新股份之發行應於公司之授權資本額內為之。

8.2 除於股東會另有決議外，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/或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之。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。公司應於前開公告及/或通知中聲明，如股

東未依指定之期限依原有股份比例認購發行之新股者，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的政策，且該政策應符合法令、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、公司分割或公司重整有關；(b) 與公司履行其認股權憑證及/或認股權契約之義務有關，包括第 11.1 條至第 11.4 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，(f) 依據第 8.7 條所發行之限制型股票；或(g) 其他公開發行公司法令規定之情形。
- 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 於不違反或牴觸法令之前提下，公司得經股東會特別（重度）決議發行限制員工權利之股份（下稱「限制型股票」）予公司及其從屬公司之員工，不適用第 8.2 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。
- 8.8 於不違反法令規定下，公司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決議辦理私募，其對象、有價證券種類、價格訂定及有價證券之轉讓限制等事項，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，公司發行的股份得自由轉讓。
- 9.2 除章程或公開發行公司法令另有規定，股東得以簽署轉讓文件方式轉讓股份。
- 9.3 董事會得同意公司無實體發行之各種類股份，得透過相關系統（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,惟上述應不違反章程、章程大綱、法令及公開發行公司法令。

10. 股份之贖回及買回

- 10.1 於不違反法令、章程大綱及章程之情況下,公司得依董事會決議之方式及條件隨時買回其股份。縱使有前述規定,若股份已於證交所交易,公司買回其股份應依據公開發行公司法令之規定,經董事會三分之二以上董事之出席及出席董事過半數同意,自證交所之集中交易市場買回其股份。公司如依本條規定買回於證交所上市之股份,該董事會決議及其執行情形,應依據公開發行公司法令於最近一次之股東會報告;其因故未買回股份者,亦同。
- 10.2 於不違反法令、章程及章程大綱規定之前提下,公司得發行得由股東或公司行使贖回權的股份。該股份贖回權之條件,應事前經公司以股東會特別決議通過,對於支付其贖回股份之款項,得以任何方式(包括股本)支付。於公司成為公開發行公司後,前述事項並應依公開發行公司法令規定本公司應遵循之相關規定辦理。
- 10.3 董事會於依據第 10.1 條至第 10.7 條買回或贖回股份時,決定該股份作為庫藏股(下稱「庫藏股」)。庫藏股不得配發或支付股利,亦不得就公司之資產為其他分配(無論係以現金或其他方式,包括公司清算時對於股東的資產分配)。
- 10.4 在不違反法令、章程及章程大綱之情形下,董事會得決定將該庫藏股註銷或將該買回庫藏股按合理條件(包括但不限於無償)轉讓予員工。於公司成為公開發行公司後,前述事項並應依公開發行公司法令規定本公司應遵循之相關規定辦理。
- 10.5 公司買回於證交所交易之股份後,以低於實際買回股份之平均價格(下稱「**平均買回價格**」)轉讓予員工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辦理,並應於該次股東會召集事由中列舉並說明下列事項,不得以臨時動議提出:
 - (a) 所定轉讓價格、折價比率、計算依據及合理性;
 - (b) 轉讓股數、目的及合理性;
 - (c) 認股員工之資格條件及得認購之股數;及
 - (d) 對公司股東權益影響事項:
 - (i) 可能費用化之金額及對公司每股盈餘稀釋情形;
 - (ii) 說明低於平均買回價格轉讓予員工對公司造成之財務負擔。
- 10.6 依據第 10.4 條買回而轉讓予員工之庫藏股總數,於轉讓任何庫藏股之日累計不得超過公司已發行且分派股份總數之百分之五,且累計轉讓予單一員工之庫藏股總

數於轉讓予該員工庫藏股之日，累計不得超過公司已發行且分派股份總數之千分之五。公司並得限制員工於不超過二年之期間內不得轉讓該股份。

- 10.7 縱使有第 10.1 條至 10.6 條之規定，在不違反法令章程和及章程大綱規定之情形下，公司得經股東會普通決議強制贖回或買回公司股份並註銷，該贖回或買回並應依股東所持股份比例為之。就該贖回或買回之給付（如有）應通過該贖回或買回之普通決議，以現金或公司特定財產之分配為之，惟(a)相關股份於贖回或買回時將被註銷且不會作為公司之庫藏股，且(b)於以現金以外之財產分配予股東時，其類型、價值及抵充數額應(i)於股東會決議前經中華民國會計師查核簽證，及(ii)經該收受財產股東之同意。於公司成為公開發行公司後，前述事項並應依公開發行公司法令規定本公司應遵循的相關規定辦理。

11. 員工激勵計畫

- 11.1 縱使有第 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工具予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、章程大綱和章程。於公司成為公開發行公司後，前述事項並應依公開發行公司法令規定本公司應遵循的相關規定辦理。
- 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工具不得轉讓，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相關契約，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之條件。
- 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 11.1 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之權利，惟該類股份發行條件另有規定者，不在此限。縱使有前述規定，如果章程的修改或變更損害了任一種類股份的優先權，則該相關修改或變更應經特別決議通過，並應經該類股份個別股東會之特別決議通過。
- 12.2 章程中與股東會相關的規定，應適用於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 股東死亡時，如該股份為共同持有者，其他生存之共同持有人、或該股份是單獨持有時之法定代理人，應為公司所認定唯一有權享有股份權益之人。死亡股東對於其所共有之股份如有任何責任者，亦不因死亡而免除。
- 13.2 因股東死亡、破產、清算、解散或因轉讓以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，且在董事會要求的相關證據完成後寄發書面通知，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、公開發行公司法令和章程規定之情形下，公司應以特別決議為下列事項：
- (a) 變更其名稱；
 - (b) 修改或增訂章程；
 - (c) 修改或增訂章程大綱有關宗旨、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；及
 - (e) 根據公司於股東會之決定，增加股本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，公司應向股東會提出。
- 14.2 在不違反法令、公開發行公司法令和章程的情形下，公司應以特別（重度）決議為下列事項：
- (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) 解任董事；
 - (c) 允許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；
 - (d) 將可分配股利及/或紅利及/或其他依第 35 條所規定款項予以資本化；
 - (e) 合併或分割，但如符合（開曼）法令所定義之「合併」，則應同時符合（開曼）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；及

(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、章程及公開發行公司法令之規定下，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，公司應以股東會特別（重度）決議為之；或

(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，公司應以股東會特別決議為之。

14.4 公司依法令、章程及或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。

14.5 在不違反法令及章程之前提下，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，於董事會呈股東會決議前，應經中華民國會計師查核簽證。於公司成為公開發行公司後，前述事項並應依公開發行公司法令規定本公司應遵循的相關規定辦理。

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 年度股東常會以外之其他股東會，為股東臨時會；

16.2 公司應於每一會計年度終了後六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。在股東會上，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，除法令或本條另有規定外，公司已成為公開發行公司後，股東會應於中華民國境內召開。公司已成為公開發行公司後，如在中華民國境外召開股東會者，應於董事會決議或股東取得主管機關召集許可後二日內申報證券交易所同意，且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，受理該等股東會股務行政事務（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，如經股東請求時，應立即進行股東臨時會之召集；

16.6 前條得請求召集股東會之股東，係指繼續一年以上持有已發行股份總數百分之三以上股份之股東。

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，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 如董事會於前述股東提出請求日起十五日內未為股東臨時會召集之通知者，則提出請求之股東得依據公開發行公司法令規定自行召集股東臨時會。

17. 股東會通知

- 17.1 任何年度股東常會或股東臨時會之召集，應至少於二日前通知各股東；如公司已成為公開發行公司，股東常會之召集應至少於三十日前通知各股東，任何股東臨時會之召集，應至少於十五日前通知各股東。每一通知之發出日或視為發出日及送達日不予計入。股東會通知應載明會議地點、日期、時間和召集事由，並應以下述方式，或經股東同意者以電子方式，或以公司規定的其他方式發出。但如經所有得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 倘公司非因故意漏向得獲得通知之股東發出股東會通知，或其未收到股東會會議通知，該股東會會議之程序不因此而無效。
- 17.3 公司於成為公開發行公司後，於股東常會開會三十日前或股東臨時會開會十五日前，一併公告股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事事項等各項議案之案由及說明資料，並依公開發行公司法令將該等資料電子檔案傳送至公開資訊觀測站。公司股東會採行書面行使表決權者，並應將前開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 公司應於股東會前依公開發行公司法令準備股東會議事手冊和補充資料供股東索閱，並陳列於公司及其股務代理機構，且應於股東會現場發放，並應依公開發行公司法令所規定之期限，傳送至公開資訊觀測站。
- 17.5 與(a)選舉或解任董事，(b)修改章程，(c)(i)解散、合併、股份轉換或分割，(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。
- 17.6 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。

- 17.7 公司應依法令及公開發行公司法令之規定，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，應構成股東會之出席法定權數。
- 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、公司盈餘分派或虧損撥補決議分發給每一股東或於公開資訊觀測站以公告為之。
- 18.3 除本章程另有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 在會議上進行投票的決議應通過投票方式決定。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得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、章程或公開發行公司法令另有明文規定外，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 依公開發行公司法令之規定，於相關之股東名冊停止過戶期間前持有已發行且分派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。

