

芮特科技股份有限公司 Radiation Technology, Inc. 2022年股東常會 議事手冊

日期:2022年6月14日(星期二)

地點:基隆市七堵區工建路1號(本公司)

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壹、開會程序

芮特科技股份有限公司 2022年股東常會開會程序

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

貳、開會議程

芮特科技股份有限公司 2022年股東常會議程

時間:2022年6月14日(星期二)上午九時正

地點:基隆市七堵區工建路1號(本公司)

一、宣佈開會

二、主席致詞

三、報告事項

第一案:2021年度員工酬勞及董事酬勞分配情形報告。

第二案:2021年度營業報告。

第三案:審計委員會審查2021年度決算表冊報告。

四、承認事項

第一案:承認2021年度營業報告書及決算表冊案。

第二案:承認2021年度盈餘分配案。

五、討論事項

第一案:討論修訂「公司章程」部分條文案。

第二案:討論修訂「取得或處分資產處理程序」部分條文案。

第三案:討論修訂「資金貸與及背書保證作業程序」部分條文案。

第四案:討論修訂「股東會議事規則」部分條文案。

第五案:討論解除董事競業禁止限制案。

六、臨時動議

七、散會

一、報告事項

第一案:2021年度員工酬勞及董事酬勞分配情形報告,報請 公鑒。

說 明:

- 1、本公司2021年度員工酬勞與董事酬勞,業經2022年3月22日董事會決議通過。
- 2、員工酬勞新台幣5,222,249(人民幣1,202,818.95元)與董事酬勞 新台幣3,377,723元(人民幣777,976.90元),以2021年度台灣銀 行買入賣出人民幣即期外匯收盤價之平均數計算,均以現金 方式發放。

第二案:2021年度營業報告,報請 公鑒。

說 明:本公司2021年度營業報告書,請參閱本手冊第7至9頁,附件一。

第三案:審計委員會審查2021年度決算表冊報告,報請 公鑑。 說 明:審計委員會審查報告書,請參閱本手冊第10頁,附件二。

二、承認事項

第一案:董事會提

案 由:2021年度營業報告書及決算表冊案,敬請 承認。

說 明:

- 1、2021年度營業報告書及合併財務報表已編製完竣,業經2022 年3月22日董事會決議通過,並經勤業眾信聯合會計師事務所 黃秀椿、莊碧玉會計師出具書面查核報告,併同營業報告書 送審計委員會審查完竣。
- 2、營業報告書、會計師查核報告書及財務報表,請參閱本手冊第7至9頁及第11至20頁,附件一及附件三。

決 議:

第二案:董事會提

案 由:2021年度盈餘分配案,敬請 承認。

說 明:

- 1、本公司110年度稅後純益為人民幣21,444,190.37元,依本公司章程規定,本年度提列特別盈餘公積人民幣2,233,343.49元,餘依公司章程規定分配之。2021年度盈餘分配表,請參閱本手冊第21頁,附件四。
- 2、2021年度盈餘分配案,按本公司2022年3月2日流通在外普通股股數計算,每股擬配發現金股利新台幣3.2元(計算至元為止,元以下捨去,其畸零款合計數計入本公司其他收入),為現金股利新台幣96,049,222元,目前暫以111年3月2日新台幣4.4301元兌換1人民幣設算,合計擬分配之盈餘約為人民幣21,681,050.54元;正確配發之現金股利人民幣金額,將以股東會前一營業日之台灣銀行買入賣出人民幣即期外匯收盤價之平均數計算為準。
- 3、本案俟股東常會通過後,授權董事長訂定配息基準日、發放 日及其他相關事宜。
- 4、嗣後如因現金增資發行新股、員工認股權執行、買回本公司 股票、或將庫藏股轉讓及註銷等,造成本公司配息基準日之 流通在外股數變動致配息率發生變動時,擬請股東會授權董 事長全權處理之。
- 5、提請 承認。

決 議:

三、討論事項

第一案:董事會提

案 由:修訂「公司章程」部分條文案,謹提請 討論公決。

說 明:

- 配合相關法令修訂與公司實務運作,擬修訂「公司章程」部份條文。
- 2、「公司章程」修正條文對照表,請參閱本手冊第22至30頁, 附件五。
- 3、提請 討論。

決 議:

第二案:董事會提

案 由:修訂「取得或處分資產處理程序」部分條文案,謹提請 討論公 決。

說 明:

- 1、為配合「公開發行公司取得或處分資產處理準則」因應實務 運作及強化關係人交易之管理所做之部分條文修正,擬修訂 本公司「取得或處分資產處理程序」部份條文。
- 2、「取得或處分資產處理程序」修訂前後條文對照表請參閱本 手冊第31至34頁,附件六。

決 議:

第三案:董事會提

案 由:修訂「資金貸與及背書保證作業程序」部分條文案,謹提請 討 論公決。

說 明:

- 配合公司未來發展與實際需求,擬修訂本公司「資金貸與及 背書保證作業程序」部份條文。
- 2、「資金貸與及背書保證作業程序」修訂前後條文對照表請參 閱本手冊第35頁,附件七。

決 議:

第四案:董事會提

案 由:修訂「股東會議事規則」部分條文案,謹提請 討論公決。

說 明:

為提升公司治理並維護股東之權益,擬修訂「股東會議事規則」部份條文。

2、「股東會議事規則」修訂前後條文對照表請參閱本手冊第36 頁,附件八。

決 議:

第五案:董事會提

案 由:解除董事競業禁止限制案,謹提請 討論公決。

說 明:

1、依公司法第209條規定,董事為自己或他人為屬於公司營業範圍內之行為,應對股東會說明其行為之重要內容,並取得其許可。

2、本公司董事因兼職而涉有公司法第209條所規範之行為,在無損及公司利益前提下,擬就新增加之兼職情形提請股東會同意解除從事相關行為之限制。

	本公司董事兼任其他公司職務表(新增)					
職稱	擔任他公司之職務					
董事	巴击羊	道達科技股份有限公司董事				
里尹	吳東義	網拓國際股份有限公司董事長				

決 議:

臨時動議

散會

叁、附件

附件一

芮特科技股份有限公司 2021 年度營業報告書

近年因為新冠病毒影響到全球的產業發展步調,即使在過去一年面對全球電子元件缺料與航班安排不易等問題,營運表現仍舊亮眼,芮特公司將持續在生產效率提升與成本管控上不斷優化,且積極投入研發資源與拓展物聯網應用商機。展望未來,無線通訊領域仍將重回蓬勃發展的軌道上,因此預期在整體產業需求提升與客戶基礎穩固的帶動下,將有助於本公司穩步成長。

一、營業實施成果

(一) 營業計畫實施成果

芮特科技 2021 年度合併營收 814,632 仟元,較 2020 年度 769,645 仟元,增加 6%。合併營業淨利及稅後純益分別為 114,430 仟元及 93,104 仟元,較 2020 年度 87,821 仟元及 62,722 仟元,分別增加 26,609 仟元及 30,382 仟元。 2021 年度因歐美國家逐步回復原本的生活步調,鬆綁防疫限制,客戶需求逐步回溫,雖仍有材料供應缺乏等雜訊影響,但在無線通訊產業需求提升與成本管控得宜下,合併營收與營業淨利較前一年度仍有增長,2021 年度每股盈餘為新台幣 3.10 元。

(二)預算執行情形

本公司 2021 年度並未公開財務預測,當年度營運狀況如下表列:

單位:新台幣仟元

	IJ	目		金額	%
營	業	收	入	814,632	100
營	業	成	本	597,188	73
營	業	毛	利	217,444	27
誉	業	費	用	103,014	13
營	業	淨	利	114,430	14
稅	前	純	益	120,526	15
稅	後	純	益	93,104	12

(三) 財務收支及獲利能力分析

矣	<i>}</i>			析項	1	目	2021	2020							
						1	<u>年度</u> 30.60	<u>年度</u> 31.39							
財	務	結	構	長期資金占固定資	產比率	1	678.31	241.21							
				流動比率			313.96	233.19							
償	債	能	力	速動比率			265.13	195.92							
			Ī	利息保障倍數(倍)		300.82	78.44								
				資產報酬率			9.87	6.65							
				股東權益報酬率	_		14.26	9.36							
欢	4.1	4.1	ر د ا	/-	ムト	۸L	۸L	۸.۱-	<u>,</u> ,	., ,	上安北次十几克	營業利益		38.12	29.26
獲	利	能	71	占買收買本比率	占實收資本比率 稅前純益		40.15	27.84							
			ľ	純益率			11.43	8.15							
				基本每股盈餘(元)			3.10	2.09							

(四)研究發展狀況

因應各式無線電子產品的發展與萬物互聯(IoT)的 5G 世代來臨,我們除了持續進行品質改善、提升製程能力外,同時強化公司研發能量,針對利基市場產品與未來新應用發展產品,不斷研發導入新的生產技術與設備,藉以強化公司的核心能力,增加在產業中的競爭力。

本公司 2020 年度研究發展主要重點在於配合客戶端開發新一代的產品應 用為主,相關支出整理如下表:

年度 項目	2021 年度	2020 年度
研究發展費用	31,286	36,293
營業收入	814,632	769,645
比率 (%)	3.84	4.72

二、2022 年度營運計畫概要

(一) 經營方針及重要產銷政策

1、強化研發能量,掌握核心技術

有鑑於全球通訊產業發展快速,為進一步提升公司研發能力與產品競爭力, 持續增加研發測試設備的投入,除提升既有研發能量外,持續在產品設計、 材料及製程上增加競爭力,強化具優勢的產品核心價值,希能強化自主研 發能力與掌握關鍵技術,提供客戶更彈性有效的解決方案並縮短回饋速度, 並增加產品組合的多樣性。

2、拓展物聯網商機,開拓利基型應用市場

基於無線通訊運用愈趨多元,物聯網的應用將更為廣泛,不僅在通訊產業有實質需求外,其他方面包括汽車產業、醫療產業、智能電錶與智慧生活等應用發展均越趨廣泛,隨著 5G 技術應用發展已進入商用化階段,物聯網、智慧監控技術在無人農業/工業、公共安全及自動駕駛等新興應用興起,後續市場端對天線模組與射頻元件等無線網路元件需求殷切,公司過去已累積相關產品的協同開發經驗,將持續憑藉技術優勢與客戶基礎,拓展新的市場應用商機。

3、整合生產資源,提升整體效率

在過去一年,本公司持續提升製程良率與生產效率外,也將整合供應商資源,並視情況靈活擴充配置產能,提升整體營運效率;除了選擇符合成本效益與品質的供應商,亦同步考量供應商是否符合相關環保規範要求,確保供貨穩定與善盡企業社會責任,以提供客戶兼具品質與市場競爭力的產品與服務,進一步提升公司競爭力與獲利能力。

(二)預期銷售數量及依據

銷售數量係依據市場需求與發展趨勢、客戶營運概況及公司目前接單情 形而定。儘管全球景氣亦是影響營收預期之重要因素,但隨著物聯網應 用的蓬勃發展,無線通信應用已為全球趨勢所在,在產能已能符合今年 營收成長動能所需前提下,預期營收躍升動能當可展現。

三、外部競爭環境、法規環境及總體經營環境之影響

整體而言,外部競爭環境、法規環境與總體經營環境上每年多少都有些許不同,近年隨著中國大陸經濟結構的調整與環境保護要求日趨嚴格,使得經營成本逐年上升,本公司將持續積極導入自動化生產設備,提高生產效率以降低生產成本,並持續開發利基型產品與客戶,以維持良好的獲利能力。遵守國內外相關法規,並克盡企業社會責任,逐步建立良好的公司治理制度。因此,外部競爭環境、法規環境及總體經營環境變動,對於公司營運面並不會因此產生太大影響。

四、未來發展策略

無線通訊產品的日新月異已改變現今社會的生活習慣,自公司設立以來一直秉持著『穩健踏實、專注聚焦、精益求精』的態度並獲得客戶滿意所肯定,未來芮特科技仍將延續此項精神與客戶、供應商等合作夥伴一同努力來扮演不可或缺的角色,達到獲利穩健成長的積極目標。

最後,謹代表公司感謝各位股東之支持,期望新的一年能繼續給予鼓勵與指導。

董事長: 陳淑敏

總經理: 吳東義

會計主管:劉若涵

所录

附件二

芮特科技股份有限公司 審計委員會審查報告書

茲准

董事會造送本公司民國110年度合併財務報表、營業報告書及盈餘分 派議案等;其中財務報表俟經董事會委任勤業眾信聯合會計師事務所查核 完竣,並出具查核報告書。

上述合併財務報表、營業報告書及盈餘分派議案經本審計委員會審核 認為尚無不符,爰依證券交易法第十四條之四及公司法第二百一十九條之 規定,備具報告書,敬請 鑒察。

此致

芮特科技股份有限公司111年股東常會



中 菙 民 國 1 1 1 年 3 月 2 日

附件三

會計師查核報告

芮特科技股份有限公司(Radiation Technology, Inc.) 公鑒:

查核意見

芮特科技股份有限公司(Radiation Technology, Inc.)及其子公司(以下簡稱芮特公司及其子公司)民國 110 年及 109 年 12 月 31 日之合併資產負債表,暨民國 110 年及 109 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表及合併現金流量表,以及合併財務報告附註(包括重大會計政策彙總),業經本會計師查核竣事。

依本會計師之意見,上開合併財務報告在所有重大方面係依照證券發行人財務報告編製準則及經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製,足以允當表達芮特公司及其子公司民國 110 年及 109 年 12 月 31 日之合併財務狀況,暨民國 110 年及 109 年 1 月 1 日至 12 月 31 日之合併財務績效及合併現金流量。

查核意見之基礎

本會計師係依照會計師查核簽證財務報表規則及一般公認審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報告之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範,與芮特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,對芮特公司及其子公司民國 110年度合併財務報告之查核最為重要之事項。該等事項已於查核合併財務報 告整體及形成查核意見之過程中予以因應,本會計師並不對該等事項單獨表示意見。

茲對芮特公司及其子公司民國 110 年度合併財務報告之關鍵查核事項敘明如下:

特定客戶銷貨收入認列之真實性

芮特公司及其子公司於民國 110 年度之特定客戶銷貨收入較以前年度具顯著之成長,因特定客戶銷貨收入認列之真實性對於芮特公司及其子公司合併財務報告營業收入淨額及財務績效具明顯影響,因是將特定客戶銷貨收入認列之真實性考量為民國 110 年度關鍵查核事項。

舆收入認列相關會計政策及資訊,請參閱合併財務報告附註四及三二。

本會計師對於上開所述之特定客戶銷貨收入認列之真實性已執行主要查核程序如下:

- 瞭解及抽樣測試銷貨交易收入認列之真實性相關之主要內部控制制度設計與執行之有效性。
- 針對特定客戶抽核原始訂單、出貨單及發票等原始憑證,覆核相關交易 表單是否齊備及檢視公司收款對象與金額與各表單是否相符。
- 檢視特定客戶期後銷貨退回及折讓之發生情形,並發函確認年底應收帳款是否有異常情事。

管理階層與治理單位對合併財務報告之責任

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

於編製合併財務報告時,管理階層之責任亦包括評估芮特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芮特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。

芮特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告之責任

本會計師查核合併財務報告之目的,係對合併財務報告整體是否存有導因於舞弊或錯誤之重大不實表達取得合理確信,並出具查核報告。合理確信係高度確信,惟依照一般公認審計準則執行之查核工作無法保證必能偵出合併財務報告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告使用者所作之經濟決策,則被認為具有重大性。

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

- 1. 辨認並評估合併財務報告導因於舞弊或錯誤之重大不實表達風險;對所評估之風險設計及執行適當之因應對策;並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制,故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
- 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,惟其目的非對芮特公司及其子公司內部控制之有效性表示意見。
- 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,以及使芮特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告使用者注意合併財務報告之相關揭露,或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致芮特公司及其子公司不再具有繼續經營之能力。
- 5. 評估合併財務報告(包括相關附註)之整體表達、結構及內容,以及合併財務報告是否允當表達相關交易及事件。

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 財務報告表示意見。本會計師負責集團查核案件之指導、監督及執行, 並負責形成集團查核意見。

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

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

本會計師從與治理單位溝通之事項中,決定對芮特公司及其子公司民國 110年度合併財務報告查核之關鍵查核事項。本會計師於查核報告中敘明該等 事項,除非法令不允許公開揭露特定事項,或在極罕見情況下,本會計師決 定不於查核報告中溝通特定事項,因可合理預期此溝通所產生之負面影響大 於所增進之公眾利益。



證券暨期貨管理委員會核准文號 台財證六字第 0920123784 號 金融監督管理委員會核准文號 金管證審字第 1070323246 號

中 華 民 國 111 年 3 月 22 日



民國 110 年及 109 年 12 月 31 日

單位:新台幣仟元

				110年12月3	81日	109年12	月31日
代 礁	5 資	產	金		9	金	額 %
-	流動資產					-	
1100	現金及約當現金(附註四及六)		\$	211,794	23	\$ 271,279	28
1136	按攤銷後成本衡量之金融資產-流動(附註四、七及二九)			271,694	29	72,628	8
1150	應收票據(附註四及八)			434	-	2,959	-
1170	應收帳款(附註四及八)			140,750	15	158,171	16
1180	應收帳款-關係人(附註四、八及二八)			68,103	7	43,480	5
1200	其他應收款(附註四、八及二二)			1,063	-	554	-
1210	其他應收款-關係人(附註四、八及二八)			269	-	262	-
130X	存貨(附註四及九)			117,179	13	97,370	10
1410	預付款項(附註十四及二八)			10,826	1	7,450	1
1470	其他流動資產(附註十五)			777		1,782	
11XX	流動資產總計		_	822,889	88	655,935	68
	非流動資產						
1600	不動產、廠房及設備(附註四、十一、二八及二九)			98,567	11	282,365	29
1755	使用權資產(附註四及十二)			5,665	1	6,014	1
1821	無形資產 (附註四及十三)			223	-	3,633	1
1840	遞延所得稅資產(附註四及二二)			2,690	_	9,287	1
1975	淨確定福利資產(附註四及十九)			· -	_	2,954	_
1990	其他非流動資產一其他(附註十五)			651	-	2,205	<u>-</u> _
15XX	非流動資產總計		_	107,796	12	306,458	32
1XXX	資產總計		<u>\$</u>	930,685	<u>100</u>	<u>\$ 962,393</u>	100
代 硼	馬 負 債 及 權	益					
10 ~~	·	307					
2100	短期借款 (附註四、十六、二八及二九)		\$	_	_	\$ 62,656	6
2150	應付票據(附註十七)		-	_	_	35	-
2170	應付帳款(附註十七)			177,831	19	131,209	14
2180	應付帳款一關係人(附註十七及二八)			852	-	826	-
2200	其他應付款 (附註十八)			73,332	8	75,739	8
2220	其他應付款-關係人(附註十八及二八)			70	-	2,975	-
2230	本期所得稅負債(附註四及二二)			6,362	1	2,468	_
2280	租賃負債一流動(附四及十二)			43	-	112	_
2399	其他流動負債(附註十八)			3,606	_	5,271	1
21XX	流動負債總計			262,096	28	281,291	29
	11. V= 42. 15 13						
0570	非流動負債			22.665		20.55	2
2570	遞延所得稅負債(附註四及二二)			22,665	3	20,756	2
2580 2587	租賃負債一非流動(附註四及十二)		_			43	
25XX	非流動負債總計			22,665	3	20,799	2
2XXX	負債總計		_	284,761	31	302,090	31
	歸屬於本公司業主之權益 (附註四、二十、二四及二五)						
2110	股本			200.454	22	200 4 5 4	04
3110	普通股股本		_	300,154	32	300,154	<u>31</u>
3200	資本公積		_	203,913	22	241,430	25
2220	保留盈餘			(0.264	0	FO 440	
3320 3350	特別盈餘公積 土 入配 及 鈴			68,264	8	73,448	8
3300	未分配盈餘 保留盈餘總計		_	151,751 220,015	<u>16</u> 24	113,494 186,942	<u>12</u> 20
3410	保留盆餘總訂 國外營運機構財務報表換算之兌換差額						
31XX	本公司業主權益總計		(78,158) 645,924	(<u>9</u>)	(<u>68,264</u> 660,262) (<u>7</u>)
36XX	非控制權益(附註四、十及二五)			_		41	-
				CAE 004			
3XXX	權益總計		_	645,924	69	660,303	69
	負債與權益總計		\$	930,685	<u>100</u>	<u>\$ 962,393</u>	<u>100</u>

後附之附註係本合併財務報告之一部分。

董事長: 陳淑敏





會計主管:劉若涵





民國 110 年及 109 年 1 月 1 日至 12 月 31 日

單位:新台幣仟元,惟 每股盈餘為元

		110年度	ŧ	109年度	Ę
代 碼		金額	%	金額	%
	營業收入(附註四、二八及 三二)				
4100	銷貨收入	\$ 813,693	100	\$ 768,570	100
4800	其他營業收入	939	<u>-</u> _	1,075	<u>-</u>
4000	營業收入合計	814,632	100	769,645	100
	營業成本(附註四、九、十 九、二一及二八)				
5110	銷貨成本	597,188	<u>73</u>	553,345	<u>72</u>
5950	營業毛利	217,444	<u>27</u>	216,300	
	營業費用(附註八、十九、 二一及二八)				
6100	推銷費用	21,661	3	38,668	5
6200	管理費用	49,559	6	53,854	7
6300	研究發展費用	31,286	4	36,293	5
6450	預期信用減損損失(迴				
	轉利益)	508		(336)	<u> </u>
6000	營業費用合計	103,014	<u>13</u>	128,479	<u>17</u>
6900	營業淨利	114,430	14	87,821	11
	營業外收入及支出(附註 四、十六、二一及二八)				
7100	利息收入	3,213	1	5,154	1
7190	其他收入	11,185	1	11,245	2
7020	其他利益及損失	(7,900)	(1)	(19,579)	(3)
7050	財務成本	(402)	<u>-</u>	(1,079)	<u>-</u>
7000	營業外收入及支出				
	合計	<u>6,096</u>	1	(4,259)	

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		110年度		109年度	
代 碼		金額	%	金額	%
7900	繼續營業單位稅前淨利	\$ 120,526	15	\$ 83,562	11
7950	所得稅費用(附註四及二二)	27,422	3	20,840	3
8200	本年度淨利	93,104	12	62,722	8
	其他綜合損益(附註四、十 九、二十及二二)				
8310	不重分類至損益之項 目:				
8311	確定福利計畫之再 衡量數	-	_	2,363	_
8341	換算表達貨幣之兌 換差額	(6,279)	(1)	7,866	1
8360	後續可能重分類至損益 之項目:	(3,=. 7)	(-)	.,,,,,	_
8361	國外營運機構財務 報表換算之兌換				
9200	差額	989	-	(2,682)	<u>-</u>
8300	本年度其他綜合損 益(稅後淨額)	(5,290)	(1)	7,547	1
8500	本年度綜合損益總額	<u>\$ 87,814</u>	<u>11</u>	<u>\$ 70,269</u>	9
	淨利(損)歸屬於:				
8610	本公司業主	\$ 93,104	11	\$ 62,723	8
8620 8600	非控制權益	<u>\$ 93,104</u>	<u>11</u>	$(\frac{1}{\$ 62,722})$	8
	綜合損益總額歸屬於:				
8710	本公司業主	\$ 87,814	11	\$ 70,270	9
8720	非控制權益		<u>-</u> _	$(\underline{}\underline{}\underline{}\underline{})$	
8700		\$ 87,814	<u>11</u>	<u>\$ 70,269</u>	9
0=4.0	每股盈餘(附註二三)				
9710	基本	\$ 3.10		\$ 2.09	
9810	稀釋	<u>\$ 3.09</u>		<u>\$ 2.08</u>	

後附之附註係本合併財務報告之一部分。

董事長: 陳淑敏

經理人: 吳東義

會計主管:劉若涵

民國 110 年及 109 年 1 月 1 日至 12 月 31 日

單位:新台幣仟元

		蹄	屬	於	本	公	可	美	之		益		
										國外營運機構 財務報表換算 之兌換差額		非控制權益	
		股本(附註	四及二十)	資本公積(附註二十、二	二四及二五)	保留盈餘(附註四、十	九及二十)	(附註四、		(附註四	
代 碼		股數 (仟股)		股票發行溢價	員工認股權	合 計		未分配盈餘	<u>合</u> 計	二十及二五)	總 計	及二五)	權益總額
A1	109 年 1 月 1 日餘額	30,015	\$ 300,154	\$ 240,481	\$ 800	\$ 241,281	\$ 51,944	\$ 159,958	\$ 211,902	(\$ 73,448)	\$ 679,889	\$ 42	\$ 679,931
B3 B5	108 年度盈餘指撥及分配 提列特別盈餘公積 本公司股東現金股利	- -	- -	- -	- -	- -	21,504	(21,504) (90,046)	(90,046)	- -	(90,046)	- -	(90,046)
N1	行使員工認股權	-	-	949	(949)	-	-	-	-	-	-	-	-
D1	109 年度淨利	-	-	-	-	-	-	62,723	62,723	-	62,723	(1)	62,722
D3	109 年度稅後其他綜合損益							2,363	2,363	5,184	7,547		7,547
D5	109 年度綜合損益總額							65,086	65,086	5,184	70,270	(1)	70,269
T1	認列員工認股權酬勞成本				149	149					149		149
Z1	109年12月31日餘額	30,015	300,154	241,430	-	241,430	73,448	113,494	186,942	(68,264)	660,262	41	660,303
B3 B5	109 年度盈餘指撥及分配 迴轉特別盈餘公積 本公司股東現金股利	- -	- -	- -	- -	- -	(5,184)	5,184 (60,031)	(60,031)	- -	(60,031)	- -	(60,031)
C15	資本公積配發現金股利	-	-	(45,023)	-	(45,023)	-	-	-	-	(45,023)	-	(45,023)
D1	110 年度淨利	-	-	-	-	-	-	93,104	93,104	-	93,104	-	93,104
D3	110 年度淨利稅後其他綜合損益		- _	-				_	-	(5,290)	(5,290)	-	(5,290)
D5	110 年度淨利綜合損益總額		- _	-				93,104	93,104	(5,290)	87,814	-	<u>87,814</u>
МЗ	組織重整下之處分子公司	-	-	7,263	-	7,263	-	-	-	(4,604)	2,659	(41)	2,618
T1	認列員工認股權酬勞成本	_		-	243	243	-	-		_	243	-	243
Z1	110年12月31日餘額	30,015	<u>\$ 300,154</u>	<u>\$ 203,670</u>	<u>\$ 243</u>	\$ 203,913	\$ 68,264	<u>\$ 151,751</u>	<u>\$ 220,015</u>	(<u>\$ 78,158</u>)	<u>\$ 645,924</u>	<u>\$ -</u>	\$ 645,924

於附之附註係本合併財務報告之一部分

董事長: 陳淑敏



經理人: 吳東義

會計主管:劉若涵





民國 110 年及 109 年 1 月 1 日至 12 月 31 日

單位:新台幣仟元

代 碼		110年度	109年度		
	營業活動之現金流量				
A10000	本年度稅前淨利	\$ 120,526	\$ 83,562		
A20010	收益費損項目				
A20100	折舊費用	17,140	20,258		
A20200	攤銷 費用	892	1,846		
A20300	預期信用減損提列損失(迴轉				
	利益)	508	(336)		
A20900	財務成本	402	1,079		
A21200	利息收入	(3,213)	(5,154)		
A21900	員工認股權酬勞成本	243	149		
A22500	處分不動產、廠房及設備損失	561	1,480		
A23700	(迴轉) 提列備抵存貨跌價及				
	呆滯損失	(59)	8,020		
A24100	未實現外幣兌換淨利益	14	(4,424)		
A30000	營業資產及負債之淨變動數				
A31130	應收票據	2,464	(186)		
A31150	應收帳款	(35,002)	(23,355)		
A31160	應收帳款一關係人	(22,847)	(3,067)		
A31180	其他應收款	48	750		
A31190	其他應收款一關係人	(7)	3		
A31200	存	(47,801)	(7,630)		
A31230	預付款項	(6,896)	(265)		
A31240	其他流動資產	960	(121)		
A32130	應付票據	(35)	(292)		
A32150	應付帳款	74,227	36,129		
A32160	應付帳款—關係人	244	(6,546)		
A32180	其他應付款	5,026	(4,995)		
A32190	其他應付款一關係人	(2,872)	899		
A32230	其他流動負債	(35)	(1,343)		
A32240	淨確定福利負債	$(\underline{} 64)$	(198)		
A33000	營運產生之現金	104,424	96,263		
A33100	收取之利息	2,735	5,778		

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代 碼		110年度	109年度
A33300	支付之利息	(\$ 401)	(\$ 1,071)
A33500	支付之所得稅	(<u>12,773</u>)	$(\underline{27,315})$
AAAA	營業活動之淨現金流入	93,985	73,655
	投資活動之現金流量		
B00040	取得按攤銷後成本衡量之金融資產	(383,890)	(243,080)
B00050	處分按攤銷後成本衡量之金融資產	180,107	274,594
B02300	處分子公司之淨現金流入(附註二		
	五)	224,704	-
B02700	取得不動產、廠房及設備	(4,190)	(17,576)
B02800	處分不動產、廠房及設備價款	196	2,992
B03800	存出保證金減少	730	-
B04500	購置無形資產	(247)	(2,864)
B05900	其他應收款-關係人減少	-	34,380
B07100	預付設備款增加	(3,876)	(2,276)
BBBB	投資活動之淨現金流入	<u>13,534</u>	46,170
	籌資活動之現金流量		
C00100	短期借款增加	145,333	234,157
C00200	短期借款減少	(207,657)	(222,495)
C04020	租賃負債本金償還	(113)	(712)
C04500	發放現金股利	$(\underline{105,054})$	(<u>90,046</u>)
CCCC	籌資活動之淨現金流出	(<u>167,491</u>)	(<u>79,096</u>)
DDDD	匯率變動對現金及約當現金之影響	487	7,287
EEEE	現金及約當現金淨(減少)增加	(59,485)	48,016
E00100	左	071 070	222.262
E00100	年初現金及約當現金餘額	<u>271,279</u>	223,263
E00200	年底現金及約當現金餘額	<u>\$ 211,794</u>	<u>\$ 271,279</u>

後附之附註係本合併財務報告之一部分。

董事長:陳淑敏



**** 您 理 人 · 吕 由 恙



會計主管:劉若涵





2021 年度盈餘分配表

金額:人民幣元

期初餘額	10,214,935.90
加:本年度稅後淨利	21,444,190.37
加:迴轉特別盈餘公積	(2,233,343.49)
本年度可供分配盈餘	29,425,782.78
分配項目:	
現金股利(每股配發新台幣 3.2 元)(註1及2)	21,681,050.54
期末未分配盈餘	7,744,732.24

附註:

註1:110年度盈餘分配案,按本公司111年3月2日流通在外普通股股數計算,每股擬配發現金股利新台幣3.2元(計算至元為止,元以下捨去,其畸零款合計數計入本公司其他收入),計現金股利新台幣96,049,222元。 正確配發之現金股利人民幣金額,將以股東會前一營業日之台灣銀行買入賣出人民幣即期外匯收盤價之平均數計算為準,目前暫以111年3月2日新台幣4.4301兌換1人民幣設算。

註 2:本次現金股利依本公司 111 年 3 月 2 日流通在外股數 30,015,382 股計算,嗣後如因現金增資發行新股、員工認股權執行、買回本公司股票、或將庫藏股轉讓及註銷等,造成本公司配息基準日之流通在外股數變動致配息率發生變動時,擬請股東會授權董事長全權處理之。

註 3:現金股利每股配發新台幣 3.2 元,俟股東常會通過後,授權董事長另訂配息基準日等相關事宜辦理發放。

董事長: 陳淑敏



經理人: 吳東義



會計主管:劉若涵



Radiation Technology, Inc. 芮特科技股份有限公司 Comparison Table for ARTICLES OF ASSOCIATION 章程修正對照表

No.		Current Provisions		Proposed Amendments	Explanations
條次		現行條文		修正條文草案	修正理由
第2條	` /	ticles the following terms shall have the	` /	cles the following terms shall have the	為配合本公司
	meanings se requires:	t opposite unless the context otherwise	meanings set requires:	opposite unless the context otherwise	員工認股權及
	_	者外,本章程之用辭定義如下:	-	音外,本章程之用辭定義如下:	限制員工權利 新股發放之規 畫,參照台灣
	E1	and the Comment of the Comment	F1		公司法規定,增訂本章程所
	Employees	employees of the Company and/or any of the Subordinate Companies of the Company, as determined by the Board	Employees	employees of the Company and/or any of the <u>holding company or</u> Subordinate Companies of the Company, as	稱之員工,包括控制公司之
		from time to time in its sole discretion, and "Employee" shall mean any one of them;;		determined by the Board from time to time in its sole discretion, and "Employee" shall mean any one of them;	員工。
	員工	本公司及/或任一從屬公司之員工,其 範圍由董事會決定之;	員工	本公司及/或任一 <u>控制或</u> 從屬公司之 員工,其範圍由董事會決定之;	
第 12 條	approval of Sha	vant Period, the Company may, subject to reholders by way of Special Resolution,	approval of Shar	ant Period, the Company may, subject to eholders by way of Special Resolution,	為配合第2條 之修訂內容,
	Special Resoluti	with restricted rights as approved by such on to Employees of the Company and/or Companies, provided that Articles 8 and 9	Special Resolutio	with restricted rights as approved by such n to Employees of the Company and/or any or Subordinate Companies, provided	酌予調整第12 條之用語。
	shall not apply.	In respect of the issuance of Shares to e preceding sentence, the number of Shares	that Articles 8 as	nd 9 shall not apply. In respect of the s to Employees in the preceding sentence,	

