

股票代號：8411

KINGCAN HOLDINGS LIMITED

福貞控股股份有限公司

一〇七年股東常會

議 事 手 冊

時間：中華民國一〇七年六月二十日（星期三）

地點：台中市西區館前路57號B1樓(全國大飯店)

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股東可至<http://mops.twse.com.tw>下載本公司股東會相關資料

Kingcan Holdings Limited
一〇七年股東常會開會程序

- 一、宣佈開會
- 二、主席致詞
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- 四、承認事項
- 五、討論及選舉事項
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- 七、散會

Kingcan Holdings Limited

一〇七年股東常會議程

一、報告事項

第一案：106年度營業報告。

第二案：監察人審查106年度營業報告書及合併財務報表。

第三案：106年度員工酬勞、董事及監察人酬勞分配情形報告。

第四案：董事會議事規範修正案。

二、承認事項

第一案：106年度之營業報告書及合併財務報表案。

第二案：106年度盈餘分派案。

三、討論及選舉事項

第一案：公司章程修正案。

第二案：改選董事及監察人案。

第三案：解除新任董事競業禁止之限制案。

四、臨時動議

五、散會

報告事項

第一案：(董事會提)

案由：106年度營業報告，報請 公鑒。

說明：本公司106年度營業報告書，請參閱【附件一】，本手冊第7-8頁。

第二案：(董事會提)

案由：監察人審查106年度營業報告書及合併財務報表，報請 公鑒。

說明：監察人審查106年度營業報告書及合併財務報表，請參閱【附件二】，本手冊第9-10頁。

第三案：(董事會提)

案由：106年度員工酬勞、董事及監察人酬勞分配情形報告，報請 公鑒。

說明：本公司106年度稅前淨利扣除分派員工酬勞、董事及監察人酬勞前之淨利為新台幣285,786,772元，建議分派員工酬勞1%，金額為新台幣2,857,868元；董事及監察人酬勞1%，金額為新台幣2,857,868元。

第四案：(董事會提)

案由：董事會議事規範修正案，報請 公鑒。

說明：1.依據臺灣證券交易所股份有限公司中華民國106年9月27日臺證治理字第10600183131號函修正之「董事會議事規範」，擬修訂本公司「董事會議事規範」部份條文。
2.修正條文對照表，請參閱【附件三】，本手冊第11-12頁。

承認事項

第一案：（董事會提）

案由：106年度之營業報告書及合併財務報表案，敬請 承認。

說明：1. 本公司106年度合併財務報表，包括資產負債表、綜合損益表、權益變動表及現金流量表等，業已自行編製完成並經民國107年3月31日董事會決議通過，且由安侯建業聯合會計師事務所余聖河會計師及黃泳華會計師查核完竣，上述表冊併同營業報告書送請監察人審查完竣，出具審查報告書在案。

2. 民國106年度營業報告書、盈餘分派案、會計師查核報告及上述財務報表，請參閱【附件一】及【附件四】，本手冊第7-8頁及第13-21頁。

決議：

第二案：（董事會提）

案由：106年度盈餘分派案，敬請 承認。

說明：1. 本公司106年度稅後淨利為新台幣280,071,036元，依法提列10%法定盈餘公積新台幣28,007,104元，另提列權益減項特別盈餘公積新台幣21,524,344元，並加計前期未分配盈餘新台幣1,231,809,311元，可供分配盈餘為新台幣1,462,348,899元。

2. 擬分配股東紅利(現金股利)新台幣61,389,365元，現金股利每股配發新台幣0.35元。

3. 本案俟股東會決議通過後，擬請股東會授權董事會另訂配息基準日及其他相關事宜。

4. 盈餘分配表計算之股東紅利，若本公司於分派股東紅利基準日前如因主管機關之命令或配息率因實際流通在外股數變更而有必要調整分配表時，擬請股東會授權董事會依本次盈餘分配案決議之股東紅利總金額，按分派股東紅利基準日實際流通在外股數，調整股東配息率。

5. 本次現金股利分配至元為止(元以下捨去)，未滿一元之畸零數額，列入公司其他收入。

6. 106年度盈餘分配表，請參閱【附件五】，本手冊第22頁。

決議：

討論及選舉事項

第一案：（董事會提）

案由：公司章程修正案，提請 公決。

說明：1. 本公司為配合台灣證券交易所股份有限公司最新公告修正之外國發行人註冊地股東權益保護事項檢查表最新修訂項目，擬修訂本公司「公司章程」部分條文。

2. 修正條文對照表，請參閱【附件六】，本手冊第23-29頁。

決議：

第二案：（董事會提）

案由：改選董事及監察人案，提請 選舉。

- 說明：1. 本公司第三屆董事、監察人任期即將屆滿，擬於本次股東常會進行全面改選，選任董事七人(含獨立董事三人)及監察人三人，依公司章程第80條及第136條規定，本公司第四屆董事(含獨立董事)及監察人應採候選人提名制度。
2. 本屆董事及監察人任期於股東常會後即行提前解任，新選任第四屆董事(含獨立董事)及監察人自股東常會後即行就任，任期三年，任期自107年6月20日至110年6月19日，連選得連任。
3. 董事(含獨立董事)及監察人候選人名單業經本公司107年4月28日董事會審查通過，茲將相關資料載明如下：