- 18.10 在公司依據公開發行法令之規定成為公開發行公司前，若經所有當時有權收到股東會通知並得於股東會出席和投票之全體股東簽署（若是法人，經其授權代表人之簽署），並以書面（以一份或是多份副本形式）作成決議（包括特別決議），應與經公司合法召開股東會所通過之決議，具有同一效力。

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 持有超過一股以上的股東就任何決議應以相同方式行使其持有股份之表決權。惟股東係為他人持有股份時，股東得主張在不違反法令之範圍內，依據公開發行公司法令分別行使表決權。
- 19.6 如股東會於中華民國召開者，董事會得決定股東於股東會之表決權得以書面投票或電子方式行使之。公司已成為公開發行公司後，如股東會於中華民國境外召開者，股東行使表決權之方式，應包括得採行以書面投票或電子方式行使表決權。如表決權得以書面投票或電子方式行使時，行使表決權之方式者，應載明於寄發予股東之股東會通知，其以書面投票或電子方式行使表決權意思表示應於股東會開會二日前送達公司，意思表示有重複時，以最先送達者為準。以前述方式行使表決權的股東應被視為已指派股東會主席為其代理人，並依書面或電子文件中之指示，在股東會中行使其股份之表決權。惟此種指派不應視為依公開發行公司法令之委託代理人。擔任代理人之主席無權就書面或電子文件中未提及或載明之任何事項而行使該等股東之表決權，亦不應就股東會中提案之任何原議案之修訂或任何臨時動議行使表決權。以此種方式行使表決權之股東應視為已拋棄其就該次股東會之臨時動議及/或原議案之修正之通知及表決權之權利。如股東會主席未依該等股東之指示代為行使表決權，則該股份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 倘股東依第 19.6 條之規定向公司送達其以書面或電子方式行使表決權之意思表示後，至遲應於股東會開會前二日前，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銷依本章程第 19.6 條視為指派股東會主席為其代理人之意思表示。倘股東依據第 19.6 條以書面或電子方式行使表決權之意思表示後，但逾期撤銷者，則不得撤銷第 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其股份之表決權。

- 19.8 倘股東已依第 19.6 條之規定指派主席為代理人透過書面或電子方式行使表決權者，仍以委託書委託其他代理人出席股東會者，則其後之委託其他代理人應視為已撤銷依第 19.6 條規定對於主席為代理人之指派。

20. 代理

- 20.1 委託代理人之委託書應以書面為之，由委託人親自簽名或蓋章。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，應於股東會開會五日前，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五日內，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 除股東依第 19.6 條之規定指派股東會主席為代理人透過書面或電子方式行使表決權，或屬依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，應以受託代理人出席行使之表決權為準。如股東於委託代理人出席股東會後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，以委託代理人出席行使之表決權為準。
- 20.8 一股東以出具一委託書，並以委託一人為限。委託書應於股東會開會五日前送達公司註冊處所，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。公司收受之委託書有重複時，除該股東於後送達之委託書中以書面明確撤銷先送達之委託書外，以最先送達於公司者為準。
- 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一併提供予股東。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二日前，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於股東會後七日內，有權向公司或其股務代理機構請求查閱該委託書之使用情形。
- 20.14 公司已成為公開發行公司法後，於中華民國境外召開股東會時，應於中華民國境內委託專業股務代理機構，受理股東投票事宜。

21. 委託書徵求

除法令及章程另有規定，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 股東會通過下列任一決議時，於該次股東會前已以書面通知公司反對該項決議之意思表示，並在該次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，但公司因解散所為之轉讓者，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，就該議案在決議分割或合併之股東會集會前或集會中以書面表示異議，或以口頭表示異議經記錄，放棄表決權之股東，得要求公司以當時公平價格收買其所有之股份。
- 22.3 前兩條所規定的請求應在決議日起二十日內，提出記載請求買回之股份種類及數額之書面，向公司請求。提出請求之股東與公司間協議決定該股東所持股份之收買價格（以下稱「股份收買價格」）者，公司應自決議日起九十日內支付價款。未能在決議日起六十日內達成協議者，股東應在該六十日期限後三十日內，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

股東為公司組織或其他非自然人時，該股東得根據其組織文件，或如組織文件無相關規範時，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，該被授權之人得代表該法人股東行使與作為個人股東所得行使權利相同的權利。

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

25. 董事

- 25.1 公司董事會應設置董事人數（包括獨立董事）五人至七人，每一董事任期三年，得連選連任。於符合相關法令要求（包括但不限於對上市櫃公司之要求）之前提下，公司得於前述董事人數範圍內隨時以董事會決議增加或減少董事的人數。董事因缺額而進行補選者，補選之董事之任期應以補足原董事之任期為限。
- 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 除公開發行公司法另有規定者外，應設置獨立董事人數不得少於三人。就公開發行公司法要求之範圍內，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。獨立董事之專業資格、持股與兼職限制、獨立性之認定，應依公開發行公司法之規定。
- 25.6 繼續一年以上持有公司已發行股份總數百分之三以上之股東，得以書面請求審計委員會之獨立董事成員為公司對董事提起訴訟，並得以有管轄權之法院為第一審管轄法院。獨立董事於前述之股東提出請求後三十日內不提起訴訟時，前述之股東得為公司提起訴訟，並得以有管轄權之法院為第一審管轄法院。

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。如果在對章程大綱或章程進行變更或股東會作出前述任何指示前，董事會所為的行為是有效的，則對章程大綱或章程其後所為之變更及或股東會其後做出之相關指示，不得使董事會該等先前行為無效。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 所有支票、本票、匯票和其他可流通票據以及向公司支付款項的所有收據，應以董事會決議所決定之方式為簽名、簽發、承兌、背書或以董事會決議之其他方式簽署。

- 26.3 董事會得行使公司全部權力，而為公司進行借款、對公司之保證、財產和未催繳之股本設定抵押或收取全部或部分費用，或以直接購買或是作為公司或任何第三人債務、責任或義務的擔保之用而發行債券、信用債券、設定抵押、公司債券或其他相關證券。
- 26.4 公司得購買董事責任保險，且董事會應參考海內外同業水準決定該保險之相關條件。
- 26.5 董事應忠實執行業務並盡善良管理人之注意義務，如有違反致公司受有損害者，負損害賠償責任。公司得以股東會普通決議，將該違反義務行為之所得，當作該違反義務行為係為公司利益所為而視其為公司之所得。如董事對於公司業務之執行，因違反法令致公司受有損害時，該董事應對公司負賠償之責。公司之董事對於公司業務之執行，如有違反法令致他人受有損害時，對他人應與公司負連帶賠償之責。以上所述之義務，於經理人亦有適用。

27. 董事之任命和免職

- 27.1 公司得於股東會以多數決，或低於多數時以最多票決，選任董事，此等投票應依下述第 27.2 條計票。公司得以特別（重度）決議解任董事。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，應構成選舉董事之股東會之法定出席股份數。
- 27.2 公司成為公開發行公司後，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。無任一投票權限於特定種類、派別或部別，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定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。
- 27.3 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及程序應符合董事會所擬訂並經股東會普通決議通過的政策，該政策應符合法令、章程大綱、章程及公開發行公司法令的規定。如公司已成為公開發行公司法令下之公開發行公司者，獨立董事之選任，應採用公開發行公司法令之候選人提名制度。
- 27.4 法人為股東時，得由其代表人當選為董事。代表人有數人時，並得分別當選。
- 27.5 縱使有第 27.1 條至第 27.4 條之規定，在公司依據公開發行法令成為公開發行公司之前，公司得以普通決議指派任何人擔任董事，亦得以普通決議解任任何董事。

28. 董事之解任

28.1 本章程縱使有相反之規定，公司得於董事任期未屆滿前，以普通決議改選全體董事，並依第 27.1 條之規定選舉新任董事。全體現任董事除另有決議外，應視為於通過改選決議時（在任期屆滿前）解任。

28.2 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有限制；
- (d) 其從事不法行為經有罪判決確定，且服刑期滿尚未逾五年；
- (e) 其因刑事詐欺、背信或侵占等罪，經判處一年以上有期徒刑確定，且服刑期滿尚未逾二年；
- (f) 其從事公職期間因侵占公司款項或公共資金經有罪判決確定，且服刑期滿尚未逾二年；
- (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) 除所應適用之相關法令另有規定外，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三十日內，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。

29. 董事會事項

29.1 董事會得訂定董事會進行會議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之半數。董事因故解任，致不足五人者，公司應於最近一次股東會補選之。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，董事會應於六十日內召開股東會補選董事以填補缺額。