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文草案	Explanations 修正理由
	to be issued, issue price, issue conditions, restrictions and other matters shall be subject to the Applicable Listing Rules and the Law.	the number of Shares to be issued, issue price, issue conditions, restrictions and other matters shall be subject to the Applicable Listing Rules and the Law.	
	於掛牌期間,本公司得以特別決議通過發行限制員工權 利新股予本公司及/或從屬公司之員工,不適用本章程第 8條及第9條之規定。關於前述發行限制員工權利新股, 其發行數量、發行價格、發行條件、限制及其他事項應 遵守上市(櫃)規範及開曼法令之規定。	於掛牌期間,本公司得以特別決議通過發行限制員工權 利新股予本公司及/或控制或從屬公司之員工,不適用本 章程第8條及第9條之規定。關於前述發行限制員工權 利新股,其發行數量、發行價格、發行條件、限制及其 他事項應遵守上市(櫃)規範及開曼法令之規定。	
第 32 條	(3) In addition to the circumstance where the Board should have convened a general meeting but does not or is unable to convene a general meeting pursuant to the Law, the Applicable Listing Rules or these Articles, any Independent Director from the audit committee of the Company may also, for the benefit of the Company, call a general meeting when it is deemed necessary. (3) 除董事會依開曼法令、上市(櫃)規範或本章程之規定應召集而不為召集或不能召集股東會外,審計委員會之任一獨立董事亦得為本公司利益,於必要時,召集股東會。	刑除第3項。	為人券心買20日第11號「註權檢「護表32規配中櫃(中21以 000公外冊益查股事」條定財民買稱」5櫃 11000579651 生發國護(權 檢) 月審 15億行股事下益檢除項團國賣「)月審 15億行股事下益檢除項團國賣「)月審 15億行股事下益檢除項

No.	Current Provisions	Proposed Amendments	Explanations
條次	現行條文	修正條文草案	修正理由
第 37 條	During the Relevant Period, the Company shall prepare a	During the Relevant Period, the Company shall prepare a	為配合櫃買中
	manual for each general meeting, and such manual and	manual for each general meeting, and such manual and	心於 2022 年 3
	relevant materials shall be published on the website	relevant materials shall be published on the website	月 15 日以證
	designated by the Commission and the Emerging Market,	designated by the Commission and the Emerging Market,	櫃 審 字 第
	the TPEx or the TWSE (where applicable) twenty-one (21)	the TPEx or the TWSE (where applicable) twenty-one (21)	11101004091
	days prior to the scheduled date of the relevant annual	days prior to the scheduled date of the relevant annual	號公告修正
	general meeting and fifteen (15) days prior to the	general meeting and fifteen (15) days prior to the scheduled	「外國發行人
	scheduled date of the relevant extraordinary general	date of the relevant extraordinary general meeting pursuant	
	meeting pursuant to the Applicable Listing Rules.	to the Applicable Listing Rules. However, in the event the	註冊地國股東
		Company's total paid-in capital as of the close of the	權益保護事項
		most recent financial year reaches NT\$10 billion or	檢查表」之要
		more, or when the aggregate number of Shares held by	求,增訂第37
		the foreign investors and Mainland Chinese investors	條但書之規
		reached thirty percent (30%) or more as recorded in	定。
		the Register at the time of holding of the general meeting in the most recent financial year, the Company	
		shall upload the electronic files of the abovementioned	
		manual and relevant materials thirty (30) days prior to	
		the scheduled date of the relevant annual general	
		meeting.	
		meeting.	
	於掛牌期間,本公司召開股東會應編製股東會議事手	於掛牌期間,本公司召開股東會應編製股東會議事手	
	冊,並應依上市(櫃)規範之規定,於股東常會開會前	一冊,並應依上市(櫃)規範之規定,於股東常會開會前	
	二十一日或股東臨時會開會前十五日,將議事手冊及其	二十一日或股東臨時會開會前十五日,將議事手冊及其	
	他會議相關資料公告於金管會、興櫃市場、櫃買中心或	他會議相關資料公告於金管會、興櫃市場、櫃買中心或	
	證交所(如適用)指定之網站上。	證交所(如適用)指定之網站上。但本公司於最近會計	
		年度終了當日實收資本額達新台幣 100 億元以上或最近	
		會計年度召開股東常會時股東名簿記載之僑外投資人	
		及大陸地區投資人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	

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文草案	Explanations 修正理由
		送。	
第 46 條	(1) Subject to the Law and the Applicable Listing Rules, the Company may by a Special Resolution:	(1) Subject to the Law and the Applicable Listing Rules, the Company may by a Special Resolution:	為配合第 12 條之修訂內 容,酌予調整
	(1) 除開曼法令或上市(櫃)規範另有規定外,下列事項應經股東會之特別決議為之:	(1) 除開曼法令或上市(櫃)規範另有規定外,下列事項應經股東會之特別決議為之:	第46條第1項 第t款之用語。
	(t) issue new Shares to Employees of the Company and/or its Subordinate Companies subject to any restrictions and conditions in accordance with Article 12; and;	(t) issue new Shares to Employees of the Company and/or its holding/company or Subordinate Companies subject to any restrictions and conditions in accordance with Article 12; and	
	(t) 依據本章程第12條之規定發行限制員工權利新股 予本公司及/或其從屬公司之員工;以及	(t) 依據本章程第12條之規定發行限制員工權利新股 予本公司及/或其 <u>控制或</u> 從屬公司之員工;以及	
第 58 條	In case a Member who has cast his votes by a written instrument or by way of electronic transmission intends to attend the relevant general meeting in person, he shall, at least two (2) day prior to the date of the general meeting, revoke such votes by serving a notice in the same manner as he cast such votes. In the absence of a timely revocation of such votes, such votes shall remain valid. Nonetheless, such Member who attends and votes at a general meeting in person would be deemed to have revoked his prior voting instructions by a written instrument or by way of electronic transmission, notwithstanding that such Member has not submitted a revocation notice in accordance with this Article 58.	In case a Member who has cast his votes by a written instrument or by way of electronic transmission intends to attend the relevant general meeting in person, he shall, at least two (2) day prior to the date of the general meeting, revoke such votes by serving a notice in the same manner as he cast such votes. In the absence of a timely revocation of such votes, such votes shall remain valid.	為保護事務。
	股東以書面或電子方式行使表決權後,擬親自出席股東	股東以書面或電子方式行使表決權後,擬親自出席股東	

No.	Current Provisions	Proposed Amendments	Explanations
條次	現行條文	修正條文草案	修正理由
	會者,至遲應於股東會開會二日前,以與行使表決權相	會者,至遲應於股東會開會二日前,以與行使表決權相	
	同之方式,撤銷先前行使表決權之意思表示。逾期撤銷	同之方式,撤銷先前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。 <u>惟該股東雖</u>	者,以書面或電子方式行使之表決權為準。	
	未按照本條規定為撤銷之通知,而仍親自出席股東會並		
	行使表決權者,該股東親自出席並行使表決權之行為,		
	應視為其業依本條規定撤銷其先前以書面或電子方式		
	<u>行使表決權之意思表示。</u>		
第 61 條	In case a Member who has served a proxy intends to attend the relevant general meeting in person or to exercise his voting power by way of a written ballot or electronic transmission, he shall, at least two (2) days prior to the date of the general meeting, revoke such proxy by serving a separate written notice to the Company or Shareholder Service Agent. Otherwise, the votes cast by the proxy at the general meeting shall prevail. Nonetheless, such Member who attends and votes at a general meeting in person would be deemed to have revoked his proxy appointment, notwithstanding that such Member has not submitted a revocation notice in accordance with this Article 61.	In case a Member who has served a proxy intends to attend the relevant general meeting in person or to exercise his voting power by way of a written ballot or electronic transmission, he shall, at least two (2) days prior to the date of the general meeting, revoke such proxy by serving a separate written notice to the Company or Shareholder Service Agent. Otherwise, the votes cast by the proxy at the general meeting shall prevail.	為配為不可以不可以不可以不可以不可以不可以不可以不可以不可以不可以不可以不可以不可以不
	委託書送達後,股東欲親自出席股東會或欲以書面或電	委託書送達後,股東欲親自出席股東會或欲以書面或電	
	子方式行使表決權者,至遲應於股東會開會二日前,以 書面向公司或股務代理機構為撤銷委託之通知;逾期撤	子方式行使表決權者,至遲應於股東會開會二日前,以 書面向公司或股務代理機構為撤銷委託之通知;逾期撤	
	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · ·	
	到有,以安配代理八五佈行使之衣法惟為平。 <u>惟該股末</u> 雖未按照本條規定為撤銷之通知,而仍親自出席股東會	购有 的女们让八山师们使人化尔惟何干。	
	並行使表決權者,該股東親自出席並行使表決權之行		
	為,應視為其業依本條規定撤銷其先前委託之意思表		
	一 <u>柯,應忧為共亲怅华悚然足搬朔兵尤用安託之思心衣</u> 示。		

No.	Current Provisions	Proposed Amendments	Explanations
條次	現行條文	修正條文草案	修正理由
第 77 條	During the Relevant Period, the number of Independent Directors of the Company shall not be less than three (3) or one-fifth of the total number of Directors at any time, whichever is greater. One (1) of the Independent Directors shall have resident status of the R.O.C. (such resident status being registered with local government authorities). Subject to the foregoing, the number of Independent Directors to be elected and hold the office shall be stated in the notice of the general meeting in which an election of Independent Directors will be held. When an Independent Director ceases to act, resulting in a number of Independent Directors then in office lower than the prescribed minimum number, an election for an Independent Director shall be held at the next general meeting. When all Independent Directors cease to act, the Company shall convene an extraordinary general meeting to hold an election of Independent Directors within sixty (60) days from the date on which the situation arose. **Mathematical Republic Proposition** **Proposition** **Mathematical Republic Proposition** **Mathemati	During the Relevant Period, the number of Independent Directors of the Company shall not be less than three (3) or one-fifth of the total number of Directors at any time, whichever is greater. Two (2) of the Independent Directors shall have resident status of the R.O.C. (such resident status being registered with local government authorities). Subject to the foregoing, the number of Independent Directors to be elected and hold the office shall be stated in the notice of the general meeting in which an election of Independent Directors will be held. When an Independent Director ceases to act, resulting in a number of Independent Directors then in office lower than the prescribed minimum number, an election for an Independent Director shall be held at the next general meeting. When all Independent Directors cease to act, the Company shall convene an extraordinary general meeting to hold an election of Independent Directors within sixty (60) days from the date on which the situation arose. **Mathematical Republic Proposition** **Proposition** **Mathematical Republic Proposition** **Mathemati	

No.	Current Provisions	Proposed Amendments	Explanations
條次	現行條文	修正條文草案	修正理由
第 88 條	A Director may, and the Secretary on the requisition of a Director shall, summon a Board meeting by, during the Relevant Period, at least seven (7) days' notice in writing, or at any time other than during the Relevant Period, at least forty eight hours' notice in writing, to every Director which notice shall set forth the general nature of the business to be considered PROVIDED HOWEVER, without prejudice to the prescribed notice, in the event of emergency, as determined by the Board in its sole discretion, a Board meeting may be called at any time if this has been agreed to by a majority of the Directors at such meeting. Notwithstanding the forgoing, at any time other than during the Relevant Period, a notice of Board meeting may be waived by all the Directors at, before or retrospectively after the relevant Board meeting is held. Any notice or waiver thereof may be given by email, telex or telefax. 董事會之召集,應以書面載明召集事由,掛牌期間於七日前,非掛牌期間則於四十八小時前,通知各董事。但有緊急情事者,得依過半數董事之同意,以書面隨時召集之。儘管有前段規定,於非掛牌期間,董事會召集通知得由全體董事於事前、事中或事後之同意免除之。任何通知或同意均得以電子郵件、電報或傳真方式送達之。	A Director may, and the Secretary on the requisition of a Director shall, summon a Board meeting by, during the Relevant Period, at least seven (7) days' notice in writing, or at any time other than during the Relevant Period, at least forty eight hours' notice in writing, to every Director which notice shall set forth the general nature of the business to be considered PROVIDED HOWEVER, without prejudice to the prescribed notice, in the event of emergency, as determined by the Board in its sole discretion, a Board meeting may be called at any time upon a written notice given in accordance with the Applicable Listing Rules. Notwithstanding the forgoing, at any time other than during the Relevant Period, a notice of Board meeting may be waived by all the Directors at, before or retrospectively after the relevant Board meeting is held. Any notice or waiver thereof may be given by email, telex or telefax. 董事會之召集,應以書面載明召集事由,掛牌期間於七日前,非掛牌期間則於四十八小時前,通知各董事。但有緊急情事者,得依據上市(櫃)規範以書面隨時召集之。儘管有前段規定,於非掛牌期間,董事會召集通知得由全體董事於事前、事中或事後之同意免除之。任何通知或同意均得以電子郵件、電報或傳真方式送達之。	參照公4 條 第 3 項,

No.	Current Provisions	Proposed Amendments	Explanations
條次	現行條文	修正條文草案	修正理由
第 100 條	(3) During the Relevant Period, subject to the Law, the Applicable Listing Rules and these Articles and except as otherwise provided by the rights attaching to any Shares, where the Company still has after-tax net profit for the year, after offsetting losses (including losses of previous years and adjusted undistributed earnings) and setting aside the Special Reserve (if any), the Company may distribute not less than ten percent (10%) of the remaining balance (including the amounts reversed from the Special Reserve), plus accumulated undistributed earnings of previous years (including adjusted undistributed earnings) in part or in whole as determined by an Ordinary Resolution passed at an annual general meeting of the Company duly convened and held in accordance with these Articles to the Members as dividends/bonuses in proportion to the number of Shares held by them respectively pursuant to these Articles, provided that, cash dividends/bonuses shall not be less than ten percent (10%) of the total amount of dividends/bonuses to the Members.	(3) During the Relevant Period, subject to the Law, the Applicable Listing Rules and these Articles and except as otherwise provided by the rights attaching to any Shares, where the Company still has after-tax net profit for the year, after offsetting losses (including losses of previous years and adjusted undistributed earnings) and setting aside the Special Reserve (if any), the Board may, by a resolution passed by a majority of the Directors present at a meeting of the Board attended by two-thirds or more of the total number of Directors, distribute not less than ten percent (10%) of the remaining balance (including the amounts reversed from the Special Reserve), plus accumulated undistributed earnings of previous years (including adjusted undistributed earnings) in part or in whole to the Members as dividends/bonuses in proportion to the number of Shares held by them respectively pursuant to these Articles; and in addition thereto a report of such distribution shall be submitted to the general meeting, provided that, cash dividends/bonuses shall not be less than ten percent (10%) of the total amount of dividends/bonuses to the Members.	参法本條定董之之席之分利部金之東照規章第本事二出董決派之,之,會台定程3公會以席事議股全以方並。灣,第項司以上,過,息部發方報公修 1,得三董及半將及或放式告司訂00明經分事出數應紅一現為股
	(3) 於掛牌期間,除開曼法令、上市(櫃)規範或本章程另有規定,或附於股份之權利另有規範外,凡本公司於每一會計年度終了時如有本期稅後淨利,應先彌補虧損(包括先前年度之虧損及調整未分配盈餘金額),次提特別盈餘公積(如有)後,得由股東常會以普通決議,以不低於剩餘之可分配盈餘(包括經迴轉之特別盈餘公積)之百分之十,加計經本	(3) 於掛牌期間,除開曼法令、上市(櫃)規範或本章程另有規定,或附於股份之權利另有規範外,凡本公司於每一會計年度終了時如有本期稅後淨利,應先彌補虧損(包括先前年度之虧損及調整未分配盈餘金額),次提特別盈餘公積(如有)後,得由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,以不低於剩餘之可分配盈餘(包括經迴	

No.	Current Provisions	Proposed Amendments	Explanations
條次	現行條文	修正條文草案	修正理由
	公司股東常會以普通決議所定以前年度累積未分配盈餘(包括調整未分配盈餘金額)之全部或一部,依股東持股比例,派付股息/紅利予股東,其中現金股利之數額,不得低於該次派付股息/紅利總額之百分之十。	轉之特別盈餘公積)之百分之十,加計以前年度累積未分配盈餘(包括調整未分配盈餘金額)之全部或一部,依股東持股比例,派付股息/紅利予股東,並報告股東會。其中現金股利之數額,不得低於該次派付股息/紅利總額之百分之十。	

^{*}本公司修訂後之組織備忘錄及章程應以英文版本為準;如僅為公司組織備忘錄及章程之勘誤、所援引之英屬開曼群島公司法版本更新、編碼更正而不涉及實質內容變動,或僅為中譯文之文字調整,不予臚列。

附件六

芮特科技股份有限公司

取得或處分資產處理程序修正條文對照表

修正後條文 現行條文 第六條:本公司取得之估價報告或會計 第六條:本公司取得之估價報告或會計 師、律師或證券承銷商之意見書,該專業 師、律師或證券承銷商之意見書,該專業 估價者及其估價人員、會計師、律師或證 |估價者及其估價人員、會計師、律師或證 券承銷商應符合下列規定: 券承銷商應符合下列規定: 一、未曾因違反本法、公司法、銀行法、 一、未曾因違反本法、公司法、銀行法、 保險法、金融控股公司法、商業會計 法,或有 詐欺、背信、侵占、 偽造 文書或因業務上犯罪行為,受一年以

關係人之情形。

不在此限。

上有期徒刑之宣告確定。但執行完

畢、緩刑期滿或赦免後已滿三年者,

估價報告,不同專業估價者或估價人 員不得互為關係人或有實質關係人 之情形。

依其所屬各同業公會之自律規範下列事 依下列事項辦理: 項辦理:

- 一、承接案件前,應審慎評估自身專業能 力、實務經驗及獨立性。
- 二、執行案件時,應妥善規劃及執行適當 作業流程,以形成結論 並據以出具 報告或意見書;並將所執行程序、蒐 集資料及結論,詳實登載於案件工作 底稿。
- 等,應逐項評估其適當性及合理性, 以做為出具估價報告或意見書之基
- 四、聲明事項,應包括相關人員具備專業 四、聲明事項,應包括相關人員具備專業 性與獨立性、已評估所使用之資訊為 適當且合理與正確及遵循相關法令

- 保險法、金融控股公司法、商業會計 法,或有 詐欺、背信、侵占、 偽造 文書或因業務上犯罪行為, 受一年以 上有期徒刑之宣告確定。但執行完 畢、緩刑期滿或赦免後已滿三年者, 不在此限。
- 二、與交易當事人不得為關係人或有實質 二、與交易當事人不得為關係人或有實質 關係人之情形。
- 三、公司如應取得二家以上專業估價者之 三、公司如應取得二家以上專業估價者之 估價報告,不同專業估價者或估價人 員不得互為關係人或有實質關係人 之情形。

前項人員於出具估價報告或意見書時,應 前項人員於出具估價報告或意見書時,應

- 一、承接案件前,應審慎評估自身專業能 力、實務經驗及獨立性。
- 二、查核案件時,應妥善規劃及執行適當 作業流程,以形成結論 並據以出具 報告或意見書;並將所執行程序、蒐 集資料及結論,詳實登載於案件工作 底稿。
- 三、對於所使用之資料來源、參數及資訊 三、對於所使用之資料來源、參數及資訊 等,應逐項評估其完整性、正確性及 合理性,以做為出具估價報告或意見 書之基礎。
 - 性與獨立性、已評估所使用之資訊為 合理與正確及遵循相關法令等事項。

配合法令修訂 文字。

說明

<u>修正後條文</u>	現行條文	說明
等事項。		
第七條:取得或處分不動產、設備或使用	第七條:取得或處分不動產、設備或使用	第六條已修正
權資產之處理程序	權資產之處理程序	增訂,涵蓋會
(第一至三項省略)	(第一至三項省略)	計師出具意見
四、不動產、設備或使用權資產估價報告	四、不動產、設備或使用權資產估價報告	書應執行程
本公司取得或處分不動產、設備或使用權	本公司取得或處分不動產、設備或使用權	序,爰刪除第
資產,除與國內政府機關交易、自地委建、	資產,除與國內政府機關交易、自地委建、	四項第一款之
租地委建,或取得、處分供營業使用之設	租地委建,或取得、處分供營業使用之設	文字。
備或使用權資產外,交易金額達本公司實	備或使用權資產外,交易金額達本公司實	
收資本額百分之二十或新臺幣三億元以上	收資本額百分之二十或新臺幣三億元以上	
者,應於事實發生日前取得專業估價者出	者,應於事實發生日前取得專業估價者出	
具之估價報告,並符合下規定:	具之估價報告,並符合下規定:	
(一)因特殊原因須以限定價格、特定價格	(一)因特殊原因須以限定價格、特定價格	
或特殊價格作為交易價格之參考依據時,	或特殊價格作為交易價格之參考依據時,	
該項交易應先提經董事會決議通過;其嗣	該項交易應先提經董事會決議通過;其嗣	
後有交易條件變更時,亦同。	後有交易條件變更時,亦同。	
(二)交易金額達新臺幣十億元以上者,應	(二)交易金額達新臺幣十億元以上者,應	
請二家以上之專業估價者估價。	請二家以上之專業估價者估價。	
(三)專業估價者之估價結果有下列情形之	(三)專業估價者之估價結果有下列情形之	
一,除取得資產之估價結果均高於交易金	一,除取得資產之估價結果均高於交易金	
額,或處分資產之估價結果均低於交易金	額,或處分資產之估價結果均低於交易金	
額外,應洽請會計師對差異原因及交易價	額外,應洽請會計師依財團法人中華民國	
格之允當性表示具體意見:	會計研究發展基金會(以下簡稱會計研究	
1.估價結果與交易金額差距達交易金額之	發展基金會)所發布之審計準則公報第二	
百分之二十以上者。	十號規定辦理,並對差異原因及交易價格	
2.二家以上專業估價者之估價結果差距達	之允當性表示具體意見:	
交易金額百分之十以上者。	1.估價結果與交易金額差距達交易金額之	
(以下省略)	百分之二十以上者。	
	2.二家以上專業估價者之估價結果差距達	
	交易金額百分之十以上者。	
	(以下省略)	
第八條:取得或處分有價證券投資處理程	第八條:取得或處分有價證券投資處理程	第六條已修正
序	序	增訂,涵蓋會
(第一至三項省略)	(第一至三項省略)	計師出具意見
四、取得專家意見	四、取得專家意見	書應執行程
(一) 本公司取得或處分有價證券交易金	(一) 本公司取得或處分有價證券交易金	序,爰刪除第
額達本公司實收資本額百分之二十或新臺	額達本公司實收資本額百分之二十或新臺	四項第一款之

幣三億元以上者,應於事實發生日前洽請 幣三億元以上者,應於事實發生日前洽請 文字。

會計師就交易價格之合理性表示意見。但 會計師就交易價格之合理性表示意見,會

修正後條文 現行條文 說明 該有價證券具活絡市場之公開報價或主管計師若需採用專家報告者,應依會計研究 機關另有規定者,不在此限。 發展基金會所發布之審計準則公報第二十 (以下省略) 號規定辦理。但該有價證券具活絡市場之 公開報價或主管機關另有規定者,不在此 限。 (以下省略) 第九條:關係人交易之處理程序 第九條:關係人交易之處理程序 為強化關係人 交 易之管理,並 二、評估及作業程序 二、評估及作業程序 (第一至二項省略) (第一至二項省略) 保障少數股東 本公司與母公司、子公司,或直接或間 本公司與母公司、子公司,或直接或間接 對公司與關係 接持有百分之百已發行股份或資本總額 持有百分之百已發行股份或資本總額之 人交易表達意 之子公司彼此間從事下列交易,董事會 子公司彼此間從事下列交易,董事會得依 見之權利,配 得依第七條第一項及第二項授權董事長 第七條第一項及第二項授權董事長在一 合法令增訂文 在一定額度內先行決行,事後再提報最 定額度內先行決行,事後再提報最近期之 字及調整項 近期之董事會追認: 董事會追認: 次。 一、取得或處分供營業使用之設備或其 一、取得或處分供營業使用之設備或其使 使用權資產。 用權資產。 二、取得或處分供營業使用之不動產使 二、取得或處分供營業使用之不動產使用 用權資產。 權資產。 本公司若已依證券交易法規定設置獨立 本公司若已依證券交易法規定設置獨立 董事者,依第一項規定提報董事會討論 董事者,依第一項規定提報董事會討論 時,應充分考量各獨立董事之意見,獨 時,應充分考量各獨立董事之意見,獨立 立董事如有反對意見或保留意見,應於 董事如有反對意見或保留意見,應於董事

會議事錄載明。

項及第三項規定。

(以下省略)

依第一項規定應經董事會通過事項,應先

經審計委員會全體成員二分之一以上同

意,並提董事會決議,準用第十八條第二

董事會議事錄載明。

依第一項規定應經董事會通過事項,應 先經審計委員會全體成員二分之一以上 同意,並提董事會決議,準用第十八條 第二項及第三項規定。

第一項交易金額達總資產百分之十以上 者,應將第一項所列各款資料提交股東 會同意後,始得簽訂交易契約及支付款 項。但本公司與母公司、子公司,或其 子公司彼此間交易,不在此限。

第一項及前項交易金額之計算,應依第 十四條第一項第五款規定辦理,且所稱 一年內係以本次交易事實發生之日為基 準,往前追溯推算一年,已依本處理程 序規定提交股東會、董事會通過部分免

修正後條文	現行條文	說明
再計入。		
(以下省略)		
第十四條:資訊公開揭露程序	第十四條:資訊公開揭露程序	配合法令調整
一、應公告申報項目及公告申報標準	一、應公告申報項目及公告申報標準	第一項第六款
(第一至五款省略)	(第一至五款省略)	之文字。
(六)除前五款以外之資產交易、金融機構	(六)除前五款以外之資產交易、金融機構	
處分債權或從事大陸地區投資,其交易金	處分債權或從事大陸地區投資,其交易金	
額達公司實收資本額百分之二十或新臺	額達公司實收資本額百分之二十或新臺	
幣三億元以上者。但下列情形不在此限:	幣三億元以上者。但下列情形不在此限:	
1.買賣國內公債或信用評等不低於我國	1.買賣國內公債。	
主權評等等級之外國公債。	2.以投資為專業者,於海內外證券交易所	
2.以投資為專業者,於海內外證券交易所	或證券商營業處所所為之有價證券買	
或證券商營業處所所為之有價證券買	賣,或於國內初級市場認購及依規定認	
賣,或於國內初級市場認購 <u>外國公債或</u>	購募集發行之普通公司債及未涉及股	
依規定認購募集發行之普通公司債及	權之一般金融債券(不含次順位 債	
未涉及股權之一般金融債券(不含次順	券),或申購或買回證券投資信託基金	
位債券),或申購或買回證券投資信託	或期貨信託基金,或證券商因承銷業務	
基金或期貨信託基金,或申購或賣回指	需要、擔任興櫃公司輔導推薦證券商依	
<u>數投資證券</u> ,或證券商因承銷業務需	財團法人中華民國證券櫃檯買賣中心	
要、擔任興櫃公司輔導推薦證券商依財	規定認購之有價證券。	
團法人中華民國證券櫃檯買賣中心規	3.買賣附買回、賣回條件之債券、申購或	
定認購之有價證券。	買回國內證券投資信託事業發行之貨	
3.買賣附買回、賣回條件之債券、申購或	幣市場基金。	
買回國內證券投資信託事業發行之貨		
幣市場基金。		

附件七

芮特科技股份有限公司

資金貸與及背書保證作業程序修正條文對照表

修正後條文	現行條文	說明
第四條、資金貸與及背書保證之額度	第四條、資金貸與及背書保證之額度	配合營運規劃及未
		來需求酌作背書保
(二) 背書保證之額度	(二) 背書保證之額度	證限額修正。
1.本公司對外背書保證之總額不得超	1.本公司對外背書保證之總額不得超	
過當期淨值百分之五十;本公司及子八司數聯點外非數學級力倫紹工得切	過當期淨值百分之五十;本公司及子	
公司整體對外背書保證之總額不得超過當期淨值百分之六十。	公司整體對外背書保證之總額不得超	
2.本公司對單一企業背書保證額度以	過當期淨值百分之六十。	
不超過當期淨值百分之 <u>五十</u> 為限;本	2.本公司對單一企業背書保證額度以	
公司及子公司整體對單一企業背書保	不超過當期淨值百分之十為限;本公	
證額度以不超過當期淨值百分之六十	司及子公司整體對單一企業背書保證	
為限。如因業務關係從事背書保證者	額度以不超過當期淨值百分之十為	
則不得超過最近一年度與本公司交易	限。惟對單一聯屬公司則以不超過淨	
之總額(雙方間進貨或銷貨金額孰高	<u>值百分之五十為限</u> ,如因業務關係從	
者)。淨值以最近期經會計師查核簽	事背書保證者則不得超過最近一年度	
證或核閱之財務報表所載為準。	與本公司交易之總額(雙方間進貨或	
	銷貨金額孰高者)。淨值以最近期經	
	會計師查核簽證或核閱之財務報表所	
	載為準。	

芮特科技股份有限公司 股東會議事規則修訂對照表

修訂後條文	現行條文	說明
第二條 第一項略。 本公司應於股東常會開會三十日前或股通 實際,將歐麗大子會開會之一,將及 事等的。 本時會開會一個, 時期不過 一個, 一個, 一個, 一個, 一個, 一個, 一個, 一個, 一個, 一個,	第二條第一項應。本東 曾國 的 中國 的 中國 的 中國 的 中國 的 中國 的 中國 的 中国 的 中国	為治股益〇公議考第提理東,股司事範二公維之原有東則修。
第八條 第一項略。 已屆開會時間,主席應即宣布開會,並同時 公布無表決權數及出席股份數等相關資 訊。惟未有代表已發行股份總數過半數之股 東出席時,主席得宣布延後開會,其延後次 數以二次為限,延後時間合計不得超過一小時。延後二次仍未有代表已發行股份總數過 半數之股東出席時,由主席宣布流會。 第十三條 股東會有選舉董事時,應依本公司所訂相關 選任規範辦理,並應當場宣布選舉結果,包 含當選董事之名單與其當選權數及落選董	第八條 第一項略。 已居開會時間,主席應即宣布開會,惟 未有代表已發行股份總數過半數之股東 出席時一次為限,延後開會計不已發 過一次為限,延後時間合計不已發行 股份總數之股東出席時,由主席 宣布流會。 第十三條 股東會有選舉董事時,應依本公司所選舉 相關選任規範辦理,並應當場宣布選舉 結果,包含當選董事之名單與其當選權	為治股益項 為治股益, 以維權第 公維 建果 水 公維 之第 公維 之第
事名單及其獲得之選舉權數。 第二項略。	數。 第二項略。	項。

肆、附錄

附錄一:

本中譯文僅供參考之用, 實際內容應以英文版為準

依英屬開曼群島公司法(修訂)所設立

Radiation Technology, Inc. 芮特科技股份有限公司 第六次修訂組織備忘錄及章程

(中譯文)

(於2020年6月18日經股東會特別決議通過)

依英屬開曼群島公司法(2020年修訂版)所設立

Radiation Technology, Inc.

芮特科技股份有限公司 第六次修訂組織備忘錄

(於2020年6月18日經股東會特別決議通過)

- 1. 本公司名稱為 Radiation Technology, Inc. (芮特科技股份有限公司)。
- 2. 本公司註冊辦公處設於 Portcullis (Cayman) Ltd, The Grand Pavilion Commercial Centre, Oleander Way, 802 West Bay Road, P.O.Box 32052, Grand Cayman KY1-1208, Cayman Islands 之辦公室,或其他隨時經由董事會決議通過,位於英屬開曼群島作為本公司註冊辦公處之處所。
- 3. 在符合本備忘錄下列條款之情形下,本公司成立之目的不受限制,且本公司依英屬開曼群島公司法(修訂)第7(4)條之規定,應有完整權力及授權實行任何未受法令禁止之目的。
- 4. 在符合本備忘錄下列條款之情形下,不論所為行為是否對本公司有利,本公司具備如同自然人之完全行為能力,而與英屬開曼群島公司法(修訂)第27(2)條規定之公司利益問題無涉。
- 5. 本備忘錄未允許本公司在尚未取得英屬開曼群島銀行及信託公司法(修訂) 所定許可之情形下,經營銀行或信託公司業務,或於未取得英屬開曼群島 保險法(修訂)所定許可之情形下,於英屬開曼群島經營保險業務或保險 經理人、代理人、複代理人或經紀人之業務,或於未取得英屬開曼群島公 司管理法(修訂)所定許可之情形下,經營公司管理業務。
- 6. 除為推展於英屬開曼群島境外經營之業務者外,本公司不得在英屬開曼群島境內與任何個人、商號或公司進行商業交易,但本條規定不妨礙本公司 在英屬開曼群島境內成立或締結契約,以及為經營境外業務所需,而在英

屬開曼群島境內行使權力。

- 7. 本公司經營業務,應遵守法令及商業倫理規範,得採行增進公共利益之行為,以善盡社會責任。
- 8. 股東僅就其所認購之股份數,負擔繳納股款之義務。
- 9. 本公司資本總額為新台幣 1,000,000,000.00 元,分為普通股 100,000,000.00 股,每股面額新台幣 10.00 元,本公司得基於英屬開曼群島公司法(修訂)及本章程之規定,贖回或買回任何股份,以及分拆、增加或減少資本額,並得於資本額內發行附有或未附有任何優先權或其他特別權利,或權利劣後、附條件或限制之普通股股份、可贖回股份、增資或減資股份。除發行條件經明確規定者外,不論發行普通股、優先股或其他類型之股份,均應依據前述規定之權限內為之。
- 10. 本備忘錄未定義之大寫詞彙與本公司章程中使用者具有相同意義,本公司章程規定之用辭解釋章節亦適用於本備忘錄。

依英屬開曼群島公司法(2020年修訂版)所設立 Radiation Technology, Inc.

