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

二〇二五年股東常會

議事手冊

開會日期：二〇二五年五月二十九日(星期四)上午九時三十分
開會地點：新北市新莊區中央路 469 號
（典華幸福機構三樓愛丁堡 S 廳）
股東會召開方式：實體股東會

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開曼商豐祥控股股份有限公司

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

二〇二五年股東常會開會議程

一、 股東會日期：2025年5月29日 (星期四) 上午九時三十分

二、 股東會地點：新北市新莊區中央路469號

(典華幸福機構三樓愛丁堡S廳)

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第一案

案由：2024 年度營業報告，謹報請 公鑒。

說明：本公司 2024 年度營業報告書，請參閱本手冊第 17 頁至第 21 頁【附件一】。

第二案

案由：2024 年度審計委員會審查決算表冊報告，謹報請 公鑒。

說明：本公司 2024 年度審計委員會審查報告書，請參閱本手冊第 22 頁【附件二】。

第三案

案由：2024 年度董事酬勞及員工酬勞分配情形報告，謹報請 公鑒。

說明：1.本公司 2024 年度獲利為新台幣 1,444,476,134 元，擬配發 2024 年度董事酬勞新台幣 12,000,000 元及員工酬勞新台幣 43,825,720 元，均以現金方式發放。

2.員工酬勞發放對象包含本公司及從屬公司之符合一定條件員工。其發放金額將參酌年資、職級、工作績效、整體貢獻或特殊功績，以及員工資格認定等相關事項授權董事長全權處理之。

第四案

案由：本公司 2024 年度給付董事酬金報告，謹報請 公鑒。

說明：1.本公司依公司章程規定，董事長及董事之報酬，依其對本公司營運參與之程度、貢獻之價值，並參酌國內外業界水準，授權由董事會議定之。

2.公司章程明訂不高於年度獲利之 2%作為董事酬勞，並依董事所投入之時間及分攤之責任等因素，做為酬勞給付之依據。

3.本公司 2024 年董事之個別酬金細目如下：

職稱	姓名	董事酬金								A、B、C及D等四項總額及占稅後純益之比例(%)		兼任員工領取相關酬金								A、B、C、D、E、F及G等七項總額及占稅後純益之比例(%)		領取來自子公司以外轉投資事業或母公司酬金
		報酬(A)		退職退休金(B)		董事酬勞(C)		業務執行費用(D)				薪資、獎金及特支費等(E)		退職退休金(F)		員工酬勞(G)						
																本公司		財務報告內所有公司				
		本公司	財務報告內所有公司	本公司	財務報告內所有公司	本公司	財務報告內所有公司	本公司	財務報告內所有公司	本公司	財務報告內所有公司	本公司	財務報告內所有公司	本公司	財務報告內所有公司	現金金額	股票金額	現金金額	股票金額	本公司	財務報告內所有公司	
董事長(法人代表)	游明輝(註)	2,288	2,288	-	-	4,500	4,500	-	-	6,788 0.60	6,788 0.60	-	1,150	-	-	-	-	-	-	6,788 0.60	7,938 0.70	無
董事(法人代表)	游義章(註)	-	-	-	-	1,500	1,500	-	-	1,500 0.13	1,500 0.13	1,456	2,558	-	-	2,716	-	2,716	-	5,672 0.50	6,774 0.59	無
董事	游義原	-	-	-	-	1,900	1,900	-	-	1,900 0.17	1,900 0.17	1,746	2,558	-	-	2,716	-	2,716	-	6,362 0.56	7,174 0.63	無
董事	張景溢	-	-	-	-	1,000	1,000	120	120	1,120 0.10	1,120 0.10	-	-	-	-	-	-	-	-	1,120 0.10	1,120 0.10	無
獨立董事	郭逸仁	-	-	-	-	1,040	1,040	120	120	1,160 0.10	1,160 0.10	-	-	-	-	-	-	-	-	1,160 0.10	1,160 0.10	無
獨立董事	林妍希	-	-	-	-	1,030	1,030	120	120	1,150 0.10	1,150 0.10	-	-	-	-	-	-	-	-	1,150 0.10	1,150 0.10	無
獨立董事	袁震天	-	-	-	-	1,030	1,030	120	120	1,150 0.10	1,150 0.10	-	-	-	-	-	-	-	-	1,150 0.10	1,150 0.10	無
合計		2,288	2,288	-	-	12,000	12,000	480	480	14,768 1.30	14,768 1.30	3,202	6,266	-	-	5,432	-	5,432	-	23,402 2.06	26,466 2.32	

註 1：游明輝先生為 New General Limited 法人代表人。

註 2：游義章先生為 Seashore Group Limited 法人代表人。

第五案

案由：2024 年度盈餘現金股利分配情形報告，謹報請 公鑒。

說明：1.本公司依公司章程規定，業經董事會決議通過分配股東現金股利 591,933,608 元（每股分配 8.69 元，依 2024 年 12 月 31 日流通在外股數 68,097,450 股計算），盈餘分配表請參閱本手冊第 23 頁【附件三】。

2.授權董事長依相關規定另訂除息基準日及發放日等相關事宜；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，授權董事長全權處理。

承 認 事 項

第一案 (董事會提)

案由：承認本公司 2024 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 2024 年度合併財務報表業經安永聯合會計師事務所陳國帥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 17 頁至第 21 頁【附件一】及第 24 頁至第 32 頁【附件四】。

3.敬請　承認。

決議：

第二案 (董事會提)

案由：2024 年度盈餘分配案，提請　承認。

說明：1.本公司 2024 年度盈餘分配案，業經本公司第五屆第二十次董事會決議通過，2024 年度稅後盈餘為新台幣 1,141,282,890 元，加計 2024 年度確定福利計劃之再衡量數新台幣 2,974,547 元，減計提列法定盈餘公積新台幣 114,425,744 元，及加計迴轉特別盈餘公積新台幣 251,592,709 元，合計可分配盈餘為新台幣 3,772,814,988 元，擬依本公司章程規定分配股東現金股利新台幣 591,933,608 元（每股分配 8.69 元，依 2024 年 12 月 31 日流通在外股數 68,097,450 股計算），分配後未分配盈餘共計新台幣 3,180,881,380 元，保留至以後年度。2024 年盈餘分配表請參閱本手冊第 23 頁【附件三】。

2.敬請　承認。

決議：

討 論 事 項

第一案 (董事會提)

案由：擬發行 2025 年限制員工權利新股案。

說明：1.本公司為吸引及留任本公司所需人才，並激勵員工及提升員工向心力，以期共同創造公司及股東之利益，依據公司法第 267 條及「外國發行人募集與發行有價證券處理準則」(下稱「外募發準則」)等相關規定，特訂定本次限制員工權利新股發行辦法。

2.於股東會決議之日起一年內一次或分次辦理，並自主管機關申報生效通知到達日起二年內，得視實際需求，一次或分次發行，實際發行日期及相關作業事項由董事會授權董事長訂定之。

3.本次發行之限制員工權利新股內容如下：

(1)發行總額：發行總額為新臺幣 2,000,000 元，每股面額新臺幣 10 元，共計發行普通股 200,000 股。

(2)發行條件：

A.發行價格：有償認購，預定發行價格為發行日前一個月之平均收盤價 50%。

B.發行股份種類：普通股。

C 既得條件：

a.既得條件分 A、B 類兩種。其中，A 類發行數量為 80,000 股，自給與日止任職年資屆滿十二年(含)以上者；B 類發行數量為 120,000 股，自給與日止任職期間未滿十二年者。

b.員工自認購限制員工權利新股後須於各既得期間屆滿日仍在職，且期間未曾有違反公司勞動契約、工作規則、競業禁止、保密協議或與公司間合約約定等情事，並同時達成公司所設定個人績效評核指標與公司整體績效指標；於各年度既得日可既得分別如下:

(a)認購後任職期滿一年，認購股數之 30%；

(b)認購後任職期滿二年，認購股數之 30%；

(c)認購後任職期滿三年，認購股數之 40%。

c.個人績效評核指標：最近一次年度個人績效評核結果為 80 分(含)以上。

d.公司整體績效指標：以既得期間屆滿之最近一年度經會計師查核簽證之財務報表，達成以下兩條件其中之一：

(a)營收成長(較前一年) :成長 10%。

(b)營業淨利率:達 13%。

(3)員工資格條件及認購股數：

A.本獎勵計畫適用對象以限制員工權利新股給與日當日在職、為正式編制內全職且達到一定績效表現之本公司及本公司國內外從屬公司之高階主管為限。所稱從屬公司，依金管證發字第 1070121068 號令之規定認定之。具資格之高階主管需是經(副)理級(含)以上，及對本公司營運決策有重大影響或未來核心技術與策略發展之關鍵人才。

B.實際得為被給予之員工及其得認購股份數量，將參酌服務年資、職等、工作績效、整體貢獻、特殊功績或其他營運管理及業務發展策略所需等因素，由董事長核定，提報董事會同意後認定之，惟具經理人身分之員工或具員工身分之董事者應先經薪資報酬委員會同意，非具經理人身分之員工，應先提報審計委員會同意。

C.依外募發準則第 60 條第 2 項準用發行人募集與發行有價證券處理準則（下稱「募發準則」）第 60 條之 9 之規定，本公司給與單一員工依募發準則第 56 條之 1 第 1 項規定發行員工認股權憑證累計得認購股數，加計累計取得限制員工權利新股之合計數，不得超過已發行股份總數之千分之三，且加計本公司依募發準則第 56 條第 1 項規定發行員工認股權憑證累計給予單一員工得認購股數，不得超過已發行股份總數之百分之一。但經各中央目的事業主管機關專案核准者，單一員工取得員工認股權憑證與限制員工權利新股之合計數，得不受前開比例之限制。

(4)辦理本次限制員工權利新股之必要理由：

本公司為吸引及留任本公司所需人才，並激勵員工及提升員工向心力，以期共同創造公司及股東之利益。

(5)對股東權益影響事項：

A.可能費用化之金額：以本公司 2025 年 1 月份之平均收盤價每股 200.33 元估算，假設全數達成既得條件，則可能費用化之總金額為新台幣 20,033 仟元。暫估 2025 年至 2028 年費用化之金額分別為 3,895 仟元、9,683 仟元、4,674 仟元及 1,781 仟元。

B.對公司每股盈餘稀釋情形：以本公司 2025 年 01 月 31 日已發行流通在外股數 68,394,390 股計算，暫估 2025 年至 2028 年對每股盈餘稀釋之影響分別為 0.06 元、0.14 元、0.07 元及 0.02 元。

4.本公司 2025 年限制員工權利新股發行辦法，請參閱本手冊第 33 頁至第 35 頁【附件五】。本次各項條件，如因主管機關指示或相關法令規則修訂而有修訂或調整之必要時，擬提請股東常會授權董事會或其授權之人全權處理相關事宜。

決議：

第二案 (董事會提)

案由：修訂本公司「公司章程」案，提請　討論。

說明：1.為配合臺灣證券交易所修正之股東權益保護事項檢查表及董事會設置及行使職權應遵循事項要點法之修訂，擬修訂本公司之章程，修訂前後條文對照表請參閱本手冊第 36 頁至第 38 頁【附件六】。

2.敬請 決議。

決議：

選 舉 事 項

案由：全面改選董事（含獨立董事）案。 (董事會提)

說明：1.本公司現任董事任期將於 2025 年 5 月 30 日屆滿，依法提前辦理全面改選事宜。

2.依本公司章程之規定，本次選舉應選任董事七席，(含獨立董事三席)，任期三年，連選得連任。

3.本次股東常會選出之新任董事(含獨立董事)，於股東會後即行就任，任期自 2025 年 5 月 29 日起至 2028 年 5 月 28 日止。

4.依據公司章程第 27.3 條之規定，董事選舉應採候選人提名制度，由股東就董事候選人名單選任之，董事 (含獨立董事) 候選人名單及相關資料，請參考如下：

候選人類別	候選人姓名	主要經(學)歷	現職	持有股數(單位：股)
董事	New General Limited 代表人：游明輝	龍華工專機械科 豐祥金屬工業(股)公司 董事長	開曼商豐祥控股(股)公司 董事長 豐祥金屬工業(股)公司 董事長	13,833,217
董事	Seashore Group Limited 代表人：游雅筑	英國劍橋大學企業管理碩士 ArcOn Brands 財務經理 元大亞洲投資 經理	無	24,769,059
董事	游義原	美國威斯康辛大學工業工程系碩士 豐祥金屬工業(股)公司 董事	開曼商豐祥控股(股)公司 董事 豐祥金屬工業(股)公司 董事	116,000
董事	張景溢	上海交通大學企業管理博士 中華民國創業投資公會 副理事長	華威國際科技顧問(股)公司 董事長	0