被提名人 類別	被提名人 姓名	學 歷	經 歷	持有股數
董 事	李榮福	美國利伯堤大學工商管理博士 國立高雄大學EMBA 畢業	Kingcan Holdings Limited董事長 福建福貞金屬包裝有限公司董事長 山東福貞金屬包裝有限公司董事長 廣東福貞金屬包裝有限公司董事長 湖北福貞金屬包裝有限公司董事長 福建福天食品有限公司董事長 湖北福天食品有限公司董事長 河南福貞金屬包裝有限公司董事長	3,631,565
董 事	莊素貞	美國密拉瑪大學 EMBA畢業 龍華科技大學電子科 畢業	Kingcan Holdings Limited總經理 福建福貞金屬包裝有限公司董事兼總經理 山東福貞金屬包裝有限公司董事兼總經理 廣東福貞金屬包裝有限公司董事兼總經理 湖北福貞金屬包裝有限公司董事兼總經理 福建福天食品有限公司董事兼總經理 湖北福天食品有限公司董事兼總經理	2,910,086
董 事	李毓嵐	美國賓州印第安那大學MBA 國立中興大學行銷系 畢業	Kingcan Holdings Limited執行副總經理 Big Delight Limited總經理 福建福貞金屬包裝有限公司董事 山東福貞金屬包裝有限公司董事 廣東福貞金屬包裝有限公司董事 湖北福貞金屬包裝有限公司董事 福建福天食品有限公司董事 湖北福天食品有限公司董事 河南福貞金屬包裝有限公司董事	2,155,351
董 事	陳盈宏	菲律賓布拉卡國立大學企管系畢業 新化高工電工科畢業	湖北福貞金屬包裝有限公司副總經理 湖北福天食品有限公司副總經理	212,469

獨立董事	陳錫蒼	雲林科技大學企管研究所碩士 海洋大學電子工程系畢業	怡利電子工業股份有限公司集團總裁 桑崎實業股份有限公司董事 怡佳投資事業有限公司董事 怡利電子科技(江蘇)有限公司董事 E-LEAD ELECTRONIC(THAILAND)CO., LTD.董事長 台灣數位光訊科技股份有份公司獨立董事	0
獨立董事	葉公藝	東海大學管理研究所碩士	彰化基督教醫院醫療品質部高級專員 彰化基督教醫院副院長、管理處長、會計主任、稽核室主任 大葉大學企業管理系講師 長榮大學董事	0
獨立董事	周賢彰	東吳大學經濟系畢業	澄霖國際股份有限公司顧問 彰化基督教醫院資材部主任、醫療勤務部主任、醫療事務部主任、職工福利委員會總幹事、行政副院長	0
監察人	林明壽	國立政治大學會計研究所碩士	國富浩華聯合會計師事務所會計師 彰化師範大學商業教育系講師	0
監察人	梁麗紅	嶺東科技大學企管科畢業	建興金屬企業有限公司管理部 祥力金屬工業(股)公司倉管	0
監察人	莊庭禎	東吳大學法律研究所碩士 東吳大學國際貿易系	遠東商業銀行領組 AUTHENTIC CHAMPION LIMITED執行董事	143,810

4. 敬請 選舉。

決 議：

第三案：（董事會提）

案 由：解除新任董事競業禁止之限制案，提請 討論。

說 明：1. 依公司法第二〇九條規定：董事為自己或他人為屬於本公司營業範圍內之行為，應對股東會說明其行為之重要內容，並取得許可。

2. 為配合公司多元化發展，擬提請股東會在無損及本公司利益情形下解除新任董事之競業行為，其兼任情形詳如選任後股東會現場揭示之明細表。

決 議：

臨時動議

散會

【附件一】

Kingcan Holdings Limited

一百零六年度營業報告書



綜觀過去一年的發展變化，整體經濟景氣相較於之前年度已有漸次好轉之跡象，唯總體各項內、外在環境變化迅速、不確定性風險及經濟情勢發展演變仍待時間調整及因應；另中國大陸所處產業環境在最近幾個年度的變化劇烈，也仍不斷試煉著公司團隊對經營環境的判斷能力及因應對策與布局，本公司及所屬轉投資公司在二零六年度依然是處於營運環境多變、調整產能與產業布局發展局勢的一年，在持續面對中國大陸主要客戶於內需市場營銷調整與產品變化，復加上終端消費者消費心態及方式改變等影響，因而所致經營環境壓力有增無減需時間調整與因應；幸而在公司整體經營團隊一向秉持誠信務實、永續經營的理念，以及集團內各公司員工同仁共同努力下，在全年度之不確定性經營環境依舊中，仍創造年度合併營收及獲利有明顯的效益。以下謹就本公司二零六年度之營運概況暨民國二零七年度之未來展望報告臚列如下：

（一）營運概況

本公司為集團最上層上市控股母公司，主要負責投資規劃及監理各轉投資公司營運、經營生產基地持續布局及深耕於中國大陸福建、山東、湖北及廣東四地營運據點及各項事業體投資，二零六年度合併營收為新台幣70.82億元，較前一年度增加14.22%，合併本期淨利則為新台幣2.80億元，較前一年度減少37.76%，基本每股盈餘為新台幣1.60元。進入民國二零七年度，所屬轉投資公司主要營運地區－中國大陸總體經濟環境在面對各項經濟數據轉佳向好及各項指標調整之換檔期持續轉上發展方向，唯整體產業產能供給過剩疑慮及同業間跨區域與跨產業布局競爭白熱化面的局面仍舊激烈；本公司將持續運用銀行端及自有資金優勢，以審慎因應與投入集團發展所需各項資本支出及區域規劃，並優化各轉投資公司之資本支出項目與產能配置，另則持續進行二片式鋁罐金屬包裝產業異地再投資規劃及既有產線的產能優化提升，以強化集團在金屬包裝產業之競爭優勢；此外持續積極開拓中國大陸內需消費市場並不斷深化服務客戶，與既有主要客戶緊密配合與成長，藉以建構具有競爭力與核心價值的企業，強化策略聯盟的三贏合作。