芮特科技股份有限公司 第六次修訂組織備忘錄

(於2020年6月18日經股東會特別決議通過)

用辭定義

- 1. 英屬開曼群島公司法(修訂)第一個附件中A表(包括其修訂、補充或修 正版本)記載之規範內容不適用於本公司。
- 2. (1) 除另有規範者外,本章程之用辭定義如下:

上市(櫃)規範 因股票在中華民國任何股票交易所或證券市場交 易或掛牌而應適用之相關法律、條例、規則及準則 暨其修訂版本,包括但不限於中華民國證券交易 法、公司法、企業併購法、臺灣地區與大陸地區人 民關係條例與其他類似法律、由中華民國主管機關 依法制定之規章、規則及條例,以及中華民國金融 監督管理委員會、櫃買中心與證交所頒布之規範 (如適用);

本章程

經股東會特別決議所修改、增補或取代之本公司現 行章程;

會計師

本公司所聘任,依據本公司之委任或指示,審查公 司帳務、查核及/或簽證公司財務報表或執行其他類 似職務之註冊會計師(如有);

董事會

由本公司全體董事組成之董事會;

資本公積

係指(1)股份溢價帳戶、(2)受領贈與之所得,以及(3)

其他依上市(櫃)規範或一般公認會計準則認定之

資本公積項目;

董事長

依本章程第69條之定義;

股份類別

本公司依據本章程所發行不同類別之股份;

金管會

中華民國金融監督管理委員會或中華民國證券交

易法之其他主管機關;

本公司

Radiation Technology, Inc. 芮特科技股份有限公司;

新設合併

在開曼法令及上市(櫃)規範定義下,由兩個以上參與合併之公司將其營業、財產及責任移轉並整併

於其共同設立之新公司;

董事

本公司組成董事會之董事或獨立董事(如有);

折價轉讓

依本章程第23條第(4)項之定義;

電子

其定義應依據英屬開曼群島電子交易法(修訂)暨 其修訂或重新制定之法規,包括該法所援引或取代 之其他法律;

興櫃市場

櫃買中心在中華民國建置之興櫃股票市場;

員工

本公司及/或任一從屬公司之員工,其範圍由董事會

決定之;

財務報告

依本章程第104條之定義;

獨立董事

為符合本章程目的以及上市(櫃)規範之要求,經

股東會選任並指派為獨立董事之董事;

法人

依據英屬開曼群島法令及上市(櫃)規範,得作為

法律主體之商號、公司或其他組織;

開曼法令

現行有效且適用於本公司之英屬開曼群島公司法(2020年修訂版)暨其修訂或其他變更,與其他適

用或影響於本公司、組織備忘錄及/或本章程法律、 命令、法令或其他在英屬開曼群島具有法效性之文 書(暨其修訂);當本章程援引開曼法令之任何條 文時,應為法律所修訂之現行條文;

股東

股東名簿上依法登記之股份持有人,包括登記為共同持有人者;

組織備忘錄

本公司現行有效之組織備忘錄;

吸收合併

在開曼法令及上市(櫃)規範定義下,由兩個以上 參與合併之公司將其營業、財產及責任移轉於其中 一存續公司;

月

日曆月;

新台幣

新台幣;

普通決議

指下列決議:

- (a)於依本章程召集之股東會,由股東親自出席,如 為法人股東則由其合法授權代表出席,或以委託 書方式出席之股東表決權過半數通過者;
- (b)於非掛牌期間,由當時有權出席股東會並行使表 決權之股東(如為法人股東則為其合法授權代 表)全體以書面(乙份或數份副本)經簽認通過 者;或
- (c)當本公司僅有一名股東時,由該股東以書面經簽 認通過者;該決議有效日應以簽認之日為準; 包括自然人、商號、公司、合資企業、合夥、法人、 協會或其他組織(不論是否具有獨立之法人格);

人

特別股

私慕

依據上市(櫃)規範對特定人招募本公司股份、債

依本章程第4條之定義;

券或其他經金管會核定之有價證券之行為;

股東名簿

依據開曼法令在英屬開曼群島境內或境外所備置 之本公司股東名簿;

註冊辦公處

本公司依據開曼法令註冊登記之辦公處;

掛牌期間

自本公司有價證券於首次公開發行或興櫃市場、櫃 買中心、證交所或其他臺灣股票交易所或證券市場 交易或掛牌日之前一日起算之掛牌交易期間(該有 價證券因任何理由被暫停交易之期間,為本定義之 目的,仍應算入);

中華民國或臺灣

包括中華民國之領土、屬地及其司法管轄權所及之 地區;

中華民國法院

臺灣臺北地方法院或其他在中華民國境內有管轄權之法院;

公司印鑑

本公司一般印鑑;

公司秘書

經董事會委任執行本公司秘書職責之人,包括任何 助理秘書、代理秘書、執行祕書或臨時秘書;

股份

由本公司資本分成之股份,包括任何或所有類別之股份;為杜疑義,本章程所稱股份應包括畸零股;

股份溢價帳戶

依本章程及開曼法令設置之本公司股份溢價帳戶;

股務代理機構

經中華民國主管機關許可,在中華民國境內設有辦

公室,依據上市(櫃)規範及中華民國公開發行股

票公司股務處理準則(暨其修訂),為本公司提供

股東服務之代理機構;

經簽認

經簽名或以機械方式固著而表現其簽名,或由有意 在電子通訊上簽章之人所為附於或邏輯關聯於該 電子通訊之電子符號或程式; 特別盈餘公積 特別決議

依本章程第95條之定義;

指本公司依據開曼法令通過之下列特別決議:

- (a)於依本章程召集之股東會,由股東親自出席,如 為法人股東則由其合法授權代表出席,或以委託 書方式出席之股東表決權三分之二以上通過,且 記載擬以特別決議通過有關議案事項之召集通 知已合法送達者;
- (b)於非掛牌期間,由當時有權出席股東會並行使表 決權之股東(如為法人股東則為其合法授權代 表)全體以書面(乙份或數份副本)經簽認通過 者;或
- (c)當本公司僅有一名股東時,由該股東以書面經簽 認通過者;該決議有效日應以簽認之日為準。 本章程規定應以普通決議通過之事項而以特別決 議為之者,亦為有效;

讓與公司將其全部或一部獨立營運之業務讓與一 既存公司或新設公司,而受讓之既存或新設公司交 付股份、現金或其他財產予讓與公司或其股東作為 對價之行為;

分割

從屬公司

指(i)公司已發行有表決權之股份總數或資本總額 過半數為本公司所持有之該公司;(ii)其人事、財務 或業務經營受本公司直接或間接控制之公司;(iii) 其董事與本公司之董事有半數以上相同之公司;或 (iv)公司已發行有表決權之股份總數或資本總額與 本公司已發行有表決權之股份總數有半數以上為相同之股東持有或出資之該公司;

集保結算所 臺灣集中保管結算所股份有限公司;

櫃買中心 財團法人中華民國證券櫃檯買賣中心;

庫藏股 依開曼法令,經本公司買回而未予銷除且繼續持有

之本公司股份;以及

證交所臺灣證券交易所股份有限公司。

(2) 除另有規定者外,業經開曼法令定義並使用於本章程之用辭,應依開 曼法令定義之。

- (3) 本章程中,除另有規定者外:
 - (a) 單數用語應包含複數用語,反之亦然;
 - (b) 男性用語應包含女性及中性用語;
 - (c) 本章程所定之通知,除另有規定外,應以書面為之;本章程所稱「書面」,應包括印刷、平版印刷、攝相片及其他得以永久可見形式表現或複製文字之方式;以及
 - (d) 「得」應解釋為任意規定;「應」應解釋為強制規定。
- (4) 本章程使用之標題僅為便宜之目的,不應影響本章程之解釋。

股份

- 除本章程另有規定或股東會另有決議外,對於所有本公司尚未發行之股份, 董事會得:
 - (a) 依其認為適當之方式、時間、權利或限制,提供、發行及分配該等 股份予他人認購;但除依據開曼法令及於掛牌期間依上市(櫃)規 範所為者外,本公司股份不得折價發行;且
 - (b) 依據開曼法令及於掛牌期間依上市(櫃)規範,授與股份選擇權、發行認股權憑證或類似憑證;且為前述目的,董事會得保留適當數

量之未發行股份。

- 4. 在不違反本章程第5條規定且於本公司授權資本額之範圍內,本公司得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,發行不同股份類別之股份(即「特別股」),其權利得優先或劣後於本公司所發行之普通股。
- 5. (1) 本公司發行特別股時,下列事項應明定於本章程:
 - (a) 授權發行及已發行之特別股總數;
 - (b) 特別股分派股息、紅利或其他利益之順序、定額或定率;
 - (c) 特別股分派公司賸餘財產之順序、定額或定率;
 - (d) 特別股股東行使表決權之順序或限制(包括無表決權等);
 - (e) 與特別股權利及義務有關之其他事項;及
 - (f) 本公司被授權或強制贖回特別股時,其贖回之方法,或表示公司無 強制贖回該特別股權利之聲明。
 - (2) 除開曼法令另有規定外,組織備忘錄及本章程所規範特別股之權利、 利益及限制,以及得發行之股數,應以特別決議修訂之。
- 6. 於掛牌期間,在授權資本額之範圍內,且符合本章程規定之情形下,本公司發行新的普通股,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。
- 7. (1) 本公司發行股份時得不印製股票,惟股東名簿之記載應為任何人對於股份權利之絕對證據。在掛牌期間,本公司發行股份時,應依照開曼法令規定及上市(櫃)規範,在收訖認股人繳納股款之情形下,於董事會決議發行股份之日起三十日內,自行或促使股務代理機構將股份以通知集保結算所登記之方式交付予認股人。本公司並應於股份交付前依上市(櫃)規範公告之。
 - (2) 本公司於每次發行股份總數募足時,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。認股人延欠上開

應繳之股款,經本公司定一個月以上之期限催告照繳,並聲明逾期不繳失其權利者,若認股人仍不照繳,即失其權利,其所認股份另行募集,且本公司如受有損害時,仍得向該認股人請求賠償。

- (3) 本公司不得發行無記名之股份。
- (4) 本公司不得發行任何未繳納股款或僅繳納部分股款之股份。為避免疑義,未依本條第2項之規定繳納股款之認股人,在未繳足其所認購股份之股款以前,不具有股東之身分,且唯有在認股人就其所認購之股份繳足股款後,其姓名始得被登記於股東名簿。
- (5) 本公司不得發行無面額股份,或將票面金額股份轉換為無面額股份。8. 於掛牌期間:
 - (a)發行新股時,董事會得依照開曼法令及上市(櫃)規範保留發行新 股總數不超過百分之十五之股份由員工優先承購。
 - (b) 以現金增資發行新股時,董事會依前項保留股份予員工優先承購後,除(i)金管會、興櫃市場、櫃買中心及(或)證交所(如適用)認為無須或不適宜對外公開發行,或(ii) 上市(櫃)規範另有規定者外,本公司應提撥發行新股總額百分之十(或依股東會普通決議決定之較高比例),在中華民國境內對外公開發行。
- 9. 於掛牌期間,除股東會依普通決議另有決定外,本公司現金增資發行新股時,於依前條規定保留予員工優先承購及在中華民國境內對外公開發行之股份後,應公告並分別通知原股東,得按原有股份比例儘先分認剩餘股份,並聲明未於指定期間內認購者喪失其權利。但:
 - (a) 原股東持有股份按比例不足分認一新股者,得合併共同認購或歸併 一人認購之;
 - (b) 原股東新股認購權利,得與原有股份分離而獨立讓與;且
 - (c) 原股東未認購之新股,得公開發行或洽由特定人認購。
- 10. (1) 第 8 條第 a 款與第 9 條規定於本公司因下列事由發行新股者,不適用

之:

- (a) 除本章程另有規定外,與因合併他公司、分割或重整有關者;
- (b) 與履行員工認股權憑證或選擇權之義務有關者;
- (c) 與分派員工酬勞有關者;
- (d) 與履行可轉換公司債或附認股權公司債之義務有關者;
- (e) 與履行認股權憑證或附認股權特別股之義務有關者;或
- (f) 依本章程進行公積轉增資而發行新股予原股東者。
- (2) 第8條與第9條規定於本公司有下列情形之一者,不適用之:
 - (a) 存續公司為合併而發行新股,或本公司為子公司與他公司之合併而 發行新股者;
 - (b) 為利進行併購之意願,發行新股全數用於被收購者;
 - (c) 發行新股全數用於收購他公司已發行之股份、營業或財產者;
 - (d) 因進行股份轉換而發行新股者;
 - (e) 因受讓分割而發行新股者;
 - (f) 因本章程第 13 條規定之私募而發行新股者;或
 - (g) 與開曼法令及(或)上市(櫃)規範所定之其他禁止、限制或除外 情事有關者。
- (3) 本公司因前項所列事由而發行之新股,得以現金或公司事業所需之財 產為出資。
- 11. 於掛牌期間,除上市(櫃)規範另有規定者外,本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,與員工簽訂認股權契約,約定於一定期間內,員工得依約定價格認購特定數量之股份。訂約後由公司發給員工認股權憑證。員工認股權憑證,除因繼承者外,不得轉讓。
- 12. 於掛牌期間,本公司得以特別決議通過發行限制員工權利新股予本公司及 /或從屬公司之員工,不適用本章程第8條及第9條之規定。關於前述發行 限制員工權利新股,其發行數量、發行價格、發行條件、限制及其他事項

應遵守上市(櫃)規範及開曼法令之規定。

- 13. (1) 於掛牌期間,在符合上市(櫃)規範之情況下,本公司得依股東會之 特別決議,於中華民國境內對下列之人進行有價證券之私募:
 - (a) 銀行業、票券業、信託業、保險業、證券業或其他經金管會核准之 法人或機構;
 - (b) 符合金管會所定條件之自然人、法人或基金;或
 - (c) 本公司或關係企業之董事、監察人及經理人。
 - (2) 依據前項規定,本公司普通公司債之私募,得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,於董事會決議之日起一年內分 次辦理。
- 14. 本公司得經股東會特別決議,依開曼法令及上市(櫃)規範所定之程序及 條件減少資本。
- 15. 於掛牌期間,本公司股份或其他具有股權性質之有價證券(包括但不限於認股權憑證、選擇權或公司債)之發行、轉換或銷除,以及轉增資、股務等,應遵守開曼法令、上市(櫃)規範及公開發行股票公司股務處理準則(暨其修訂)之規定。

權利變更

- 16. 本公司資本分為不同股份類別時,包括有特別股發行之情形,任一股份類別所附特別權利之變更或廢止,除應符合第46條並經股東會特別決議通過外,應經該股份類別股東會之特別決議通過之。各股份類別股東會之召集與延期,應準用本章程關於股東會程序之規定。
- 17. 除該股份類別之股份發行辦法另有規定者外,任何類別股份附具之優先權 或其他權利,均不因本公司其後創設、分配或發行同等或劣後於該等股份 之股份,或本公司贖回或買回任何股份類別之股份,而受重大不利之變更 或廢止。

股東名簿

- 18. 董事會應依開曼法令於英屬開曼群島境內或境外之適當處所備置股東名 簿。於掛牌期間,股東名簿應具備開曼法令及上市(櫃)規範所定應記載 事項,並應備置於中華民國境內之股務代理機構。董事會或其他召集權人 召集股東會者,得請求本公司或本公司之股務代理機構提供股東名簿。
- 19. 不論本章程其他條款之規定,在不違反開曼法令之情形下,於掛牌期間, 股東相關資訊應由集保結算所紀錄之,且本公司股東之認定,應以集保結 算所提供予本公司之紀錄為依據。本公司於收到該等紀錄之日時,該等紀 錄應構成本公司股東名簿之一部。

股份之贖回及買回

- 20. (1) 依據開曼法令及本章程之規定,本公司得於股份發行前,以股東會特別決議決定該等股份得基於本公司或持有人之選擇,按特定期間及方式贖回該股份。
 - (2)本公司發行之特別股,得依開曼法令贖回之,但開曼法令及上市(櫃) 規範下特別股股東依本章程取得之權利應不受影響。
- 21. (1) 在不違反開曼法令、上市(櫃)規範及本章程規定之情形下,本公司 得經三分之二以上董事出席之董事會及出席董事過半數之同意,買回 自己股份。
 - (2) 於掛牌期間:
 - (a) 本公司買回股份之數量,不得超過買回時已發行股份總數百分之十, 且收買股份之總金額,不得逾保留盈餘加發行股份溢價及已實現之 資本公積之金額。
 - (b) 董事會買回股份之決議及執行情形(包括因故未能依據前述董事會 決議買回者(如有)),應於最近一次之股東會向股東報告。

- 22. (1) 本公司買回、贖回或取得(因股份拋棄或其他情形)之股份,應依董 事會認為適當之期間、方式及條件立即辦理註銷或以庫藏股持有之。
 - (2) 於掛牌期間,所有有關本公司買回及贖回股份之事項均應遵循開曼法 令及上市(櫃)規範。
- 23. (1) 本公司應登記於股東名簿為庫藏股之持有人,但除開曼法令另有規定 外,凡於本公司持有庫藏股之期間:
 - (一)不論為何種目的,本公司不得被以股東身分對待之,且不得 行使關於庫藏股之任何權利,任何行使該等權利之行為均屬 無效;
 - (二)庫藏股不得以任何方式質押或設定擔保;
 - (三)無論係為本章程或開曼法令之目的,庫藏股不得直接或間接 於本公司任何會議行使表決權,且不算入本公司已發行股份 總數;且
 - (四)庫藏股不得受股息或紅利之分派或支付,或其他本公司資產 (包括解散時分配予股東之剩餘資產)之分配(無論係現金或 其他)。
 - (2) 除開曼法令及本章程另有規定者外,庫藏股之全部或一部得隨時依董 事會認為適當之期間、方式及條件辦理銷除或轉讓予任何人(包括員 工;在不違反本條第(5)項之規定下,該等員工之資格應由股東會定之)。 董事會得決定本項轉讓之期限及條件(包括限制員工依本項規定取得 之庫藏股在最長不超過二年之期間內不得轉讓)。
 - (3) 本公司因轉讓庫藏股所取得之對價(如有),其金額應依據開曼法令記入帳戶。
 - (4) 在不違反本條第(5)項及開曼法令之情形下,本公司得經最近一次股東 會之特別決議,以低於實際買回股份之平均價格轉讓庫藏股予員工(下 稱「折價轉讓」),但該次股東會召集通知中應已有下列事項主要內容

之說明,不得為臨時動議:

- (a) 董事會所定折價轉讓之轉讓價格、折價比率、計算依據及合理性;
- (b) 折價轉讓之轉讓股數、目的及合理性;
- (c) 認股員工之資格條件及得認購之股數;以及
- (d) 董事會認為可能影響股東權益影響之事項:
 - (i) 依據上市(櫃) 規範,折價轉讓可能費用化之金額及對公司每股盈 餘稀釋情形;及
 - (ii)依據上市(櫃)規範,說明折價轉讓對公司造成之財務負擔。
- (5)本公司依前項規定通過且已折價轉讓予員工之庫藏股股數,累計不得 超過已發行股份總數之百分之五,且單一認股員工之認購股數累計不 得超過已發行股份總數之百分之零點五。
- 24. (1)儘管本章程另有相反之規定,在不違反開曼法令之情形下,本公司得依股東會特別決議,依各該股東持股比例(小數點後四捨五入),強制買回本公司股份並予銷除。依前段規定買回股份時應給付予股東之對價,得為現金或現金以外之財產;以現金以外之財產為對價者,其財產類型及相應抵充之數額應經股東會特別決議,並經該收受財產股東之同意。董事會並應於股東會前將該財產之價值與抵充之資本數額,送交中華民國會計師查核簽證。
 - (2)為避免疑義,擬買回及銷除股份非依股東持股比例為之者,除開曼法令及上市(櫃)規範另有規定外,本公司董事會有權決定之,無須依前項規定經股東會特別決議為之。

股份之轉讓

- 25. 除開曼法令或上市(櫃)規範另有規定外,本公司股份得自由轉讓。但本章程另有規定者不在此限。
- 26. 股份之轉讓,非將讓與人及受讓人之姓名/名稱及其住所/居所記載於股東

名簿,不得以其轉讓對抗本公司。於第 28 條之股票停止過戶期間,應暫停股東名簿之轉讓登記。

不承認信託

27. 除開曼法令或上市(櫃)規範另有規定者外,任何人不得以其基於信託持有股份之事由對抗本公司,且除開曼法令或上市(櫃)規範另有規定者外,任何衡平的、可能的、將來的或實際的股份利益(僅本章程、開曼法令或上市(櫃)規範規定,或基於管轄權法院之命令者除外),或除登記持有者所取得對股份之絕對權利外之其他與股份有關之權利,對於本公司(即使已受通知)不生拘束效力。

基準日與股票停止過戶期間

- 28. (1) 董事會得預先就下列事項決定基準日:(a)確定有權收受股息、紅利、財產分配或其他收益之股東;(b)確定有權收受股東會召集通知、有權親自或以委託書、書面方式或電子方式出席股東會或其延會或參與表決之股東;及(c)董事會決定之其他目的。 董事會依本條規定指定(b)款之基準日時,該基準日應在股東會召集日前。
 - (2) 於掛牌期間,除開曼法令另有規定者外,為(a)確定有權收受股息、紅利、財產分配或其他收益之股東;與(b)確定有權收受股東會召集通知、有權於股東會或延會出席或參與表決之股東,董事會應決定股東名簿之過戶登記,於股東常會開會前六十日內,股東臨時會開會前三十日內,或公司決定分派股息及紅利或其他分配之基準日前五日內,不得為之(下稱「股票停止過戶期間」)。股票停止過戶期間應自各股東會之召集日或相關基準日起算。

股東會

- 29. 本公司應於每年會計年度終了後六個月或其他經金管會、興櫃市場、櫃買中心或證交所(如適用)核准之期間內,召集股東常會。股東常會應由董事會召集之。
- 30. 凡非屬股東常會之股東會均被稱為股東臨時會。董事會得於其認為適當時 召集本公司之股東臨時會。
- 31. 於掛牌期間,本公司股東會均應於中華民國境內召開。於非掛牌期間,董事會得於其認為適當之地點召集股東會。
- 32. (1) 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,得以 書面載明召集事由及其理由,請求董事會召集股東臨時會。董事會收受該 請求後十五日內不為股東會召集之通知時,該請求之股東得自行召集股東 會。
 - (2)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,以股票停止過戶期間起始 日當時之持股為準。
 - (3) 除董事會依開曼法令、上市(櫃)規範或本章程之規定應召集而不為 召集或不能召集股東會外,審計委員會之任一獨立董事亦得為本公司利益, 於必要時,召集股東會。
- 33. 於掛牌期間,本公司應委託中華民國之股務代理機構處理股東會相關事宜, 包括但不限於投票事務。

股東會召集通知

34. (1) 於掛牌期間,股東常會之召集,應於三十日前通知各股東;股東臨時會之召集,應於十五日前通知各股東。對於持股未滿 1,000 股之股東,公司得依據開曼法令及上市(櫃)規範之規定以公告方式通知之。通知之寄發日及召集日均不計入前述期間。前述通知應以書面為之,並

載明開會之地點、日期、時間、議程與召集事由,並依本章程之規定 送達,或於取得股東事前同意且不違反開曼法令及上市(櫃)規範之 情形下,以電子通訊方式為之。

- (2) 於非掛牌期間,股東會之召集,應於五日前以書面通知各股東,但該 通知得經全體股東於會議前或會議中之同意免除之,且該通知或同意 得以電子郵件、電報或傳真方式送達之。於非掛牌期間,股東會之召 集,得經有權出席並參與表決之股東半數以上且代表已發行股份總數 百分之九十五以上之同意,以較短期間通知各股東。
- 35. (1) 於掛牌期間,本公司應於股東常會開會至少三十日前或股東臨時會開會至少十五日前,公告股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事事項等各項議案之案由及說明資料。
 - (2)於掛牌期間,股東依據第57條採行書面或電子方式行使表決權時,本公司應將前項資料及行使表決權格式,併同寄送給股東。
- 36. 下列事項,非在股東會召集事由中列舉,並說明其主要內容,不得在股東會中審議、討論或提付表決;其主要內容得置於中華民國證券主管機關或本公司指定之網站,並應將其網址載明於召集通知:
 - (a) 選任或解任董事;
 - (b) 變更公司組織備忘錄及/或本章程;
 - (c) 減資或依本章程第 24 條第(1)項規定強制買回本公司股份並予銷除;
 - (d) 申請停止公開發行;
 - (e) 解散、自願清算、合併、股份互易或分割;
 - (f) 締結、變更、或終止關於出租全部營業、委託經營或與他人經常共 同經營之契約;
 - (g) 讓與全部或主要部分之營業或財產;
 - (h) 受讓他人全部營業或財產,對本公司營運有重大影響者;

- (i) 私募具有股權性質之有價證券;
- (j) 解除董事競業禁止之義務或許可董事從事競業行為;
- (k) 以發行新股之方式,分派股息、紅利或其他分配之全部或一部;以 及
- (l) 將特別盈餘公積、股份溢價帳戶及本公司受領贈與之所得,以發行 新股或現金方式,依持股比例分配予原股東。
- 37. 於掛牌期間,本公司召開股東會應編製股東會議事手冊,並應依上市(櫃) 規範之規定,於股東常會開會前二十一日或股東臨時會開會前十五日,將 議事手冊及其他會議相關資料公告於金管會、興櫃市場、櫃買中心或證交 所(如適用)指定之網站上。
- 38. 股東會召集通知偶發之遺漏寄送或股東未收受召集通知,不影響該次股東 會已進行程序之效力。

股東會程序

- 39. 除已達章定出席數者外,股東會不得進行任何事項之討論或表決,但為選 任股東會主席者不在此限。除本章程另有規定外,股東會應有代表已發行 有表決權股份總數過半數之兩名以上股東親自、委託代理人或由其合法授 權代表(如為法人股東)出席。
- 40. (1) 於掛牌期間,持有已發行股份總數百分之一以上股份之一位或數位股東,得以書面或電子受理方式向本公司提出股東常會議案。
 - (2) 於掛牌期間,本公司應於股東常會召開前之股票停止過戶日前,公告 受理股東提案之受理處所及受理期間;該受理期間不得少於十日。
 - (3) 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。
 - (4) 除有下列情事之一者外,股東所提議案,董事會應予列入:
 - (a) 該議案依開曼法令、上市(櫃)規範或本章程之規定,非股東會所得決議者;

- (b) 提案股東於本公司股票停止過戶期間開始時,持股未達百分之一者; 或
- (c) 提案超過一項者;
- (d) 提案超過三百字者;或
- (e) 該議案於本公司公告受理期間經過後始提出者。
- (5) 如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,縱 有前項各款所定情形者,董事會仍得列入議案。
- (6)本公司應於寄發股東常會召集通知前,將處理結果通知提案股東,並 將合於本條規定之議案列於召集通知。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。
- 41. 由董事會召集之股東會,應由董事長擔任會議主席;由董事會以外之人召集者,主席由該召集人擔任之,召集人有二人以上時,應互推一人擔任之。
- 42. 本公司召開股東會時,如董事長未能出席股東會或不願擔任主席,其應指 定董事一人代理之;未指定代理人者,由出席董事互推一人擔任主席。
- 43. 股東會得依普通決議休會,並定五日內於其他地點續行,但續行之股東會 僅得處理休會前未完成之事項。如休會超過五日,其後之股東會,應如同 一般股東會,送達載明集會時間及地點之召集通知。
- 44. 股東會中提付議決之事項,均應以投票方式表決。
- 45. 除開曼法令、上市(櫃)規範或本章程另有規定者外,任何提付股東會決議之事項,應以普通決議為之。
- 46. (1) 除開曼法令或上市(櫃)規範另有規定外,下列事項應經股東會之特別決議為之:
 - (a) 締結、變更、終止關於出租其全部營業、委託經營或與他人經常共 同經營之契約;
 - (b) 讓與全部或主要部分之營業或財產;
 - (c) 受讓他人全部營業或財產而對公司之營運有重大影響者;

- (d) 以發行新股方式分派股息、紅利或其他利益之全部或一部;
- (e) 分割;
- (f) 股份轉換;
- (g) 授權由本公司參與之新設合併或吸收合併計劃;
- (h) 自願清算;
- (i) 私募;
- (j) 解除董事競業禁止之義務或許可董事從事競業行為;
- (k) 變更公司名稱;
- (1) 變更資本幣別;
- (m) 增加資本,分為不同股份類別及面額之股份;
- (n) 將全部或一部股份合併再分割為面額大於已發行股份面額之股份;
- (o) 將全部或一部股份分割為面額小於已發行股份面額之股份;
- (p) 銷除在有關決議通過日仍未被認購或同意認購之股份,並據以減少 資本額;
- (q) 依本章程(包括但不限於第 16 條及第 17 條)之規定,變更或修改 組織備忘錄或本章程之全部或一部;
- (r) 依開曼法令及上市(櫃)規範所允許之方式減少資本額及資本贖回 準備金;
- (s) 依開曼法今規定,指派檢查人檢查公司事務;
- (t) 依據本章程第 12 條之規定發行限制員工權利新股予本公司及/或其 從屬公司之員工;以及
- (u) 申請停止公開發行。
- (2)儘管本章程有所規範,除開曼法令或上市(櫃)規範另有規定外,本公司參與合併後消滅,或本公司概括讓與(或轉讓本公司所有權利與義務),讓與本公司之營業或財產、股份轉換或分割而致終止上市(櫃),且存續、既存、新設或受讓之公司非屬上市(櫃)公司(包括證交所/

櫃買中心之上市(櫃)公司)者,應經本公司全部已發行股份總數三分之二以上股東之同意行之。

- 47. 除開曼法令或上市(櫃)規範另有規定者外,本公司得於不能清償到期債務時,經股東會特別決議自願清算。
- 48. (1) 在不違反開曼法令規定之情形下,股東在股東會通過關於第46條第1項第(a、b)或c款所定事項之決議前,已以書面通知本公司其反對該項行為之表示,且嗣後於股東會已為反對者,得請求本公司按當時公平價格收買其所有之股份;但股東會為第46條第1項第b款之決議,同時決議解散時,不在此限。
 - (2) 在不違反開曼法令規定之情形下,股東會決議本公司進行分割、新設合併/吸收合併、收購或股份轉換(下合稱「併購事項」)時,依上市 (櫃)規範之規定表示異議之股東得請求本公司按當時公平價格收買 其持有之股份。
 - (3) 在不違反開曼法令規定之情形下,依本條第2項行使股份收買請求權之股東,與本公司在股東會決議日起六十日內未達成協議者,本公司應於此期間經過後三十日內,以全體未達成協議之股東為相對人,向中華民國法院聲請為價格之裁定,並得以臺灣臺北地方法院為第一審管轄法院。
 - (4) 在不違反開曼法令規定之情形下,依本條第1項及第2項行使股份收買請求權之股東,應於股東會決議日起二十日內以書面提出,並列明請求收買價格。股東與本公司就收買價格達成協議者,本公司應自股東會決議日起九十日內支付價款。若股東與本公司未達成協議者,本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;本公司未支付者,視為同意股東請求收買之價格。
 - (5) 儘管有本條第 2 項至第 4 項之規定,就本公司進行新設合併/吸收合併 表示異議之股東,仍得依照英屬開曼群島公司法(2020年修訂版)第

- 238 條行使請求本公司按公平價格收買其持有股份之權利,不受本條 規定之限制或禁止。
- 49. 股東會之召集程序或其決議方法,違反開曼法令、上市(櫃)規範或本章程時,在開曼法令允許之範圍內,股東得自決議之日起三十日內,向臺灣臺北地方法院訴請適當救濟,包括但不限於訴請法院確認該決議無效或撤銷該決議。
- 50. 儘管本章程另有相反之規定,於非掛牌期間,經有權受領通知並出席股東會行使表決權之全體股東簽章之(一份或數份)書面決議(包括特別決議), 應與經股東會合法通過之決議具有相同效力。
- 51. 股東會程序或表決方法,本章程未規定者,應以股東會依普通決議通過制 訂或修正之內部規章為據,該等內部規章應符合開曼法令及上市(櫃)規 範(特別是中華民國公開發行公司股東會議事規範)。

股東表決權

- 52. 除依本章程就股份之表決權附有任何權利或限制者外,每一親自出席股東 會之股東(如為法人股東時,由其合法授權代表出席),或以委託書委託 出席之股東,就登記於其名下之每一股份有一表決權。
- 53. 股份為數人共有者,其共有人應推舉一人為代表人行使表決權,該代表人 親自或委託代理人行使之表決權,應視為全體共有人之一致表決。
- 54. 股東係為他人持有股份時,其表決權無須與為其自己所持有股份之表決權為同一之行使。關於分別行使表決權之資格條件、適用範圍、行使方式、作業程序及其他應遵行事項,應遵循上市(櫃)規範。
- 55. 股東為法人時,得經其董事會或其他管理單位之決議,授權其認為適合之 自然人為其代表人,代表出席任何股東會或本公司股份類別之股東會。
- 56. (1) 除開曼法令或上市(櫃)規範另有規定者外,有下列情形之一者,其 股份無表決權,於計算股東會是否已達章定出席數時,不算入已發行

股份總數:

- (a) 本公司所持有之自己股份(若該持有為開曼法令所允許);
- (b) 被本公司持有已發行有表決權之股份總數或資本總額超過半數之從 屬公司,所持有之本公司股份;或
- (c) 本公司及本公司之控制或從屬公司直接或間接持有他公司已發行有 表決權之股份總數或資本總額合計超過半數之他公司,所持有之本 公司股份。
- (2) 股東對於提請股東會討論及表決之事項,有自身利害關係致有害於公司利益之虞時,不得加入表決,亦不得代理其他股東或擔任法人之代表人行使表決權。不得行使表決權之股份數,不算入出席股東之表決權數。
- (3) 當本公司董事亦為本公司股東時,如以其所持有之股份設定質權(下稱「設質股份」)超過其最近一次選任時所持有之股份數額二分之一時,其超過之股份不得行使表決權,且不算入已出席股東之表決權數,但仍應計入股東會出席股數。
- 57. 在開曼法令允許之範圍內,董事會得決議股東於股東會行使表決權,得以書面或電子方式為之。股東得以書面或電子方式行使表決權時,其行使方式應載明於股東會召集通知。惟於掛牌期間,除上市(櫃)規範另有規定者外,本公司應將電子方式作為股東表決權行使方式之一。股東擬以書面或電子方式行使表決權者,應於股東會召集二日前,依召集通知所載方式為之;有重複時,應以最先送達者為準,但於後送達者中已明示撤銷先送達者,不在此限。股東以書面或電子方式行使表決權者,應視為委託股東會主席為代理人依該書面或電子文件所載內容行使表決權,但股東會主席就該等內容未論及或表明之事項、臨時動議或原議案之修正案,並無表決權。為免疑義,股東以上開方式行使投票權時,就該次股東會之臨時動議及原議案之修正案,視為棄權。