- 29.2 除公開發行公司法令另有規定外，如獨立董事因故解任致其人數不足三人時，公司應於最近一次股東會補選之。除公開發行公司法令另有規定外，若所有獨立董事均解任時，董事會應於六十日內，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，主席無權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相關委員會。以該方式參加會議者，視為親自出席。公司董事會或相關委員會召開之地點與時間，應於公司所在地及辦公時間或便於董事出席且適合董事會或相關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公司高級職員得召集董事會，並應至少於一日前，或於成為公開發行公司後至少七日前，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。如有緊急情事時，得於發出召集通知後隨時召集之。於公司成為公開發行公司後，前述事項應依本公司應遵循之公開發行公司法令辦理。
- 29.6 續任董事得履行董事職務不受部分董事因解任所造成職位空缺之影響，惟如續任董事之人數低於章程所規定的董事人數時，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 對於董事會或董事委員會所作成的行為，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成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 董事於其擔任董事期間，可同時擔任公司任何其他帶薪職位，其期間、條件及報酬等由薪酬委員會建議並提請董事會決定之。
- 30.2 董事之報酬僅得以現金給付。該報酬之金額應由薪酬委員會建議並提請董事會決定，且應參酌董事對公司之服務範圍、價值及國內外同業之水準給付。公司應支付董事為參加董事會、委員會、常會或其他與公司業務有關會議之旅費、住宿費及其他相關費用，及/或支付由薪酬委員會建議、董事會決定之薪資。前述決定應遵守公開發行公司法令辦理。

- 30.3 除法令或公開發行公司法另有規定外，董事得在公司授權的範圍內代表公司，該董事個人或其公司得就其提供之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，並在股東會上依特別（重度）決議取得許可。如董事違反本條規定，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一年者，不在此限。
- 30.5 縱使本條（第 30.1 條至第 30.5 條）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，應於當次董事會說明其自身利害關係及其重要內容，且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。

31. 議事錄

董事會應將有關高階主管的任命、公司會議事項、各類股份之股東會、董事會及委員會，包括會議出席董事的姓名等事項，作成議事錄並加以保管。

32. 董事會權力之委託

- 32.1 於符合公開發行公司法之情形下，董事會得授權由一位或多位董事組成的委員會行使相關權力。如需常務董事或其他擔任管理職務的董事行使相關權力，亦得授權常務董事或其他擔任管理職務的董事行使之，惟如被授權之常務董事解除董事職務，對常務董事的授權視為撤回。上述授權受董事會所訂定條件之約束，且係附屬於或獨立於董事會之權力，並得撤回或變更。除另有規範外，章程中董事會議事的程序範亦適用於本條之委員會（如適用）。
- 32.2 董事會得設立委員會、任命經理或代理人處理公司事務、並得指定委員會的成員。相關任命應受董事會所訂定條件之約束、附屬於或獨立於董事會之權力、並得撤回或變更。除另有規範外，章程中董事會議事的程序規範亦適用於本條之委員會（如適用）。
- 32.3 董事會得訂定條件，以委託書授權或以其他方式指定公司代理人，該委託/指定不排除董事之權力，且該委託/指定得由董事會撤回。
- 32.4 董事會得經由委託書或以其他方式指定公司、事務所、個人或法人（無論由董事會直接或間接提名），作為公司之代理人或被授權人，在董事會認為適當的條件與期間下，有相關的權力、授權及裁量權（惟不得超過根據本章程董事會得行使的權力）。相關授權和委任，得包括董事會認為適當之條件，以保護、促進公司相關人員與代理人或被授權人處理相關事宜，董事會亦得授權相關代理人或被授權人再授權其所被授與的權力、授權及裁量權。

32.5 董事會應選任董事長，並得以其認為適當的條件、薪酬、資格任命適當之高階主管，履行職務，或解任之。除非委任契約另有約定，否則董事會得決議解任高階主管。

32.6 縱使與本條（第 32.1 條至第 32.9 條）之規定不同，除公開發行公司法令另有規定外，董事會應設立由全體獨立董事組成的審計委員會，其中一人為主席，且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全體成員二分之一以上同意。審計委員會規則和程序應符合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、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、合章程及公開發行公司法令之規定，訂定審計委員會組織規程。

32.7 任何下列公司事項應經審計委員會全體成員二分之一以上同意，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) 公司所決定或監督公司之主管機關所規定之其他事項；及
- (l) 其他公開發行公司法令規定之事項。

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，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 董事會應依照公開發行公司法令設立薪資報酬委員會。薪資報酬委員會委員之人數、專業資格、持股與兼職限制、獨立性之認定，應依公開發行公司法令之規定，

席次不低於三席，並由其中一人擔任薪資報酬委員會主席。薪資報酬委員會規則和程序應符合經薪資報酬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、公開發行公司法令之規定及金管會或證交所之指示及要求。董事會應依其決議、章程及公開發行公司法令之規定，訂定薪資報酬委員會組織規程。

- 32.9 前條薪資報酬應包括董事及經理人之薪資、股票選擇權與其他獎勵措施。除公開發行公司法令另有規定，第 32.9 條所述之經理人係指薪資報酬委員會組織規程所定義之經理人。

33. 印章

- 33.1 經董事會決議，公司得刻印章。該印章僅得由董事會或董事會授權之委員會依相關授權使用之。印章之使用應依照董事會制訂之印章使用規則(董事會得修改之)。
- 33.2 公司得在開曼群島境外複製印章供使用，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。董事會得在複製印章加上其使用之地點。
- 33.3 董事會授權之人得用印於其簽署的文件上，或在提交開曼群島或其他地方登記機關的文件上用印。

34. 股利、利益分派和公積

- 34.1 本公司處於成長階段，基於資本支出、業務擴充及健全財務規劃以求永續發展等需求，本公司之股利政策將依據本公司未來資金支出預算及資金需求情形，以現金股利及/或股份以代替現金股利方式配發予本公司股東。

除法令及公開發行公司法令另有規定外，公司得依董事會擬訂並經股東會以普通決議通過之利潤分配計畫分配利潤。董事會應依下述方式及順序擬訂利潤分配計畫：

- (a) 公司應就年度淨利先彌補歷年虧損(如有)；
- (b) 依公開發行公司法令規定或依主管機關要求提列或迴轉特別盈餘公積；
- (c) 所餘利潤得提撥不超過百分之二作為董事酬勞，及不低於百分之二作為員工紅利，該員工紅利得依第 11.1 條規定之員工激勵計畫配發。董事會應於盈餘分派之議案中明訂分派予員工之紅利之成數，股東會得於決議前修改該提案。董事兼任公司執行主管者得受領擔任公司員工之紅利；及
- (d) 任何所餘利潤得依法令及公開發行公司法令，並考量當年度之盈餘狀況及因應公司資本結構等發放股利，除董事會及股東會另有決議外，所分配予股東之盈餘不得低於當年度稅後盈餘之百分之二十，且現金股利之數額不得低於當年度擬分配利潤之百分之五十。倘當年度之每股股利不足新台幣一元者，公司得決定股利全數或部份以股票或現金發放之。

- 34.2 在不違反法令和章程的情形下，董事會得公告股利和每股盈餘，並以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、股份發行溢價金額或法令允許的其他款項支付股利或為利潤分派外，不得支付股利或為利潤分派。
- 34.3 除另有相關約定外，應根據股東持股比例分派股利。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 股東如應向公司支付款項，董事會得從應支付予該股東的股利或利潤分派中扣除之。
- 34.5 董事會於經股東會之普通決議通過後，得宣佈以特定資產作為全部或部分股利之分派（特別是其他公司之股份、債券或證券），或以其中一種或多種方式支付，如分配發生困難時，董事會得以適當、有效率的方式解決，並確定就特定資產分配之價值或其一部之價值，且得決定依所確定價值向股東支付現金以調整股東的權利；如董事會認為適當有效率者，得就上述特定資產設立信託。
- 34.6 任何股利、分派、利息或與股份有關的其他現金支付，得匯款轉帳給股東，或以支票或認股憑證郵寄到股東的登記地址。每一支票或認股憑證應依收件人的指示支付。
- 34.7 任何股利或分派不得向公司要求加計利息。
- 34.8 不能支付予股東的股利及/或在股利公告日起六個月後仍無人主張的股利，得依董事會的決定，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，且該股利仍為應支付給股東的債務。如於股利公告日起六年之後仍無人請求的股利，將被認定為股東已拋棄其得請求之權利，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，董事會得將列入公司準備金（包括股份溢價和資本贖回準備金）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予股東，代表股東將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。在這種情況下，董事會應為使該資本化生效所需之全部行為及事項，董事會並有權制訂其認為適當的規範，使股份將不會以小於最小單位的方式分配（包括規定該等股份應分配之權利歸公司所有而非該股東所有）。董事會得代表利害關係股東授權他人與公司訂立契約，規定資本化事項及其相關事項。於此授權下所簽訂之契約有效且對相關之人具有拘束力。

36. 公開收購

董事會於公司或公司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七日內，應依據公開發行公司法令設置審議委員會，並決議建議股東接受或反對本次公開收購，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；及
5. 其他公開發行公司法令規定之事項。