（二）本公司所屬轉投資公司

1. 福建福貞金屬包裝有限公司

本年度持續受大陸主要客戶終端消費市場銷售保守及產品調整影響，復加上價格競爭及產品組合變化等因素持續下，所幸在集團整體成本及費用管控得宜，因而營收呈現一定幅度之增長。在面對二零七年度中國大陸終端快速消費品市場消費仍舊保守及產品變化持續影響下，公司將持續執行鳳山廠區三片式馬口鐵罐產線全集團產能優化調整策略，另已全產接單之二片式鋁罐產線也將進行產能提升及生產效率優化之進程推進，將不斷精進多元

化金屬包裝產品組合滿足客戶各項訂單需求，並運用新式設備及生產技術，用以提供客戶端最穩定的供給量和高品質的產品，並持續強化客戶服務與市場開拓深度及廣度。

2.山東福貞金屬包裝有限公司

本年度持續面對客戶端消費市場保守及產品調整影響，但因持續耕耘植物性蛋白飲料客戶市場有成及產品多元化策略之下，另也得益於全集團執行成本及費用管控得宜，因而呈現營收相當幅度之增長經營成果。面向一百零七年度，公司除持續執行全集團馬口鐵罐產能及製程優化配置外，另已完成建置之集團第二條二片式鋁罐金屬包裝產線業已全產能投入生產及接單，於新一年度將依循集團多元化金屬包裝產品之策略發展，除確保既有客戶穩定的品質及供應量外，並持續多元化產品開發，藉以滿足客戶產品發展需求，挹注集團整體營收與利潤。

3.湖北福貞金屬包裝有限公司與廣東福貞金屬包裝有限公司

集團於本年度持續在兩廣、華中兩湖及西南部地區布局及開拓客戶市場，業持續面對市場消費保守及產品調整的不利因素，幸而在持續深耕及開拓重點客戶端訂單有成之優勢立基點下，已在營收及獲利斬獲明顯增長之經營成效；面對新一年度將一如既往地持續主要客戶穩定接單與提高生產出貨數量與品質，以持續支持集團營收成長動能及獲利。

展望公司於新的年度整體發展策略與布局，在面對中國大陸經濟轉型發展多年已有向好的發展態勢，但因內需快速消費品消費保守持續及產品變化益形競爭激烈及快速，唯市場激烈競爭及因應環境變化需快速調整是完全成熟競爭市場發展的既有趨勢，本公司在持續因應內、外在環境變化中所進行之產業上下游整合布局腳步將更審慎安步當車；另則是已可穩定接單與正常投產運營中之轉投資公司福建福天及湖北福天食品公司，業已使全集團進一步整合產業鏈延伸至下游充填罐裝代工業務發展及深化，用以持續深耕既有主要客戶群並滿足客戶端一站式服務需求；另因應客戶端未來多元化包裝產品需求之可行性，本公司仍持續積極評估鋁罐金屬包裝產線增線及異地再投資擴增產能布局，用以滿足客戶端需求與進一步開發潛力型品牌客戶之策略發展，以創造集團可能之成長動能；在面對充滿挑戰與不確定性競爭的市場環境及發展局面之下，經營團隊及所有員工同仁將持續專注本業生產營運及擴大集團的布局與產業鏈整合，致力為金屬包裝產業提供多元化有競爭力的優化商品，另精進發展與客戶全方位的服務及可能的策略性合作，以創造利害關係人的最大利益為依歸，並善盡企業的社會責任使命，最後感謝各位股東一如既往的支持與鼓勵。

敬祝 平安喜樂

董事長：李榮福



總經理：莊素貞



會計主管：藍建中



【附件二】

KINGCAN HOLDINGS LIMITED

監察人查核報告書

董事會造送本公司民國一〇六年度營業報告書及合併財務報表(含個體財務報表),其中合併財務報表(含個體財務報表)嗣經董事會委任安侯建業聯合會計師事務所余聖河、黃泳華會計師查核完竣,並出具查核報告書。