58. 股東以書面或電子方式行使表決權後,擬親自出席股東會者,至遲應於股東會開會二日前,以與行使表決權相同之方式,撤銷先前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。惟該股東雖未按照本條規定為撤銷之通知,而仍親自出席股東會並行使表決權者,該股東親自出席並行使表決權之行為,應視為其業依本條規定撤銷其先前以書面或電子方式行使表決權之意思表示。

委託書

- 59. (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,委託代理人出席之。受託人不須為股東。
 - (2) 除開曼法令或本章程另有規定外,委託書格式應由本公司印發,載明下列事項:(a)填表須知,(b)股東委託行使事項或委託行使表決權事項,以及與(c)股東、受託代理人和徵求人(如有)基本身分資料,併同股東會召集通知於同一日送達全體股東。
- 60. 一股東以出具一委託書委託一人為限,並應於股東會開會5日前依前條規 定送達本公司或股務代理機構。委託書有重複時,以最先送達者為準,但 後送達之委託書亦於股東會開會5日前送達且聲明撤銷前委託書者,不在 此限。
- 61. 委託書送達後,股東欲親自出席股東會或欲以書面或電子方式行使表決權者,至遲應於股東會開會二日前,以書面向公司或股務代理機構為撤銷委託之通知;逾期撤銷者,以委託代理人出席行使之表決權為準。惟該股東雖未按照本條規定為撤銷之通知,而仍親自出席股東會並行使表決權者,該股東親自出席並行使表決權之行為,應視為其業依本條規定撤銷其先前委託之意思表示。
- 62. 股東依第 57 條之規定以書面或電子方式行使表決權者,得依本章程規定 委託代理人出席股東會,於上開情形,代理人所行使之表決權應視為股東

撤回其先前向公司行使之表決權,且公司應僅得計算該受委託代理人出席股東會行使之表決權。

- 63. 於掛牌期間,除依中華民國法律設立之信託事業或經中華民國證券主管機關核准之股務代理機構或依本章程第57條規定被視為代理人之股東會主席外,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,不應算入贊成或反對相關決議而投出之票數,亦不應算入該次決議投票之具表決權股數,但應算入股東會之出席人數。有上述排除表決權之情形時,應以經排除之具表決權股份與代理人所代理各股東具有表決權之股數,按比例排除之。
- 64. 關於委託書之使用或徵求,本章程未規定者,應以董事會制訂或修正之內 部規章為據,該等內部規章應符合開曼法令及上市(櫃)規範(特別是中 華民國公開發行公司出席股東會使用委託書規則(暨其修訂、補充或修 改))。

董事及董事會

- 65. (1) 本公司董事(包括獨立董事)應不少於五名。每一屆董事會之董事席次,應於選舉該屆董事之股東會召集通知中載明。
 - (2) 董事得為自然人或法人。法人為董事時,應指定自然人代表行使職務; 該自然人得依其職務關係,隨時改派補足原任期。董事不須為本公司 股東。
 - (3)董事應由股東會選任之。法人為股東時,得指派一名或數名自然人為 其代表人,依本章程之規定分別被提名並當選為董事。
 - (4) 依本章程之規定選舉董事時,應採用累積投票制。各股東於該董事選舉時,應有(i)與其持有股份數相應之投票權數,乘以(ii)股東會應選出董事人數相同數量之選舉權。各股東得將其選舉權分配予多數董事候選人或集中選舉單一董事候選人。於該次選舉中,由所得選票代表選舉權較多者,當選為董事。儘管於本項有相反之規定,於非掛牌期間,

本公司得以普通決議指派任何人擔任董事或解任任何董事。

- (5) 選舉董事之程序及表決方式,本章程未規定者,應以股東會普通決議制訂或修正之內部規章為據,該等內部規章應符合開曼法令及上市(櫃)規範,特別是中華民國公開發行公司董監事選舉辦法。
- 66. 本公司得於適當時採用上市(櫃)規範所訂定之候選人提名制度選舉董事。惟本公司於掛牌期間,任何董事之選任均應採用候選人提名制度。在採用候選人提名制度之情形下,董事及獨立董事應由股東分別自董事及獨立董事候選人名單中選任之。候選人提名制度之相關規則及程序,得由董事會依開曼法令及上市(櫃)規範訂定之。
- 67. 除本章程另有規定外,每一董事任期三年,得連選連任。若董事任期屆滿而不及改選時,應延長其任期至原董事經連選連任或新董事經合法選任並就任時為止。在董事有缺額時,經股東會補選之新任董事任期應補足原董事之任期。
- 68. (1) 除本章程另有規定者外,董事得依股東會之特別決議,隨時解任之。
 - (2)除本章程另有規定者外,董事任期屆滿前得經股東會改選全部董事。 於此情形,如未決議現任董事於任期屆滿或其他特定日期始為解任, 且新董事已於同次會議中選出者,現任董事應視為於該股東會決議日 提前解任。
- 69. 董事會應由三分之二以上董事之出席,出席董事過半數之同意,互選一名為董事長。董事長對外代表公司,對內應為董事會主席及由董事會召集之股東會主席。如董事長未能出席董事會或不能行使其職權,應指定董事一人代理之;董事長未指定代理人者,由董事互推一人代理之。
- 70. 董事之報酬得有不同,不論本公司盈虧,每年得由董事會依下列因素酌給之:(a)其對本公司營運參與之程度;(b)其對本公司貢獻之價值;(c)參酌同業通常水準;及(d)其他相關因素。

- 71. 董事因故解任致不足五人時,本公司應於最近一次股東會補選之,以補足原董事之任期。但董事缺額達該屆董事席次三分之一者,本公司應自事實發生之日起六十日內,召開股東臨時會補選之。
- 72. 除本章程另有規定外,非獨立董事於其擔任董事期間,得同時擔任本公司 其他有給職(會計師除外),任職期間與條件(關於薪資報酬及其他)由 董事會決定之。董事或願任董事不因擔任本公司其他職務,而喪失其董事 資格;董事亦不因擔任本公司其他職務或因而受有利益,而須將因擔任該 職務或因而建立忠實關係之獲利歸入本公司。
- 73. (1) 在不影響董事依據英屬開曼群島普通法對本公司所負義務之情況下,除開曼法令另有規定外,董事應對本公司負忠實義務,且不限於善良管理人之注意義務,並應以合理之注意、技能,及為公司之最大利益執行本公司業務(包括處理本公司進行分割、新設合併/吸收合併、收購等事宜)。董事如有違反其義務者,應對本公司負擔賠償責任;若該董事違反其義務且係為自己或他人利益為行為時,經股東會普通決議,本公司得在法律允許之最大範圍內,為一切適當行為,以將該行為之所得歸為本公司之所得。
 - (2)董事對於本公司業務之執行,如有違反法令致他人受有損害時,對他人應與本公司負連帶賠償之責。
 - (3) 前二項規定,於本公司之經理人在被授權執行經營階層之職務範圍內, 準用之。
- 74. 除本章程另有規定外,非獨立董事得為自己或其事業向本公司提供專業服務(會計師除外),且得享有相當的報酬,如同其非為本公司董事。
- 75. 在開曼法令允許之範圍內,除因過失或違背誠信行為所生之責任外,本公司得為本公司、本公司之子公司以及本公司對其有直接或間接利益之公司之現任或前任董事(包含代理董事)、秘書、經理人或會計師,按董事會決定之責任保險範圍,依契約支付保險金或同意支付保險金。

76. 於掛牌期間,本公司董事(包括獨立董事)之資格條件、選任、解任、職權行使及其他應遵行事項,本章程未規範者,應遵循上市(櫃)規範。

獨立董事

- 77. 於掛牌期間,本公司獨立董事席次不得少於三席且不得少於董事席次五分之一,其中至少一人必須在中華民國設有戶籍。每一屆董事會之獨立董事席次,應於選舉該屆獨立董事之股東會召集通知中載明。獨立董事因故解任,致人數不足上述最低人數時,應於最近一次股東會補選之。獨立董事均解任時,本公司應自事實發生之日起六十日內,召開股東臨時會補選之。
- 78. 獨立董事應具備專業知識,於執行董事業務範圍內應保持獨立性,不得與本公司有任何直接或間接之利害關係。獨立董事之專業資格、持股與兼職限制、獨立性之認定應遵守上市(櫃)規範之規定。董事會或其他召集選舉該屆獨立董事之股東會之人,應確保獨立董事候選人符合本條之要求。

董事會之權限及責任

- 79. (1) 除開曼法令、本章程、上市(櫃)規範另有規定或股東會另有決議外, 董事會應以其認為合適之方式,負責本公司業務之執行。董事會得支 付所有與執行業務有關之合理費用(包括但不限於因本公司設立及登 記所需費用),並得行使本公司之一切權力。
 - (2)董事會違反上市(櫃)規範、本章程或股東會決議進行分割、新設合併/吸收合併、收購等事宜,致本公司受有損害時,參與決議之董事, 對本公司應負賠償之責。但經表示異議之董事,有紀錄或書面聲明可證者,免其責任。
- 80. 為管理本公司所需,董事會得於其認為必要時任命公司經理人,並決定其 合適之任職期間、酬勞,亦得將其解任。
- 81. 董事會得委任公司秘書(如有需要亦可委任助理秘書),並決定其合適之

任期、酬勞及工作條件。董事會得隨時解任公司秘書或助理秘書。公司秘書應出席股東會並正確製作議事錄。除上市(櫃)規範另有規定外,公司 秘書應依開曼法令或董事會決議執行職務。

委員會

- 82. 除開曼法令或上市(櫃)規範另有規定外,董事會得自行或經股東會普通 決議,設立並將董事會部分權限委由其認為適當之人組成之委員會(包括 但不限於審計委員會、薪資報酬委員會)行使。委員會之資格條件、組成、 選任、解任、職權行使、程序與其他應遵行事項,應符合董事會依據上市 (櫃)規範制定之規則,無相關規定時,成員達二人以上之委員會,應準 用本章程關於董事會之規定(如適用)。
- 82.1 (1) 於掛牌期間,本公司董事會決議併購事項前,應由審計委員會就併購事項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。但依開曼法令規定無須召開股東會決議者,得不提報股東會。
 - (2) 審計委員會進行前項之審議時,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。
 - (3) 審計委員會之審議結果及獨立專家之意見,應於發送決議併購事項之 股東會召集通知時,一併發送予股東;但依開曼法令規定無須召開股 東會決議者,應於最近一次股東會就併購事項提出報告。
 - (4) 前項審議結果及獨立專家之意見,經本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者,對於 股東視為已發送。

董事消極資格和解任

83. (1) 於掛牌期間,有下列情事之一者不得擔任董事,其已擔任者,當然解

任:

- (a) 曾犯重罪(包括但不限於中華民國組織犯罪防制條例之罪),經有罪 判決確定,且(i)尚未執行、(ii)尚未執行完畢,或(iii)執行完畢、緩刑 期滿或赦免後未逾五年者;
- (b) 曾犯詐欺、背信、侵占罪經宣告有期徒刑一年以上之刑確定,且(i)尚未執行、(ii)尚未執行完畢,或(iii)執行完畢、緩刑期滿或赦免後未逾兩年者;
- (c) 曾犯貪污治罪條例之罪,經判決有罪確定,且(i)尚未執行、(ii)尚未執 行完畢,或(iii)執行完畢、緩刑期滿或赦免後未逾兩年者;
- (d) 受破產之宣告或經法院裁定開始清算程序,尚未復權者;
- (e) 使用票據經拒絕往來尚未期滿者;
- (f) 死亡或被有管轄權法院或主管機關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作出裁決而尚未撤銷,或其行為能力依其應適用之法律受有限制者;
- (g) 依據開曼法令及/或上市(櫃)規範作成之裁決,解任其董事職務或禁止其擔任董事者;
- (h) 依第84條當選無效或當然解任者;
- (i) 以書面向本公司辭職者;
- (i) 依本章程規定解任者;或
- (k)董事執行業務,有重大損害本公司之行為或違反開曼法令、上市(櫃) 規範或本章程之重大事項,由本公司或股東向中華民國法院提起訴訟, 經中華民國法院命令解任者。
- (2)於掛牌期間,如董事(不含獨立董事)在其任期中轉讓全部或部份股份致其剩餘股份少於選任當時所持有公司股份數額之二分之一時,該董事應當然解任。
- (3) 於掛牌期間,如董事(不含獨立董事)(i)於當選後、就任前轉讓全部

或部份股份致其剩餘股份少於選任當時所持有公司股份數額之二分之一,或(ii)於董事會依照本章程第 28 條第 2 項所訂股東會召開前之股票停止過戶期間內,轉讓全部或部份股份致其剩餘股份少於其於股票停止過戶期間起始日當時所持有公司股份之二分之一時,該董事之當選應失其效力。

- 84. 除經興櫃市場、櫃買中心、證交所或金管會(如適用)核准外,董事間應 有超過半數之席次,不得具有下列關係之一:(1)配偶,或(2)依中華民國 民法定義之二親等以內親屬。董事間不符規定者,不符規定之董事中所得 選票代表選舉權較低者,其當選失其效力,已充任者,當然解任,直至符 合前段規定為止。
- 85. 董事執行業務,有重大損害公司之行為或違反開曼法令、上市(櫃)規範或本章程之重大事項,股東會未為決議將其解任時,持有公司已發行股份總數百分之三以上之股東,得於股東會後三十日內,在開曼法令與上市(櫃)規範允許之範圍內,訴請有管轄權之法院(包括臺灣臺北地方法院),裁判解任之。
- 86. 除開曼法令另有規定外,繼續六個月以上持有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之任一獨立董事為本公司,向有管轄權之法院(包括臺灣臺北地方法院),對執行職務損害本公司或違反開曼法令、上市(櫃)規範或本章程之董事提起訴訟。為免疑義,儘管未經所有董事以董事會或書面決議批准,該獨立董事自收受前述請求日起,三十日內不提起訴訟時,於開曼法令允許之範圍內,該請求之股東得為本公司提起訴訟。

董事會程序

87. 董事會得為執行職務而召集或休會,或以其他適當之方式規範其集會;且 應依開曼法令與上市(櫃)規範訂立相關內部規章。於掛牌期間,董事會 應每季或於其他上市(櫃)規範規定之期間,至少召集一次。董事會應有過半數董事之出席,始得開會。除開曼法令、上市(櫃)規範或本章程另有規定外,董事會之決議,應以出席董事過半數之同意行之。

- 88. 董事會之召集,應以書面載明召集事由,掛牌期間於七日前,非掛牌期間 則於四十八小時前,通知各董事。但有緊急情事者,得依過半數董事之同 意,以書面隨時召集之。儘管有前段規定,於非掛牌期間,董事會召集通 知得由全體董事於事前、事中或事後之同意免除之。任何通知或同意均得 以電子郵件、電報或傳真方式送達之。
- 89. 董事得以視訊參與董事會或其為成員之一之委員會之會議。董事以視訊參 與前述會議者,視為親自出席。
- 90. 董事得每次出具委託書,載明授權範圍,委託其他董事代理出席董事會, 該委託董事應視為親自出席及表決。代理之董事,以受一人之委託為限。 除本章程另有規定外,董事代理其他董事出席會議時,其得同時行使該委 託董事及其本身之表決權。
- 91. 董事就董事會議之事項,具有直接或間接利害關係時,應於董事會中揭露 其自身利害關係之重要內容;於本公司進行分割、新設合併/吸收合併、 收購時,董事應於董事會及股東會說明其與該交易自身利害關係之重要內 容及贊成或反對該交易決議之理由。董事之配偶、依中華民國民法定義之 二親等內血親,或與董事具有控制從屬關係之公司,就董事會議之事項有 利害關係者,視為董事就該事項有自身利害關係。董事對於董事會之事項, 有自身利害關係致有害於公司利益之虞時,不得加入表決,並不得代理他 董事行使其表決權。該不得行使表決權之董事,其表決權不算入已出席董 事之表決權數。
- 92. 除本章程另有規定外,董事會缺額不影響在職董事繼續執行其職務。
- 93. 儘管本章程另有相反規定,於非掛牌期間,經全體在職董事或全體委員會 成員簽章的一份或數份書面決議(包括於複本簽署或以電子郵件、電報或

- 傳真方式簽署),應與董事會會議或委員會會議合法通過之決議具有相同 效力。
- 94. 關於董事會之程序,本章程未規定者,應依董事會制訂或修正並報告股東 會之內部規章為據,該等內部規章應符合開曼法令及上市(櫃)規範,特 別是中華民國公開發行公司董事會議事規範。

公積與轉增資

- 95. 於掛牌期間,本公司應於每會計年度之盈餘中提撥一定金額用於下列目的:
 - (i) 繳納該會計年度之應納稅捐;(ii) 彌補以往年度之虧損;於提撥該等金額後分派股利前,除依金管會要求,董事會應將剩餘部分之全部或一部提為特別盈餘公積外,本公司亦得以章程訂定或股東會特別決議,另提特別盈餘公積,用於任何得以盈餘支應之目的(下合稱「特別盈餘公積」)。
- 96. 於掛牌期間,除開曼法令、上市(櫃)規範或本章程另有規定外,資本公 積除填補虧損外,不得使用之;非於以填補虧損為目的提撥之特別盈餘公 積填補虧損仍有不足時,不得以資本公積填補之。
- 97. (1) 於掛牌期間,本公司無虧損時,除開曼法令另有規定外,得經股東會特別決議,將全部或一部之特別盈餘公積或資本公積中之股份溢價帳戶或受領贈與之所得撥充資本,發行新股或支付現金予股東。
 - (2) 於非掛牌期間,除開曼法令另有規定外,董事會得將全部或一部之股份溢價帳戶、其他準備金帳戶或盈餘帳戶之餘額,或其他得分配之利益,撥充資本,依股東持股比例發給新股。
- 98. 當股東因持有畸零股致依本章程規定分派股息、紅利或其他利益有困難時, 董事會得為權宜之處理,而以現金代替股票股息、股票紅利或其他相類似 利益之全部或一部給付予該股東。該等董事會之決定應有效力且對於股東 具有拘束力。

酬勞、股息及紅利

- 99. 於非掛牌期間,除開曼法令或本章程另有規定或附於股份之權利另有規範外,董事會得根據股東所享有之權利及利益分派股息/紅利,包括董事會認為依本公司之狀況為合理之期中股息/紅利。
- 100. (1)本公司現處於成長階段,本公司之股利得以現金或/及股份方式配發予本公司股東,且本公司股利之配發應考量本公司資本支出、未來業務擴充計畫、財務規劃及其他為求永續發展需求之計畫。
 - (2) 於掛牌期間,除開曼法令、上市(櫃)規範或本章程另有規定外,本公司年度如有獲利(所謂獲利係指尚未扣除分派員工酬勞及董事酬勞之稅前利益),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決議,提撥不超過當年度獲利百分之十五為員工酬勞,以發行股票及/或現金方式分派予員工(除開曼法令或上市(櫃)規範另有規定外,該等員工之資格應由董事會定之);並得經董事會三分之二以上董事之出席及出席董事過半數之決議提撥不高於當年度獲利百分之五作為董事酬勞分派予董事。但本公司尚有累積虧損(包括調整未分配盈餘金額)時,應預先保留彌補數額,再就其剩餘數額依前述比例提撥員工及董事酬勞。員工及董事酬勞分配案應提股東會報告。除上市(櫃)規範另有規定外,董事酬勞不應以發行新股之方式為之。
 - (3) 於掛牌期間,除開曼法令、上市(櫃)規範或本章程另有規定,或附於股份之權利另有規範外,凡本公司於每一會計年度終了時如有本期稅後淨利,應先彌補虧損(包括先前年度之虧損及調整未分配盈餘金額),次提特別盈餘公積(如有)後,得由股東常會以普通決議,以不低於剩餘之可分配盈餘(包括經迴轉之特別盈餘公積)之百分之十,加計經本公司股東常會以普通決議所定以前年度累積未分配盈餘(包括調整未分配盈餘金額)之全部或一部,依股東持股比例,派付股息/

紅利予股東,其中現金股利之數額,不得低於該次派付股息/紅利總額 之百分之十。

- (4) 董事會得自任何股息、紅利或其他與股份有關之應付款中,抵扣股東 當時到期應給付予本公司之任何款項(如有)。
- (5) 任何股息、紅利或其他與股份有關之應付款均得以電匯至股東指定之銀行帳戶,或直接將支票或匯票郵寄至股東登記地址,或至持有人以書面指定之人或地址之方式給付之。在共同持股之情形下,任一持有人均得有效收受股息、紅利或其他與股份有關之應付款。
- (6) 除開曼法令、上市(櫃)規範另有規定者外,任何特別盈餘公積得迴轉為本公司之未分配盈餘。
- 101. 於掛牌期間,除開曼法令、上市(櫃)規範或本章程另有規定外,依本章程應分派予股東之股息或紅利,得經股東會特別決議將其全部或一部,以發行新股方式為之。
- 102. 股息、紅利或其他利益分派,僅得自盈餘或其他依開曼法令得用於股息、 紅利或其他利益分配之金錢支付之。本公司對於股息、紅利或其他利益 分派,或其他與股份有關之應給付款項,均不負擔利息。

公司會計

- 103. (1)董事應使會計紀錄與帳冊足以適當表達本公司之狀況、足以說明本公司之交易行為,且符合開曼法令之要求;並依其認為適當之方式,將之備置於本公司之註冊主營業所或其他其認為適當之處所;且應開放供董事隨時查閱。
 - (2) 本公司依前項規定將會計紀錄與帳冊備置於英屬開曼群島境外者,應 於收受依據英屬開曼群島稅務資訊機關法暨其修訂或其他變更所發布 之命令或通知後,按該命令或通知所記載,以電子或其他方式備置帳 冊或其中之任何部份於本公司註冊辦公處供查閱。

- 104. 於掛牌期間,每年會計年度終了時,董事會應造具下列表冊:(1)營業報告書,(2)財務報告及其他依開曼法令及上市(櫃)規範所要求提出之文件及資訊(下稱「財務報告」),及(3)依本章程規定之盈餘分派或虧損撥補議案,提出於股東常會請求承認。其後,董事會應將股東常會承認之財務報告及盈餘分派或虧損撥補之決議,分發給各股東,於掛牌期間亦得以公告方式代之。
- 105. 於掛牌期間,董事會依前條所造具提出於股東會之各項表冊,應於股東常會開會十日前,備置於中華民國境內之股務代理機構,供股東於正常營業時間內查閱。
- 106. 除開曼法令或上市(櫃)規範另有規定外,董事會得決定(或撤銷、變更其決定)本公司會計帳目應經查核,並委聘會計師。
- 107. 董事會應將組織備忘錄、本章程、歷屆股東會議事錄、財務報告、股東 名簿及公司債存根簿備置於中華民國境內之股務代理機構,股東得檢具 利害關係證明文件,指定範圍,隨時請求查閱、抄錄或複製;本公司並 應令該等股務代理機構提供。
- 108. 董事會每年應依開曼法令編製年度申報書,並提交英屬開曼群島公司註 冊處。

公開收購

- 109. 除開曼法令或上市(櫃)規範另有規定外,於掛牌期間,本公司接獲依上市(櫃)規範作成之公開收購申報書副本、公開收購說明書及相關書件後十五日內應公告下列事項:
 - (a) 董事及持有本公司已發行股份超過百分之十之股東持有之股份種類 及數量;
 - (b) 董事會應就當次公開收購人身分與財務狀況、收購條件公平性,及 收購資金來源合理性之查證情形,對本公司股東提供建議,並應載

明董事同意或反對之明確意見及其所持理由;

- (c) 本公司財務狀況於最近期財務報告提出後,有無重大變化及其變化 內容;
- (d) 現任董事或持股超過百分之十之大股東持有公開收購人或其關係企業之股份種類、數量及其金額;以及
- (e) 其他相關重大訊息。

清算

- 110. 在符合開曼法令之情形下,本公司得依股東會特別決議進行清算程序。 本公司進入清算程序,可供分派予股東之剩餘財產不足清償全部股份資本時,該剩餘資產分配後,股東應依其持股比例承擔損失。如在清算過程中,可供分派予股東之剩餘財產足以清償清算開始時之全部股份資本,剩餘財產應按清算開始時股東所持股份之比例,在股東間進行分派。本條規定不影響特別股股東之權利。
- 111. 在符合開曼法令之情形下,本公司清算時,清算人得經本公司股東會特別決議同意並根據依開曼法令之授權,依股東所持股份比例,將公司全部或部分財產之實物(無論是否為同樣性質的資產)分配予股東。清算人並得決定所分派財產之合理價值,並決定股東間或不同股份類別間之分派方式。經前述決議且合於開曼法令之授權下,如清算人認為適當時,得為股東之利益將此等財產之全部或一部交付信託,惟不應迫使股東接受負有債務之任何財產。
- 112. 本公司所有報表、會計紀錄和文件,應自清算完成之日起保存十年。保管人應由清算人或本公司普通決議指定之。

通知

113. 除開曼法令或本章程另有規定外,任何通知或文件得由本公司,以當面

送交、傳真、預付郵資郵件或預付費用之知名快遞服務等方式,送達至股東於股東名簿所登記之位址,或在開曼法令及上市(櫃)規範允許之範圍內,公告於金管會、興櫃市場、櫃買中心或證交所(如適用)指定之網站或本公司網站,或以電子方式傳送至股東曾以書面確認得作為送達之電子郵件帳號或地址。對共同持股股東之送達,應送達於股東名簿所記載該股份之代表股東。

- 114. 股東已親自或委託他人出席股東會者,應被視為已收到該股東會之召集 通知。
- 115. 通知或文件以下列方式送達時:
 - (f) 以郵遞者,應於其付郵或交付運送人之次日,發生送達效力;
 - (g) 以傳真者,應於傳真機報告確認已傳真全部資料至收件人號碼時, 發生送達效力;
 - (h) 以快遞服務者,應於交付快遞服務後四十八小時後,發生送達效力; 或
 - (i) 以電子郵件者,除開曼法令另有規定外,於傳送電子郵件時,發生 送達效力。
- 116. 通知或文件已依本章程送達至股東於股東名簿登記之地址者,即使該股東當時已死亡或破產,且無論本公司是否已知悉其死亡或破產,應視為已合法送達於持有該股份之股東。

本公司註冊辨公處

117. 本公司於英屬開曼群島之註冊辦公處應由董事會決定。

會計年度

118. 除董事會另有決議外,本公司會計年度自每年一月一日至每年十二月三十一日止。

公司印鑑

119. 本公司應依董事會決議使用印鑑,且本公司依據開曼法令亦得有數個相同印鑑,並於開曼群島以外之處所使用之。董事會得隨時按本公司根據上市(櫃)規範制定之印鑑使用管理辦法之規定,決議使用本公司之印鑑(或數相同印鑑)。

中華民國境內之訴訟及非訟代理人

- 120. (1) 依據上市(櫃)規範,本公司應經董事會決議委任或解任一自然人為 其訴訟及非訟代理人,且該代理人應被視為本公司依照上市(櫃)規 範在中華民國境內之負責人。
 - (2) 前述代理人應於中華民國境內有住所或居所。
 - (3) 本公司應將前述代理人之姓名、住所或居所及授權文件向中華民國主 管機關申報;變更時,亦同。

組織文件之修訂

121. 在不違反開曼法令與上市(櫃)規範之情況下,本公司得以特別決議修 改或增補本章程之全部或一部。

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THE CAYMAN ISLANDS

THE COMPANIES LAW (2020 REVISION)

SIXTH AMENDED AND RESTATED MEMORANDUM AND ARTICLES OF ASSOCIATION

OF

Radiation Technology, Inc. 芮特科技股份有限公司

Incorporated on the 18^{th} day of August, 2014

(as adopted by a Special Resolution passed on 18th June 2020)

TYPE CAMPANY IN THE

THE CAYMAN ISLANDS THE COMPANIES LAW (2020 REVISION) COMPANY LIMITED BY SHARES

SIXTH AMENDED AND RESTATED MEMORANDUM OF ASSOCIATION

OF

Radiation Technology, Inc. 芮特科技股份有限公司

(as adopted by a Special Resolution passed on 18th June 2020)

1. The name of the Company is Radiation Technology, Inc. 芮特科技股份有限公司.

- 2. The Registered Office of the Company shall be situated at the offices of Portcullis
- (Cayman) Ltd, The Grand Pavilion Commercial Centre, Oleander Way, 802 West Bay Road, P.O. Box 32052, Grand Cayman KY1-1208, Cayman Islands or such other place within the Cayman Islands as the Board may from time to time decide, being the registered office of the Company.
- 3. Subject to the following provisions of this Memorandum of Association, 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 any law as provided by Section 7(4) of the Companies Law (As Revised).
- 4. Subject to the following provisions of this Memorandum of Association, the Company shall have and be capable of exercising all the functions of a natural person of full capacity irrespective of any question of corporate benefit, as provided by Section 27(2) of the Companies Law (As Revised).
- 5. Nothing in this Memorandum of Association shall permit the Company to carry on a business of a bank or trust company without being licensed in that behalf under the Banks and Trust Companies Law (As Revised) or to carry on insurance business from within the Cayman Islands or the business of an insurance manager, agent, sub-agent or broker without being licensed in that behalf under the Insurance Law (As Revised) or to carry on the business of company management without being licensed in that behalf under the Companies Management Law (As Revised).
- 6. The Company shall not trade in the Cayman Islands with any person, firm or corporation except in furtherance of the business of the Company carried on outside the Cayman Islands; provided that nothing in this clause shall be construed as to prevent the Company effecting and concluding contracts in the Cayman Islands, and exercising in the Cayman Islands all of its powers necessary for the carrying on of its business outside the Cayman Islands.
- 7. When conducting business, the Company shall comply with the laws and regulations as well as business ethics, and may take actions that will promote public interests in order to

- fulfil its social responsibilities.
- 8. The liability of each member is limited to the amount from time to time unpaid on such member's shares.
- 9. The share capital of the Company is NT\$1,000,000,000.00 divided into 100,000,000 ordinary shares of a nominal or par value of NT\$10 each with power for the Company, subject to the provisions of the Companies Law (As Revised) and the Articles of Association, to redeem or purchase any of its shares and to sub-divide, increase or reduce the said capital and to issue any part of its capital, original, redeemed, increased or reduced, with or without any preference, priority or special privilege or subject to any postponement of rights or to any conditions or restrictions and so that, unless the condition of issue shall otherwise expressly declare, every issue of shares, whether declared to be ordinary, preference or otherwise, shall be subject to the power hereinbefore contained.
- 10. 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 and the interpretations section of the Articles of Association of the Company shall apply to this Memorandum of Association.

THE CAYMAN ISLANDS THE COMPANIES LAW (AS REVISED) COMPANY LIMITED BY SHARES

SIXTH AMENDED AND RESTATED ARTICLES OF ASSOCIATION OF

Radiation Technology, Inc.

芮特科技股份有限公司

((as adopted by a Special Resolution passed on 18th June 2020)

INTERPRETATION

1. The Regulations contained or incorporated in Table A of the First Schedule of the Companies Law (As Revised) of the Cayman Islands (as amended, supplemented or otherwise modified from time to time) shall not apply to this Company.