候選人類別	候選人姓名	主要經(學)歷	現職	持有股數(單位：股)
獨立董事	郭逸仁	國立交通大學 航運技術系 中國鋼鐵(股)公司 管理師 中鋼鋁業(股)公司 經理 中貿國際(股)公司 總經理	中貿國際(股)公司 顧問	0
獨立董事	袁震天	北京大學光華管理 學院工商管理碩士 至正法律事務所 主持律師 安永管理顧問(股) 公司 執行副總	遠見律師事務所 合夥律師 遠見資產管理(股) 公司 董事 富鼎煜有限公司 董事 來春投資股份有限 公司 監察人 馬禾投資股份有限 公司 監察人 荷禾股份有限公司 監察人 嘉騰國際科技股份 有限公司 董事 台鎔科技材料股份 有限公司 獨立董事 宸博德保全股份有 限公司 董事長	0
獨立董事	林妍希	輔仁大學哲學系 DDI 美商宏智國際 顧問有限公司 台灣分公司總經理	創捷前瞻科技(股) 公司 董事 聯亞光電工業股份 有限公司 獨立董事	0

候選人類別	候選人姓名	主要經(學)歷	現職	持有股數(單位：股)
		美商 Caliper 人才策略國際顧問有限公司 亞太區資深顧問	親子天下股份有限公司 法人代表董事 為台灣而教教育基金會 董事長	

5. 謹提請 選舉。

選舉結果：

其 他 議 案

(董事會提)

案由：擬解除新任董事及其代表人之競業禁止限制，提請　討論。

說明：1.依本公司章程第 14.2 條、第 17.5 條及第 30.4 條之規定，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時，應載明於股東會通知並說明其主要內容。股東會為許可之決議時，應依公司章程所定義之「特別（重度）決議」為之。

2.為借助本公司新任董事之專才與相關經驗，並使本公司順利拓展業務，擬提請股東會解除本次股東常會改選新任董事及其代表人競業禁止之限制。

3.本公司董事候選人解除競業行為之明細表請參閱下列表格。

職稱	候選人姓名	兼任公司及兼任公司所擔任之職務
董事	New General Limited 代表人：游明輝	伸原金屬(股)公司 董事長 松豐開發(股)公司 董事長 豐詠精密工業(股)公司 董事 Exedy Vietnam Co., Ltd. 董事 Vietnam King Duan Industrial Co., Ltd 董事 Vietnam Uni-Clasonic Co., Ltd 董事 Vietnam Eurocharm Ways Plastics Company Limited 董事 PCI International Investment Inc. 董事 Vietnam Lioho Machine Works Co., Ltd.董事
董事	游義原	豐詠精密工業(股)公司 董事長 松豐開發(股)公司 董事 Northstar Precision (Vietnam) Company Ltd.董事 Lieh Kwan International Co., Ltd. 董事 Vietnam Lieh Kwan Co., Ltd. 董事 Vietnam King Duan Industrial Co., Ltd. 監察人 Vietnam Lioho Machine Works Co., Ltd. 監察人

職稱	候選人姓名	兼任公司及兼任公司所擔任之職務
董事	張景溢	華威國際科技顧問(股)公司 董事長 華盛國際投資股份有限公司 董事 華威利群股份有限公司 董事長 台虹科技(股)公司 董事 聯亞光電工業(股)公司 董事長 創捷前瞻科技(股)公司 董事 捷波資訊股份有限公司 獨立董事 南港輪胎股份有限公司 董事
獨立董事	袁震天	遠見律師事務所 合夥律師 遠見資產管理股份有限公司 董事 馬禾投資股份有限公司 監察人 荷禾股份有限公司 監察人 嘉騰國際科技股份有限公司 董事 富鼎煜有限公司 董事 來春投資股份有限公司 監察人 台鎔科技材料股份有限公司 獨立董事 宸博德特勤保全股份有限公司 董事長
獨立董事	林妍希	創捷前瞻科技(股)公司 董事 聯亞光電工業股份有限公司 獨立董事 親子天下股份有限公司 法人代表董事 為台灣而教教育基金會 董事長

4.敬請 決議。

決議：

臨 時 動 議

散 會

附　　件

附件一

營業報告書

Eurocharm Holdings Co., Ltd.(以下簡稱本公司) 2024 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、2024 年度營業情形

(一)營業結果

本公司 2024 年度合併營業收入為新台幣(以下同)7,283,279 仟元，合併營業毛利為 1,618,205 仟元，合併稅後總純益為 1,139,149 仟元，其中歸屬予母公司股東之合併稅後純益為 1,141,283 仟元，合併稅後基本每股盈餘為 17.01 元。

(二)資產負債淨值狀況

截至 2024 年 12 月 31 日止，本公司合併總資產共為 7,627,632 仟元，合併總負債總額為 1,500,618 仟元，佔合併總資產 19.67%，合併股東權益總額為 6,127,014 仟元，佔合併總資產 80.33%。

(三)獲利能力分析

本公司 2024 年度合併財務報表之稅後基本每股盈餘為 17.01 元，純益率為 15.64%，資產報酬率為 15.95%，股東權益報酬率為 20.47%。

(四)預算執行情形

本公司 2024 年度未公開財務預測，故不適用。

(五)財務收支及獲利能利分析

請參閱合併綜合損益表。

(六)研究發展狀況

本公司 2024 年度研究發展經費佔營業收入淨額為 1.19%。本公司將持續研究及更新各種模具及金屬加工技術，縮短新產品開發時程及降低產品量產後的不良率，逐步提升新產品開發能力及技術。

二、2024 年度營業計劃概要

a. 產能擴充與生產效能提升：

為配合客戶未來業務的成長，本公司仍將持續依照客戶需求，持續投資設備並擴大產能。此外，公司亦將持續擴充模具廠及相關加工設備，並不斷提升模、檢、治具的內製比率與產品開發速度，縮短產品導入週期，並提高製造競爭力。因應越南薪資成長與人力短缺的挑戰，公司將加速自動化及智慧工廠的導入，減少對人工作業的依賴，並優化人力配置，提升生產穩定性與品質一致性，以期降低越南薪資成長及缺工所帶來的營運風險。

b. 提升健康暨醫療產品比重：

本公司持續擴大與既有歐、美、日等國際健康暨醫療大廠的合作，並積極爭取新產品業務導入。而在今年產品營收比重上，因受歐美景氣波動影響，使得數個新開發案量產時程均有延滯，惟量產計劃均將於 2025 年進入量產，並期望能在本年度恢復該項業務的成長動能。

c. **電動機車與休閒車輛：**

本公司已有數家電動機車客戶產品進入量產，並希望藉由集團於摩托車車架生產經驗與優勢，持續不斷開發新的電動機車商機。未來，公司將持續提升電動機車結構件的研發能力，加強輕量化與高強度材料的應用，以滿足電動車市場對高效能、低能耗車輛的需求。而在休閒車輛方面，近年公司不斷投入大量資源以開拓休閒車輛商機，目前除了既有北美及歐洲休閒車輛品牌逐步穩定放大出貨量外，而在 2025 年，仍持續有新的產品加入，預計相關業務在未來數年間，仍可望持續維持高度的成長。

d. 汽車零組件：

本公司為因應電動汽車及汽車零組件的商機，除了持續與既有汽車客戶加強合作之外，並積極針對其它車廠客戶進行業務開發。另外，本公司亦積極開拓電動汽車零組件業務，並希望能對未來業績及獲利成長能有所助益。

回顧 2024 年，全球通貨膨脹率持續下降，全球經濟呈現穩定但緩慢的增長態勢，然這一增速低於疫情前的平均水平，顯示出經濟復甦的疲軟。而公司過往所承接的新開發案及百善二廠區建設，將持續反應到營收的成長。加上原物料成本穩定及供應鏈重組效應，使得 2024 年度公司經營狀況呈現平穩持續向上之態勢。

展望 2025 年，受到地緣政治衝突及貿易緊張局勢，增加全球經濟不確定性，未來一年全球經濟面臨嚴峻挑戰。本公司仍持續拓展多元化市場，以提升營運表現，並為因應外銷客戶訂單，積極在越南及美國佈局，持續投資設備並擴大產能。除此之外，公司仍將持續針對經營管理與生產技術持續精進，並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，積極為客戶實現產品創新，並達成下列幾項目標：

1. 健全治理創造價值

配合金管會正式啟動「公司治理 4.0-永續發展藍圖」本公司以健全的公司治理為基石，積極透過應用製造技術和整體解決方案，為客戶提供高品質、多樣化的精密機械產品，以滿足客戶特定產品的需求。為股東帶來最大利益、為員工發展帶來最大利益的關係，成為受社會信賴和尊重的精英企業，同時與利害關係人維持良好互動，持續為其創造企業價值。

2. 持續推動智慧製造

本公司自 1983 年引進機器人焊接設備開始，便持續導入自動化生產，並在工業 4.0 浪潮的推動下持續不斷轉型。以數據化為基礎，建構智慧化的生產、設備與管理的製程，串聯設計、生產到服務，進而達到降低成本、提高製造效率與優化品質及體驗，促使工業環境的進步，透過智能製造、大數據應用及材料科技的突破，提升產品附加價值，拓展高端市場。同時，公司致力於發展輕量化、節能環保及高性能的精密機械零組件，以滿足客戶對於品質及性能日益提升的需求，強化全球市場競爭力，確保企業在未來產業變革中保持領先地位。此外，本公司亦將持續不斷的投入自動化工程，持續進行 TOYOTA 精益生產的導入，並運用系統結構、人員組織、運行方式和市場供需等各方面的考量，並結合 MES 項目的推行，使生產系統能很快適應使用者需求的快速變化，並能使生產過程中一切無用、多餘的流程精簡掉，並強化公司生產管理模式。

3. 強化供應鏈韌性，提升營運穩定性

面對全球供應鏈不確定性與市場波動風險，本公司積極優化供應鏈管理，提升原材料與零組件的採購彈性，並強化與關鍵供應商的戰略合作夥伴關係，以確保供應穩定性。此外，公司持續評估區域供應鏈的佈局，適時調整採購策略，以降低單一來源風險，提升供應鏈的靈活性與穩健度。同時，本公司亦專注於提升庫存管理與產能調度能力，確保在市場

需求變動時，能迅速調整生產計劃，維持穩定交貨能力，提升客戶滿意度。未來，公司將持續關注國際貿易政策與原物料價格波動，靈活應對全球市場變化，確保營運穩健發展。

4. 減緩環境衝擊，推動綠色轉型

COP28 聯合國氣候峰會於 2023 於 11 月 30 日在全球十大石油生產國之一阿聯（UAE）迎來序幕。2015 年《巴黎協定》後，8 年來首次進行「全球盤點」，檢核 200 國氣候行動的成績單。全球盤點的目的，是督促各國除了承諾 NDC、提交規劃之外，仍要確保是否如期達標。豐祥身為負責任的企業公民，於 2022 年 9 月啟動集團溫室氣體盤查，已於 2023 年 6 月完成 2022 年度溫室體體盤查，未來將持續進行碳足跡管理，並逐步設定減碳目標，以符合國際標準與客戶需求。此外，公司已積極評估太陽能發電與其他再生能源的建置可行性，並推動節能減排措施，如優化生產流程以降低能源消耗、提升設備使用效率，以及導入低碳材料與綠色製造技術，以減少碳排放。未來，公司將逐步推動供應鏈減碳計畫，與合作夥伴共同落實環境永續承諾，確保企業在全球低碳轉型的趨勢下，維持長期競爭力，達成經濟成長與環境保護並行的永續發展目標。