上述營業報告書及合併財務報表(含個體財務報表)議案經本監察人查核,認為符合公司法相關法令規定,爰依公司法第二百一十九條之規定報告如上。

敬請 鑒核

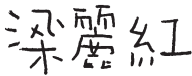
此致

KINGCAN HOLDINGS LIMITED 一〇七年股東常會

監察人 林明壽



監察人 梁麗紅



監察人 莊庭禎



中 華 民 國 一 〇 七 年 三 月 三 十 一 日

KINGCAN HOLDINGS LIMITED

監察人查核報告書

董事會造送本公司民國一〇六年度盈餘分派議案經本監察人查核，認為符合公司法相關法令規定，爰依公司法第二百一十九條之規定報告如上。

敬請 鑒核


此致

KINGCAN HOLDINGS LIMITED 一〇七年股東常會

監察人 林明壽



監察人 梁麗紅



監察人 莊庭禎



中 華 民 國 一 〇 七 年 四 月 二 十 八 日

【附件三】

KINGCAN HOLDINGS LIMITED
董事會議事規範修正條文對照表

條號	修正後條文	原條文	說明
第十二條	<p>應經董事會討論事項</p> <p>下列事項應提本公司董事會討論：</p> <p>一、本公司之營運計畫。</p> <p>二、年度財務報告及半年度財務報告。</p> <p>但半年度財務報告依法令規定無須經會計師查核簽證者，不在此限。</p> <p>三、依台灣證券交易法（下稱證交法）第十四條之一規定訂定或<u>修正</u>內部控制制度，及<u>內部控制制度有效性之考核</u>。</p> <p>四、依台灣證交法第三十六條之一規定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。</p> <p>五、募集、發行或私募具有股權性質之有價證券。</p> <p>六、財務、會計或內部稽核主管之任免。</p> <p>七、對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。</p> <p>八、依台灣證交法第十四條之三、其他依法令或章程規定應由股東會決議或董事會決議事項或主管機關規定之重大事項。</p> <p>前項第七款所稱關係人，指證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新臺幣一億元以上，或達最近年度經會計師簽</p>	<p>應經董事會討論事項</p> <p>下列事項應提本公司董事會討論：</p> <p>一、本公司之營運計畫。</p> <p>二、年度財務報告及半年度財務報告。</p> <p>但半年度財務報告依法令規定無須經會計師查核簽證者，不在此限。</p> <p>三、依台灣證券交易法（下稱證交法）第十四條之一規定訂定或修訂內部控制制度。</p> <p>四、依台灣證交法第三十六條之一規定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。</p> <p>五、募集、發行或私募具有股權性質之有價證券。</p> <p>六、財務、會計或內部稽核主管之任免。</p> <p>七、對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。</p> <p>八、依台灣證交法第十四條之三、其他依法令或章程規定應由股東會決議或董事會決議事項或主管機關規定之重大事項。</p> <p>前項第七款所稱關係人指證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新臺幣一億元以上，或達最近年度經會計師簽證之</p>	<p>依據臺灣證券交易所股份有限公司中華民國106年9月27日臺證治理字第10600183131號函修正之「董事會議事規範」內容修訂。</p>

條號	修正後條文	原條文	說明
	<p>證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。 (外國公司股票無面額或每股面額非屬新臺幣十元者，本項有關實收資本額百分之五之金額，以股東權益百分之二點五計算之。)</p> <p>前項所稱一年內，係以本次董事會召開日期為基準，往前追溯推算一年，已提董事會決議通過部分免再計入。</p> <p>本公司因股份在證券櫃檯買賣中心或台灣證券交易所交易而依相關法令設置獨立董事時，<u>應有至少一席獨立董事親自出席董事會；對於第一項應提董事會決議事項，應有全體獨立董事出席董事會，獨立董事如無法親自出席，應委由其他獨立董事代理出席。</u>獨立董事如有反對或保留意見，應於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。</p>	<p>財務報告營業收入淨額百分之一或實收資本額百分之五以上者。(外國公司股票無面額或每股面額非屬新臺幣十元者，本項有關實收資本額百分之五之金額，以股東權益百分之二點五計算之。)</p> <p>前項所稱一年內係以本次董事會召開日期為基準，往前追溯推算一年，已提董事會決議通過部分免再計入。</p> <p>本公司因股份在證券櫃檯買賣中心或台灣證券交易所交易而依相關法令設置獨立董事時，對於台灣證券交易法第十四條之三應經董事會決議事項，獨立董事應親自出席或委由其他獨立董事代理出席。獨立董事如有反對或保留意見，應於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。</p>	

【附件四】



安侯建業聯合會計師事務所

KPMG

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會計師查核報告

Kingcan Holdings Limited 董事會 公鑒：

查核意見

Kingcan Holdings Limited及其子公司(福貞集團)民國一〇六年及一〇五年十二月三十一日之合併資產負債表，暨民國一〇六年及一〇五年一月一日至十二月三十一日之合併綜合損益表、合併權益變動表及合併現金流量表，以及合併財務報告附註(包括重大會計政策彙總)，業經本會計師查核竣事。

依本會計師之意見，上開合併財務報告在所有重大方面係依照證券發行人財務報告編製準則暨經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達福貞集團民國一〇六年及一〇五年十二月三十一日之合併財務狀況，與民國一〇六年及一〇五年一月一日至十二月三十一日之合併財務績效與合併現金流量。

查核意見之基礎

本會計師係依照會計師查核簽證財務報表規則及一般公認審計準則規劃並執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報告之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範，與福貞集團保持超然獨立，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，對福貞集團民國一〇六年度合併財務報告之查核最為重要之事項。該等事項已於查核合併財務報告整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

一、應收帳款減損評估

有關應收帳款減損評估之會計政策請詳合併財務報告附註四(七)金融工具；應收帳款減損評估之會計估計及假設不確定性，請詳合併財務報告附註五(一)；應收款項及其減損評估之說明，請詳合併財務報告附註六(三)應收款項。

關鍵查核事項之說明：

福貞集團客戶之銷售條件係以信用交易為主，其應收帳款集中在特定客戶，且應收帳款收款期間較長而暴露於客戶的信用風險下，當客戶發生違約時，可能導致應收帳款發生減損。考量應收帳款減損評估需仰賴管理階層的主觀判斷，係屬具有不確定性之會計估計，因此，本會計師於合併財務報告查核時將其列為需高度關注之事項。

因應之查核程序：

本會計師對上述關鍵查核事項之主要查核程序包括：瞭解福貞集團應收帳款減損提列政策，並評估其是否已按既訂之會計政策執行；詢問管理當局是否有已知債務人財務困難的情形；檢視應收帳款帳齡報表，執行抽樣程序以檢查應收帳款帳齡的正確性，並瞭解逾期帳款發生的原因；檢視過去沖銷無法收回之應收帳款的情形，以評估前期應收帳款減損提列之合理性，及本期應收帳款減損估列方法及假設否允當；檢視期後收款紀錄，以評估應收帳款減損估計之合理性。

二、存貨評價

有關存貨評價之會計政策請詳合併財務報告附註四(八)存貨；存貨評價之會計估計及假設不確定性，請詳合併財務報告附註五(二)；存貨及其跌價與呆滯評估之說明，請詳合併財務報告附註六(四)存貨。