37. 會計帳簿

- 37.1 董事會應保存會計帳簿上、記錄與公司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的真實和公平情況並解釋其交易，則不能視為公司有適當的帳簿。
- 37.2 董事會得決定公司會計帳簿或其中一部分公開供非董事之股東檢查，以及在特定之範圍內、時間、地點、條件或規定下進行檢查。除經法令、董事會或股東會授權外，非董事之股東無權檢查公司會計帳簿或文件。
- 37.3 董事會得依法令之要求，於股東會備置損益表、資產負債表、合併報表(如有)以及其他報告和帳簿。
- 37.4 除所應適用之相關法令另有規定外，於成為公開發行公司後，所有董事會、委員會和股東會之議事錄和書面記錄應以中文為之，並附英文翻譯。於中文版本與其英文翻譯有不一致之情形，應以中文版本為準；惟相關決議應向開曼群島公司登記處登記之情形，應以英文版本為準。
- 37.5 依法令、委託書及依章程和相關規定製作之文件、表冊及/或電子存取資料，應保存至少一年。但與股東提起訴訟相關之委託書、文件、表冊及/或電子存取資料，如訴訟超過一年時，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、電傳或電子郵件發送給股東，或發送到股東名冊中所顯示的地址（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地址）。如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，將通知交付予快遞公司之日，視為通知寄送生效日，並且通知交付快遞後的第三日（不包括週六、週日或國定假日），應視為通知到達之日。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日（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或電傳發出通知時，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 股東會的通知應以上述方式，向在基準日於股東名冊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 如公司進入清算之程序，而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 如公司應進行清算，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. 財務會計年度

除董事會另有決議，公司財務年度應於每年十二月三十一日結束，並於公司設立當年度起，於每年一月一日開始。

41. 註冊續展

如公司依據法令為豁免公司，則得依法令規定及特別決議延長公司註冊，並得依開曼群島外之其他準據法進行公司登記而繼續存續，並註銷在開曼群島之登記。

42. 訴訟及非訴訟之代理人

在不違反法令之情形下，公司應依董事會決議，指定在中華民國境內有住所或居所之自然人為其在中華民國境內依公開發行公司法令規定之訴訟及非訴訟之代理人，且該訴訟及非訴訟之代理人為公司在中華民國境內之負責人。公司應將指定及變更依據公開發行公司法令向中華民國主管機關申報。

**THE COMPANIES LAW (2013 REVISION)
OF THE CAYMAN ISLANDS
COMPANY LIMITED BY SHARES**

AMENDED AND RESTATED MEMORANDUM AND ARTICLES OF ASSOCIATION

OF

EUROCHARM HOLDINGS CO., LTD.
開曼商豐祥控股股份有限公司

- Incorporated on the 18th day of July, 2011 -

(as adopted by a Special Resolution dated as of July 17, 2014)

THE COMPANIES LAW (2013 REVISION)
OF THE CAYMAN ISLANDS
COMPANY LIMITED BY SHARES

AMENDED AND RESTATED MEMORANDUM OF ASSOCIATION

OF

EUROCHARM HOLDINGS CO., LTD.

開曼商豐祥控股股份有限公司

(as adopted by a Special Resolution dated as of July 17, 2014)

1. The name of the Company is Eurocharm Holdings Co., Ltd. 開曼商豐祥控股股份有限公司.
2. The registered office of the Company shall be at the offices of International Corporation Services Ltd, PO Box 472, 2nd Floor, Harbour Place, 103 South Church Street, George Town KY1-1106, Grand Cayman, 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 (2012 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 \$900,000,000 divided into 90,000,000 shares of New Taiwan Dollars 10.00 each provided always that subject to the provisions of the Companies Law (2013 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 issue all or any part of its capital with priority or subject to any conditions or restrictions whatsoever and 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.

– Remainder of Page Intentionally Left Blank –

THE COMPANIES LAW (2013 Revision)
OF THE CAYMAN ISLANDS
COMPANY LIMITED BY SHARES

AMENDED AND RESTATED ARTICLES OF ASSOCIATION
OF
EUROCHARM HOLDINGS CO., LTD.

開曼商豐祥控股股份有限公司

(as adopted by a Special Resolution dated as of July 17, 2014)

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 stipulating 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 Financial Supervisory Commission (" FSC "), the rules and regulations promulgated by the Taiwan Stock Exchange (" 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)).
"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.
"Independent Directors"	means the Directors who are elected by the Members at a general meeting and designated as "Independent Directors" for the purpose of Applicable Public Company Rules which are in force from time to time.
"Market Observation Post System"	means the internet information reporting system designated by the FSC.
"Member"	has the same meaning as in the Statute.
"Memorandum"	means the memorandum of association of the Company.
"Merger"	means a transaction whereby (i) all of the companies 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.
"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.
"Private Placement"	means obtaining subscriptions for, or the sale of, Shares, options, warrants, rights of holders of debt or equity securities which enable those holders to subscribe further securities (including Shares), or other securities of the Company, either by the Company itself or a person authorized by the Company, primarily from or to specific investors or approved by the Company or such authorized person, but excluding any employee incentive programme or subscription agreement, warrant, option or

	issuance of Shares under Article 11.1 to 11.4 of these Articles.
"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 and includes a fraction of a share.
"Share Certificate" and "Share Certificates"	means a certificate or certificates representing a Share or Shares.
"Share Exchange"	means, by the resolution of the general meeting, a company transferring all its issued shares to another company in exchange for the issue to its shareholders of shares in that company.
"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 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.

"Statute"	means the Companies Law (2013 Revision) of the Cayman Islands, as amended, and every statutory modification or re-enactment thereof for the time being in force.
"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.

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.
- (i) Applicable Public Company Rules shall not apply until the Company has become a public company pursuant to Applicable Public Company Rules.

2 Commencement of Business

- 2.1 After incorporation, the Company may operate its business at the time the board of Directors deems 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 board of 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, purchase, spin-off or consolidate any or all of such Shares 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 board of Directors shall keep, or cause to be kept, the Register of Members at such place as the board of Directors may from time to time determine and, in the absence of any such determination, the Register of Members shall be kept at the Registered Office.

4.2 If the board of 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 board of 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 listed on the TWSE, title to such listed Shares may be evidenced and transferred in accordance with the laws applicable to and the rules and regulations of the TWSE that are or shall be applicable to such listed Shares and the Register of Members maintained by the Company in respect of such listed Shares may be kept by recording the particulars required by section 40 of the Statute in a form otherwise than legible if such recording otherwise complies with the laws applicable to and the rules and regulations of the TWSE that are or shall be applicable to such listed Shares.

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 board of Directors shall determine the period that the Register of Members shall be closed for transfers and after the Company has acquired public company status, such period shall not be less than the minimum period of time 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 board of Directors may fix in advance or arrears 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 board of Directors designates a record date in accordance with this Article 5.2, the board of 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 of the Register of Members, including notices to Members in regard to book closed periods of the Register of Members, shall be in accordance with policies adopted by the board of 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 Memorandum and Articles and the Applicable Public Company Rules, 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, the issuance, transfer or cancellation of the Shares be handled in accordance with the relevant rules of the central securities depository. A Member shall only be entitled to a Share Certificate if the board of Directors resolves that Share Certificates shall be issued. Share Certificates, if any, shall be in such form as the board of Directors may determine. Share Certificates shall be signed by one or more Directors authorised by the board of Directors. The board of 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 board of 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 No Shares may be registered in the name of more than one Member.
- 6.4 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 board of 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 relevant regulations 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, the Company shall, after reserving Shares for Public Offering (defined below) and Shares for Employees' Subscription (defined below) in accordance with Article 8.3, make a public announcement and/or 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 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/or 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 board of 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 ("Shares for Public Offering"). The Company may reserve 10% to 15% of the total amount of the new Shares to be issued for the subscription by the employees of the Company and its Subsidiaries ("Shares for Employees' Subscription"). The Company may restrain the shares subscribed by the aforementioned employees from being transferred or assigned to others within a specific period of time which shall in no case be longer 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, or the Spin-off of the Company, 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 11.1 to 11.4; (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; (f) in connection with the issue of Restricted Shares in

accordance with Article 8.7; or (g) other matters in accordance with the Applicable Public Company Rules.

- 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 board of 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 Subject to the provision of the Statute, the Company may, with the approval of a Supermajority Resolution in a general meeting, issue new Shares with restricted rights to the employees of the Company and its Subsidiaries ("Restricted Shares") and the provision of Article 8.2 shall not apply to any such issue of Restricted Shares. The terms of issue of Restricted Shares, including, but not limited to the number, issue price and other relevant conditions shall comply with the Applicable Public Company Rules.
- 8.8 Subject to the provisions of the Statute, the Company may, by resolutions of the Members passed at a general meeting attended by Members who represent a majority of the issued, outstanding Shares and approved by the Members who represent two-thirds or more of the Shares present and entitled to vote on such resolution, conduct Private Placements, and shall comply with the Applicable Public Company Rules to determine, inter alia, the purchaser(s), the types of securities, the determination of the offer price, and the restrictions on transfer of securities of such Private Placement.

9 Transfer of Shares

- 9.1 Subject to the Statute and the Applicable Public Company Rules, Shares issued by the Company may be freely transferable.
- 9.2 Subject to these Articles and the Applicable Public Company Rules, any Member may transfer all or any of his Shares by an instrument of transfer.
- 9.3 The Board may approve to effect transfers of Shares which are not issued physically through relevant systems (including systems of TDCC) without executing share transfer documents. With respect to non-physically issued shares, the Company shall notify holders of these shares to provide (or have a third party designated by such holders to provide) instruction(s) necessary for transfers of shares through relevant systems according to the requirement, equipment and demand of those systems, provided however, that such instructions shall not violate these Articles, Statute and the Applicable Public Companies Rules.

