

# 一一五年 股東常會 議事手冊



開會時間：中華民國115年5月25日(一)上午九時整

開會地點：新北市板橋區萬板路101號4樓

(台灣文創訓練中心新北板橋館B402、B403教室)

召開方式：視訊輔助股東會(召開實體股東會並以視訊輔助)

視訊會議平台：臺灣集中保管結算所/股東e服務平台

(網址：<https://stockservices.tdcc.com.tw>)

公司網址：<https://www.jb-group.com.tw>

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# 英屬開曼群島商竣邦國際股份有限公司

## 一一五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

# 英屬開曼群島商竣邦國際股份有限公司

## 一一五年股東常會議程

開會時間：中華民國115年5月25日(星期一)上午九時整

開會地點：新北市板橋區萬板路101號4樓

(台灣文創訓練中心新北板橋館B402、B403教室)

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(網址：<https://stockservices.tdcc.com.tw>)

### 一、宣布開會

### 二、主席致詞

### 三、報告事項

(一)2025年度營業報告書。

(二)審計委員會查核報告。

(三)2025年度員工酬勞及董事酬勞分派情形報告。

(四)2025年度盈餘分派現金股利情形報告。

(五)2025年度董事領取之酬金報告。

(六)2025年度關係人交易報告。

(七)2025年度發行中華民國境內第一次無擔保轉換公司債報告。

### 四、承認事項

(一)2025年度營業報告書及合併財務報表案。

(二)2025年度盈餘分派案。

### 五、討論事項

(一)修訂「公司章程」部分條文案。

### 六、臨時動議

### 七、散會

## 報告事項

### 第一案

案由：2025年度營業報告書。

說明：本公司2025年度營業報告書，請參閱附錄（一）。

### 第二案

案由：審計委員會查核報告。

說明：1、本公司2025年度決算表冊，業經董事會決議通過及審計委員會審查完竣並出具審查報告書，其中財務報表並經勤業眾信聯合會計師事務所虞成全會計師及陳重成會計師查核簽證完竣。

2、敦請審計委員會宣讀審查報告書，請參閱附錄（二）。

### 第三案

案由：2025年度員工酬勞及董事酬勞分派情形報告。

說明：1、本公司2025年度員工酬勞及董事酬勞，業經2026年3月10日董事會決議通過。

2、本公司依公司章程第129條規定，2025年度提撥1%員工酬勞計新台幣1,560,732元，提撥2%董事酬勞計新台幣3,112,570元，全數以現金方式發放，員工酬勞發放對象包含本公司及子公司之全職員工為限。

3、前述金額與2025年度財務報表認列費用金額無差異。

4、本案俟2026年股東常會報告，並授權董事長訂定發放日及相關事宜。

### 第四案

案由：2025年度盈餘分派現金股利情形報告。

說明：1、本次盈餘分派配發普通股現金股利新台幣109,949,574元，每股配發新台幣3.5元，2025年度盈餘分派表請參閱附錄（三）。

2、嗣後如因本公司股本變動，致影響流通在外股份數量，股東配發現金比例因此發生變動時，擬授權董事長全權處理。

## 第五案

案由：2025年度董事領取之酬金報告。

說明：依本公司之公司治理實務守則規定，並使股東了解董事領取酬金之情形，本公司2025年度董事之酬金政策、酬金內容及數額情形，請參閱附錄（四）。

## 第六案

案由：2025年度關係人交易報告。

說明：為提升公司治理及保障股東權益，本公司2025年度關係人交易報告，請參閱附錄（五）。

## 第七案

案由：2025年度發行中華民國境內第一次無擔保轉換公司債報告。

說明：1、依據公司法第246條規定，報告本公司募集公司債之原因及有關事項。

2、本公司為擴充廠房設備、充實營運資金及償還銀行借款，經2025年5月9日董事會決議通過發行中華民國境內第一次無擔保轉換公司債，業經金融監督管理委員會民國114年7月3日金管證發字第11403485591號函申報生效在案，並經財團法人中華民國證券櫃檯買賣中心民國114年7月22日證櫃債字第11400058562號函同意，自民國114年7月28日起在櫃檯買賣中心上櫃買賣。

3、本公司中華民國境內第一次無擔保轉換公司債發行資料，請參閱附錄（六）。

## 承認事項

### 第一案(董事會提)

案由：2025年度營業報告書及合併財務報表案，敬請 承認。

說明：1、本公司2025年度營業報告書及合併財務報表業經董事會決議通過及審計委員會審查完竣並出具審查報告書，其中財務報表並經勤業眾信聯合會計師事務所虞成全會計師及陳重成會計師查核簽證完竣。

2、2025年度營業報告書、會計師查核報告及財務報表，請參閱附錄（一）、（七）。

3、敬請 承認。

決議：

## 第二案(董事會提)

案由：2025年度盈餘分派案，敬請 承認。

說明：1、本公司2025年度期初未分配盈餘新台幣38,919,669元，加計本年度稅後淨利新台幣151,652,070元，扣除提列百分之十法定盈餘公積新台幣15,165,207元，及提列特別盈餘公積新台幣1,361,008元後，本年度可供分配盈餘為新台幣174,045,524元，本公司擬就盈餘發放現金股利新台幣109,949,574元(每股配發現金股利新台幣3.5元)，分配後期末未分配盈餘為新台幣64,095,950元。本公司2025年度盈餘分派表，業經審計委員會查核完竣，並經董事會決議通過，請參閱附錄(三)。

2、敬請 承認。

決議：

## 討論事項

### 第一案(董事會提)

案由：修訂「公司章程」部分條文案，敬請 公決。

說明：1、為配合法令修正暨公司實務考量，擬修訂本公司章程部分條文。

2、修訂前後條文對照表，請參閱附錄(八)。

3、敬請 公決。

決議：

## 臨時動議

散會



J&B INTERNATIONAL INC.  
英屬開曼群島商竣邦國際股份有限公司  
2025 年度營業報告書

## 一、2025 年度營業計劃實施概況

### (一)營運成長與產品結構優化

本公司 2025 年度營業收入達新台幣 16.7 億元，較 2024 年度成長 29.6%，充分彰顯卓越的經營策略與強勁的市場競爭力。面對全球經濟環境變動，公司憑藉多元化產品組合，在過往以高端、季節性開發產品為主之基礎上，逐步延伸至「可規模化」之核心品項供應架構，深化既有客戶產品合作範圍，並積極拓展新客戶，2025 年度持續打入多家全球知名運動品牌供應鏈，帶動營收穩健成長與毛利結構改善。

2025 年度營業毛利率 28.0%，基本每股盈餘新台幣 5.23 元，在全體員工共同努力及成本控管優化下，營運效率持續提升，公司並維持穩健財務結構與高配息率之股利政策，以回饋全體股東。

### (二)東南亞供應鏈整合策略

本集團持續優化大陸地區供應鏈管理效率，並逐步提高越南地區銷售與在地生產比重，深化東南亞區域供應鏈佈局。為強化品牌客戶於東南亞產地之合作深度，2025 年度啟動越南織染一貫廠房建置計畫，透過自有產能建置與在地化管理，未來得以強化整體交期穩定度與品質控管能力，並分散地緣政治與貿易政策變動所帶來之營運風險。

東南亞供應鏈整合將成為未來成長之重要營運基礎，進一步提升全球供應鏈韌性與競爭優勢。

### (三)積極推動數位轉型及營運流程再造

2025 年度公司持續推動數位化基礎建設，整合 ERP 系統、產品資料庫及跨部門資訊平台，強化資料標準化與流程優化管理。

建立布料資料標準欄位與產品知識架構，並持續整合開發、業務、供應鏈數據，提升資訊透明度與即時性，縮短決策流程並降低重工成本。為後續導入 AI 產品開發平台與智慧決策系統奠定穩固基礎。

### (四)強化公司治理

本公司持續強化公司治理架構與永續發展制度，將公司治理、風險管理及 ESG 管理機制納入長期經營策略，提升董事會監督功能與經營透明度。2025 年度公司榮獲「1111 幸福企業金獎」，經制度審查、公開票選及實地評核等程序肯定，顯示公司在員工關懷、企業文化與永續治理方面之持續投入與成果。公司將持續深化治理架構與永續管理制度，提升企業長期競爭力與股東價值。

## 二、2025 年度營業計劃實施成果及預算執行情形

本公司 2025 年度營業收入淨額為新台幣 1,670,531 仟元，較 2024 年度增加 381,668 仟元，增幅 29.6%；營業毛利方面，2025 年度為新台幣 467,716 仟元，較 2024 年度增加 131,233 仟元，增幅 39.0%；營業利益方面，2025 年度為新台幣 185,112 仟元，較 2024 年度增加 92,877 仟元，增幅 100.7%；本期淨利方面，2025 年度為新台幣 151,652 仟元，較 2024 年度增加 63,859 仟元，增幅 72.7%，2025 年度稅後每股盈餘為 5.23 元。

預算執行情形：依「公開發行公司公開財務預測資訊處理準則」規定，本公司未公開 2025 年度財務預測，故無需揭露預算達成情形。

## 三、財務收支及獲利能力分析

單位：新台幣仟元

項目/年度		2025 年度	2024 年度
財務收支	營業收入	1,670,531	1,288,863
	營業毛利	467,716	336,483
	營業利益	185,112	92,235
	稅後淨利	151,652	87,793
獲利能力	資產報酬率(%)	13.81	10.23
	股東權益報酬率(%)	21.10	15.75
	營業利益占實收資本額比率(%)	58.93	33.35
	稅前純益占實收資本額比率(%)	60.20	41.16
	純益率(%)	9.08	6.81
	基本每股盈餘(元)	5.23	3.19

## 四、2026 年度營業計劃說明

2026 年度，公司將在核心優勢「掌握產業趨勢與客戶需求 × 研發設計能力 × 供應鏈管理整合」基礎上，持續深化商業模式競爭力，提升營運穩定度與長期獲利品質。

### (一)服務領先商業模式確立

本公司面對品牌客戶對速度、準確度與解決方案能力之要求持續提升，公司將由傳統布料供應角色，進一步強化「產品解決方案夥伴」定位，確立服務領先之競爭模式。持續提升需求預測與提案精準度、縮短產品開發與報價週期，以及強化穩定交付與品質再現能力，深化與品牌客戶之策略合作關係，提升客戶黏著度，建立長期競爭優勢。

### (二)深化核心品項佈局與開發綠色永續產品

2026 年度公司將持續優化產品結構，在既有高端與季節性開發產品穩健成長基礎上，進一步提升規模化核心品項比重，強化營收穩定來源。因應品牌客戶對永續發展的重視及全球淨零碳排趨勢，公司將持續強化再生材料與低碳製程應用，提升綠色產品競爭力與市場滲透率。透過產品升級與品項延伸，深化與客戶之長期合作關係，並優化整體獲利結構。

### (三)供應鏈整合深化

公司將持續推動東南亞供應鏈整合與越南織染一貫廠建置，逐步提升越南產能比重與區域垂直整合能力。同時強化大陸地區供應商管理與成本控管效率，提升跨區協作與資源調度能力。透過區域分工優化與整體供應鏈調度整合，公司將有效分散地緣政治及貿易政策變動風險，建立更具韌性與彈性的全球供應鏈體系。

### (四)推動流程再造與數位化升級

2026 年度將加速推動流程再造與數位化應用，整合 ERP 系統、產品資料庫及營運數據平台，強化資料標準化與資訊整合能力。透過流程再造與數位化管理，公司將逐步由經驗導向管理轉型為數據輔助決策模式，隨著人工智慧技術加速重塑產業競爭格局，公司將持續推動數位化與 AI 應用布局，確保營運模式與全球發展趨勢同步演進，強化長期競爭力與成長動能。

英屬開曼群島商竣邦國際股份有限公司

董事長 高振芳



經理人 蕭志偉



會計主管 張兆民



附錄(二)

英屬開曼群島商竣邦國際股份有限公司

審計委員會審查報告書

茲准 董事會造送本公司民國一一四年度營業報告書、合併財務報表及盈餘分派議案等表冊，其中合併財務報表業經勤業眾信聯合會計師事務所虞成全會計師及陳重成會計師查核竣事並出具查核報告書。

上開各項表冊經本審計委員會審查認為尚無不符，爰依證券交易法第十四條之四及公司法第二百一十九條規定繕具報告，報請 鑒核。

此致

本公司一一五年股東常會

英屬開曼群島商竣邦國際股份有限公司

審計委員會召集人 蕭育仁



中 華 民 國 一 一 五 年 三 月 十 日

附錄 (三)



單位：新台幣元

項 目	金 額	
期初未分配盈餘		38,919,669
本年度稅後淨利	151,652,070	
本期稅後淨利加計本期稅後淨利以外項目計入當年度未分配盈餘之數額		151,652,070
提列法定盈餘公積10%		(15,165,207)
依法提列特別盈餘公積		(1,361,008)
本年度可供分配盈餘		174,045,524
分配項目：		
現金股利-每股配發 3.5 元		(109,949,574)
期末未分配盈餘		64,095,950

董事長：高振芳



經理人：蕭志偉



會計主管：張兆民



## 附錄（四）

### 一、2025 年度董事之酬金內容及數額情形

單位：新台幣仟元

職稱	姓名	董事酬金								A、B、C 及 D 等四項總額及占 稅後純益之比例		兼任員工領取相關酬金								A、B、C、 D、E、F 及 G 等七項總額及 占稅後純益 之比例		領取 來自 子公司 以外轉 投資 事業 或母 公司 酬金
		報酬 (A)		退職退休金 (B)		董事酬勞 (C)		業務執行費 用 (D)				薪資、獎金 及特支費等 (E)		退職退休金 (F)		員工酬勞 (G)						
		本 公 司	財 務 報 告 內 所 有 公 司	本 公 司	財 務 報 告 內 所 有 公 司	本 公 司	財 務 報 告 內 所 有 公 司	本 公 司	財 務 報 告 內 所 有 公 司	本 公 司	財 務 報 告 內 所 有 公 司	本 公 司	財 務 報 告 內 所 有 公 司	本 公 司	財 務 報 告 內 所 有 公 司	本公司		財務報告內 所有公司		本 公 司	財 務 報 告 內 所 有 公 司	
董事長	Kao's Holding Co., Ltd. 代表人： 高振芳	-	-	-	-	1,245	1,245	45	45	1,290 0.85%	1,290 0.85%	-	7,430	-	-	142	-	142	-	1,432 0.94%	8,862 5.84%	-
董事 (註 1)	Rich Climes Ltd. 代表人： 蕭志偉	-	-	-	-	295	295	25	25	320 0.21%	320 0.21%	-	-	-	-	-	-	-	-	320 0.21%	320 0.21%	-
董事 (註 1)	GROW JOINT CO., LTD. 代表人： 王景松	-	-	-	-	295	295	25	25	320 0.21%	320 0.21%	-	-	-	-	-	-	-	-	320 0.21%	320 0.21%	-
董事 (註 2)	蕭志偉	-	-	-	-	327	327	15	15	342 0.23%	342 0.23%	-	12,209	-	-	193	-	193	-	535 0.35%	12,744 8.40%	-
董事 (註 2)	王景松	-	-	-	-	327	327	20	20	347 0.23%	347 0.23%	-	1,282	-	-	-	-	-	-	347 0.23%	1,629 1.07%	-
董事	柳萬發	-	-	-	-	623	623	45	45	668 0.44%	668 0.44%	-	-	-	-	-	-	-	-	668 0.44%	668 0.44%	-

職稱	姓名	董事酬金								A、B、C及D等四項總額及占稅後純益之比例				兼任員工領取相關酬金								A、B、C、D、E、F及G等七項總額及占稅後純益之比例		領取來自子公司以外轉投資事業或母公司酬金
		報酬(A)		退職退休金(B)		董事酬勞(C)		業務執行費用(D)		本公司	財務報告內所有公司	本公司	財務報告內所有公司	薪資、獎金及特支費等(E)		退職退休金(F)		員工酬勞(G)				本公司	財務報告內所有公司	
		本公司	財務報告內所有公司	本公司	財務報告內所有公司	本公司	財務報告內所有公司	本公司	財務報告內所有公司					本公司	財務報告內所有公司	本公司	財務報告內所有公司	本公司		財務報告內所有公司				
獨立董事	蕭育仁	600	600	-	-	-	-	45	45	645 0.43%	645 0.43%	-	-	-	-	-	-	-	-	-	-	645 0.43%	645 0.43%	-
獨立董事	應純中	600	600	-	-	-	-	45	45	645 0.43%	645 0.43%	-	-	-	-	-	-	-	-	-	-	645 0.43%	645 0.43%	-
獨立董事	李國權	600	600	-	-	-	-	45	45	645 0.43%	645 0.43%	-	-	-	-	-	-	-	-	-	-	645 0.43%	645 0.43%	-
獨立董事	陳清怡	600	600	-	-	-	-	40	40	640 0.42%	640 0.42%	-	-	-	-	-	-	-	-	-	-	640 0.42%	640 0.42%	-

註1：自 2025/06/23 任期屆滿卸任。

註2：自 2025/06/23 改選就任。

## 二、酬金政策以及酬金與績效評估結果之關聯性

本公司董事酬金，依本公司章程第 85 條規定，董事執行職務之報酬，按個別董事之績效評估結果做為訂定其個別薪資報酬之參考依據，由董事會參酌同業水準決議之。另當年度公司如有獲利，依本公司章程第 129 條規定，本公司應在稅前獲利中提撥不高於百分之五(5%)作為董事酬勞。本公司依「董事會績效評估辦法」定期評估董事酬金，相關績效考核及薪資合理性均經薪資報酬委員會及董事會審核。

## 附錄（五）

### 2025年度關係人交易事項彙總報告：

#### 一、關係人之名稱及關係

(單位：新台幣仟元)

關係人名稱	與本公司之關係
Fast Fashion Viet Nam Company Limited (簡稱“Fast Fashion”)	實質關係人
高振芳	主要管理階層(為本公司董事長)
蕭志偉	主要管理階層(為本公司總經理)
王景松	實質關係人
柳萬發	實質關係人

#### 二、與關係人之間之重大交易事項

##### (一)進貨及加工費

關係人名稱	2025年度	2024年度
Fast Fashion	<u>\$ 8,547</u>	<u>\$ 4,556</u>

本公司係參酌一般市場行情向關係人進貨，付款條件與一般供應商相當。

##### (二)應付關係人款項

帳列項目	關係人名稱	2025年12月31日	2024年12月31日
應付帳款－關係人	Fast Fashion	<u>\$ 1,104</u>	<u>\$ 746</u>
其他應付款－關係人	柳萬發	<u>\$ 45</u>	<u>\$ 45</u>

流通在外之應付關係人款項餘額係未提供擔保。

### (三)取得背書保證

關係人名稱	2025年12月31日	2024年12月31日
主要管理階層		
高振芳		
被保證金額	\$ _____ -	\$ <u>167,140</u>
實際動支金額(帳列擔保銀行借款)	\$ _____ -	\$ <u>1,826</u>
蕭志偉		
被保證金額	\$ _____ -	\$ <u>131,140</u>
王景松		
被保證金額	\$ _____ -	\$ <u>36,000</u>
實際動支金額(帳列擔保銀行借款)	\$ _____ -	\$ <u>1,826</u>

### (四)出租協議

#### 營業租賃出租

本公司以營業租賃出租廠房予實質關係人 Fast Fashion，租賃期間為 8 年 11 個月，租約內容係由租賃雙方協議決定，並依租約按月收取租金及分攤之水電費。截至 2025 及 2024 年 12 月 31 日止，應收營業租賃款皆為 0 仟元，未來將收取之租賃給付總額分別為 3,809 仟元及 5,029 仟元。2025 及 2024 年度認列之租賃收入分別為 894 仟元及 943 仟元。

### (五)其他關係人交易

本公司與實質關係人柳萬發簽訂顧問合約，合約內容係由雙方協議決定，2025 及 2024 年度認列之製造費用-顧問費皆為 540 仟元。

**附錄（六）****英屬開曼群島商竣邦國際股份有限公司****轉換公司債發行資料**

公司債種類	中華民國境內第一次無擔保轉換公司債
發行日期	2025年7月28日
發行面額	每張新台幣100仟元
發行價格	新台幣100.37元(溢價發行)
發行總面額	新台幣150,000仟元
票面利率	0%
發行期間	3年期，2028年7月28日到期
轉換期間	2025年10月29日至2028年7月28日
發行時轉換價格	新台幣49元
承銷機構	台新綜合證券股份有限公司
償還方法	到期一次還本
截至2026年3月31日止 已轉換普通股股數 及未轉換金額	目前累積已轉換普通股1,488,569股； 尚有面額新台幣77,800仟元未轉換。



## 勤業眾信

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### 會計師查核報告

J&B International Inc. 公鑒：

#### 查核意見

J&B International Inc.及其子公司（竣邦集團）西元 2025 年及 2024 年 12 月 31 日之合併資產負債表，暨西元 2025 年及 2024 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表、合併現金流量表，以及合併財務報表附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，上開合併財務報表在所有重大方面係依照中華民國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，足以允當表達竣邦集團西元 2025 年及 2024 年 12 月 31 日之合併財務狀況，暨西元 2025 年及 2024 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受託查核簽證財務報表規則及審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報表之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範，與竣邦集團保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

#### 關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對竣邦集團西元 2025 年度合併財務報表之查核最為重要之事項。該等事項已於查核合併財務報表整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

茲對竣邦集團西元 2025 年度合併財務報表之關鍵查核事項敘明如下：

#### 產品銷貨收入之真實性

竣邦集團西元 2025 年度合併銷貨收入為 1,670,531 仟元，其中部分地區銷貨收入成長金額重大且其成長比率高於集團成長率之客戶，佔合併營業收入 31%，故本會計師將具有上述特徵之客戶銷貨收入真實性列為關鍵查核事項。

與收入認列有關之會計政策與攸關揭露資訊，請參閱合併財務報表附註四(十三)、二三及三六。

#### 因應之查核程序

本會計師對上述特徵之主要客戶之銷貨收入已執行主要查核程序如下：

1. 了解竣邦集團有關銷貨交易流程之相關內部控制制度及作業程序，據以設計因應對上述客戶風險之內部控制查核程序，以確認竣邦集團進行銷貨交易時之相關內部控制作業是否有效。
2. 執行本年度銷貨交易之證實性測試，自銷貨帳載紀錄選取適當樣本核至外部交易文件（貨運單、帳單（invoice）及提單等文件）並核對收款情形，以確認銷貨交易之真實性。

#### **管理階層與治理單位對合併財務報表之責任**

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

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

竣邦集團之治理單位（含審計委員會）負有監督財務報導流程之責任。

#### **會計師查核合併財務報表之責任**

本會計師查核合併財務報表之目的，係對合併財務報表整體是否存在導因於舞弊或錯誤之重大不實表達取得合理確信，並出具查核報告。合理確信係高度確信，惟依照審計準則執行之查核工作無法保證必能偵出合併財務報

表存有之重大不實表達。不實表達可能導因於舞弊或錯誤。如不實表達之個別金額或彙總數可合理預期將影響合併財務報表使用者所作之經濟決策，則被認為具有重大性。

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

1. 辨認並評估合併財務報表導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
2. 對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對竣邦集團內部控制之有效性表示意見。
3. 評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。
4. 依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使竣邦集團繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒合併財務報表使用者注意合併財務報表之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致竣邦集團不再具有繼續經營之能力。
5. 評估合併財務報表（包括相關附註）之整體表達、結構及內容，以及合併財務報表是否允當表達相關交易及事件。
6. 對於集團內組成個體之財務資訊取得足夠及適切之查核證據，以對合併財務報表表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成集團查核意見。

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

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

本會計師從與治理單位溝通之事項中，決定對竣邦集團西元 2025 年度合併財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

勤業眾信聯合會計師事務所

會計師 虞成全

虞成全



會計師 陳重成

陳重成



證券暨期貨管理委員會核准文號  
台財證六字第 0930128050 號

金融監督管理委員會核准文號  
金管證審字第 1040024195 號

西 元 2026 年 3 月 10 日



J&B International Inc. 公司  
 合併財務報表  
 西元 2025 年及 2024 年 12 月 31 日

單位：新台幣仟元

代 碼	資 產	2025年12月31日		2024年12月31日	
		金 額	%	金 額	%
	流動資產				
1100	現金及約當現金 (附註四及六)	\$ 671,326	51	\$ 472,084	51
1110	透過損益按公允價值衡量之金融資產—流動 (附註四及七)	759	-	-	-
1136	按攤銷後成本衡量之金融資產—流動 (附註四、八及三二)	-	-	4,264	1
1150	應收票據 (附註四、九及二三)	752	-	-	-
1170	應收帳款 (附註四、九及二三)	206,432	16	142,343	16
1200	其他應收款 (附註九)	12,162	1	21,749	2
130X	存貨 (附註四及十)	92,668	7	65,214	7
1410	預付款項 (附註十六)	36,265	3	40,801	4
1470	其他流動資產 (附註十六)	11,194	1	9,491	1
11XX	流動資產總計	<u>1,031,558</u>	<u>79</u>	<u>755,946</u>	<u>82</u>
	非流動資產				
1600	不動產、廠房及設備 (附註四、十二及三二)	115,773	9	121,405	13
1755	使用權資產 (附註四、十三及三二)	136,821	10	16,081	2
1760	投資性不動產 (附註四、十四及三二)	5,322	-	5,991	1
1821	其他無形資產 (附註四及十五)	9,265	1	9,115	1
1840	遞延所得稅資產 (附註四及二五)	11,992	1	7,394	1
1990	其他非流動資產 (附註十六)	2,133	-	3,297	-
15XX	非流動資產總計	<u>281,306</u>	<u>21</u>	<u>163,283</u>	<u>18</u>
1XXX	資 產 總 計	<u>\$ 1,312,864</u>	<u>100</u>	<u>\$ 919,229</u>	<u>100</u>
	負債及權益				
	流動負債				
2100	短期借款 (附註十七及三二)	\$ -	-	\$ 1,415	-
2120	透過損益按公允價值衡量之金融負債—流動 (附註四及七)	-	-	2,929	1
2130	合約負債 (附註四及二三)	38,568	3	10,419	1
2150	應付票據	-	-	196	-
2170	應付帳款	215,720	16	206,931	23
2180	應付帳款—關係人 (附註三一)	1,104	-	746	-
2200	其他應付款 (附註十九)	87,067	7	65,228	7
2220	其他應付款—關係人 (附註三一)	45	-	45	-
2230	本期所得稅負債 (附註四及二五)	24,189	2	18,774	2
2280	租賃負債—流動 (附註四及十三)	2,267	-	2,664	-
2320	一年內到期之長期負債 (附註十七及三二)	-	-	1,826	-
2399	其他流動負債 (附註十九)	555	-	440	-
21XX	流動負債總計	<u>369,515</u>	<u>28</u>	<u>311,613</u>	<u>34</u>
	非流動負債				
2530	應付公司債 (附註四及十八)	98,427	8	-	-
2550	負債準備—非流動 (附註四及二十)	1,467	-	1,448	-
2570	遞延所得稅負債 (附註四及二五)	3,557	-	3,826	1
2580	租賃負債—非流動 (附註四及十三)	365	-	2,638	-
2600	其他非流動負債 (附註十九)	973	-	1,069	-
25XX	非流動負債總計	<u>104,789</u>	<u>8</u>	<u>8,981</u>	<u>1</u>
2XXX	負債總計	<u>474,304</u>	<u>36</u>	<u>320,594</u>	<u>35</u>
	股本 (附註二二)				
3110	普通 股	<u>314,142</u>	<u>24</u>	<u>276,568</u>	<u>30</u>
3200	資本公積 (附註二二)	<u>320,210</u>	<u>24</u>	<u>194,534</u>	<u>21</u>
	保留盈餘 (附註二二)				
3310	法定盈餘公積	14,997	1	6,218	-
3320	特別盈餘公積	-	-	6,374	1
3350	未分配盈餘	<u>190,572</u>	<u>15</u>	<u>110,467</u>	<u>12</u>
3300	保留盈餘總計	<u>205,569</u>	<u>16</u>	<u>123,059</u>	<u>13</u>
3400	其他權益	( 1,361 )	-	4,474	1
3XXX	權益總計	<u>838,560</u>	<u>64</u>	<u>598,635</u>	<u>65</u>
	負債與權益總計	<u>\$ 1,312,864</u>	<u>100</u>	<u>\$ 919,229</u>	<u>100</u>

後附之附註係本合併財務報告之一部分。

董事長：高振芳



經理人：蕭志偉



會計主管：張兆民



J&B International, Inc. 及子公司

合併綜合損益表

西元 2025 年及 2024 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元，惟每股盈餘為新台幣元

代 碼	2025年度		2024年度	
	金 額	%	金 額	%
	營業收入 (附註四及二三)			
4100	\$ 1,670,531	100	\$ 1,288,863	100
	營業成本 (附註十、二四及三一)			
5110	( 1,202,815)	( 72)	( 952,380)	( 74)
5900	<u>467,716</u>	<u>28</u>	<u>336,483</u>	<u>26</u>
	營業費用 (附註二四及三一)			
6100	( 111,902)	( 7)	( 97,265)	( 8)
6200	( 151,357)	( 9)	( 120,380)	( 9)
6300	( 21,059)	( 1)	( 24,323)	( 2)
6450	<u>1,714</u>	<u>-</u>	<u>( 2,280)</u>	<u>-</u>
6000	<u>( 282,604)</u>	<u>( 17)</u>	<u>( 244,248)</u>	<u>( 19)</u>
6900	<u>185,112</u>	<u>11</u>	<u>92,235</u>	<u>7</u>
	營業外收入及支出 (附註四、二四及三一)			
7100	7,195	-	8,018	1
7010	3,297	-	4,575	-
7020	( 3,436)	-	9,815	1
7050	<u>( 3,053)</u>	<u>-</u>	<u>( 815)</u>	<u>-</u>
7000	<u>4,003</u>	<u>-</u>	<u>21,593</u>	<u>2</u>
7900	189,115	11	113,828	9
7950	<u>( 37,463)</u>	<u>( 2)</u>	<u>( 26,035)</u>	<u>( 2)</u>
8200	<u>151,652</u>	<u>9</u>	<u>87,793</u>	<u>7</u>