2. (1) In these Articles the following terms shall have the meanings set opposite unless the context otherwise requires:

Applicable Listing Rules

the relevant laws, regulations, rules and codes as amended, from time to time, applicable as a result of the original and continued trading or listing of any shares on any Taiwan stock exchange or securities market, including, without limitation the relevant provisions of the Securities and Exchange Act of the R.O.C., the Company Act of the R.O.C., the Business Mergers And Acquisitions Act of the R.O.C., the Act Governing Relations Between Peoples of the Taiwan Area and the Mainland Area, and any similar laws, statutes and the rules and regulations of the R.O.C. authorities thereunder, and the rules and regulations promulgated by the Financial Supervisory Commission, the TPEx and the TWSE (where applicable);

Articles

these Articles of Association of the Company in their present form, as amended, substituted or supplemented from time to time by a Special Resolution;

Auditors

the certified public accountant (if any) retained by the Company to audit the accounts of the Company, to audit and/or certify the financial statements of the Company or to perform other similar duties as assigned or requested by the Company for the time being;

Board the board of Directors of the Company comprising all

the Directors;

Capital Reserve means (1) the Share Premium Account, (2) income

from endowments received by the Company and (3) other items generated and treated as capital reserve pursuant to the Applicable Listing Rules or generally

accepted accounting principles;

Chairman has the meaning given thereto in Article 69;

Class or Classes any class or classes of Shares as may from time to

time be issued by the Company in accordance with

these Articles;

Commission the Financial Supervisory Commission of the R.O.C.

or any other authority for the time being

administering the Securities and Exchange Act of the

R.O.C.;

Company Radiation Technology, Inc. 芮特科技股份有限公

可

Consolidation the combination of two or more constituent

companies into a consolidated company which is the new company that results from the consolidation of the constituent companies and the vesting of the undertaking, property and liabilities of such companies in the consolidated company within the meaning of the Law and the Applicable Listing

Rules;

Director a director of the Company or an Independent Director

(if any) for the time being who collectively form the Board, and "Directors" means 2 or more of them (including any and all Independent Director(s));

Discount Transfer has the meaning set out in Article 23(4);

Electronic shall have the meaning given to it in the Electronic

Transactions Law (as revised) of the Cayman Islands and any amendment thereto or re-enactments thereof for the time being in force including every other law incorporated therewith or substituted therefore;

Emerging Market the emerging market board of the TPEx in Taiwan;

Employees employees of the Company and/or any of the

Subordinate Companies of the Company, as

determined by the Board from time to time in its sole discretion, and "Employee" shall mean any one of

them;

Financial Statements has the meaning set out in Article 104;

Independent Directors those Directors designated as "Independent

Directors" who are elected by the Members at a general meeting and appointed as "Independent Directors" for the purpose of these Articles and the requirements of the Applicable Listing Rules, and "Independent Director" means any one of them;

Juristic Person a firm, corporation or other organization which is

recognised by the Law and the Applicable Listing

Rules as a legal entity;

Law the Companies Law (2020 Revision) of the Cayman

Islands and any amendment or other statutory modification thereof and every other act, order, regulation or other instrument having statutory effect (as amended from time to time) for the time being in force in the Cayman Islands applying to or affecting the Company, the Memorandum and/or these Articles, and where in these Articles any provision of the Law is

referred to, the reference is to that provision as modified by any law for the time being in force;

Member or Shareholder a Person who is duly registered as the holder of any

Share or Shares in the Register for the time being, including persons who are jointly so registered and "Members" or "Shareholders" means 2 or more of

them;

Memorandum the memorandum of association of the Company, as

amended or substituted from time to time;

Merger the merging of two or more constituent companies

and the vesting of their undertaking, property and liabilities in one of such companies as the surviving company within the meaning of the Law and the

Applicable Listing Rules;

Month a calendar month;

NTD New Taiwan Dollars;

Ordinary Resolution

a resolution:-

- (a) passed by a simple majority of votes cast by such Members as, being entitled to do so, vote in person or, in the case of any Members being Juristic Persons, by their respective duly authorised representatives or, where proxies are allowed, by proxy, present at a general meeting of the Company held in accordance with these Articles;
- (b) at any time other than during the Relevant Period, approved 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 Juristic Persons by their duly authorized representatives); or
- (c) where the Company has only one Member, approved in writing by such Member signed by such Member and the effective date of the resolution so adopted shall be the date on which the instrument is executed;

Person

any natural person, firm, company, joint venture, partnership, corporation, association or other entity (whether or not having a separate legal personality) or any of them as the context so requires;

Preferred Shares

has the meaning given thereto in Article 4;

Private Placement

an offer by the Company of its Shares, bonds and other securities approved by the Commission to specific persons pursuant to the Applicable Listing Rules;

Register

the register of Members of the Company maintained in accordance with the Law at such place within or outside the Cayman Islands;

Registered Office

the registered office of the Company for the time being as required under the Law;

Relevant Period

the period commencing from the date on which any of the securities of the Company first become public offering or registered or listed on the Emerging Market, the TPEx, the TWSE or any Taiwan stock exchange or securities market to and including the date immediately before the day on which none of such securities are so registered or listed (and so that

if at any time registration or listing of any such securities is suspended for any reason whatsoever and for any length of time, they shall nevertheless be treated, for the purpose of this definition, as

registered or listed);

R.O.C. or Taiwan the Republic of China, its territories, its possessions

and all areas subject to its jurisdiction;

R.O.C. Courts the Taiwan Taipei District Court or any other

competent courts in the R.O.C.;

Seal the common seal of the Company;

Secretary any Person for the time being appointed by the

Directors to perform any of the duties of the secretary of the Company and including any assistant, deputy,

acting or temporary secretary;

Share any share in the capital of the Company. All

references to "Shares" herein shall be deemed to be Shares of any or all Classes as the context may require. For the avoidance of doubt in these Articles the expression "Share" shall include a fraction of a

Share;

Share Premium Account the share premium account of the Company

established in accordance with these Articles and the

Law;

Shareholder Service

Agent

the agent licensed by the R.O.C. authorities and having its offices in the R.O.C. to provide shareholder services, in accordance with the Applicable Listing Rules and the Regulations Governing the Administration of Shareholder Services of Public Companies of the R.O.C. (as

revised), to the Company;

signed bearing a signature or representation of a signature

affixed by mechanical means or an electronic symbol or process attached to or logically associated with an electronic communication and executed or adopted by a Person with the intent to sign the electronic

communication;

Special Reserve has the meaning set out in Article 95;

Special Resolution a special resolution of the Company passed in accordance with the Law, being a resolution:

(a) passed by a majority of at least two-thirds of

votes cast by such Members as, being entitled to do so, vote in person or, in the case of any Members being Juristic Persons, by their respective duly authorised representatives or, where proxies are allowed, by proxy, present at a general meeting of the Company held in accordance with these Articles, of which notice, specifying (without prejudice to the power contained in these Articles to amend the same) the intention to propose the resolution as a Special Resolution, has been duly given;

- (b) at any time other than during the Relevant Period, approved 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 Juristic Persons by their duly authorized representatives); or
- (c) where the Company has only one Member, approved in writing by such Member signed by such Member and the effective date of the special resolution so adopted shall be the date on which the instrument is executed.

A Special Resolution shall be effective for any purpose for which an Ordinary Resolution is expressed to be required under any provision of these Articles:

Spin-off

an act wherein a transferor company transfers all of its independently operated business or any part of it 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;

Subordinate Company

any company (i) of which a majority of the total outstanding voting shares or the total amount of the capital stock is held by the Company; (ii) in which the Company has a direct or indirect control over the management of the personnel, financial or business operation of that company; (iii) of which a majority of directors in such company are contemporarily acting as directors in the Company; or (iv) of which a majority of the total outstanding voting shares or the total amount of the capital stock of such companies and that of the Company are held by the same

Members;

TDCC the Taiwan Depository & Clearing Corporation;

TPEx the Taipei Exchange, originally named as GreTai

Securities Market (GTSM), in Taiwan;

Treasury Shares Shares that have been purchased by the Company and

have not been cancelled but have been held continuously by the Company since they were purchased, in accordance with the Law; and

TWSE the Taiwan Stock Exchange Corporation.

(2) Unless the context otherwise requires, expressions defined in the Law and used herein shall have the meanings so defined.

- (3) In these Articles unless the context otherwise requires:
 - (f) words importing the singular number shall include the plural number and vice-versa;
 - (g) words importing the masculine gender shall include the feminine gender and neuter genders;
 - (h) a notice provided for herein shall be in writing unless otherwise specified and all reference herein to "in writing" and "written" shall include printing, lithography, photography and other modes of representing or reproducing words in permanent visible form; and
 - (i) "may" shall be construed as permissive and "shall" shall be construed as imperative.
- (4) Headings used herein are intended for convenience only and shall not affect the construction of these Articles.

SHARES

- 3. Subject to these Articles and any resolution of the Members to the contrary, the Board may, in respect of all Shares for the time being unissued:
 - (a) offer, issue and allot of such Shares to such Persons, in such manner, on such terms and having such rights and being subject to such restrictions as they may from time to time determine, but so that no Share shall be issued at a discount, except in accordance with the provisions of the Law and, if during the Relevant Period, the Applicable Listing Rules; and
 - (b) grant options with respect to such Shares and issue warrants or similar instruments with respect thereto, in accordance with the provisions of the Law and, if during the Relevant Period, Applicable Listing Rules; and, for such purposes, the Board may

reserve an appropriate number of Shares for the time being unissued.

- 4. Subject to Article 5 and the sufficiency of the authorised share capital of the Company, the Company may issue Shares of different Classes with rights which are preferential or inferior 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.
- 5. (1) Where the Company is to issue Preferred Shares, the following shall be expressly set out in these Articles:
 - (a) the total number of Preferred Shares that have been authorised to be issued and the numbers of the Preferred Shares already issued;
 - (b) the order, fixed amount or fixed ratio of allocation of dividends, bonuses and other distributions on such Preferred Shares;
 - (c) the order, fixed amount or fixed ratio of allocation of surplus assets of the Company, upon its liquidation, to the holders of the Preferred Shares;
 - (d) the order of or restrictions on the voting right(s) (including, where applicable, a statement that such Preferred Shares have no voting rights whatsoever) of the holders of such Preferred Shares;
 - (e) other matters concerning rights and obligations incidental to the Preferred Shares; and
 - (f) the method by which the Company is authorised or compelled to redeem the Preferred Shares, or a statement that redemption rights shall not apply.
 - (2) Subject to the Law, the Memorandum and these Articles shall be amended with the sanction of a Special Resolution to stipulate the rights, benefits and restrictions of such Preferred Shares and the number of the Preferred Shares the Company is authorised to issue.
- 6. During the Relevant Period, subject to the sufficiency of the authorised share capital of the Company and these Articles, the issue of new ordinary Shares in 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.
- 7. (1) The Company shall issue Shares without printing share certificates, provided that the Register shall be conclusive evidence of the entitlement of a Person to Shares recorded against his/her/its name. During the Relevant Period, whenever the Company issues Shares, the Company shall, in compliance with the Law and the Applicable Listing Rules and subject to receipt of the subscription price from each subscriber, deliver or cause the Shareholder Service Agent to deliver Shares by advising TDCC to record the number of Shares against the name of each subscriber within thirty (30) days from the date the Board resolves to issue Shares. The Company shall make a public announcement in accordance with the Applicable Listing Rules prior to the delivery of such Shares

- (2) When the total number of Shares in every issuance has been subscribed to in full, the Company shall immediately request each of the subscribers for payment. Where the Company issues Shares at a premium, the amount in excess of par value shall be collected at the same time with the payment for Shares. Where a subscriber delays payment for Shares as mentioned above, the Company shall prescribe a period of not less than one (1) month and call upon each subscriber to pay up, declaring that in case of default of payment within that prescribed period the subscriber's right shall be forfeited. After the Company have made the aforesaid call, the subscribers who fail to pay accordingly shall forfeit their rights and the Shares subscribed to by them shall be otherwise sold. Under such circumstances, the Company may hold the subscriber liable for compensating the damage, if any, resulting from such default in payment.
- (3) The Company shall not issue bearer Shares.
- (4) The Company shall not issue any unpaid Shares or partial paid-up Shares to any Person. For the avoidance of doubt, a subscriber who fails to pay up the Shares pursuant to Paragraph (2) of this Article will not be considered a Member until the Shares to be subscribed are paid in full, and only if the Shares the subscriber subscribed have been paid in full may the subscriber's name be entered in the Register.
- (5) The Company shall neither issue Shares without par value nor convert its Shares from Shares with par value to Shares without par value.

8. During the Relevant Period:

- (a) upon each issuance of new Shares, the Board may reserve not more than fifteen percent (15%) of the new Shares for subscription by the Employees pursuant to the Law and the Applicable Listing Rules; and
- (b) where the Company issues new Shares for cash consideration, after the Board reserving certain percentage of the new Shares for subscription by the Employees pursuant to subsection (a) of this Article, the Company shall allocate ten percent (10%) (or such greater percentage as the Company by an Ordinary Resolution determines) of the total number of the new Shares to be issued for offering in the R.O.C. to the public unless (i) the Commission, the Emerging Market, the TPEx and/or the TWSE (where applicable) considers such public offering unnecessary or inappropriate or (ii) the Applicable Listing Rules provide otherwise.
- 9. During the Relevant Period, subject to an Ordinary Resolution, upon each issuance of new Shares for cash consideration, the Company shall, after reserving the portion of new Shares for subscription by the Employees and public offering in the R.O.C. pursuant to Article 8, first offer such remaining new Shares, by a public announcement and a written notice to each existing Member respectively, stating that in case any such existing Member fails to confirm his/her/its subscription within the prescribed period his/her/its subscription right shall be forfeited, for the subscription of each such existing Member in proportion to the number of Share(s) held by him/her/it, provided that:

- (a) where any fractional Share held by a Member is insufficient to subscribe for one new Share, the fractional Shares being held by several Members may be combined for joint subscription of one or more integral new Shares or for subscription of new Shares in the name of a single Member;
- (b) the existing Member(s) may assign and transfer his subscription right to other Persons independently of his original Shares; and
- (c) new Shares left unsubscribed may be offered to the public or to specific Persons through negotiation.
- 10. (1) Subparagraph (a) of Article 8 and Article 9 shall not apply whenever the new Shares are issued due to the following reasons:
 - (a) in connection with a Merger or a Consolidation of the Company or a Spin-off of the Company's business, or pursuant to any reorganisation of the Company save as otherwise provided by these Articles;
 - (b) in connection with meeting the Company's obligation under Share subscription warrants and/or options granted to the Employees;
 - (c) in connection with distribution of the Employees' compensation;
 - (d) in connection with meeting the Company's obligation under corporate bonds which are convertible bonds or vested with rights to acquire Shares;
 - (e) in connection with meeting the Company's obligation under share subscription warrant or Preferred Shares vested with rights to acquire Shares; or
 - (f) in connection with issuance of new Shares to the existing Members by capitalisation of the Company's reserves in accordance with these Articles.
- (2) Article 8 and Article 9 shall not apply to any of the following circumstances:
 - (a) the Company, as the surviving company, issues new Shares for a Merger, or the Company issues new shares for the Merger between its subsidiary and other companies;
 - (b) all new Shares are issued as consideration for being acquired by the other company with the intention of takeover;
 - (c) all new Shares are issued as consideration for the acquisition of issued shares, business, or assets of other companies;
 - (d) new Shares are issued for the share exchange entered into by the Company,
 - (e) new Shares are issued for a Spin-off effected by the transferor company;
 - (f) new Shares are issued in connection with any Private Placement conducted pursuant to Article 13; or

- (g) new Shares are issued in connection with any other event otherwise prohibited, limited, restricted or exempted to so apply pursuant to the Law and/or the Applicable Listing Rules.
- (3) New Shares issued for any of the circumstances in the preceding Paragraph may be paid up in cash or assets as required for the business of the Company.
- 11. During the Relevant Period, subject to the Applicable Listing Rules, the Company may, upon adoption of a resolution passed by a majority of the Directors present at a meeting of the Board attended by two-thirds or more of the total number of Directors, enter into a share subscription right agreement with the Employees whereby such Employees may subscribe, within a specific period of time, for a specific number of Shares of the Company at an agreed subscription price. Upon execution of the said agreement, the Company shall issue to each of such Employees a share subscription warrant. Such issued share subscription warrant shall be non-assignable, except for transfer by inheritance or intestacy.
- 12. During the Relevant Period, the Company may, subject to approval of Shareholders by way of Special Resolution, issue new Shares with restricted rights as approved by such Special Resolution to Employees of the Company and/or its Subordinate Companies, provided that Articles 8 and 9 shall not apply. In respect of the issuance of Shares to Employees in the preceding sentence, the number of Shares to be issued, issue price, issue conditions, restrictions and other matters shall be subject to the Applicable Listing Rules and the Law.
- 13. (1) During the Relevant Period and subject to the Applicable Listing Rules, the Company may, with the sanction of a Special Resolution, conduct a Private Placement with any of the following Persons in the R.O.C.:
 - (a) banks, bills finance enterprises, trust enterprises, insurance enterprises, securities enterprises, or other Juristic Persons or institutions approved by the Commission;
 - (b) natural persons, Juristic Persons, or funds meeting the conditions prescribed by the Commission; or
 - (c) directors, supervisors, officers and managers of the Company or its affiliated enterprises.
 - (2) Subject to the preceding paragraph, the Board may resolve by a majority of the Directors presents at a meeting attended by two-thirds or more of the total numbers of the Directors that a Private Placement of ordinary corporate bonds be carried out by installments within one year of the date of such resolution.
- 14. The Company may by a Special Resolution reduce its share capital in the manner authorised, and subject to any conditions prescribed, by the Law and the Applicable Listing Rules.
- 15. During the Relevant Period, any issuance, conversion or cancellation of the Shares or any

other equity securities (including but not limited to warrants, options or bonds), capitalisation and shareholder services, shall comply with the Law, the Applicable Listing Rules and the Regulations Governing the Administration of Shareholder Services of Public Companies of the R.O.C. (as revised).

MODIFICATION OF RIGHTS

- 16. Whenever the share capital of the Company is divided into different Classes of Shares, including where Preferred Shares are issued, subject to Article 46 and in addition to a Special Resolution, the special rights attached to any Class shall be varied or abrogated with the sanction of a Special Resolution passed at a separate general meeting of the holders of the Shares of such Class. To every such separate general meeting and all adjournments thereof, all the provisions of these Articles relating to general meetings of the Company and to the proceedings thereat shall *mutatis mutandis* apply.
- 17. 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 materially adversely varied or abrogated by, *inter alia*, the creation, allotment or issue of further Shares ranking *pari passu* with or subsequent to them or the redemption or purchase of Shares of any Class by the Company.

REGISTER

- 18. Subject to the Law, the Board shall cause to be kept the Register at such place within or outside the Cayman Islands as it deems fit. During the Relevant Period, the Register shall be entered therein the particulars required under the Law and the Applicable Listing Rules, and shall be made available at its Shareholder Service Agent's office in the R.O.C. The Board or any other authorized conveners of general meetings of the Company may request that the Company or the Company's Shareholder Service Agent provide a copy of the Register for inspection.
- 19. Notwithstanding anything contained in these Articles and subject to the Law, during the Relevant Period, the relevant information of the Members shall be recorded by TDCC, and the Company shall recognize each person identified in the records provided by TDCC to the Company as a Member and such records shall form part of the Register as at the date of receipt of such records by the Company.

REDEMPTION AND REPURCHASE OF SHARES

- 20. (1) Subject to the Law and these Articles, Shares may be issued on the terms that they are, or at the option of the Company or the holder are, to be redeemed on such terms and in such manner as the Company, before the issue of the shares, may by Special Resolution determine.
 - (2) All Preferred Shares may be redeemed in accordance with the provisions of the Law, provided that the privileges accorded to holders of the Preferred Shares by these Articles shall not be impaired under the Law and the Applicable Listing Rules.

- 21. (1) Subject to the Law, the Applicable Listing Rules and these Articles, upon the approval of a majority of the Directors present at a Board meeting attended by two-thirds or more of Directors, the Company may purchase its own Shares.
 - (2) During the Relevant Period:
 - (a) The number of Shares to be purchased by the Company from time to time shall not exceed ten percent (10%) of the total number of issued and outstanding Shares and the total amount of the Shares to be purchased by the Company shall not exceed the aggregate amount of retained earnings, premium on capital stock, and realized capital reserve.
 - (b) Such resolutions of the Board approving purchases of Shares and the implementation thereof (including the failure of any purchase of Shares as approved by such resolutions, if any) shall be reported to the Shareholders at the next general meeting of the Company.
- 22. (1) Shares repurchased, redeemed or acquired (by way of surrender or otherwise) by the Company shall be cancelled immediately or held as Treasury Shares, upon such terms and manner and subject to such conditions as the Board thinks fit.
 - (2) During the Relevant Period, all matters relating to the Company's redemption and repurchase of Shares shall be subject to the Law and the Applicable Listing Rules.
- 23. (1) Subject to the Law, for so long as the Company holds Treasury Shares, the Company shall be entered in the Register as the holder of the Treasury Shares, provided that:
 - (a) the Company shall not be treated as a Member for any purpose and shall not exercise any right in respect of the Treasury Shares, and any purported exercise of such a right shall be void;
 - (b) the Treasury Shares shall not be pledged or encumbered in any manner whatsoever;
 - (c) a Treasury Share shall not be voted, directly or indirectly, at any meeting of the Company and shall not be counted in determining the total number of issued Shares at any given time, whether for the purposes of these Articles or the Law; and
 - (d) no dividend or bonus may be declared or paid, and no other distribution (whether in cash or otherwise) of the Company's assets (including any distribution of assets to Members on a winding up) may be made to the Company, in respect of a Treasury Share.
 - (2) Subject to the Law and these Articles, any or all Treasury Shares may at any time be canceled or transferred to any person (including the Employees; the qualifications of such employees shall be determined by the Board, subject to Paragraph (5) of this Article) upon such terms and manner and subject to such conditions as the Board thinks fit. The Board may determine, at its discretion, the

terms and conditions (including a lock-up period restricting the transfer of any Treasury Shares transferred to the Employees pursuant to this Paragraph (2) for a term of up to two (2) years) of such transfer.

- (3) A sum equal to the consideration (if any) received by the Company pursuant to the transfer of Treasury Share(s) shall be credited in accordance with the Law.
- (4) Subject to Paragraph (5) of this Article and the Law, the Company may, by way of a Special Resolution passed at the next general meeting of the Company, transfer the Treasury Shares to the Employees for a price that is below the average price that the Company has paid to purchase such Treasury Shares (the "Discount Transfer"), provided that the following matters shall be specified in the notice of such general meeting with the description of their major contents, and shall not be proposed as ad hoc motions:
 - (a) the transfer price of the Treasury Shares as determined by the Board, the discount rate used for the Discount Transfer, and the calculation basis of the Discount Transfer, and the basis of such determination;
 - (b) the amount of the Treasury Shares to be transferred pursuant to, and the purpose of, the Discount Transfer, and the basis of such determination;
 - (c) the qualification and terms of the Employees to whom the Treasury Shares are transferred and the amount of Treasury Shares for which such Employees may subscribe pursuant to the Discount Transfer;
 - (d) matters that the Board is of the opinion that may affect Shareholders' equity, including:
 - (i) any expenses that may be incurred and dilution of per share profit, if any, due to the Discount Transfer in accordance with the Applicable Listing Rules; and
 - (ii) any burden on the Company caused by the Discount Transfer in accordance with the Applicable Listing Rules.
- (5) The total aggregate amount of the Treasury Shares to be transferred to the Employees pursuant to the Discount Transfer in accordance with Paragraph (4) of this Article shall not exceed five percent (5%) of the total number of issued and outstanding Shares of the Company, and each Employee shall not subscribe for more than point five percent (0.5%) of the total issued and outstanding Shares of the Company in aggregate.
- 24. (1) Notwithstanding anything to the contrary contained in these Articles but subject to the Law, the Company may carry out a compulsory purchase and cancellation of its Shares on a pro rata basis (rounded up or down to the nearest whole number) among the Shareholders in proportion to the number of Shares held by each such Shareholder subject to approval by a Special Resolution. The purchase price payable to the Shareholders in connection with a purchase of Shares described in the preceding sentence may be paid in cash or in kind. Where any purchase price is

paid in kind, the type of such payment in kind and the corresponding amount of such substitutive distribution shall be subject to approval by a Special Resolution as well as individual consent by the Shareholder(s) receiving such payment in kind. Prior to convening the general meeting for approving such purchase of Shares, the Board shall determine the monetary equivalent value of any purchase price to be paid in kind and have such value audited and certified by a certified public accountant in the R.O.C.

(2) For the avoidance of doubt, where the proposed purchase and cancellation of Shares is not on a pro rata basis, subject to the Law and the Applicable Listing Rules, the Board is empowered to authorize and carry out such repurchase without approval by Special Resolution in accordance with the preceding paragraph.

TRANSFER AND TRANSMISSION OF SHARES

- 25. Subject to the Law and Applicable Listing Rules and unless otherwise provided by these Articles, the Shares shall be freely transferable.
- 26. The Company shall not be obligated to recognize any transfer or assignment of Shares unless the name/title and residence/domicile of the transferor and transferee have been recorded in the Register. The registration of transfers may be suspended when the Register is closed in accordance with Article 28.

NON-RECOGNITION OF TRUSTS

27. Except as required by Law or the Applicable Listing Rules, no person shall be recognised by the Company as holding any Share upon any trust, and the Company shall not, unless required by Law or the Applicable Listing Rules, be bound by or be compelled in any way to recognise (even when having notice thereof) any equitable, contingent, future or actual interest in any Share (except only as otherwise provided by these Articles, the Law or the Applicable Listing Rules otherwise requires or under an order of a court of competent jurisdiction) or any other rights in respect of any Share except an absolute right to the entirety thereof in the registered holder.

CLOSING REGISTER OR FIXING RECORD DATE

- 28. (1) The Board may fix in advance the record date(s) for (a) determining the Members entitled to receive any dividend, bonus, distribution or issue; (b) determining the Members entitled to receive notices of, attend or vote at any general meeting or any adjournment thereof in person, by proxy, way of a written ballot or by way of electronic transmission; and (c) any other purposes as determined by the Board.
 - In the event the Board designates the record date(s) for (b) in accordance with this Article, such record date(s) shall be date(s) prior to the general meeting.
 - (2) During the Relevant Period, subject to the Law, for the purposes of (a) determining the Members entitled to receive any dividend, bonus, distribution or issue; and (b)

determining the Members entitled to receive notices of, attend or vote at any general meeting or any adjournment thereof, the Board shall fix the period that the Register shall be closed for transfers (the "Book Closure Period") at least for a period of sixty (60) days before the date of each annual general meeting, thirty (30) days before the date of each extraordinary general meeting and five (5) days before the target date for a dividend, bonus or other distribution. For the purpose of calculating the Book Closure Period, the respective convening date of the general meeting or the relevant target date shall be included.

GENERAL MEETINGS

- 29. The Company shall in each year hold a general meeting as its annual general meeting within six months after close of each financial year or such other period as may be permitted by the Emerging Market, the TPEx or the TWSE (where applicable). The annual general meeting shall be convened by the Board.
- 30. All general meetings other than annual general meetings shall be called extraordinary general meetings. The Board may, whenever they think fit, convene an extraordinary general meeting of the Company.
- 31. During the Relevant Period, all general meetings shall be held in the R.O.C. At any time other than during the Relevant Period, the Board may convene any general meeting at such place as it deems fit.
- 32. (1) Any one or more Member(s) continuously holding at least three percent (3%) of the issued Shares of the Company for a period of one (1) year or a longer time may, by depositing the requisition notice specifying the proposals to be resolved and the reasons, request the Board to convene an extraordinary general meeting. If the Board does not give notice to Members to convene such meeting within fifteen (15) days after the date of the requisition notice, the proposing Member(s) may convene a general meeting.
 - (2) Any one or more Member(s) continuously holding more than half of the total issued Shares of the Company for a period of no less than three (3) months may convene an extraordinary general meeting. The number of Shares held by such Member or Members and the holding period of which such Member or Members hold such Shares shall be calculated and determined based on the Register as of the first day of the Book Closure Period.
 - (3) In addition to the circumstance where the Board should have convened a general meeting but does not or is unable to convene a general meeting pursuant to the Law, the Applicable Listing Rules or these Articles, any Independent Director from the audit committee of the Company may also, for the benefit of the Company, call a general meeting when it is deemed necessary.
- 33. During the Relevant Period, the Company shall engage a Shareholder Service Agent within the R.O.C. to handle the administration of general meetings, including but not limited to, the voting matters.

NOTICE OF GENERAL MEETING

- 34. (1) During the Relevant Period, at least thirty (30) days' notice of an annual general meeting and fifteen (15) days' notice of an extraordinary general meeting shall be given to each Member, and subject to the Law and the Applicable Listing Rules, the Company may make a public announcement of a notice of general meeting to Members holding less than 1,000 Shares instead of delivering the same to each Member. The period of notice shall be exclusive of the day on which it is served and of the day on which the general meeting is to be held. Such notice shall be in writing, shall specify the place, the day and the time of meeting and the agenda and the proposals to be resolved at the general meeting and shall be given in the manner hereinafter described or be given via electronic communications if previously consented by the Members and permitted by the Law and the Applicable Listing Rules.
 - At any time other than the Relevant Period, at least five (5) days notice in writing shall be given of an annual general meeting or any other general meeting PROVIDED HOWEVER that notice may be waived by all the Member either at or before the meeting is held PROVIDED FURTHER that notice or waiver thereof may be given by email, telex or telefax. At any time other than the Relevant Period, a general meeting may be convened by such shorter notice with the consent of a majority in number of the Members having the right to attend and vote at the meeting, being a majority together holding not less than ninety-five percent (95%) in nominal value of the Shares giving that right.
- 35. (1) During the Relevant Period, the Company shall make public announcements with regard to notice of general meeting, proxy form, summary information and details about items to be proposed at the meeting for approval, discussion, election or dismissal of Directors at least thirty (30) days prior to any annual general meeting or at least fifteen (15) days prior to any extraordinary general meeting.
 - (2) During the Relevant Period, if the Company allows the Shareholders to exercise the votes and cast the votes in writing or by way of electronic transmission in accordance with Article 57, the Company shall also send to the Shareholders the information and documents as described in the preceding paragraph, together with the voting right exercise forms.
- 36. The following matters shall not be considered, discussed or proposed for approval at a general meeting unless they are specified in the notice of general meeting with the description of their major contents; the major contents may be posted on the website designated by the R.O.C. competent authorities or the Company, and such website shall be indicated in the notice:
 - (a) any election or removal of Director(s);
 - (b) any alteration of the Memorandum and/or these Articles;
 - (c) any capital reduction or compulsory purchase and cancellation of Shares pursuant to Article 24(1);
 - (d) applying for the approval of ceasing the status as a public company;

- (e) any dissolution, voluntary winding-up, Merger, share exchange, Consolidation or Spin-off of the Company;
- (f) entering into, amending, or terminating any contract for lease, management or regular joint operation of the Company's whole business;
- (g) the transfer of the whole or any material part of the Company's business or assets;
- (h) the acquisition of the whole business or assets of a Person, which has a material effect on the operation of the Company;
- (i) carrying out a Private Placement of any equity-type securities issued by the Company;
- (j) granting a waiver to a Director's non-competition obligation or approving a Director to engage in activities in competition with the Company;
- (k) distributing dividends, bonuses or other distributions in whole or in part by way of issuance of new Shares; and
- (1) capitalisation of the Company's Special Reserve, the Share Premium Account and/or the income from endowments received by the Company in the Capital Reserve, by issuing new Shares and/or cash to its existing Members.
- 37. During the Relevant Period, the Company shall prepare a manual for each general meeting, and such manual and relevant materials shall be published on the website designated by the Commission and the Emerging Market, the TPEx or the TWSE (where applicable) twenty-one (21) days prior to the scheduled date of the relevant annual general meeting and fifteen (15) days prior to the scheduled date of the relevant extraordinary general meeting pursuant to the Applicable Listing Rules.
- 38. 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.

PROCEEDINGS AT GENERAL MEETINGS

- 39. No business, other than the appointment of a chairman of the meeting, shall be transacted at any general meeting unless a quorum of Members is present at the time when the meeting proceeds to business. Save as otherwise provided by these Articles, at least two Members present in person or by proxy or (in the case of a Member being a corporation) by its duly authorised representative representing more than one-half of the total issued and outstanding Shares with voting rights shall be a quorum of Members for all purposes.
- 40. (1) During the Relevant Period, one or more Member(s) holding one percent (1%) or more of the total issued Shares of the Company may submit to the Company not more than one proposal in writing or by way of electronic transmission for resolution at an annual general meetin.

- (2) During the Relevant Period, prior to the commencement of the period in which the Register is closed for transfers before an annual general meeting, the Company shall make a public announcement of the place and the period for Members to submit proposals; provided that the period for submitting such proposals shall not be less than ten (10) days.
- (3) The Member who has submitted a proposal shall attend, in person or by a proxy, such general meeting whereat his proposal is to be discussed and shall take part in the discussion of such proposal.
- (4) The Board shall include a proposal submitted by Member(s)unless:
 - (a) the proposal involves matters which cannot be settled or resolved at a general meeting under the Law, the Applicable Listing Rules and these Articles;
 - (b) the number of Shares held by the proposing Member(s) is less than one percent (1%) of the total issued Shares in the Register upon commencement of the Book Closure Period before the relevant annual general meeting of the Company;
 - (c) the proposal contains more than one matter;
 - (d) the proposal contains more than three hundred (300) words; or
 - (c) the proposal is submitted after the expiration of the specified period announced by the Company for submitting proposals.
- (5) The Company shall, prior to the despatch of a notice of the relevant annual general meeting, inform all the proposing Members of whether their proposals are accepted or not, and shall list in the notice of the relevant annual general meeting all the accepted proposals. The Board shall explain at the relevant annual general meeting the reasons for excluding any proposal submitted by Members.
- 41. The Chairman shall preside as chairman at every general meeting of the Company convened by the Board. For a general meeting convened by any Person other than the Board, such Person shall act as the chairman of that meeting; provided that if there are two or more Persons jointly convening such meeting, the chairman of the meeting shall be elected from those Persons.
- 42. If at any general meeting the Chairman is not present or is unwilling to act as chairman, he shall appoint one of the Directors to act on his behalf. In the absence of such appointment, the Directors present may choose one of them to be the chairman of that general meeting.
- 43. A general meeting may be adjourned by the Company by an Ordinary Resolution from place to place within five (5) days, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place. When a general meeting is adjourned for more than five (5) days, notice of the time and location of the adjourned meeting shall be given as in the case of an original meeting.
- 44. At any general meeting, a resolution put to the vote of the meeting shall be decided on a

poll.