5. 友善環境、員工健康及工業安全，打造安全與永續的職場環境

本公司秉持企業社會責任，積極推動環境保護、職業安全與員工健康相關措施，以確保安全的工作環境，提升員工福祉，並持續優化生產設施與管理制度，以達成綠色製造與可持續發展目標。針對噪音、粉塵、空氣、污水處理系統、照明及電爐使用部份，持續進行環境改善及設備汰換工程，持續推動綠色工廠，朝節能減碳目標前進。同時藉由員工參與、安全生產、作業環境改善、品質提升、交期縮短、無效工時遞減與員工薪酬福利提升等各方面的實質性改變，以增強工廠的凝聚力，完善工廠內部管理，並持續改善工作環境及勞動條件，以維護員工的合法權利，成為員工心中的幸福企業。

6. 多元共融與國際人才培育，打造永續接班人計畫

DEI（多元、平等、共融）已成為跨國企業的重要趨勢，處在全球化的時代，企業須具備國際視野與多元人才，以確保競爭力。我們以容納更多元的觀點，有效培養各級幹部具備主動積極解決問題、以及國際化能力，公司持續與外部專家制定培訓計劃，並依個人特質及工作屬性來安排培訓內容，以培養與儲備卓越的管理型人才和技術型人才為主軸，為公司永續發展之路奠定更加穩固的基礎。此外，公司積極推動接班人

計畫，建立系統化的人才儲備機制，以確保企業核心管理與技術人才的延續性，強化組織穩定性與競爭力。展望未來，本公司仍持續積極於跨足休閒車零組件、醫療器材，並朝生產國際化等戰略局發展，以確保業績及獲利能夠持續成長。同時，遵循永續策略藍圖，善盡企業責任以達到永續經營。

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。最後，再次由衷地感謝各位股東女士、先生以及熱情奉獻的同仁們長期對本公司的支持與鼓勵，謹向各位致上最高的敬意！

在此謹祝各位

身體健康　萬事如意

董事長：游明輝　經理人：吳聰武　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 2024 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陳國帥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 2025 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：袁震天

西　元　2　0　2　5　年　3　月　6　日

附件三

EUROCHARM HOLDINGS CO., LTD.

開曼商豐祥控股股份有限公司

盈餘分配表

2024 年度　　單位:新台幣

項目	金額
期初未分配盈餘	$2,491,390,586
加：2024 年度稅後淨利	1,141,282,890
加：其他綜合損益(確定福利計劃之再衡量數(2024 年度))	2,974,547
減：提列法定盈餘公積(註 1)	(114,425,744)
加：迴轉特別盈餘公積(註 2)	251,592,709
本年度可分配盈餘	3,772,814,988
減：2024 年上半年度股東現金股利	-
2024 年下半年度股東現金股利	(591,933,608)
期末可供分配盈餘	$3,180,881,380

註(1)：2024 年上半年度提列數 55,818,993 元，年度增提列數 58,606,751 元。

註(2)：2024 年上半年度迴轉數 208,482,421 元，年度增迴轉數 43,110,288 元。

註(3)：現金股利俟董事會通過後並於股東常會報告，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。

董事長：游明輝　　經理人：吳聰武　　會計主管：詹文龍

附件四

安永聯合會計師事務所

33045 桃園市桃園區中正路1088號27樓
27F, No. 1088, Zhongzheng Road, Taoyuan District
Taoyuan City, Taiwan, R.O.C.

Tel: 886 3 427 5008
Fax: 886 3 425 1711
www.ey.com/taiwan

會計師查核報告

開曼商豐祥控股股份有限公司　公鑒：

查核意見

開曼商豐祥控股股份有限公司及其子公司民國一一三年十二月三十一日及民國一一二年十二月三十一日之合併資產負債表，暨民國一一三年一月一日至十二月三十一日及民國一一二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、合併現金流量表，以及合併財務報表附註(包括重大會計政策彙總)，業經本會計師查核竣事。

依本會計師之意見，上開合併財務報表在所有重大方面係依照證券發行人財務報告編製準則暨經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、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一一三年十二月三十一日及民國一一二年十二月三十一日之合併財務狀況，暨民國一一三年一月一日至十二月三十一日及民國一一二年一月一日至十二月三十一日之合併財務績效及合併現金流量。

查核意見之基礎

本會計師係依照會計師受託查核簽證財務報表規則及審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報表之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範，與開曼商豐祥控股股份有限公司及其子公司保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對開曼商豐祥控股股份有限公司及其子公司民國一一三年度合併財務報表之查核最為重要之事項。該等事項已於查核合併財務報表整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

收入認列

開曼商豐祥控股股份有限公司及其子公司民國一一三年度認列合併營業收入為7,283,279仟元。由於銷售地區包含多國市場，針對主要客戶之銷售條件不盡相同，須對客戶訂單或合約文件判斷並決定履約義務及其滿足時點，致其營業收入認列之時點及金額存有顯著風險，本會計師因此決定收入認列為關鍵查核事項。本會計師之查核程序包括(但不限於)評估履約義務相關收入認列會計政策的適當性、評估及測試銷售循環中與決定履約義務收入認列時點攸關之內部控制的有效性、執行銷貨收入截止點測試、對銷售明細選取樣本執行細項測試並複核履約義務收入認列時點與合約中之重大條款及條件之履約義務及滿足時點一致。本會計師亦考量合併財務報表附註六中有關營業收入揭露的適當性。

應收帳款之備抵損失

開曼商豐祥控股股份有限公司及其子公司民國一一三年十二月三十一日合併應收帳款及備抵損失之帳面金額分別為1,197,479仟元及58,301仟元，應收帳款淨額占合併資產總額15%，對於開曼商豐祥控股股份有限公司及其子公司係屬重大。由於應收帳款之備抵損失金額係以存續期間之預期信用損失衡量，衡量過程須對應收帳款適當區分群組，並判斷分析衡量過程相關假設之運用，包括適當之帳齡區間、各帳齡區間損失率及其前瞻資訊之考量，基於衡量預期信用損失涉及判斷、分析及估計，且衡量結果影響應收帳款淨額，因此本會計師辨認為關鍵查核事項。本會計師之查核程序包括(但不限於)分析應收帳款之分組方式之適當性，確認是否將存有顯著不同損失型態之客戶群(以類似風險特性為群組)予以適當分組(例如：按歷史經驗等)；對開曼商豐祥控股股份有限公司及其子公司所採用準備矩陣進行測試，包括評估各組帳齡區間之決定是否合理，並針對基礎資訊抽核原始憑證檢查其正確性；複核應收帳款之期後收款情形，以評估應收帳款可收回性；分析信用損失長期之趨勢變動及應收帳款週轉率，且於期末確認有無發生減損之情事。本會計師亦考量合併財務報表附註五及附註六中有關應收帳款及相關風險揭露之適當性。

管理階層與治理單位對合併財務報表之責任

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

於編製合併財務報表時，管理階層之責任亦包括評估開曼商豐祥控股股份有限公司及其子公司繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算開曼商豐祥控股股份有限公司及其子公司或停止營業，或除清算或停業外別無實際可行之其他方案。

開曼商豐祥控股股份有限公司及其子公司之治理單位(含審計委員會)負有監督財務報導流程之責任。

會計師查核合併財務報表之責任

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

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

1.辨認並評估合併財務報表導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。

2.對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對開曼商豐祥控股股份有限公司及其子公司內部控制之有效性表示意見。

3.評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。

4.依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使開曼商豐祥控股股份有限公司及其子公司繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒合併財務報表使用者注意合併財務報表之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致開曼商豐祥控股股份有限公司及其子公司不再具有繼續經營之能力。

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

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

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

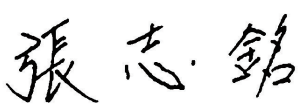
本會計師亦向治理單位提供本會計師所隸屬事務所受獨立性規範之人員已遵循會計師職業道德規範中有關獨立性之聲明，並與治理單位溝通所有可能被認為會影響會計師獨立性之關係及其他事項(包括相關防護措施)。

本會計師從與治理單位溝通之事項中，決定對開曼商豐祥控股股份有限公司及其子公司民國一一三年度合併財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

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：(110)金管證審字第 1100352201 號
(91)台財證(六)第 144183 號

陳國帥 

會計師：

張志銘 

中華民國一一四年三月六日

開曼商豐祥控股股份有限公司及子公司

合併資產負債表

民國一一三年十二月三十一日

及民國一一二年十二月三十一日

(金額以新台幣仟元為單位)

資產			113.12.31		112.12.31	
代碼	會計項目	附註	金額	%	金額	%
	流動資產					
1100	現金及約當現金	四及六.1	$1,067,079	14	$974,048	14
1110	透過損益按公允價值衡量之金融資產	四、六.2及六.14	20	-	41	-
1136	按攤銷後成本衡量之金融資產	四及六.3	286,642	4	382,990	6
1170	應收帳款淨額	四、六.4、六.20及八	932,320	12	772,155	11
1180	應收帳款－關係人淨額	四、六.4、六.20及七	206,858	3	258,870	4
1200	其他應收款淨額		26,693	-	8,992	-
1210	其他應收款－關係人淨額	七	2,992	-	3,691	-
1220	本期所得稅資產		-	-	512	-
130x	存貨	四、六.5及八	754,997	10	737,881	11
1410	預付款項	七	71,432	1	69,056	1
1470	其他流動資產		67,827	1	47,901	1
11xx	流動資產合計		3,416,860	45	3,256,137	48
	非流動資產					
1517	透過其他綜合損益按公允價值衡量之金融資產	四及六.6	95,705	1	95,705	1
1535	按攤銷後成本衡量之金融資產	四及六.3	708,782	9	126,617	2
1550	採用權益法之投資	四及六.7	559,101	8	521,082	8
1600	不動產、廠房及設備	四、六.8、七及八	2,030,944	27	1,994,080	30
1755	使用權資產	四、六.23及七	703,706	9	645,163	10
1760	投資性不動產	四及六.9	89,295	1	81,196	1
1780	無形資產	四及六.10	12,112	-	6,635	-
1840	遞延所得稅資產	四及六.25	1,743	-	1,540	-
1900	其他非流動資產	六.11及六.16	9,384	-	27,930	-
15xx	非流動資產合計		4,210,772	55	3,499,948	52
1xxx	資產總計		$7,627,632	100	$6,756,085	100

(請參閱合併財務報表附註)

董事長：游明輝　　經理人：吳聰武　　會計主管：詹文龍

開曼商豐祥控股股份有限公司及子公司

合併資產負債表(續)

民國一一三年十二月三十一日

及民國一一二年十二月三十一日

(金額以新台幣仟元為單位)

負債及權益			113.12.31		112.12.31	
代碼	會計項目	附註	金額	%	金額	%
	流動負債					
2100	短期借款	六.12及八	$-	-	$360,459	5
2130	合約負債	四及六.19	46,279	1	58,056	1
2170	應付帳款		512,217	7	347,508	5
2180	應付帳款－關係人	七	37,336	-	26,168	-
2200	其他應付款	六.13	405,174	5	353,170	5
2230	本期所得稅負債	四及六.25	225,907	3	119,615	2
2281	租賃負債	四、六.23	-	-	2,502	-
2282	租賃負債－關係人	四、六.23及七	1,904	-	-	-
2300	其他流動負債		2,095	-	1,678	-
2321	一年或一營業週期內到期或執行賣回權公司債	四及六.14	202,005	3	-	-
2365	退款負債		31,855	-	30,460	1
21xx	流動負債合計		1,464,772	19	1,299,616	19
	非流動負債					
2530	應付公司債	四及六.14	-	-	394,184	6
2570	遞延所得稅負債	四及六.25	20,342	-	18,608	1
2600	其他非流動負債	六.15	15,504	-	12,231	-
25xx	非流動負債合計		35,846	-	425,023	7
2xxx	負債總計		1,500,618	19	1,724,639	26
31xx	歸屬於母公司業主之權益					
3100	股本	六.17				
3110	普通股股本		680,975	9	664,729	10
3200	資本公積	六.17	1,180,782	16	962,026	14
3300	保留盈餘	六.17				
3310	法定盈餘公積		434,441	6	321,016	5
3320	特別盈餘公積		81,875	1	233,118	3
3350	未分配盈餘		3,788,311	50	3,125,389	46
3400	其他權益	六.18	(53,445)	(1)	(290,357)	(4)
36xx	非控制權益	六.17及六.27	14,075	-	15,525	-
3xxx	權益總額		6,127,014	81	5,031,446	74
3x2x	負債及權益總計		$7,627,632	100	$6,756,085	100