關鍵查核事項之說明：

福貞集團之存貨主要為大宗物資馬口鐵相關原料、半成品及製成品，考量其實務上會受客製化規格、最低採購量及規模經濟的生產安排等因素的影響，使庫存水準或品項庫齡期間較長，再加上其價值會受大宗物資市場價格波動影響，而可能存有存貨成本超過其淨變現價值的風險，相關存貨之淨變現價值估計需仰賴管理階層的主觀判斷，係屬具不確定性之會計估計，因此，本會計師於合併財務報告查核時將其列為需高度關注之事項。

因應之查核程序：

本會計師對上述關鍵查核事項之主要查核程序包括：瞭解福貞集團存貨跌價損失提列政策，並評估其存貨評價是否已按既訂之會計政策執行，包括執行抽樣程序以檢查存貨庫齡的正確性、分析各期存貨庫齡變化情形；瞭解管理當局所採用之銷售價格及期後存貨市價變動之情形，以評估存貨淨變現價值之合理性；檢視過去對存貨備抵損失提列之合理性，並與本期估列之存貨備抵損失作比較，以評估本期之估列方法及假設是否允當；檢視存貨期後銷售狀況，以評估存貨備抵評價估計之合理性。

管理階層與治理單位對合併財務報告之責任

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

於編製合併財務報告時，管理階層之責任包括評估福貞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福貞集團或停止營業，或除清算或停業外別無實際可行之其他方案。

福貞集團之治理單位(含監察人)負有監督財務報導流程之責任。

會計師查核合併財務報告之責任

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

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

- 1.辨認並評估合併財務報告導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
- 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，惟其目的非對福貞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，以及使福貞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告使用者注意合併財務報告之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致福貞集團不再具有繼續經營之能力。
- 5.評估合併財務報告(包括相關附註)之整體表達、結構及內容，以及合併財務報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，以對合併財務報告表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成集團查核意見。

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

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

本會計師從與治理單位溝通之事項中，決定對福貞集團民國一〇六年度合併財務報告查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

安侯建業聯合會計師事務所

會計師：

余聖河



黃泳華



證券主管機關：金管證審字第1010004977號
核准簽證文號
民國一〇七年三月三十一日



Kingcan Holdings Limited及其子公司
合併資產負債表

民國一〇六年及一〇五年十二月三十一日

單位：新台幣千元

	106.12.31	105.12.31	106.12.31	105.12.31
	金額	金額	%	%
資產				
流動資產：				
1100 現金及約當現金(附註六(一))	\$ 1,652,349	1,466,306	15	5
1150 應收票據(附註六(三))	195,007	148,828	1	8
1170 應收帳款淨額(附註六(三))	1,373,602	1,353,235	15	
1200 其他應收款(附註六(三))	1,743	3,317	-	-
130X 存貨(附註六(四))	1,510,959	1,137,272	11	6
1476 其他金融資產-流動(附註六(六)及八)	199,286	109,027	1	4
1479 其他流動資產(附註六(六))	745,531	905,712	9	1
流動資產合計	<u>5,678,477</u>	<u>5,123,697</u>	<u>52</u>	<u>26</u>
非流動資產：				
1600 不動產、廠房及設備(附註六(五)及九)	4,206,670	4,311,928	43	17
1780 無形資產	5,309	6,580	-	-
1985 長期預付租金(附註六(六))	380,798	394,918	4	17
1990 其他非流動資產(附註六(六)(十一))	140,986	106,483	1	43
非流動資產合計	<u>4,733,763</u>	<u>4,819,909</u>	<u>48</u>	<u>16</u>
資產總計	<u>\$ 10,412,240</u>	<u>9,943,606</u>	<u>100</u>	<u>100</u>
負債及權益				
負債：				
流動負債：				
短期借款(附註六(八))	2100			
應付短期票券(附註六(七)及八)	2110			
透過損益按公允價值衡量之金融負債-流動(附註六(二)(十六))	2120			
應付帳款	2170			
其他應付款(附註六(十六))	2200			
一年內到期長期借款(附註六(九))	2322			
其他流動負債	2399			
流動負債合計	<u>3,122,150</u>	<u>2,548,305</u>	<u>30</u>	<u>26</u>
非流動負債：				
長期借款(附註六(九))	2540			
遞延所得稅負債(附註六(十一))	2570			
非流動負債合計	<u>25,557</u>	<u>-</u>	<u>-</u>	<u>-</u>
負債總計	<u>1,380,685</u>	<u>1,688,986</u>	<u>13</u>	<u>17</u>
歸屬母公司業主之權益(附註六(十二))：				
普通股股本	3110			
資本公積	3200			
保留盈餘	3300			
其他權益	3400			
權益總計	<u>(377,293)</u>	<u>(355,768)</u>	<u>(4)</u>	<u>(4)</u>
負債及權益總計	<u>5,909,405</u>	<u>5,706,315</u>	<u>57</u>	<u>57</u>
	<u>\$ 10,412,240</u>	<u>9,943,606</u>	<u>100</u>	<u>100</u>