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代 碼		2025年度		2024年度	
		金 額	%	金 額	%
	其他綜合損益 (附註四及二二)				
	後續可能重分類至損益之項目：				
8361	國外營運機構財務報表換算之兌換差額	(\$ 5,835)	-	\$ 10,848	1
8300	本年度其他綜合損益 (稅後淨額)	(5,835)	-	10,848	1
8500	本年度綜合損益總額	\$ 145,817	9	\$ 98,641	8
	每股盈餘 (附註二六)				
	來自繼續營業單位				
9710	基 本	\$ 5.23		\$ 3.19	
9810	稀 釋	\$ 4.71		\$ 3.18	

後附之附註係本合併財務報告之一部分。

董事長：高振芳



經理人：蕭志偉



會計主管：張兆民



代碼	歸屬於本公司業主之權益	股數	股本	資本公積	保留盈餘	未分配盈餘	其他權益項目		權益總額
							國外營運機構財務報表換算之兌換差額	權益總額	
A1	2024 年 1 月 1 日餘額	27,529	\$ 275,289	\$ 189,882	\$ 3,009	\$ 1,343	\$ 52,937	(\$ 6,374)	\$ 516,086
	2023 年度盈餘指撥及分配 (附註二二)								
B1	提列法定盈餘公積	-	-	-	3,209	-	( 3,209)	-	-
B3	提列特別盈餘公積	-	-	-	-	5,031	( 5,031)	-	-
B5	本公司股東現金股利	-	-	-	-	-	( 22,023)	-	( 22,023)
D1	2024 年度淨利	-	-	-	-	-	87,793	-	87,793
D3	2024 年度其他綜合損益 (附註二二)	-	-	-	-	-	-	10,848	10,848
D5	2024 年度綜合損益總額	-	-	-	-	-	87,793	10,848	98,641
G1	員工認股權 (附註二二及二七)	128	1,279	4,652	-	-	-	-	5,931
Z1	2024 年 12 月 31 日餘額	27,657	276,568	194,534	6,218	6,374	110,467	4,474	598,635
	2024 年度盈餘指撥及分配 (附註二二)								
B1	提列法定盈餘公積	-	-	-	8,779	-	( 8,779)	-	-
B3	提列特別盈餘公積	-	-	-	-	( 6,374)	6,374	-	-
B5	本公司股東現金股利	-	-	-	-	-	( 69,142)	-	( 69,142)
C5	本公司發行可轉換公司債認列權益組成部分 (附註十八及二二)	-	-	9,036	-	-	-	-	9,036
D1	2025 年度淨利	-	-	-	-	-	151,652	-	151,652
D3	2025 年度其他綜合損益 (附註二二)	-	-	-	-	-	-	( 5,835)	( 5,835)
D5	2025 年度綜合損益總額	-	-	-	-	-	151,652	( 5,835)	145,817
E1	現金增資 (附註二二)	2,500	25,000	75,195	-	-	-	-	100,195
G1	員工認股權 (附註二二及二七)	356	3,564	10,440	-	-	-	-	14,004
II	可轉換公司債轉換 (附註十八及二二)	901	9,010	31,005	-	-	-	-	40,015
Z1	2025 年 12 月 31 日餘額	31,414	\$ 314,142	\$ 320,210	\$ 14,997	\$ -	\$ 190,572	(\$ 1,361)	\$ 838,560

後附之附註係本合併財務報告之一部分。

董事長：高振芳



經理人：蕭志偉



會計主管：張兆民



## J&amp;B International Inc. 及子公司

合併現金流量表

西元 2025 年及 2024 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代 碼		2025年度	2024年度
	營業活動之現金流量		
A10000	本年度稅前淨利	\$ 189,115	\$ 113,828
A20010	收益費損項目		
A20100	折舊費用	17,065	17,346
A20200	攤銷費用	1,564	1,479
A20300	預期信用（迴轉利益）減損損失	( 1,714)	2,280
A20400	透過損益按公允價值衡量之金融資產淨（利益）損失	( 3,625)	3,408
A20900	財務成本	3,053	815
A21200	利息收入	( 7,195)	( 8,018)
A21900	股份基礎給付酬勞成本	5,093	2,735
A22500	處分不動產、廠房及設備損失	5,369	5
A23700	存貨跌價及呆滯損失	26,682	17,167
A24100	未實現外幣兌換利益	( 12,553)	( 4,402)
A30000	營業資產及負債之淨變動數		
A31115	強制透過損益按公允價值衡量之金融資產	( 816)	705
A31130	應收票據	( 752)	-
A31150	應收帳款	( 65,395)	7,702
A31180	其他應收款	8,995	( 16,955)
A31190	其他應收款－關係人	-	83
A31200	存 貨	( 56,770)	34,371
A31230	預付款項	2,809	( 1,646)
A31240	其他流動資產	163	( 147)
A31990	其他非流動資產	( 128)	178
A32125	合約負債	28,149	( 2,876)
A32130	應付票據	( 196)	176
A32150	應付帳款	13,533	39,761
A32160	應付帳款－關係人	412	( 78)
A32180	其他應付款	20,947	16,150
A32230	其他流動負債	115	( 120)
A32990	其他非流動負債	( 96)	128
A33000	營運產生之現金流入	173,824	224,075

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代 碼		2025年度	2024年度
A33300	支付之利息	( 1,142)	( 704)
A33500	支付之所得稅	( 36,966)	( 23,584)
AAAA	營業活動之淨現金流入	<u>135,716</u>	<u>199,787</u>
	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	4,079	-
B00050	處分按攤銷後成本衡量之金融資產	-	259
B02700	取得不動產、廠房及設備	( 13,309)	( 9,483)
B02800	處分不動產、廠房及設備價款	248	1
B04500	取得購置無形資產	( 1,714)	-
B03700	存出保證金增加	( 1,888)	( 9,324)
B05350	取得使用權資產	( 121,584)	-
B07100	預付設備款增加	( 850)	( 2,549)
B07500	收取之利息	<u>7,291</u>	<u>7,909</u>
BBBB	投資活動之淨現金流出	<u>( 127,727)</u>	<u>( 13,187)</u>
	籌資活動之現金流量		
C00100	短期借款增加	20,682	10,844
C00200	短期借款減少	( 21,995)	( 43,740)
C01200	發行公司債	146,444	-
C01700	償還長期借款	( 1,826)	( 2,908)
C04020	租賃本金償還	( 2,641)	( 5,226)
C04500	發放現金股利	( 69,142)	( 22,023)
C04600	現金增資	100,195	-
C04800	員工執行認股權	<u>8,911</u>	<u>3,196</u>
CCCC	籌資活動之淨現金流入(出)	<u>180,628</u>	<u>( 59,857)</u>
DDDD	匯率變動對現金及約當現金之影響	<u>10,625</u>	<u>15,144</u>
EEEE	現金及約當現金淨增加	199,242	141,887
E00100	年初現金及約當現金餘額	<u>472,084</u>	<u>330,197</u>
E00200	年底現金及約當現金餘額	<u>\$ 671,326</u>	<u>\$ 472,084</u>

後附之附註係本合併財務報告之一部分。

董事長：高振芳



經理人：蕭志偉



會計主管：張兆民



## 附錄（八）

### 英屬開曼群島商竣邦國際股份有限公司

#### 「公司章程(中文版)」修訂條文對照表

項次	條款	修訂前	修訂後	說明
1	49	<p>於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)之期間，董事會應依據上市(櫃)法令(包括但不限於「公開發行公司股東會議事手冊應行記載及遵行事項辦法」)編製股東會議事手冊，記載該股東會之議程等事項(包括所有擬於該股東會決議之議題及事項)，並應依上市(櫃)法令許可之方式將該議事手冊及其他相關資料於股東會開會當日依據上市(櫃)法令(包括但不限於「公開發行公司股東會議事手冊應行記載及遵行事項辦法」)提供股東參閱，並於股東常會開會前至少 21 日前或股東臨時會開會前至少 15 日前公告，但本公司最近會計年度終了日實收資本額達新台幣二十億元以上或最近會計年度召開股東常會股東名簿記載之外資及陸資持股比率合計達百分之三十(30%)以上者，應於股東常會開會 30 日前公告。董事會並應於該股東會將該議事手冊分發給所有親自或委託代理人出席的股東或法人股東之代表人。</p>	<p>於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)之期間，董事會應依據上市(櫃)法令(包括但不限於「公開發行公司股東會議事手冊應行記載及遵行事項辦法」)編製股東會議事手冊，記載該股東會之議程等事項(包括所有擬於該股東會決議之議題及事項)，並應依上市(櫃)法令許可之方式將該議事手冊及其他相關資料於股東會開會當日依據上市(櫃)法令(包括但不限於「公開發行公司股東會議事手冊應行記載及遵行事項辦法」)提供股東參閱，並於股東常會開會前至少 21 日前或股東臨時會開會前至少 15 日前公告，但本公司應於股東常會開會 30 日前完成前開電子檔案之傳送。董事會並應於該股東會將該議事手冊分發給所有親自或委託代理人出席的股東或法人股東之代表人。</p>	<p>依據財團法人中華證券櫃檯買賣中心民國 115 年 2 月 10 日證櫃審字第 11500531152 號函公告之「外國發行人註冊地國股東權益保護事項檢查表」修訂本條。</p>

**J&B INTERNATIONAL INC.**  
**Memorandum AND articles OF association**  
**Amendment comparison table**

Item	Article No.	Before Revision	After Revision	Reason for Revision
1	49	For so long as the Shares are registered in the Emerging Market or listed on the TPEX or TWSE, the Board shall prepare a manual setting out the agenda of a general meeting (including all the subjects and matters to be resolved at the meeting and other matters) pursuant to the Applicable Listing Rules (including without limitation, the Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies), shall present such manual together with other information related to the said meeting on the day of such general meeting for Shareholders' reference in accordance with the Applicable Listing Rules (including without limitation, the Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies) and shall make public announcement(s) in a manner permitted by the Applicable Listing Rules to disclose the contents of such manual together with other information related to the said meeting at least twenty-one (21) days prior to the date of annual general meetings and at least fifteen (15) days prior to the date of extraordinary general meetings. Nevertheless, the said public announcement(s) shall be made thirty (30) days prior to the date of the annual general meeting, provided that the paid-in capital of the end date of the last financial year reaches NT\$ 2 billion or more, or the sum of the foreign and mainland Chinese shareholdings stated in the shareholder register of its annual general meeting held in the immediately preceding year reaches 30% or more. Such manual shall be distributed to all Shareholders attending the general meeting in person, by proxy or by corporate representative(s) (where the Shareholder is a corporation) at the general meeting.	For so long as the Shares are registered in the Emerging Market or listed on the TPEX or TWSE, the Board shall prepare a manual setting out the agenda of a general meeting (including all the subjects and matters to be resolved at the meeting and other matters) pursuant to the Applicable Listing Rules (including without limitation, the Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies), shall present such manual together with other information related to the said meeting on the day of such general meeting for Shareholders' reference in accordance with the Applicable Listing Rules (including without limitation, the Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies) and shall make public announcement(s) in a manner permitted by the Applicable Listing Rules to disclose the contents of such manual together with other information related to the said meeting at least twenty-one (21) days prior to the date of annual general meetings and at least fifteen (15) days prior to the date of extraordinary general meetings. However, the Company shall <u>complete the transmission of the aforementioned electronic files</u> thirty (30) days prior to the annual general meeting. The Board of Directors shall also distribute the agenda handbook at the said shareholders' meeting to all shareholders attending in person, by proxy, or to the representatives of corporate shareholders.	To revise according to the "Checking List of Protecting Rights of Foreign Issuer's Shareholders in the Country of Registration" promulgated by a TPEX announcement Zheng-Gua-Shen-No. 11500531152 dated February. 10, 2026.

**附錄（九）**

**公司法(如修訂版)**

**股份有限公司**

**J&B INTERNATIONAL INC.**  
**英屬開曼群島商竣邦國際股份有限公司**

**之**

**公司章程**

**第四次修訂和重述版**

**於二零二一年七月二十七日於英屬開曼群島註冊成立**  
**（於二零二五年六月二十三日以特別決議通過）**

公司法(如修訂版)  
股份有限公司  
J&B INTERNATIONAL INC. 英屬開曼群島商竣邦國際股份有限公司  
之

備忘錄

第四次修訂和重述版

(於2025年6月23日以特別決議通過)

1. 公司名稱為J&B INTERNATIONAL INC. 英屬開曼群島商竣邦國際股份有限公司 (下稱「本公司」)。
2. 本公司註冊辦事處設於Quality Corporate Services Ltd., Suite 102, Cannon Place, P.O. Box 712, North Sound Rd., George Town Grand Cayman, KY1-9006 Cayman Islands, 或其他由董事會隨時決定之辦事處地點。
3. 本公司的目的事業範圍並無特定限制。  
  
本公司具備完整的權力與權限以從事任何英屬開曼群島公司法(如修訂版)(下稱「公司法」)第7(4)條或其他法律沒有禁止之目的事業範圍。
4. 本公司具備完整行使如自然人般之權利能力,不論是否有任何公司法第27(2)條規定之公司利益問題。
5. 除為推廣本公司在英屬開曼群島以外進行的業務外,本公司將不會在英屬開曼群島與任何人、商號或公司進行貿易,但本條的任何規定不得解釋為禁止本公司在英屬開曼群島執行並簽訂契約,及在英屬開曼群島執行能讓其進行英屬開曼群島以外的業務所需之所有權力。
6. 本公司股東之責任,應以其分別持有之股份之未繳納股款(如有)為限。
7. 本公司的資本額為新台幣1,200,000,000元,共分為120,000,000股,每股面額新台幣10元,不得轉換為無票面金額股。基於公司法及公司章程,本公司有權贖回或買回其任何股份,並對其全部或部分分割或合併,及發行其全部或一部之原始、贖回、增加或減少之股本,無論是否有優惠權、優先權、特別權或其他權利或有任何權利之劣後或任何條件或限制,且除發行條件無論係普通股、特別股或其他應於每次發行時明確規定外,應受本公司於上文所述權力之限制。
8. (刪除)

股份有限公司  
公司法(如修訂版)  
J&B INTERNATIONAL INC.  
英屬開曼群島商竣邦國際股份有限公司  
之  
公司章程  
第四次修訂和重述版  
(於2025年6月23日以特別決議通過)

表 A

下列所載條款為構成 J&B INTERNATIONAL INC. 英屬開曼群島商竣邦國際股份有限公司 (下稱「本公司」) 之公司章程，而公司法附錄一表 A 中所包括或記載的規則將不適用於本公司。

定義

1. 在本章程中，以下所列詞句之定義在與條款主題或內容無不一致之前提下，有以下之定義：

「收購」意指一公司取得他公司之股份、營業或財產，並以股份、現金或其他財產作為對價之行為；

「公司法」意指英屬開曼群島公司法(如修訂版)；

「關係企業」意指依據上市(櫃)法令規定所定義之關係企業；

「上市(櫃)法令」意指因任何股份於證交所或證券市場原始並持續交易或上市(櫃)，而可適用之相關法律、條例、規則、法規或其不時修改後之版本，包括但不限於臺灣公司法、證券交易法、臺灣地區與大陸地區人民關係條例或任何類似法律之有關規定及任何各該法律之臺灣主管機關之法規命令，以及金融監督管理委員會、證券櫃檯買賣中心或證交所發佈之法規命令；

「本章程」意指本公司之章程及其因情況所需而經股東會特別決議修改、增補或替換後之版本；

「審計委員會」意指由本公司董事會按本章程第 118 號條款所組成之審計委員會或任何繼任審計委員會；

「帳簿劃撥」意指股票之發行、移轉或交割以電子記帳方式載入股東於證券商所開之帳戶而不用交付實體股票。如股東尚未在證券商設立帳戶，則以帳簿劃撥方式交易之股票將載入本公司於臺灣之證券集中保管事業機構所設帳戶之子帳戶。

「資本公積」意指資本溢價科目、本公司收到之贈與所得、資本贖回儲備、損益表以及其他按一般公認會計原則所產生的儲備；

「董事長」具有本章程第 82 條所賦予的涵義；

「類別」意指本公司因視其所需而不時發行之任何股票類別；

「金管會」意指臺灣金融監督管理委員會或是任何當時臺灣證券交易法之主管機關；

「普通股」意指本公司按公司法和本章程之條款所發行面額新台幣 10 元之普通股，依本章程之規定享有權利並受有限制；

「參與合併公司」意指在公司法認可的意義下得參與一個或一個以上之其他現存公司合併之現存公司；

「董事」或「董事會」意指本公司當時之董事，或是根據具體情況組成董事會或委員會之本公司董事；

「終止上市(櫃)」係指(a)本公司於任何台灣之證券交易所或證券市場登錄或上市(櫃)之股份因本公司參與合併後消滅、概括讓與、股份轉換或分割而致終止上市(櫃)，且(b)存續、受讓、既存或新設之公司之股份未於任何台灣之證券交易所或證券市場登錄或上市(櫃)；

「電子」意指按當時有效之英屬開曼群島電子交易法(如修訂版)和任何其修訂或重新頒佈之版本，包括所有其他法律中所包含或替代之法令，所賦予之意義；

「電子通訊」意指向任何號碼、位址或網站的傳輸，或是其他由不少於三分之二的董事會投票決定並批准的電子通訊方式；

「興櫃」意指中華民國證券櫃檯買賣中心證券商營業處所之興櫃市場；

「二親等以內的親屬關係」以一自然人而言，意指另一自然人與之有血緣或是姻親關係且在二親等內者，包括但不限於首揭人之父母，兄弟姐妹及祖父母，子女與孫子女，以及首揭人之配偶之父母，兄弟姐妹與祖父母；

「董事選舉辦法」意指上市(櫃)法令規定之本公司董事選舉辦法及其因情況所需而修改或替換後之版本；

「視訊輔助股東會」依上市(櫃)法令之定義，意指實體召開並以視訊輔助之股東會，使股東得選擇以實體或以視訊方式參與；

「被補償人」意指具有本章程第 152 條規定所賦予的涵義；

「獨立董事」意指在上市(櫃)法令中所定義的獨立董事；

「法定盈餘公積」意指按上市(櫃)法令所提出的法定盈餘公積；

「備忘錄」意指本公司之備忘錄，及其不時修改或替換之版本；

「合併」意指兩個以上參與合併公司的合併，並在公司法賦予之意義範圍內以其中一間為取得其所有事業、財產與負債之存續公司；

「經濟部」意指臺灣公司法和相關公司事務之臺灣主管機關；

「辦事處」意指公司按公司法規定註冊之辦事處；

「普通決議」意指經由有權於股東會行使表決權並親自或委託代理人(如該股東會允許使用委託書)行使表決權的股東過半數(如為投票表決則為表決權過半數)之同意所為之決議；

「繳足」意指對發行之任何股票其應付面額及任何溢價之繳足，包括帳面上之繳足；

「人」意指任何自然人、商號、公司、合資企業、合夥、法人、協會或其他實體(不論是否具有獨立法人格)或按文意所指之上述任何人；

「特別股」意指具有本章程第 10 條規定所賦予的涵義；

「董事會議事規則」意指上市(櫃)法令規定之本公司董事會議事規則及其因情況所需而修改或替換後之版本；

「股東會議事規則」意指上市(櫃)法令規定之本公司股東會議事規則及其因情況所需而修改或替換後之版本；

「名簿」或是「股東名簿」意指依公司法備置之本公司股東名簿；

「中華民國」或是「臺灣」意指中華民國、其領土、財產以及所有在其管轄範圍內的地區；

「保留盈餘」意指包括但不限於法定盈餘公積，特別盈餘公積及未分配收益所產生的股東權益等金額；

「審計委員會組織規程」意指上市(櫃)法令規定之本公司審計委員會組織規程及其因情

況所需而修改或替換後之版本；

「印章」意指經本公司採用之普通印章包括任何其摹本；

「秘書」意指任何由董事會所委任以履行本公司秘書的任何職責之人；

「股份」意指本公司資本額之股份。所有於本章程稱為「股份」者依文意所需應視為是指任何或所有股份類別。為避免疑義，本章程所稱「股份」包括畸零股；

「股東」意指已登記在股東名簿之股份持有人；

「資本溢價科目」意指按照本章程及公司法所設定之資本溢價科目；

「股務代理機構」意指經臺灣主管機關核可，依據上市(櫃)法令為本公司提供特定股務代理服務之股務代理機構；

「簽署」意指一署名顯示或一經機械設備所附於之署名表現，或是一附於電子通訊之電子符號或程序，由一位有意簽署該電子通訊之人所使用或採用；

「特別盈餘公積」意指按上市(櫃)法令或股東會的決議由保留盈餘所分配的公積；

「特別決議」意指一按公司法規定所通過的特別決議，即經由有權於股東會行使表決權並親自或委託代理人(如該股東會允許使用委託書)行使表決權的股東不低於三分之二(如為投票表決則為表決權三分之二)之同意所為之決議，該股東會之召集通知應載明該決議須以特別決議通過；

「分割」意指一公司將其得獨立營運之任一或全部之營業讓與既存或新設之他公司，作為既存或新設之受讓公司發行新股予為轉讓之該公司或該公司股東對價之行為；

「A型特別決議」意指於有代表已發行股份總數三分之二以上之股東出席之股東會，出席股東表決權二分之一以上並親自或透過其代理人(如該股東會允許使用代理人)行使表決權之同意通過之決議；

「B型特別決議」意指當出席股東會之股東不足A型特別決議之定額，即未有代表已發行股份總數三分之二以上之股東出席，但有已發行股份總數二分之一以上之股東出席時，由出席股東表決權三分之二以上並親自或透過其代理人(如該股東會允許使用代理人)行使表決權之同意通過之決議；

「重度特別決議」係指經持有於股東會召集時已發行股份總數三分之二以上股東之同意通過之特別決議；

「存續公司」意指當一個或一個以上參與合併公司按公司法進行合併後唯一存續之參與合併公司；

「庫藏股」意指本公司依據本章程、公司法及上市(櫃)法令發行但經本公司買回、贖回或以其他方式取得且未註銷之股份；

「證券櫃檯買賣中心」意指財團法人中華民國證券櫃檯買賣中心；

「證交所」意指臺灣證券交易所；及

「視訊股東會」依上市(櫃)法令之定義，意指僅以視訊方式而無實體召開之股東會，股東僅得以視訊方式參與。

2. 在本章程中，除文意另有所指外：

- (a) 單數詞語包括複數含義，反之亦然；
- (b) 陽性詞語包括陰性含義按文意所指之任何人；
- (c) 「得」或「可」一詞應解為許可性質，而「應」應解為命令性質；
- (d) 所提及的任何法令規定應包含其當時有效的任何修訂或重新制定版本；

- (e) 所提及的任何董事會決定，應理解為其絕對自由裁量下之決定並應適用於一般或個別情況；及
  - (f) 所提及的「書面」應理解為書面或任何可以書面方式複製的，包括任何形式之列印、印刷、電子郵件、傳真、照片或電傳，或任何其他替代品或存儲或傳輸格式，或是上述個類形式之混合應用。
3. 除前二條文另有規定外，任何公司法規定之定義，在不違反其主題或是上下文的情況下，具有與本章程相同的涵義

#### 序言

4. 本公司成立後可於任何時間開始運營。
5. 辦事處可由董事會不時決定設立於英屬開曼群島的任一地址。此外，本公司亦可由董事會不時決定建立及維持其他辦事處、營業點及代表處。
6. 本公司成立及發行股票所產生的費用應由本公司承擔支付。此費用可由董事會決定其分期攤銷之期限，且因此所支付的金額，則應由董事會決定於本公司之會計上自本公司收入和/或公司資本內支付之。
7. 董事會應自行或透過他人於董事會得隨時決定之英屬開曼群島境內或境外地點保存股東名簿。若董事會未做出任何決定，則股東名簿應被保管於公司辦事處。

#### 股份

8. 除本章程另有規定外，所有尚未發行之股份皆悉由董事會管控，董事會得：
- (a) 按其認為適當的條件向其所認為適當的人分配、發行、或處分具有其認為適當的權利並受有其認為適當的限制之此等股份；及
  - (b) 授與認股選擇權、發行相關權證或是類似之證券；
- 基於以上目的，董事會得保留一定適當數量之當時未發行的股份。
9. 董事會得授權將股份分為任何類別。不同類別之股份應經授權、建立及指定(或根據情況重新指定)而不同類別間權利(包括但不限於表決權、股息及贖回)、限制、優先權、特權及付款義務之區別(如有)則應由董事會決定並固定之。
10. 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以上之同意，並經特別決議通過，發行相較於普通股享有優先權之股份(「特別股」)。按本第 10 條所核准之任何特別股發行前，本公司應修改本章程以明定特別股之權利及義務(變更特別股之權利時亦同)，包括但不限於以下條款：
- (a) 本公司已發行之特別股總數，及本公司授權發行之特別股總數；
  - (b) 特別股分派股息及紅利之順序、定額或定率；
  - (c) 特別股分派本公司騰餘財產之順序、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) 與特別股權利義務有關的其他事項；以及
  - (f) 本公司被授權或被強制要購回特別股時，其贖回之方法，或當贖回權不適用時，其聲明。
11. 除本章程或上市(櫃)法令另有規定外，本公司發行新股，應經董事會三分之二以上董事之出席及出席董事過半數之同意。新股份之發行應於本公司之授權資本額內為之。
12. 除本章程第 12A 條另有規定外，本公司不得發行任何未繳足或部分繳足股款之股份，亦不得發行無記名股份。

- 12A. 若認股人未能在約定的付款日就任何股份繳足任何股款或分期款項，則董事會得於其後的任何時間，於該股款或分期款項的任何部分仍未繳足的情況下，通知該認股人自董事會所訂不少於通知之日起 1 個月以上之期限內繳納未繳足的股款或分期款項以及可能產生的任何利息。該通知應明訂到期日(不早於前述通知之日起一個月以上期限之末日)，指明該通知所要求的款項應在該日或之前支付，該通知並應指明，若未於指定時間或之前付款，則就該催繳股款的股份將失其權利。倘不遵守此等通知之規定，得由董事會於發出通知之日後、繳納該通知要求之股款前的任何時間，認定就該通知的股份失其權利。該喪失權利的股份得以董事會認為合適的條件及方式出售或以其他方式處分，並得在出售或處分前的任何時間，以董事會認為合適的條款取消該失權。持有失權股份的人將不再是該失權股份的股東，然而，儘管如此，他仍應支付其在失權之日應向本公司支付該失權股份的全部款項予本公司，惟當本公司收到該失權股份的全部未付款項時，其責任應即告終止。本章程關於失權之規定，應適用於任何依股份發行條件為到期且應付的總額(不論是按股份金額或是溢價)為未付的情況，如同該金額已經催繳及通知而應付。在上述情形下，仍得向該違約股東要求賠償損失或損害(如有)。
13. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，發行新股時，董事會得保留不超過百分之十五(15%)之新股供本公司及/或本公司子公司之員工認購，得認購新股員工之資格由董事會依其合理裁量決定之。前述「子公司」係依據國際財務報導準則第十號、第十一號及國際會計準則第二十八號之規定。
14. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，除本章程或上市(櫃)法令另有規定或經本公司股東會普通決議外，本公司董事會發行新股時，除依本章程第 13 條保留部分比例新股供員工認購(如有)及依本章程第 16 條保留部分比例供於台灣公開發行外，其餘新股應以公告及書面通知原有股東按其原持股比例儘先分認。該公告及書面通知應聲明股東未認購者喪失其權利。原有股東持有股份按比例不足分認一新股者，得合併共同認購或歸併一人認購；原有股東未認購者，得公開發行或洽由特定人認購。
15. 按第 14 條規定的股東優先認購權，在因下列原因或目的而發行新股時不適用：  
(a) 與他公司合併、本公司分割或本公司重整有關；  
(b) 與本公司履行其認股權憑證和/或認股權契約之義務有關；  
(c) 與本公司履行可轉換公司債或附認股權公司債之義務有關；或  
(d) 與本公司履行附認股權特別股之義務有關。
16. 於本公司股份已登錄興櫃之期間，除上市(櫃)法令另有規定外，本公司於臺灣境內辦理現金增資發行新股時，除金管會依據上市(櫃)法令認為無須或不適宜對外公開發行外，得提撥發行新股總額之百分之十(10%)，在臺灣境內對外公開發行；於本公司股份於證券櫃檯買賣中心或證交所上市(櫃)之期間，除上市(櫃)法令另有規定外，本公司於臺灣境內辦理現金增資發行新股時，除金管會依據上市(櫃)法令認為無須或不適宜對外公開發行外，應提撥發行新股總額之百分之十(10%)，在臺灣境內對外公開發行；但股東會另有較高提撥比率之普通決議者，從其決議。於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市(櫃)期間，除上市(櫃)法令另有規定外，本公司應取得金管會及其他主管機關就其現金增資(即發行新股)(無論臺灣境內或臺灣境外)之核准。
17. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，在上市(櫃)法令範圍內，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，通過並採用一個或更多員工激勵計畫(例如員工認股權計畫)，並依該計畫發行選擇權、認股權憑證或其他得以取得股份之類似證券給任何本公司及/或本公司子公司之員工，使其得認購股份。本公司在本公司之額定股份總額內保留 5%股為發行員工認股權憑證之股份。員工依任何員工認股權方案取得之選擇權、認股權憑證或其他得以取得股份之類似證券不得轉讓，但因繼承者不在此限。前述「子公司」係依據國際財務報導準則第十號、第十一號及國際會計準則第二十八號之規定。

- 17B. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，本公司得以 A 型特別決議或 B 型特別決議通過發行限制員工權利新股。關於前述發行限制員工權利新股，其發行數量、發行價格、發行條件及其他事項應遵守上市(櫃)法令及金管會之相關規定。

#### 私募

- 17C. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，依據上市(櫃)法令規定，本公司得經股東會有代表已發行股份總數過半數股東之出席，出席股東表決權三分之二以上之同意，在台灣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；及
- (c) 本公司或關係企業之董事、監察人(如有)及經理人。

於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，依據上市(櫃)法令規定，普通公司債之私募得於董事會決議之日起一年內分次辦理。

#### 股份權利變更

18. 在任何時候，如果公司資本被劃分為不同類別的股份(例如普通股與特別股)，對任何類別股份之權利(除該類別股份之發行條件另有規定外)之重大不利變更或廢止(包括但不限於在任何對本章程之修訂可能損及任何特別股股東之權利之情況)需經(一)普通股股東會以特別決議通過；及(二)該類別股份(例如特別股)之個別股東會以特別決議通過。