(請參閱合併財務報表附註)

董事長：游明輝　　經理人：吳聰武　　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

民國一一三年一月一日至十二月三十一日

及民國一一二年一月一日至十二月三十一日

(金額除每股盈餘外，均以新台幣仟元為單位)

代碼	項目	附註	113年度 金額	113年度 %	112年度 金額	112年度 %
4000	營業收入	四、六.19及七	$7,283,279	100	$7,267,327	100
5000	營業成本	六.20及七	(5,665,082)	(78)	(5,744,734)	(79)
5900	營業毛利		1,618,197	22	1,522,593	21
5920	已(未)實現銷貨利益	四	8	-	(6)	-
5950	營業毛利淨額		1,618,205	22	1,522,587	21
6000	營業費用	六.20及七				
6100	推銷費用		(125,401)	(1)	(98,952)	(1)
6200	管理費用		(275,290)	(4)	(244,606)	(4)
6300	研究發展費用		(86,312)	(1)	(85,790)	(1)
6450	預期信用減損損失	四及六.20	-	-	(13,224)	-
	營業費用合計		(487,003)	(6)	(442,572)	(6)
6900	營業利益		1,131,202	16	1,080,015	15
7000	營業外收入及支出					
7010	其他收入	六.22及七	181,881	2	162,397	2
7020	其他利益及損失	六.22及七	76,660	1	79,699	1
7050	財務成本	六.22及七	(9,624)	-	(65,668)	(1)
7060	採用權益法認列之關聯企業及合資損益之份額	四及六.7	8,531	-	(1,356)	-
	營業外收入及支出合計		257,448	3	175,072	2
7900	稅前淨利		1,388,650	19	1,255,087	17
7950	所得稅費用	四及六.25	(249,501)	(3)	(223,562)	(3)
8200	本期淨利		1,139,149	16	1,031,525	14
8300	其他綜合損益	六.24				
8310	不重分類至損益之項目					
8311	確定福利計畫之再衡量數		2,974	-	442	-
8360	後續可能重分類至損益之項目					
8361	國外營運機構財務報表換算之兌換差額		239,601	3	(54,998)	(1)
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		12,676	-	(2,391)	-
	本期其他綜合損益(稅後淨額)		255,251	3	(56,947)	(1)
8500	本期綜合損益總額		$1,394,400	19	$974,578	13
8600	淨利(損)歸屬於：					
8610	母公司業主		$1,141,283	16	$1,032,845	14
8620	非控制權益		(2,134)	-	(1,320)	-
			$1,139,149	16	$1,031,525	14
8700	綜合損益總額歸屬於：					
8710	母公司業主		$1,395,850	19	$976,048	13
8720	非控制權益		(1,450)	-	(1,470)	-
			$1,394,400	19	$974,578	13
9750	基本每股盈餘(元)	六.26	$17.01		$15.60	
9850	稀釋每股盈餘(元)	六.26	$16.45		$14.95	

(請參閱合併財務報表附註)

董事長：游明輝　　經理人：吳聰武　　會計主管：詹文龍

開曼商豐祥控股股份有限公司及子公司

合併權益變動表

民國一一三年一月一日至十二月三十一日

及民國一一二年一月一日至十二月三十一日

(金額均以新台幣仟元為單位)

		歸屬於母公司業主之權益								非控制權益	權益總額
				保留盈餘			其他權益項目				
代碼	項　　目	股本	資本公積	法定盈餘公積	特別盈餘公積	未分配盈餘	構財務報表換算之兌換差額	員工未賺得酬勞成本	總計		
		3100	3200	3310	3320	3350	3410	3490	31XX	36XX	3XXX
A1	民國112年01月01日餘額	$659,163	$888,652	$218,316	$307,951	$2,587,975	$(233,118)	$-	$4,428,939	$16,995	$4,445,934
	民國111年度及112年上半年度盈餘指撥及分配										
B1	提列法定盈餘公積			102,700		(102,700)			-		-
B5	普通股現金股利					(468,006)			(468,006)		(468,006)
B17	迴轉特別盈餘公積				(74,833)	74,833			-		-
D1	民國112年度淨利					1,032,845			1,032,845	(1,320)	1,031,525
D3	民國112年度其他綜合損益					442	(57,239)		(56,797)	(150)	(56,947)
D5	本期綜合損益總額	-	-	-	-	1,033,287	(57,239)	-	976,048	(1,470)	974,578
I1	可轉換公司債轉換	5,566	73,374						78,940		78,940
Z1	民國112年12月31日餘額	664,729	962,026	321,016	233,118	3,125,389	(290,357)	-	5,015,921	15,525	5,031,446
	民國112年度及113年上半年度盈餘指撥及分配										
B1	提列法定盈餘公積			113,425		(113,425)			-		-
B5	普通股現金股利					(519,153)			(519,153)		(519,153)
B17	迴轉特別盈餘公積				(151,243)	151,243			-		-
D1	民國113年度淨利					1,141,283			1,141,283	(2,134)	1,139,149
D3	民國113年度其他綜合損益					2,974	251,593		254,567	684	255,251
D5	本期綜合損益總額	-	-	-	-	1,144,257	251,593		1,395,850	(1,450)	1,394,400
I1	可轉換公司債轉換	14,396	183,329						197,725		197,725
T1	限制權利員工新股	1,850	35,427					(14,681)	22,596		22,596
Z1	民國113年12月31日餘額	$680,975	$1,180,782	$434,441	$81,875	$3,788,311	$(38,764)	$(14,681)	$6,112,939	$14,075	$6,127,014

(請參閱合併財務報表附註)

董事長：游明輝　　經理人：吳聰武　　會計主管：詹文龍

開曼商豐祥控股股份有限公司及子公司

合併現金流量表

民國一一三年一月一日至十二月三十一日

及民國一一二年一月一日至十二月三十一日

(金額為以新台幣仟元為單位)

代碼	項目	113年度 金額	112年度 金額	代碼	項目	113年度 金額	112年度 金額
AAAA	營業活動之現金流量：			BBBB	投資活動之現金流量：		
A00010	稅前淨利	$1,388,650	$1,255,087	B00040	按攤銷後成本衡量之金融資產(增加)減少	(485,817)	33,761
A20000	調整項目：			B01800	取得採用權益法之投資	(32,450)	(165,261)
A20010	收益費損項目：			B02700	購置不動產、廠房及設備	(197,117)	(198,205)
A20100	折舊費用(含投資性不動產)	282,990	284,771	B02800	處分不動產、廠房及設備	348	45
A20200	攤銷費用	3,052	2,614	B04500	無形資產增加	(8,362)	(5,608)
A20300	預期信用減損損失	-	13,224	B05350	取得使用權資產	(41,333)	(355,701)
A20400	透過損益按公允價值衡量金融資產之淨損失(利益)	(140)	186	BBBB	投資活動之淨現金流入(出)	(764,731)	(690,969)
A20900	利息費用	9,624	65,668				
A21200	利息收入	(56,756)	(70,335)				
A21300	股利收入	(50,249)	(27,744)	CCCC	籌資活動之現金流量：		
A21900	股份基礎給付酬勞成本	3,539	-	C00100	舉借(償還)短期借款	(360,459)	(1,281,608)
A22300	採用權益法認列之關聯企業及合資損益之份額	(8,531)	1,356	C03000	存入保證金增加(減少)	3,273	(925)
A22500	處分不動產、廠房及設備損失	713	1,878	C04020	租賃負債本金償還	(4,537)	(5,819)
A23700	存貨跌價及呆滯損失	-	13,224	C04500	發放現金股利	(519,153)	(468,006)
A23700	不動產、廠房及設備減損損失	1,010	-	C04600	發行限制權利員工新股	19,057	-
A23900	未(已)實現銷貨利益	(8)	6	CCCC	籌資活動之淨現金流入(出)	(861,819)	(1,756,358)
A30000	與營業活動相關之資產/負債變動數：						
A31150	應收帳款(增加)減少	(162,709)	292,144				
A31160	應收帳款－關係人(增加)減少	52,012	109,616	DDDD	匯率變動對現金及約當現金之影響	108,037	(28,879)
A31180	其他應收款(增加)減少	(8,986)	6,825				
A31190	其他應收款－關係人(增加)減少	699	(962)				
A31200	存貨(增加)減少	(17,136)	352,485	EEEE	本期現金及約當現金增加(減少)數	93,031	(423,256)
A31230	預付款項(增加)減少	(2,376)	8,423	E00100	期初現金及約當現金餘額	974,048	1,397,304
A31240	其他流動資產(增加)減少	(19,926)	72,322	E00200	期末現金及約當現金餘額	$1,067,079	$974,048
A32125	合約負債增加(減少)	(11,777)	29,570				
A32150	應付帳款增加(減少)	164,709	(178,483)				
A32160	應付帳款－關係人增加(減少)	11,168	(12,084)				
A32180	其他應付款增加(減少)	53,531	(11,827)				
A32230	其他流動負債增加(減少)	417	(1,698)				
A32240	淨確定福利負債增加(減少)	(304)	(482)				
A32990	退款負債增加(減少)	1,395	(307)				
A33000	營運產生之現金流入(流出)	1,634,611	2,205,477				
A33100	收取之利息	48,379	72,851				
A33200	收取之股利	76,809	45,430				
A33300	支付之利息	(4,552)	(57,767)				
A33500	支付之所得稅	(143,703)	(213,041)				
AAAA	營業活動之淨現金流入(出)	1,611,544	2,052,950				

(請參閱合併財務報表附註)

董事長：游明輝　　經理人：吳聰武　　會計主管：詹文龍

附件五

EUROCHARM HOLDINGS CO., LTD.

開曼商豐祥控股股份有限公司

2025年限制員工權利新股發行辦法

第一條、發行目的

本公司為吸引及留任本公司所需人才，並將其獎酬連結股東利益與環境、社會及公司治理(ESG)成果，激勵員工及提升員工向心力，以期共同創造公司及股東之利益，依據公司法第267條及金融監督管理委員會（以下簡稱主管機關）發佈之「外國發行人募集與發行有價證券處理準則」（以下簡稱「募發準則」）等相關規定，特訂定本次限制員工權利新股發行辦法（以下簡稱「本辦法」）。

第二條、申報及發行期間

於股東會決議之日起一年內一次或分次申報，並自主管機關申報生效通知到達日起二年內，得視實際需求，一次或分次發行，實際發行日期及相關作業事項由董事會授權董事長訂定之。

第三條、員工之資格條件及獲配股數

（一）本獎勵計畫適用對象以限制員工權利新股給與日當日在職、為正式編制內全職且達到一定績效表現之本公司及本公司國內外從屬公司之高階主管為限，所稱從屬公司，依金管證發字第1070121068號令之規定標準認定之。具資格之高階主管需是經(副)理級(含)以上，及對本公司營運決策有重大影響或未來核心技術與策略發展之關鍵人才。

（二）實際得為被給予之員工及其得認購股份數量，將參酌服務年資、職等、工作績效、整體貢獻、特殊功績或其他營運管理及業務發展策略所需等因素擬定之分配標準，由董事長核定，提報董事會同意後認定之，惟具經理人身分之員工或具員工身分之董事者應先經薪資報酬委員會同意，非具經理人身分之員工，應先提報審計委員會同意。

（三）依外募發準則第60條第2項準用發行人募集與發行有價證券處理準則（下稱「募發準則」）第60條之9之規定本公司給與單一員工依募發準則第五十六條之一第一項規定發行員工認股權憑證累計得認購股數，加計累計取得限制員工權利新股之合計數，不得超過已發行股份總數之千分之三，且加計本公司依募發準則第五十六條第一項規定發行員工認股權憑證累計給與單一員工得認購股數，不得超過已發行股份總數之百分之一。但經各中央目的事業主管機關專案核准者，單一員工取得員工認股權憑證與限制員工權利新股之合計數，得不受前開比例之限制。