10 Redemption and Repurchase of Shares

- 10.1 Subject to the provisions of the Statute, the Memorandum, and the Articles, the Company may purchase its own Shares in the manner and terms to be resolved by the board of Directors from time to time. Notwithstanding the foregoing, for so long as any Shares are listed on the TWSE, the Company may purchase its own shares on such terms as are approved by resolutions of the Directors passed at a meeting of the board of Directors attended by more than two-thirds of members of the board and approved by a majority of the Directors present at such meeting, provided that any such repurchase shall be in accordance with the Applicable Public Company Rules. In the event that the Company proposes to purchase any Shares listed on the TWSE pursuant to this Article, the approval of the board of Directors and the implementation thereof shall be reported to the Members at the next general meeting in accordance with the Applicable Public Company Rules. Such reporting obligation shall apply even if the Company does not implement the repurchase proposal for any reason.
- 10.2 Subject to the provisions of Cayman Islands law, the Statute, the Memorandum, and the Articles, the Company may issue Shares that are to be redeemed or are liable to be redeemed at the option of the Member or the Company. The redemption of such Shares shall be effected in such manner as the Company may, by Special Resolution, determine before the issue of the Shares. The Company may make a payment in respect of the redemption of its own Shares in any manner (including out of capital). After the Company has acquired public company status, the foregoing matter shall be made in accordance with the Applicable Public Company Rules as applied to the Company.
- 10.3 The board of Directors may, upon the purchase or redemption of any Share under Article 10.1 to 10.7, determine that such Share shall be held as Treasury Share ("Repurchased Treasury Shares"). For Treasury Shares, no dividends shall be distributed or paid, nor shall any distribution of the Company's assets be made (whether in cash or by other means) (including any assets distribution to the Members when the Company is winding up) .
- 10.4 Subject to the provisions of the Statute, the Memorandum and the Articles, the board of Directors may determine to cancel a Treasury Share or transfer a Treasury Share to the employees on such terms as they think proper (including, without limitation, for nil consideration). After the Company has acquired public company status, the foregoing matter shall be made in accordance with the Applicable Public Company Rules as applied to the Company.
- 10.5 If the Company repurchases any Shares traded on the TWSE and proposes to transfer the Repurchased Treasury Shares to any employees of the Company or its Subsidiaries at the price below the average repurchase price paid by the Company for Repurchased Treasury Shares (the "Average Purchase Price") the Company shall require the approval of a resolution of the

Members passed at a general meeting attended by Members who represent a majority of the issued, outstanding Shares and approved by the Members who represent two-thirds or more of the Members present and entitled to vote on such resolution, and shall specify such motion in the meeting notice of that general meeting in accordance with the Applicable Public Company Rules which shall not be brought up as an ad hoc motion:

- (a) The transfer price, discount rate, calculation basis and reasonability;
- (b) Number of shares transferred, purpose and reasonability;
- (c) Qualification of employees' subscription and number of shares employees may subscribe; and
- (d) Matters affecting equity of the Members:
 - (i) Amounts that may become expenditures, and the dilution of EPS of the Company;
 - (ii) Explain the financial burden caused to the Company by transfer of shares to employees at a price lower than the Average Purchase Price.

10.6 The aggregate number of Treasury Shares to be transferred to employees pursuant to Article 10.4 shall not exceed 5 percent of the Company's total issued, allotted 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, allotted 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 employee for a period of no more than two years.

10.7 Notwithstanding anything to the contrary contained in Article 10.1 to 10.6, and subject to the Statute, the Memorandum and Articles, the Company may, with the approval of an Ordinary Resolution, compulsorily redeem or repurchase Shares, provided that such Shares shall be cancelled upon redemption or repurchase and such redemption or repurchase will be effected pro rata based on the percentage of shareholdings of the Members. Payments in respect of any such redemption or repurchase, if any, may be made either in cash or by distribution of specific assets of the Company, as specified in the Ordinary Resolution approving the redemption or repurchase, provided that (a) the relevant Shares will be cancelled upon such redemption or repurchase and will not be held by the Company as Treasury Shares, and (b) where assets other than cash are distributed to the Members, the type of assets, the value of the assets and the corresponding amount of such substitutive distribution shall be (i) assessed by an R.O.C. certified public account before being submitted to the Members for approval and (ii) agreed to by

the Member who will receive such assets. After the Company has acquired public company status, the foregoing matter shall be made in accordance with the Applicable Public Company Rules as applied to the Company.

11 Employee Incentive Programme

11.1 Notwithstanding the provision of Article 8.7 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 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 board of Directors from time to time in accordance with the Statute, the Memorandum and the Articles. After the Company has acquired public company status, the foregoing matter shall be made in accordance with the Applicable Public Company Rules as applied to the Company.

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 relevant 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 employee incentive programmes under Article 8.7 or this Article 11.1, provided that directors who are also employees of the Company or its Subsidiaries may 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 relevant 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 board of 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, the Applicable Public Company Rules and the Articles, 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; and
- (e) increase its authorised share capital 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 make proposal at a general meeting.

14.2 Subject to the provisions of the Statute, the Applicable Public Company Rules and the Articles, the Company shall by 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 any Director(s) who is engaging in business 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 or Spin-off 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; and
- (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, the Articles, and the Applicable Public Company Rules, with regard to the dissolution procedures of the Company, the Company shall pass

- (a) a Supermajority 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.

14.4 When the Company returns share capital according to the Statute, and the Articles, the share capital shall be returned in proportion to the shareholdings of the Members.

14.5 Subject to the provisions of the Statute and the Articles, if the Company intends to return share capital by assets other than cash, the asset to be returned and the amount to be deducted shall be approved by general meetings and consented by the Member who will receive such asset. Provided that the asset to be returned and the amount to be deducted shall be audited by the certified R.O.C. public accountant before they are submitted by the board of Directors for general meetings' resolution. After the Company has acquired public company status, the foregoing matter shall be made in accordance with the Applicable Public Company Rules as applied to the Company.

15 Registered Office

Subject to the provisions of the Statute, the Company may by resolution of the board of Directors change the location of its Registered Office.

16 General Meetings

16.1 All general meetings other than annual general meetings are 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 in the event the Company has acquired public company status. For general meetings to be held outside Taiwan, after the Company has acquired public company status, the Company shall apply to the TWSE to obtain its approval within two days after the board of Directors resolves to call a general meeting or within two days after the shareholder(s) obtain(s) the approval from competent authorities to convene the same. In addition, 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 board of Directors may call general meetings, and they shall on a Member's requisition forthwith proceed to convene an extraordinary general meeting of the Company.

16.6 Member(s) who are entitled to submit a Member's requisition as provided in the preceding Article 16.5 are 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 board of 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 two days' notice to each Member shall be given of any annual general meeting or extraordinary general meeting, or in the event the Company has acquired public company status, 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 the manner hereinafter mentioned, or be given via electronic means if agreed thereon by the Members, or be given in such other manner as may be prescribed by the Company, 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 After the Company has acquired public company status, the Company shall, at least thirty days prior to any annual general meeting or at least fifteen days prior to any extraordinary general meeting (as the case may be), make public announcement of the notice of such general meeting, instrument of proxy, the businesses and their explanatory materials of any sanction, discussion, election or removal of Directors and transform such information into electronic format and transmitted the same to the Market Observation Post System in accordance with the Applicable Public Company Rules. If the voting power in any general meeting will be exercised by way of a written ballot, the written ballot and the aforementioned information of such general meeting shall together be delivered to each Member. The Directors shall prepare a meeting handbook of relevant general meeting and supplemental materials in accordance with the Applicable Public

Company Rules at least twenty-one days prior to any general meeting (or at least fifteen days prior to any extraordinary general meeting), send to or make it available for the Members and transmitted the same to the Market Observation Post System

- 17.4 The Company shall prepare a meeting handbook of the relevant general meeting and supplemental materials available for inspection by the Members, which will be placed at the office of the Company and the Company's securities agent, distributed at the meeting venue, and transmitted to the Market Observation Post System within the period required by the Applicable Public Company Rules.
- 17.5 Matters pertaining to (a) election or discharge of Directors, (b) alteration of the Articles, and (c) (i) dissolution, Merger, Share Exchange or Spin-off, (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, and (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.
- 17.6 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.
- 17.7 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 the Statute and the Applicable Public Company Rules. Members may inspect and review the foregoing documents from time to time and may be accompanied by their lawyers or certified public accountants for the purpose of such 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 or make publicly available on the Market Observation Post System the copies 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 provided herein and subject to the Applicable Public Company Rules, if a quorum is not present at the time appointed for the general meeting, 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 no more than 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 board of Directors, the chairman of the board of 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 board of Directors shall act in lieu of the chairman. If there is no vice chairman of the board of Directors, or if the vice chairman of the board of 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 board of 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. 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, the Articles or the Applicable Public Company Rules, 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 Subject to the Applicable Public Company Rules, Member(s) holding 1% or more of the total number of issued, allotted, and 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.
- 18.10 Unless the Company has acquired public company status in accordance with the Applicable Public Company Rules, a resolution (including a Special Resolution) in writing (in one or more counterparts) signed by all Members for the time being entitled to receive notice of and to attend and vote at general meetings (or, being corporations, signed by their duly authorised representatives) shall be as valid and effective as if the resolution had been passed at a general meeting of the Company duly convened and held.