董事長：



經理人：



會計主管：

Kingcan Holdings Limited及其子公司

合併綜合損益表

民國一〇六年及一〇五年一月一日至十二月三十一日

單位:新台幣千元

	106年度		105年度	
	金額	%	金額	%
4100 銷貨收入淨額	\$ 7,081,506	100	6,199,692	100
5000 營業成本(附註六(四)(五)(十))	<u>6,101,635</u>	<u>86</u>	<u>4,939,904</u>	<u>80</u>
營業毛利	979,871	14	1,259,788	20
營業費用(附註六(三)(五)(十)(十四)及七):				
6100 推銷費用	198,618	3	222,846	3
6200 管理費用	228,319	3	304,848	5
6300 研究發展費用	<u>207,110</u>	<u>3</u>	<u>167,930</u>	<u>3</u>
6300 營業費用合計	<u>634,047</u>	<u>9</u>	<u>695,624</u>	<u>11</u>
營業淨利	<u>345,824</u>	<u>5</u>	<u>564,164</u>	<u>9</u>
營業外收入及支出:				
7100 利息收入	21,058	-	15,749	-
7190 其他收入	26,689	-	32,012	-
7230 外幣兌換利益	50,815	1	42,057	1
7510 利息費用	(64,903)	(1)	(61,638)	(1)
7590 什項支出	(1,937)	-	(9,320)	-
7610 處分不動產、廠房及設備損失	(2,475)	-	(128)	-
7770 採用權益法認列之關聯企業損失之份額	-	-	(2,846)	-
7900 繼續營業部門稅前淨利	375,071	5	580,050	9
7951 減: 所得稅費用(附註六(十一))	<u>95,000</u>	<u>1</u>	<u>130,054</u>	<u>2</u>
本期淨利	<u>280,071</u>	<u>4</u>	<u>449,996</u>	<u>7</u>
8300 其他綜合損益(附註六(十二)):				
8360 後續可能重分類至損益之項目				
8361 國外營運機構財務報表換算之兌換差額	(21,525)	-	(693,810)	(11)
8399 與可能重分類之項目相關之所得稅	-	-	-	-
後續可能重分類至損益之項目合計	<u>(21,525)</u>	<u>-</u>	<u>(693,810)</u>	<u>(11)</u>
8300 本期其他綜合損益	<u>(21,525)</u>	<u>-</u>	<u>(693,810)</u>	<u>(11)</u>
本期綜合損益總額	<u>\$ 258,546</u>	<u>4</u>	<u>(243,814)</u>	<u>(4)</u>
本期淨利歸屬於:				
母公司業主	<u>\$ 280,071</u>	<u>4</u>	<u>449,996</u>	<u>7</u>
綜合損益總額歸屬於:				
母公司業主	<u>\$ 258,546</u>	<u>4</u>	<u>(243,814)</u>	<u>(4)</u>
每股盈餘(單位:新台幣元)(附註六(十三))				
9750 基本每股盈餘	\$	<u>1.60</u>	\$	<u>2.57</u>
9850 稀釋每股盈餘	\$	<u>1.60</u>	\$	<u>2.56</u>

董事長:



經理人:



會計主管:



Kingcan Holdings Limited 及其子公司

合併權益變動表

民國一〇六年及一〇五年一月一日起至十二月三十一日

單位：新台幣千元

歸屬於母公司業主之權益

股本	保留盈餘				未分配盈餘	合計	其他權益項目	
	資本公積	法定盈餘公積	特別盈餘公積	盈餘			國外營運機構財務報表換算之兌換差	權益總額
普通股								
\$ 1,516,216	2,369,651	227,621	212,749	1,331,337	1,771,707	338,042		5,995,616
-	-	22,796	-	(22,796)	-	-	-	-
-	-	-	-	(45,487)	(45,487)	-	-	(45,487)
68,230	-	-	-	(68,230)	(68,230)	-	-	-
-	-	-	-	449,996	449,996	-	-	449,996
-	-	-	-	-	-	-	(693,810)	(693,810)
-	-	-	-	449,996	449,996	-	(693,810)	(243,814)
\$ 1,584,446	2,369,651	250,417	212,749	1,644,820	2,107,986	(355,768)		5,706,315
-	-	45,000	-	(45,000)	-	-	-	-
-	-	-	143,019	(143,019)	-	-	-	-
-	-	-	-	(55,456)	(55,456)	-	-	(55,456)
169,536	-	-	-	(169,536)	(169,536)	-	-	-
-	-	-	-	280,071	280,071	-	-	280,071
-	-	-	-	-	-	-	(21,525)	(21,525)
-	-	-	-	280,071	280,071	-	(21,525)	258,546
\$ 1,753,982	2,369,651	295,417	355,768	1,511,880	2,163,065	(377,293)		5,909,405

民國一〇五年一月一日餘額

盈餘指撥及分配：

提列法定盈餘公積

普通股現金股利

普通股股票股利

本期淨利

本期其他綜合損益

本期綜合損益總額

民國一〇五年十二月三十一日餘額

盈餘指撥及分配：

提列法定盈餘公積

提列特別盈餘公積

普通股現金股利

普通股股票股利

本期淨利

本期其他綜合損益

本期綜合損益總額

民國一〇六年十二月三十一日餘額



董事長：



經理人：



會計主管：

Kingcan Holdings Limited 及其子公司

合併現金流量表

民國一〇六年及一〇五年一月一日至十二月三十一日

單位：新台幣千元

	106年度	105年度
營業活動之現金流量：		
本期稅前淨利	\$ 375,071	580,050
調整項目：		
收益費損項目		
折舊費用	278,875	261,205
攤銷費用	1,164	1,337
呆帳費用(轉列收入)提列數	(2,566)	11,531
利息費用	64,903	61,638
利息收入	(21,058)	(15,749)
採用權益法認列之關聯企業損失之份額	-	2,846
處分不動產、廠房及設備損失	2,475	128
長期預付租金攤銷	8,758	9,459
收益費損項目合計	<u>332,551</u>	<u>332,395</u>
與營業活動相關之資產／負債變動數：		
與營業活動相關之資產之淨變動：		
應收票據	(46,179)	81,528
應收帳款	(17,801)	46,106
其他應收款	1,574	3,710
存貨	(373,687)	(342,789)
其他流動資產	160,181	(474,125)
與營業活動相關之資產之淨變動合計	<u>(275,912)</u>	<u>(685,570)</u>
與營業活動相關之負債之淨變動：		
透過損益按公允價值衡量金融負債	229	-
應付票據	-	(3,392)
應付帳款	29,023	119,260
其他應付款	(39,190)	120,895
其他流動負債	(104,354)	73,759
與營業活動相關之負債之淨變動合計	<u>(114,292)</u>	<u>310,522</u>
與營業活動相關之資產及負債之淨變動合計	<u>(390,204)</u>	<u>(375,048)</u>
調整項目合計	<u>(57,653)</u>	<u>(42,653)</u>