第四條、發行總數

本次限制員工權利新股之發行總額為新臺幣2,000,000元，每股面額新臺幣10元，共計發行普通股200,000股。

第五條、發行條件

（一）發行價格：有償認購，預定發行價格為發行日前一個月之平均收盤價50%。

（二）發行股份之種類：普通股。

（三）既得條件：

1.既得條件分A、B類兩種。其中，A類發行數量為80,000股，自給與日止任職年資屆滿十二年（含）以上者；B類發行數量為120,000股，自給與日止任職期間未滿十二年者。

2.員工自認購限制員工權利新股後屆滿下述時程仍在職，且未曾有違反公司勞動契約、工作規則、競業禁止、保密協議或與公司間合約約定等情事，並同時達成公司所設定個人績效評核指標與公司整體績效指標，可分別達成既得條件之股份比例如下:

(1) 認購後任職期滿一年：30%；

(2) 認購後任職期滿二年：30%；

(3) 認購後任職期滿三年：40%；

3.個人績效評核指標：最近一次年度個人績效評核結果為80分(含)以上

4.公司整體績效指標：以既得期間屆滿前之最近一年度經會計師查核簽證之財務報表, 達成以下兩條件其中之一：

(1) 稅前淨利（較前一年)：成長10%。

(2) 營業淨利率：達13%。

（四）員工認購限制員工權利股票後未達既得條件或發生繼承時之處理方式：

1.未達既得條件者，本公司將依法依原發行價格無息收買其股份並辦理註銷；相關股票及股利款項，應於未達既得條件次月10日前現金支付予員工。

2.自願離職、解雇、資遣、退休、一般死亡：尚未既得之限制員工權利新股，於事實發生日起視為未符合既得條件，本公司依原發行價格買回並辦理註銷。

3.受職業災害致無法繼續任職或致死亡者：

(1) 於既得期間內因受職業災害致身體殘疾而無法繼續任職者，其尚未既得之限制員工權利新股，於員工離職生效日起即視為達成所有既得條件。

(2) 於既得期間內因受職業災害死亡者，其尚未既得之限制員工權利新股，於員工死亡日起即視為達成所有既得條件，由其繼承人完成法定必要程序並提供相關證明文件後，得以申請領受其應繼承之股份。

4.留職停薪：

於既得期間內留職停薪者，自復職日起恢復其權益，惟須以原認購股數為基礎，重新按實際任職期間之比例核定其可認購股數，其餘股數則視為未達成既得條件，本公司依原發行價格買回並辦理註銷。既得日當天若為留職停薪狀態，則視為未達成既得條件，本公司依原發行價格買回其股份並辦理註銷。

5.轉任關係企業：

經公司「核定」須轉任關係企業者，其未達成既得條件之股份，仍依照本辦法既得條件之時程比例既得股份，不受轉任之影響。

經員工「自行請調」至子公司、關係企業或其他公司時，其尚未既得之限制員工

權利新股應比照「自願離職」之方式處理。

第六條、員工認購新股後未達既得條件前受限制之權利

（一）限制員工權利新股發行後，應立即將之交付信託/保管，且於既得條件未成就前，員工不得以任何理由或方式向受託人請求返還限制員工權利新股。

（二）員工認購新股後未達既得條件前，除繼承外，不得將該限制員工權利新股出售、抵押、轉讓、贈與、質押，或作其他方式之處分。

（三）股東會之出席、提案、發言、投票權等依信託保管契約執行之。

（四）除上述限制外，員工依本辦法獲配之限制員工權利新股，於未達既得條件前之其他權利，包括但不限於:股利、紅利及資本公積之受配權、現金增資之認股權等，與本公司已發行之普通股股份相同，相關作業方式依信託/保管契約執行之。

（五）既得期間內如本公司辦理現金減資等非因法定減資之減少資本，限制員工權利新股應依減資比例註銷。如係現金減資，因此退還之現金須交付信託/保管，於達成既得條件及期限後才得交付員工；惟若屆滿期限未達既得條件時，本公司將收回該等現金。

第七條、稅賦

依本辦法所認購之限制員工權利新股其相關之稅賦，按當時中華民國之法令規定辦理。

第八條、其他重要約定事項

（一）如本公司評估須將員工因本辦法認購之限制員工權利新股委託信託機構進行信託保管時，本公司有權代理員工進行信託保管契約之商議、簽署、修訂、展延、解除、終止，及信託保管財產（股份及現金）之移轉、處分等，以及其他基於本辦法所為之行為。

（二）員工依本辦法認購之限制員工權利新股，須於既得條件達成前，交付本公司指定之信託機構以為保管。

（三）簽約及保密

1.本公司依本辦法辦理發行限制員工權利新股作業時，由承辦部門通知認購員工簽署「限制員工權利新股契約書」，經認購員工完成「限制員工權利新股契約書」簽署後，即視為取得認購權利；未依規定完成簽署者，即視同放棄認購配權利。

2.得為認股員工均應遵守本公司保密規定，不探詢他人或洩漏被授予之限制員工權利新股相關內容及數量，若有違反之情事，本公司得依情節輕重懲處之。員工若有違反之情事且經本公司認為情節重大者，對於尚未達成既得條件之限制員工權利新股，該員工立即喪失受領股份之資格，本公司有權得以原發行價格收買其股份並辦理註銷。

（四）本辦法經董事會三分之二以上董事出席及出席董事超過二分之一同意，並申報經主管機關核准後生效，發行前如有修正時亦同。若於送件審核過程中，因主管機關審核之要求而須修正本辦法時，授權董事長修訂本辦法，嗣後再提董事會追認後始得發行。

（五）本辦法如有未盡事宜，悉依相關法令規定辦理。

附件六

EUROCHARM HOLDINGS CO., LTD.

開曼商豐祥控股股份有限公司

2025 年章程修訂對照表

修訂後條文	原條文	說明
封面		
開曼群島公司法（修訂版）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 **2025** 年 **5** 月 **29** 日特別決議通過）	開曼群島公司法（修訂版）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 **2024** 年 **5** 月 **31** 日特別決議通過）	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（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 成立於 2011 年 7 月 18 日 （經 **2025** 年 **5** 月 **29** 日特別決議通過）	開曼群島公司法（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 成立於 2011 年 7 月 18 日 （經 **2024** 年 **5** 月 **31** 日特別決議通過）	更新擬於股東會特別決議通過此次修訂章程之日期。
章程		
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修訂後條文	原條文	說明
3.4 **公司採行票面金額股者，不得轉換為無票面金額股；採行無票面金額股者，亦不得轉換為票面金額股。**	(本條新增)	配合 2024 年 5 月份最新之股東權益保護事項表及依據公司法第 156-1 條第 5 項、第 6 項之規定配合增訂本條。
17.3（略）。但公司於最近會計年度終了日實收資本額達新臺幣**二十**億元以上或最近會計年度召開股東常會其股東名簿記載之外資及陸資持股比率合計達百分之三十以上者，應於股東常會開會三十日前完成前開電子檔案之傳送。	（略）。但公司於最近會計年度終了日實收資本額達新臺幣一百億元以上或最近會計年度召開股東常會其股東名簿記載之外資及陸資持股比率合計達百分之三十以上者，應於股東常會開會三十日前完成前開電子檔案之傳送。	配合 2024 年 5 月份最新之股東權益保護事項表修訂本條。
25.4 除公開發行公司法令另有規定者外，應設置獨立董事人數不得少於三人。**自 2027 年起，獨立董事人數不得少於董事席次三分之一，且全體獨立董事連續任期均不得超過三屆，但董事任期於 2027 年未屆滿者，得自其任期屆滿時始適用之。**就公開發行公司法令要求之範圍內，獨立董事其中至少一人應在中華民國境內設有戶籍，且至少一名獨立董事應具有會計或財務專業知識。	除公開發行公司法令另有規定者外，應設置獨立董事人數不得少於三人。就公開發行公司法令要求之範圍內，獨立董事其中至少一人應在中華民國境內設有戶籍，且至少一名獨立董事應具有會計或財務專業知識。	依據臺灣證券交易所股份有限公司上市公司董事會設置及行使職權應遵循事項要點第 4 條之規定配合修訂本條。

修訂後條文	原條文	說明
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： （略） (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。**如有正當理由致審計委員會無法召開時，前項各款事項應以全體董事三分之二以上同意行之，惟第(j)款之事項仍應由獨立董事成員出具同意意見。**	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： （略） (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。	依據新修訂證券交易法第14-5條第3項之規定配合修訂本條。

附　　錄

開曼群島公司法（修訂版）

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 2024 年 5 月 31 日特別決議通過）

開曼群島公司法（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 2024 年 5 月 31 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》（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》（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. 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（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 2024 年 5 月 31 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：

「收購」	指依中華民國《企業併購法》所定義及其主管機關所為之解釋，公司取得他公司之股份、營業或財產，並以股份、現金或其他財產作為對價之行為。
「**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。
「**獲利**」	係指稅前利益扣除分派員工酬勞及董事酬勞前之利益。
「**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。
「**併購**」	指公司之合併、收購及分割。
「**簡易合併**」	指(i)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；或(ii)公司分別持有百分之九十以上已發行股份之子公司間合併時。
「**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**」	指公司讓與全部已發行股份予他公司，而由他公司以股份、現金或其他財產支付公司股東作為對價之行為。
「**簡易股份轉換**」	指母公司以股份轉換收購其持有百分之九十以上已發行股份之子公司。
「**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以股份、現金或其他財產支付予為轉讓之該公司或該公司股東對價之行為。
「**簡易分割**」	指母公司與其持有百分之九十以上已發行股份之子公司進行分割，以母公司為受讓營業之既存公司，以子公司為被分割公司並取得全部對價。
「**法令**」	指開曼群島《公司法》（修訂版）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。
「**非於證交所上市或於財團法人中華民國證券櫃檯買賣中心上櫃之公司**」	指其股份未於證交所上市或財團法人中華民國證券櫃檯買賣中心上櫃之公司。

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。公司經營業務，應遵守公開發行公司法令及商業倫理規範，得採行增進公共利益之行為，以善盡本公司之社會責任。

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 若股票塗汚、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，並在塗汚或磨損的情況下，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。

8.9 除公開發行公司法令另有規定，公司發行新股之股份總數募足時，公司應即向各認股人催繳股款，以超過票面金額發行股票時，其溢額應與股款同時繳納。若認股人延欠應繳之股款時，公司應定一個月以上之期限催告該認股人照繳，並聲明逾期不繳失其權利。公司已為前開之催告，認股人不照繳者，即失其權利，所認股份另行募集。

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 除第 14.6 條另有規定外，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（不包括簡易合併）或分割（不包括簡易分割），但如符合法令所定義之「合併」，則應同時符合法令之規定；

(f) 締結、變更或終止關於公司出租全部營業、委託經營或與他人經常共同經營之協議；

(g) 讓與其全部或主要部分之營業或財產，但前述規定不適用於因公司解散所進行的轉讓；

(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；及

(i) 股份轉換。

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。

14.6 在不違反法令、公開發行公司法令和章程規定之情形下，公司應就下列事項於股東會由代表公司已發行股份總數三分之二以上股東同意之決議為之：

(a) 公司依公開發行公司法令參與合併，公司為消滅公司致終止上市，且該合併之存續公司或新設公司非於證交所上市之公司或於財團法人中華民國證券櫃檯買賣中心上櫃之公司者；

(b) 公司依公開發行公司法令為概括讓與或讓與營業或財產而致終止上市，且該受讓公司非於證交所上市之公司或於財團法人中華民國證券櫃檯買賣中心上櫃之公司者；

(c) 公司依公開發行公司法令進行股份轉換，因股份轉換致終止上市，且該股份轉換之既存或新設公司非於證交所上市之公司或於財團法人中華民國證券櫃檯買賣中心上櫃之公司者；及

(d) 公司依公開發行公司法令進行分割，因分割致終止上市，且該既存或新設之受讓公司非於證交所上市之公司或於財團法人中華民國證券櫃檯買賣中心上櫃之公司。

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，或以視訊會議或其他經中華民國公司法主管機關公告之方式為之。但因天災、事變或其他不可抗力情事，中華民國公司法主管機關得公告公司於一定期間內，得不經章程訂明，以視訊會議或其公告之方式開會。除法令或本條另有規定外，公司已成為公開發行公司後，實體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實體股東會者，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。