- 45. Unless otherwise expressly required by the Law, the Applicable Listing Rules or these Articles, any matter proposed for approval by the Members at a general meeting shall be passed by an Ordinary Resolution.
- 46. (1) Subject to the Law and the Applicable Listing Rules, the Company may by a Special Resolution:
 - (a)enter into, amend, or terminate any contract for lease, management or regular joint operation of its whole business;
 - (b)transfer the whole or any material part of its business or assets;
 - (c)acquire the whole business or assets of a Person, which has a material effect on the operation of the Company;
 - (d)distribute dividends, bonuses or other distributions in whole or in part by way of issuance of new Shares;
 - (e) effect any Spin-off of the Company;
 - (f) enter into any share exchange;
 - (g)authorise a plan of Merger or Consolidation involving the Company;
 - (h)resolve that the Company be wound up voluntarily;
 - (i) carry out a Private Placement;
 - (j) grant a waiver to a Director's non-competition obligation, or approve a Director to engage in activities in competition with the Company;
 - (k)change its name;
 - (l) change the currency denomination of its share capital;
 - (m) increase the share capital by such sum, to be divided into new Shares of such Classes of such par value, as the resolution shall prescribe;
 - (n)consolidate and divide all or any of its share capital into Shares of a larger par value than its existing Shares;
 - (o)subdivide its existing Shares, or any of them, into Shares of a smaller par value than is fixed by the Memorandum;
 - (p)cancel any Shares that, at the date of the resolution, have not been taken or agreed to be taken by any Person and diminish the amount of its share capital by the amount of the Shares so cancelled:

- (q)subject to these Articles (including without limitation Articles 16 and 17), alter or amend the Memorandum or these Articles, in whole or in part;
- (r) reduce its share capital and any fund of the capital redemption reserve in any manner authorised by the Law and the Applicable Listing Rules;
- (s) appoint an inspector to examine the affairs of the Company under the Law;
- (t) issue new Shares to Employees of the Company and/or its Subordinate Companies subject to any restrictions and conditions in accordance with Article 12; and
- (u)apply for the approval of ceasing the status as a public company.
- (2) Notwithstanding anything contained in these Articles, unless otherwise provided by the Law and the Applicable Listing Rules, in case the Company is dissolved after participating in the merger/consolidation or the Company is delisted from the TPEx or TWSE due to the general transfer (or the assignment of all rights and delegation of all duties of the Company), the transfer of business or assets of the Company, any share exchange or any Spin-off entered into or carried out by the Company while the surviving, transferee, existing or newly incorporated company is not a listed company (including TWSE/TPEx listed company), any such action aforementioned shall be approved by the affirmative vote of at least two-thirds (2/3) of the total votes cast by the Members of the Company.
- 47. Subject to the Law and the Applicable Listing Rules, the Company may by a Special Resolution resolve that the Company be wound up voluntarily if the Company is unable to pay its debts as they fall due.
- 48. (1) Subject to the compliance with the Law, in the event any of the resolutions with respect to the matter(s) as set out in Subparagraph (a), (b) or (c) of Paragraph (1) of Article 46 is adopted at a general meeting, a Member who has notified the Company in writing of his objection to such proposal prior to that meeting and subsequently raised his objection at the meeting may request the Company to purchase all of his Shares at the then prevailing fair price; provided, however, that no Member shall have the abovementioned appraisal right if the resolution to be adopted is in relation to the matter(s) set out in Subparagraph(b) of Paragraph (1) Article 46 and at the same meeting the resolution for the winding up of the Company is also adopted.
 - (2) Subject to the compliance with the Law, in the event that the Company resolves to carry out any Spin-Off, Consolidation, Merger, acquisition or share exchange (collectively, the "Merger and Acquisition"), a Member expressing his dissent in accordance with the Applicable Listing Rules may request the Company to purchase all of his Shares at the then prevailing fair price.
 - (3) Without prejudice to the Law, in the event the Company and a Member making a request pursuant to Paragraphs (2) of this Article fail to reach an agreement on the purchase price within sixty (60) days following the date of the resolution, the Company shall, within thirty (30) days after such sixty (60) days period, file a petition against all Members who fail to reach such an agreement (collectively, the "Dissenting Members") with the R.O.C. Courts for a ruling on the appraisal price, and may designate Taiwan Taipei District Court of the R.O.C. as the court of first instance.
 - (4) Without prejudice to the Law, a Member making a request pursuant to Paragraphs (1) or

- (2) of this Article shall make such request in writing within twenty (20) days after the date of the general meeting adopting resolutions with respect to the matter(s) as set out in Subparagraph (a), (b) or (c) of Paragraph (1) of Article 46 or the Merger and Acquisition, and specify the repurchase price. If the Member and the Company reach an agreement on the repurchase price, the Company shall pay for the Shares to be repurchased within ninety (90) days after the date of the general meeting adopting such resolutions. In case no agreement is reached, the Company shall pay the fair repurchase price determined at its discretion to the Dissenting Members with whom the Company fail to reach an agreement within ninety (90) days after the date of the general meeting adopting such resolutions. If the Company fails to pay the price, it shall be considered to have accepted the repurchase price proposed by such Dissenting Members.
- (5) Notwithstanding Paragraphs (2), (3) and (4) of this Article, nothing under this Article shall restrict or prohibit a Member from exercising his right under section 238 of the Companies Law (2020 Revision) of the Cayman Islands and any amendment or other statutory modification thereof to payment of the fair value of his shares upon dissenting from a Consolidation or Merger.
- 49. In case the procedure for convening a general meeting in which a resolution is adopted or the method of adopting a resolution is in violation of the Law, the Applicable Listing Rules or these Articles, a Member may, if and to the extent permitted under the Law, within thirty (30) days from the date of the resolution, submit a petition to the Taiwan Taipei District Court of the R.O.C., as applicable, for an appropriate remedy, including but not limited to, requesting the court to invalidate and cancel the resolution adopted therein.
- 50. Notwithstanding anything to the contrary provided for in these Articles, at any time other than during the Relevant Period, 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 Juristic Persons by their duly authorized representatives) shall be as valid and effective as if the same had been passed at a general meeting of the Company duly convened and held.
- 51. The proceedings regarding general meetings and the voting in general meetings not provided for in these Articles shall be governed by the internal rules of the Company, as adopted and amended by the Company by an Ordinary Resolution from time to time, which shall be in compliance with the Law and the Applicable Listing Rules (in particular the Rules Governing the Conduct of Shareholders Meetings of R.O.C. Public Companies).

VOTES OF MEMBERS

- 52. Subject to any rights and restrictions as to voting for the time being attached to any Share by or in accordance with these Articles, at any general meeting, every Member present in person (or in the case of a Member being a corporation, by its duly authorised representative) or by proxy shall have one vote for each Share registered in his/her/its name in the Register.
- 53. In the case of joint Members, the joint Members shall select a representative among them to exercise their voting powers and the vote cast by such representative, whether in person or by proxy, shall be accepted to the exclusion of the votes of the other joint Members.
- 54. A Shareholder who holds Shares for the benefit of others need not use all his votes or cast

- all the votes he holds in the same way as he uses his votes in respect of Share he holds for himself. The qualifications, scope, methods of exercise, operating procedures and other requirements for separate votes shall be in compliance with the Applicable Listing Rules.
- 55. Any corporation which is a Member of the Company may, by resolution of its board or other governing body, authorise such natural person as it thinks fit to act as its representative at any general meeting or at any meeting of a Class of Members of the Company.
- 56. (1)Subject to the Law and the Applicable Listing Rules, Shares held by the following persons shall not be counted in the total number of issued Shares of the Company which are entitled to vote for when calculating the quorum at a general meeting and Members belonging to the following persons shall abstain from voting in respect of all Shares held by them:
 - (a) the Company itself (if such holding is permitted by the Law);
 - (b) any entity in which the Company is legally or beneficially interested in more than fifty percent (50%) of its issued and voting share capital or equity capital; or
 - (c) any entity in which the Company and (i) its holding company, and (ii) its Subordinate Company are legally or beneficially, directly or indirectly, interested in more than fifty percent (50%) of its issued and voting share capital or equity capital.
 - (2) Any Member who bears a personal interest that may conflict with and impair the interest of the Company in respect of any matter proposed for consideration and approval at a general meeting shall abstain from voting in respect of all the Shares that such Member should otherwise be entitled to vote, on his behalf or as a proxy or corporate representative, with respect to the said matter. Any and all votes cast by such Member(s) shall not be counted in determining the number of votes for or against such matter.
 - (3) Where any Director, who is also a Shareholder of the Company, creates or has created any charge, mortgage, encumbrance or lien in respect of Shares held by such Director (the "Charged Shares") exceeding fifty percent (50%) of total Shares held by such Director at the time of his/her latest appointment as Director, such Director shall refrain from exercising its voting rights on the Shares representing the difference between the Charged Shares and fifty percent (50%) of total Shares held by such Director at the time of his/her latest appointment as Director, and such Shares shall not carry the voting rights and shall not be counted toward the number of votes represented by the Shareholders present at a general meeting but shall be included in the quorum.
- 57. To the extent permitted by the Law, the Board may resolve that the voting power of a Member at a general meeting may be exercised by way of a written ballot or by way of electronic transmission. The method for exercising such voting power shall be described in the general meeting notice to be given to the Members if the voting power may be exercised by way of a written ballot or electronic transmission. Notwithstanding the foregoing, during the Relevant Period, subject to the Applicable Listing Rules, the Company shall adopt the electronic transmission as one of the methods for exercising the voting power of a Member. Any Member who intends to exercise his voting power by way of a written ballot or by way of electronic transmission shall serve the Company with his voting decision at least two (2) days prior to the date of such general meeting. Where more than one voting

decision are received from the same Member by the Company, the first voting decision shall prevail, unless an explicit written statement is made by the relevant Member to revoke the previous voting decision in the later-received voting decision. A Member who exercises his voting power at a general meeting by way of a written ballot or by electronic transmission shall be deemed to have appointed the chairman of the general meeting as his proxy to vote his Shares at the general meeting only in the manner directed by his written instrument or electronic document. The chairman of the general meeting as proxy shall not have the power to exercise the voting rights of such Members with respect to any matters not referred to or indicated in the written or electronic document, impromptu proposal and/or any amendment to resolution(s) proposed at the said general meeting. For the purpose of clarification, such Members voting in such manner shall be deemed to have waived their voting rights with respect to any extemporary matters or amendment to resolution(s) proposed at the general meeting.

58. In case a Member who has cast his votes by a written instrument or by way of electronic transmission intends to attend the relevant general meeting in person, he shall, at least two (2) day prior to the date of the general meeting, revoke such votes by serving a notice in the same manner as he cast such votes. In the absence of a timely revocation of such votes, such votes shall remain valid. Nonetheless, such Member who attends and votes at a general meeting in person would be deemed to have revoked his prior voting instructions by a written instrument or by way of electronic transmission, notwithstanding that such Member has not submitted a revocation notice in accordance with this Article 58.

PROXY

- 59. (1) A Member may appoint a proxy to attend a general meeting on his behalf by executing a proxy form produced by the Company stating therein the scope of power authorized to the proxy. A proxy need not be a Member.
 - (2) Subject to the Law and unless otherwise provided in these Articles, forms of instrument of proxy for use at a general meeting shall be produced by the Company specifying therein (a) the instructions for filling out the form, (b) the matters to be entrusted by the Member or to be voted upon pursuant to such proxy, and (c) the basic information of the Member as appointor, the proxy and the proxy solicitor (if any) and shall be sent out together with the notice of general meeting to all Members on the same day.
- 60. A Member may only appoint one proxy for each general meeting irrespective of how many Shares he holds and shall serve an executed proxy in compliance with the preceding Article to the Company or its Shareholder Service Agent as the case may be no later than five (5) days prior to the date of the general meeting. In case the Company receives two or more proxies from one Member, the one received first by the Company shall prevail unless an explicit statement by the Member to revoke such proxy is made in the subsequent proxy, provided this subsequent proxy is received no later than five (5) days prior to the date of the general meeting.
- 61. In case a Member who has served a proxy intends to attend the relevant general meeting in person or to exercise his voting power by way of a written ballot or electronic transmission, he shall, at least two (2) days prior to the date of the general meeting, revoke such proxy by serving a separate written notice to the Company or Shareholder Service Agent. Otherwise,

the votes cast by the proxy at the general meeting shall prevail. Nonetheless, such Member who attends and votes at a general meeting in person would be deemed to have revoked his proxy appointment, notwithstanding that such Member has not submitted a revocation notice in accordance with this Article 61.

- 62. A Member who has served the Company with his voting decision in accordance with Article 57 for the purpose of exercising his voting power by way of a written ballot or by way of electronic transmission may appoint a person as his proxy to attend the meeting in accordance with these Articles, in which case the vote cast by such proxy shall be deemed to have revoked his previous voting decision served on the Company and the Company shall only count the vote(s) cast by such expressly appointed proxy at the meeting.
- 63. During the Relevant Period, except for trust enterprises or shareholder service agencies duly licensed under the R.O.C. competent authorities or the chairman of a general meeting who is deemed appointed as proxy pursuant to Article 57, where a Person acts as a proxy for two or more Members, the number of voting Shares that the proxy may vote in respect thereof shall not exceed three percent (3%) of the total number of issued and outstanding voting Shares; otherwise, such number of voting Shares in excess of the aforesaid threshold shall not be counted towards the number of votes cast for or against the relevant resolution or the number of voting Shares present at the relevant general meeting but shall be included in the quorum. Upon such exclusion, the number of voting Shares being excluded and attributed to each Member represented by the same proxy shall be determined on a pro-rata basis based on the total number of voting Shares being excluded and the number of voting Shares that such Members have appointed the proxy to vote for.
- 64. The use and solicitation of proxies not provided for in these Articles shall be governed by the internal rules of the Company, as adopted and amended by the Board from time to time, which shall be in compliance with the Law and the Applicable Listing Rules (in particular, the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of R.O.C. Public Companies (as amended, supplemented or otherwise modified from time to time)).

DIRECTORS AND THE BOARD

- 65. (1) The Board shall consist of not less than five (5) Directors (including Independent Directors). Subject to the foregoing, the number of Directors to be elected and hold the office shall be stated in the notice of the general meeting in which an election of Directors will be held.
 - (2) A Director can be a natural person or a Juristic Person. Where a Director is a Juristic Person, it shall designate a natural person as its authorized representative to exercise, on its behalf, the powers of a Director and may replace such representative from time to time so as to fulfil its remaining term of the office. A Director shall not be required to hold any Shares in the Company.
 - (3) Directors shall be elected by Members at general meetings. Any Juristic Person which is a Member shall be entitled to appoint a natural person or natural persons as its representative(s) to be nominated for election as Director in accordance with these Articles.

- (4) The principle of cumulative voting shall apply in any election of Directors pursuant to this Article. Each Member entitled to vote in such election shall have a number of votes equal to the product of (i) the number of votes conferred by such Member's Shares and (ii) the number of Directors to be elected at the general meeting. Each Member may divide and distribute such Member's votes, as so calculated, among any one or more candidates for the directorships to be filled, or such Member may cast such Member's votes for a single candidate. At such election, the candidates receiving the highest number of votes, up to the number of Directors to be elected, shall be elected. Notwithstanding anything to the contrary in this Paragraph (4) of this Article, at any time other than the Relevant Period, the Company may by Ordinary Resolution appoint any Person to be a Director or remove any Director from office.
- (5) The proceedings and the voting regarding the election of Directors not provided for in these Articles shall be governed by the internal rules of the Company, as adopted and amended by an Ordinary Resolution from time to time, which shall be in compliance with the Law and the Applicable Listing Rules (in particular, the Methods of Election of Directors and Supervisors of R.O.C. Public Companies).
- 66. The Company may, whenever it thinks fit, adopt and apply a candidate nomination mechanism for election of any of the Directors in accordance with the Applicable Listing Rules. Notwithstanding the foregoing, during the Relevant Period, a candidate nomination mechanism shall be adopted for election of all Directors. Upon adoption of candidate nomination mechanism, the Directors and Independent Directors shall be elected by the Members at a general meeting from among the nominees listed in the respective rosters of director candidates and independent director candidates. Subject to the Law and the Applicable Listing Rules, the Board may establish detailed rules and procedures for such candidate nomination.
- 67. Subject to these Articles, each Director shall be appointed to a term of office of three (3) years and is eligible for re-election. In case no election of new Directors is effected prior to the expiration of the term of office of existing Directors, the term of office of such existing Directors shall be extended until the time such Directors are re-elected or new Directors are duly elected and assume their office subject to these Articles. In the event of any vacancy in the Board, the new Director elected in the general meeting shall fill the vacancy for the residual term of office.
- 68. (1) Unless otherwise provided by these Articles, a Director may be removed from office at any time by a Special Resolution adopted at a general meeting.
 - (2) Without prejudice to other provisions of these Articles, the Directors may be put up for re-election at any time before the expiration of the term of office of such Directors. In the event where all Directors are subject for re-election at a general meeting before the expiration of the term of office of such Directors, subject to the successful election of the new Directors at the same meeting, the term of office of all current Directors is deemed to have expired on the date of the re-election if the Members do not resolve that all current Directors will only retire at the expiration of their present term of office or any other date as otherwise resolved by the Members at the general meeting
- 69. A chairman of the Board (the "Chairman") shall be elected from among the Directors and appointed in term by a majority of the Directors present at a Board meeting attended by at

least two-thirds of all of the Directors then in office. The Chairman shall externally represent the Company and internally preside as the chairman at every Board meeting and at every general meeting convened by the Board. In the event the Chairman is not present at a meeting or cannot or will not exercise his power and authority for any cause, he shall designate one of the Directors to act on his behalf. In the absence of such designation, the Directors present at the meeting shall elect from among themselves an acting chairman.

- 70. The remuneration of a Director may differ from other Directors, and shall be determined by the Board, regardless of the Company profits or losses of respective years, based on (i) the extent of a Director's involvement with the operations of the Company, (ii) the contribution of a Director to the Company, (iii) the prevailing industry standard and (iv) such other relevant factors.
- 71. When the number of Directors then in office falls below five (5) due to any Director(s) vacating his office for any reason, the Company shall hold an election for such number of Directors at the next general meeting to fill the vacancy for the remainder of the term of such outgoing Director(s). When the number of Directors then in office falls short by one-third of the total number of Directors initially constituting the existing Board, the Company shall convene an extraordinary general meeting within sixty (60) days of the occurrence of that fact for the purposes of electing such number of Directors to fill the casual vacancy.
- 72. Subject to these Articles, a Director other than an Independent Director may hold any other office (except that of Auditor) 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 Board may determine, and no Director or intending Director shall be disqualified by his office from contracting with the Company either with regard to his tenure of any such other office or place of profit nor shall any Director so contracting or being so interested be liable to account to the Company for any profit realised by any such contract or arrangement by reason of such Director holding that office or of the fiduciary relation thereby established.
- 73. (1) Without prejudice to the duties owed by a Director to the Company under common law of the Cayman Islands and subject to the Law, the Directors shall assume fiduciary duties to the Company and without limitation, the due care of a good administrator, exercise due care and skill and act in the best interest of the Company in conducting the business operation of the Company, including matters in connection with Spin-off, Consolidation, Merger, or acquisition of the Company. A Director may be liable to the Company if he acts contrary to his duties. In circumstances where a Director breaches any of such duties and acts for his/her or other Person's interest, the Company may, with the sanction of an Ordinary Resolution, take all such actions and steps as may be appropriate and to the maximum extent legally permissible to seek to recover any and all earnings derived from such act as if such misconduct is done for the benefit of the Company.
 - (2) If a Director violates any law in the course of conducting the business of the Company, he shall be jointly and severally liable with the Company for the damages resulting from such violation.
 - (3) The preceding two Paragraph of this Article shall apply, mutatis mutandis, to the officers of the Company who are authorised to act on its behalf in a senior management capacity.

- 74. Subject to these Articles, a Director other than an Independent Director may act by himself or his firm in a professional capacity for the Company (except that of Auditor), and he or his firm shall be entitled to remuneration for professional services as if he were not a Director.
- 75. To the extent permitted by the Law, the Company may pay, or agree to pay, a premium in respect of a contract insuring each of the following persons against risks determined by the directors, other than liability arising out of that person's negligence and/or dishonestly: an existing or former director (including alternate director), secretary or officer or Auditor of: the Company; a company which is a subsidiary of the Company; and a company in which the Company has or had an interest (whether direct or indirect).
- 76. During the Relevant Period, the qualifications, election ,removal, power, authority and other requirements for Directors (including Independent Directors), which are not covered by these Articles, shall be in compliance with the Applicable Listing Rules.

INDEPENDENT DIRECTORS

- 77. During the Relevant Period, the number of Independent Directors of the Company shall not be less than three (3) or one-fifth of the total number of Directors at any time, whichever is greater. One (1) of the Independent Directors shall have resident status of the R.O.C. (such resident status being registered with local government authorities). Subject to the foregoing, the number of Independent Directors to be elected and hold the office shall be stated in the notice of the general meeting in which an election of Independent Directors will be held. When an Independent Director ceases to act, resulting in a number of Independent Directors then in office lower than the prescribed minimum number, an election for an Independent Director shall be held at the next general meeting. When all Independent Directors cease to act, the Company shall convene an extraordinary general meeting to hold an election of Independent Directors within sixty (60) days from the date on which the situation arose.
- 78. Independent Directors shall possess professional knowledge and shall maintain independence within the scope of their directorial duties, and may not have any direct or indirect interest in the Company. The professional qualifications, restrictions on shareholdings and concurrent positions held by the Independent Directors shall be as prescribed by the Applicable Listing Rules, and the assessment of independence of such Independent Directors shall be in compliance with the Applicable Listing Rules. The Board or other Persons calling a general meeting at which an election for Independent Directors is proposed shall ensure that the requirements of this Article have been satisfied and complied with in relation to any candidate for Independent Director.

POWERS AND DUTIES OF THE BOARD

- 79. Subject to the Law, these Articles, the Applicable Listing Rules and any resolutions passed in a general meeting, the business of the Company shall be managed by the Board in such manner as it shall think fit, which may pay all reasonable expenses in connection with business management, including but not limited to expenses incurred in forming and registering the Company and may exercise all powers of the Company.
- 80. The Board may from time to time appoint any Person to hold such office in the Company as

- the Board may think necessary for the management of the Company, including but not limited to officers and managers, and for such term and at such remuneration as the Board may think fit. Any Person so appointed by the Board may be removed by the Board.
- 81. The Board may appoint a Secretary (and if need be an assistant Secretary or assistant Secretaries) who shall hold office for such term, at such remuneration and upon such conditions and with such powers as the Board thinks fit. Any Secretary or assistant Secretary so appointed by the Board may be removed by the Board. The Secretary shall attend all general meetings and shall keep correct minutes of such meetings. Subject to the Applicable Listing Rules, the Secretary shall also perform such other duties as are prescribed by the Law or as may be prescribed by the Board.

COMMITTEES

- 82. Subject to the Law and the Applicable Listing Rules, the Board may, or the Company may by an Ordinary Resolution, establish any committee(s) and delegate any of their powers, authorities and discretions to such committee(s) (including but not limited to an audit committee and a remuneration committee) consisting of such member or members of their body or any other Persons as the Board thinks fit. Any committee(s) so formed shall, in the qualification requirements, composition, appointment, removal, exercise of the powers, authorities and discretions so delegated, in conducting its proceedings, and in any other requirement, conform to any regulations that may be imposed on it by the Board pursuant to the Applicable Listing Rules. If no regulations are imposed by the Board, the proceedings of a committee with two (2) or more members shall be, as far as is practicable, governed by these Articles regulating the proceedings of the Board.
- 82.1(1) During the Relevant Period, prior to any resolution of the Merger and Acquisition by the Board, the audit committee of the Company shall review the fairness and reasonableness of the plan and transaction of the Merger and Acquisition, and then submit review results to the Board and the general meeting of the Company. However, the audit committee of the Company may elect not to submit the aforesaid review results to the Members at a general meeting if the Law provides that the Merger and Acquisition to be resolved requires no approval by the Members.
 - (2) When reviewing the abovementioned matters, the audit committee of the Company shall seek opinions from an independent expert on the reasonableness of the share exchange ratio or the distribution of cash or other assets.
 - (3) The Company shall send the review results of the audit committee of the Company and opinions of independent experts to all Members together with the notice of general meeting in which the Merger and Acquisition is to be resolved. However, the Company shall report the Merger and Acquisition to the Members at the most recent general meeting if the Law provides that the Merger and Acquisition to be resolved requires no approval by the Members.
 - (4) If the Company posted the aforesaid review results and opinions of independent experts on a website designated by the R.O.C. competent authorities and arranged for the same documents to be made available at the venue of the general meeting of the Company for inspection by Members, those documents shall be deemed as having been sent to all Members.

DISQUALIFICATION AND VACATION OF OFFICE OF DIRECTORS

- 83. (1) During the Relevant Period, a person who is under any of the following circumstances shall not act as a Director of the Company; if he has already held office of a Director, he shall cease to act as a Director and be removed from the position of Director automatically:
 - (a) commits a felony (including but not limiting to an offence under Statute for Prevention of Organizational Crimes of the R.O.C.) and has been convicted thereof, and either (i) he has not started serving the sentence, (ii) he has not completed serving the sentence, or (iii) the time elapsed after completion of serving the sentence, expiration of the probation, or pardon is less than five (5) years;
 - (b) has been imposed a final sentence involving imprisonment for a term of more than one year for commitment of fraud, breach of trust or misappropriation, and either (i) he has not started serving the sentence, (ii) he has not completed serving the sentence, or (iii) the time elapsed after completion of serving the sentence, expiration of the probation, or pardon is less than two (2) years;
 - (c) has been imposed a final sentence due to violation of the Anti-corruption Act, and either (i) he has not started serving the sentence, (ii) he has not completed serving the sentence, or (iii) the time elapsed after completion of serving the sentence, expiration of the probation, or pardon is less than two (2) years;
 - (d) becomes bankrupt or is adjudicated of commencement of liquidation proceeding by a court under the laws of any jurisdiction, and has not been reinstated to his rights and privileges;
 - (e) has allowed cheques and other negotiable instruments to be dishonoured and the records thereof have not been cancelled or expunged by the relevant regulatory authorities;
 - (f) dies or an order has been made by any competent court or authority on the grounds that he is or may be suffering from mental disorder or is otherwise incapable of managing his affairs and such order has not been revoked, or his legal capacity is restricted according to the applicable laws;
 - (g) ceases to be a Director by virtue of, or becomes prohibited from being a Director by reason of, an order made under any provisions of the Law and/or Applicable Listing Rules;
 - (h) ceases to be a Director by virtue of Article 84;
 - (i) resigns his office by notice in writing to the Company;
 - (i) is removed from office pursuant to these Articles; or

- (k) has been ordered to be removed from office by the R.O.C. Courts on the grounds that such Director, in the course of performing his duties, committed serious violations of the Law, Applicable Listing Rules or these Articles, or acts resulting in material damage to the Company, upon a petition by the Company or Member(s) to the R.O.C. Courts.
- (2) During the Relevant Period, in case a Director (other than Independent Director) has transferred some or all his Shares during the term of his office as a Director, such that the remaining Shares held by him are less than one half of the Shares being held by him at the time he was elected, he shall, ipso facto, cease to act as a Director and be removed from the position of Director automatically.
- (3) During the Relevant Period, if a Director (other than Independent Director), (a) after having been elected and before his inauguration of the office of a Director, has transferred some or all his Shares held by him such that the remaining Shares are less than one half of the Shares held by such Director at the time of his election or, (b) within the Book Closure Period fixed by the Board in accordance with Paragraph (2) of Article 28 prior to the general meeting for the election of such Director, has transferred some or all his Shares held by him such that the remaining Shares are less than one half of the Shares held at the commencement of the Book Closure Period, his election as a Director shall be deemed invalid and void.id.
- 84. Except as approved by the Emerging Market, the TPEx, the TWSE or the Commission (where applicable), the following relationships shall not exist among half or the majority of the Directors: (1) a spousal relationship; or (2) a familial relationship within the second degree of kinship as defined under the Civil Code of Taiwan. If any of the foregoing relationships exists among half or the majority of the elected Directors, the election with respect to the one who received the lowest number of votes among those related Directors shall be deemed invalid and void; and if he has already held office of a Director, he shall cease to act as a Director and be removed from the position of Director automatically. For the remaining Directors, if the foregoing requirements are still not satisfied, the same procedure set out above shall be applied again to the remaining related Directors, until such time as the foregoing requirements can be complied with.
- 85. In case a Director has, in the course of performing his/her/its duties, committed any act resulting in material damage to the Company or in serious violation of the Law, the Applicable Listing Rules or these Articles, but has not been removed from office by a resolution in a general meeting, one or more Members holding three percent (3%) or more of the total number of issued and outstanding Shares of the Company may, within thirty (30) days after that general meeting, submit a petition to a competent court, including the Taiwan Taipei District Court of the R.O.C., but only if and to the extent permitted under the Law and the Applicable Listing Rules, for removing such Director from office.
- 86. Subject to the Law, one or more Members holding one percent (1%) or more of the total number of the issued Shares continuously for a period of six (6) months or a longer time may request in writing any Independent Director of the Audit Committee to file, on behalf of the Company, an action against a Director who has, in the course of performing his/her duties, committed any act resulting in damage to the Company or in violation of the Law, the Applicable Listing Rules or these Articles, with a competent court, including the Taiwan Taipei District Court of the R.O.C. In case the Independent Director fails to file such action within thirty (30) days after receipt of such request, to the extent permitted under the laws of

the Cayman Islands, the Members making such request may file the action for the Company.

PROCEEDINGS OF THE BOARD

- 87. The Board may meet for the despatch of business, adjourn and otherwise regulate its meetings as it considers appropriate and shall from time to time establish internal rules in this regard, which shall be in compliance with the Law and the Applicable Listing Rules. During the Relevant Period, the Board meetings shall be held at least once in each quarter or within such period and frequency as may be prescribed by the Applicable Listing Rules. The quorum necessary for the transaction of the business of the Board shall be a majority of the Directors. Subject to the Law, the Applicable Listing Rules and these Articles, any matter proposed for consideration and approval at a Board meeting shall be decided by a majority of votes entitled so to do.
- 88. A Director may, and the Secretary on the requisition of a Director shall, summon a Board meeting by, during the Relevant Period, at least seven (7) days' notice in writing, or at any time other than during the Relevant Period, at least forty eight hours' notice in writing, to every Director which notice shall set forth the general nature of the business to be considered PROVIDED HOWEVER, without prejudice to the prescribed notice, in the event of emergency, as determined by the Board in its sole discretion, a Board meeting may be called at any time if this has been agreed to by a majority of the Directors at such meeting. Notwithstanding the forgoing, at any time other than during the Relevant Period, a notice of Board meeting may be waived by all the Directors at, before or retrospectively after the relevant Board meeting is held. Any notice or waiver thereof may be given by email, telex or telefax.
- 89. A Director may participate in a meeting of Board, or of any committee appointed by the Board of which such Director is a member, by means of visual communication facilities which permit all Persons participating in the meeting to see and communicate with each other simultaneously and instantaneously, and such participation shall be deemed to constitute presence in person at the meeting.
- 90. A Director may appoint another Director as his proxy to attend a meeting of the Board in writing with regard to a particular meeting, and state therein the scope of authority with reference to the subjects to be discussed at such meeting, in which event the presence and vote of the proxy shall be deemed to be that of the Director appointer. No Director may act as proxy for two (2) or more other Directors. Subject to these Articles, if a Director attends a Board meeting on his behalf and as the proxy of another Director, he is entitled to vote both as a proxy and for his own.
- 91. A Director who is in any way, whether directly or indirectly, interested in a matter discussed, considered or proposed in a meeting of the Board shall declare the nature of his interest and its essential contents at such relevant meeting. When the Company conducts any Spin-Off, Consolidation, Merger, or acquisition, a Director who bears any interest in the transaction shall explain the essential contents of such personal interest and the reason of approval or disapproval of the resolution in connection with the transaction in a meeting of the Board and the general meeting of the Company. Where the spouse, a blood relative within the second degree of kinship of a Director as defined under the Civil Code of Taiwan, or any company which has a controlling or subordinate relation with a Director bear any interest in

the matter under discussion at a Board meeting, such Director shall be deemed to bear a personal interest in the matter. Any Director who bears a personal interest that may conflict with and impair the interest of the Company in respect of any matter proposed for consideration and approval at a meeting of Board shall abstain from voting, on his own behalf or as a proxy or corporate representative, with respect to the said matter. Any and all votes cast by such Director(s) shall not be counted in determining the number of votes for or against such matter.

- 92. Subject to these Articles, the continuing Directors may act notwithstanding any vacancy in their body.
- 93. Notwithstanding anything to the contrary provided for in these Articles, at any time other than during the Relevant Period, a resolution in writing signed by all of the Directors then in office or all of the members of a committee of Directors, including a resolution signed in counterpart or by way of signed email, telex or telefax transmission, shall be as valid and effectual as if it had been passed at a Board meeting or of a committee of Directors duly called and constituted.
- 94. The proceedings regarding Board meetings not provided for in these Articles shall be governed by the internal rules of the Company, as adopted and amended by the Board and reported to the Members at a general meeting from time to time, which shall be in compliance with the Law and the Applicable Listing Rules (in particular, the Regulations Governing Procedure for Board of Directors Meetings of R.O.C. Public Companies).

RESERVES AND CAPITALISATION

- 95. During the Relevant Period, the Company shall set aside out of the profits of the Company for each financial year: (i) a reserve for payment of tax for the relevant financial year; and (ii) an amount to offset losses incurred in previous year(s), and after the aforesaid sums as set aside from the profits for such relevant financial year for any purpose to which the profits of the Company may be properly applied, the Board shall, before recommending any dividend/bonus, set aside the remaining profits of the Company in whole or in part for the relevant financial year as a special reserve or reserves in accordance with the order from the Commission, and the Company may also, under these Articles or by Special Resolution of the general meeting, set aside another sum as a special reserve or reserves (collectively, the "Special Reserve").
- 96. Unless otherwise provided in the Law, the Applicable Listing Rules and these Articles, the Capital Reserve set aside during the Relevant Period shall not be used except for offsetting the losses of the Company. The Company shall not use the Capital Reserve to offset its capital losses unless any Special Reserve set aside for purposes of loss offset is insufficient to offset such losses.
- 97. (1) During the Relevant Period, subject to the Law, where the Company incurs no loss, it may, by a Special Resolution, distribute its Special Reserve, the Share Premium Account and/or the income from endowments received by the Company, which are in the Capital Reserve which are available for distribution, in whole or in part, by issuing new, fully paid Shares and/or by cash to its Members.

- (2) At any time other than during the Relevant Period, subject to the Law, the Board may capitalise any sum for the time being standing to the credit of the Share Premium Account or any of the other Company's reserve accounts which are available for distribution or any sum standing to the credit of the profit and loss account or otherwise available for distribution and to appropriate such sums 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/bonus 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.
- 98. Where any difficulty arises in regard to any declaration of share dividends or share bonuses or other similar distributions under these Articles due to any fraction held by Member(s), the Board may determine that cash payments should be made to any Members in full, or part thereof, as may seem expedient to the Board. Such decision of the Board shall be effective and binding upon the Members.