前述個別股東會應適用本章程有關一般股東會及其議程之相關規定，惟該個別股東會之法定出席數應為一人或一人以上持有或以代理人之身份代表半數以上該類別股份之已發行股份總數(但如任何延期股東會不足上述法定出席數時，在場股東得構成法定出席數)，且除該類別股份之發行條件另有規定外，該類別股份之每一股東於投票表決時，就其所持有之每一股該類別股份有一表決權。

19. 股份持有人持有發行時附有優先權或其他權利之任何類別股份者，其權利不因創設或發行與其股份順位相同或在後之其他股份而受重大不利變更或廢止，但該類別股份發行條件另有明確規定者不在此限。

#### 股票

20. 本公司應於依上市(櫃)法令得發行之日起 30 日內對認股人以帳簿劃撥方式交付股份，並在交付前公告之。於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市(櫃)期間，本公司發行之股份得免印製股票(即無實體股票)，並應洽證券集中保管事業機構登錄。除董事會另有決定外，任何人不得以其所持有之任何或全部股份而取得股票。

### 畸零股

21. 除本章程另有規定外，董事會得發行畸零股。經發行之畸零股按其與相應之比例負有或享有債務(不論是關於其面額、溢價、貢獻、付款要求或其他)、期限、優先權、特權、條件、限制、權利(包括但無損於上述規定之一般性情況，投票權和參與權)及一完整股份之其他屬性。如同一股東取得超過一股同一類別的畸零股，則此等畸零股應累積計算。

### 股份轉讓

22. 凡已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)之股份，其所有權得依據上市(櫃)法令規定予以證明及轉讓。除上市(櫃)法令、公司法與本章程第 40E 條另有規定外，本公司發行的股份應可自由轉讓。但本公司保留給員工認購之股份得由董事會依其裁量限制員工在一定期間內不得轉讓，惟其限制期間最長不得超過自增資基準日即股款收足日起之 2 年。

在不牴觸公司法下及本章程縱有相反規定，上市(櫃)股份或准於經核可之證券交易所(按公司法所載之定義，包括證券櫃檯買賣中心及證交所)，交易之股份得按該交易所之規則與規定表彰及移轉。

23. 轉讓股份的文件應以任何常規或通用形式，或是經董事會依其裁量決定之格式，或於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市(櫃)期間，以證券櫃檯買賣中心或證交所規定之格式，由讓與人或讓與人之代表人簽署(如經董事會要求，受讓人亦應簽署)，連同其股票(如有)及其他董事會得合理要求以證明讓與人有權為此讓與之證據。於受讓人的名稱登記於本公司股東名簿之前，讓與人仍應視為股份持有者。本公司就已登錄興櫃或是在證券櫃檯買賣中心或證交所之上市(櫃)之股份得維持一股東名簿，以易於辨認之形式紀錄公司法規定之詳細資料，但該紀錄應以符合適用於興櫃、證券櫃檯買賣中心或證交所之法律及上市(櫃)法令規定為限。在股東名簿係以易於辨認之形式紀錄之前提下，如非屬於易於辨認之形式時，必須複製為易於辨認之版本。

24. 董事會得拒絕登記任何股份轉讓，除非：

- (a) 股份轉讓文件及其隨附之股票(如有)，及其它任何董事會得合理要求以證明讓與人有權為此讓與之證據，已送交本公司；
- (b) 股份轉讓文件只涉及一種股份類別；
- (c) 股份轉讓文件已經適當用印(如經要求)；或
- (d) 股份轉讓予共同持有人者，該等共同持有人數未超過 4 人。

於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市(櫃)期間，本條規定不予適用。

25. 當本公司依照第 41 條暫停辦理過戶登記手續時，股份轉讓之登記得予暫停。

26. 所有登記之股份轉讓文件應存放於本公司，但任何經董事會拒絕登記之轉讓文件(除涉及詐欺者外)則應返還給提交該文件之人。

### 股份轉移

27. 股東死亡時，若其股份為共同持有時其他尚生存之共同持有人或該死亡股東之法定代理人，或若其股份是單獨持有時其法定代理人，為本公司所認定唯一有權享有該股份權益之人。

28. 因股東死亡或破產而對股份享有權利的人，於董事會所可能要求的相關證據提出後，得選擇登記成為該相關股份之持有人或於該股東死亡或破產前本得轉讓該股份之範圍內轉讓該股份。如其選擇登記成為持有人，則應遞交或寄發經其

簽署之書面通知予本公司，表示其做出此選擇，但無論係何種情形，董事會有權按該股東死亡或破產前轉讓其股份時的情況一樣，拒絕或中止股份轉讓之登記，或於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市(櫃)期間，依據適用於興櫃、證券櫃檯買賣中心或證交所之法律及上市(櫃)法令規定辦理。

29. 因股東死亡或破產而對股份享有權利的人，亦應享有與登記股票持有人相同的股息及其它利益，但在其登記成為該股份持有人之前不得行使任何關於本公司股東會之股東權。董事會得隨時通知此人並要求其選擇登記為該相關股份之持有人或轉讓該股份，若其未於 90 日內依該通知做出選擇，則董事會得暫不支付任何該股份應得之股息、紅利或其他款項至其依該通知做出選擇為止。惟本條規定之事項，於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市(櫃)期間，董事會應依據適用於興櫃、證券櫃檯買賣中心或證交所之法律及上市(櫃)法令規定辦理。

### 決議之表決

30. 本公司得不時以特別決議按該決議所規定的額度以及所增加之股份之類別和數量為增資。

本公司得不時以普通決議：

- (a) 將其全部或部分資本合併並分割為較其現有股份面額更大的股份；
- (b) 將所有或任何其已繳足股份轉換為股票並將該股票再轉換為任何面值的已繳足股份；
- (c) 將其現有股份之全部或部分再分割為較現有股份面額更小的股份；及
- (d) 銷除任何在決議通過之日尚未為任何人取得或同意取得的股份並依據該被銷除股份之數額減少資本。

31. 本公司亦得以特別決議：

- (a) 變更其名稱；
  - (b) 除公司法另有規定外，依法律許可之方式減少其資本和資本贖回準備金；及
  - (c) 本公司得依照上市(櫃)法令及公司法之規定進行合併。
- 為免疑義，如合併同時將終止上市(櫃)，第 33A 條應適用之。

32. 本公司亦得以 A 型特別決議或 B 型特別決議：

- (a) 締結、變更或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協議；
- (b) 轉讓其全部或任何主要部分之營業或財產；
- (c) 受讓他人的全部營業或財產而對公司營運有重大影響者；
- (d) 按上市(櫃)法令進行本公司之分割；
- (e) 董事從事競業禁止行為之許可；
- (f) 依據第 17B 條規定發行限制員工權利新股；
- (g) 以發行新股的方式分派部分或全部的股息或紅利；為避免爭議，關於依據第 129 條提撥員工酬勞及董事酬勞所發行之新股不需要取得 A 型特別決議或 B 型特別決議；以及
- (h) 股份轉換。

於本公司股份已於證券櫃檯買賣中心或證交所上市(櫃)期間，發行認股價格低於發行日標的股票之收盤價員工認股權憑證，或於本公司股份已登錄興櫃交易期間發行認股價格低於發行日前一時間普通股加權平均成交價格，或低於最近期經會計師查核簽證或核閱之財務報告每股淨值員工認股權憑證，應經代表已發行股份總數過半數股東之出席，出席股東表決權三分之二以上同意行之。

33. 除公司法、本章程及上市(櫃)法令關於法定出席數另有規定外，就本公司之解散本公司應：
- (a) 如本公司因無法支應到期之債務而決議自願解散者，經 A 型特別決議或 B 型特別決議通過；或
  - (b) 如本公司因前款以外之事由而決議自願解散者，經特別決議通過。
- 33A. 就本公司之終止上市(櫃)，應依據上市(櫃)法令經重度特別決議通過。
34. 在依據公司法之前提下，若股東會決議通過上述第 32 條之第(a)、(b) 或(c)款之事項或決議通過本公司之分割、合併、收購或股份轉換，任何就此議案於股東會投票反對或放棄表決權，並以書面或言詞(經記錄者)在股東會前或股東會進行中表示異議之股東，得於該決議日後 20 日內以書面提出，並列明請求收買價格，請求本公司以當時公平價格收買其全部之股份。若本公司未能與該股東於該決議日後 60 日內達成收買協議，本公司應於此 60 日期間經過後之 30 日內，以全體未達成協議之股東為相對人，聲請任何臺灣管轄法院為價格之裁定，並得以臺灣臺北地方法院為第一審管轄法院。此裁定於其得於台灣以外被承認並執行之限度內，於本公司及提出請求之股東間僅就裁定之價格有確定之拘束力。

本條放棄表決權之股份數，不算入已出席股東之表決權數。

就本第 34 條之目的，任何股東與公司間就收買價格達成協議者，公司應自股東會決議日起 90 日內支付價款。未達成協議者，公司應自決議日起 90 日內，依其所認為之公平價格支付價款予未達成協議之股東；公司未支付者，視為同意股東請求收買之價格。

#### 股份之贖回與買回

35. 除公司法、上市(櫃)法令及本章程另有規定外，本公司有權發行可由股東或本公司行使賣回權或贖回權的股份。於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，公司買回股份之相關事項應遵守上市(櫃)法令及英屬開曼群島法律。
36. 本公司有權依公司法和上市(櫃)法令以任何合法的資金(包括公司資本)，支付其贖回其股份之股款。
37. 可贖回股份之贖回價格或其計算方式應由董事會在該股份發行時或發行前決定。每一表彰可贖回股份之股票須記明該股份為可贖回股份。
38. 除上市(櫃)法令、第 38B 條與第 39B 條另有規定外，經普通決議通過並授權買回之方式與條件，董事會得代表本公司按照與股東的合意或股份發行的條款買回公司的任何股份(包括可贖回股份)，並依照公司法、上市(櫃)法令及普通決議授權之買回方式與條件支付買回價款。
- 38B. 根據上市(櫃)法令，本公司得經董事會三分之二以上董事之出席及出席董事超過二分之一同意，買回在證券櫃檯買賣中心或證交所上市(櫃)之本公司股份。前述董事會之決議及該決議之執行情形，應於最近一次之股東會向股東報告。如本公司未能依據前述董事會決議完成買回在證券櫃檯買賣中心或證交所上市(櫃)之本公司股份，應於最近一次之股東會向股東報告。

39. 贖回價款或買回價款得按公司法及本章程之規定支付之。遲延支付贖回價款或買回價款將不影響股份之贖回或買回，但如遲延超過 30 日者則應自屆期日起至實際付款時止支付利息，其利率按董事會於適當之調查後估算足以代表英屬開曼群島 A 類銀行對相同貨幣提供的 30 日存款利率計之。

39B. 本公司得以 A 型特別決議或 B 型特別決議通過以本公司股本或其他合法帳戶或資金進行股份之買回並銷除該等買回之股份。依據前述規定買回並銷除之股份數量，應依據股東各自之持股比例為之。

本公司以其股本或其他合法帳戶或資金進行股份之買回時，得以支付現金或交付資產(即非現金)予股東。該等交付之資產與抵充之資本數額，應經 A 型特別決議或 B 型特別決議通過與收受該等資產之股東的同意。董事會應於股東會前將該等資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。

#### 庫藏股

40. 股份非經繳足股款不得為贖回。本公司買回、贖回或取得(透過返還或其他方式)之股份得經本公司選擇依據公司法或上市(櫃)法令規定立即註銷或以庫藏股方式持有。若董事會未指明相關股份應以庫藏股方式持有，該等股份應予以註銷。

40B. 關於庫藏股，不得發放或支付股利，亦不得發放或支付本公司資產之其他分派(包括清算時向股東分派資產)(無論以現金或其他形式)。

40C. 股東名簿中應將本公司記載為該等庫藏股之持有人，惟：

(a) 不應以任何理由將本公司視為股東，且不應行使任何關於庫藏股之權利，且任何行使該等權利之主張均應屬無效；

(b) 庫藏股在本公司之任何會議中均不應直接或間接參與表決，且於任何時候均不應將庫藏股計入已發行股份總數，無論是否基於本章程或公司法之目的，但除上市(櫃)法令或公司法另有規定外，庫藏股准以已繳足股款之紅利股配售股份，該等配售之股份應視為庫藏股。

40D 除本章程第 40E 條與上市(櫃)法令另有規定外，庫藏股得經本公司以董事會決定之條款與條件予以處分。如庫藏股之買回係依據上市(櫃)法令為轉讓予員工，該等員工得向本公司承諾在一定期間內不得轉讓，惟限制期間最長為二年。

40E. 除上市(櫃)法令另有規定外，本公司以低於實際買回股份之平均價格轉讓予員工，應經最近一次股東會有代表已發行股份總數過半數股東之出席，出席股東表決權三分之二以上之同意，並應於該次股東會召集事由中列舉並說明下列事項，不得以臨時動議提出：

(a) 所定轉讓價格、折價比率、計算依據及合理性；

(b) 轉讓股數、目的及合理性；

(c) 認股員工之資格條件及得認購之股數；以及

(d) 對股東權益影響事項：(i) 可能費用化之金額及對公司每股盈餘稀釋情形。(ii) 說明低於本公司實際買回股份之平均價格轉讓予員工對公司造成之財務負擔。

歷次股東會通過且已轉讓予員工之股數，累計不得超過本公司已發行股份總數之百分之五，且單一認股員工其受讓股數累計不得超過本公司已發行股份總數之千分之五。

#### 股份停止過戶日或基準日

41. 為了確定有權在股東會或延期股東會召開時受通知、出席或表決或是有權領取股息的股東，或是為了任何其他理由須確定股東，董事會得規定於一定期間內

停止股東名簿變更登記。於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)之期間，每年度股東常會召開日(含股東常會當日)前至少 60 日內、每一臨時股東會召開日(含臨時股東會當日)前至少 30 日內及於股息分派基準日(含股息分派基準日當日)前至少 5 日內，應停止股東名簿變更登記。

42. 除停止股東名簿變更登記外，董事會亦得決定相關基準日以確定有權在股東會或延期股東會召開時受通知、出席或表決或是有權領取股息的股東。在董事會按本條(第 42 條)決定基準日(即為召集股東會之目的)者，該基準日應訂在為股東會之前，且董事會應立即依據上市(櫃)法令，於金管會及證券櫃檯買賣中心或證交所所指定的網站上公告之。

### 股東會

43. 除年度股東常會外之所有股東會，應稱為臨時股東會。
44. 董事會得於任何其認為適當時召集股東會，但本公司應每一會計年度終了後 6 個月內召開年度股東常會，並應在股東會召集通知中表明為股東常會。
45. 董事會應於股東會提出報告(如有)，於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，其所有實體股東會皆應於臺灣境內召開。若於臺灣境外召開實體股東會，應於董事會決議通過該議案或依據本章程第 46 條規定提出請求之股東取得金管會召集許可後 2 日內申報證券櫃檯買賣中心或證交所同意。
46. 臨時股東會得由董事會依繼續一年以上持有本公司已發行股份總數百分之三(3%)以上，且有權出席股東會並行使表決權之股東提出於辦事處或股務代理機構載明召集目的之書面請求而召開之，於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)之期間，倘於股東提出請求後 15 日內，董事會未召集臨時股東會，則提出請求之股東得按本章程第 48 條規定之方式並儘可能按董事會得召集股東會之方式，自行召集臨時股東會。所有因董事會不召集股東會而由提出請求之股東自行召集臨時股東會的費用皆應由本公司償還。
47. 本公司如無董事會時，於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)之期間，繼續一年以上持有本公司已發行股份總數百分之三(3%)以上之股東，得儘可能按董事會得召集股東會之方式，自行召集股東會。

### 股東會通知

48. (a) 於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)之期間，任何年度股東常會之召集，至少應於 30 日前以書面通知各股東，任何臨時股東會之召集，至少應於 15 日前以書面通知各股東。每一通知之發出日或視為發出日及送達日應不予計入。該通知應載明會議地點、日期、時間和召集事由。倘本公司取得股東之事前同意，股東會之通知得以電子通訊方式為之。
- (b) 於本公司股份尚未在證券櫃檯買賣中心或證交所上市(櫃)之期間，儘管股東會之召集通知晚於本章程所定期限，如：(i)在股東常會，經全部有權出席及投票之股東同意，及(ii)在股東臨時會，經 75%有權出席及投票之股東同意，股東會應被視為已合法召集。
- 48A. 於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)之期間，本公司依第 51A 條召開股東會視訊會議者，應依據上市(櫃)法令(包括但不限於「公開發行股票公司股務處理準則」)於股東會召集通知載明股東參與視訊會議及行使權利方法、因天災、事變或其他不可抗力情事致視訊會議平台或以視訊

方式參與發生障礙之處理方式等。本公司召開視訊股東會者，並應於股東會召集通知載明對以視訊方式參與股東會有困難之股東所提供之適當替代措施。

- 48B. 於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)之期間，本公司應於股東常會開會至少 30 日前或臨時股東會開會至少 15 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。股東會採行以書面行使表決權時，本公司應將前述資料及書面行使表決權用紙，併同寄送給股東。
49. 於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)之期間，董事會應依據上市(櫃)法令(包括但不限於「公開發行公司股東會議事手冊應行記載及遵行事項辦法」)編製股東會議事手冊，記載該股東會之議程等事項(包括所有擬於該股東會決議之議題及事項)，並應依上市(櫃)法令許可之方式將該議事手冊及其他相關資料於股東會開會當日依據上市(櫃)法令(包括但不限於「公開發行公司股東會議事手冊應行記載及遵行事項辦法」)提供股東參閱，並於股東常會開會前至少 21 日前或股東臨時會開會前至少 15 日前公告，但本公司最近會計年度終了日實收資本額達新台幣二十億元以上或最近會計年度召開股東常會股東名簿記載之外資及陸資持股比率合計達百分之三十(30%)以上者，應於股東常會開會 30 日前公告。董事會並應於該股東會將該議事手冊分發給所有親自或委託代理人出席的股東或法人股東之代表人。
50. 下列事項應於股東會召集通知中列舉並說明其主要內容，不得以臨時動議提出；其主要內容得置於證券櫃檯買賣中心或證交所或公司指定之網站，並應將其網址載明於召集通知內：
- (a) 選任或解任董事；
  - (b) 變更備忘錄及/或本章程；
  - (c) 減資；
  - (d) 申請停止公開發行；
  - (e) 本公司之解散、股份轉換(依據上市(櫃)法令定義)、合併或分割；
  - (f) 締結、變更或終止關於出租本公司全部營業、委託經營或與他人經常共同經營之契約；
  - (g) 讓與本公司全部或任何主要部分營業或財產；
  - (h) 受讓他人全部營業或財產而對公司營運有重大影響者；
  - (i) 私募發行具股權性質之有價證券；
  - (j) 董事從事競業禁止行為之許可；
  - (k) 以發行新股方式分派股息及紅利之全部或一部分；
  - (l) 將法定盈餘公積及因發行股票溢價或受領贈與所得之資本公積之全部或一部分，以發行新股方式，按持股比例分配與原股東者；
  - (m) 根據公司法規定，將法定盈餘公積及因發行股票溢價所得或受領贈與所得之資本公積之全部或一部分，以發放現金方式，按持股比例分配與原股東；
  - (n) 本公司將庫藏股移轉予員工；
  - (o) 於本公司股份在證券櫃檯買賣中心或證交所上市(櫃)之期間，發行認股價格低於發行日標的股票之收盤價員工認股權憑證，或於本公司股份已登錄興櫃交易期間發行認股價格不得低於發行日前一段時間普通股加權平均成交價格，或低於最近期經會計師查核簽證或核閱之財務報告每股淨值員工認股權憑證；
  - (p) 發行限制員工權利新股；以及

(q) 終止上市(櫃)。

除公司法或本章程另有規定外，股東得於股東會提案，惟僅以原議案內容範圍者為限。

### 股東會之程序

51. 股東會非達法定出席數，不得為任何決議。除本章程另有規定外，股東會法定出席數應有代表已發行股份總數過半數之有表決權股東親自或委託代理人出席。
- 51A. 於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)之期間，於符合上市(櫃)法令所定之條件、作業程序及其他應遵行事項之情形下，本公司得經董事會決議召開股東會視訊會議。股東會係由其他依據上市(櫃)法令與本章程有權召集人召集時，無須董事會決議。股東會視訊會議得為視訊輔助股東會或視訊股東會。不論係視訊輔助股東會或視訊股東會，股東以視訊方式參與股東會者，視為親自出席。
52. 截至該次停止過戶期間前合計持有已發行股份總數百分之一(1%)以上之一或多位股東，得以書面或電子受理方式向本公司提出年度股東常會議案。本公司應按上市(櫃)法令所允許之方式，於董事會認為適當的時間，公告受理股東提案之地點和期間(不得少於 10 日)。任何其提案為董事會所採納之股東，仍有權親自或由委託代理人或當該股東為法人時，由其代表人出席該年度股東常會並參與該議案之討論。
- 除非有下列情形之一者，董事會應將該一或多位股東之提案列入議案，於該年度股東常會討論：(一)提案的一位或多位股東於董事會訂定之股東名簿基準日或截至該次停止過戶期間前，合計持股未達已發行股份總數百分之一(1%)；(二)其提案按公司法或上市(櫃)法令非股東會所得決議者；(三)提案超過一項；(四)議案超過三百字；或(五)於董事會訂定之受理截止日期外提出者。但股東提案係為敦促公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。本公司應於發出該年度股東常會召集通知前通知股東提案之結果，並於該召集通知中列舉經採納得於該年度股東常會討論並表決之議案。董事會應於該年度股東常會說明拒絕採納股東提案之理由。
53. 除上市(櫃)法令另有規定外，股東會如由董事會所召集，其主席應由董事長擔任之，董事長請假或因故不能行使職權時，由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。
- 53A. 繼續三個月以上合計持有已發行股份總數過半數股份之一或多位股東，得自行召集股東臨時會。股東持股期間及持股數之計算，以停止股票過戶時之持股為準。
54. 除上市(櫃)法令另有規定外，股東會如由董事會以外之其他召集權人召集者，主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。
- 54A. 董事會或依第 53A 條或本章程規定之召集權人召集股東會者，得請求本公司或股務代理機構提供股東名簿。
55. 除上市(櫃)法令另有規定外，在任何股東會上進行表決的決議應以投票表決方式為之，贊成或反對該決議之表決權數或比例應記載於會議記錄。
56. 除公司法或本章程另有規定外，任何在股東會上提交決議、同意、確認或採納之事項，應經普通決議通過。
57. 在表決權數相同的情況下，股東會主席不得附議或投決定票。除本章程或上市(櫃)法令另有規定外，本公司應另遵守股東會議事規則。

## 股東投票

58. 除本章程另有規定或股份另附有任何權利或限制外，每一親自出席或委託代理人出席之股東於進行表決時，就其所持有的每一股份均有一表決權。除公司法或本章程另有規定外，任何股東會之決議應以普通決議為之。
- 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，任何股東為其他受益股東持有股份時，該股東得根據該受益股東之請求分別行使表決權。關於前述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循事項，應遵守上市(櫃)法令之規定。
59. 股東持有之下列股份無表決權：
- (a) 本公司依據公司法、本章程與上市(櫃)法令規定所持有之庫藏股；
  - (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(定義依據上市(櫃)法令規定)，所持有本公司之股份；或
  - (c) 被本公司及其從屬公司直接或間接持有其已發行有表決權之股份總數或資本總額合計超過半數之他公司，所持有本公司之股份。
- 違反上述規定行使之表決權於計算第 51 條之法定出席數時，不計入已發行股份總數。
60. 就共同持有之股份，所有共同持有人應互推一位代表行使其股東權，由該代表親自或委託代理人行使之表決權應有排除其他共同持有人行使之表決權之效力。
61. 股東精神耗弱或經管轄法院裁定為精神失常者時，其表決權可由其委員會或由該法院所指派具有與委員會相同功能之其他人或其代理人、監護人或其他法院指定具監護人性質之人行使之。
62. 股東得以通常或一般之形式或經董事同意之其他形式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。每一股東於每一股東會以出具一上述之委託書，並以委託一人為限，應於股東會開會 5 日前送達公司，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。
- 62B. 委託書送達本公司後，如股東欲親自出席股東會(包括依第 51A 條規定以視訊方式參與股東會)或欲以書面或電子方式行使表決權者，應於股東會開會至少 2 日前，以書面向公司為撤銷委託之通知。如逾前述期間為撤銷者，應以委託代理人出席行使之表決權為準。
- 62C. 本公司召開股東會視訊會議，股東、徵求人(如有)或受託代理人欲以視訊方式參與者，應於股東會開會至少 2 日前，向本公司登記。公司召開視訊輔助股東會，已登記以視訊方式參與之股東、徵求人(如有)或受託代理人欲親自出席實體股東會者，應於股東會開會至少 2 日前，以與登記相同之方式撤銷登記；逾期撤銷者，僅得以視訊方式參與股東會。
63. 委託書格式應載明僅使用於特定股東會，其內容至少應包括(a)填表須知；(b)股東委託行使事項；及(c)股東、徵求人(如有)、受託代理人基本資料等項目，並於寄發或以電子文件傳送股東會召集通知時同時附送股東。無論本章程是否另有規定，召集通知及委託書用紙應分發予所有股東，且無論係以寄發或以電子文件傳送，應於同日為之。
64. 委託書須由委託人或是經其書面授權之代理人親筆簽署。如委託人為一法人，則需該法人之印章或由該法人授權之經理人或代理人親筆簽署。受託代理人不需為股東。

65. 除中華民國信託事業或經中華民國證券主管機關核准的股務代理機構或依據第 68 條指派主席外，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(3%)，超過時其超過百分之三(3%)之表決權，不予計算。
66. 於上市(櫃)法令要求之範圍內，股東對於提交股東會同意之提案事項(下稱「提案事項」)，有自身利害關係致有害於本公司利益之虞時，就該提案事項不得親自或代理他股東或代表法人股東行使其本可行使之任何表決權，但其不得行使表決權之股份數仍應計入第 51 條之法定出席數。就該提案事項之決議，任何違反上開規定行使之表決權不算入已出席股東之表決權數。
67. 除英屬開曼群島法律另有規定外，於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市(櫃)期間，本公司召開股東會時，應將電子方式列為股東會的表決權行使管道之一。
68. 本公司召開股東會採行以書面、電子方式行使其表決權時，其行使方法應載明於股東會召集通知。依據第 67 條規定以電子方式行使表決權之股東，視為委託股東會主席依據該電子文件之指示代表其於股東會行使其表決權，但就該次股東會之臨時動議及原議案之修正，視為棄權，惟前述之委託應視為不構成上市(櫃)法令之委託代理人規定。由主席代表股東時，不得以該電子文件未載之方式行使該股東之表決權。
- 依據第 67 條規定以電子方式行使表決權之股東，未撤銷其意思表示，並以視訊方式參與股東會者，除臨時動議外，不得再就原議案行使表決權或對原議案提出修正或對議案之修正行使表決權。
- 在本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市(櫃)期間，本公司於中華民國境外召開股東會時，應於中華民國境內委託經金管會、證券櫃檯買賣中心或證交所核可之股務代理機構，以處理該次股東會之行政事宜(包括但不限於受理股東投票事宜)。
69. 股東應於股東會召集至少 2 日前依據第 67 條規定向本公司以電子方式提出表決。若股東向本公司提出 2 份以上之電子表決，應以依據第 68 條規定以第一份電子表決提出於股東會主席之委託為準，但之後提出之電子表決明示撤銷先前電子表決者，不在此限。
70. 如股東已以書面或電子方式提出表決後，欲親自出席股東會(包括依第 51A 條規定以視訊方式參與股東會)者，至遲應於股東會開會 2 日前，以與行使表決權相同之方式撤銷其表決，其表決之撤銷應構成第 68 條規定所稱委託股東會主席之撤銷。如股東已依據第 67 條規定提出電子表決超過前述期限撤銷其表決者，應以其電子表決及第 68 條規定所稱委託股東會主席為準。
- 如股東已以書面或電子方式提出表決後，另以委託書委託代理人代表其出席股東會者，應視為第 68 條規定所稱委託股東會主席之撤銷，並以該委託代理人出席行使之表決權為準。
71. 股東會之召集程序或其決議方法違反公司法、上市(櫃)法令或本章程時，股東得於決議日起 30 日內訴請管轄法院撤銷其決議，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。

### 代理人及委託書之徵求

72. 於本公司股份已登錄於興櫃或於證券櫃檯買賣中心或證交所上市(櫃)期間,任何關於股東會出席之代理人及委託書徵求等相關事宜應遵守上市(櫃)法令規定(包含但不限於「公開發行公司出席股東會使用委託書規則」)。

### 法人代表出席之會議

73. 股東或董事為一法人時,可經由其董事會或其他決策機關選出其認為合適之人選為其代表參與任何公司會議,或是任何個別類別股東之會議或董事會會議或董事委員會會議。該經授權之代表人得代表法人行使該法人可行使的任何股東或董事權力。

### 董事

74. 除股東會另有決議外,本公司董事會,設置董事不得少於五人,最多為九人,並應由逾二分之一在中華民國設有戶籍者組成之,法人股東當選者,以其實質受益人為判斷基準,其中獨立董事人數不得少於三人且獨立董事應達全體董事席次五分之一以上,其中至少二人應在中華民國設有戶籍。於本公司股份於證券櫃檯買賣中心或證交所上市(櫃)之期間,董事會之獨立董事席次應符合相關法令或上市(櫃)法令關於外國發行人之規定。董事及獨立董事之資格條件、組成、選任、解任、職權行使及其他應遵循事項,應遵循上市(櫃)法令規定。

如股東係政府或法人(下稱「法人股東」)時,得指定其代表人於股東會當選為董事(下稱「法人代表人」)。於法人代表人擔任董事任期間,法人股東得隨時解除該法人代表人或改派其代表人擔任董事。該等指派、改派或解任法人代表人擔任董事,得由法人股東以書面通知本公司,而無須經股東會決議。解除、解任或改派法人代表人或指派新的法人代表人擔任董事,應於本公司收到法人股東所出具書面通知及新法人代表人所簽署董事願任同意書之日起生效。

75. 獨立董事應具備專業知識,且於執行業務範圍內應保持獨立性,不得與本公司有直接或間接之利害關係。獨立董事之專業資格、持股與兼職限制、獨立性之認定應符合上市(櫃)法令之規定。

獨立董事因資格不符、辭職或因故不再擔任董事,致其人數不足本章程或上市(櫃)法令規定的人數時,應於最近一次股東會補選之。所有獨立董事均資格不符、辭職或因故不再擔任董事時,應於事實發生之日起 60 日內召開臨時股東會補選之。