16.9 繼續三個月以上持有已發行股份總數過半數股份之股東，得自行召集股東臨時會。股東持股期間及持股數之計算，以停止股票過戶時之持股為準。

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、開會方式、召集事由及相關事項，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。但公司於最近會計年度終了日實收資本額達新臺幣一百億元以上或最近會計年度召開股東常會其股東名簿記載之外資及陸資持股比率合計達百分之三十以上者，應於股東常會開會三十日前完成前開電子檔案之傳送。

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)減資，(d)申請停止公開發行，(e)(i)解散、合併（不包括簡易合併）、股權轉換（不包括簡易股份轉換）或分割（不包括簡易分割），(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，(f)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，(g)以發行新股方式，分配公司全部或部分股息及紅利，(h)以發行新股方式，將法定盈餘公積及或其他依第 35 條所規定款項之全部或部分予以資本化，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；其主要內容得置於中華民國證券主管機關或公司指定之網站，並應將其網址載明於通知中。

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、抄錄或複製；公司並應令股務代理機構提供。董事會或其他召集權人召集股東會者，得請求公司或股務代理機構提供股東名簿。

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，依該規則以書面或電子受理方式向公司提出股東常會議案。除有下列情形者外，董事會應將股東之提案列為議案：(a)提案股東持股未達已發行股份總數百分之一者，(b)該議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，(d)議案超過三百字者，或(e)該議案於公告受理期間外提出者。股東提案係為敦促本公司增進公共利益或善盡社會責任之建議者，董事會得列入議案。

18.10 在公司依據公開發行公司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。

18.11 股東會開會時，得以視訊會議或以金管會或證交所指示或要求之其他方式為之。股東會開會時，如以視訊會議為之，其股東以視訊參與會議者，視為親自出席。股東會開會時如採視訊會議為之者，應符合公開發行公司法令之規定

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 公司召開股東會時，應將書面或電子方式列為表決權行使管道之一。如股東會於中華民國境外召開者，應提供股東得採行以書面或電子方式行使表決權。如表決權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，如股東於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，並投票反對或放棄表決權者，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；

(d) 分割（不包括簡易分割）；

(e) 合併（不包括簡易合併）；

(f) 收購；

(g) 或股份轉換（不包括簡易股份轉換）

22.2 如在簡易合併、簡易分割或簡易股份轉換之情況，公司百分之九十以上已發行有表決權之股份被其他參與簡易合併、簡易分割或簡易股份轉換之公司持有者，公司應於董事會決議簡易合併、簡易分割或簡易股份轉換後，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。

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、數額及收買價格之書面，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。未達成協議者，公司應自決議日起九十日內，依其所認為之公平價格支付價款予未達成協議之股東；公司未支付者，視為同意股東請求收買之價格。未能在決議日起六十日內達成協議者，公司應在該六十日期限後三十日內，以全體未達成協議之股東為相對人，聲請中華民國有管轄權的法院為股份收買價格之裁定，並得以臺灣臺北地方法院為第一審管轄法院。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 依第 22.1 條放棄表決權之股份數，不算入已出席股東之表決權數。

22.5 前述股份收買價款的支付與股票的交付，應符合公開發行公司法令之規定。

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 除經主管機關核准者外，董事間應有超過半數之席次，不得具有配偶關係或二親等以內之親屬關係。

25.3 公司召開股東會選任董事，當選人不符第 25.2 條之規定時，不符規定之董事中所得選票代表選舉權較低者，其當選應視同失效。已充任董事違反前述規定者，當然解任。

25.4 除公開發行公司法令另有規定者外，應設置獨立董事人數不得少於三人。就公開發行公司法令要求之範圍內，獨立董事其中至少一人應在中華民國境內設有戶籍，且至少一名獨立董事應具有會計或財務專業知識。

25.5 獨立董事應具備專業知識，且於執行董事業務範圍內應保持獨立性，不得與公司有直接或間接之利害關係。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令之規定。

25.6 繼續六個月以上持有公司已發行股份總數百分之一以上之股東，得以書面請求審計委員會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。審計委員會就訴訟之提起應以合議方式為之，並由審計委員會選任代表單獨或共同提起訴訟。審計委員會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 本公司董事（包括獨立董事）之選舉應採候選人提名制度。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。

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公司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。全體現任董事除股東會另有決議外，應視為於股東會改選全體董事時（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) 曾犯組織犯罪防制條例規定之罪，經有罪判決確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後未逾五年；

(e) 曾犯詐欺、背信、侵占罪經宣告有期徒刑一年以上之刑確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後未逾二年；

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

(g) 其使用票據經拒絕往來尚未期滿；

(h) 受破產之宣告或經法院裁定開始清算程序，尚未復權；

(i) 無行為能力或限制行為能力；

(j) 受輔助宣告尚未撤銷；

(k) 經股東會特別（重度）決議解任其董事職務；

(l) 董事（不含獨立董事）在任期中轉讓股份超過選任當時所持有公司股份數額二分之一；或

(m) 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)、(g)、(h)、(i)或(j)款情事之一者，該董事當選人應被取消董事當選人之資格。

董事（不含獨立董事）當選後，於就任前轉讓超過選任當時所持有之公司股份數額二分之

一時，或於股東會召開前之停止股票過戶期間內，轉讓持股超過二分之一時，其當選失其效力。

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（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。

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令另有規定外，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 董事對董事會會議之事項，有自身利害關係時，應於當次董事會說明其自身利害關係之重要內容。董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就會議之事項有利害關係者，視為董事就該事項有自身利害關係。如董事對於會議之事項，有自身利害關係致有害於公司利益之虞時，不得加入表決，且不得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。但公司於進行併購時，公司董事就併購交易有自身利害關係時，應向董事會及股東會說明其自身利害關係之重要內容及贊成或反對併購決議之理由，公司並應於股東會召集事由中敘明董事利害關係之重要內容及贊成或反對併購決議之理由，其內容得置於中華民國證券主管機關或公司指定之網站，並應將其網址載明於通知，其表決權之計算不適用上開之規定。

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令之情形下，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 32.11 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、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 公司於召開董事會決議併購事項前，應由審計委員會就併購計畫與交易之公平性、合理性進行審議，並將審議結果提報董事會及股東會。但依法令無須召開股東會決議併購事項者，得不提報股東會。審計委員會進行審議時，應委請獨立專家就換股比例或配發股東之現金或其他財產之合理性提供意見。審議結果及獨立專家意見，應於發送股東會召集通知時，一併發送股東。但依法令併購免經股東會決議者，應於最近一次股東會就併購事項提出報告。

32.9 第 32.8 條應發送股東之文件，經公司於中華民國證券主管機關指定之網站公告同一內容，且備置於股東會會場供股東查閱，對於股東視為已發送。

32.10 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。

32.11 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 32.11 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。

公司得於每半會計年度終了後為盈餘分派或虧損撥補。公司應依經會計師查核或核閱之財務報表為之，且應連同營業報告書及財務報表交審計委員會查核後，提董事會決議之。公司為分派盈餘時，並應先預估並保留應納稅捐及員工酬勞、依法彌補虧損及提列法定盈餘公積（但法定盈餘公積，已達實收資本額時，不在此限）。如係發放現金者，應由董事會決議為之；如係以發行新股方式為之者，應以股東會特別（重度）決議為之。

除法令及公開發行公司法令另有規定外，於每會計年度終了後，公司應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) 公司年度總決算如有本期稅後淨利，應先彌補累積虧損（包括調整未分配盈餘金額）；

(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) 公司年度如有獲利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酬勞，該員工酬勞得依第 11.1 條規定之員工激勵計畫配發。董事會應決議分派董事酬勞及員工酬勞之成數，並報告股東會。董事兼任公司執行主管者得受領擔任公司員工之酬勞；

(d) 公司於前半會計年度終了後而為盈餘分派或虧損撥補之情形（如有）；及

(e) 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，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。

34.9 公司得經董事會以三分之二以上董事之出席，及出席董事過半數之決議，將分派股息及紅利之全部或一部，及/或將法定盈餘公積及因發行股票溢價或受領贈與所得之資本公積之全部或一部，以發放現金之方式分配與原股東，並報告股東會。

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、公開收購說明書及相關書件後，應按公開發行公司法令規定辦理。

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有股份比例承擔損失。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. 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。

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THE COMPANIES LAW (Revised)
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 May 31, 2024)

THE COMPANIES LAW (Revised)

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 May 31, 2024)

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 (Revised) 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 (Revised) 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. 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.

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THE COMPANIES LAW (Revised)

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 May 31, 2024)

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:

"Acquisition"	means a transaction of acquiring shares, business or assets of another company and the consideration for the transaction being the shares, cash or other assets, as defined in the R.O.C. Enterprise Mergers and Acquisitions Law and interpreted by the competent authorities.
"**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.
"**Profit**"	the Company's annual net income before tax and the distribution of the compensation of employees and directors
"**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.
"M&A"	means Merger, Acquisition and Spin-off.
"Short-form Merger"	means (i) a Merger in which one of the merging companies holds issued shares that together represent at least 90% of the voting power of the outstanding shares of the other merging company or (ii) that subsidiaries of a parent company merge with one another whose 90% or more of the voting power of the outstanding shares is held by their parent company respectively.
"**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 a company transferring all its issued shares to another company in exchange for shares, cash or other assets in that company as the consideration for shareholders of the transferring company.
"**Short-form Share Exchange**"	means a parent company effects a Share Exchange with its subsidiary whose 90% or more of the total number of the issued and outstanding shares is held by the parent 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 give shares, cash or other assets to the transferor company or to shareholders of the transferor company.
"Short-form Spin-off"	means a parent company effects a Spin-off with its subsidiary whose 90% or more of the total number of the issued and outstanding shares is held by the parent company and that the parent company is the transferee company assuming the business of the subsidiary, and such subsidiary acquires the total amount of consideration for the business transferred.
"**Statute**"	means the Companies Law (Revised) 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.
"Non TWSE-Listed or TPEx-Listed Company"	refers to a company whose shares are neither listed on the TWSE or the Taipei Exchange.

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. The Company shall operate its business in compliance with the Applicable Public

Company Rules and business ethics, and may perform actions that promote the public interest to fulfil the social responsibility of the Company.

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 Rules (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.

8.9 Subject to the provisions of the Applicable Public Company Rules, when the total number of new Shares in issue has been subscribed to in full, the Company shall immediately send a call notice to the subscribers for unpaid Shares. Where Shares are issued at a price higher than par value, the premium and the par value shall be collected at the same time. Where the subscriber delays payment for subscribing to the Shares, the Company shall designate a cure period of not less than one month by serving a notice on him/her/it requiring such payment. The Company shall also declare in the notice that in case of default of payment within the said cure period, the subscriber's right to subscribe to new Shares shall be forfeited. After the Company has made such request, the subscribers who fail to settle the outstanding payment accordingly shall forfeit their rights to subscribe to the Shares and the Shares subscribed by them in the first place shall be otherwise offered by the Company.

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 accountant 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 and unless otherwise provided under Article 14.6, 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 (other than a Short-form Merger) or Spin-off (other than a Short-form 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;

(h) acquire or assume the whole business or assets of another person, which has material effect on the Company's operation;

(i) and Share Exchange.

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.

14.6 Subject to the provisions of the Statute, the Applicable Public Company Rules and the Articles, the following items shall be adopted by two-thirds or more of the votes of the shareholders who represent the total number of issued Shares of the Company:

(a) The Company participates in a merger in accordance with the Applicable Public Company Rules in which the Company is dissolved and the trading of Shares on the stock

exchange is terminated thereafter while the surviving or newly incorporated company is not listed on TWSE or Taipei Exchange;

(b) The Company carries on a general transfer or transfer its business or assets in accordance with the Applicable Public Company Rules in which the trading of Shares on the stock exchange is terminated thereafter and the transferee company is not listed on TWSE or Taipei Exchange;

(c) The Company conducts a share exchange in accordance with the Applicable Public Company Rules in which the trading of Shares on the stock exchange is terminated thereafter and the surviving or newly incorporated company is not listed on TWSE or Taipei Exchange; and

(d) The Company conducts a spin-off in accordance with the Applicable Public Company Rules in which the trading of Shares on the stock exchange is terminated thereafter and the transferee company is not listed on TWSE or Taipei Exchange.