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 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; provided that a Member who holds Shares for the benefit of others may, to the extent permissible by the provisions of the Statute, cast the votes of the Shares in different ways in accordance with the Applicable Public Company Rules.
- 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 after the Company has acquired public company status, 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, and the Member voting by written ballot or electronic transmission shall submit such vote to the Company two days prior to the date of the relevant general meeting. In case that there are duplicate submissions, the first received by the Company shall prevail. 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 personally signed or sealed under the hand of the appointor, 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 a Member appointing the chairman of a general meeting as his proxy through written ballot or electronic transmission in the exercise of voting power pursuant to Article 19.6, or for trust enterprises organized under the laws of the R.O.C. or a securities agent approved pursuant to the 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. In the event that any Member who has authorised a proxy to attend a general meeting later intends to attend the general meeting in person or to exercise his voting power by way of a written ballot or electronic transmission, he shall, at least two days prior to such general meeting, serve the Company with a separate notice revoking his previous appointment of proxy. Votes by way of proxy shall remain valid if the relevant Member fails to revoke his appointment of such proxy before the prescribed time.

20.8 Each Member is only entitled to execute one instrument of proxy to appoint one proxy. 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 general meeting, or in any instrument of proxy sent out by the Company not less than five days before the time for holding the general meeting or adjourned general meeting at which the person named in the instrument proposes to vote. In case that there are duplicate instruments of proxy received from the same Member by the Company, the first instrument of proxy received by the Company shall prevail, unless an explicit written statement is made by the relevant Member to revoke the previous instrument of proxy in the later-received instrument of proxy.

20.9 The instrument of proxy shall be in the form approved by the Company and be expressed to be for a particular general 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 at least two days prior to the commencement of the general meeting, or adjourned general 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.

20.14 If a general meeting is to be held outside of the R.O.C. after the Company has acquired public company status, the Company shall engage a professional securities agent within the R.O.C. to handle the voting by the Members.

21 Proxy Solicitation

Subject to the provisions of the Statute and the Articles, 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 a general meeting, any Member who has notified the Company in writing of his objection to such a resolution prior to such meeting and has raised again his/her objection at such meeting, may request the Company to buy back all of his/her Shares at the then prevailing fair price:

- (a) The Company enters into, amends, or terminates any agreement 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;
- (b) 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
- (c) The Company accepts the transfer of the whole business or assets of another person, which has a material impact on the Company's business operations.

22.2 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 expressed his objection therefor, in writing or verbally with a record before or during the general meeting and forfeited his voting right provided, may request the Company to buy back all of his/her Shares at the then prevailing fair price.

22.3 The request prescribed in the preceding two Articles shall be delivered to the Company in writing, stating therein the types and numbers of Shares requested to be repurchased, within twenty

days after the date of the relevant resolution. In the event the requesting Member and the Company have reached an agreement in regard to the purchase price of the Shares held by 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 and the requesting Member fail to reach the agreement with respect to the appraisal price 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.

- 22.4 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

A Member, who is a corporation, organization or non-natural person entity, may in accordance with its constitutional documents, or in the absence of relevant provision in its constitutional documents by resolution of its board of directors or other governing body, authorise a 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 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 held by such Company (including held through such Company's Subsidiaries) shall not vote, 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 matter 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 matter but such Shares shall be counted in for calculating the number of Shares of the Members present at such general meeting for the purposes of determining the quorum. The aforementioned Member shall also not vote on behalf of any other Member.
- 24.3 If a Director creates or has created security over any Shares held by such Director, such Director shall notify the Company of such security. If at any time the number of the pledged Shares held by a Director exceeds half of the Shares held by such Director at the time of his appointment, then the voting rights attached to the Shares held by such Director at such time shall be reduced, such that the Shares over which security has been created which are in

excess of half of the Shares held by such Director at the date of his appointment shall not carry voting rights and shall not be counted in the number of votes casted by the Member at a general meeting.

25 Directors

- 25.1 There shall be a board of Directors consisting of no less than five (5) persons and no more than seven (7) persons, including Independent Directors, each of whom shall be appointed to a term of office of three (3) years and is eligible for re-election. The Company may from time to time by resolution of the board of Directors 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. In the event of any vacancy in the board of Directors, the new Director elected in the general meeting shall fill the vacancy for the residual term of office.
- 25.2 Unless otherwise approved by the 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 be removed from 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 Independent Directors shall have accounting or financial expertise.
- 25.5 Independent Directors shall have professional knowledge and shall maintain independence in discharging their directorial duties, and shall not have any direct or indirect interests in the Company. The professional qualifications, restrictions on shareholdings and concurrent positions, and assessment of independence with respect to Independent Directors shall be governed by the Applicable Public Company Rules.
- 25.6 Any Member(s) holding 3% or more of the Company's issued Shares for at least one year may in writing request the Independent Directors of the Audit Committee to bring action against the Directors on behalf of the Company in a court of competent jurisdiction as the court of first instance. If the Independent Directors fail to bring such action within thirty days after the

request by the Member, such Member may bring the action in a court of competent jurisdiction as the court of first instance in the name of 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 board of 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 board of 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 the board of Directors at which a quorum is present may exercise all powers exercisable by the board of Directors.
- 26.2 All cheques, promissory notes, drafts, bills of exchange and other negotiable instruments and all receipts for monies paid to the Company shall be signed, drawn, accepted, endorsed or otherwise executed as the case may be in such manner as the board of Directors shall determine by resolution.
- 26.3 The board of 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.
- 26.4 The Company may purchase liability insurance for Directors and the board of Directors shall determine the terms of such insurance by resolution, taking into account the standards of the industry in the R.O.C. and overseas.
- 26.5 The Directors shall faithfully carry out their duties with care, and may be held liable for the damages suffered by the Company for any violation of such duty. The Company may by Ordinary Resolution of any general meeting demand the Directors to disgorge any profit realised from such violation and regard the profits realised as the profits of the Company as if such violation was made for the benefit of the Company. The Directors shall indemnify the Company for any losses or damages incurred by the Company if such loss or damage is incurred as a result of a Director's breach of laws or regulations in the course of performing his duties. The Directors and the Company shall jointly and severally indemnify the third party for any losses or damages incurred by such third party if such loss or damage is incurred as a result of a Director's breach of laws or regulations in the course of performing his duties. The aforementioned duties of the Directors shall also apply to the managers of the Company.

27 Appointment and Removal of Directors

- 27.1 The Company may by a majority or, if less than a majority, the most number of votes, at any general meeting elect a Director, which vote shall be calculated in accordance with Article 27.2 below. 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 Director(s).
- 27.2 After the Company has acquired public company status, 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 board of 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 casted 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 consolidate 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 board of 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.
- 27.3 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 proposed by the board of Directors and approved 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 Independent Directors in the event the Company has acquired public company status in accordance with Applicable Public Company Rules.
- 27.4 If a Member is judicial person, the authorised representative of such Member may be elected as Director. If such Member has more than one authorised representative, each of the authorised representatives of such Member may be elected as Directors respectively.

27.5 Notwithstanding anything to the contrary in Article 27.1 to 27.4, unless the Company has acquired public company status in accordance with Applicable Public Company Rules, the Company may by Ordinary Resolution appoint any person to be a Director or may by Ordinary Resolution remove any Director.

28 Vacation of Office of Director

28.1 Notwithstanding anything in the Articles to the contrary, the Company may from time to time by Ordinary Resolution remove all Director from office before the expiration of their term of office and may elect new Directors in accordance with Article 27.1. and unless the resolution approving such removal and election provides otherwise, all the Directors shall be deemed to have been removed upon the passing of such resolution to elect new Directors prior to the expiration of such Director's applicable term of office.

28.2 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 to resign 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;
- (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 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) Subject to applicable law, 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 issued, 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.

In the event that the foregoing events described in any of clauses (b), (c), (d), (e), (f) and (g) has occurred in relation to a Director elect, such Director elect shall be disqualified from being elected as a Director.

29 Proceedings of Directors

- 29.1 The quorum for the transaction of the business of the board of Directors may be fixed by the board of 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) to fill the vacancies 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 due to the vacation of Independent Directors for any reason, the Company shall hold an election of Independent Directors to fill the vacancies 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 board of 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 board of Directors by at least one day's notice in writing or in the event the Company has acquired public company status in accordance with Applicable Public Company Rules, 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 the board of Directors may be held at any time after notice has been given in accordance with the Applicable Public Company Rules. After the Company has acquired public company status, the foregoing matter shall be made in accordance with the Applicable Public Company Rules as applied to the Company.

29.6 The continuing Directors may act notwithstanding any vacancy in other Directors' office , but if and so long as the number of continuing Directors is below the minimum number of Directors fixed by or pursuant to the Articles, the continuing Directors or Director may act only for the purpose of summoning a general meeting of the Company, but for no other purpose.