76. 除經金管會核准且符合上市(櫃)法令外,董事間應有超過半數之席次不得具有配偶關係或二親等以內之親屬關係(下稱「門檻」)。

如於股東會上選出的董事未能達到此門檻,不符此門檻之董事中所得選票代表選舉權較低者,其當選失效。已充任董事違反此門檻者,當然解任。

77. 董事因資格不符、辭職或因故解任,致不足五人者,本公司應於最近一次股東會補選之。但董事缺額達公司股東會選出之全體董事人數的三分之一,且不論現在實際董事人數為何,應於事實發生之日起 60 日內,召開臨時股東會補選之。

股東會在現任董事任期未屆滿前改選全體董事(「全面改選」)者,除股東會另有決議外,視為現任董事之任期在全面改選前立即提前屆滿。前述在股東會中改選全體董事時,該股東會應有代表公司已發行股份總數過半數股東之出席。

78. 股東會可選任任一自然人或法人為董事。股東會選任董事時,每一股份有與應選出董事人數相同之選舉權,得集中選舉一人,或分配選舉數人,由所得選票代表選舉權較多者,當選為董事。

79. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，關於董事(包含獨立董事)之選任，除上市(櫃)法令另有規定外，本公司應採用符合上市(櫃)法令的候選人提名機制：(i) 董事(不包含獨立董事)應由股東在董事(不包含獨立董事)之候選人名單中選任；及(ii) 獨立董事應由股東在獨立董事之候選人名單中選任。除本章程或上市(櫃)法令另有規定外，本公司應另遵守董事選舉辦法之規定。
80. 除本章程另有規定外，每一董事之任期不得超過三年，但得連選連任。若董事任期屆滿而尚未選任新董事者，則該董事之任期應予延長至新董事選出並開始任職為止。
81. 股東會得隨時以 A 型特別決議或 B 型特別決議解任董事。於任期中無充分理由遭解任之董事，得向本公司請求因被解任所受之任何或全部損害。
82. 董事會應以三分之二以上董事出席、出席董事過半數之同意選任董事長。
- 82B. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，除上市(櫃)法令另有規定外，公司董事(不含獨立董事)，在任期中一次或多次轉讓持股超過其經股東會指派或選任為董事當時(下稱「當選日」)所持有本公司股份數額二分之一時，應解除該董事職位。
- 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，除上市(櫃)法令另有規定外，如任何人被指派或選任為公司董事(不含獨立董事)，在下述任一期間內轉讓其在當選日所持有本公司股份數額二分之一時，該指派或選任應失去效力：(i) 在當選日到其就任董事前的期間；或(ii) 在召開提議指派或選任其為董事之股東會前之停止過戶期間。
83. 除相關法令及上市(櫃)法令另有要求外，董事會得不時採用、制定、修訂、修改或撤銷公司治理政策或措施。該等政策或措施應以記載本公司及董事會就董事會不時決議之各項公司治理相關事項之政策為目的。
84. 董事無須持有任何本公司之股份。
- 84B. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，除上市(櫃)法令另有規定外，本公司董事亦持有本公司股份時，如該董事以股份設定質權(下稱「設質股份」)超過其經股東會選任為董事當時所持有之本公司股份數額二分之一時，其超過之股份(即設質股份超過其經股東會選任為董事當時所持有股份數額二分之一的部分)不得行使表決權，不算入已出席股東之表決權數。

#### 董事之酬金及費用

85. 除本章程或上市(櫃)法令另有規定外，董事之報酬(若有)應由董事會參酌同業水準決議通過之。每一位董事就其所有因出席董事會會議或董事委員會會議或股東會或任何類別股份或公司債券的個別會議，或是其他與其董事職務之履行相關之合理支出或即將支出之旅遊、住宿及附隨之花費，皆有權受償還或預支。
86. 除應符合第 85 條規定外，任何董事因公司需求須出訪或移居國外，或是經董事會認定其工作超出一般董事職責時，得經董事會決定領取額外報酬，此等額外報酬應外加於或取代任何依據其他條款所提供之一般報酬。
- 86B. 本公司應設置薪資報酬委員會，其成員專業資格、組成、選任、解任、所定職權之行使及相關事項，應遵守上市(櫃)法令之規定。前述薪資與報酬應包括董事及經理人之薪資、股票選擇權與其他具有實質獎勵之措施。

## 替代

87. 除上市(櫃)法令另有規定外，任何董事得指派另一董事為其替代人，為該董事於董事會上行事。各替代董事得以其指派董事之替代人身分出席董事會並進行投票，如替代董事亦為董事，除其本身之表決權外，另具有一票表決權。
88. 除上市(櫃)法令另有規定外，前條所指之替代董事之指派應以書面為之，並附有指派董事之親筆簽名，並以標準或普通格式或是其他董事會許可之格式，在預計使用或首次使用該替代董事之董事會開會前提交予該會議主席。

## 董事會權力及職責

89. 每會計年度終了，董事會應編造營業報告書、財務報表、及盈餘分派或虧損撥補之議案，提出於年度股東常會請求承認，經本公司年度股東常會承認後，董事會應依本章程及上市(櫃)法令，將財務報表、盈餘分派及/或虧損撥補議案之決議，分發或公告予各股東。於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)，前述財務報表、盈餘分派及/或虧損撥補決議之分發得以本公司公告方式為之。
90. 除公司法、本章程、上市(櫃)法令以及任何股東會之決議另有規定外，本公司的事務應由董事會管理。董事會得行使本公司之所有權力，並得支付於創立及註冊本公司時所產生的所有費用。
91. 董事會得在其認為就本公司之管理有必要下隨時任命執行長、總經理、一名以上之副總經理或財務長(不含獨立董事在內)，無論是否為董事，依其認為合適之任期、酬勞(無論是薪資、佣金、分紅或是以上之組合)、權力和責任，出任本公司之職務，惟就董事擔任此等職務所得之酬勞應準用第 85 條規定。任何經董事會任命之人亦可由董事會解除其職務。
92. 董事會得依其認為合適的任期、報酬、條件及權力任命秘書(或如有需要，一或更多助理秘書)。任何經董事會任命之秘書或助理秘書，亦得由董事會解除其職位。
93. 董事會得於其認為適當時將其任何權力委託給由一位或多位董事所組成的委員會行使。任何因此成立之委員會就受委任權力之行使應遵守董事會加諸之規定。
94. 董事會得隨時以委任書(經蓋印章或親筆簽署)或其他方式指定任何公司、商號、個人或數人組成之機構(無論由董事會直接或間接提名)，依董事會認為適當的目的、權力、權限、裁量權(惟不得超過董事會根據本章程所擁有或得以行使的權力)、條件與期間，作為本公司之代理人。此等委任書或其他指定方式，得包含董事會為與進行此等代理人交易之人之保護與便利認為適當之規定，亦得授權此等代理人將其所受委任的權力、權限及裁量權為複委任。
95. 董事會得隨時以其認為合適的方式管理本公司事務。以下二條規定，不得限制本條所賦予的一般權力。
96. 董事會得隨時建立任何委員會以管理本公司任何事務(其中包含但不限於薪酬委員會)，除上市(櫃)法令另有規定外，董事應為該等委員會成員；如任何董事擔任委員會成員，其酬勞應準用第 85 條規定。
97. 任何前述受任人得由董事會授權複委任其當時具有之全部或部分權力、權限及裁量權。
- 97B. 依據英屬開曼群島法律及上市(櫃)法令，任何董事對公司均有忠實義務，且該等忠實義務應包含但不限於遵守一般忠誠與善意以及避免義務衝突與自身利益衝

突等。如任何董事有違反前述忠實義務，依據英屬開曼群島法律及上市(櫃)法令，該董事應對因此所生之損害負責。

依據英屬開曼群島法律及上市(櫃)法令，如有任何董事為自己或為他人而違反前述忠實義務，股東會得決議將該等行為之任何所得視為本公司之所得。

如任何董事為本公司執行職務而有違反相關法令並致第三人有損害時，依據英屬開曼群島法律及上市(櫃)法令，該董事對該第三人應與本公司負連帶賠償責任；在此情形下，該董事應賠償本公司對第三人請求所生之損害。

依據英屬開曼群島法律及上市(櫃)法令，在各自職務範圍內，本公司之經理人應與董事負擔本條前各項所規定之相同責任。

### 董事會借貸權力

98. 除本章程及上市(櫃)法令另有規定外，董事會得行使公司所有權力以借款，並於借款時或作為本公司或任何第三人之債務、責任或義務之擔保，抵押其企業和財產、發行債券、公司債券和其他證券。

### 印章

- 99.
- (a) 印章僅得經董事會或董事會任命之委員會授權後使用。使用印章之文件須經至少一位本公司之董事、經理人或其他經董事會為簽署該文件之目的而授權之人簽署。
  - (b) 本公司之董事、經理人、代表人或律師得不經董事會另行授權使用印章於其簽名之任何需由其使用印章認證為真實或向英屬開曼群島公司註冊處或任何其他地區申報之本公司文件。
100. 本公司得保留一份印章摹本於董事會指定的國家或地點。該印章摹本非經董事會決議授權不得使用於任何文件，但該授權得於使用之前或之後為之，其於使用後為之者得為對數次使用之一般性確認形式。
101. 秘書或助理秘書有權為證明文書內容真實性之目的且其內容不會對本公司產生任何義務之情形下，於任何文書蓋章，不受以上規定限制。

### 董事之解任

102. 有下列情形之一，任何人不得擔任董事，如已擔任董事者，應解除其董事職位：
- (a) 曾犯組織犯罪防制條例規定之罪，經有罪判決確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後未逾五年者；
  - (b) 曾犯詐欺、背信、侵占罪經受宣告有期徒刑一年以上之刑確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後未逾二年者；
  - (c) 曾犯貪污治罪條例之罪，經判決有罪確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後未逾二年者；
  - (d) 受宣告破產或經法院裁定開始清算程序，且尚未解除；
  - (e) 使用票據經拒絕往來尚未期滿者；
  - (f) 無行為能力或限制行為能力者；
  - (g) 死亡或被認為或陷入精神耗弱；
  - (h) 以書面通知公司辭任董事職位；
  - (i) 因欠缺行為能力經依相關法律受輔助宣告尚未撤銷；或
  - (j) 經依本章程解任者。

103. 董事執行業務，有重大損害本公司之行為或違反法令或本章程之重大事項者，股東會未為決議將其解任者，持有本公司已發行股份總數百分之三(3%)以上之股東，得於股東會後 30 日內，以本公司之費用訴請管轄法院裁判解任之，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。

#### 董事會之程序

- 104.
- (a) 董事得(於英屬開曼群島境內或境外)集會討論事務處理、休會或是其認為適當之其他董事會會議及其程序之規範。任何於會議中提出的問題應以出席董事之多數決決定。在得票數相等的情況下，主席不得投下第二票或決定票。
  - (b) 董事會之召集通知應載明召集事由，並於 7 日前以寄發或電子方式通知予各董事，但有緊急情形時得依據上市(櫃)法令隨時召集。除本章程或上市(櫃)法令另有規定外，本公司應另遵守董事會議事規則之規定。
  - (c) 於本公司股份尚未在證券櫃檯買賣中心或證交所上市(櫃)之期間，董事會應於 2 天前以第 104(b)條所訂之方式通知各董事，儘管董事會之召集通知晚於本章程所定期限，如經全部董事同意，董事會應被視為已合法召集。
105. 董事得透過視訊或所有與會人員可同時互相交流的其他通訊設備，出席任何董事會會議或經董事會委任而其為成員之委員會會議。以此方式參加會議者，視為親自出席。
106. 除本章程另有規定外，董事會之法定出席數應為全體董事過半數。於計算法定出席數時，由替代董事代表出席之董事應視為親自出席。
107. 董事對於董事會會議相關事項(包括但不限於契約或預計與公司進行之契約或安排)有直接或間接自身利害關係者，如其知悉該利害關係當時已存在，則應於董事會會議中揭露該自身利害關係之性質，或於任何其他情況於其知悉有此自身利害關係後之首次董事會會議中為之。為本條之目的，董事對董事會關於以下之一般性通知：
- (a) 其為特定公司或商號之股東或經理人且就該通知發送後可能與該公司或商號簽署之契約或協議應認為有利害關係；或
  - (b) 其就該通知發送後可能與和其具有關係之特定人簽署之契約或協議應認為有利害關係；

應視為已依本條關於該等契約或協議之自身利害關係為適當之揭露，但此等通知僅有於董事會會議中為之或該董事採取合理步驟以確保該通知能於其發送後之董事會會議中被提出並審閱。

如上市(櫃)法令有所要求，董事對於董事會議之事項，包括但不限於契約或契約之提案或協議或本公司擬進行之交易，有自身利害關係(無論直接或間接)致有害於本公司利益之虞時，不得加入表決，並不得代理他董事行使表決權。董事違反前述規定親自或由代理人行使之表決權，本公司應不予計算，但該董事仍應計入該次會議之法定出席數。

不論本條第一項內容如何，如任何董事對於董事會議之事項，有自身利害關係(不論直接或間接)時，該董事應於當次董事會揭露並說明其自身利害關係之重要內容；於公司決議進行合併、收購、分割或股份轉換時，董事應向董事會及股東會說明其與合併、收購、分割或股份轉換交易自身利害關係之重要內容及贊成或反對併購決議之理由，公司並應於股東會召集事由中敘明董事利害關係之重

要內容及贊成或反對併購決議之理由，其內容得置於中華民國證券主管機關或公司指定之網站，並應將其網址載明於股東會開會通知。

董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就董事會之會議事項有利害關係者，視為董事就該事項有自身利害關係。

108. 董事(不含獨立董事在內)為自己或他人從事屬於本公司業務範圍之行為，應於股東會上揭露該等行為的主要內容，並取得 A 型特別決議或 B 型特別決議許可。就未獲上述授權之董事，股東會得於該等行為發生後 1 年內，以普通決議要求該董事將其因該等行為所獲利益歸於本公司。
109. 除上市(櫃)法令另有規定外，董事(不含獨立董事在內)得依董事會所定之期間及條件(關於報酬及其他)兼任本公司任何其他給薪職位(除內部稽核人員外)，且董事或有此意圖之董事不應因就上開兼職與本公司簽訂契約而被解任，且董事因上開兼職與本公司簽訂契約或因上開兼職而有利害關係者，不應因其兼職或由該等契約或協議建立之善良管理人關係而應將其就該等契約或協議所獲利益歸於本公司。
110. 除本章程及上市(櫃)法令另有規定外，董事(不含獨立董事在內)得以個人或其商號的身份向本公司提供專業服務，該董事個人或其商號有權就其提供之專業服務收取相當於如其非為董事情況下的同等報酬。但此條款不授權該董事或其商號擔任本公司內部稽核人員。
111. 董事會應將所有會議記錄集結成冊以記錄以下事項：
  - (a) 董事會對高階經理人之所有任命；
  - (b) 每一董事會會議及委員會會議出席董事的姓名；以及
  - (c) 所有本公司之會議、董事會會議及委員會會議的所有決議及程序。
112. 除上市(櫃)法令另有規定外，當董事會會議主席簽署該會議之會議記錄，則該會議應視為已合法召集。
113. 除上市(櫃)法令另有規定外，無論董事會是否有缺額席次，留任董事均得行使其職權，但如其人數因而低於本章程所定之法定出席數者，留任董事僅得為召集股東會之目的行使職權。
114. 除上市(櫃)法令另有規定及董事會另有規範外，董事會任命的委員會得選任其會議主席。若未選任主席，或在任何會議該主席未能於既定開會時間 15 分鐘內抵達，則出席該會議的委員可由出席委員中選出一位擔任該會議的主席。
115. 董事會任命之委員會得依其認為適當的方式召集會議或休會。除上市(櫃)法令另有規定及董事會另有規範外，任何於會議中提出的問題及議案應以出席者多數決決定。
116. 除上市(櫃)法令另有規定及董事會另有規範外，任何董事會會議或委員會會議或任何行使董事職權之人之行為，即使其後發現此等董事或人之選任有瑕疵或其中任何董事或人資格不符，該行為仍與其每一人均經合法選任且具備董事資格之情況下所為者具有同等效力。
117. 下列事項應經至少三分之二董事出席董事會、出席董事過半數之同意：
  - (a) 締結、變更或終止有關出租本公司全部營業、委託經營或與他人經常共同經營的契約；
  - (b) 出售或轉讓其全部或主要部分的營業或財產；
  - (c) 受讓他人全部營業或財產，對本公司營運產生重大影響者；
  - (d) 按本章程選任董事長；

- (e) 依據第 125A 條以現金方式分派股息及紅利之全部或一部；
- (f) 依據第 129 條提撥員工酬勞及董事酬勞；以及
- (g) 發行公司債券。

#### 審計委員會

118. 本公司應設置審計委員會，其成員專業資格、組成、選任、解任、所定職權之行使及相關事項，應遵守上市(櫃)法令之規定。審計委員會應由全體獨立董事組成且其委員不得少於 3 人，其中 1 人應為審計委員會會議召集人，得隨時召集會議，且其中至少 1 人應具有會計或財務專長。審計委員會之決議應經全體委員過半數之同意方為有效。
119. 不論本章程是否有相反之規定，下列事項應經審計委員會全體委員過半數之同意，並經董事會批准：
- (a) 訂定或修正內部控制制度；
  - (b) 內部控制制度有效性之考核；
  - (c) 訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序；
  - (d) 涉及董事自身利害關係之事項；
  - (e) 重大之資產或衍生性商品交易；
  - (f) 重大之資金貸與、背書或提供保證；
  - (g) 募集、發行或私募股份或具有股權性質之有價證券；
  - (h) 簽證會計師之委任、解任或報酬；
  - (i) 財務、會計或內部稽核主管之任免；
  - (j) 由董事長、經理人及會計主管簽名或蓋章之年度財務報告及須經會計師查核簽證之第二季財務報告；以及
  - (k) 其他經董事會認為或任何主管機關或上市(櫃)法令規定之重大事項。

除上市(櫃)法令另有規定外，上述各款事項如未經審計委員會全體委員過半數之同意者，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，但不適用於上述第(j)款事項。

除上市(櫃)法令另有規定外，如有正當理由致審計委員會無法召開時，得由全體董事三分之二以上同意行之，但上述第(j)款之事項仍應由獨立董事委員出具是否同意之意見。

- 119A 公司於召開董事會決議合併、收購、分割或股份轉換事項前，應由審計委員會委請獨立專家就包括但不限於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，以便就合併、收購、分割或股份轉換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(但依公司法規定如無須召開股東會決議前述交易者，得不提報股東會)，且審議結果及獨立專家意見應於發送股東會召集通知時一併發送股東。但依公司法規定前述交易免經股東會決議者，應於最近一次股東會就併購事項提出報告。

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

120. 本公司帳簿每年至少應查核一次。

121. 審計委員會有權於任何合理的時間審閱、抄錄或複製本公司之所有帳簿、帳目、相關的付款憑單及任何文件。審計委員會得約訪本公司董事及高階經理人詢問任何其所持有與本公司帳簿或事務有關之資訊。
122. 按本章程備置之收支報表及資產負債表應由審計委員會查核並與本公司帳簿、帳目及有關付款憑單核對。審計委員會應就此製作書面報告，說明是否該報表和資產負債表確實反映本公司在此審查期間之財務與營運狀況，如曾向本公司董事及經理人詢問資訊，該等資訊是否已提供並符合要求。審計委員會得為本公司委任執業律師和註冊會計師以進行查核。本公司財務報表應經董事會任命之審計人員依據公認之審計標準查核。該審計人員應按公認之審計標準製作書面報告並於股東會交付股東。所稱「公認之審計標準」得為英屬開曼群島以外的國家或司法管轄區的標準，於此情形，財務報表和審計人員之報告應揭露此一事實及該國家或司法管轄區之名稱。
123. 在符合英屬開曼群島法律之情形下，繼續 6 個月以上持有本公司已發行股份總數百分之一(1%)以上之股東，得以書面請求審計委員會為本公司對董事提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。
- 於收到股東依前項規定提出之請求後 30 日內，審計委員會不提起或拒絕提起訴訟時，除英屬開曼群島法律另有規定外，股東得為本公司提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。

123A. (刪除)

124. 除本章程或上市(櫃)法令另有規定外，本公司應另遵守審計委員會組織規程之規定。

### 股息

125. 在不牴觸公司法、任何股份當時另有附加權利或限制或本章程之規定下，本公司得以普通決議宣佈分派已發行股份之股息及其他分派，並授權以本公司於法律上可動用的資金支付之。
- 125A. 縱有前(125)條規定，董事會得以三分之二以上董事之出席，及出席董事過半數之決議，將應分派股息或紅利之全部或一部，以發放現金之方式為之，並於最近一次股東會報告。
126. 在不牴觸公司章程第 129 條之規定下，董事會在建議任何股息分派前，得從依法得用以分配股息的資金中保留其認為合適的數額為公積金，該公積金按董事會之裁量應用於預防突發情形、平衡股息或其他得適當運用該公積金之目的，且在進行此等運用前，得依董事會之絕對裁量用於本公司之業務或進行董事會隨時認為適當之投資。
127. 任何股息之支付得以支票郵寄至股東或有權受領人或共同持有人代表之登記地址或其指定之地址。每一支票應以收件人或其所指定之人為受款人。
128. 除任何股份當時另有附加權利或限制外，所有股息應按股東持有股份數分派之。
129. 本公司處於成長階段，基於資本支出、業務擴充及健全財務規劃以求永續發展等需求，本公司之股利政策將依據本公司未來資金支出預算及資金需求情形，以現金股利及/或股票股利方式配發予本公司股東。

除上市(櫃)法令另有規定外，本公司年度如有稅前獲利，本公司應在稅前獲利中提撥：(1) 百分之一(1%)至百分之十(10%)作為員工酬勞(包含本公司員工及/或關係企業員工)(下稱「員工酬勞」)；及(2) 不高於百分之五(5%)作為董事酬勞(下

稱「董事酬勞」)。無論前述內容為何，如本公司年度仍有以前年度之累積虧損，本公司應在提撥員工酬勞及董事酬勞前預先保留彌補數額。依據英屬開曼法律規定及不論第 139 條規定，經董事會以董事三分之二以上之出席及出席董事過半數同意之決議，員工酬勞得以現金及/或股票方式發放，董事酬勞僅得以現金發放。前述關於發放員工酬勞及董事酬勞之董事會決議，應於董事會決議通過後在股東會中向股東報告。

除上市(櫃)法令另有規定外，本公司年度總決算如有盈餘時，董事會應以下述方式及順序擬訂盈餘分派案並提交股東會決議：

- (a) 依法提撥應繳納之稅款；
- (b) 彌補以前年度之累積虧損(如有)；
- (c) 依據上市(櫃)法令規定提撥百分之十(10%)為法定盈餘公積，但法定盈餘公積已達本公司之實收資本額時，不在此限；
- (d) 依據上市(櫃)法令規定或主管機關要求提撥特別盈餘公積；及
- (e) 按當年度盈餘扣除前述第(a)項至第(d)項後之數額，加計前期累計未分配盈餘為可供分配盈餘，可供分配盈餘除現金股利分派案應依第 125A 條決議分派外，得經董事會提議股票股利分派案，送請股東常會依據上市(櫃)法令決議後通過分派之。在不牴觸英屬開曼群島法律下，股利金額最低至少應為當年度盈餘扣除前述第(a)項至第(d)項之百分之十(10%)，且現金股利分派之比例不得低於股東股利總額之百分之十(10%)，並以百分之百(100%)為上限。

130. 如任何股份登記為由數人共同持有，則其中任何一人均得就股息或其他與該股份相關之應付款項發給有效之收據。任何股息均不加計利息。

#### 會計帳簿、審計、公司年報及申報

131. 本公司會計帳簿應按董事會不時決定之保存方式保存之。
132. 本公司會計帳簿應存於辦事處或其他董事會認為合適的存放地點，並應隨時允許董事會查閱。
133. 董事會應將其所造具之各項表冊，提出於年度股東常會請求承認。經其承認後，董事會應將營業報告書、財務報表、盈餘分派及/或虧損撥補之決議，分發各股東。於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)，前述財務報表、盈餘分派及/或虧損撥補決議之分發得以本公司公告方式為之。
134. 除上市(櫃)法令另有規定外，董事會應於年度股東常會開會 10 日前，將年度營業報告、財務報表及其他相關文件備置於中華民國境內之服務代理機構，股東得隨時查閱。
135. 除第 134 條及第 148 條另有規定外，董事會應隨時決定本公司會計帳簿之全部或一部分是否供非董事之股東查閱，以及其範圍、時間、地點及條件或規定。除法令或董事會或普通決議另有授權外，非董事之股東無權查閱公司任何會計帳簿或文件。
136. 本公司帳簿應按董事會不時決定或上市(櫃)法令規定之審計方式和會計年度為審計。
137. 董事會應於每年準備本公司年報及申報記載公司法所定事項並副知英屬開曼群島公司登記處。

### 內部稽核

138. 本公司應設置隸屬於董事會之內部稽核單位，並配置適任及適當人數之專任內部稽核人員。任何關於內部稽核之相關事宜應遵守上市(櫃)法令規定。

### 公積金轉增資

139. 除上市(櫃)法令或公司法另有規定外，本公司得以 A 型特別決議或 B 型特別決議：
- (a) 將列入公司準備金帳戶或其他資本公積金的任何餘額(包括資本溢價科目、資本贖回準備金、盈餘、損益帳戶、資本公積、法定盈餘公積及特別盈餘公積)轉增資，無論其是否得用以分派；
  - (b) 將決議轉增資之金額按持股比例分配予各股東，並代表股東將此等金額充作受分配公司未發行股份或債券或其組合之相關股款，且將此等公司股份或債券或其組合依前述比例分配予股東(或其指定人)；
  - (c) 做出任何其認為適當的安排以解決分配公積金轉增資時所遭遇之困難，特別是，但不限於，當股份或公司債券之分配為畸零時，董事會有權以其認為適當的方式處置該畸零股份或公司債券；及
  - (d) 進行一切必要的行為以執行本章程規定之事項。
- 139A. 為避免爭議，關於依據第 129 條提撥員工酬勞及董事酬勞所發行之新股不需要取得 A 型特別決議或 B 型特別決議。

### 公開收購

140. 於本公司股份已登錄興櫃及/或在證券櫃檯買賣中心或證交所上市(櫃)之期間，除上市(櫃)法令另有規定外，董事會於本公司或本公司依上市(櫃)法令委任之訴訟或非訟代理人接獲公開收購申報書副本及相關書件後 15 日內，應對建議股東接受或反對本次收購做成決議，並公告下列事項：
- (a) 董事及持有本公司已發行股份超過百分之十(10%)之股東自己及以他人名義目前持有之股份種類、數量。
  - (b) 就本次公開收購人身分與財務狀況、收購條件公平性，及收購資金來源合理性之查證情形，對股東提供之建議，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(如有)。
  - (d) 董事及持股超過百分之十(10%)之股東自己及以他人名義持有公開收購人或其關係企業之股份種類、數量及其金額。

### 資本溢價科目

141. 董事會應根據公司法設立資本溢價科目，並不時存入等同於任何股份發行溢價之金額或數額。
142. 除上市(櫃)法令或公司法另有規定外，贖回或買回股份之任何資本溢價科目應減除其贖回或買回價額與其面額之差額，但董事會得依其裁量決定從本公司之盈餘，或如公司法允許，從本公司之資本中支付該數額。

### 通知

143. 除本章程或上市(櫃)法令另有規定外，任何通知或公文得由本公司或有權發佈通知之人當面遞交或以傳真送達於股東，或以郵寄(預付郵資)或合格之快遞(運費預付)等方式寄送至股東於股東名簿所載之地址，或於相關法令許可範圍內，以

電子方式將通知或文書發送至經股東書面確認過為受通知之用之電子郵件位址。如股份為共同持有者，所有通知應向股東名簿中登記為其代表人之共同持有人為之，依此所為之通知視為已向所有其他共同持有人為之。

144. 股東親自或是委託代理人出席本公司任何會議者，應為所有目的視為已合法收到該會議及，若有必要，其目的之通知。
145. 除本章程或上市(櫃)法令另有規定外，任何通知或文件若以：
- (a) 郵寄或快遞送達，則應於包含該通知或文件之信件交於郵局或快遞服務之 5 日後視為已送達；
  - (b) 傳真送達，則應於傳真機產生確認全部成功傳輸至收件傳真號碼之報告後視為已送達；
  - (c) 合格快遞送達，則應於包含該通知或文件之信件交於快遞服務 48 小時後視為已送達；或
  - (d) 電子郵件送達，則應於電子郵件發送之當時視為已送達。
- 如包含該通知或文件之信件已正確記載地址且被郵局或快遞服務收下，即足以證明已依郵寄或快遞送達。
146. 按本章程之規定以郵寄交付或寄送或置於股東登記簿所載之地址之任何通知或文件，即使該股東當時已過世或破產且不論本公司是否已受通知上情，就登記於該股東名下之單獨或共同持有之任何股份，除該股東於該通知或文件送達時已自股東名簿中除名外，均應視為已合法送達，且應為所有目的視為已送達所有該股份之利害關係人(無論是共同或經由請求或以其名義)。
147. 每一股東會的召集通知應發給：
- (a) 所有有權受通知且已向本公司提供受通知之地址之股東；以及
  - (b) 所有因股東死亡或破產(該股東若非死亡或破產仍有權受通知者)而對其股份有權利之人。
- 其他人無權受股東會召集通知。

#### 資訊

148. 董事會應將備忘錄、本章程及歷屆股東會議事錄、財務報表、股東名簿及本公司發行之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、抄錄或複製前述文件。本公司並應令股務代理機構提供前述文件。
149. 在不影響本章程條款所列之權利下，任何股東無權要求披露任何有關公司任何交易的詳細資訊，或是任何性質為或可能為營業秘密或公司商業行為的機密程序且董事會認為對外公開並不會對公司股東有利之資訊。
150. 董事會有權向任何主管機關或是司法機關發表或揭露任何其持有、保管或控制之與本公司或其與股東之事務之資訊，包括但不限於本公司股東名簿及股票過戶登記簿所包含之資訊。

#### 補償或保險

151. 本公司得以普通決議採用第 152(a)及(b)條規定之其中一種保護機制。
152. (a) 每一位董事以及其他本公司當時之經理人(下稱「被補償人」)，因其所受或產生之一切行動、程序、成本、費用、支出、損失、損害，除因被補償人關於本公司業務或事務或於執行或解除其職責、權力、權限或裁量之自身不誠實、故意違約或詐欺(包括任何判斷失誤所致者)外，得由本公司之資產與資金受補償並不

受傷害，包括但在不損害前述規定的一般性的原則下，被補償人在英屬開曼群島或其他地方之法院，為防禦任何與本公司或本公司事務有關的民事程序(不論成功與否)所生之任何成本、費用、損失或責任。

(b)為每一位董事及其他本公司當時之經理人之利益，本公司得為董事及經理人購買責任保險(下稱「**董事及經理人保險**」)。該董事及經理人保險應僅限於其因本章程、公司法及上市(櫃)法令所定之職責而產生之責任。董事及經理人保險之相關事宜，授權董事會全權處理。

#### 會計年度

153. 除董事會另有決定外，本公司會計年度應於每年 12 月 31 日結束，並於每年 1 月 1 日開始。

#### 清算

154. 如果本公司應進行清算，且可供股東分配的財產不足以清償全部股本，該財產應予以分配，以使股東得依其所持股份比例承擔損失。如果在清算過程中，可供股東間分配的財產顯足以抵償清算開始時的全部股本，應將超過之部分依清算開始時股東所持股份之比例在股東間進行分配。本條規定不損及依特殊條款和條件發行的股份持有者之權利。
155. 如果本公司應進行清算，經本公司特別決議同意且取得任何公司法所要求的其他許可並且符合上市(櫃)法令的情況下，清算人得將公司全部或部分之財產(無論其是否為性質相同之財產)分配予股東，並得為該目的，對此等財產設定其認為合理之價格並決定如何在股東或不同類別之股東之間進行分配。經同前述之決議同意及許可，如清算人認為適當，清算人得為股東之利益，將此等財產之全部或一部交付信託。但股東不應被強迫接受負有債務或責任的任何財產。
156. 本公司應將所有報表、帳戶記錄以及文件從清算結束之日起保存 10 年，並由清算人或經本公司普通決議委任保管人。

#### 變更章程

157. 除公司法及本章程另有規定外，本公司得隨時以特別決議變更備忘錄及/或本章程之全部或一部分。

#### 訴訟及非訟代理人

158. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，根據上市(櫃)法令規定，本公司應在臺灣指定訴訟及非訟代理人(下稱「**訴訟及非訟代理人**」)。訴訟及非訟代理人應為本公司在臺灣之負責人，並應為在臺灣有住所或居所之自然人。本公司應將訴訟及非訟代理人之姓名、住所或居所及授權文件向金管會申報。如訴訟及非訟代理人之姓名、住所或居所及授權文件有變更之情形，本公司應將該等變更向金管會申報。

#### 企業社會責任

159. 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，以善盡其社會責任。

**附錄 (十)**

**THE COMPANIES ACT (AS REVISED)  
COMPANY LIMITED BY SHARES  
FOURTH AMENDED AND RESTATED**

**MEMORANDUM AND ARTICLES OF ASSOCIATION  
OF  
J&B International Inc. 竣邦國際股份有限公司**

**INCORPORATED ON THE 27TH DAY OF JULY, 2021**  
(Adopted by Special Resolution passed on June 23, 2025)

**INCORPORATED IN THE CAYMAN ISLANDS**

**THE COMPANIES ACT (AS REVISED)**

**COMPANY LIMITED BY SHARES**

**FOURTH AMENDED AND RESTATED**

**MEMORANDUM OF ASSOCIATION**

OF

**J&B International Inc. 竣邦國際股份有限公司**

(Adopted by Special Resolution passed on June 23, 2025)

1. The name of the Company is J&B International Inc. 竣邦國際股份有限公司 (the "Company").
2. The registered office of the Company will be situated at the offices of Quality Corporate Services Ltd., Suite 102, Cannon Place, P.O. Box 712, North Sound Rd., George Town Grand Cayman, KY1-9006 Cayman Islands or at such other location as the Directors may from time to time determine.
3. The objects for which the Company is established are unrestricted.  
  