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 or by video conference or in any manner prescribed by the competent authorities of the Company Act in the R.O.C. Under the circumstances of calamities, incidents, or force majeure, the competent authorities of the Company Act in the R.O.C. may make a public announcement that authorizes the Company, which has no above provision in its Articles of Association, within a certain period of time can hold its general meetings by video conference or in any manner prescribed in the public announcement. Provided that unless otherwise provided by the Statute or this Article 16.4, the physical general meetings shall be held in Taiwan in the event the Company has acquired public company status. For physical 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 (omitted).

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.

16.9 Member(s) holding more than 50% of the total issued and outstanding Shares for at least three consecutive months may themselves convene an extraordinary general meeting. The period and the number of Shares held by a Member shall be determined based on the shareholding on the book closing date.

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, the manner in which the meeting shall be convened, the general nature of the business and other relevant matters, 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 transmit 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 transmit the same to the Market Observation Post System. However, in the case of the Company with paid-in capital reaching NT$10 billion or more as of the last day of the most recent financial year, or in which the aggregate proportion to the number of the Shares held by the Members of foreign investors and Mainland Chinese investors reached 30% or more as recorded in the Register of Members at the time of holding of such general meeting in the most recent financial year, it shall transmit the aforesaid electronic file by 30 days prior to the day on which such general meeting is to be held.

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, (c) reduction of capital, (d) application to cease public offering, (e) (i) dissolution, Merger (other than a Short-form Merger), Share Exchange (other than a Short-form Share Exchange) or Spin-off (other than a Short-form 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 (f) 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, (g) distribution of the whole or a part of the dividend and bonus of the Company in the form of new Shares, (h) capitalization of the whole or a part of the statutory reserve and/or any other amount in accordance with Article 35 in the form of new Shares, and (i) 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, and the material content may be placed on the website specified by the R.O.C. competent authorities of securities or by the Company, and the website address link shall be indicated in the notice.

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 handwritten or mechanical copies of the foregoing documents, and the Company shall request its securities agent to provide the foregoing documents. If a general meeting is called by the board of Directors or any authorized person(s) other than the board of Directors, the board of Directors or the person(s) who has called the meeting may request the Company or the securities agent to provide the Register of Members.

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 proposal(s) for discussion at an annual general meeting in writing or by means of electronic transmission to the extent and in accordance with the rules and procedures of general meetings proposed by the Directors and approved by an Ordinary Resolution. Other than the following situation, proposals proposed by Member(s) shall be included in the agenda by the board of Directors 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, (d) such proposal contains more than 300 words, or (e) such proposal is submitted on a day beyond the deadline announced by the Company for accepting the Member's proposals; provided that the proposal(s) proposed by Member(s) which is intended to improve the public interest or fulfil its social responsibilities of the Company, the board of Director may include such proposal(s) in the agenda.

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.

18.11 A general meeting may be held by video conference or in any manner promulgated by the FSC or TWSE. If a general meeting is held by video conference, the Members participating in the meeting by video shall be deemed to have attended such meeting in person. Where a general meeting is held through video conference, it shall be convened in accordance with the regulations of the Applicable Public Company Rules.

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 When convening a general meeting, the Company shall permit the Members to vote by way of electronic transmission as one of the methods of exercising voting power. 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 expressed his/her/its objection therefor in writing or verbally with a record before or during the general meeting, and has voted against or forfeited his/her/its voting right, 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;

(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;

(d) Spin-Off (other than a Short-form Spin-off);

(e) Merger (other than a Short-form Merger);

(f) Acquisition; or

(g) Share Exchange (other than a Short-form Share Exchange).

22.2 In the event of a Short-form Merger, a Short-form Spin-off or a Short-form Share Exchange, where at least 90% of the voting power of the outstanding shares of the Company are held by the other company participating in such Short-form Merger, Short-form Spin-off or a Short-form Share Exchange , the Company shall deliver a notice to each Member immediately after the resolution of board of directors approving such Short-form Merger, Short-form Spin-off or a Short-form Share Exchange and such notice shall state that any Member who expressed his/her/its objection against the Short-form Merger, Short-form Spin-off or a Short-form Share Exchange within the specified period may submit a written objection requesting the Company to buy back all of his/her/its Shares at the then prevailing fair value of such Shares.

22.3 The request prescribed in the preceding two Articles shall be delivered to the Company in writing, stating therein the types, numbers and the repurchase price 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 repurchase 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 that no agreement is reached with the requesting Member, the Company shall pay the fair price it has recognized to such requesting Member within ninety days since the resolution was made. If the Company fails to pay, the Company shall be considered to be agreeable to the price requested by the requesting Member. 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 Company 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 the Taipei District Court, R.O.C., may be the court of the first instance. 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 Shares for which voting right has been forfeited provided in Article 22.1 shall not be counted in the number of votes of the Members present at the meeting.

22.5 The payment of appraisal price and the delivery of Share Certificates shall comply with the Applicable Public Company Rules.

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 competent authorities, 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 1% or more of the Company's issued Shares for at least six consecutive months may in writing request 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. The Audit Committee shall resolve on whether to initiate the action, and shall appoint one or more of its members as the representative(s), acting individually or jointly, for this action. If the Audit Committee fails 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 Company's election of Directors (including the Independent Directors) shall adopt a candidate nomination mechanism. 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.

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 remove all Directors from office before the expiration of their term of office and may elect new Directors in accordance with Article 27.1. and unless a resolution of a shareholders' meeting provides otherwise, all the Directors shall be deemed to have been removed upon such election of 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 an offence as specified in the Statute for Prevention of Organizational Crimes and is subsequently adjudicated guilty by a final judgment, and the sentence has not been executed, the execution of the sentence has not been completed, or the time elapsed since he has served the full term of the sentence, the expiration of probation period, or the pardon of such punishment 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 sentence has not been executed, the execution of the sentence has not been completed, or the time elapsed since he has served the full term of such sentence, the expiration of probation period, or the pardon of such punishment is less than two years;

(f) he commits a offence as specified in the Anti-Corruption Act and is subsequently adjudicated guilty by a final judgment, and the sentence has not been executed, the execution of the sentence has not been completed, or the time elapsed since he has served the full term of such sentence, the expiration of probation period, or the pardon of such punishment 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) he is declared bankrupt or is subject to liquidation procedure adjudicated by a court, and the rights have not been resumed yet;

(i) he has limited legal capacity or is legally incompetent;

(j) he is subject to the commencement of assistance by the court and those orders have not yet been revoked;

(k) the Members resolve by a Supermajority Resolution that he should be removed as a Director;

(l) during the term of office as a Director (excluding Independent Directors), he/she/it has transferred more than one half of the company's shares being held by him/her/it at the time he/she is elected; or

(m) subject to the provisions of the Statute, and the Articles or the Applicable Public Company Rules, 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), (g), (h), (i) or (j) has occurred in relation to a Director elect, such Director elect shall be disqualified from being elected as a Director.

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

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 (except for Independent 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 A Director who has a personal interest in the matter under discussion at a meeting of the Directors shall disclose the material information of such director’s interest at the meeting; provided that in the event a Director’s spouse or any second degree relatives, or company(s) with controlling and subordinating relationship with a Director, has a personal interest in the matter under discussion at a meeting, the said Director shall be deemed to have a personal interest in such matter. If the interest of such director conflicts with or impairs the interest of the Company, such Director shall not be entitled to 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. Wherever proposal are under consideration concerning a proposed merger and acquisition by the Company, the forepart of this article 30.5 shall not be applicable and a Director who has a personal interest in the proposed transaction shall disclose at meeting of the board of Directors and the general meeting the nature of such director’s personal interest and the reason(s) for the approval or objection to the proposed resolution, and the material contents may be placed on the website specified by the R.O.C. securities competent authority or by the Company, and the website address link shall be indicated in the above notice.

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 Prior to the commencement of the meeting of Board of Directors to adopt any resolution of M&A, the Company shall have the Audit Committee review the fairness and reasonableness of the plan and transaction of the M&A, and then report the results of the review to the Board of Directors and the general meeting unless the resolution by the general meeting is not required by the Statute. During the review, the Audit Committee shall seek opinions from an independent expert on the justification of the share exchange ratio or distribution of cash or other assets. The results of the review of Audit Committees and opinions of independent experts shall be sent to the Members together with the notice of the general meeting. In the event that the resolution by the general meeting is not required by the Statute, the Board of Directors shall report the foregoing at the next closest general meeting.

32.9 With respect to the documents that need to be sent to the Members as provided in the preceding Article, in the event that the Company posts the same documents on the website designated by the R.O.C. securities competent authorities, and also prepares and places such documents at the venue of the general meeting for the Members' review, then those documents shall be deemed as having been sent to the Members.

32.10 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.

32.11 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.

The distribution of profits or covering of losses proposal may be proposed at the close of each half fiscal year. Such distribution of profits or covering of losses proposal shall be made based on the financial statements audited or reviewed by a certified public accountant and such proposal, together with the business reports and financial statements of the Company, shall be submitted to the Audit Committee for their auditing, and then submitted to the board of Directors for approval by resolutions. Prior to distribution of its profits, the Company shall estimate and reserve an amount to be paid for or cover taxes, employee compensations, and losses and set aside a legal reserve (unless the amount of such legal reserve is equal to the total paid-in capital of the Company.) If the Company is to distribute profits in the form of cash, such shall be approved by a majority of the Directors at a board meeting attended by two-thirds or more of the total number of the Directors; and if such distribution of profits is to be made in the form of new shares to be issued by the Company, it shall be approved by a Supermajority Resolution of the shareholders' meeting.

Unless otherwise required by the Statute and the Applicable Public Company Rules, at the close of each fiscal year, the Company shall 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) If there is any Profit (after tax) of the current fiscal year under the annual final accounts, it shall first be used to offset its losses in previous years which have not been previously offset (including the adjusted amount of undistributed earnings);

(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) If there is any Profit, it shall be set aside no more than 2% of the balance as bonus to Directors and no less than 2% of the balance as compensation to employees of the Company, which may be distributed under an incentive programme approved pursuant to Article 11.1 above. The board of directors shall adopt the exact percentages to be distributed as bonuses to Directors and compensation to employees, and such resolution shall be reported in the shareholders meeting. A Director who also serves as an executive officer of the Company may receive a bonus in his capacity as a Director and a compensation in his capacity as an employee;

(d) the Company distributes profits or covering losses at the close of the first half fiscal year (if any); and

(e) 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, 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.

34.9 The Company may distribute to the Members, in the form of cash, all or a portion of its dividends and bonuses and/or legal reserve and capital reserve derived from issuance of new shares at a premium or from endowments received by the Company by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, and shall subsequently report such distribution to a shareholders' meeting.

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

After the receipt of the copy of a tender offer application form, the prospectus and relevant documents by the Company or its litigation or non-litigation agent appointed, the board of the Directors shall proceed with the process of the tender offer subject to 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 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.