董事長：



經理人：



會計主管：



Kingcan Holdings Limited及其子公司

合併現金流量表(續)

民國一〇六年及一〇五年一月一日至十二月三十一日

單位:新台幣千元

	106年度	105年度
營運產生之現金流入	\$ 317,418	537,397
收取之利息	21,058	15,749
支付之利息	(57,727)	(61,731)
支付之所得稅	(105,132)	(163,510)
營業活動之淨現金流入	<u>175,617</u>	<u>327,905</u>
投資活動之現金流量：		
採用權益法之被投資公司清算退回股款	-	27,483
取得不動產、廠房及設備	(281,789)	(212,131)
處分不動產、廠房及設備價款	3,561	2,963
取得無形資產	-	(2,818)
其他非流動資產增加	(69,415)	(13,352)
投資活動之淨現金流出	<u>(347,643)</u>	<u>(197,855)</u>
籌資活動之現金流量：		
短期借款增加(減少)	197,892	(6,711)
應付短期票券增加	502,123	578,690
贖回公司債	-	(50,100)
舉借長期借款	-	259,172
償還長期借款	(77,605)	(151,066)
現金股利	(55,456)	(45,487)
其他金融資產增加	(90,259)	(73,170)
籌資活動之淨現金流入	<u>476,695</u>	<u>511,328</u>
匯率變動對現金及約當現金之影響	(118,626)	(317,452)
本期現金及約當現金增加數	186,043	323,926
期初現金及約當現金餘額	1,466,306	1,142,380
期末現金及約當現金餘額	<u>\$ 1,652,349</u>	<u>1,466,306</u>

董事長：



經理人：



會計主管：



【附件五】

Kingcan Holdings Limited
民國一〇六年度盈餘分配表



單位:新台幣元

項 目	金 額
期初未分配盈餘	1,231,809,311
加：一〇六年度本期淨利	280,071,036
減：提列法定盈餘公積	(28,007,104)
減：提列權益減項特別盈餘公積	(21,524,344)
本期可供分配盈餘總額	1,462,348,899
減：分配項目：	
股東紅利-現金(0.35元/股)	(61,389,365)
期末未分配盈餘	1,400,959,534
附註：	
本次現金股利分配案，俟股東會通過後授權董事會另訂除權息基準日。	

董事長：李榮福



總經理：莊素貞



會計主管：藍建中



【附件六】

**Comparison Table for the
“AMENDED AND RESTATED ARTICLES OF ASSOCIATION OF KINGCAN
HOLDINGS LIMITED”**

Articles	Proposed Revised Articles	Current Articles	Explanation
1.	<p>In these Articles the following defined terms will have the meanings ascribed to them, if not inconsistent with the subject or context:</p> <p>...</p> <p>“General Assignment of Business” the transfer and assignment by a company of all the assets and liabilities of its business to another company.</p> <p>...</p> <p>“Share Exchange” means the Company transfers all its issued shares to another company in exchange for the new shares issued to, <u>cash or other assets transferred to</u> the Shareholders by that company;</p> <p>...</p> <p>“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, <u>or to pay cash or transfer other assets,</u> to the transferor company or to shareholders of the transferor company;</p> <p>...</p>	<p>In these Articles the following defined terms will have the meanings ascribed to them, if not inconsistent with the subject or context:</p> <p>...</p> <p>“Share Exchange” means the Company transfers all its issued shares to another company in exchange for the new shares issued to the Shareholders by that company;</p> <p>...</p> <p>“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;</p> <p>...</p>	<p>These paragraphs are newly added or amended in order to be in accordance with the Checklist of Shareholders Rights Protection with respect to Foreign Issuer’s Place of Incorporation published by Taiwan Stock Exchange on 19 September 2017.</p>

Articles	Proposed Revised Articles	Current Articles	Explanation
47.	<p>The following matters regarding the Company’s affairs shall be specified and described in the notice of a general meeting, and shall not be proposed as ad hoc motions:</p> <p>...</p> <p>(c) dissolution, Merger , Share Exchange, <u>General Assignment of Business</u> or Spin-off of the Company;</p>	<p>The following matters regarding the Company’s affairs shall be specified and described in the notice of a general meeting, and shall not be proposed as ad hoc motions:</p> <p>...</p> <p>(c) dissolution, Merger , Share Exchange or Spin-off of the Company;</p>	<p>This paragraph is newly amended in order to be in accordance with the Checklist of Shareholders Rights Protection with respect to Foreign Issuer’s Place of Incorporation published by Taiwan Stock Exchange on 19 September 2017.</p>
57.	<p><u>(A)</u> The Company shall by a Supermajority Resolution:</p> <p>...</p> <p>(d) subject to the Law, effect any <u>Share Exchange, General Assignment of Business or Spin-off of the Company</u> in accordance with the Applicable Listing Rules;</p> <p>...</p> <p><u>(B)</u> Subject to the Law and the <u>Applicable Listing Rules, prior to the Company entering into any of the following transactions, which will result in any of the securities of the Company registered or listed on Taipei Exchange or the TWSE being de-listed in accordance with the Applicable Listing Rules, while the securities of the surviving company, the assignee, the existing company or the newly-incorporated company, as applicable in any such a transaction, is</u></p>	<p>The Company shall by a Supermajority Resolution:</p> <p>...</p> <p>(d) subject to the Law, effect any Spin-off of the Company in accordance with the Applicable Listing Rules;</p> <p>...</p>	<p>These paragraphs are newly added or amended in order to be in accordance with the Checklist of Shareholders Rights Protection with respect to Foreign Issuer’s Place of Incorporation published by Taiwan Stock Exchange on 19 September 2017.</p>