The Company have full power and authority to carry out any object not prohibited by any law as provided by Section 7(4) of the Companies Act of the Cayman Islands (As Revised) (the "Act").
4. 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 Act.
5. The Company will 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 section 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.
6. The liability of the Shareholders of the Company is limited to the amount, if any, unpaid on the share respectively held by them.
7. The capital of the Company is NT\$1,200,000,000 divided into 120,000,000 shares of a nominal or par value of NT\$10 and should not be converted to non par-value shares, each provided always that subject to the Act and the Articles of Association the Company shall have power to redeem or purchase any of its shares and to sub-divide or consolidate the said shares or any of them and to issue all or any part of its capital whether original, redeemed, increased or reduced with or without any preference, priority, special privilege or other rights or subject to any postponement of rights or to any conditions or restrictions whatsoever and so that unless the conditions of issue shall otherwise expressly provide every issue of shares whether stated to be ordinary, preference or otherwise shall be subject to the powers on the part of the Company hereinbefore provided.
8. (Deleted)

**THE COMPANIES ACT (AS REVISED)**

**COMPANY LIMITED BY SHARES**

**THIRD AMENDED AND RESTATED**

**ARTICLES OF ASSOCIATION**

**OF**

**J&B International Inc.**

**竣邦國際股份有限公司**

(Adopted by Special Resolution passed on Aug 18 , 2023)

**TABLE A**

The Regulations contained or incorporated in Table 'A' in the First Schedule of the Act shall not apply to J&B International Inc. 竣邦國際股份有限公司 (the "Company") and the following Articles shall comprise the Articles of Association of the Company.

**INTERPRETATION**

1. In these Articles the following defined terms will have the meanings ascribed to them, if not inconsistent with the subject or context:

**"Acquisition"** refers to an act wherein a company acquiring shares, business or assets of another company in exchange for shares, cash or other assets;

**"Act"** means the Companies Act of the Cayman Islands (As Revised);

**"Affiliated Company"** means with respect to any affiliated company as defined in the Applicable Listing Rules;

**"Applicable Listing Rules"** means the relevant laws, regulations, rules and code 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 Taiwan Company Act, Securities and Exchange Act, the Acts Governing Relations Between Peoples of the Taiwan Area and the Mainland Area, or any similar statute and the rules and regulations of the Taiwan authorities thereunder, and the rules and regulations promulgated by the Financial Supervisory Commission, the TPEX or the Taiwan Stock Exchange;

**"Articles"** means these articles of association of the Company, as amended or substituted from time to time;

**"Audit Committee"** means the audit committee of the Company formed by the Board pursuant to Article 118 hereof, or any successor audit committee;

**"Book-Entry Transfer"** means a method whereby the issue, transfer or delivery of Shares is effected electronically by debit and credit to accounts opened with securities firms by Shareholders, without delivering physical share certificates. If the Shareholder has not opened an account with a securities firm, the Shares delivered by Book-Entry Transfer shall be recorded in the entry sub-account under the Company's account with the securities central depository in Taiwan;

**"Capital Reserves"** means the share premium account, income from endowments received by the Company, capital redemption reserve, profit and loss account and other

reserves generated in accordance with generally accepted accounting principles.

**"Chairman"** has the meaning given thereto in Article 82;

**"Class"** or **"Classes"** means any class or classes of Shares as may from time to time be issued by the Company;

**"Commission"** means Financial Supervisory Commission of Taiwan or any other authority for the time being administering the Securities and Exchange Act of Taiwan;

**"Common Share"** means a common share in the capital of the Company of NT\$10 nominal or par value issued subject to and in accordance with the provisions of the Act and these Articles, and having the rights and being subject to restrictions as provided for under these Articles with respect to such Share;

**"Constituent Company"** means an existing company that is participating in a Merger with one (1) or more other existing companies within the meaning of the Act;

**"Directors"** and **"Board of Directors"** and **"Board"** means the directors of the Company for the time being, or as the case may be, the directors assembled as a board or as a committee thereof;

**"Delisting"** means (a) the delisting of the Shares registered or listed on any Taiwan stock exchange or securities market as a result of a Merger in which the Company will dissolve, general assumption (as defined in the Applicable Listing Rules), share swap (as defined in the Applicable Listing Rules) or Spin-off; and (b) the shares of the surviving company in the Merger, the transferee company in the general assumption or the existing company or newly-incorporated company in the share swap or Spin-off will not be registered or listed on any Taiwan stock exchange or securities market;

**"electronic"** shall have the meaning given to it in the Electronic Transactions Act (As Revised) of the Cayman Islands and any amendment thereto or re-enactments thereof for the time being in force and includes every other law incorporated therewith or substituted therefore;

**"electronic communication"** means transmission to any number, address or internet website or other electronic delivery methods as otherwise decided and approved by not less than two-thirds (2/3) of the vote of the Board;

**"Emerging Market"** means the emerging market board of TPEX in Taiwan;

**"Family Relationship within Second Degree of Kinship"** in respect of a natural person, means another natural person who is related to the first person either by blood or by marriage of a member of the family and within the second degree to include but not limited to the parents, siblings, grandparents, children and grandchildren of the first person as well as the first person's spouse's parents, siblings and grandparents;

**"Guidelines Governing Election of Directors"** means guidelines governing election of Directors of the Company, as amended or substituted from time to time as prescribed in the Applicable Listing Rules;

**"Hybrid General Meeting"** means a general meeting held at a physical location and electronically, providing the Shareholders with the option to attend either in person or by visual communication network, as defined in the Applicable Listing Rules;

**"Indemnified Person"** has the meaning given thereto in Article 152;

**"Independent Director"** means a director who is an independent director as defined in the Applicable Listing Rules;

**"Legal Reserves"** the legal reserve allocated in accordance with the Applicable Listing Rules;

**"Memorandum of Association"** means the memorandum of association of the Company, as amended or substituted from time to time;

**"Merger"** means the merging of two (2) or more Constituent Companies and the vesting of their undertaking, property and liabilities in one (1) of such companies as the Surviving Company within the meaning of the Act;

**"MOEA"** means Ministry of Economic Affairs of Taiwan being administering the Company Act of Taiwan and relevant corporate matters in Taiwan;

**"Office"** means the registered office of the Company as required by the Act;

**"Ordinary Resolution"** means a resolution passed by a simple majority of such Shareholders as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting of the Company and where a poll is taken regard shall be had in computing a majority to the number of votes to which each Shareholder is entitled;

**"paid up"** means paid up as to the par value and any premium payable in respect of the issue of any Shares and includes credited as paid up;

**"Person"** means 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 10;

**"Procedural Rules of Board Meetings"** means procedural rules of the Board meetings of the Company, as amended or substituted from time to time as prescribed in the Applicable Listing Rules;

**"Procedural Rules of General Meetings"** means procedural rules of the general meetings of the Company, as amended or substituted from time to time as prescribed in the Applicable Listing Rules;

**"Register"** or **"Register of Members"** means the register of Members of the Company required to be kept pursuant to the Act;

**"Republic of China"** or **"Taiwan"** means the Republic of China, its territories, its possessions and all areas subject to its jurisdiction;

**"Retained Earnings"** means the sums including but not limited to the Legal Reserves, Special Reserves, and unappropriated earnings;

**"Rules of Audit Committee"** means rules of Audit Committee of the Company, as amended or substituted from time to time as prescribed in the Applicable Listing Rules;

**"Seal"** means the common seal of the Company (if adopted) including any facsimile thereof;

**"Secretary"** means any Person appointed by the Directors to perform any of the duties of the secretary of the Company;

**"Share"** means a 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;

**"Shareholder"** or **"Member"** means a Person who is registered as the holder of Shares in the Register;

**"Share Premium Account"** means the share premium account established in accordance with these Articles and the Act;

**"Shareholders' Service Agent"** means the agent licensed by Taiwan authorities to provide certain shareholders services in accordance with the Applicable Listing Rules to the Company;

**"signed"** means 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 Reserves"** means the reserve allocated from Retained Earnings in accordance with the Applicable Listing Rules, or resolutions of shareholders meetings;

**"Special Resolution"** means a special resolution of the Company passed in accordance with the Act, being a resolution passed by a majority of not less than two-thirds (2/3) of such Shareholders as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting of the Company of which notice specifying the intention to propose the resolution as a special resolution has been duly given and where a poll is taken regard shall be had in computing a majority to the number of votes to which each Shareholder is entitled;

**"Spin-off"** refers to an act wherein a transferor company transfers all of its independently operated business or any single independently operated business to an existing or a newly incorporated company as consideration for that existing transferee company or newly incorporated transferee company to issue new shares to the transferor company or to shareholders of the transferor company;

**"Supermajority Resolution Type A"** means a resolution passed by Shareholders, as being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting, such Shareholders holding not less than half of the Shares held by all Shareholders attending that meeting, and such meeting attended by Shareholders holding not less than two-thirds (2/3) of all issued Shares of the Company;

**"Supermajority Resolution Type B"** means where the Shareholders attending the general meeting are holding less than two-thirds (2/3) of all issued Shares of the Company entitled to vote thereon as required under the Supermajority Resolution Type A, a resolution passed by Shareholders, as being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting, such Shareholders holding not less than two-thirds (2/3) of the Shares held by all Shareholders attending that meeting, and such meeting attended by Shareholders holding not less than half of all issued Shares of the Company;

**"Supermajority Special Resolution"** means a Special Resolution approved by the Shareholders holding at least two-thirds (2/3) of the Shares in issue at the time of the general meeting;

**"Surviving Company"** means the sole remaining Constituent Company into which one (1) or more other Constituent Companies are merged within the meaning of the Act;

**"Treasury Shares"** means Shares that were previously issued but were purchased, redeemed or otherwise acquired by the Company and not cancelled, in accordance with these Articles, the Act and the Applicable Listing Rules;

**"TPEX"** means Taipei Exchange;

**"TWSE"** means the Taiwan Stock Exchange; and

**"Virtual General Meeting"** means a general meeting held electronically without physical presence which the Shareholders may only attend by means of visual communication network, as defined in the Applicable Listing Rules.

2. In these Articles, save where the context requires otherwise:

- (a) words importing the singular number shall include the plural number and vice versa;
- (b) words importing the masculine gender only shall include the feminine gender and any Person as the context may require;
- (c) the word "may" shall be construed as permissive and the word "shall" shall be construed as imperative;

- (d) reference to a statutory enactment shall include reference to any amendment or re-enactment thereof for the time being in force;
  - (e) reference to any determination by the Directors shall be construed as a determination by the Directors in their absolute discretion and shall be applicable either generally or in any particular case; and
  - (f) reference to "in writing" shall be construed as written or represented by any means reproducible in writing, including any form of print, lithograph, email, facsimile, photograph or telex or represented by any other substitute or format for storage or transmission for writing or partly one (1) and partly another.
3. Subject to the last two preceding Articles, any words defined in the Act shall, if not inconsistent with the subject or context, bear the same meaning in these Articles.

### **PRELIMINARY**

4. The business of the Company may be commenced at any time after incorporation.
5. The Office shall be at such address in the Cayman Islands as the Directors may from time to time determine. The Company may in addition establish and maintain such other offices and places of business and agencies in such places as the Directors may from time to time determine.
6. The preliminary expenses incurred in the formation of the Company and in connection with the issue of Shares shall be paid by the Company. Such expenses may be amortised over such period as the Directors may determine and the amount so paid shall be charged against income and/or capital in the accounts of the Company as the Directors shall determine.
7. The Board of Directors shall keep, or cause to be kept, the Register which may be kept in or outside the Cayman Islands at such place as the Board of Directors may from time to time determine and, in the absence of any such determination, the Register shall be kept at the Office.

### **SHARES**

8. Subject to these Articles, all Shares for the time being unissued shall be under the control of the Directors who may :
- (a) issue, allot and dispose of the same 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; and
  - (b) grant options with respect to such Shares and issue warrants or similar instruments with respect thereto;
- and, for such purposes, the Directors may reserve an appropriate number of Shares for the time being unissued.
9. The Directors may authorise the division of Shares into any number of Classes and the different Classes shall be authorised, established and designated (or re-designated as the case may be) and the variations in the relative rights (including, without limitation, voting, dividend and redemption rights), restrictions, preferences, privileges and payment obligations as between the different Classes (if any) shall be fixed and determined by the Directors.
10. The Company may issue Shares with rights which are preferential to those of ordinary Shares issued by the Company ("**preferred Shares**") with the approval of a majority of the Directors present at a meeting attended by two-thirds (2/3) or more of the total number of the Directors and with the approval of a Special Resolution. Prior to the issuance of any preferred Shares

approved pursuant to this Article 10, these Articles shall be amended to set forth the rights and obligations of the preferred Shares, including but not limited to the following terms, and the same shall apply to any variation of rights of preferred Shares:

- (a) number of preferred Shares issued by the Company and the number of preferred Shares the Company is authorized to issue;
  - (b) order, fixed amount or fixed ratio of allocation of dividends and bonus on preferred Shares;
  - (c) order, fixed amount or fixed ratio of allocation of surplus assets of the Company;
  - (d) order of or restriction on the voting right(s) (including declaring no voting rights whatsoever) of preferred Shareholders;
  - (e) other matters concerning rights and obligations incidental to preferred Shares; and
  - (f) the method by which the Company is authorized or compelled to redeem the preferred Shares, or a statement that redemption rights shall not apply.
11. Subject to these Articles and the Applicable Listing Rules, the issue of new Shares of the Company shall be approved by a majority of the Directors present at a meeting attended by two-thirds (2/3) or more of the total number of the Directors. The issue of new Shares shall at all times be subject to the sufficiency of the authorised capital of the Company.
12. Subject to Article 12A, the Company shall not issue any unpaid Shares or partly paid-up Shares. The Company shall not issue shares in bearer form.
- 12A. If a subscriber fails to pay any call or instalment of call with respect of any Shares on the day appointment for payment, the Directors may, at any time thereafter during such time as any part of such call or instalment remains unpaid, serve a notice on him requiring payment of so much of the call or instalment as is unpaid, together with any interest which may have accrued, within a period of not less than 1 month from the date of the notice given by the Directors. The notice shall name a further day (not earlier than the expiration of aforesaid one month or longer period from the date of the notice) on or before which the payment required by the notice is to be made, and shall state that in the event of non-payment at or before the time appointed the Shares in respect of which the call was made will be liable to be forfeited. If the requirements of any such notice as aforesaid are not complied with, any Share in respect of which the notice has been given may at any time thereafter, before the payment required by notice has been made, be forfeited by a determination of the Directors to that effect. A forfeited Share may be sold or otherwise disposed of on such terms and in such manner as the Directors think fit, and at any time before a sale or disposition the forfeiture may be cancelled on such terms as the Directors think fit. A Person whose Shares have been forfeited shall cease to be a Shareholder in respect of the forfeited Shares, but shall, notwithstanding, remain liable to pay to the Company all moneys which at the date of forfeiture were payable by him to the Company in respect of the Shares forfeited, but his liability shall cease if and when the Company receives payment in full of the amount unpaid on the Shares forfeited. The provisions of these Articles as to forfeiture shall apply in the case of non-payment of any sum which by the terms of issue of a Share becomes due and payable, whether on account of the amount of the Share, or by way of premium, as if the same had been payable by virtue of a call duly made and notified. Under the aforesaid circumstances, compensation for loss or damage, if any, may still be claimed against such defaulting Shareholder.
13. For so long as the Shares are registered in the Emerging Market or listed on the TPEX or TWSE, upon each issuance of new Shares, the Directors may reserve not more than fifteen percent (15%) of the new shares for subscription by the employees of the Company and/or any Subsidiaries of the Company who are determined by the Board in its reasonable discretion. The term "Subsidiaries" above refers to the companies defined under No. 10 and No. 11 of the IFRS (i.e., International Financial Reporting Standards) and No. 28 of the IAS (i.e., International Accounting Standards).

14. For so long as the Shares are registered in the Emerging Market or listed on the TPEX or TWSE, unless otherwise provided herein, in the Applicable Listing Rules or resolved by the Shareholders in general meeting by Ordinary Resolution, if at anytime the Board resolves to issue any new Shares, the Company shall, after reserving the portion of Shares for subscription by its employees and for public offering in Taiwan pursuant to Article 13 (if any) and Article 16 respectively, first offer such remaining new Shares by public announcement and a written notice to each then Shareholder for their subscriptions in proportion to the number of Shares held by them respectively. The public announcement and written notice shall state that if any Shareholder fails to subscribe for new Shares, his right shall be forfeited. Where a fractional percentage of the original Shares being held by a Shareholder is insufficient to subscribe for one new Share, the fractional percentages of the original Shares being held by several Shareholders may be combined for joint subscription of one (1) or more integral new Shares or for subscription of new Shares in the name of a single Shareholder. New Shares left unsubscribed by original Shareholders may be open for public offering or for subscription by specific person or persons through negotiation.
15. The Shareholders' pre-emptive right prescribed under Article 14 shall not apply in the event that new Shares are issued due to the following reasons or for the following purpose:
- (a) in connection with a Merger with another company, or the Spin-off of the Company, or pursuant to any reorganization of the Company;
  - (b) in connection with meeting the Company's obligation under Share subscription warrants and/or options;
  - (c) in connection with meeting the Company's obligation under corporate bonds which are convertible bonds or vested with rights to acquire Shares; or
  - (d) in connection with meeting the Company's obligation under preferred Shares vested with rights to acquire Shares.
16. For so long as the Shares are registered in the Emerging Market, unless otherwise provided in the Applicable Listing Rules, where the Company increases its capital by issuing new Shares in Taiwan, the Company may allocate ten percent (10%) of the total amount of the new Shares to be issued, for offering in Taiwan to the public unless it is not deemed necessary or appropriate by the Commission, according to the Applicable Listing Rules, for the Company to conduct the aforementioned public offering. For so long as the Shares are listed on the TPEX or TWSE, unless otherwise provided in the Applicable Listing Rules, where the Company increases its capital by issuing new Shares in Taiwan, the Company shall allocate ten percent (10%) of the total amount of the new Shares to be issued, for offering in Taiwan to the public unless it is not deemed necessary or appropriate by the Commission, according to the Applicable Listing Rules, for the Company to conduct the aforementioned public offering. Provided however, if a percentage higher than the aforementioned ten percent (10%) is resolved by an Ordinary Resolution to be offered, the percentage determined by such resolution shall prevail. For so long as the Shares are registered in the Emerging Market or listed on the TPEX or TWSE, unless otherwise provided in the Applicable Listing Rules, the Company shall obtain a prior approval of the Commission and/or other competent authorities for any capital increase (ie., issue of new Shares) (whether inside Taiwan or outside Taiwan) in accordance with the Applicable Listing Rules.
17. For so long as the Shares are registered in the Emerging Market or listed on the TPEX or TWSE, subject to the Applicable Listing Rules, the Company may, upon resolution by a majority votes at a meeting of the Board of Directors attended by two-thirds (2/3) or more of the Directors, adopt one (1) or more employee incentive programmes (such as employee stock option plan) pursuant to which options, warrants, or other similar instruments to acquire Shares may be granted to employees of the Company and/or any Subsidiaries of the Company to subscribe for Shares. Ten percent (5%) of the authorised shares of the Company should be reserved for issuing shares upon an exercise of the employee stock options. The options, warrants, or other similar instruments to acquire Shares granted to any employee under any employee stock option plan shall be non-transferable, except to the heirs of the employees. The term "Subsidiaries" above refers to the companies defined under No. 10

and No. 11 of the IFRS (i.e., International Financial Reporting Standards) and No. 28 of the IAS (i.e., International Accounting Standards).

- 17B. For so long as the Shares are registered in the Emerging Market or listed on the TPEX or TWSE, the Company may, with the authority of either a Supermajority Resolution Type A or a Supermajority Resolution Type B, issue restricted shares for employees. In respect of the issuance of restricted shares for employees in the preceding paragraph, the number of shares to be issued, issue price, issue conditions and other matters shall be subject to the Applicable Listing Rules and the requirements of the Commission.

### **PRIVATE PLACEMENT**

- 17C. For so long as the Shares are registered in the Emerging Market or listed on the TPEX or TWSE, subject to the Applicable Listing Rules, the Company may by a resolution passed by at least two-thirds (2/3) of votes cast by Shareholders present at the general meeting with a quorum of more than half of the total number of the issued Shares at the general meeting carry out private placement of its securities to the following entities in Taiwan:
- (a) banking enterprises, bill enterprises, trust enterprises, insurance enterprises, securities enterprises or any other legal entities or institutions approved by the Commission;
  - (b) individuals, legal entities or funds meeting the qualifications established by the Commission; and
  - (c) Directors, supervisors (if any) and managers of the Company or the Affiliated Companies.

For so long as the Shares are registered in the Emerging Market or listed on the TPEX or TWSE, subject to the Applicable Listing Rules, a private placement of ordinary corporate bonds may be carried out in instalments within one (1) year of the date of the relevant resolution of the Board of Directors approving such private placement.

### **MODIFICATION OF RIGHTS**

18. Whenever the capital of the Company is divided into different Classes (such as the Common Shares and the preferred Shares), the rights attached to any such Class may (unless otherwise provided by the terms of issue of the Shares of that Class) only be materially adversely varied or abrogated (including but not limited to the circumstances where there is any amendment to these Articles which may be prejudicial to the rights of the holders of any preferred Shares) by: (i) a Special Resolution passed at a general meeting of holders of Common Shares; and (ii) a Special Resolution passed at a separate meeting of the holders of Shares of the relevant Class (such as the preferred Shares).

To every such separate meeting all the provisions of these Articles relating to general meetings of the Company or to the proceedings thereat shall, mutatis mutandis, apply, except that the necessary quorum shall be one (1) or more Persons at least holding or representing by proxy one-half (1/2) in total amount of the issued Shares of the relevant Class (but so that if at any adjourned meeting of such holders a quorum as above defined is not present, those Shareholders who are present shall form a quorum) and that, subject to the terms of issue of the Shares of that Class, every Shareholder of the Class shall on a poll have one (1) vote for each Share of the Class held by him.

19. 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.

## **CERTIFICATES**

20. The Company shall deliver Shares to the subscribers of new Shares by Book-Entry Transfer within thirty (30) days from the date the Shares may be issued pursuant to the Applicable Listing Rules and make public announcement prior to the delivery. So long as the Shares are registered in the Emerging Market or listed in the TPEX or TWSE, the Company may issue the Shares in scriptless form provided that the Company shall register with the securities central depository in Taiwan. No Person shall be entitled to a certificate for any or all of his/her Shares, unless the Directors shall determine otherwise.

## **FRACTIONAL SHARES**

21. Subject to these Articles, the Directors may issue fractions of a Share and, if so issued, a fraction of a Share shall be subject to and carry the corresponding fraction of liabilities (whether with respect to nominal or par value, premium, contributions, calls or otherwise), limitations, preferences, privileges, qualifications, restrictions, rights (including, without prejudice to the generality of the foregoing, voting and participation rights) and other attributes of a whole Share. If more than one (1) fraction of a Share of the same Class is issued to or acquired by the same Shareholder such fractions shall be accumulated.

## **TRANSFER OF SHARES**

22. Title to Shares which are registered in the Emerging Market or listed in the TPEX or the TWSE may be evidenced and transferred in accordance with the Applicable Listing Rules. Subject to the Applicable Listing Rules, the Act and Article 40E, Shares issued by the Company shall be freely transferable, provided that any Shares reserved for issuance to the employees of the Company may be subject to transfer restrictions for a period of not more than two (2) years as the effective date of the capital increase (i.e. the date of the due payment for the issued shares) Directors may agree with such employees.

Subject to the Act and notwithstanding anything to the contrary in these Articles, Shares that are listed or admitted to trading on an approved stock exchange (as defined in the Act, including the TPEX and the TWSE), may be evidenced and transferred in accordance with the rules and regulations of such exchange.

23. The instrument of transfer of any Share shall be in any usual or common form or such other form as the Directors may, in their absolute discretion, approve or the form required by the TPEX or TWSE (for so long as the Shares are registered in the Emerging Market or listed in the TPEX or TWSE) and be executed by or on behalf of the transferor and if so required by the Directors, shall also be executed on behalf of the transferee and shall be accompanied by the certificate (if any) of the Shares to which it relates and such other evidence as the Directors may reasonably require to show the right of the transferor to make the transfer. The transferor shall be deemed to remain a Shareholder until the name of the transferee is entered in the Register in respect of the relevant Shares. The Register of Members maintained by the Company in respect of the Shares which are registered in the Emerging Market or listed in the TPEX or the TWSE may be kept by recording the particulars required under the Act in a form otherwise than legible provided such recording otherwise complies with the laws applicable to the Emerging Market, TPEX or TWSE and the Applicable Listing Rules. To the extent the Register of Members is kept in a form otherwise than legible it must be capable of being reproduced in a legible form.
24. The Board may decline to register any transfer of any Share unless:
- (a) the instrument of transfer is lodged with the Company, accompanied by the certificate (if any) for the Shares to which it relates and such other evidence as the Board may reasonably require to show the right of the transferor to make the transfer;
  - (b) the instrument of transfer is in respect of only one (1) class of Shares;
  - (c) the instrument of transfer is properly stamped, if required; or

- (d) in the case of a transfer to joint holders, the number of joint holders to whom the Share is to be transferred does not exceed four (4).

This Article is not applicable during the period that the Shares are registered in the Emerging Market or listed in TPEX or TWSE.

25. The registration of transfers may be suspended when the Register is closed in accordance with Article 41.
26. All instruments of transfer that are registered shall be retained by the Company, but any instrument of transfer that the Directors decline to register shall (except in any case of fraud) be returned to the Person depositing the same.