COMPENSATION, DIVIDENDS AND BONUSES

- 99. At any time other than during the Relevant Period, subject to the Law and these Articles and except as otherwise provided by the rights attaching to any Shares, the Board may from time to time declare dividends/bonuses to be paid to the Members according to their rights and interests, including such interim dividends/bonuses as appear to the Board to be justified by the position of the Company.
- 100.(1) As the Company is in the growing stage, the dividends/bonuses of the Company may be distributed in the form of cash dividends/bonuses and/or stock dividends/bonuses. The Company shall take into consideration the Company's capital expenditures, future expansion plans, and financial structure, funds requirement and other plans for sustainable development needs in assessing the amount of dividends/bonuses the Company wishes to distribute.
 - **(2)** During the Relevant Period, subject to the Law, the Applicable Listing Rules and these Articles, where the Company has annual profits at the end of a financial year (the term "annual profits", as used herein, shall mean the annual profits for such year before tax without deducting the amounts distributed to the Employees and Directors hereunder), upon the approval of a majority of the Directors present at a meeting attended by at least two-thirds or more of the total number of the Directors, the Company may distribute not more than fifteen percent (15%) of the annual profits for such year to the Employees (unless otherwise provided by the Law and the Applicable Listing Rules, the qualifications of such Employees shall be determined by the Board) as the Employees' compensation in the form of shares or in cash and may distribute not more than five percent (5%) hereof to the Directors as the Directors' compensation, provided, however, that the total amount of accumulated losses of the Company (including adjusted undistributed earnings) shall be reserved from the said profits in advance, and the Company shall distribute the remaining balance thereof to the Employees and Directors in the proportion set out above. A report of such distribution of Employee and Directors' compensation shall be submitted to the general meeting of the Company. Except otherwise set forth by the Applicable Listing Rules, any Directors' compensation shall not be paid in the form

of shares.

- (3) During the Relevant Period, subject to the Law, the Applicable Listing Rules and these Articles and except as otherwise provided by the rights attaching to any Shares, where the Company still has after-tax net profit for the year, after offsetting losses (including losses of previous years and adjusted undistributed earnings) and setting aside the Special Reserve (if any), the Company may distribute not less than ten percent (10%) of the remaining balance (including the amounts reversed from the Special Reserve), plus accumulated undistributed earnings of previous years (including adjusted undistributed earnings) in part or in whole as determined by an Ordinary Resolution passed at an annual general meeting of the Company duly convened and held in accordance with these Articles to the Members as dividends/bonuses in proportion to the number of Shares held by them respectively pursuant to these Articles, provided that, cash dividends/bonuses shall not be less than ten percent (10%) of the total amount of dividends/bonuses to the Members.
- (4) The Board may deduct from the dividend, bonuses or any other amount payable to the Member in respect of the Share any amount (if any) due by such Member to the Company on account of calls or otherwise in relation to the Share.
- (5) Any dividend, bonus or other monies payable on or in respect of the Share may be paid by wire transfer to the bank account nominated by the Member or by cheque or warrant sent through a post to the registered address of the Member, or to such Person and to such address as the holder may nominate in writing. In the case of joint Members, any of them may give a valid receipt for the dividend, bonus or other monies payable on or in respect of the Share.
 - (6) Subject to the Law and the Applicable Listing Rules, any Special Reserve may be reversed to undistributed earnings of the Company.
- 101. During the Relevant Period, subject to the Law, the Applicable Listing Rules and these Articles, the Company may by a Special Resolution distribute any part or all of the dividends or bonuses to the Members declared in accordance with the preceding Article by way of applying such sum in paying up in full unissued Shares for allocation and distribution to the Members.
- 102. No dividend, bonus or other distribution shall be paid otherwise than out of profits or out of monies otherwise available for dividend, bonus or other distribution in accordance with the Law. No dividend, bonus or other distribution or other money payable by the Company on or in respect of any Share shall bear interest against the Company.

ACCOUNTS, AUDIT, AND ANNUAL RETURN AND DECLARATION

- 103. (1) The Directors shall cause to be kept accounting records and books of account sufficient to give a true and fair view of the state of the Company's affairs and to show and explain the transactions of the Company and otherwise in accordance with the Law, at the Registered Office or at such other place(s) in such manner as may be determined from time to time by the Board and shall always be open to the inspection by the Directors.
 - (2) If the Company keeps its accounting records and books of account at any place

outside the Cayman Islands in accordance with the preceding paragraph, it shall, upon service of an order or notice pursuant to the Tax Information Authority Law and any amendment or other statutory modification thereof, make available, in electronic form or any other medium at its Registered Office copies of its books of account, or any part or parts thereof, as are specified in such order or notice.

- 104. During the Relevant Period, at the end of each financial year, the Board shall prepare: (1) the business report; (2) the financial statements which include all the documents and information as required by the Law and the Applicable Listing Rules (the "Financial Statements"); and (3) any proposal relating to the distribution of net profit and/or loss offsetting in accordance with these Articles, for adoption by the annual general meeting of the Company. Upon adoption at the annual general meeting of the Company, the Board shall distribute to each Member copies of the Financial Statements and the resolutions relating to profit distribution and/or loss offsetting. However, during the Relevant Period, the Company may make a public announcement of the abovementioned statements and resolutions instead of distributing those to each Member.
- 105. During the Relevant Period, the documents prepared by the Board in accordance with the preceding Article shall be made available at the Shareholder Service Agent's office in the R.O.C. for inspection during normal business hours by the Members, ten (10) days prior to the annual general meeting.
- 106. Subject to the Law and the Applicable Listing Rules, the Board may determine (or revoke, alter or amend any such determination) that the accounts of the Company be audited and the appointment of the Auditors.
- 107. The Board shall keep copies of the Memorandum, these Articles, the minutes of every general meeting, the Financial Statements, the Register and the counterfoil of corporate bonds issued by the Company at its Shareholder Service Agent's office in the R.O.C.. Any Member may request at any time, by submitting evidentiary document(s) to show his interests involved and indicating the scope of requested matters, access to inspecting, transcribing and making copies of the above documents; the Company shall make Shareholder Service Agent provide the above documents.
- 108. The Board in each year shall prepare, or cause to be prepared, an annual return and declaration setting forth the particulars required by the Law and deliver a copy thereof to the Registrar of Companies in the Cayman Islands.

TENDER OFFER

- 109. Subject to the Law and the Applicable Listing Rules, during the Relevant Period, within fifteen (15) days after receipt of the notice of a public tender offer report form, the public tender offer prospectus, and relevant documents, the Company shall make a public announcement of the following:
 - (a) the types, number and amount of the Shares held by the Directors and any Member holding more than ten percent (10%) of the total issued and outstanding Shares;

- (b) the recommendations made by the Board to the Members on the tender offer, which shall set forth the identity and financial status of the tender offeror, fairness of the tender offer conditions, verification on rationality of source of fund for tender offer, and the names of the Directors who abstain or object to the tender offer and the reason(s) therefore;
- (c) whether there is any material change in the financial condition of the Company after the delivery of its most recent financial report and the contents of such change, if any;
- (d) the types, number and amount of the shares of the tender offeror or its affiliates held by the Directors and the Members holding more than ten percent (10%) of the total issued and outstanding Shares; and
- (e) other relevant significant information.

WINDING UP

- 110. Subject to the Law, the Company may be wound up by a Special Resolution passed by the Members. If 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. This Article is without prejudice to the rights of the holders of Shares issued upon special terms and conditions.
- 111. Subject to the Law, if the Company shall be wound up, the liquidator may, with the sanction of a Special Resolution and any other sanction required by the Law, divide amongst the Members in specie or kind the whole or any part of the assets of the Company (whether they shall consist of property of the same kind or not) and may, for such purpose set such value as he deems fair upon any property to be divided as aforesaid and may determine how such division shall be carried out as between the Members or different Classes. 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 shall think fit, but so that no Member shall be compelled to accept any asset whereon there is any liability.
- 112. The Company shall keep all statements, records of account and documents for a period of ten (10) years from the date of the completion of liquidation, and the custodian thereof shall be appointed by the liquidator or the Company by an Ordinary Resolution.

NOTICES

113. Subject to the Law and except as otherwise provided in these Articles, any notice or document may be served by the Company to any Member either personally, or by facsimile, or by sending it through the post in a prepaid letter or via a recognised courier

service, fees prepaid, addressed to such Member at his address as appearing in the Register, or, to the extent permitted by the Law and the Applicable Listing Rules, by posting it on a website designated by the Commission, the Emerging Market, the TPEx or the TWSE (where applicable) and/or the Company's website, or by electronic means by transmitting it to any electronic mail number or address such Member may have positively confirmed in writing for the purpose of such service of notices. In the case of joint Members, all notices shall be given to that one of the Members whose name stands as their representative in the Register in respect of the joint holding.

- 114. Any Member present, either personally or by proxy, at any meeting of the Company shall for all purposes be deemed to have received due notice of such meeting including the purpose for which such meeting was convened.
- 115. Any notice or other document, if served by:
 - (a) post, shall be deemed to have been served on the day following that on which the letter containing the same is posted or delivered to the courier;
 - (b) facsimile, shall be deemed to have been served upon production by the transmitting facsimile machine of a report confirming transmission of the facsimile in full to the facsimile number of the recipient;
 - (c) courier service, shall be deemed to have been served forty-eight (48) hours after the time when the letter containing the same is delivered to the courier service; or
 - (d) electronic mail, shall be deemed to have been served immediately upon the time of the transmission by electronic mail, subject to the Law.
- 116. Any notice or document served to the registered address of any Member in accordance with these Articles shall notwithstanding that such Member be then dead or bankrupt, and whether or not the Company has notice of his death or bankruptcy, be deemed to have been duly served in respect of any Share registered in the name of such Member as sole or joint Member.

REGISTERED OFFICE OF THE COMPANY

117. The Registered Office of the Company shall be at such address in the Cayman Islands as the Board shall from time to time determine.

FINANCIAL YEAR

118. Unless the Board otherwise prescribes, the financial year of the Company shall end on December 31st in each year and shall begin on January 1st in each year.

SEAL

119. The Company shall adopt a Seal by resolution of the Board and, subject to the Law, the Company may also have a duplicate Seal or Seals for use in any place or places outside of the Cayman Islands. The use and management of the Seal (or duplicate Seals) may be

determined by the Board from time to time pursuant to the adoption of any regulation governing the use and management of seals of the Company in accordance with the Applicable Listing Rules.

LITIGATION AND NON-LITIGATION AGENT IN THE R.O.C.

- 120.(1) Subject to the provisions of the Applicable Listing Rules, the Company shall, by a resolution of the Directors, appoint or remove a person as its litigation and non-litigation agent and such agent will be deemed as the responsible person of the Company in the R.O.C. under the Applicable Listing Rules.
 - (2) The preceding agent shall has residence or domicile in the R.O.C.
 - (3) The Company shall report the name, residence/domicile of the preceding agent and power of attorney to the competent authority in the R.O.C. This reporting requirement shall also apply if there is any change.

CHANGES TO CONSTITUTION

- 121. Subject to the Law and the Applicable Listing Rules, the Company may, by Special Resolution, alter or amend the Memorandum or these Articles, in whole or in part.
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附錄二:

芮特科技股份有限公司

取得或處分資產處理程序

第一條: 目的

為加強資產管理及達到充分公開揭露之目的,特訂本處理程序。

第二條: 法令依據

本處理程序係依中華民國證券交易法第三十六條之一及主管機關九十一年十二月十日(九一)台財證(一)第 O 九一 OOO 六一 O 五號函「公開發行公司取得或處分資產處理準則」有關規定訂定。

第三條: 資產範圍

- 一、有價證券:包括股票、公債、公司債、金融債券、表彰基金之有價證 券、存託憑證、認購(售)權證、受益證券及資產基礎證券等投資。
- 二、不動產(含土地、房屋及建築、投資性不動產、營建業之存貨)及設備。
- 三、會員證。
- 四、無形資產:包括專利權、著作權、商標權、特許權等無形資產。
- 五、使用權資產。
- 六、金融機構之債權(含應收款項、買匯貼現及放款、催收款項)。
- 七、衍生性商品。
- 八、依法律合併、分割、收購或股份受讓而取得或處分之資產。
- 九、其他重要資產。

第四條: 名詞定義

- 一、衍生性商品:指其價值由特定利率、金融、金融工具價格、商品價格、 匯率、價格或費率指數、信用評等或信用指數、或其他變數所衍生之 遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約,上 述契約之組合,或嵌入衍生性商品之組合式契約或結構型商品等。所 稱之遠期契約,不含保險契約、履約契約、售後服務契約、長期租賃 契約及長期進(銷)貨契約。
- 二、依法律合併、分割、收購或股份受讓而取得或處分之資產:指依企業 併購法、金融控股公司法、金融機構合併法或其他法律進行合併、分 割或收購而取得或處分之資產,或依中華民國公司法第一百五十六條 之三規定發行新股受讓他公司股份(以下簡稱股份受讓)者。(以下 省略)
- 三、關係人、子公司:應依證券發行人財務報告編製準則規定認定之。
- 四、專業估價者:指不動產估價師或其他依法律得從事不動產、設備估價 業務者。
- 五、事實發生日:指交易簽約日、付款日、委託成交日、過戶日、董事會 決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬 需經主管機關核准之投資者,以上開日期或接獲主管機關核准之日孰 前者為準。
- 六、所稱「一年內」係以本次取得或處分資產之日為基準,往前追溯推算 一年,已公告部份免再計入。
- 七、所稱「最近期財務報表」係指公司於取得或處分資產前依法公開經會 計師查核簽證或核閱之財務報表。

本程序中未定義之用詞,悉依證券主管機關所訂「公開發行公司取得或處 分資產處理準則」之規定。

第五條:投資非供營業用不動產及其使用權資產與有價證券額度

本公司及各子公司個別取得上述資產之額度訂定如下:

- 一、非供營業使用之不動產及其使用權資產,其總額不得高於淨值的百分 之五十。
- 二、投資長、短期有價證券之總額不得高於淨值的百分之二百五十。
- 三、投資個別有價證券之金額不得高於公司淨值的百分之一百五十。
- 四、投資係指原始投資金額,所稱淨值係以最近期財務報表母、子公司個 別淨值為準。
- 第六條:本公司取得之估價報告或會計師、律師或證券承銷商之意見書,該專業估價者及其估價人員、會計師、律師或證券承銷商應符合下列規定:
 - 一、未曾因違反本法、公司法、銀行法、保險法、金融控股公司法、商業會計法,或有 詐欺、背信、侵占、 偽造文書或因業務上犯罪行為, 受一年以上有期徒刑之宣告確定。但執行完畢、緩刑期滿或赦免後已滿三年者,不在此限。
 - 二、與交易當事人不得為關係人或有實質關係人之情形。
 - 三、公司如應取得二家以上專業估價者之估價報告,不同專業估價者或估 價人員不得互為關係人或有實質關係人之情形。

前項人員於出具估價報告或意見書時,應依下列事項辦理:

- 一、承接案件前,應審慎評估自身專業能力、實務經驗及獨立性。
- 二、查核案件時,應妥善規劃及執行適當作業流程,以形成結論 並據以 出具報告或意見書;並將所執行程序、蒐集資料及結論,詳實登載於 案件工作底稿。
- 三、對於所使用之資料來源、參數及資訊等,應逐項評估其完整性、正確 性及合理性,以做為出具估價報告或意見書之基礎。
- 四、聲明事項,應包括相關人員具備專業性與獨立性、已評估所使用之資 訊為合理與正確及遵循相關法令等事項。
- 第七條:取得或處分不動產、設備或使用權資產之處理程序
 - 一、評估及作業程序

本公司取得或處分不動產、設備或使用權資產,悉依本公司內部控制 制度固定資產循環程序辦理。

- 二、交易條件及授權額度之決定程序
 - (一)取得或處分不動產,應參考公告現值、評定價值、鄰近不動產實際交易價格等,決議交易條件及交易價格,作成分析報告提董事會通過後始得為之。
 - (二) 取得或處分設備或使用權資產,應以詢價、比價、議價或招標方式擇一為之,其金額在新台幣壹仟萬元(含)以下者,應呈請總經理核准;其金額在新台幣參仟萬元(含)以下者,應呈請董事長核准並應於每季董事會中提報;超過新台幣參仟萬元者,另須提經董事會通過後始得為之。
 - (三)本公司依規定將取得或處分資產交易提報董事會討論時,應充分 考量各獨立董事之意見,獨立董事如有反對意見或保留意見,應 於董事會議事錄載明。

(四) 重大之資產或衍生性商品交易,應經審計委員會全體成員二分之 一以上同意,並提董事會決議,準用第十八條第二項及第三項規 定。

三、執行單位

本公司取得或處分不動產、設備或使用權資產時,應依前項核決權限 呈核決後,由使用部門及管理部負責執行。

四、不動產、設備或使用權資產估價報告

本公司取得或處分不動產、設備或使用權資產,除與國內政府機關交易、自地委建、租地委建,或取得、處分供營業使用之設備或使用權資產外,交易金額達本公司實收資本額百分之二十或新臺幣三億元以上者,應於事實發生日前取得專業估價者出具之估價報告,並符合下規定:

- (一)因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之 參考依據時,該項交易應先提經董事會決議通過;其嗣後有交易 條件變更時,亦同。
- (二)交易金額達新臺幣十億元以上者,應請二家以上之專業估價者估價。
- (三)專業估價者之估價結果有下列情形之一,除取得資產之估價結果 均高於交易金額,或處分資產之估價結果均低於交易金額外,應 洽請會計師依財團法人中華民國會計研究發展基金會(以下簡稱 會計研究發展基金會)所發布之審計準則公報第二十號規定辦理, 並對差異原因及交易價格之允當性表示具體意見:
 - 1. 估價結果與交易金額差距達交易金額之百分之二十以上者。
 - 2. 二家以上專業估價者之估價結果差距達交易金額百分之十以 上者。
- (四)專業估價者出具報告日期與契約成立日期不得逾三個月。但如其 適用同一期公告現值且未逾六個月者,得由原專業估價者出具意 見書。
- (五)公司係經法院拍賣程序取得或處分資產者,得以法院所出具之證 明文件替代估價報告或會計師意見。

第八條:取得或處分有價證券投資處理程序

一、評估及作業程序

本公司長、短期有價證券之購買與出售,悉依本公司內部控制制度投資循環作業辦理。

- 二、交易條件及授權額度之決定程序
 - (一) 於集中交易市場或證券商營業處所為之有價證券(包括基金)買賣,應由負責單位依市場行情研判決定之,其金額在新台幣伍佰萬元(含)以下者由副總經理核准,其金額在新台幣壹仟萬元(含)以下者由總經理核准,其金額在新台幣參仟萬元(含)以下者由董事長核准,並於每季董事會中提報長短期投資狀況;其金額超過新台幣參仟萬元者,另須提董事會通過後始得為之。
 - (二) 非於集中交易市場或證券商營業處所為之有價證券(包括基金) 買賣,應於事實發生日前取具標的公司最近期經會計師查核簽證 或核閱之財務報表作為評估交易價格之參考,考量其每股淨值、

獲利能力及未來發展潛力等,其金額在新台幣伍佰萬元(含)以下者由副總經理核准,其金額在新台幣壹仟萬元(含)以下者由總經理核准,其金額在新台幣參仟萬元(含)下者由董事長核准,並於每季董事會中提報每季長短期投資狀況;其金額超過新台幣參仟萬元者,另須提董事會通過後始得為之。

- (三)本公司取得或處分資產依所定處理程序或其他法律規定應經董事會通過者,應充分考量各獨立董事之意見,獨立董事如有反對意見或保留意見,應於董事會議事錄載明。
- (四)重大之資產或衍生性商品交易,應經審計委員會全體成員二分之 一以上同意,並提董事會決議,準用第十八條第二項及第三項規 定。
- (五) 前項有價證券投資屬於價格波動度低、收益固定、風險性低之共 同基金包括債券型基金、類貨幣型基金、貨幣型基金之取得與處 分金額超過參仟萬元者亦由董事長核決。

三、執行單位

本公司長、短期有價證券投資時,應依前項核決權限呈核後,由財會 單位負責執行。

四、取得專家意見

- (一)本公司取得或處分有價證券交易金額達本公司實收資本額百分之二十或新臺幣三億元以上者,應於事實發生日前洽請會計師就交易價格之合理性表示意見,會計師若需採用專家報告者,應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理。但該有價證券具活絡市場之公開報價或主管機關另有規定者,不在此限。
- (二) 本公司若係經法院拍賣程序取得或處分資產者,得以法院所出具 之證明文件替代估價報告或會計師意見。

第九條:關係人交易之處理程序

一、本公司與關係人取得或處分資產,除應依第七條取得或處分不動產、 設備或使用權資產之處理程序辦理外,尚應依以下規定辦理相關決議程序 及評估交易條件合理性等事項外,交易金額達公司總資產百分之十以上者, 亦應依第七條規定取得專業估價者出具之估價報告或會計師意見。

前項交易金額之計算,應依第十條之一規定辦理。

另外在判斷交易對象是否為關係人時,除注意其法律形式外,並應考慮 實質關係。

二、評估及作業程序

本公司向關係人取得或處分不動產或其使用權資產,或與關係人取得或處分不動產或其使用權資產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者,除買賣國內公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業所發行之貨幣市場基金外,應將下列資料,提交董事會通過認後,始得簽訂交易契約及支付款項:

- (一)取得或處分資產之目的、必要性及預計效益。
- (二)選定關係人為交易對象之原因。
- (三)向關係人取得不動產或其使用權資產,依本條第三項第(一)款及(四)

款規定評估預定交易條件合理性之相關資料。

- (四)關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。
- (五)預計訂約月份開始之未來一年各月份現金收支預測表,並評估交易之 必要性及資金運用之合理性。
- (六)依本條第一項規定取得之專業估價者出具之估價報告,或會計師意 見。
- (七)本次交易之限制條件及其他重要約定事項。

前項交易金額之計算,應依第十四條第一項第五款規定辦理,且所稱一 年內係以本次交易事實發生之日為基準,往前追溯推算一年,已依本處 理程序規定提交董事會通過部分免再計入。

本公司與母公司、子公司,或直接或間接持有百分之百已發行股份或資本總額之子公司彼此間從事下列交易,董事會得依第七條第一項及第二項授權董事長在一定額度內先行決行,事後再提報最近期之董事會追認:

- 一、取得或處分供營業使用之設備或其使用權資產。
- 二、取得或處分供營業使用之不動產使用權資產。

本公司若已依證券交易法規定設置獨立董事者,依第一項規定提報董事會討論時,應充分考量各獨立董事之意見,獨立董事如有反對意見或保留意見,應於董事會議事錄載明。

依第一項規定應經董事會通過事項,應先經審計委員會全體成員二分之 一以上同意,並提董事會決議,準用第十八條第二項及第三項規定。

三、交易成本之合理性評估

- (一)本公司向關係人取得不動產或其使用權資產,應按下列方法評估交易成本之合理性:
 - 按關係人交易價格加計必要資金利息及買方依法應負擔之成本。 所稱必要資金利息成本,以公司購入資產年度所借款項之加權平 均利率為準設算之,惟其不得高於財政部公布之非金融業最高借 款利率。
 - 2. 關係人如曾以該標的物向金融機構設定抵押借款者,金融機構對該標的物之貸放評估總值,惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者,不適用之。
- (二)合併購買或租賃同一標的之土地及房屋者,得就土地及房屋分別按前項所列任一方法評估交易成本。
- (三)本公司向關係人取得不動產或其使用權資產,依本條第三項第(一)款 及第(二)款規定評估不動產或其使用權資產成本,並應洽請會計師複 核及表示具體意見。
- (四)本公司向關係人取得不動產或其使用權資產依本條第三項第(一)·(二) 款規定評估結果均較交易價格為低時,應依本條第三項第(五)款規定 辦理。但如因下列情形,並提出客觀證據及取具不動產專業估價者與 會計師之具體合理性意見者,不在此限:
 - 關係人係取得素地或租地再行興建者,得舉證符合下列條件之一者:

- (1) 素地依前條規定之方法評估,房屋則按關係人之營建成本加 計合理營建利潤,其合計數逾實際交易價格者。所稱合理營 建利潤,應以最近三年度關係人營建部門之平均營業毛利率 或財政部公布之最近期建設業毛利率孰低者為準。
- (2) 同一標的房地之其他樓層或鄰近地區一年內之其他非關係人 交易案例,其面積相近,且交易條件經按不動產買賣或租賃 慣例應有之合理樓層或地區價差評估後條件相當者。
- 2. 本公司舉證向關係人購入之不動產或租賃取得不動產使用權資產,其交易條件與鄰近地區一年內之其他非關係人交易案例相當且面積相近者。前述所稱鄰近地區交易案例,以同一或相鄰街廓且距離交易標的物方圓未逾五百公尺或其公告現值相近者為原則;所稱面積相近,則以其他非關係人交易案例之面積不低於交易標的物面積百分之五十為原則;前述所稱一年內係以本次取得不動產或其使用權資產事實發生之日為基準,往前追溯推算一年。
- (五)本公司向關係人取得不動產或其使用權資產,如經按本條第三項第 (一)、(二)款規定評估結果均較交易價格為低者,應辦理下列事項; 且本公司及對本公司之投資採權益法評價之公開發行公司經前述規 定提列特別盈餘公積者,應俟高價購入或承租之資產已認列跌價損失 或處分或終止租約或為適當補償或恢復原狀,或有其他證據確定無不 合理者,並經主管機關同意後,始得動用該特別盈餘公積。
 - 1. 本公司應就不動產或其使用權資產交易價格與評估成本間之差額,依證券交易法第四十一條第一項規定提列特別盈餘公積,不得予以分派或轉增資配股。對本公司之投資採權益法評價之投資者如為公開發行公司,亦應就該提列數額按持股比例依證券交易法第四十一條第一項規定提列特別盈餘公積。
 - 應將本款第三項第(五)款第1點及第2點處理情形提報股東會, 並將交易詳細內容揭露於年報及公開說明書。
- (六)公司向關係人取得不動產或其使用權資產,有下列情形之一者,應依本條第一項及第二項有關評估及作業程序規定辦理即可,不適用本條第三項(一)、(二)、(三)款有關交易成本合理性之評估規定:
 - 1. 關係人係因繼承或贈與而取得不動產或其使用權資產。
 - 關係人訂約取得不動產或其使用權資產時間距本交易訂約日已 逾五年。
 - 3. 與關係人簽訂合建契約,或自地委建、租地委建等委請關係人興 建不動產而取得不動產。
 - 4. 本公司與母公司、子公司,或直接或間接持有百分之百已發行股份或資本總額之子公司彼此間,取得供營業使用之不動產使用權資產。
- (七)本公司向關係人取得不動產或其使用權資產,若有其他證據顯示交易 有不合營業常規之情事者,亦應本條第三項第(五)款規定辦理。
- 第十條:取得或處分無形資產或其使用權資產或會員證之處理程序

本公司無形資產或其使用權資產或會員證之取得或處分,應以詢價、比價、議價方式擇一為之,並比照設備或其使用權資產處理程序及相關法令及合

約規定辦理。

- 第十條之一:第七、八、十條交易金額之計算,應依第十四條第一項第五款規定辦理,且所稱一年內係以本次交易事實發生之日為基準,往前追溯推算 一年,已依本處理程序規定取得專業估價者出具之估價報告或會計師 意見部分免再計入。
- 第十一條:取得或處分金融機構之債權之處理程序

本公司原則上不從事取得或處分金融機構之債權之交易,嗣後若欲從事 取得或處分金融機構之債權之交易,將提報董事會核准後再訂定其評估 及作業程序。

第十二條:取得或處分衍生性商品之處理程序

一、交易原則與方針

(一) 交易種類

- 1. 本公司從事之衍生性商品係指其價值由特定利率、金融工具價格、商品價格、匯率、價格或費率指數、信用評等或信用指數、或其他變數所衍生之交易契約(如遠期契約、選擇權、期貨、利率或匯率、交換,及上述契約之組合,或嵌入衍生性商品之組合式契約或結構型商品等)。
- 有關債券保證金交易之相關事宜,應比照本處理程序之相關規定辦理。從事附買回條件之債券交易得不適用本處理程序之規定。

(二) 經營(避險)策略

本公司原則上不從事衍生性商品交易,但如業務需要以規避營運上之風險為目的者,不在此限。

(三) 權責劃分

1. 董事會

- (1) 本公司從事衍生性商品交易,須提董事會核准後,方得為 之,董事會核准額度內,可授權董事長監督執行。
- (2)本公司依前項規定將取得或處分資產交易提報董事會討論時,應充分考量各獨立董事之意見,獨立董事如有反對意見或保留意見,應於董事會議事錄載明。
- (3) 本公司重大之衍生性商品交易,應經審計委員會全體成員 二分之一以上同意,並提董事會決議,準用第十七條第二 項及第三項規定。

2. 財務部門

- (1) 負責衍生性商品之交易與操作,惟負責交易與確認交割等 後勤作業不得互相兼任。會計單位負責交易之帳務處理、 報表製作及定期彙總報告。
- (2) 應就本公司幣別之部位及該幣別之走勢有充分之瞭解及預 測,並作成操作要領之評估,以提供決策者作成決策。
- (3) 依授權和銀行進行交易,每筆交易須經簽准後得予進行, 交易後應立即統計部位並將交易送交會計部門。
- (4) 應按月將本公司及非屬國內公開發行公司之子公司截至上 月底止從事衍生性商品交易之情形依規定格式,於每月十 日前輸入本會指定之資訊申報網站。

3. 稽核部門

負責定期稽核,監督從事衍生性商品交易之流程是否確實有效的 被遵行。

4. 績效評估

會計單位應按月比較期末評價匯率與已從事衍生性商品之約定匯率,據以計算期末未實現匯兌損益,連同當年度已實現匯兌損益 之相關資料,彙總提出報告,呈核財務部門主管。

5. 契約總額

- (1) 契約總額:避險性交易額度以不超過本公司營業所產生之 外匯風險淨部位為限。
- (2) 損失上限之訂定:避險交易目的為規避風險與鎖定外匯成本,全部或個別契約損失上限不得逾全部或個別契約金額的百分之十,當損失超過上限時,應立即報告董事長並召集相關人員決議是否結清持有部位與後續處理方式。

二、風險管理措施

(一) 信用風險管理

交易的對象限定與公司往來之銀行,並能提供專業資訊為原則。

(二) 市場風險管理

- 1. 財務部應隨時核對交易總額是否符合本程序規定限額。
- 財務部應對市價評估,並注意未來市場價格波動對所持部位可能之損益影響。

(三) 流動性風險管理

財務部應遵守授權額度之規定,並注意公司之現金流量,以確保交割時有足夠之現金給付。交易之衍生性金融商品種類必需具備相當之市場流動性,以及往來金融機構必需有充分的設備、資訊及交易能力,並能在任何市場進行交易。

(四) 現金流量風險管理

授權財務部門交易人員遵照授權額度及各項條件要求,平時應注意公司外幣現金流量,以確保交割時有足夠的現金支付。

(五) 作業風險管理

- 1. 確實遵循公司授權額度、作業流程及納入內部稽核,以避免作業風險。
- 2. 衍生性商品之交易人員及確認、交割等作業人員不得互相兼 任。
- 風險之衡量、監督與控制人員應與前款人員分屬不同部門,並 應向董事會或向不負交易或部位決策責任之高階主管人員報 告。

(六) 商品風險管理

財務部及交易之銀行,應對所交易之金融商品具備完整及正確的專業知識,並要求銀行充分揭露風險,以避免誤用金融商品導致損失。

(七) 法律風險管理

衍生性金融商品交易和銀行簽署文件,必須經過法務顧問的審核後, 才能正式簽署,以避免法律上的風險。

三、內部稽核制度

- (一)內部稽核人員應定期瞭解衍生性商品交易內部控制之允當性,並按月查核交易部門對從事衍生性商品交易處理程序之遵守情形並分析交易循環,作成稽核報告,如發現重大違規情事,應以書面通知審計委員會。
- (二)內部稽核人員應於次年二月底前將稽核報告併同內部稽核作業年 度查核情形依證期會規定申報,且至遲於次年五月底前將異常事項 改善情形,依證期會規定申報備查。

四、定期評估方式

- (一)董事會應授權高階主管人員定期監督與評估從事衍生性商品交易 是否確實依公司所定之交易程序辦理,及所承擔風險是否在容許承 作範圍內、市價評估報告有異常情形時(如持有部位已逾損失受限) 時,應立即向董事會報告,並採因應之措施。
- (二)衍生性商品交易所持有之部位至少每週應評估一次,惟若為業務需要辦理之避險性交易至少每月應評估二次,其評估報告應呈送董事會授權之高階主管人員。

五、從事衍生性商品交易時,董事會之監督管理原則

- (一)董事會應指定高階主管人員隨時注意衍生性商品交易風險之監督 與控制,其管理原則如下:
 - 1. 定期評估目前使用之風險管理措施是否適當並確實依本準則及 公司所定之從事衍生性商品交易處理程序辦理。
 - 監督交易及損益情形,發現有異常情事時,應採取必要之因應措施,並立即向董事會報告,董事會應有獨立董事出席並表示意見。
- (二)定期評估從事衍生性商品交易之績效是否符合既定之經營策略及 承擔之風險是否在公司容許承受之範圍。
- (三)本公司從事衍生性商品交易時,依所定從事衍生性商品交易處理 程序規定授權相關人員辦理者,事後應提報最近期董事會。

本公司從事衍生性商品交易時,應建立備查簿,就從事衍生性商品交易之種類、金額、董事會通過日期及依本條第四項第(二)款、第五項第(一)第(二)款應審慎評估之事項,詳予登載於備查簿備查。

第十三條:辦理合併、分割、收購或股份受讓之處理程序

一、評估及作業程序

- (一) 辦理合併、分割、收購或股份受讓時宜委請律師、會計師及承 銷商等共同研議法定程序預計時間表,且組織專案小組依照法 定程序執行之。並於召開公司董事會決議前,委請會計師、律 師或證券承銷商就換股比例、收購價格或配發股東之現金或其 他財產之合理性表示意見,提報董事會討論通過。但本公司合 併其直接或間接持有百分之百已發行股份或資本總額之子公 司,或其直接或間接持有百分之百已發行股份或資本總額之子 公司間之合併,得免取得前開專家出具之合理性意見。
- (二)應將合併、分割或收購重要約定內容及相關事項,於股東會開會前製作致股東之公開文件,併本條第一項第(一)款之專家意見及股東會之開會通知一併交付股東,以作為是否同意該合併、