29.7 The board of Directors shall, by a resolution, establish rules governing the procedure of meeting(s) of the board of 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 board of 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 remuneration committee shall present its recommendations to the board of Directors for discussion and approval.

30.2 The Directors may be paid remuneration only in cash. The amount of such remuneration shall be recommended by the remuneration committee and determined by the board of Directors, and

take into account the extent and value of the services provided for the management of the Company and the standards of the industry in the R.O.C. and overseas. The Directors shall also be entitled to be paid all travelling, hotel and other expenses properly incurred by them in connection with their attendance at meetings of the board of Directors or committees of Directors, or general meetings of the Company, or separate meetings of the holders of any class of Shares or debentures of the Company, or otherwise in connection with the business of the Company, or to receive salaries in respect of their service as Directors as may be recommended by the compensation committee and determined by the board of Directors, or a combination partly of one such method and partly another, provided that any such determination shall be in accordance with the Applicable Public Company Rules.

30.3 Unless prohibited by the Statute or by the Applicable Public Company Rules, a Director may act on behalf of the Company to the extent authorized by the Company. Such Director 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 Notwithstanding anything to the contrary contained in this Article 30.1 to 30.5, 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 disclose to the meeting his or her interest and the material information of such interest, and 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.

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 person 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. Unless otherwise specified in the terms of his appointment an officer may be removed by resolution of the Directors.

32.6 Notwithstanding anything to the contrary contained in this Article 32.1 to 32.9, unless otherwise permitted by the Applicable Public Company Rules, the Directors 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. 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 matters so determined by the Company from time to time or required by any competent authority overseeing the Company; and
- (l) Any other matters in accordance with the Applicable Public Companies Rules.

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 shall establish a remuneration committee in accordance with the Applicable Public Company Rules. The number of members of the remuneration committee, professional qualifications, restrictions on shareholdings and position that a member of the remuneration committee may concurrently hold, and assessment of independence with respect to the members of the remuneration committee shall comply with the Applicable Public Company Rules. The remuneration committee shall comprise of no less than three members, one of which shall be appointed as chairman of the remuneration committee. The rules and procedures for convening any meeting of the remuneration committee shall comply with policies proposed by the members of the remuneration committee and approved by the Directors from time to time, provided that the rules and procedures approved by the Directors shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules and any directions of the FSC or TWSE. The Directors shall, by a resolution, adopt a charter for the remuneration committee in accordance with these Articles and the Applicable Public Company Rules.

32.9 The remuneration referred in the preceding Article shall include the compensation, salary, stock options and other incentive payment to the Directors and managers of the Company. Unless otherwise specified by the Applicable Public Company Rules, the managers of the Company for the purposes of this Article 32.9 shall mean executive officers as defined by the rules and procedures governing the remuneration committee.

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.

33.3 A person authorized by the Directors may affix the Seal over his signature alone to any document of the Company required to be authenticated by him under seal or to be filed with the Registrar of Companies in the Cayman Islands or elsewhere wheresoever.

34 Dividends, Distributions and Reserve

34.1 As the Company is in the growing stage, the dividend distribution may take the form of a cash dividend and/or stock dividends and shall take into consideration the Company's capital expenditures, future expansion plans, and financial structure and funds requirement for sustainable development needs etc.

Unless otherwise required by the Statute and the Applicable Public Company Rules, 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 at any general meeting. The Directors shall prepare such proposal as follows:

- (a) the proposal shall begin with the Company's Annual Net Income and offset its losses in previous years that have not been previously offset, if any;
- (b) set aside a special capital reserve or reversal, if one is required, in accordance with the Applicable Public Company Rules or as requested by the authorities in charge;
- (c) set aside no more than 2% of the balance as bonus to Directors and no less than 2% of the balance as bonus to employees of the Company, which may be distributed under an incentive programme approved pursuant to Article 11.1 above. The Directors shall 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. 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; and
- (d) Any balance left over may be distributed as Dividends in accordance with the Statute and the Applicable Public Company Rules and after taking into consideration profits of the current year and capital structure of the Company, unless otherwise specifically resolved by the board of the Directors and the general meetings, the amount of profits distributed to Members shall not be lower than 20% of profits (after tax) of the then current year and the amount of cash dividends distributed thereupon shall not be less than 50% of the profits proposed to be distributed of the then current year; in the event that the Dividends per share distributed in the current year is less than NT\$1, the Company may determine the Dividends to be distributed partially or entirely by stock dividends or cash dividends.

- 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 distribution other than a Dividend 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, a review committee shall be established under the Applicable Public Company Rules, and 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.
5. Other matters in accordance with the Applicable Public Company Rules.

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 Subject to applicable law, after the Company becomes a public reporting company, minutes and written records of all meetings of Directors, any committees of Directors, and any general meeting shall be made in the Chinese language with an English translation. In the event of any inconsistency between the Chinese language version and the relevant English translation, the Chinese language version shall prevail, except in the case where a resolution is required to be filed with the Registrar of Companies of Cayman Islands, in which case the English language version shall prevail.

37.5 Subject to the Statute, 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 initiates 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, 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 by 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, or telex, 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 Litigation and Non-Litigation Agent in the R.O.C.

Subject to the provisions of the Statute, the Company shall, by a resolution of the Directors, appoint or remove a natural person domiciled or resident in the territory of the R.O.C. to be its litigation and non-litigation agent in the R.O.C., pursuant to the Applicable Public Company Rules, and under which the litigation and non-litigation agent shall be the responsible person of the Company in the R.O.C. The Company shall report such appointment and any change thereof to the competent authorities in the R.O.C. pursuant to the Applicable Public Company Rules.

– Remainder of Page Intentionally Left Blank –

開曼商豐祥控股股份有限公司

股東會議事規則

1. 目的

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

2. 範圍

本公司股東會之議事規則，除法令或章程另有規定者外，應依本規則之規定。

3. 職責範圍

3.1 集團行政總處：負責本規則的制訂、修訂。

4. 定義

無

5. 流程

無

6. 作業內容

6.1 股東會召集、通知

6.1.1 本公司股東會除法令或章程另有規定外，由董事會召集之。

6.1.2 本公司應依相關法令和章程規定之時間與方式，於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。並於股東常會開會二十一日前或股東臨時會開會十五日前將議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於公司及其股務代理機構，且應於股東會現場發放。

6.1.3 通知及公告應載明召集事由、受理股東報到時間、報到處地點，及其他應注意事項；受理股東報到時間至少應於會議開始前三十分鐘辦理之，且報到處應有明確標示，並派適足適任人員辦理之。其通知經相對人同意者，得以電子方式為之。

6.1.4 與(a)選舉或解任董事，(b)修改章程，(c)解散，合併或分割，(d)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，(e)讓與公司全部或主要部分營業或財產，(f)受讓他人全部營業或財產而對公司營運有重大影響者，(g)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，(h)以發行新股方式分配公司全部或部分盈餘，法定公積及其他依本公司章程第 35 條所規定款項之資本化，及(i)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。

- 6.1.5 持有已發行股份總數百分之一以上股份之股東，得以書面向本公司提出股東常會議案。但以一項為限，提案超過一項者，均不列入議案。另股東所提議案非為股東會所得決議、提案股東於股東名冊停止過戶期間前持股未達已發行股份總數百分之一、或該議案於公告受理期間外提出者，董事會得不列為議案。
- 6.1.6 本公司應於股東常會召開前之停止股票過戶日前公告受理股東之提案、受理處所及受理期間；其受理期間不得少於十日。
- 6.1.7 股東所提議案以三百字為限，超過三百字者，不予列入議案；提案股東應親自或委託他人出席股東常會，並參與該項議案討論。
- 6.1.8 本公司應於股東會召集通知日前，將處理結果通知提案股東，並將合於本條規定之議案列於開會通知。對於未列入議案之股東提案，董事會應於股東會說明未列入之理由。
- 6.2 委託出席
- 6.2.1 股東得於每次股東會，出具本公司印發之委託書，載明授權範圍，委託代理人，出席股東會。
- 6.2.2 一股東以出具一委託書，並以委託一人為限，應於股東會開會五日前送達本公司註冊處所，或股東會召集通知或公司寄出之委託書上所指定之處所。委託書有重複時，以最先送達者為準。但聲明撤銷前委託者，不在此限。
- 6.2.3 委託書送達本公司後，股東欲親自出席股東會或欲以書面或電子方式行使表決權者，應於股東會開會前二日，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。
- 6.3 股東會召開
- 6.3.1 股東會應於董事會指定之時間及地點召開，惟除法令或章程另有規定外，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）。股東會之會議開始時間不得早於上午九時或晚於下午三時，召開之地點及時間，應充分考慮獨立董事之意見。
- 6.3.2 股東本人或股東所委託之代理人（以下稱「股東」）應憑出席證、出席簽到卡或其他出席證件出席股東會；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。本公司應設簽名簿供出席股東簽到，或由出席股東繳交簽到卡以代簽到。
- 6.3.3 本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東；有選舉董事者，應另附選舉票。
- 6.3.4 政府或法人為股東時，出席股東會之代表人不限於一人。法人受託出席股東會時，僅得指派一人代表出席。