### **TRANSMISSION OF SHARES**

27. The legal personal representative of a deceased sole holder of a Share shall be the only Person recognised by the Company as having any title to the Share. In the case of a Share registered in the name of two (2) or more holders, the survivors or survivor, or the legal personal representatives of the deceased, shall be the only Person recognised by the Company as having any title to the Share.
28. Any Person becoming entitled to a Share in consequence of the death or bankruptcy of a Shareholder shall upon such evidence being produced as may from time to time be required by the Directors, have the right either to be registered as a Shareholder in respect of the Share or, instead of being registered himself, to make such transfer of the Share as the deceased or bankrupt Person could have made. If the person so becoming entitled shall elect to be registered himself as holder he shall deliver or send to the Company a notice in writing signed by him stating that he so elects, but the Directors shall, in either case, have the same right to decline or suspend registration, and for so long as the Shares are registered in the Emerging Market or listed on the TPEX or TWSE, decline or suspend registration in accordance with the laws applicable to the Emerging Market, TPEX or TWSE and the Applicable Listing Rules, as they would have had in the case of a transfer of the Share by the deceased or bankrupt Person before the death or bankruptcy.
29. A Person becoming entitled to a Share by reason of the death or bankruptcy of a Shareholder shall be entitled to the same dividends and other advantages to which he would be entitled if he were the registered Shareholder, except that he shall not, before being registered as a Shareholder in respect of the Share, be entitled in respect of it to exercise any right conferred by membership in relation to meetings of the Company; provided however, that the Directors may at any time give notice requiring any such person to elect either to be registered himself or to transfer the Share, and if the notice is not complied with within ninety (90) days, the Directors may thereafter withhold payment of all dividends, bonuses or other monies payable in respect of the Share until the requirements of the notice have been complied with. Notwithstanding the above, for so long as the Shares are registered in the Emerging Market or listed on the TPEX or TWSE, the Directors shall comply with the laws applicable to the Emerging Market, TPEX or TWSE and the Applicable Listing Rules.

### **VOTING ON RESOLUTION**

30. The Company may from time to time by Special Resolution increase the share capital by such sum, to be divided into Shares of such Classes and amount, as the resolution shall prescribe.

The Company may from time to time by Ordinary Resolution:

- (a) consolidate and divide all or any of its share capital into Shares of a larger amount than its existing Shares;
- (b) convert all or any of its paid up Shares into stock and reconvert that stock into paid up Shares of any denomination;

- (c) subdivide its existing Shares, or any of them into Shares of a smaller amount; and
- (d) cancel any Shares that, at the date of the passing of the resolution, have not been taken or agreed to be taken by any Person and diminish the amount of its share capital by the amount of the Shares so cancelled.

31. The Company may also by Special Resolution:

- (a) change its name;
- (b) subject to the Act, reduce its share capital and any capital redemption reserve in any manner authorised by law; and
- (c) effect a Merger of the Company in accordance with the Applicable Listing Rules and the Act.

For the avoidance of doubt, in case a Merger is a Delisting, Article 33A shall apply.

32. The Company may also by either a Supermajority Resolution Type A or the Supermajority Resolution Type B:

- (a) enter into, amend, or terminate any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others;
- (b) transfer the whole or any material part of its business or assets;
- (c) take over the transfer of another's whole business or assets, which will have a material effect on the business operation of the Company;
- (d) effect any Spin-off of the Company in accordance with the Applicable Listing Rules;
- (e) grant waiver to the Director's engaging in any business within the scope of the Company's business;
- (f) issue restricted shares for employees pursuant to Article 17B;
- (g) distribute part or all of its dividends or bonus by way of issuance of new Shares, for the avoidance of doubts, the allotment of bonus shares in connection with the Employees' Remunerations and the Directors' Remunerations pursuant to Article 129 shall not require the approval of a Supermajority Resolution Type A or a Supermajority Resolution Type B; and
- (h) share swap.

Granting of employee stock options with an exercise price per share (1) that is lower than the closing price of Common Shares of the Company traded on the TPEX or the TWSE as of the grant date, or (2) for that is lower than the weighted average trade price for the Company's Common Shares traded on the Emerging Market during the period preceding the price determination date, or lower than the net value per share in the financial reports audited and attested or reviewed by a CPA issued for the most recent period, shall require a resolution passed by Shareholders, as being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting, such Shareholders holding not less than two-thirds (2/3) of the Shares held by all Shareholders attending that meeting, and such meeting attended by Shareholders holding not less than half of all issued Shares of the Company.

33. Subject to the Act, these Articles and the quorum requirement under the Applicable Listing Rules, with regard to the dissolution procedures of the Company, the Company shall pass;

- (a) either a Supermajority Resolution Type A or a Supermajority Resolution Type B, if the Company resolves that it be wound up voluntarily because it is unable to pay its debts as they fall due; or
  - (b) a Special Resolution, if the Company resolves that it be wound up voluntarily for reasons other than the reason stated in Article 33(a) above.
- 33A. The Company shall pass a Supermajority Special Resolution if the Company effects a Delisting in accordance with the Applicable Listing Rules.
34. Subject to the Act, in the event any of the resolutions with respect to the paragraph (a), (b), or (c) of Article 32 or Spin-off, Merger, Acquisition or share swap of the Company is adopted by general meeting, any Shareholder who has voted against such matter or forfeited his right to vote on such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the general meeting may request in writing the Company to purchase all of his Shares at the then prevailing fair price and specify the purchase price within twenty (20) days after the date of the resolution. In the event the Company fails to reach such agreement with the Shareholder within sixty (60) days after the date of the resolution, the Company shall apply to any competent court of Taiwan for a ruling on the fair price against all the dissenting shareholders as the opposing party within thirty (30) days after such sixty (60)-day period, and Taiwan Taipei District Court may have the jurisdiction of first instance. To the extent that the ruling is capable of enforcement and recognition outside Taiwan, such ruling by such Taiwan court shall be binding and conclusive as between the Company and requested Shareholder solely with respect to the appraisal price.

The number of shares held by the shareholders who forfeited his right to vote shall not be counted toward the number of votes represented by the Shareholders present at a general meeting.

For the purpose of this Article 34, if the Company and any Shareholder reach an agreement about the price of the Shares to be repurchased by the Company, the Company shall pay for such agreed purchase price of Shares to be repurchased within ninety (90) days from the date of passing of the resolution by general meeting. In case no agreement as to the purchase price is reached, the Company shall pay the fair price as determined by the Company to such Shareholder within ninety (90) days from the date on which the resolution was adopted. If the Company fails to pay the agreed purchase price, the Company shall be deemed to agree to the price as requested by the Shareholder.

## **REDEMPTION AND PURCHASE OF SHARES**

35. Subject to the Act, the Applicable Listing Rules and these Articles, the Company is authorized to issue shares which are to be redeemed or are liable to be redeemed at the option of the Company or a Shareholder. For so long as the Shares are registered in the Emerging Market or listed on the TPEX or TWSE, the repurchase of the Shares by the Company shall be subject to the Applicable Listing Rules and the Cayman Islands law.
36. The Company is authorised to make payments in respect of the redemption of its shares out of the funds lawfully available (including out of capital) in accordance with the Act and the Applicable Listing Rules.
37. The redemption price of a redeemable Share, or the method of calculation thereof, shall be fixed by the Directors at or before issue of such Share. Every share certificate representing a redeemable share shall indicate that the share is redeemable.
38. Subject to the Applicable Listing Rules and Articles 38B and 39B, and with the sanction of an Ordinary Resolution authorising the manner and terms of purchase, the Directors may on behalf of the Company purchase any share in the Company (including a redeemable share) by agreement with the Shareholder or pursuant to the terms of the issue of the share and may make payments in respect of such purchase in accordance with the Act, the Applicable Listing Rules and the Ordinary Resolution authorizing the manner and terms of purchase.

- 38B. Subject to the Applicable Listing Rules, upon approval of a majority of Directors present at a Board meeting attended by two-thirds (2/3) of all Directors or more, the Company may repurchase its outstanding Shares listed on the TPEX or TWSE. The resolutions of Board of Directors in the preceding paragraph and how such resolutions are implemented shall be reported to the Shareholders at the next general meeting. If the Company fails to accomplish the repurchase of its outstanding Shares listed on the TPEX or TWSE as approved and anticipated by the resolutions of the Board of Directors, it shall be reported to the Shareholders at the next general meeting.
39. The redemption price or repurchase price may be paid in any manner authorised by the Act and these Articles. A delay in payment of the redemption price or repurchase price shall not affect the redemption or repurchase but, in the case of a delay of more than thirty (30) days, interest shall be paid for the period from the due date until actual payment at a rate which the Directors, after due enquiry, estimate to be representative of the rates being offered by Class A banks in the Cayman Islands for thirty day deposits in the same currency.
- 39B. The Shares may only be cancelled in connection with a repurchase of Shares out of the share capital of the Company or any account or funds legally available therefor with the sanction of either the Supermajority Resolution Type A or the Supermajority Resolution Type B. The number of Shares to be repurchased and cancelled pursuant to a repurchase of Shares described in the preceding paragraph shall be pro rata among the Shareholders in proportion to the number of Shares held by each such Shareholder.

The amount payable to the Shareholders in connection with a repurchase of Shares out of the share capital of the Company or any account or funds legally available therefor may be paid in cash or by way of delivery of assets in specie (i.e., non-cash). The assets to be delivered and the amount of such substitutive share capital in connection with a repurchase of Shares out of the share capital of the Company or any account or funds legally available therefor shall be approved by either the Supermajority Resolution Type A or the Supermajority Resolution Type B and shall be subject to consent by the Shareholder receiving such assets. Prior to such general meeting, the Board of Directors shall have the value of assets to be delivered and the amount of such substitutive share capital in respect of repurchase of the Shares (as described in the preceding paragraph) be audited and certified by a certified public accountant in Taiwan.

### **TREASURY SHARES**

40. No share may be redeemed unless it is fully paid-up. Shares that the Company purchases, redeems or acquires (by way of surrender or otherwise) may, at the option of the Company, be immediately cancelled or held as Treasury Shares in accordance with the Act and Applicable Listing Rules. If the Board of Directors does not specify that the relevant Shares are to be held as Treasury Shares, such Shares shall be cancelled.
- 40B. No dividend may be declared or paid, and no other distribution (whether in cash or otherwise) of the Company's assets (including any distribution of assets to members on a winding up) may be declared or paid in respect of Treasury Shares.
- 40C. The Company shall be entered into 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) 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 Act, save that, subject to the Applicable Listing Rules and the Act, an allotment of Shares as fully paid bonus shares in respect of a Treasury Shares is permitted and Shares allotted as fully paid bonus shares in respect of a Treasury Shares shall be treated as Treasury Shares.

- 40D. Subject to Article 40E and the Applicable Listing Rules, the Treasury Shares may be disposed of by the Company on such terms and conditions as determined by the Board of Directors. If the Treasury Shares having been repurchased by the Company is for the purpose of the transfer to employees under the Applicable Listing Rules, such employees may undertake to the Company to refrain from transferring such Shares during certain period with a maximum of two (2) years.
- 40E. Subject to the Applicable Listing Rules, the transfer of Treasury Shares to its employees by the Company at a price lower than the average price at which the Treasury Shares were actually repurchased by the Company shall be approved at the next general meeting by a resolution passed by at least two-thirds (2/3) of votes of Shareholders attending the meeting with a quorum of more than half of the total issued Shares. The following matters shall be listed in the reasons for convening this general meeting and in no event shall such matters be proposed at the general meeting as ad hoc motions:
- (a) transfer price determined, discount rate, calculation basis and fairness;
  - (b) number of Treasury Shares to be transferred, purpose and fairness;
  - (c) criteria of eligible employees and number of Treasury Shares that may be subscribed for; and
  - (d) impact on shareholders' rights: (i) the amount to be booked as expense of the Company and dilution of earnings per Share; and (ii) description of the Company's financial burden arising from the transfer of Treasury Shares to employees at a price lower than the average price at which the Treasury Shares were actually repurchased by the Company.

The accumulated number of Treasury Shares that have been transferred to employees as so approved at each general meetings shall not exceed five (5%) of the total issued Shares of the Company, and the accumulated number of Treasury Shares transferred to a single employee shall not exceed zero point five percent (0.5%) of the total issued Shares.

#### **CLOSING REGISTER OR FIXING RECORD DATE**

41. For the purpose of determining those Members that are entitled to receive notice of, attend or vote at any meeting of Members or any adjournment thereof, or those Members that are entitled to receive payment of any dividend, or in order to make a determination as to who is a Member for any other purpose, the Directors may provide that the Register shall be closed for transfers for a stated period. For so long as the Shares are registered in the Emerging Market or listed in the TPEX or TWSE, the Register shall be closed at least for a period of sixty (60) days, thirty (30) days and five (5) days inclusive of the date of each annual general meeting, each extraordinary general meeting and the record date for a dividend distribution, respectively.
42. Apart from closing the Register, the Directors may fix in advance a date as the record date for any such determination of those Members that are entitled to receive notice of, attend or vote at a general meeting and for the purpose of determining those Members that are entitled to receive payment of any dividend. In the event the Directors designate a record date in accordance with this Article 42 in respect of convening a general meeting, such record date shall be a date prior to the general meeting and the Directors shall immediately make a public announcement on the website designated by the Commission and the TPEX or TWSE pursuant to the Applicable Listing Rules.

#### **GENERAL MEETINGS**

43. All general meetings other than annual general meetings shall be called extraordinary general meetings.

44. The Board may, whenever they think fit, convene a general meeting of the Company; provided that the Company shall in each year hold a general meeting as its annual general meeting within six (6) months after close of each financial year and shall specify the meeting as such in the notices calling it.
45. At these meetings the report of the Directors (if any) shall be presented. For so long as the Shares are registered in the Emerging Market or listed in the TPEX or TWSE, all physical general meetings shall be held in Taiwan, if a physical general meeting is to be convened outside Taiwan, an application shall be made with the TPEX or TWSE for permission within two (2) days after the Board adopts such resolution, or, in the event of an extraordinary general meeting convened pursuant to Article 46, the relevant Shareholders obtain approval on the convening of such meeting from the Commission.
46. Extraordinary general meetings may also be convened by the Board on the requisition in writing of any Shareholder or Shareholders entitled to attend and vote at general meetings of the Company holding three percent (3%) or more of the total number of issued Shares of the Company for a period of one (1) consecutive year or a longer time deposited at the Office or the Shareholders' Service Agent specifying the objects of the meeting, and if the Board does not duly proceed to convene such meeting for a date not later than 15 days after the date of such deposit, for so long as the Shares are registered in the Emerging Market or listed on the TPEX or TWSE, the requisitionists themselves may convene the extraordinary general meeting in the same manner as provided for under Article 48, as nearly as possible, as that in which general meetings may be convened by the Directors, and all reasonable expenses incurred by the requisitionists as a result of the failure of the Directors to convene the general meeting shall be reimbursed to them by the Company.
47. If at any time there are no Directors, any Shareholder or Shareholders holding three percent (3%) or more of the total number of the issued Shares of the Company for a period of one (1) consecutive year or a longer time may, for so long as the Shares are registered in the Emerging Market or listed on the TPEX or TWSE, convene a general meeting in the same manner as nearly as possible as that in which general meetings may be convened by the Directors.

#### **NOTICE OF GENERAL MEETINGS**

48.
  - (a) For so long as the Shares are not listed on the TPEX or TWSE, at least thirty (30) and fifteen (15) days' notices in writing shall be given for any annual and extraordinary general meetings, respectively. Every notice shall be exclusive of the day on which it is given or deemed to be given and of the day for which it is given and shall specify the place, the day and the hour of the meeting and the general nature of the business. The notice for a general meeting may be given by means of electronic communication if the Company obtains prior consent by the individual recipients.
  - (b) Notwithstanding the foregoing, for so long as the Shares are not listed on the TPEX or TWSE, a general meeting shall, notwithstanding that it is called on shorter notice than that specified in these Articles, be deemed to have been properly called if it is so agreed by (i) all the Members entitled to attend and vote thereat in the case of an annual general meeting; and (ii) in the case of an extraordinary general meeting, by seventy-five percent of the Members entitled to attend and vote thereat.
- 48A. Where the general meetings are held by means of visual communication network in accordance with Article 51A, for so long as the Shares are registered in the Emerging Market or listed on the TPEX or TWSE, the Company shall, in accordance with the Applicable Listing Rules (including but not limited to the Regulations Governing the Administration of Shareholder Services of Public Companies), specify in the notice the methods for attending the general meeting by visual communication network and for exercising rights, the ways to overcome obstacles to the visual meeting platform or to the visual communication network arising out of calamities, incidents or force majeure. Where the Company holds a Virtual

General Meeting, the notice shall also specify the appropriate alternatives to Shareholders who have difficulties in attending Virtual General Meetings.

- 48B. For so long as the Shares are registered in the Emerging Market or listed on the TPEX or TWSE, the Company shall make public announcements with regard to notice of general meeting, proxy form, and summary information and details about issues for recognition, 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.

If the Shareholders exercise the votes and cast the votes in writing, 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.

49. For so long as the Shares are registered in the Emerging Market or listed on the TPEX or TWSE, the Board shall prepare a manual setting out the agenda of a general meeting (including all the subjects and matters to be resolved at the meeting and other matters) pursuant to the Applicable Listing Rules (including without limitation, the Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies), shall present such manual together with other information related to the said meeting on the day of such general meeting for Shareholders' reference in accordance with the Applicable Listing Rules (including without limitation, the Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies) and shall make public announcement(s) in a manner permitted by the Applicable Listing Rules to disclose the contents of such manual together with other information related to the said meeting at least twenty-one (21) days prior to the date of annual general meetings and at least fifteen (15) days prior to the date of extraordinary general meetings. Nevertheless, the said public announcement(s) shall be made thirty (30) days prior to the date of the annual general meeting, provided that the paid-in capital of the end date of the last financial year reaches NT\$2 billion or more, or the sum of the foreign and mainland Chinese shareholdings stated in the shareholder register of its annual general meeting held in the immediately preceding year reaches 30% or more. Such manual shall be distributed to all Shareholders attending the general meeting in person, by proxy or by corporate representative(s) (where the Shareholder is a corporation) at the general meeting.

50. The following matters and the essential contents shall be specified in the notice of a general meeting, and shall not be proposed as ad hoc motions; material contents of such matters may be uploaded onto the website designated by the TWSE, TPEX or the Company with the address of website indicated in the notice:

- (a) election or discharge of Directors;
- (b) amendments to the Memorandum of Association and/or these Articles;
- (c) reduction in share capital of the Company;
- (d) application for de-registration as a public company;
- (e) dissolution, share swap (as defined in the Applicable Listing Rules), Merger or Spin-off of the Company;
- (f) entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others;
- (g) the transfer of the whole or any material part of its business or assets;
- (h) the takeover of another's whole business or assets, which will have a material effect on the business operation of the Company;
- (i) the private placement of equity-linked securities;

- (j) granting waiver to the Director's engaging in any business within the scope of business of the Company;
- (k) distribution of part or all of its dividends or bonus by way of issuance of new Shares;
- (l) capitalization of the Legal Reserves and Capital Reserves arising from the  $\text{I}$ , in whole or in part, by issuing new Shares which shall be distributable as dividend shares to the then Shareholders in proportion to the number of Shares being held by each of them;
- (m) subject to the Act, distribution of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, in whole or in part, by paying cash to the then Shareholders in proportion to the number of Shares being held by each of them;
- (n) the transfer of Treasury Shares to its employees by the Company;
- (o) granting of employee stock options with an exercise price per share: (1) that is lower than the closing price of Shares of the Company traded on the TPEX or the TWSE as of the grant date, or (2) for that is lower than the weighted average trade price for the Company's Common Shares traded on the Emerging Market during the period preceding the price determination date, and lower than the net value per share in the financial reports audited and attested or reviewed by a CPA issued for the most recent period;
- (p) issue of restricted shares for employees; and
- (q) the Delisting.

Subject to the Act and these Articles, the Shareholders may propose matters in a general meeting to the extent of matters as described in the agenda of such meeting.

### **PROCEEDINGS AT GENERAL MEETINGS**

- 51. No business shall be transacted at any general meeting unless a quorum of Shareholders is present at the time when the meeting proceeds to business. Save as otherwise provided by these Articles, the holders of Shares being more than an aggregate of one-half (1/2) of all Shares in issue present in person or by proxy and entitled to vote shall be a quorum for all purposes.
- 51A. For so long as the Shares are registered in the Emerging Market or listed on the TPEX or TSE, the Company may, by a resolution adopted by the Board of Directors, hold the general meetings by means of visual communication network in accordance with the prerequisites, procedures and other compliance matters provided for by the Applicable Listing Rules. A resolution adopted by the Board of Directors is not required where the general meeting is convened by a person who is entitled to convene a general meeting pursuant to the Applicable Listing Rules and these Articles. Such general meetings can be Hybrid General Meetings or Virtual General Meetings. Where a general meeting is proceeded via visual communication network, whether it is a Hybrid General Meeting or a Virtual General Meeting, the Shareholders taking part in such meeting shall be deemed to have attended the meeting in person.
- 52. One or more Shareholders holding in aggregate one percent (1%) or more of the total number of issued Shares immediately prior to the relevant book close period may propose in writing or by way of electronic transmission to the Company a matter for discussion at an annual general meeting. The Company shall give a public notice in such manner as permitted by the Applicable Listing Rules at such time deemed appropriate by the Board specifying the place and a period of not less than ten (10) days for Members to submit proposals. Any Shareholder(s) whose proposal has been submitted and accepted by the Board, shall continue to be entitled to attend the annual general meeting in person or by proxy or in the case of a corporation, by its authorised representative(s), and participate in the discussion of such proposal.

The Board shall accept a proposal submitted by a one or more Shareholders and arrange for the proposal to be discussed at the annual general meeting unless (i) the number of Shares held by such one or more Shareholders is less than one percent (1%) in aggregate of the total number of issued Shares in the Register of Members as of the record date determined by the Board or upon commencement of the period for which the Register shall be closed before the general meeting; (ii) the proposal involves matters which cannot be resolved at the annual general meeting in accordance with or under the Act or Applicable Listing Rules; (iii) the proposal submitted concerns more than one matter; (iv) the proposal submitted exceeds three hundred words; or (v) the proposal is not submitted within the specified period determined by the Board; provided, however, that if the proposal submitted is to urge the Company to facilitate the public interest or perform social responsibility, the Board may accept that proposal and arrange for it being discussed at the annual general meeting. The Company shall, prior to the dispatch of a notice of the annual general meeting, inform the Shareholders the result of submission of proposals and list in the notice of annual general meeting the proposals accepted for consideration and approval at the annual general meeting. The Board shall explain at the annual general meeting the reasons for excluding proposals submitted by such Shareholder(s).

53. Subject to the Applicable Listing Rules, the Chairman of the Board of the Directors shall preside as chairman at every general meeting of the Company convened by the Board of Directors. In case the Chairman is on leave or absent or cannot exercise his/her power and authority for any cause, he/she shall designate one of the other Directors to act on his/her behalf. In the absence of such a designation, the Directors shall elect from among themselves a chairman for such meeting.
- 53A. Any one or more Shareholders holding in aggregate more than half of the total number of the issued Shares of the Company for at least three (3) consecutive months may convene an extraordinary general meeting. The determination of the afore-mentioned holding period and number of Shares shall be based on the Shares held immediately prior to the relevant book close period.
54. Subject to the Applicable Listing Rules, for a general meeting convened by any other person having the convening right, such person shall act as the chairman of that meeting; provided that if there are two (2) or more persons jointly having the convening right, the chairman of the meeting shall be elected from those persons.
- 54A. The Board of Directors or any person who is entitled to convene a general meeting pursuant to Article 53A above or under these Articles may demand the Company or its Shareholders' Service Agent to provide the Register of Members.
55. Subject to the Applicable Listing Rules, at any general meeting a resolution put to the vote of the meeting shall be decided on a poll. The number or proportion of the votes in favour of, or against, that resolution shall be recorded in the minutes of the meeting.
56. Unless otherwise expressly required by the Act or these Articles, any matter which has been presented for resolution, approval, confirmation or adoption by the Shareholders at any general meeting shall be passed by an Ordinary Resolution.
57. In the case of an equality of votes, the chairman of the meeting shall not be entitled to a second or casting vote. Subject to these Articles and the Applicable Listing Rules, the Company shall additionally comply with the Procedural Rules of General Meetings.

## **VOTES OF SHAREHOLDERS**

58. Subject to these Articles and any rights and restrictions for the time being attached to any Share, every Shareholder and every Person representing a Shareholder by proxy shall have one (1) vote for each Share of which he or the Person represented by proxy is the holder. Subject to the Act and unless otherwise provided for in these Articles, any resolutions at a general meeting of the Company shall be adopted by an Ordinary Resolution.

For so long as the Shares are registered in the Emerging Market or listed on the TPEX or TWSE, any Shareholder holding Shares on behalf of another beneficiary Shareholder(s) may exercise his/her voting rights severally in accordance with the request(s) of the respective beneficial Shareholder(s). The qualifications, scopes, exercises, operational procedures and other matters in relation to the aforesaid separate exercise of voting rights shall be conducted in accordance with the Applicable Listing Rules.

59. No vote may be exercised by any Shareholder with respect to any of the following Shares:
- (a) the Treasury Shares held by the Company in accordance with the Act, these Articles and the Applicable Listing Rules;
  - (b) the Shares held by any subordinate company of the Company as defined in the Applicable Listing Rules, where the total number of voting shares or total shares equity held by the Company in such a subordinated company represents more than one-half (1/2) of the total number of voting shares or the total shares equity of such a subordinated company; or
  - (c) the Shares held by another company, where the Company and its subordinated company directly or indirectly hold more than one-half (1/2) of the total number of the voting shares or total shares equity of such company.

Any votes cast by or on behalf of such Shareholder in contravention of the foregoing shall not be counted in the total number of issued shares while calculating the quorum for the purpose of Article 51.

60. In the case of joint holders, the joint holders shall select among them a representative for the exercise of their shareholder's rights and the vote of their representative who tenders a vote whether in person or by proxy shall be accepted to the exclusion of the votes of the other joint holders.
61. A Shareholder of unsound mind, or in respect of whom an order has been made by any court having jurisdiction in lunacy, may vote by his committee, or other Person in the nature of a committee appointed by that court, and any such committee or other Person, guardian or any other Person who is similar to guardian and appointed by any court having jurisdiction, may vote by proxy.
62. A Shareholder may appoint a proxy to attend a general meeting on his behalf by executing an instrument in usual or common form or such other form as the Directors may approve, and such proxy form shall be prepared by the Company stating therein the scope of power authorized to the proxy. A Shareholder may only execute one (1) such proxy form and appoint one (1) proxy for each general meeting, and shall serve such written proxy to the Company no later than five (5) days prior to the meeting date. In case the Company receives two (2) or more written proxies from one (1) Shareholder, the first one arriving at the Company shall prevail unless an explicit statement to revoke the previous written proxy is made in the proxy which comes later.
- 62B. After a proxy is delivered to the Company, if the Shareholder issuing the proxy intends to attend the general meeting in person (including by means of visual communication method pursuant to Article 51A) or exercise the voting rights in writing or by way of electronic transmission, the Shareholder shall issue a written notice to the Company to revoke the proxy at least two (2) days prior to the general meeting. If the revocation is not made during the prescribed period, the votes casted by the person as proxy shall prevail.
- 62C. Where the Company holds the general meetings by means of visual communication method, the Shareholders, proxy solicitation agents (if any) or proxies who wish to participate in the meetings by means of visual communication method shall register with the Company at least two (2) days prior to the general meeting. If the Company holds a Hybrid General Meeting, the Shareholders, proxy solicitation agents (if any) or proxies who wish to participate in the physical meetings in person shall revoke the registration at least two (2) days prior to the meetings in the same manner as previously used in registration. If the revocation is not

submitted within the prescribed time limit, such Shareholder, proxy solicitation agent (if any) or proxy may attend the general meetings in person only.

63. The instrument appointing a proxy shall be expressed to be for a particular meeting only. The form of proxy shall include at least the following information: (a) instructions on how to complete such proxy, (b) the matters to be voted upon pursuant to such proxy, and (c) basic identification information relating to the relevant Shareholder, proxy recipient and proxy solicitation agent (if any). The form of proxy shall be provided to the Shareholders together with the relevant notice by mail or electronic transmission for the relevant general meeting. Notwithstanding any other provisions of these Articles, the distribution of the notice and proxy materials shall be made to all Shareholders and such distribution, regardless of delivering by email or by electronic transmission, shall be made on the same day.
64. The instrument appointing a proxy shall be in writing under the hand of the appointor or of his attorney duly authorised in writing or, if the appointor is a corporation, either under Seal or under the hand of an officer or attorney duly authorised. A proxy need not be a Shareholder.
65. Except for Taiwan trust enterprises or Shareholders' Service Agencies approved by Taiwan competent authorities or the chairman appointed pursuant to Article 68, when a person who acts as the proxy for two (2) or more Shareholders concurrently, the number of votes represented by him shall not exceed three percent (3%) of the total number of votes of the Company and the portion of votes in excess of the said three percent (3%) represented by such proxy shall not be counted.
66. To the extent required by the Applicable Listing Rules, any Shareholder who bears a personal interest that may conflict with and impair the interest of the Company in respect of any matter proposed (the "**Proposed Matters**") for consideration and approval at a general meeting shall abstain from voting any of the Shares that such Shareholder should otherwise be entitled to vote in person, as a proxy or corporate representative with respect to the said matter, but all such Shares shall be counted in the quorum for the purpose of Article 51 notwithstanding that such Shareholder should not exercise his voting right. Any votes cast by or on behalf of such Shareholder in contravention of the foregoing shall not be counted in the number of votes of Shareholders present at the general meeting for the resolution relating to the Proposed Matters by the Company.
67. Except otherwise provided in the Cayman Islands law, for so long as the Shares are registered in the Emerging Market or listed on the TPEX or TWSE, the Company must allow voting power to be exercised by way of electronic voting as one of the voting methods in the general meeting.
68. Whenever the voting at the general meeting is exercised in writing or by way of electronic transmission, the method for exercising the votes shall be described in the notice of the general meeting. A Shareholder who exercises his votes by way of electronic transmission as set forth in the preceding Article 67 shall be deemed to have appointed the chairman of the general meeting as his or her proxy to exercise his or her voting right at such general meeting in accordance with the instructions stipulated in the electronic document, but shall be deemed to have waived his votes in respect of any ad hoc motions and the amendments to the contents of the original proposals at such general meeting; provided, however, that such appointment shall be deemed not to constitute the appointment of a proxy for the purposes of the Applicable Listing Rules. The chairman, acting as proxy of a Shareholder, shall not exercise the voting right of such Shareholder in any way not stipulated in the electronic document.

A Shareholder who exercises his votes by way of electronic transmission pursuant to Article 67 fails to revoke his declaration of intention and attends the general meeting by means of visual communication method shall be deemed to have waived his right to propose amendments to the original proposal and his votes in respect of any ad hoc motions and the original proposal as well as the amendments thereto.

For so long as the Shares are registered in the Emerging Market or listed in the TPEX or TWSE, where a general meeting is to be held outside Taiwan, the Company shall engage a designated institute (i.e., Shareholders' Service Agent located in Taiwan) approved by the Commission

and the TPEX or the TWSE to handle the administration of such general meeting (including but not limited to the voting for Shareholders of the Company).