分割或收購案之參考。但依其他法律規定得免召開股東會決議 合併、分割或收購事項者,不在此限。另外,參與合併、分割 或收購之公司,任一方之股東會,因出席人數、表決權不足或 其他法律限制,致無法召開、決議,或議案遭股東會否決,參 與合併、分割或收購之公司應立即對外公開說明發生原因、後 續處理作業及預計召開股東會之日期。

二、其他應行注意事項

- (一)董事會日期:參與合併、分割或收購之公司除其他法律另有規 定或有特殊因素事先報經主管機關同意者外,應於同一天召開 董事會及股東會,決議合併、分割或收購相關事項。參與股份 受讓之公司除其他法律另有規定或有特殊因素事先報經主管 機關同意者外,應於同一天召開董事會。
- (二)事前保密承諾:所有參與或知悉公司合併、分割、收購或股份 受讓計畫之人,應出具書面保密承諾,在訊息公開前,不得將 計畫之內容對外洩露,亦不得自行或利用他人名義買賣與合併、 分割、收購或股份受讓案相關之所有公司之股票及其他具有股 權性質之有價證券。
- (三) 換股比例或收購價格之訂定與變更原則:參與合併、分割、收購或股份受讓之公司應於雙方董事會前委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見 並提報股東會。 換股比例或收購價格原則上不得任意變更,但於契約中訂定得變更之條件,並對外公開揭露者,不在此限。換股比例或收購價格得變更條件如下:
 - 1. 辦理現金增資、發行轉換公司債、無償配股、發行附認股權公司債、附認股權特別股、認股權憑證及其他具有股權性質之有價證券。
 - 2. 處分公司重大資產等影響公司財務業務之行為。
 - 3. 發生重大災害、技術重大變革等影響公司股東權益或證券價格情事。
 - 4. 參與合併、分割、收購或股份受讓之公司任一方依法買回庫 藏股之調整。
 - 5. 參與合併、分割、收購或股份受讓之主體或家數發生增減變 動。
 - 6. 已於契約中訂定得變更之其他條件,並已對外公開揭露者。
- (四)契約應載內容:合併、分割、收購或股份受讓公司之契約除依公司法第三百一十七之一條及企業併購法第二十二條規定外,並應載明下列事項。
 - 違約之處理。
 - 2. 因合併而消滅或被分割之公司前已發行具有股權性質有價 證券或已買回之庫藏股之處理原則。
 - 3. 參與公司於計算換股比例基準日後,得依法買回庫藏股之數量及其處理原則。
 - 4. 參與主體或家數發生增減變動之處理方式。
 - 5. 預計計畫執行進度、預計完成日程。

- 6. 計畫逾期未完成時,依法應召開公司股東會之預定召開日期 等相關處理程序。
- (五)參與合併、分割、收購或股份受讓之公司家數異動時:參與合併、分割、收購或股份受讓之公司任何一方於資訊對外公開後,如擬再與其他公司進行合併、分割、收購或股份受讓,除參與家數減少,且股東會已決議並授權董事會得變更權限者,參與公司得免召開股東會重行決議外,原合併、分割、收購或股份受讓案中,已進行完成之程序或法律行為,應由所有參與公司重行為之。
- (六) 參與合併、分割、收購或股份受讓之公司有非屬公開發行公司 者,本公司應與其簽訂協議,並依本條第二項(一)款召開董事 會日期、第(二)款事前保密承諾、第(五)款參與合併、分割、收 購或股份受讓之公司家數異動之規定辦理。
- (七) 參與合併、分割、收購或股份受讓之上市或股票在證券商營業 處所買賣之公司,應將下列資料作成完整書面紀錄,並保存五 年,備供查核:
 - 1. 人計畫或計畫執行之人,其職稱、姓名、身分證字號(如為 外國人則為護照號碼)。員基本資料:包括消息公開前所有 參與合併、分割、收購或股份受讓
 - 2. 重要事項日期:包括簽訂意向書或備忘錄、委託財務或法律 顧問、簽訂契約及公司董事會等日期。
 - 3. 重要書件及議事錄:包括合併、分割、收購或股份受讓計畫, 意向書或備忘錄、重要契約及董事會議事錄等書件。
- (八)參與合併、分割、收購或股份受讓之臺灣上市或股票在證券商營業處所買賣之公司,應於董事會決議通過之即日起算二日內,將前項第一款及第二款資料,依規定格式以網際網路資訊系統申報臺灣主管機關備查。
- (九) 參與合併、分割、收購或股份受讓之公司有非屬臺灣上市或股票在證券商營業處所買賣之公司者,臺灣上市或股票在證券商營業處所買賣之公司應與其簽訂協定,並依第七項及第八項規定辦理。

第十四條:資訊公開揭露程序

- 一、應公告申報項目及公告申報標準
 - (一)向關係人取得或處分不動產或其使用權資產,或與關係人為取得或處分不動產外或其使用權資產之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上。但買賣國內公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金,不在此限。
 - (二) 進行合併、分割、收購或股份受讓。
 - (三)從事衍生性商品交易損失達所定處理程序規定之全部或個別 契約損失上限金額。
 - (四)取得或處分之資產種類屬供營業使用之設備或其使用權資產, 且其交易對象非為關係人,交易金額並達下列規定之一:
 - 1. 實收資本額未達新臺幣一百億元時,交易金額達新臺幣五億

元以上。

- 2. 實收資本額達新臺幣一百億元以上時,交易金額達新臺幣十 億元以上。
- (五) 以自地委建、租地委建、合建分屋、合建分成、合建分售方式 取得不動產,且其交易對象非為關係人,公司預計投入之交易 金額達新臺幣五億元以上。
- (六)除前五款以外之資產交易、金融機構處分債權或從事大陸地區 投資,其交易金額達公司實收資本額百分之二十或新臺幣三億 元以上者。但下列情形不在此限:
 - 1. 買賣國內公債。
 - 2. 以投資為專業者,於海內外證券交易所或證券商營業處所所為之有價證券買賣,或於國內初級市場認購及依規定認購募集發行之普通公司債及未涉及股權之一般金融債券(不含次順位債券),或申購或買回證券投資信託基金或期貨信託基金,或證券商因承銷業務需要、擔任興櫃公司輔導推薦證券商依財團法人中華民國證券櫃檯買賣中心規定認購之有價證券。
 - 3. 買賣附買回、賣回條件之債券、申購或買回國內證券投資信 託事業發行之貨幣市場基金。

前述交易金額之計算方式如下,且所稱一年內係以本次交易事實發生之日為基準,往前追溯推算一年,已依規定公告部分免再計入。

- 1. 每筆交易金額。
- 2. 一年內累積與同一相對人取得或處分同一性質標的交易之 金額。
- 3. 一年內累積取得或處分(取得、處分分別累積)同一開發計畫 不動產或其使用權資產之金額。
- 4. 一年內累積取得或處分(取得、處分分別累積)同一有價證券 之金額。

二、辦理公告及申報之時限

本公司取得或處分資產,具有本條第一項應公告項目且交易金額達 本條應公告申報標準者,應於事實發生之即日起算二日內辦理公告 申報。

三、公告申報程序

- (一) 本公司應將相關資訊於主管機關指定網站辦理公告申報。
- (二)本公司應按月將本公司及其非屬中華民國境內公開發行公司 之子公司截至上月底止從事衍生性商品交易之情形依規定格 式,於每月十日前輸入主管機關指定之資訊申報網站。
- (三)本公司依規定應公告項目如於公告時有錯誤或缺漏而應予補 正時,應於知悉之即日起算二日內將全部項目重行公告申報。
- (四)本公司取得或處分資產,應將相關契約、議事錄、備查簿、估價報告、會計師、律師或證券承銷商之意見書備置於公司,除其他法律另有規定者外,至少保存五年。
- (五)本公司依前條規定公告申報之交易後,有下列情形之一者,應 於事實發生之即日起算二日內將相關資訊於主管機關指定網

站辦理公告申報:

- 1. 原交易簽訂之相關契約有變更、終止或解除情事。
- 2. 合併、分割、收購或股份受讓未依契約預定日程完成。
- 3. 原公告申報內容有變更。

第十五條:本公司之子公司應依下列規定辦理

- 一、子公司亦應依「公開發行公司取得或處分資產處理準則」有關規定 訂定並執行「取得或處分資產處理程序」。
- 二、子公司取得或處份資產時,亦應依本公司規定辦理。
- 三、子公司非屬公開發行公司者,取得或處分資產達證期會所訂公告申報標準者,本公司亦代子公司辦理公告申報事宜。
- 四、子公司之公告申報標準有關時收資本額或總資產規定,係以本公司之實收資本額或總資產為準。

第十六條:罰則

本公司員工承辦取得與處分資產違反本處理程序規定者,依照本公司人事管理規章定期提報考核,依其情節輕重處罰。

第十七條:實施與修訂

本公司『取得或處分資產處理程序』經董事會通過後,並提報股東會同意,修正時亦同。

本公司若已依證券交易法規定設置獨立董事,依前項規定將取得或處分 資產處理程序提報董事會討論時,應充分考量各獨立董事之意見,獨立 董事如有反對意見或保留意見,應於董事會議事錄載明。

本公司若依證券交易法規定設置審計委員會,訂定或修正取得或處分資產處理程序,應經審計委員會全體成員二分之一以上同意,並提董事會決議。前項如未經審計委員會全體成員二分之一以上同意者,得由全體董事三分之二以上同意行之,並應於董事會議事錄載明審計委員會之決議。

第三項所稱審計委員會全體成員及前項所稱全體董事,以實際在任者計 算之。

第十八條:特別規定

本公司不得放棄對昇達通訊(香港)有限公司(以下簡稱昇達通訊)未來各年度之增資;昇達通訊不得放棄對昆山昕芮特電子科技有限公司未來各年度之增資,未來若各該公司因策略聯盟考量或其他因素,而須放棄對上開公司之增資或處分上開公司,須先經財團法人中華民國證券櫃檯買賣中心同意,復提經本公司董事會特別決議通過。

附錄三:

芮特科技股份有限公司

資金貸與及背書保證作業程序

第一條:目的

為使本公司因業務需要,辦理有關資金貸與他人及對外背書保證事項,有所遵循特訂定作業程序。

第二條: 適用範圍

背書保證包括:

- (一) 融資背書保證,係指客票貼現融資,為他公司融資之目的所為之背書或保證,及為本公司融資之目的而另開立票據予非金融事業作擔保者。
- (二) 關稅背書保證,係指本公司或他公司有關關稅事項所為之背書或保證。
- (三) 其他背書保證,係指無法歸類列入前二項之背書或保證事項。
- (四)公司提供動產或不動產為他公司借款之擔保設定質權、抵押權者,亦應依本程序規定辦理。

第三條:資金貸與及背書保證對象

(一) 資金貸與對象

依中華民國公司法第十五條規定,本公司之資金,除有下列各款情形外, 不得貸與股東或任何他人:

- 1. 與本公司有業務往來之公司或行號;前述所稱「業務往來」係指與本公司有進貨或銷貨行為者。
- 2. 與本公司有短期融通資金必要之公司或行號;係以本公司持股達百分之二十以上之公司或行號因業務需要而有短期融通資金之必要者為限。所稱「短期」,係指一年之期間。

(二) 背書保證對象

- 1. 與本公司有業務往來之公司。
- 2. 公司直接及間接持有表決權之股份超過百分之五十之公司。
- 3. 直接及間接對公司持有表決權之股份超過百分之五十之公司。
- 4. 本公司直接及間接持有表決權股份達百分之九十以上之公司間,得為 背書保證。

第四條:資金貸與及背書保證之額度

- (一)資金貸與總額及個別對象之限額
 - 1.資金貸與有業務往來公司或行號者,貸與總金額以不超過本公司淨值百分之四十為限;而個別貸與金額以不超過雙方間最近一年度業務往來金額為限且貸與總金額以不超過本公司淨值百分之四十為限。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。
 - 2.資金貸與有短期融通資金必要之公司或行號者,貸與總金額以不超過本公司淨值百分之四十為限;個別貸與金額以不超過本公司淨值百分之四十為限。
 - 3.本公司直接及間接持有表決權股份百分之百之國外公司間,或本公司 直接及間接持有表決權股份百分之百之國外公司對本公司,從事資金 貸與之限額同前款之規範,其資金貸與期間以不超過三年為限。

(二) 背書保證之額度

- 1.本公司對外背書保證之總額不得超過當期淨值百分之五十;本公司及 子公司整體對外背書保證之總額不得超過當期淨值百分之六十。
- 2.本公司對單一企業背書保證額度以不超過當期淨值百分之十為限;本公司及子公司整體對單一企業背書保證額度以不超過當期淨值百分之十為限。惟對單一聯屬公司則以不超過淨值百分之五十為限,如因業務關係從事背書保證者則不得超過最近一年度與本公司交易之總額(雙方間進貨或銷貨金額孰高者)。淨值以最近期經會計師查核簽證或核閱之財務報表所載為準。
- 3. 本公司直接及間接持有表決權股份達百分之九十以上之公司間, 背書保證額度不得超過本公司淨值之百分之十。但直接及間接持有表決權股份百分之百之公司間背書保證, 不在此限。
- (三) 本處理程序所稱之淨值,係指依證券發行人財務報告編製準則規定之資 產負債表歸屬於母公司業主之權益。

第五條:資金貸與期限及計息方式

- (一)與本公司有短期融通資金必要之公司或行號,每次資金貸與期限自放款 日起,以不超過一年或一營業週期(以較長者為準)為原則。與本公司有 業務往來之公司或行號則不在此限。
- (二)貸放資金之利息計算,係採按日計息,以每日放款餘額之和(即總積數) 先乘其年利率,再除以365為利息金額。按月計收年利率不得低於本公 司平均之銀行短期借款利率為原則。

第六條:決策及授權層級

- (一)辦理資金貸與及背書保證事項應先經董事會決議通過後為之,惟為配合時效需要,得由董事會授權董事長背書保證事項在當期淨值百分之二十以內先予決行,事後提報最近一次董事會追認之。
- (二)本公司與子公司間、或子公司相互之間之資金貸與,經提董事會決議通過後,得授權董事長對同一貸與對象於最近期財務報表淨值百分之十額度及不超過一年之期間內分次撥貸或循環動用。但本公司直接及間接持有表決權股份百分之百之公司間背書保證,不在此限。
- (三)本公司已設置獨立董事時,其為資金貸與他人或背書保證時,應充分考量各獨立董事之意見,並將其同意或反對之明確意見及反對之理由列入董事會紀錄。

第七條:資金貸與及背書保證辦理及審查程序

(一) 資金貸與

1. 申請程序

- (1) 借款者應提供基本資料及財務資料,並填具申請書,敘述資金用途,借款期間及金額後,送交本公司財務部門。
- (2) 若因業務往來關係從事資金貸與,本公司財務部經辦人員應評估 貸與金額與業務往來金額是否相當;若因短期融通資金之必要者, 應列舉得貸與資金之原因及情形,並加以徵信調查,將相關資料 及擬具之貸放條件呈報財務部單位主管及總經理後,再提報董事 會決議。

2. 徵信調查

- (1) 初次借款者,借款人應提供基本資料及財務資料,以便辦理徵信工作。
- (2) 若屬繼續借款者,原則上於提出續借時重新辦理徵信調查,如為 重大或緊急事件,則視實際需要隨時辦理。
- (3) 若借款人財務狀況良好,且年度財務報表已委請會計師辦妥融資 簽證,則得沿用尚未超過一年之調查報告,併同該期之會計師查 核簽證報告,以作為貸放之參考。
- (4) 本公司對借款人作徵信調查時,亦應一併評估資金貸與對本公司 之營運風險、財務狀況及股東權益之影響。

3. 貸款核定及通知

- (1) 經徵信調查及評估後,董事會決議不擬貸放案件,經辦人員應將 婉拒理由儘速回覆借款人。
- (2) 經徵信調查及評估後,董事會決議同意貸放案件,經辦人員應儘 速函告借款人,詳述本公司放款條件,包括額度、期限、利率、 擔保品及保證人等,請借款人於期限內辦妥簽約手續。

4. 簽約對保

- (1) 貸放案件應由經辦人員擬定約據條款,經主管人員審核後再辦理 簽約手續。
- (2) 約據內容應與核定之借款條件相符,借款人及連帶保證人於約據 上簽章後,應由經辦人員辦妥對保手續。
- 5. 擔保品價值評估及權利設定 貸放案件如有擔保品者,借款人應提供擔保品,並辦妥質權或抵押權 設定手續,本公司亦需評估擔保品價值,以確保本公司債權。
- 6. 已貸與金額之後續控管措施逾期債權處理程序
 - (1) 撥款:貸放條件經核准並經借款人簽妥合約,辦妥擔保品質(抵) 押設定登記等,全部手續核對無誤後,即可撥款。
 - (2) 還款:貸款撥放後,應經常注意借款人及保證人之財務、業務以及信用狀況等,如有提供擔保品者,並應注意其擔保價值有無變動情形,在放款到期前,應通知借款人屆期清償本息。
 - ① 借款人於貸款到期償還借款時,應先計算應付之利息,連同本金一併清償後,始得將本票、借據等償債憑證註銷發還借款人。
 - ② 如借款人申請塗銷抵押權時,應先查明有無借款餘額後,以 決定是否同意辦理抵押塗銷。

7. 展期

借款人於貸放案到期前,如有需要,應於借款到期日前申請展期續約, 本公司提報董事會決議通過後,重新辦理相關手續。

(二) 背書保證

1. 被背書保證企業需使用額度內之背書保證金額時,應提供基本資料及 財務資料,並填具申請書向本公司財務部提出申請,財務部應詳加評 估。評估項目包括其必要性及合理性、因業務往來關係從事背書保證, 其背書保證金額與業務往來金額是否相當、對本公司之營運風險、財 務狀況及股東權益之影響,以及是否應取得擔保品及擔保品之價值評 估等。

- 2. 本公司財務部經辦人員將前項相關資料及評估結果彙整,若辦理背書保證當時之累計餘額尚未超過當期淨值百分之十五,則呈請董事長裁示後辦理,嗣後提報次一董事會追認;若背書保證累計餘額已超過當期淨值百分之十五,則送董事會核定,並依據董事會決議辦理。
- 3. 財務部所建立之備查簿,應就背書保證對象、金額、董事會通過或董事長決行日期、背書保證日期、依本規定應審慎評估之事項、擔保品內容及其評估價值以及解除背書保證責任之條件與日期等,詳予登載備查。
- 4. 被背書保證企業還款時,應將還款之資料照會本公司,以便解除本公司保證之責任,並登載於備查簿上。
- 5. 財務部應依財務會計準則第九號之規定,定期評估並認列背書保證之 或有損失且於財務報告中適當揭露背書保證資訊,並提供簽證會計師 相關資料,以供會計師採行必要查核程序,出具允當之查核報告。

第八條:資金貸與案件之登記與保管

- (一)公司辦理資金貸與事項,應建立備查簿,就資金貸與之對象、金額、董事會通過日期、資金貸放日期及依本作業程序應審慎評估之事項詳予登載備查。
- (二)貸放案件經辦人員對本身經辦之案件,於撥貸後,應將約據、本票等債權憑證、以及擔保品證件、往來文件,依序整理後,裝入保管品袋,並於袋上註明保管品內容及客戶名稱後,呈請財務部單位主管檢驗,俟檢驗無誤即行密封,雙方並於備查簿簽名或蓋章後保管。

第九條:保證印鑑章保管及程序

背書保證之專用印鑑章為向經濟部申請登記之公司印章,該印章應由董事會同意之專人保管,變更時亦同;辦理背書保證時應依公司規定作業程序使得用印或簽發票據;本公司若對國外公司為保證行為時,公司所出具保證函應由董事會授權之人簽署。

第十條:辦理資金貸與及背書保證應注意事項

(一) 資金貸與

- 1. 本公司將公司資金貸與他人前,應審慎評估是否符合本作業程序之規 定,併同評估結果提董事會決議後辦理,不得授權其他人決定。
- 2. 本公司因情事變更,致貸與對象不符合本作業程序規定或餘額超限時, 稽核單位應督促財務部訂定改善計劃,將相關改善計畫送審計委員會, 並依計書時程完成改善。
- 3. 承辦人員應於每月十日以前編制上月份資金貸與其他公司明細表,逐級呈請核閱。

(二) 背書保證

1. 本公司因情事變更,致背書保證對象不符合本作業程序規定或背書保證金額因據以計算限額之基礎變動致超過本作業程序所訂額度時,稽核單位應督促財務部對於該對象所背書保證之金額或超限部份應於合約所訂期限屆滿時或訂定於一定期限內全部消除,將相關改善計畫送審計委員會及報告於董事會,並依計書時程完成改善。

- 2. 本公司辦理背書保證因業務需要,而有超過本辦法所訂額度之必要且符合本辦法所訂條件者,應經董事會同意並由半數以上之董事對公司超限可能產生之損失具名聯保,並修正本程序,報經股東會追認之;股東會不同意時,應訂定計畫於一定期限內銷除超限部分。本公司已設置獨立董事者,於前項董事會討論時,應充分考量各獨立董事之意見,並將其同意或反對之明確意見及反對之理由列入董事會紀錄。
- (三)本公司之內部稽核人員應至少每季稽核資金貸與他人及背書保證作業程序及其執行情形,並作成書面紀錄,如發現重大違規情事,應即以書面通知審計委員會。

第十一條:對子公司資金貸與他人及背書保證之控管程序

- (五)本公司之子公司若擬將資金貸與他人及擬為他人背書保證者,應命該子公司訂定本作業程序,並應依所定作業程序辦理;惟淨值係以子公司淨值為計算基準。本公司直接及間接持有表決權股份達百分之九十以上之子公司間為背書保證前,應提報本公司董事會決議後始得辦理之。
- (六) 子公司應於每月十日(不含)以前編制上月份為資金貸與他人及背書保證明細表,並呈閱本公司。
- (七)子公司內部稽核人員應至少每季稽核資金貸與他人及背書保證作業程序及其執行情形,並作成書面紀錄,如發現重大違規情事,應立即以書面通知本公司稽核單位,本公司稽核單位應將書面資料送交審計委員會。
- (八)本公司稽核人員依年度稽核計劃至子公司進行查核時,應一併了解子公司資金貸與他人及為他人背書保證作業程序執行情形,若發現有缺失事項應持續追蹤其改善情形,並作成追蹤報告呈報總經理。

第十二條:公告申報

- (一)本公司應於每月十日前將本公司及子公司上月份資金貸與他人及背書保證餘額公告申報,本處理程序所稱事實發生日,係指交易簽約日、付款日、董事會決議日或其他足資確定資金貸與或背書保證交易對象及交易金額之日等日期孰前者。
- (二)本公司資金貸與他人及背書保證達下列標準之一者,應於事實發生日 之即日起算二日內公告申報:

◆ 資金貸與他人:

- 1. 本公司及本公司之子公司資金貸與他人之餘額達本公司最近期 財務報表淨值百分之二十以上。
- 2. 本公司及本公司之子公司對單一企業資金貸與餘額達本公司最 近期財務報表淨值百分之十以上。
- 3. 本公司及本公司之子公司新增資金貸與金額達新臺幣一千萬元 以上且達本公司最近期財務報表淨值百分之二以上。

◆ 背書保證:

- 1. 本公司及本公司之子公司背書保證餘額達本公司最近期財務報 表淨值百分之五十以上。
- 本公司及本公司之子公司對單一企業背書保證餘額達本公司最近期財務報表淨值百分之二十以上。

- 3. 本公司及本公司之子公司對單一企業背書保證餘額達新臺幣一 千萬元以上且對其背書保證、採用權益法之投資帳面金額及資金 貸與餘額合計數達本公司最近期財務報表淨值百分之三十以 上。
- 4. 本公司或本公司之子公司新增背書保證金額達新臺幣三千萬元 以上且達本公司最近期財務報表淨值百分之五以上。
- (三)本公司之子公司非屬國內公開發行公司者,該子公司資金貸與他人新增金額達新臺幣一千萬元以上且達本公司最近期財務報表淨值百分之二以上,或背書保證新增金額達新臺幣三千萬元以上且達本公司最近期財務報表淨值百分之五以上,應由本公司公告申報。
- (四)本公司應依國際會計準則評估資金貸與情形並提列適足之備抵壞帳, 並評估或認列背書保證之或有損失,且於財務報告中適當揭露有關資 訊,並提供相關資料予簽證會計師執行必要之查核程序。

第十三條:罰則

本公司之經理人及主辦人員違反本作業程序時,依照本公司人事管理辦法提報,依其情節輕重處罰。

第十四條:對淨值低於實收資本額二分之一之子公司背書保證之相關管控措施 本公司背書保證對象若為淨值低於實收資本額二分之一之子公司時,依本 公司「內部控制制度」辦理之。 若子公司股票無面額或每股面額非屬新臺幣十元者,實收資本額之計算, 以股本加計資本公積-發行溢價之合計數為之。

第十五條:實施與修訂

本程序經審計委員會全體二分之一以上同意,並提董事會決議後,應提報 股東會同意,如有董事表示異議且有紀錄或書面聲明者,本公司應將其異 議併送審計委員會及提報股東會討論,修正時亦同。

如未經審計委員會全體成員二分之一以上同意者,得由全體董事三分之二以上同意行之,並應於董事會議事錄載明審計委員會之決議。

另本公司已設置獨立董事時,依前項規定將本作業程序提報董事會討論時, 應充分考量各獨立董事之意見,並將其同意或反對之明確意見及反對之理 由列入董事會紀錄。

第十六條:本程序如有未盡事宜,另依相關法令之規定辦理。

附錄四:

芮特科技股份有限公司 股東會議事規則

第一條 法另依據

本公司股東會之議事規則,除上市(櫃)法令或法律另有規定者外,應依本 規則辦理。

第二條 本公司應於股東常會開會三十日前或股東臨時會開會十五日前,將股東會 開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事等各項 議案之案由及說明資料製作成電子檔傳送至公開資訊觀測站。並於股東常 會開會二十一日前或股東臨時會開會十五日前,將股東會議事手冊及會議 補充資料,製作成電子檔傳送至公開資訊觀測站。股東常會開會十五日前, 備妥當次股東會議事手冊及會議補充資料,供股東隨時索閱,並陳列於本 公司及本公司所委任之專業股務代理機構,且應於股東會現場發放。 通知及公告應載明召集事由;其通知經相對人同意者,得以電子方式為之。 選任或解任董事、變更章程、減資或依本公司章程第二十四條第一項規定 強制買回本公司股份並予銷除、申請停止公開發行、解除董事競業禁止之 義務或許可董事從事競業行為、依本公司章程進行盈餘轉增資或公積轉增 資、公司解散、合併、分割或公司法第一百八十五條第一項各款、證券交 易法第二十六條之一、第四十三條之六之事項應在召集事由中列舉,並説 明其主要內容,不得以臨時動議提出。其主要內容得置於中華民國證券主 管機關或本公司指定之網站,並應將其網址載明於召集通知。

股東會召集事由已載明全面改選董事,並載明就任日期,該次股東會改選完成後,同次會議不得再以臨時動議或其他方式變更其就任日期。

持有已發行股份總數百分之一以上股份之股東,得以書面或電子受理方式向本公司提出股東常會議案,以一項為限,提案超過一項者,均不列入議案。另股東所提議案除有公司法第一百七十二條之一第四項各款情形之一外,董事會應予列為議案。惟所提議案係為敦促本公司增進公共利益或善盡社會責任之建議,縱有台灣公司法第一百七十二條之一第四項各款所定情形者,董事會仍得列入議案。

本公司應於股東常會召開前之停止股票過戶日前公告受理股東之提案、書 面或電子受理方式、受理處所及受理期間;其受理期間不得少於十日。 提案股東應親自或委託他人出席股東常會,並參與該項議案討論。

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

第三條 股東得於每次股東會,出具本公司印發之委託書,載明授權範圍,委託代理人,出席股東會。一股東以出具一委託書,並以委託一人為限,應於股東會開會五日前送達本公司,委託書有重複時,以最先送達者為準。但聲明撤銷前委託者,不在此限。

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

- 第四條 股東會召開之地點,應於本公司所在地或便利股東出席且適合股東會召開之地點為之,會議開始時間不得早於上午九時或晚於下午三時,召開之地點及時間,應充分考量獨立董事之意見。
- 第五條 本公司應設簽名簿供出席股東本人或股東所委託之代理人(以下稱為股東) 簽到,或由出席股東繳交簽到卡以代簽到,出席股數依簽名簿或繳交之簽 到卡計算之。

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

股東應憑出席證、出席簽到卡或其他出席證件出席股東會,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携帶身分證明文件,以備核對。

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

第六條 股東會如由董事會召集者,其主席由董事長擔任之,董事長請假或因故不 能行使職權時,由董事長指定董事一人代理之;董事長未指定代理人者, 由董事互推一人代理之。

股東會如由董事會以外之其他有召集權人召集者,其主席由該召集權人擔任之,召集權人有二人以上時,應互推一人擔任之。

本公司得指派所委任之律師、會計師或相關人員列席股東會。

- 第七條 股東會之開會過程應全程錄音或錄影,並至少保存一年。但經股東依公司 法第一百八十九條提起訴訟者,應保存至訴訟終結為止。
- 第八條 股東會之出席,應以股份為計算基準。出席股數依簽名簿或繳交之簽到卡,加計以書面或電子方式行使表決權之股數計算之。 已屆開會時間,主席應即宣布開會,惟未有代表已發行股份總數過半數之股東出席時,主席得宣布延後開會,其延後次數以二次為限,延後時間合計不得超過一小時。延後二次仍未有代表已發行股份總數過半數之股東出席時,由主席宣布流會。
- 第九條 股東會如由董事會召集者,其議程由董事會訂定之,相關議案(包括臨時 動議及原議案修正)均應採逐案票決,會議應依排定之議程進行,非經 股東會決議不得變更之。

股東會如由董事會以外之其他有召集權人召集者,準用前項之規定。

前二項排定之議程於議事(含臨時動議)未終結前,非經決議,主席不得逕行宣布散會。主席違反議事規則,宣布散會者,董事會其他成員應迅速協助出席股東依法定程序,以出席股東表決權過半數之同意推選一人擔任主席,繼續開會。

會議散會後,股東不得另推選主席於原址或另覓場所續行開會。

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

第十條 出席股東發言前,須先填具發言條載明發言要旨、股東戶號 (或出席證編號)及戶名,由主席定其發言順序。

出席股東僅提發言條而未發言者,視為未發言;發言內容與發言條記載 不符者,以發言內容為準。

同一議案每一股東發言,非經主席之同意不得超過兩次,每次不得超過

五分鐘。惟股東發言違反前項規定或超出議題範圍者,主席得制止其發 言。

出席股東發言時,其他股東除經徵得主席及發言股東同意外,不得發言 干擾,違反者主席應予制止。

法人股東指派二人以上之代表出席股東會時,同一議案僅得推由一人發言。

出席股東發言後,主席得親自或指定相關人員答覆。

第十一條 股東會之出席及表決,應以股份為計算基準。

股東會之決議,對無表決權股東之股份數,不算入已發行股份之總數。 股東對於會議之事項,有自身利害關係致有害於本公司利益之虞時,不 得加入表決,並不得代理他股東行使其表決權。

前項不得行使表決權之股份數,不算入已出席股東之表決權數。

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

第十二條 本公司股東除法令或本公司章程另有規定無表決權者外,每股有一表決權。

本公司召開股東會時,得採行以書面或電子方式行使其表決權;其以書面或電子方式行使表決權時,其行使方法應載明於股東會召集通知。除本公司章程另有規定外,以書面或電子方式行使表決權之股東,視為親自出席股東會。但就該次股東會之臨時動議及原議案之修正,視為棄權。前項以書面或電子方式行使表決權者,其意思表示應於股東會開會二日前送達公司,意思表示有重複時,以最先送達者為準。但聲明撤銷前意思表示者,不在此限。

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

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

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

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

議案表決之監票及計票人員,由主席指定之,但監票人員應具有股東身分。計票應於股東會場內公開為之,表決之結果,應當場報告,並作成紀錄。

第十三條 股東會有選舉董事時,應依本公司所訂相關選任規範辦理,並應當場宣布選舉結果,包含當選董事之名單與其當選權數。

前項選舉事項之選舉票,應由監票員密封簽字後,妥善保管,並至少保存一年。但經股東依公司法第一百八十九條提起訴訟者,應保存至訴訟終結為止。

第十四條 股東會之議決事項,應作成議事錄,由主席簽名或蓋章,並於會後二十 日內,將議事錄分發各股東。議事錄之製作及分發,得以電子方式為之。 本公司前項議事錄之分發,得以公告方式為之。

> 議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事 經過之要領及表決結果(包含統計之權數)記載之,有選舉董事時,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。

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

第十五條 徵求人徵得之股數及受託代理人代理之股數,本公司應於股東會開會當日,依規定格式編造之統計表,於股東會場內為明確之揭示。 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(財團法人中華民國證券櫃檯買賣中心)規定之重大訊息者,本公司應於規定時間內,將內容傳輸至主管機關指定申報網站。

第十六條 辦理股東會之會務人員應佩戴識別證或臂章。

主席得指揮糾察員或保全人員協助維持會場秩序。

糾察員或保全人員在場協助維持秩序時,應佩戴「糾察員」字樣臂章或 識別證。

會場備有擴音設備者,股東非以本公司配置之設備發言時,主席得制止 之。

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

第十七條 會議進行時,主席得酌定時間宣布休息,發生不可抗拒之情事時,主席 得裁定暫時停止會議,並視情況宣布續行開會之時間。

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

股東會得依公司法第一百八十二條之規定,決議在五日內延期或續行集會。

第十八條 本規則經股東會通過後施行,修正時亦同。

附錄五: 全體董事持股情形

職稱	姓名	停止過戶日:2022 年 4 月 16 日
		股 數
董事長	UMT Holdings (Samoa) Limited 代表人:陳淑敏	16,069,978
董事	吳東義	0
董事	蔣孝彦	1,063,858
董事	邱健智	0
獨立董事	吳文瑜	0
獨立董事	李一平	0
獨立董事	陳一平	46,990
董事合計股數		17,180,826
全體董事法定最低應持有股數		3,601,231

說明:

- 1 2022年4月16日已發行總股數:30,015,382股。
- 2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。