- 6.3.5 股東會如由董事會召集者，其主席由董事長擔任之，董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定董事一人代理之，董事長未指定代理人或指定之代理人因故不能行使代理職權者，由其他出席之董事互推一人代理之。主席由董事代理者，以任職六個月以上，並瞭解公司財務業務狀況之董事擔任之；主席如為法人董事之代表人者，亦同。
- 6.3.6 董事會所召集之股東會，宜有董事會過半數之董事參與出席。
- 6.3.7 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。
- 6.3.8 本公司得指派所委任之律師、會計師或相關人員列席股東會。
- 6.4 股東會開始
- 6.4.1 股東會之出席，應以股份為計算基準。出席股數依簽名簿或繳交之簽到卡，加計以書面或電子方式行使表決權之股數計算之。
- 6.4.2 除章程另有明文規定外，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，主席得宣佈延後開會，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，主席應宣佈該股東會流會。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。
- 6.5 議案討論
- 6.5.1 股東會如由董事會召集者，其議程由董事會訂定之，會議應依排定之議程進行，非經股東會決議不得變更之。
- 6.5.2 股東會如由董事會以外之其他有召集權人召集者，準用前項之規定。
- 6.5.3 前二項排定之議程於議事（含臨時動議）未終結前，非經決議，主席不得徑行宣佈散會；主席違反議事規則，宣佈散會者，董事會其他成員應迅速協助出席股東依法定程式，以出席股東表決權過半數之同意推選一人擔任主席，繼續開會。
- 6.5.4 主席對於議案及股東所提之修正案或臨時動議，應給予充分說明及討論之機會，認為已達可付表決之程度時，得宣佈停止討論，提付表決。
- 6.6 股東發言
- 6.6.1 出席股東發言前，須先填具發言條載明發言要旨、股東戶號(或出席證編號)及戶名，由主席定其發言順序。
- 6.6.2 出席股東僅提發言條而未發言者，視為未發言。發言內容與發言條記載不符者，以發言內容為準。
- 6.6.3 同一議案每一股東發言，非經主席之同意不得超過兩次，每次不得超過五分鐘，惟股東發言違反規定或超出議題範圍者，主席得制止其發言。
- 6.6.4 出席股東發言時，其他股東除經徵得主席及發言股東同意外，不得發言干擾，違反者主席應予制止。
- 6.6.5 法人股東指派二人以上之代表出席股東會時，同一議案僅得推由一人發言。

6.6.6 出席股東發言後，主席得親自或指定相關人員答覆。

6.7 表決股數之計算、規避制度

6.7.1 股東會之表決，應以股份為計算基準。

6.7.2 股東會之決議，對無表決權股東之股份數，不算入已發行股份之總數。

6.7.3 股東對於會議之事項，有自身利害關係且其利益可能與公司之利益衝突時，不得加入表決，並不得代理他股東行使其表決權。

6.7.4 前項不得行使表決權之股份數，不算入已出席股東之表決權數。

6.7.5 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，一人同時受二人以上股東委託時，其代理之表決權不得超過已發行股份總數表決權之百分之三，超過時其超過之表決權，不予計算。

6.8 表決

6.8.1 股東每股有一表決權；但受限制或本公司章程規定無表決權者，不在此限。

6.8.2 本公司召開股東會時，得實行以書面或電子方式行使其表決權；但股東會於中華民國境外召開者，公司應提供股東得採行以書面投票或電子方式行使表決權。其以書面或電子方式行使表決權時，其行使方法應載明於股東會召集通知。以書面或電子方式行使表決權之股東，視為親自出席股東會。但就該次股東會之臨時動議及原議案之修正，視為棄權，故本公司宜避免提出臨時動議及原議案之修正。

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

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

6.8.5 議案之表決，除公司法及本公司章程另有規定外，以出席股東表決權過半數之同意通過之。表決時，應逐案由主席或其指定人員宣佈出席股東之表決權總數後，由股東逐案進行投票表決，並於股東會召開後當日，將股東同意、反對或棄權之結果輸入公開資訊觀測站。

6.8.6 除議程所列議案外，股東提出之其他議案或原議案之修正案或替代案，應有其他股東附議。

6.8.7 同一議案有修正案或替代案時，由主席並同原案定其表決之順序。如其中一案已獲通過時，其他議案即視為否決，勿庸再行表決。

6.8.8 議案表決之監票及計票人員，由主席指定之，但監票人員應具有股東身分。

6.8.9 股東會表決或選舉議案之計票作業應於股東會場內公開處為之，且應於計票完成後，當場宣布表決之結果，包含統計之權數，並作成紀錄。

6.9 選舉事項

- 6.9.1 股東會有選舉董事時，應依本公司所訂相關選任規範辦理，並應當場宣佈選舉結果，包含當選董事之名單與其當選權數。
- 6.9.2 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。但遇有與股東會召集程序不當或不當通過決議有關之訴訟情事時，應保存至訴訟終結為止。
- 6.10 會議記錄
- 6.10.1 股東會之議決事項，應作成議事錄，由主席簽名或蓋章，並於會後二十日內，將議事錄分發各股東。議事錄之製作及分發，得以電子方式為之。
- 6.10.2 前項議事錄之分發，本公司得以輸入公開資訊觀測站之公告方式為之。
- 6.10.3 議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事經過之要領及其結果記載之，在本公司存續期間，應永久保存。
- 6.10.4 本公司應於受理股東報到時起將股東報到過程、會議進行過程、投票計票過程全程連續不間斷錄音及錄影，影音資料並應至少保存一年。但遇有與股東會召集程序不當或不當通過決議有關之訴訟情事時，應保存至訴訟終結為止。
- 6.11 對外公告
- 6.11.1 徵求人徵得之股數及受託代理人代理之股數，本公司應於股東會開會當日，依規定格式編造之統計表，於股東會場內為明確之揭示。
- 6.11.2 股東會決議事項，如有屬法令規定、臺灣證券交易所股份有限公司規定之重大訊息者，本公司應於規定時間內，將內容傳輸至公開資訊觀測站。
- 6.11.3 本公司依本規則及相關法令辦理申報公告事宜係俟本公司辦理股票公開發行申報生效之日起始適用之。
- 6.12 會場秩序之維護
- 6.12.1 辦理股東會之會務人員應佩帶識別證或臂章。
- 6.12.2 主席得指揮糾察員或保全人員協助維持會場秩序。糾察員或保全人員在場協助維持秩序時，應佩戴「糾察員」字樣臂章或識別證。
- 6.12.3 會場備有擴音設備者，股東非以本公司配置之設備發言時，主席得制止之。
- 6.12.4 股東違反議事規則不服從主席糾正，妨礙會議之進行經制止不從者，得由主席指揮糾察員或保全人員請其離開會場。
- 6.13 休息、續行集會
- 6.13.1 會議進行時，主席得酌定時間宣佈休息，發生不可抗拒之情事時，主席得裁定暫時停止會議，並視情況宣佈續行開會之時間。
- 6.13.2 股東會排定之議程於議事（含臨時動議）未終結前，開會之場地屆時未能繼續使用，得由股東會決議另覓場地繼續開會。
- 6.13.3 股東會得決議在五日內延期或續行集會。
- 6.13.4 會議散會後，股東不得另推選主席於原址或另覓場所續行會議。
- 6.14 本規則經股東會通過後施行，修正時亦同。本規則訂定後，如遇相關法令變更，本規則應適時配合修正，並應依照法令經董事會及股東會決議通過。

6.15 本處理程序修訂於二〇一三年五月二十三日經董事會決議，並於二〇一三年六月十九日經股東會決議通過。

開曼商豐祥控股股份有限公司

Eurocharm Holdings Co., Ltd.

全體董事持股情形

- 一、 本公司實收資本額新台幣 644,881,530 元，並已發行流通在外股數計 64,488,153 股。
- 二、 本公司全體董事法定持有股數為 5,159,052 股，截至本股東常會停止過戶日全體董事持有股數為 38,602,276 股，已符合證券交易法第 26 條規定成數標準。
- 三、 本公司設置審計委員會，故無監察人法定應持有股數之適用。

基準日：2015 年 4 月 25 日

職稱	姓名	目前持有股數
董事長	New General Limited 代表人：游明輝	13,833,217
董事	Seashore Group Limited 代表人：游義章 代表人：游義原	24,769,059
董事	張景溢	-
獨立董事	林維民	-
獨立董事	彭協如	-
獨立董事	馮震宇	-
全體董事持股合計		38,602,276

附錄四：董事會通過擬議盈餘分配之員工紅利及董事酬勞相關資訊

員工紅利及董事酬勞

(一)、公司章程所載員工紅利及董事酬勞之成數及範圍：

1. 所餘利潤不低於百分之二作為員工紅利。
2. 所餘利潤得提撥不超過百分之二作為董事酬勞。

(二)、董事會通過之擬議配發員工紅利及董事酬勞等資訊：

1. 配發員工紅利、員工股票紅利及董事酬勞：
 - (1) 配發員工紅利金額：新台幣 13,350,000 元。
 - (2) 配發員工股票紅利：0 元。
 - (3) 董事酬勞金額：新台幣 6,870,000 元。
2. 擬議配發員工股票紅利股數及其佔盈餘轉增資之比例：不適用。