69. A Shareholder shall submit his or her vote by way of electronic transmission pursuant to Article 67 to the Company at least two (2) days prior to the scheduled meeting date of the general meeting; whereas if two (2) or more such electronic transmission are submitted to the Company, the proxy deemed to be given to the chairman of the general meeting pursuant to Article 68 by the first electronic transmission shall prevail unless it is expressly included in the subsequent vote by electronic transmission that the original vote submitted by electronic transmission be revoked.
70. In case a Shareholder who has submitted his votes by written ballot or electronic transmission intends to attend the general meeting in person (including by means of visual communication method pursuant to Article 51A), he shall, at least two (2) days prior to the date of the meeting revoke such vote in the same manner previously used in exercising his voting power and such revocation shall constitute a revocation of the proxy deemed to be given to the chairman of the general meeting pursuant to Article 68. If a Shareholder who has submitted his or her vote by way of electronic transmission pursuant to Article 67 does not submit such a revocation before the prescribed time, his or her vote by electronic transmission and the proxy deemed to be given to the chairman of the general meeting pursuant to Article 68 shall prevail.

If a Shareholder has submitted his or her vote in writing or by way of electronic transmission, and has subsequently submitted a proxy appointing a person as his or her proxy to attend the general meeting on his or her behalf, the subsequent appointment of that person as his or her proxy shall be deemed to be a revocation of such Shareholder's deemed appointment of the chairman of the general meeting as his or her proxy pursuant to Article 68 and the vote casted by that person subsequently appointed as his or her proxy shall prevail.

71. In case the procedure for convening a general meeting or the method of adopting resolutions is in violation of the Act, Applicable Listing Rules or these Articles, a Shareholder may, within thirty (30) days from the date of the resolution, submit a petition to a competent court having proper jurisdiction, including, the Taipei District Court of the Republic of China if applicable, for revocation of such resolution.

### **PROXY AND PROXY SOLICITATION**

72. For so long as the Shares are registered in the Emerging Market or listed in the TPEX or the TWSE, the Company shall comply with the Applicable Listing Rules (including but not limited to the "Guidelines Governing the Utilization of Proxy for Shareholders Meetings of Public Companies") in respect of the proxies and proxy solicitation.

### **CORPORATIONS ACTING BY REPRESENTATIVES AT MEETINGS**

73. Any corporation which is a Shareholder or a Director may by resolution of its directors or other governing body authorise such Person as it thinks fit to act as its representative at any meeting of the Company or of any meeting of holders of a Class or of the Board of Directors or of a committee of Directors, and the Person so authorised shall be entitled to exercise the same powers on behalf of the corporation which he represents as that corporation could exercise if it were an individual Shareholder or Director.

### **DIRECTORS**

74. Unless otherwise determined by the Company in general meeting, the number of Directors shall be no less than five (5) Directors with a maximum of nine (9) Directors. There shall be no less than a majority of the members of the Board of Directors domiciled in Taiwan. Where a corporate Shareholder is elected as a Director, the above shall apply to its beneficial owner. Amongst the Board of Directors, the Company shall have at least three (3) Independent Directors, and the Independent Directors shall account for at least one-fifth (1/5) of the total number of Directors. At least two (2) of the Independent Directors must be domiciled in Taiwan. For so long as the Shares are listed on the TPEX or the TWSE, the Directors shall include such number of Independent Directors as applicable law, rules or regulations or the

Applicable Listing Rules require for a foreign issuer. The qualification, formation, appointment, discharge, exercise of authority and other compliance of Directors and Independent Directors shall be subject to and governed by the Applicable Listing Rules.

Where a Shareholder is a government agency or a corporate entity (the "Corporate Shareholder"), the Corporate Shareholder may nominate its representative (the "Representative") for election as a director at a general meeting. During the term of the office of the Representative acting as a director, the Corporate Shareholder may, from time to time, remove or replace the Representative with another person to act as a director. The appointment, removal or discharge of the Representative as a director may be made by notice in writing to the Company signed by the Corporate Shareholder without the need to hold a general meeting of the Shareholders. The removal, discharge or replacement of the Representative and appointment of a new Representative as the Director shall take effect from the date of receipt by the Company of the written notice by the Corporate Shareholder and the consent letter signed by the new Representative indicating his/her consent to act as Director.

75. Independent Directors shall possess professional knowledge and maintain independence within the scope of their directorial duties without having any direct or indirect interest in the Company. The professional qualifications, restrictions on shareholdings and concurrent positions held, assessment of independence of Independent Directors, method of nomination of Independent Directors, and other matters in relation to Independent Directors shall be subject to the Applicable Listing Rules.

When the number of Independent Directors falls below the required number of Independent Directors under these Articles or the Applicable Listing Rules due to the disqualification or resignation of an Independent Director or the Independent Director ceases to be a Director for any reason, the vacancy of such Independent Director shall be filled and elected at the next following general meeting. When all of the Independent Directors have been disqualified, resigned or cease to be Directors for any reason, an extraordinary general meeting shall be convened within sixty (60) days of the occurrence of that fact to elect Independent Directors.

76. Unless otherwise permitted by the Commission and under the Applicable Listing Rules, a spousal relationship and/or a Family Relationship within the Second Degree of Kinship shall not exist among more than half (1/2) of the Directors (the "Threshold").

Where the Directors elected at the general meeting do not meet the Threshold, the election of the Director receiving the lowest number of votes among those not meeting the Threshold shall be deemed null and void. If any of the existing Directors does not meet the Threshold, such Director in office shall be discharged immediately and automatically.

77. When the number of Directors falls below five (5) due to the disqualification or resignation of a Director or any Director ceases to be a Director of the Company for any reason, the Company shall hold an election to elect substitute director(s) at the next following general meeting. When the number of Directors falls short by one-third (1/3) of total number of Directors elected at the previous general meeting convened to elect Directors and notwithstanding the actual current number of Directors, an extraordinary general meeting shall be convened within sixty (60) days of the occurrence of that fact to hold an election of Directors.

If all Directors are re-elected at a general meeting held prior to the expiration of the term of the current Directors (the "**Re-Election**"), unless otherwise resolved at such general meeting, the term of the existing Directors shall be deemed to have expired immediately prior to the Re-Election. The aforesaid re-election of all Directors shall be held in the general meeting attended by Shareholders representing more than fifty percent (50%) of total issued Shares of the Company.

78. The general meeting of the Shareholders may appoint any natural person or corporation to be a Director. At a general meeting of election of Directors, the number of votes exercisable in respect of one (1) Share shall be the same as the number of Directors to be elected, and the total number of votes per Share may be consolidated for election of one (1) candidate or may be split for election of two (2) or more candidates. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed a Director so elected.

79. For so long as the Shares are registered in Emerging Market or listed on the TPEX or TWSE, subject to the Applicable Listing Rules, the Company shall adopt a candidate nomination mechanism for the purpose of the appointment and election of Directors (including the Independent Directors) in accordance with the Applicable Listing Rules and (i) the Directors (excluding the Independent Directors) shall only be elected and approved by the Shareholders from the list of candidates for Directors (excluding the Independent Directors); and (ii) the Independent Directors shall only be elected and approved by the Shareholders from the list of candidates for Independent Directors. Subject to these Articles and the Applicable Listing Rules, the Company shall additionally comply with the Guidelines Governing Election of Directors.
80. Subject to these Articles, the term for which a Director will hold office shall not exceed three (3) years; thereafter he/she may be eligible for re-election. In case no election of new Directors is effected after expiration of the term of office of the existing Directors, the term of office of such Directors shall be extended until the time new Directors are elected and assume their office.
81. A Director may be discharged at any time by either a Supermajority Resolution Type A or a Supermajority Resolution Type B adopted at a general meeting. If a Director is discharged during the term of his/her office as a director without good cause, such Director may make a claim against the Company for any and all damages sustained by him/her as a result of such discharge.
82. The Board of Directors shall have a Chairman (the "**Chairman**") elected and appointed by a majority of the Directors present at the Board meeting the quorum of which shall be two-thirds of all of the Directors then in office.
- 82B. For so long as the Shares are registered on the Emerging Market or listed in the TPEX or TWSE, subject to the Applicable Listing Rules, any Director (other than the Independent Director), who, during his or her term and in one or more transactions, transfers more than fifty percent (50%) of the total Shares held by such Director at the time of his or her appointment or election as Director being approved at a general meeting (the "**Approval Time**"), shall be discharged or vacated from the office of Director.
- For so long as the Shares are registered in the Emerging Market or listed in the TPEX or TWSE, subject to the Applicable Listing Rules, if any person transfers, in one or more transactions, more than fifty percent (50%) of the Shares held by him or her at the Approval Time either (i) during the period from the Approval Time to the commencement date of his or her office as Director, or (ii) during the period when the Register is closed for transfer of Shares prior to the general meeting at which the appointment or election of such person as a Director will be proposed, his or her appointment or election as Director (other than as an Independent Director) shall be null and void.
83. The Board may, from time to time, and except as required by the applicable laws and Applicable Listing Rules, adopt, institute, amend, modify or revoke the corporate governance policies or initiatives, which shall be intended to set forth the policies of the Company and the Board on various corporate governance related matters as the Board shall determine by resolution from time to time.
84. A Director shall not be required to hold any Shares in the Company by way of qualification.
- 84B. For so long as the Shares are registered in the Emerging Market or listed in the TPEX or TWSE, subject to the Applicable Listing Rules, where any Director, who is also a Shareholder of the Company, creates or has created a pledge on the Shares held by such Director (the "**Pledged Shares**") exceeding fifty percent (50%) of total Shares held by such Director at the time of his/her appointment as Director being approved at a general meeting, such Director shall refrain from exercising its voting rights on the Shares representing the difference between the Pledged Shares and fifty percent (50%) of total Shares held by such Director at the time of his/her appointment as Director being approved at a general meeting, and such Shares shall not be counted toward the number of votes represented by the Shareholders present at a general meeting.

## **DIRECTORS' FEES AND EXPENSES**

85. Unless otherwise stipulated in these Articles or the Applicable Listing Rules, the remuneration (if any) of the Directors is subject to resolution by the Board of Directors in accordance with the standard prevalent in the industry. Each Director shall be entitled to be repaid or prepaid all travelling, hotel and incidental expenses reasonably incurred or expected to be incurred by him in attending meetings of the Board or committees of the Board or general meetings or separate meetings of any class of Shares or of debentures of the Company or otherwise in connection with the discharge of his duties as a Director.
86. Subject to Article 85, any Director who, by request, goes or resides abroad for any purpose of the Company or who performs services which in the opinion of the Board go beyond the ordinary duties of a Director may be paid such extra remuneration as the Board may determine and such extra remuneration shall be in addition to or in substitution for any ordinary remuneration provided for by or pursuant to any other Article.
- 86B. The Company shall establish a salaries and remuneration committee, and the professional qualifications of members, formation, appointment, discharge, how such committee functions and exercises its power and other relevant matters shall be subject to the Applicable Listing Rules. The salaries and remunerations in the preceding paragraph include the salaries and remunerations and stock options and other measures providing substantial incentives for Directors and managers.

## **ALTERNATE**

87. Subject to the Applicable Listing Rules, any Director may appoint another Director to be his or her alternate and to act in such Director's place at any Board meeting. Every such alternate Director shall be entitled to attend and vote at the Board meeting as the alternate of the Director appointing him or her and where he or she is a Director to have a separate vote in addition to his or her own vote.
88. Subject to the Applicable Listing Rules, the appointment of the alternate Director referred in the preceding article shall be in writing under the hand of the appointing Director and shall be in any usual or common form or such other form as the Directors may approve, and must be lodged with the chairman of the meeting of the Directors at which such appointment is to be used, or first used, prior to the commencement of the Board meeting.

## **POWERS AND DUTIES OF DIRECTORS**

89. At the close of each financial year, the Board of Directors shall prepare the business report, financial statements and the surplus earning distribution and/or loss offsetting proposals for adoption by the annual general meeting, and upon such adoption by the annual general meeting, distribute or make public announcements to each Shareholder copies of adopted financial statements and the resolutions on the surplus earning distribution and/or loss offsetting in accordance with these Articles and the Applicable Listing Rules. For so long as the Shares are registered in the Emerging Stock Market or listed in the TPEX or the TWSE, alternatively, the distribution of the aforesaid adopted financial statements and the resolutions on the surplus earning distribution and/or loss offsetting may be accomplished by way of making public announcements by the Company.
90. Subject to the Act, these Articles, Applicable Listing Rules and to any resolutions passed in a general meeting, the business of the Company shall be managed by the Directors, who may pay all expenses incurred in setting up and registering the Company and may exercise all powers of the Company.
91. The Directors may from time to time appoint the chief executive officer, president, one (1) or more vice-presidents or chief financial officer (exclusive of any Independent Directors), whether or not a Director to hold such office in the Company as the Directors may think necessary for the administration of the Company, and for such term and at such remuneration (whether by way of salary or commission or participation in profits or partly in one way and

partly in another), and with such powers and duties as the Directors may think fit. Notwithstanding the foregoing, if any Directors hold either of the above positions, the relevant remuneration shall be subject to Article 85. Any Person so appointed by the Directors may be removed by the Directors.

92. The Directors 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 they think fit. Any Secretary or assistant Secretary so appointed by the Directors may be removed by the Directors.
93. The Directors may delegate any of their powers to committees consisting of such member or members of their body as they think fit; any committee so formed shall in the exercise of the powers so delegated conform to any regulations that may be imposed on it by the Directors.
94. The Directors may from time to time and at any time by power of attorney (whether under Seal or under hand) or otherwise appoint any company, firm or Person or body of Persons, whether nominated directly or indirectly by the Directors, to be the attorney or attorneys of the Company for such purposes and with such powers, authorities and discretion (not exceeding those vested in or exercisable by the Directors under these Articles) and for such period and subject to such conditions as they may think fit, and any such power of attorney or other appointment may contain such provisions for the protection and convenience of Persons dealing with any such attorney as the Directors may think fit, and may also authorise any such attorney to delegate all or any of the powers, authorities and discretion vested in him.
95. The Directors may from time to time provide for the management of the affairs of the Company in such manner as they shall think fit and the provisions contained in the two next following Articles shall not limit the general powers conferred by this Article.
96. The Directors from time to time and at any time may establish any committees for managing any of the affairs of the Company (including but not limited to remuneration committee), and unless otherwise provided in the Applicable Listing Rules, the members of such committees shall be Directors. Where any Director holds above position, the relevant remuneration shall be subject to Article 85.
97. Any such delegates as aforesaid may be authorised by the Directors to sub-delegate all or any of the powers, authorities, and discretion for the time being vested in them.
- 97B. Subject to the Cayman Islands law and the Applicable Listing Rules, any Director shall owe fiduciary duties to the Company and such fiduciary obligations shall include but not limited to the observance of general standards of loyalty, good faith and the avoidance of a conflict of duty and self-interest. If any Director breaches the aforesaid fiduciary duties, subject to the Cayman Islands law and the Applicable Listing Rules, such Director shall be held liable for any damages therefrom.

Subject to the Cayman Islands law and the Applicable Listing Rules, if any Director violates the aforesaid fiduciary duties for him/herself or another person, it may be resolved at the general meeting to deem any income from such behaviour as the Company's income.

If any Director breaches any applicable laws or regulations in performing business for the Company, therefore causing any loss or damage to third party, subject to the Cayman Islands law and the Applicable Listing Rules, such Director shall be held jointly and severally liable for the loss or damage to such third party with the Company. In this connection, such Director shall indemnify the Company for any loss or damage incurred by the Company to third party.

Subject to Cayman Islands law and the Applicable Listing Rules, to the extent of the scope of their respective duties, the officers of the Company shall bear the liability identical to that applicable to Directors pursuant to the preceding paragraphs of this Article.

## **BORROWING POWERS OF DIRECTORS**

98. Subject to these Articles and the Applicable Listing Rules, the Directors may exercise all the powers of the Company to borrow money and to mortgage or charge its undertaking and property, to issue debentures, debenture stock and other securities whenever money is borrowed or as security for any debt, liability or obligation of the Company or of any third party.

## **THE SEAL**

- 99.
- (a) The Seal shall only be used by the authority of the Directors or of a committee of the Directors authorised by the Directors. Every instrument to which the Seal has been affixed shall be signed by at least one person who shall be either a Director or some officer of the Company or other person appointed by the Directors for the purpose.
  - (b) A Director or officer, representative or attorney of the Company may without further authority of the Directors affix the Seal over his signature alone to any document of the Company required to be authenticated by him under seal or to be filed with the Registrar of Companies in the Cayman Islands or elsewhere.
100. The Company may maintain a facsimile of the Seal in such countries or places as the Directors may appoint and such facsimile Seal shall not be affixed to any instrument except by the authority of a resolution of the Directors provided always that such authority may be given prior to or after the affixing of such facsimile Seal and if given after may be in general form confirming a number of affixings of such facsimile Seal.
101. Notwithstanding the foregoing, a Secretary or any assistant Secretary shall have the authority to affix the Seal, or the facsimile Seal, to any instrument for the purposes of attesting authenticity of the matter contained therein but which does not create any obligation binding on the Company.

## **DISQUALIFICATION OF DIRECTORS**

102. A person shall not act as a Director and shall be discharged or vacated from the office of Director, if he or she:
- (a) committed a crime under the Taiwan Organized Crime Prevention Act and has been adjudicated guilty by a final judgment, and has not served the term of the sentence yet, has not served the full term of the sentence, or the time elapsed after he has served the full term of the sentence, his term of probation has expired or he has been pardoned is less than five (5) years;
  - (b) has been sentenced to imprisonment for a term of more than one (1) year for commitment of fraud, breach of trust or misappropriation, and has not served the term of the sentence yet, has not served the full term of the sentence, or the time elapsed after he has served the full term of such sentence, his term of probation has expired or he has been pardoned is less than two (2) years;
  - (c) has been adjudicated guilty by a final judgment for violating anti-corruption law, and has not served the term of the sentence yet, has not served the full term of the sentence, or the time elapsed after he has served the full term of such sentence, his term of probation has expired or he has been pardoned is less than two (2) years;
  - (d) becomes bankrupt or enters into liquidation process by a court order and has not been discharged from bankruptcy or liquidation;
  - (e) has been dishonored for unlawful use of credit instruments, and the term of such sanction has not expired yet;

- (f) has no or only limited legal capacity;
- (g) dies or is found to be or becomes of unsound mind;
- (h) resigns his office by notice in writing to the Company;
- (i) becomes subject to the order of commencement of assistance due to incapacity pursuant to relevant law and the order has not been revoked; or
- (j) is removed from office and ceases to be the Director pursuant to these Articles.

103. In case a Director has, in the course of performing his/her duties, committed any act resulting in material damage to the Company or in serious violation of applicable laws and regulations and these Articles, but not been discharged or removed by a resolution of the general meeting, any Shareholder(s) holding three percent (3%) or more of the total number of issued Shares may, within thirty (30) days after that general meeting, submit a petition to a competent court having proper jurisdiction, including, the Taipei District Court of the Republic of China if applicable, in respect of such matter, for the removal of such Director, at the Company's expense.

### **PROCEEDINGS OF DIRECTORS**

104.

- (a) The Directors may meet together (either within or outside the Cayman Islands) for the dispatch of business, adjourn, and otherwise regulate their meetings and proceedings as they think fit. Questions arising at any meeting shall be decided by a majority of votes present at such meeting. In case of an equality of votes the chairman shall not have a second or casting vote.
- (b) The notice of the Board meeting shall state the reasons for such meeting and shall be given to each Director at least seven (7) days prior to the meeting via mail or electronic transmission; however the Board meeting may be convened from time to time in case of any emergency in accordance with the Applicable Listing Rules. Subject to these Articles and the Applicable Listing Rules, the Company shall additionally comply with the Procedural Rules of Board Meetings.
- (c) For so long as the Shares are not listed on the TPEX or TWSE, at least two (2) days' notice of a Board meeting shall be given to each Director in a manner prescribed in Article 104(b), and a Board meeting shall, notwithstanding that it is called on shorter notice than that specified in these Articles, be deemed to have been properly called if it is so agreed by all of the Directors.

105. A Director may participate in any meeting of the Board of Directors, or of any committee appointed by the Board of Directors of which such Director is a member, by means of videoconference or similar communication equipment by way of which all Persons participating in such meeting can communicate with each other and such participation shall be deemed to constitute presence in person at the meeting.

106. Unless otherwise provided in these Articles, the quorum necessary for the transaction of the business of the Directors shall be more than one-half (1/2) of the Directors. A Director represented by alternate Director at any Board meeting shall be deemed to be present for the purposes of determining whether or not a quorum is present.

107. A Director who directly or indirectly has personal interest in the matter proposed at the meeting of the Board, including but not limited to a contract or proposed contract or arrangement with the Company shall disclose the nature of his or her personal interest at the meeting of the Board, if he or she knows his or her personal interest then exists, or in any other case at the first meeting of the Board after he or she knows that he or she is or has become so interested. For the purposes of this Article, a general notice to the Board by a Director to the effect that:

- (a) he is a member or officer of a specified company or firm and is to be regarded as interested in any contract or arrangement which may after the date of the notice be made with that company or firm; or
- (b) he is to be regarded as interested in any contract or arrangement which may after the date of the notice be made with a specified person who is connected with him;

shall be deemed to be a sufficient disclosure of personal interest under this Article in relation to any such contract or arrangement, provided that no such notice shall be effective unless either it is given at a meeting of the Board or the Director takes reasonable steps to secure that it is brought up and read at the next Board meeting after it is given.

To the extent required by Applicable Listing Rules, a Director may not vote for himself or on behalf of other Director in respect to any matter, including but not limited to any contract or proposed contract or arrangement or contemplated transaction of the Company, in which such Director bears a personal interest (whether directly or indirectly) which may conflict with and impair the interest of the Company. Any votes cast by or on behalf of such Director in contravention of the foregoing shall not be counted by the Company, but such Director shall be counted in the quorum for purposes of convening such meeting.

Notwithstanding the first paragraph of this Article, if any Director has personal interest (whether directly or indirectly) in matters on agenda for the Board meeting, such Director shall disclose and explain the material information or contents on such personal interest at the same Board meeting; before the Company adopts any resolution of Merger, Acquisition, Spin-off or share swap, a Director who has a personal interest in the transaction of Merger, Acquisition, Spin-off or share swap shall declare such interest to the Board at the Board meeting and to the shareholders at the general meeting the essential contents of such personal interest and the reasons that the relevant resolution shall be approved or dissented. The Company shall also elaborate the essential contents of the Director's personal interest and the reason for approving or dissenting the resolution of the Acquisition in the reasons for convening this general meeting; such content shall be published on a website designated by the Taiwan securities competent authorities or the Company, and the URL of such website shall be specified on the general meeting notice.

In the case that a Director's spouse, a blood relative within second degree of kinship or a company which has parent-subsidary relationship with the Director has personal interest in a matter on agenda for the Board meeting, such Director shall be deemed to have personal interest in that matter.

- 108. A Director (exclusive of any Independent Directors) who does anything for himself or on behalf of another person that is within the scope of the Company's business shall declare the essential contents of such behaviour to the general meeting of the Shareholders and be approved by either a Supermajority Resolution Type A or a Supermajority Resolution Type B. Failure in obtaining such approval shall cause the Director being so interested be liable to account to the Company for any profit realised by any such behaviour if the general meeting so resolves by an Ordinary Resolution within one (1) year from such behaviour.
- 109. Notwithstanding the preceding Articles, subject to the Applicable Listing Rules, a Director (exclusive of any Independent Directors) may hold any other office or place of profit under the Company (other than the office of internal auditor) in conjunction with his office of Director for such period and on such terms (as to remuneration and otherwise) as the Directors 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.
- 110. Subject to these Articles and the Applicable Listing Rules, any Director (exclusive of any Independent Directors) may act by himself or his firm in a professional capacity for the Company, and he or his firm shall be entitled to remuneration for professional services as if he were not a Director; provided that nothing herein contained shall authorise a Director or his firm to act as internal auditor to the Company.

111. The Directors shall cause all minutes to be made in books or loose-leaf folders provided for the purpose of recording:
- (a) all appointments of officers made by the Directors;
  - (b) the names of the Directors present at each meeting of the Directors and of any committee of the Directors; and
  - (c) all resolutions and proceedings at all meetings of the Company, and of the Directors and of committees of Directors.
112. Subject to the Applicable Listing Rules, when the chairman of a meeting of the Directors signs the minutes of such meeting the same shall be deemed to have been duly held.
113. Subject to the Applicable Listing Rules, the continuing Directors may act notwithstanding any vacancy in their body but if and for so long as their number is reduced below the number fixed by or pursuant to these Articles as the necessary quorum of Directors, the continuing Directors may act for summoning a general meeting of the Company, but for no other purpose.
114. Subject to the Applicable Listing Rules and any regulations imposed on it by the Directors, a committee appointed by the Directors may elect a chairman of its meetings. If no such chairman is elected, or if at any meeting the chairman is not present within fifteen minutes after the time appointed for holding the meeting, the committee members present may choose one (1) of their number to be chairman of the meeting.
115. A committee appointed by the Directors may meet and adjourn as it thinks proper. Subject to the Applicable Listing Rules and any regulations imposed on it by the Directors, questions arising at any meeting shall be determined by a majority of votes of the committee members present.
116. Subject to the Applicable Listing Rules and any regulations imposed on it by the Directors, all acts done by any meeting of the Directors or of a committee of Directors, or by any Person acting as a Director, shall notwithstanding that it be afterwards discovered that there was some defect in the appointment of any such Director or Person acting as aforesaid, or that they or any of them were disqualified, be as valid as if every such Person had been duly appointed and was qualified to be a Director.
117. The following actions require the approval of a majority of the votes of the Directors present at a Board meeting attended by at least two-thirds (2/3) of all Directors:
- (a) entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusted business, or for regular joint operation with others;
  - (b) the sale or transfer of the whole or any material part of its business or assets;
  - (c) taking over the transfer of another's whole business or assets, which will have a material effect on the business operation of the Company;
  - (d) the election of Chairman of the Board pursuant to these Articles;
  - (e) pay dividends and bonuses in whole or in part in cash pursuant to Article 125A;
  - (f) the allocation of Employees' Remunerations and Directors' Remunerations pursuant to Article 129; and
  - (g) issuance of corporate bonds.

## AUDIT COMMITTEE

118. The Company shall set up an Audit Committee, and the professional qualifications of members, formation, appointment, discharge, how such committee functions and exercises its power and other relevant matters shall be subject to the Applicable Listing Rules. The Audit Committee shall comprise solely of all Independent Directors and the number of committee members shall not be less than three (3). One (1) of the Audit Committee members shall be appointed as the convener to convene meetings of the Audit Committee from time to time and at least one (1) of the Audit Committee members shall have accounting or financial expertise. A valid resolution of the Audit Committee requires approval of one-half (1/2) or more of all its members.
119. Notwithstanding anything provided to the contrary contained in these Articles, the following matters require approval of one-half (1/2) or more of all members of the Audit Committee and final approval of the Board:
- (a) adoption of or amendment to an internal control system;
  - (b) assessment of the effectiveness of the internal control system;
  - (c) adoption of or amendment to the handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, provision or extension of monetary loans to others, or endorsements or guarantees for others;
  - (d) any matter relating to the personal interest of the Directors;
  - (e) the entering into of a transaction relating to material assets or derivatives;
  - (f) a material monetary loan, endorsement, or provision of guarantee;
  - (g) the offering, issuance, or private placement of the Shares or any equity-linked securities;
  - (h) the hiring or dismissal of an attesting certified public accountant as the auditor of the Company, or the compensation given thereto;
  - (i) the appointment or discharge of a financial, accounting, or internal auditing officers;
  - (j) annual financial reports and second quarter financial reports that must be audited and attested by a CPA, which are signed or sealed by the Chairman, managerial officer and accounting officer; and
  - (k) any other material matter deemed necessary by the Board of Directors or so required by Applicable Listing Rules or the competent authority.

Subject to the Applicable Listing Rules, with the exception of item (j) above, any other matter that has not been approved with the consent of one-half (1/2) or more of all Audit Committee members may be undertaken upon the consent of two-thirds (2/3) or more of all Directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board meeting.

Subject to the Applicable Listing Rules, where the Audit Committee is unable to convene a meeting for any proper cause, matters may be approved by consent of two-thirds (2/3) or more of all Directors, provided that the Independent Director members shall still be required to issue an opinion as to whether the resolution is approved in respect of a matter under item (j) above.

- 119A. Before the Company holds a meeting of the Board of Directors to adopt any resolution of Merger, Acquisition, Spin-off or share swap, the Audit Committee shall seek opinion from an independent expert in order to review the fairness and reasonableness of the plan and transaction of the Merger, Acquisition, Spin-off or share swap, including but not limited to the justification of share swap ratio or a distribution by cash or otherwise, and the review result shall be submitted to the Board of Directors and Shareholders in the general meeting (provided, however, that if the Act does not require the Shareholders' approval on the said transactions, the expert opinion and review result do not have to be submitted to the general meeting); and the review result and the expert opinion shall be provided to the Shareholders together with the notice of general meeting. If the Act does not require the Shareholders' approval on the said transactions, the Board of Directors shall report the transactions in the general meeting following the transactions.

For the documents to be given to the Shareholders in the preceding paragraph, if the Company announces the same content as in those documents on a website designated by the Taiwan competent authorities and those documents are prepared at the venue of the general meeting for Shareholders' review, those documents shall be deemed as having been given to Shareholders.

120. The accounts of the Company shall be audited at least once in every year.
121. The Audit Committee shall at all reasonable times have access to and may make copies of all books, all accounts and vouchers and documents kept by the Company; and the Audit Committee may call on the Directors or officers of the Company for any information in their possession relating to the books or affairs of the Company.
122. The statement of income and expenditure and the balance sheet provided for by these Articles shall be examined by the Audit Committee and compared with the books, accounts and vouchers relating thereto; and the Audit Committee shall make a written report thereon stating whether such statement and balance sheet are drawn up so as to present fairly the financial position of the Company and the results of its operations for the period under review and, in case information shall have been called for from Directors or officers of the Company, whether the same has been furnished and has been satisfactory. The Audit Committee may appoint, on behalf of the Company, a practicing lawyer and a certified public accountant to conduct the examination. The financial statements of the Company shall be audited by an auditor appointed by the Board in accordance with generally accepted auditing standards. The auditor shall make a written report thereon in accordance with generally accepted auditing standards and the report of the auditor shall be submitted to the Members in general meeting. The generally accepted auditing standards referred to herein may be those of a country or jurisdiction other than the Cayman Islands. If so, the financial statements and the report of the auditor should disclose this fact and name such country or jurisdiction.
123. Subject to the Cayman Islands law, any Shareholder(s) holding one percent (1%) or more of the total number of the issued Shares of the Company continuously for six (6) months or longer may request in writing any Independent Director of the Audit Committee to file a litigation against any Director or Directors on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China.