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附錄二

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。本公司股東會召開方式之變更應經董事會決議，並最遲於股東會開會通知書寄發前為之。公司召開股東會視訊會議，除公開發行股票公司股務處理準則另有規定外，應以章程載明，並經董事會決議，且視訊股東會應經董事會以董事三分之二以上之出席及出席董事過半數同意之決議行之。

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，但本公司於最近會計年度終了日實收資本額達新臺幣二十億元以上或最近會計年度召開股東常會其股東名簿記載之外資及陸資持股比率合計達百分之三十以上者，應於股東常會開會三十日前完成前開電子檔案之傳送。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於本公司及本公司所委任之專業股務代理機構。前述之議事手冊及會議補充資料，本公司於股東會開會當日應依下列方式提供股東參閱：(a)

召開實體股東會時，應於股東會現場發放；(b)召開視訊輔助股東會時，應於股東會現場發放，並以電子檔案傳送至視訊會議平台；或(c)召開視訊股東會時，應以電子檔案傳送至視訊會議平台。

6.1.3 通知及公告應載明召集事由、受理股東、徵求人、受託代理人（以下稱「股東」）報到時間、報到處地點，及其他應注意事項。股東會以視訊會議召開者，應記載股東參與及行使權利方法及因天災、事變或其他不可抗力情事致視訊會議平台或以視訊方式參與發生障礙時之處理方式，至少包括下列事項：(a) 發生前開障礙持續無法排除致須延期或續行會議之時間，及如須延期或續行集會時之日期;(b)未登記以視訊參與原股東會之股東不得參與延期或續行會議；(c)召開視訊輔助股東會，如無法續行視訊會議，經扣除以視訊方式參與股東會之出席股數，出席股份總數達股東會開會之法定定額，股東會應繼續進行，以視訊方式參與股東，其出席股數應計入出席之股東股份總數，就該次股東會全部議案，視為棄權；及(d)遇有全部議案已宣布結果，而未進行臨時動議之情形，其處理方式；如召開視訊股東會者，並應記載對於以視訊方式參與有困難之股東所提供之適當替代措施；除公開發行股票公司股務處理準則第四十四條之九第六項規定之情形外，應至少提供股東連線設備及必要協助，並載明股東得向公司申請之期間及其他相關應注意事項；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；股東會視訊會議應於會議開始前三十分鐘，於股東會視訊會議平台受理報到，完成報到之股東，視為親自出席股東會。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) 減資，(d) 申請停止公開發行，(e) (i)解散，合併(不包含簡易合併) 或分割(不包含簡易分割)，(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，(f)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，(g)以發行新股方式，分配公司全部或部分股息及紅利，(h)以發行新股方式，將法定公積及或其他依本公司章程第 35 條所規定款項之全部或部分予以資本化，(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)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，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。股東會召集事由已載明全面改選董事、監察人，並載明就任日期，則該次股東會改選完成後，同次會議不得再以臨時動議或其他方式變更其就任日期。

6.1.5 持有已發行股份總數百分之一以上股份之股東，得向本公司提出股東常會議案。除有下列情形者外，董事會應將股東之提案列為議案：(a)提案股東持股未達已發行股份總數百分之一者，(b)該議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，(d)議案超過三百字者，或(e)該議案於公告受理期間外提出者。股東得提出為敦促公司增進公共利益或善盡社會責任之建議性提案，程序上應依公司法第 172 條之 1 之相關規定以 1 項為限，提案超過 1 項者，均不列入議案。

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、書面或電子受理方式、受理處所及受理期間；其受理期間不得少於十日。

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。

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

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。本公司召開視訊股東會時，不受召開地點之限制。

6.3.2 股東應憑出席證、出席簽到卡或其他出席證件出席股東會，本公司對股東出席所憑依之證明文件不得任意增列要求提供其他證明文件；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。本公司應設簽名簿供出席股東簽到，或由出席股東繳交簽到卡以代簽到。

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 股東會以視訊會議召開者，股東欲以視訊方式出席者，應於股東會開會二日前，向本公司登記。本公司至少應於會議開始前三十分鐘，將議事手冊、年報及其他相關資料上傳至股東會視訊會議平台，並持續揭露至會議結束。

6.3.6 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。

6.3.7 董事會所召集之股東會，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。

6.3.8 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。

6.3.9 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。

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

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及視訊會議平台報到股數，加計以書面或電子方式行使表決權之股數計算之。

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；股東會以視訊會議召開者，本公司另應於股東會視訊會議平台公告流會。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。

6.4.3 主席依第 6.4.2 條延後二次仍不足額而有代表已發行股份總數三分之一以上股東出席時，得依公司法第 175 條第 1 項規定為假決議，並將假決議通知各股東於一個月內再行召集股東會；股東會以視訊會議召開者，股東欲以視訊方式出席者，應依第 6.3.5 條向本公司重行登記。

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，相關議案（包括臨時動議及原議案修正）均應採逐案票決，會議應依排定之議程進行，非經股東會決議不得變更之。

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，並安排適足之投票時間。

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。

6.6.7 股東會以視訊會議召開者，以視訊方式參與之股東，得於主席宣布開會後，至宣布散會前，於股東會視訊會議平台以文字方式提問，每一議案提問次數不得超過兩次，每次以二百字為限，不適用第 6.61 條至第 6.65 條規定。股東提問未違反規定或未超出議案範圍者，宜將該提問揭露於股東會視訊會議平台，以為周知。

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，應採行電子方式並得採行書面方式行使表決權。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，如欲親自或以視訊方式出席股東會者，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、反對及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。本公司召開股東會視訊會議，以視訊方式參與之股東，於主席宣布開會後，應透過視訊會議平台進行各項議案表決及選舉議案之投票，並應於主席宣布投票結束前完成，逾時者視為棄權。股東會以視訊會議召開者，本公司應於投票結束後，即時將各項議案表決結果及選舉結果，依規定揭露於股東會視訊會議平台，並應於主席宣布散會後，持續揭露至少十五分鐘。

6.8.10 股東會以視訊會議召開者，應於主席宣布投票結束後，為一次性計票，並宣布表決及選舉結果。本公司召開視訊輔助股東會時，已依第 6.3.5 條規定登

記以視訊方式出席股東會之股東、徵求人或受託代理人，欲親自出席實體股東會者，應於股東會開會二日前，以與登記相同之方式撤銷登記；逾期撤銷者，僅得以視訊方式出席股東會。如以書面或電子方式行使表決權，未撤銷其意思表示，並以視訊方式參與股東會者，除臨時動議外，不得再就原議案行使表決權或對原議案提出修正或對原議案之修正行使表決權。

6.8.11 股東會以視訊會議召開者，本公司得於會前提供股東簡易連線測試，並於會前及會議中即時提供相關服務，以協助處理通訊之技術問題。主席應於宣布開會時，另行宣布除公開發行股票公司股務處理準則第四十四條之二十第四項所定無須延期或續行集會情事外，於主席宣布散會前，因天災、事變或其他不可抗力情事，致視訊會議平台或以視訊方式參與發生障礙，持續達三十分鐘以上時，應於五日內延期或續行集會之日期，不適用公司法第一百八十二條之規定。

6.8.12 發生前項應延期或續行會議，未登記以視訊參與原股東會之股東，不得參與延期或續行會議。已登記以視訊參與原股東會並完成報到之股東，未參與延期或續行會議者，其於原股東會出席之股數、已行使之表決權及選舉權，應計入延期或續行會議出席股東之股份總數、表決權數及選舉權數。

6.8.13 依第 6.8.11 條辦理股東會延期或續行集會時，對已完成投票及計票，並宣布表決結果或董事、監察人當選名單之議案，無須重行討論及決議。

6.8.14 本公司依第 6.8.11 條延期或續行集會，應依公開發行股票公司股務處理準則第四十四條之二十第七項所列規定，依原股東會日期及各該條規定辦理相關前置作業；公開發行公司出席股東會使用委託書規則第十二條後段及第十三條第三項、公開發行股票公司股務處理準則第四十四條之五第二項、第四十四條之十五、第四十四條之十七第一項所定期間，本公司應依第 6.8.11 條規定延期或續行集會之股東會日期辦理。

6.8.15 本公司召開視訊輔助股東會，發生第 6.8.11 條無法續行視訊會議時，如扣除以視訊方式出席股東會之出席股數後，出席股份總數仍達股東會決議之法定定額者，股東會仍得繼續進行，無須依第 6.8.11 條規定延期或續行集會。

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

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

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、 議事經過之要領及表決結果（包含統計之權數）記載之，有選舉董事、監察人時，應揭露每位候選人之得票權數。在本公司存續期間，應永久保存。股東會以視訊會議召開者，其議事錄除應記載事項外，並應記載股東會之開會起迄時間、會議之召開方式、主席及紀錄之姓名、對於以視訊方式參與股東會有困難股東提供適當之替代措施及因不可抗力情事致視訊會議平台或以視訊方式參與發生障礙時之處理方式及處理情形。本公司召開視訊股東會，除應依前項規定辦理外，並應於議事錄載明，對於以視訊方式參與股東會有困難股東提供之替代措施。

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。股東會以視訊會議召開者，本公司應對股東之註冊、登記、報到、提問、投票及公司計票結果等資料進行記錄保存，並對視訊會議全程連續不間斷錄音及錄影，且前述資料及錄音錄影本公司應於存續期間妥善保存，並將錄音錄影提供受託辦理視訊會議事務者保存。股東會以視訊會議召開者，本公司宜對視訊會議平台後台操作介面進行錄音錄影。

6.11 對外公告

6.11.1 徵求人徵得之股數、受託代理人代理之股數及股東以書面或電子方式出席之股數，本公司應於股東會開會當日，依規定格式編造之統計表，於股東會場內為明確之揭示；股東會以視訊會議召開者，本公司至少應於會議開始前三十分鐘，將前述資料上傳至股東會視訊會議平台，並持續揭露至會議結束。本公司召開股東會視訊會議，宣布開會時，應將股東出席權數，揭露於視訊會議平台。如開會中另有統計出席股東之股份總數及表決權數者，亦同。

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 本處理程序修訂於二〇二二年二月二十五日經董事會決議，並於二〇二二年五月三十一日經股東會決議通過。

本處理程序修訂於二〇二四年二月二十九日經董事會決議，並於二〇二四年五月三十一日經股東會決議通過。

附錄三

開曼商豐祥控股股份有限公司
董事選舉辦法

1、 目的

本公司董事之選舉， 除法令或章程另有規定者外， 依本辦法之規定辦理。

2、 範圍

無

3、 職責

3.1 本公司應依照本辦法辦理董事選舉事項。

4、 定義

無

5、 流程

無

6、 作業內容

6.1 本公司董事之選舉採單記名累積投票制，每一股份有與應選出董事人數相同之選舉權，得集中選舉一人，或分開選舉數人。

6.2 本公司依章程設獨立董事時，獨立董事與非獨立董事應一併進行選舉，分別計算當選名額。獨立董事之選任，應依相關法令之規定辦理。獨立董事之人數不足相關法令之規定者，應於最近一次股東會補選之；獨立董事均解任時，應自事實發生之日起六十日內，召開股東臨時會補選之。

6.3 本公司董事之選舉應依章程所定之名額，分別計算獨立董事、非獨立董事之選舉權，由所得選舉票代表選舉權數較多者分別依次當選，如有兩人以上所得選舉權數相同而超過規定名額時，由所得選舉權數相同者抽籤決定之，未出席者由主席代為抽籤。

6.4 選舉開始前應由主席指定監票員、計票員若干人，執行各有關任務。選舉用之投票櫃(箱)由本公司製備，並應於投票前由監票員當眾開驗，但監票員應具有股東身分。

6.5 選舉票由董事會製備，選舉人之記名得以在選票上所印出席證號碼代之，並加填其權數。

6.6 選舉票有下列情形之一者無效：

6.6.1 不用有召集權人製備之選票者。

6.6.2 所填被選舉人數超過應選名額者。

6.6.3 除填分配選舉權數外，夾寫其他文字者。

6.6.4 字跡模糊無法辨認或經塗改者。

6.6.5 所填被選舉人與董事候選人名單經核對不符者。

6.6.6 未經選舉人填寫之空白選舉票。

6.6.7 未經投入票櫃(箱)之選舉票。

6.7 投票完畢後當場開票，其結果由主席宣佈之。

6.8 當選董事由董事會分別發給當選證書。

6.9 本辦法由股東會通過後施行，修改時亦同。本辦法修訂後，如遇相關法令變更，本辦法應適時配合修正，並應依照法令經董事會及股東會決議通過。

6.10 本處理程序修訂於二〇二一年三月三十日經董事會決議，並於二〇二一年八月二十五日經股東會決議通過。

附錄四

Eurocharm Holdings Co., Ltd.

開曼商豐祥控股股份有限公司

全體董事持股情形

一、 本公司實收資本額新台幣 691,480,150 元，並已發行流通在外股數計 69,148,015 股。

二、 本公司全體董事法定持有股數為 5,531,841 股，截至本股東常會停止過戶日全體董事持有股數為 38,718,276 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。

資料基準日：2025 年 3 月 31 日

職稱	姓名	停止過戶持有股數
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	24,769,059
董事	游義原	116,000
董事	張景溢	-
獨立董事	林妍希	-
獨立董事	袁震天	-
獨立董事	郭逸仁	-
全體董事(不含獨立董事)持股合計		38,718,276