If the Audit Committee fails or refuses to file such litigation within thirty (30) days after receiving the request by such Shareholder(s), subject to Cayman Islands law, such Shareholder(s) may file such litigation on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China.(Deleted)

123A. (Deleted)

124. Subject to these Articles and the Applicable Listing Rules, the Company shall additionally comply with the Rules of Audit Committee.

## DIVIDENDS

125. Subject to the Act, any rights and restrictions for the time being attached to any Shares and these Articles, the Company by Ordinary Resolution may declare dividends and other distributions on Shares in issue and authorise payment of the same out of the funds of the Company lawfully available therefor.
- 125A. Notwithstanding the preceding Article (125), the Directors may distribute part or all of the dividends or bonus by way of cash with the approval of a majority of the votes of the Directors present at a Board meeting attended by at least two-thirds (2/3) of all Directors, and report the aforementioned distribution to the Shareholders at the next general meeting.
126. Subject to Article 錯誤! 找不到參照來源。 , the Directors may, before recommending any dividend, set aside out of the funds legally available for distribution such sums as they think proper as a reserve or reserves which shall, in the discretion of the Directors be applicable for meeting contingencies, or for equalising dividends or for any other purpose to which those funds may be properly applied and pending such application may in the absolute discretion of the Directors, either be employed in the business of the Company or be invested in such investments as the Directors may from time to time think fit.
127. Any dividend may be paid by cheque sent through the post to the registered address of the Shareholder or Person entitled thereto, or in the case of joint holders, to the representative of such joint holders at his registered address or to such Person and such address as the Shareholder or Person entitled, or such joint holders as the case may be, may direct. Every such cheque shall be made payable to the order of the Person to whom it is sent or to the order of such other Person as the Shareholder or Person entitled, or such joint holders as the case may be, may direct.
128. Subject to any rights and restrictions for the time being attached to any Shares, all dividends shall be declared and paid according to the number of the Shares held by the Shareholders.
129. As the Company continues to grow, the need for capital expenditure, business expansion and a sound financial planning for sustainable development, it is the Company's dividends policy that the dividends may be allocated to the Shareholders in the form of cash dividends and/or bonus shares according to the Company's future expenditure budgets and funding needs.

Unless otherwise provided in the Applicable Listing Rules, where the Company makes profits before tax for the annual financial year, the Company shall allocate (1) one percent (1%) to ten percent (10%) of such annual profits before tax for the purpose of employees' remunerations (including employees of the Company and/or any Affiliated Company) (the "**Employees' Remunerations**"); and (2) no more than five percent (5%) of such annual profits before tax for the purpose of Directors' remunerations (the "**Directors' Remunerations**"). Notwithstanding the foregoing paragraph, if the Company has accumulated losses of the previous years for the annual financial year, the Company shall set aside the amount of such accumulated losses prior to the allocation of Employees' Remunerations and Directors' Remunerations. Subject to Cayman Islands law and notwithstanding Article 139, the Employees' Remunerations may be distributed in the form of cash and/or bonus shares, and the Directors' Remunerations may be distributed in the form of cash, upon resolution by a majority votes at a meeting of the Board of Directors attended by two-thirds (2/3) or more of the Directors. The resolutions of Board of Directors regarding the distribution of the Employees' Remunerations and the Directors' Remunerations in the preceding paragraph shall be reported to the Shareholders at the general meeting after such Board resolutions are passed.

Unless otherwise provided in the Applicable Listing Rules, the net profits of the Company for each annual financial year shall be allocated in the following order and proposed by the Board of Directors to the Shareholders in the general meeting for approval:

- (a) to make provision of the applicable amount of income tax pursuant to applicable tax laws and regulations;

- (b) to set off cumulative losses of previous years (if any);
  - (c) to set aside ten percent (10%) as Legal Reserve pursuant to the Applicable Listing Rules unless the accumulated amount of such Legal Reserve equals to the total paid-up capital of the Company;
  - (d) to set aside an amount as Special Reserve pursuant to the Applicable Listing Rules and requirements of the Commission; and
  - (e) with respect to the earnings available for distribution (i.e. the net profit after the deduction of the items (a) to (d) above plus any previously undistributed cumulative Retained Earnings), except for the distribution of the cash dividend shall be approved in accordance with Section 125A, the Board of Directors may present a proposal to distribute to the Shareholders by way of bonus share at the annual general meeting for approval pursuant to the Applicable Listing Rules. Subject to Cayman Islands law, the amount of dividends shall be at least ten percent (10%) of the net profit after the deduction of the items (a) to (d) above. Cash dividends shall comprise a minimum of ten percent (10%) and a maximum of one hundred percent (100%) of the total dividends allocated to Shareholders.
130. If several Persons are registered as joint holders of any Share, any of them may give effectual receipts for any dividend or other moneys payable on or in respect of the Share. No dividend shall bear interest against the Company.

#### **ACCOUNTS, AUDIT AND ANNUAL RETURN AND DECLARATION**

131. The books of account relating to the Company's affairs shall be kept in such manner as may be determined from time to time by the Directors.
132. The books of account shall be kept at the Office or at such other place or places as the Directors think fit, and shall always be open to the inspection of the Directors.
133. The Board of Directors shall prepare and submit the business reports, financial statements and records to the annual general meeting of Shareholders for its ratification and after the meeting shall distribute to each Shareholder the copies of ratified financial statements and the resolutions on the surplus earning distribution and/or loss offsetting. For so long as the Shares are registered in the Emerging Stock Market or listed in the TPEX or the TWSE, alternatively, the distribution of the aforesaid adopted financial statements and the resolutions on the surplus earning distribution and/or loss offsetting may be accomplished by way of making public announcements by the Company.
134. Subject to the Applicable Listing Rules, the Board shall keep copies of the yearly business report, financial statements and other relevant documents at the office of its Shareholders' Service Agent in Taiwan ten (10) days before the annual general meeting and any of its Shareholders is entitled to inspect such documents from time to time.
135. Save for the preceding Article 134 and Article 148, the Directors shall from time to time determine whether and to what extent and at what times and places and under what conditions or regulations the accounts and books of the Company or any of them shall be open to the inspection of Shareholders not being Directors, and no Shareholder (not being a Director) shall have any right of inspecting any account or book or document of the Company except as conferred by law or authorised by the Directors or by Ordinary Resolution.
136. The accounts relating to the Company's affairs shall only be audited in such manner and with such financial year end as may be determined from time to time by the Directors, or required by the Applicable Listing Rules.
137. The Directors in each year shall prepare, or cause to be prepared, an annual return and declaration setting forth the particulars required by the Act and deliver a copy thereof to the Registrar of Companies in the Cayman Islands.

## **INTERNAL AUDIT**

138. The Company shall set up internal audit unit under the Board of Directors, and hire qualified and adequate staffs as internal auditors. Any matters in relation to the internal audit shall comply with the Applicable Listing Rules.

## **CAPITALISATION OF RESERVES**

139. Subject to the Applicable Listing Rules and the Act, the Company may, with the authority of either a Supermajority Resolution Type A or a Supermajority Resolution Type B:
- (a) resolve to capitalise an amount standing to the credit of reserves or other capital reserves (including a share premium account, capital redemption reserve, revenue, profit and loss account, Capital Reserves, Legal Reserves and Special Reserves), whether or not available for distribution;
  - (b) appropriate the sum resolved to be capitalised to the Shareholders in proportion to the number of Shares held by them respectively and apply that sum on their behalf in or towards paying up in full unissued Shares or debentures of a nominal amount equal to that sum, and allot the Shares or debentures, credited as fully paid, to the Shareholders (or as they may direct) in those proportions, or partly in one way and partly in the other;
  - (c) make any arrangements it thinks fit to resolve a difficulty arising in the distribution of a capitalised reserve and in particular, without limitation, where Shares or debentures become distributable in fractions the Directors may deal with the fractions as they think fit; and
  - (d) generally do all acts and things required to give effect to any of the actions contemplated by these Articles.
- 139A. For the avoidance of doubts, the allotment of bonus shares in connection with the Employees' Remunerations pursuant to Article 129 shall not require the approval of a Supermajority Resolution Type A or a Supermajority Resolution Type B.

## **TENDER OFFER**

140. For so long as the Shares of the Company are registered in the Emerging Market and/or listed in the TPEX or TWSE, subject to the Applicable Listing Rules, within fifteen (15) days after the receipt of the copy of a tender offer application form and relevant documents by the Company or its litigation or non-litigation agent appointed pursuant to the Applicable Listing Rules, the Board of the Directors shall resolve to recommend to the Shareholders whether to accept or object to the tender offer and make a public announcement of the following:
- (a) The types and amount of the Shares held by the Directors and the Shareholders holding more than ten percent (10%) of the outstanding Shares held in its own name or in the name of other persons.
  - (b) The recommendation based on investigation into the identify and financial position of the tender offeror, fairness of the tender offer conditions, and validity of funding sources to the Shareholders, where in the opinions and reasons of every consenting and objecting Director(s) shall be indicated;
  - (c) Whether there is any material change in the financial condition of the Company after the submission of the latest financial report and an explanation of the change, if any.
  - (d) The types, numbers and amount of the shares of the tender offeror or its affiliates held by the Directors and the Shareholders holding more than ten percent (10%) of the outstanding Shares held in its own name or in the name of other persons.

## SHARE PREMIUM ACCOUNT

141. The Directors shall in accordance with the Act establish a share premium account and shall carry to the credit of such account from time to time a sum equal to the amount or value of the premium paid on the issue of any Share.
142. Subject to the Applicable Listing Rules and the Act, there shall be debited to any share premium account on the redemption or purchase of a Share the difference between the nominal value of such Share and the redemption or purchase price provided always that at the discretion of the Directors such sum may be paid out of the profits of the Company or, if permitted by the Act, out of capital.

## NOTICES

143. Except as otherwise provided in these Articles or the Applicable Listing Rules, any notice or document may be served by the Company or by the Person entitled to give notice to any Shareholder 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 Shareholder at his address as appearing in the Register, or to the extent permitted by all applicable laws and regulations, by electronic means by transmitting it to any electronic mail number or address such Shareholder may have positively confirmed in writing for the purpose of such service of notices. In the case of joint holders of a Share, all notices shall be given to that one of the joint holders whose name stands as their representative in the Register in respect of the joint holding, and notice so given shall be sufficient notice to all the joint holders.
144. Any Shareholder 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 and, where requisite, of the purposes for which such meeting was convened.
145. Except as otherwise provided in these Articles or the Applicable Listing Rules, any notice or other document, if served by:
- (a) post or courier, shall be deemed to have been served five (5) days after the time when 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) recognised 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.

In proving service by post or courier service it shall be sufficient to prove that the letter containing the notice or documents was properly addressed and duly posted or delivered to the courier service.

146. Any notice or document delivered or sent by post to or left at the registered address of any Shareholder in accordance with these Articles shall notwithstanding that such Shareholder 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 Shareholder as sole or joint holder, unless his name shall at the time of the service of the notice or document, have been removed from the Register as the holder of the Share, and such service shall for all purposes be deemed a sufficient service of such notice or document on all Persons interested (whether jointly with or as claiming through or under him) in the Share.

147. Notice of every general meeting of the Company shall be given to:
- (a) all Shareholders holding Shares with the right to receive notice and who have supplied to the Company an address for the giving of notices to them; and
  - (b) every Person entitled to a Share in consequence of the death or bankruptcy of a Shareholder, who but for his death or bankruptcy would be entitled to receive notice of the meeting.

No other Person shall be entitled to receive notices of general meetings.

### **INFORMATION**

148. The Board shall keep at the office of its Shareholders' Service Agent in Taiwan copies of the Memorandum of Association and Articles of Association, the minutes of every general meeting, the financial statements, the Register of Members and the counterfoil of corporate bonds issued by the Company. Any Shareholder may request, by submitting evidentiary document(s) to show his/her interests involved and indicating the scope of interested matters, an access to inspect and to make copies of the foresaid Memorandum of Association and Articles of Association, the minutes of every general meeting, the financial statements, the Register of Members and the counterfoil of the corporate bonds issued by the Company. The Company shall cause its Shareholders' Service Agent to provide the aforesaid documents.
149. Without prejudice to the rights set forth in these Articles, no Shareholder shall be entitled to require discovery of any information in respect of any detail of the Company's trading or any information which is or may be in the nature of a trade secret or secret process which may relate to the conduct of the business of the Company and which in the opinion of the Board would not be in the interests of the members of the Company to communicate to the public.
150. The Board shall be entitled to release or disclose to any regulatory or judicial authority any information in its possession, custody or control regarding the Company or its affairs to any of its Shareholder including, without limitation, information contained in the Register of Members and transfer books of the Company.

### **INDEMNITY OR INSURANCE**

151. The Company may by Ordinary Resolution adopt one (1) of the protection mechanisms as described in Article 152 (a) and (b).
152. (a) Every Director and other officer for the time being and from time to time of the Company (each an "**Indemnified Person**") may be indemnified and secured harmless out of the assets and funds of the Company against all actions, proceedings, costs, charges, expenses, losses, damages or liabilities incurred or sustained by such Indemnified Person, other than by reason of such Indemnified Person's own dishonesty, wilful default or fraud, in or about the conduct of the Company's business or affairs (including as a result of any mistake of judgment) or in the execution or discharge of his duties, powers, authorities or discretions, including without prejudice to the generality of the foregoing, any costs, expenses, losses or liabilities incurred by such Indemnified Person in defending (whether successfully or otherwise) any civil proceedings concerning the Company or its affairs in any court whether in the Cayman Islands or elsewhere.
- (b) The Company may purchase directors and officers liability insurance ("**D&O insurance**") for the benefit of every Director and other officer for the time being and from time to time of the Company. Such D&O insurance shall only cover the liability arising from the duty of such Director or officer in accordance with these Articles, the Act and the Applicable Listing Rules. The Board is hereby authorized to handle all matters in relation to the D&O insurance.

## FINANCIAL YEAR

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

## WINDING- UP

154. If the Company shall be wound up, and the assets available for distribution amongst the Shareholders 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 Shareholders in proportion to the number of the Shares held by them. If in a winding up the assets available for distribution amongst the Shareholders 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 Shareholders 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.
155. If the Company shall be wound up, the liquidator may, with the sanction of a Special Resolution and any other sanction required by the Act and in compliance with the Applicable Listing Rules, divide amongst the Shareholders 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 Shareholders 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 Shareholders as the liquidator, with the like sanction shall think fit, but so that no Shareholder shall be compelled to accept any asset whereon there is any liability.
156. The Company shall keep all statements, records of account and documents for a period of ten years from the date of the completion of liquidation, and the custodian thereof shall be appointed by the liquidator or the Company by Ordinary Resolution.

## AMENDMENT OF ARTICLES OF ASSOCIATION

157. Subject to the Act and the Articles, the Company may at any time and from time to time by Special Resolution alter or amend the Memorandum of Association and/or these Articles in whole or in part.

## LITIGIOUS AND NON-LITIGIOUS AGENT

158. For so long as the Shares are registered in the Emerging Market or listed on the TPEX or TWSE, subject to the Applicable Listing Rules, the Company shall appoint a litigious and non-litigious agent in Taiwan (the "**Litigious and Non-Litigious Agent**"). The Litigious and Non-Litigious Agent shall be the responsible person of the Company in Taiwan and shall be a natural person who has residence or domicile in Taiwan. The Company shall report to the Commission in respect of the name, residence or domicile and authorization document of the Litigious and Non-Litigious Agent. In case of any change of the name, residence or domicile and authorization document of the Litigious and Non-Litigious Agent, the Company shall report to the Commission in respect of such change.

## CORPORATE SOCIAL RESPONSIBILITY

159. For the purpose of performing corporate social responsibility, the Company shall follow the applicable laws, regulations and business ethics in operating its businesses and may conduct practices to facilitate public interests.



# 股東會議事規則

**J&B International Inc.**

# 股東會議事規則

文件編號：R0102

管制 非管制

修訂紀錄

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一	2022.06.24	新增訂	財務部		股東會

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## 第一條

為建立本公司良好股東會治理制度、健全監督功能及強化管理機能，爰依上市上櫃公司治理實務守則第五條規定訂定本規則，以資遵循。

## 第二條

本公司股東會之議事規則，除法令或章程另有規定者外，應依本規則辦理。

## 第三條

本公司股東會除法令另有規定外，由董事會召集之。

本公司股東會召開方式之變更應經董事會決議，並最遲於股東會開會通知書寄發前為之。

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、選任或解任董事事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。並於股東常會開會二十一日前或股東臨時會開會十五日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站，但本公司於最近會計年度終了日實收資本額達新臺幣一百億元以上或最近會計年度召開股東常會其股東名簿記載之外資及陸資持股比率合計達百分之三十以上者，應於股東常會開會三十日前完成前開電子檔案之傳送。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於本公司及本公司所委任之專業股務代理機構。

前項之議事手冊及會議補充資料，本公司於股東會開會當日應依下列方式提供股東參閱：

- 一、召開實體股東會時，應於股東會現場發放。
- 二、召開視訊輔助股東會時，應於股東會現場發放，並以電子檔案傳送至視訊會議平台。
- 三、召開視訊股東會時，應以電子檔案傳送至視訊會議平台。

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、申請停止公開發行、董事競業許可、盈餘轉增資、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之事項、證券交易法第二十六條之一、第四十三條之六、發行人募集與發行有價證券處理準則第五十六條之一及第六十條之二之事項，應在召集事由中列舉並說明其主要內容，不得以臨時動議提出。

股東會召集事由已載明全面改選董事，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。另股東所提議案有公司法第一百七十二條之一第四項各款情形之一，董事會得不列為議案。

股東得提出為敦促公司增進公共利益或善盡社會責任之建議性提案，程序上應依公司法第一百七十二條之一之相關規定以一項為限，提案超過一項者，均不列入議案。

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。

股東所提議案以三百字為限，超過三百字者，該提案不予列入議案；提案股東應親自或委託他人出席股東常會，並參與該項議案討論。

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。

## 第四條

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

委託書送達本公司後，股東欲親自出席股東會或欲以書面或電子方式行使表決權者，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。

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

#### **第五條（召開股東會地點及時間之原則）**

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。本公司召開視訊股東會時，不受前項召開地點之限制。

#### **第六條（簽名簿等文件之備置）**

本公司應於開會通知書載明受理股東、徵求人、受託代理人（以下簡稱股東）報到時間、報到處地點，及其他應注意事項。

前項受理股東報到時間至少應於會議開始前三十分鐘辦理之；報到處應有明確標示，並派適足適任人員辦理之；股東會視訊會議應於會議開始前三十分鐘，於股東會視訊會議平台受理報到，完成報到之股東，視為親自出席股東會。

股東應憑出席證、出席簽到卡或其他出席證件出席股東會，本公司對股東出席所憑依之證明文件不得任意增列要求提供其他證明文件；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。

本公司應設簽名簿供出席股東簽到，或由出席股東繳交簽到卡以代簽到。

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。

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。

股東會以視訊會議召開者，股東欲以視訊方式出席者，應於股東會開會二日前，向本公司登記。

股東會以視訊會議召開者，本公司至少應於會議開始前三十分鐘，將議事手冊、年報及其他相關資料上傳至股東會視訊會議平台，並持續揭露至會議結束。

#### **第六條之一（召開股東會視訊會議，召集通知應載事項）**

本公司召開股東會視訊會議，應於股東會召集通知載明下列事項：

- 一、股東參與視訊會議及行使權利方法。
- 二、因天災、事變或其他不可抗力情事致視訊會議平台或以視訊方式參與發生障礙之處理方式，至少包括下列事項：
  - (一)發生前開障礙持續無法排除致須延期或續行會議之時間，及如須延期或續行集會時之日期。
  - (二)未登記以視訊參與原股東會之股東，不得參與延期或續行會議。
  - (三)召開視訊輔助股東會，如無法續行視訊會議，經扣除以視訊方式參與股東會之出席股數，出席股份總數達股東會開會之法定定額，股東會應繼續進行，以視訊方式參與股東，其出席股數應計入出席之股東股份總數，就該次股東會全部議案，視為棄權。
  - (四)遇有全部議案已宣布結果，而未進行臨時動議之情形，其處理方式。
- 三、召開視訊股東會，並應載明對以視訊方式參與股東會有困難之股東所提供之適當替代措施。

#### **第七條（股東會主席、列席人員）**

股東會如由董事會召集者，其主席由董事長擔任之，董事長請假或因故不能行使職權時，由

副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定常務董事一人代理之；其未設常務董事者，指定董事一人代理之，董事長未指定代理人者，由常務董事或董事互推一人代理之。

前項主席係由常務董事或董事代理者，以任職六個月以上，並瞭解公司財務業務狀況之常務董事或董事擔任之。主席如為法人董事之代表人者，亦同。

董事會所召集之股東會，董事長宜親自主持，且宜有董事會過半數之董事、至少一席獨立董事親自出席，及各類功能性委員會成員至少一人代表出席，並將出席情形記載於股東會議事錄。股東會如由董事會以外之其他召集權人召集者，主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。

本公司得指派所委任之律師、會計師或相關人員列席股東會。

#### **第八條（股東會開會過程錄音或錄影之存證）**

本公司應於受理股東報到時起將股東報到過程、會議進行過程、投票計票過程全程連續不間斷錄音及錄影。

前項影音資料應至少保存一年。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。

股東會以視訊會議召開者，本公司應對股東之註冊、登記、報到、提問、投票及公司計票結果等資料進行記錄保存，並對視訊會議全程連續不間斷錄音及錄影。

前項資料及錄音錄影，本公司應於存續期間妥善保存，並將錄音錄影提供受託辦理視訊會議事務者保存。

股東會以視訊會議召開者，本公司宜對視訊會議平台後台操作介面進行錄音錄影。

#### **第九條**

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及視訊會議平台報到股數，加計以書面或電子方式行使表決權之股數計算之。

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。

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。延後二次仍不足有代表已發行股份總數三分之一以上股東出席時，由主席宣布流會；股東會以視訊會議召開者，本公司另應於股東會視訊會議平台公告流會。

前項延後二次仍不足額而有代表已發行股份總數三分之一以上股東出席時，得依公司法第一百七十五條第一項規定為假決議，並將假決議通知各股東於一個月內再行召集股東會；股東會以視訊會議召開者，股東欲以視訊方式出席者，應依第六條向本公司重行登記。

於當次會議未結束前，如出席股東所代表股數達已發行股份總數過半數時，主席得將作成之假決議，依公司法第一百七十四條規定重新提請股東會表決。

#### **第十條**

股東會如由董事會召集者，其議程由董事會訂定之，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。

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。

### 第十一條（股東發言）

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

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

同一議案每一股東發言，非經主席之同意不得超過兩次，每次不得超過五分鐘，惟股東發言違反規定或超出議題範圍者，主席得制止其發言。

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

法人股東指派二人以上之代表出席股東會時，同一議案僅得推由一人發言。

出席股東發言後，主席得親自或指定相關人員答覆。

股東會以視訊會議召開者，以視訊方式參與之股東，得於主席宣布開會後，至宣布散會前，於股東會視訊會議平台以文字方式提問，每一議案提問次數不得超過兩次，每次以二百字為限，不適用第一項至第五項規定。

前項提問未違反規定或未超出議案範圍者，宜將該提問揭露於股東會視訊會議平台，以為周知。

### 第十二條（表決股數之計算、回避制度）

股東會之表決，應以股份為計算基準。

股東會之決議，對無表決權股東之股份數，不算入已發行股份之總數。

股東對於會議之事項，有自身利害關係致有害於本公司利益之虞時，不得加入表決，並不得代理他股東行使其表決權。

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。

### 第十三條

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

本公司召開股東會時，應採行以電子方式並得採行以書面方式行使其表決權；其以書面或電子方式行使表決權時，其行使方法應載明於股東會召集通知。以書面或電子方式行使表決權之股東，視為親自出席股東會。但就該次股東會之臨時動議及原議案之修正，視為棄權，故本公司宜避免提出臨時動議及原議案之修正。

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

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

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。

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

本公司召開股東會視訊會議，以視訊方式參與之股東，於主席宣布開會後，應透過視訊會議平台進行各項議案表決及選舉議案之投票，並應於主席宣布投票結束前完成，逾時者視為棄權。股東會以視訊會議召開者，應於主席宣布投票結束後，為一次性計票，並宣布表決及選舉結果。本公司召開視訊輔助股東會時，已依第六條規定登記以視訊方式出席股東會之股東，欲親自出席實體股東會者，應於股東會開會二日前，以與登記相同之方式撤銷登記；逾期撤銷者，僅得以視訊方式出席股東會。

以書面或電子方式行使表決權，未撤銷其意思表示，並以視訊方式參與股東會者，除臨時動議外，不得再就原議案行使表決權或對原議案提出修正或對原議案之修正行使表決權。

#### **第十四條**

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、獨立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。

#### **第十五條**

股東會之議決事項，應作成議事錄，由主席簽名或蓋章，並於會後二十日內，將議事錄分發各股東。議事錄之製作及分發，得以電子方式為之。

前項議事錄之分發，本公司得以輸入公開資訊觀測站之公告方式為之。

議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事經過之要領及表決結果（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。

股東會以視訊會議召開者，其議事錄除依前項規定應記載事項外，並應記載股東會之開會起迄時間、會議之召開方式、主席及紀錄之姓名，及因天災、事變或其他不可抗力情事致視訊會議平台或以視訊方式參與發生障礙時之處理方式及處理情形。

本公司召開視訊股東會，除應依前項規定辦理外，並應於議事錄載明，對於以視訊方式參與股東會有困難股東提供之替代措施。

#### **第十六條（對外公告）**

徵求人徵得之股數、受託代理人代理之股數及股東以書面或電子方式出席之股數，本公司應於股東會開會當日，依規定格式編造之統計表，於股東會場內為明確之揭示；股東會以視訊會議召開者，本公司至少應於會議開始前三十分鐘，將前述資料上傳至股東會視訊會議平台，並持續揭露至會議結束。

本公司召開股東會視訊會議，宣布開會時，應將出席股東股份總數，揭露於視訊會議平台。如開會中另有統計出席股東之股份總數及表決權數者，亦同。

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，將內容傳輸至公開資訊觀測站。

#### **第十七條（會場秩序之維護）**

辦理股東會之會務人員應佩帶識別證或臂章。

主席得指揮糾察員或保全人員協助維持會場秩序。糾察員或保全人員在場協助維持秩序時，應佩戴「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。

### **第十八條（休息、續行集會）**

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。

### **第十九條（視訊會議之資訊揭露）**

股東會以視訊會議召開者，本公司應於投票結束後，即時將各項議案表決結果及選舉結果，依規定揭露於股東會視訊會議平台，並應於主席宣布散會後，持續揭露至少十五分鐘。

### **第二十條（視訊股東會主席及紀錄人員之所在地）**

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

### **第二十一條（斷訊之處理）**

股東會以視訊會議召開者，本公司得於會前提供股東簡易連線測試，並於會前及會議中即時提供相關服務，以協助處理通訊之技術問題。

股東會以視訊會議召開者，主席應於宣布開會時，另行宣布除公開發行股票公司股務處理準則第四十四條之二十四項所定無須延期或續行集會情事外，於主席宣布散會前，因天災、事變或其他不可抗力情事，致視訊會議平台或以視訊方式參與發生障礙，持續達三十分鐘以上時，應於五日內延期或續行集會之日期，不適用公司法第一百八十二條之規定。

發生前項應延期或續行會議，未登記以視訊參與原股東會之股東，不得參與延期或續行會議。依第二項規定應延期或續行會議，已登記以視訊參與原股東會並完成報到之股東，未參與延期或續行會議者，其於原股東會出席之股數、已行使之表決權及選舉權，應計入延期或續行會議出席股東之股份總數、表決權數及選舉權數。

依第二項規定辦理股東會延期或續行集會時，對已完成投票及計票，並宣布表決結果或董事、監察人當選名單之議案，無須重行討論及決議。

本公司召開視訊輔助股東會，發生第二項無法續行視訊會議時，如扣除以視訊方式出席股東會之出席股數後，出席股份總數仍達股東會開會之法定定額者，股東會應繼續進行，無須依第二項規定延期或續行集會。

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

本公司依第二項規定延期或續行集會，應依公開發行股票公司股務處理準則第四十四條之二十四第七項所列規定，依原股東會日期及各該條規定辦理相關前置作業。

公開發行公司出席股東會使用委託書規則第十二條後段及第十三條第三項、公開發行股票公司股務處理準則第四十四條之五第二項、第四十四條之十五、第四十四條之十七第一項所定期間，本公司應依第二項規定延期或續行集會之股東會日期辦理。

### **第二十二條（數位落差之處理）**

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

### **第二十三條**

本規則經股東會通過後施行，修正時亦同。

## 附錄（十二）

### 英屬開曼群島商竣邦國際股份有限公司

#### 全體董事持股情形

本公司董事持有法定成數及股數如下：

本公司已發行股數為 32,093,289股

全體董事最低應持有法定成數 10%\*80%

全體董事最低應持有法定股數 2,567,463股

職稱	姓名	目前持股（註1）	
		持有股數(股)	佔已發行股份總額
董事長	Kao's Holding Co., Ltd. 代表人：高振芳	9,082,922	28.30%
董事	蕭志偉	1,037,525	3.23%
董事	王景松	359,147	1.12%
董事	柳萬發	0	0%
獨立董事	應純中	0	0%
獨立董事	李國權	0	0%
獨立董事	蕭育仁	0	0%
獨立董事	陳清怡	0	0%
全體董事實際持有股數（註2）		10,479,594	32.65%

註1：為截至2026年股東常會停止過戶日(2026年3月27日)股東名簿記載之個別及全體董事持有股數。

註2：截至本次股東常會停止過戶日股東名簿記載之全體董事持有股數狀況已符合「公開發行公司董事、監察人股權成數及查核實施規則」規定成數標準。

英屬開曼群島商竣邦國際股份有限公司  
J&B International Inc.