Articles	Proposed Revised Articles	Current Articles	Explanation
	<p><u>not listed on Taipei Exchange or the TWSE, the approval of Shareholders holding at least two-thirds of all the issued and outstanding shares of the Company shall be required:</u></p> <p><u>(a) any General Assignment of Business;</u></p> <p><u>(a) any Share Exchange; and</u></p> <p><u>(b) any Spin-off.</u></p>		
58.	<p>58. (A) The Company may, by a Special Resolution, effect a Merger of the Company in accordance with the Applicable Listing Rules and the Law. <u>Notwithstanding, in the event that the Company propose to enter into any Merger in which the Company will be dissolved and will result in any of the securities of the Company registered or listed on Taipei Exchange or the TWSE being de-listed in accordance with the Applicable Listing Rules, while the securities of the Surviving Company, as applicable in any such a transaction, is not listed on Taipei Exchange or the TWSE, subject to the Law, the approval of Shareholders holding at least two-thirds of all the issued and outstanding shares of the Company shall be required.</u></p>	<p>58. (A) The Company may, by a Special Resolution, effect a Merger of the Company in accordance with the Applicable Listing Rules and the Law.</p>	<p>This paragraph is newly amended.in order to be in accordance with the Checklist of Shareholders Rights Protection with respect to Foreign Issuer’s Place of Incorporation published by Taiwan Stock Exchange on 19 September 2017.</p>
60.	<p>(A) In the event any of the resolutions with respect to the paragraph (a), (b), or (c) of Article 57(A) is adopted by general meeting, any Shareholder who has notified the Company in writing of his objection to such proposal prior to</p>	<p>(A) In the event any of the resolutions with respect to the paragraph (a), (b), or (c) of Article 57 is adopted by general meeting, any Shareholder who has notified the Company in writing of his objection</p>	<p>This paragraph is newly amended.in order to be in accordance with the Checklist of Shareholders Rights</p>

Articles	Proposed Revised Articles	Current Articles	Explanation
	<p>such meeting and subsequently raised his objection at the meeting may in writing request the Company to repurchase all of his Shares at the then prevailing fair price within 20 days after the adoption of the resolution by the general meeting stating the kinds and number of Shares owned; provided, however, that no Shareholder shall have the above-mentioned appraisal right if the general meeting resolves on the dissolution of the Company after the completion of transfer of business or assets pursuant to paragraph (b) of Article 57(A).</p> <p>(B) In the event any part of the Company is <u>involved in any Share Exchange, General Assignment of Business, a Spin-Off or any Merger</u> with any other company pursuant to paragraph (d) of Article 57(A), Article 57(B) or Article 58 (A) respectively, the Shareholder, who has forfeited his right to vote on such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the general meeting, may in writing request the Company to repurchase all of his Shares at the then prevailing fair price within 20 days after the adoption of the resolution by the general meeting stating the kinds and number of Shares owned.</p>	<p>to such proposal prior to such meeting and subsequently raised his objection at the meeting may in writing request the Company to repurchase all of his Shares at the then prevailing fair price within 20 days after the adoption of the resolution by the general meeting stating the kinds and number of Shares owned; provided, however, that no Shareholder shall have the above-mentioned appraisal right if the general meeting resolves on the dissolution of the Company after the completion of transfer of business or assets pursuant to paragraph (b) of Article 57.</p> <p>(B) In the event any part of the Company's business is Spun Off or involved in any Merger with any other company pursuant to paragraph (d) of Article 57 or Article 58 (A) respectively, the Shareholder, who has forfeited his right to vote on such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the general meeting, may in writing request the Company to repurchase all of his Shares at the then prevailing fair price within 20 days after the adoption of the resolution by the general meeting stating the kinds and number of Shares owned.</p>	<p>Protection with respect to Foreign Issuer's Place of Incorporation published by Taiwan Stock Exchange on 19 September 2017.</p>

KINGCAN HOLDINGS LIMITED
修正及重述章程部分條文修正對照表

條號	修正條文	現行條文	說明
1.	<p>在本章程中，除非與議題或前後文不一致外，下列定義用語被指定之意義為：</p> <p>...</p> <p><u>"概括讓與"</u>係指公司將全部營業上之資產及債務讓與他公司之行為；</p> <p>...</p> <p><u>"股份轉換"</u>係指本公司讓與全部已發行股份予他公司作為對價，以繳足公司股東承購他公司所發行之新股或發起設立所需之股款、或受讓他公司現金或其他財產之行為；</p> <p>...</p> <p><u>"分割"</u>係指由移轉公司移轉其獨立營業部門之全部或任何單一獨立營業部門予一既存或新設公司，以作為受讓既存或新設公司發行之新股、現金或其他財產予移轉公司或移轉公司股東之對價之行為；；</p>	<p>在本章程中，除非與議題或前後文不一致外，下列定義用語被指定之意義為：</p> <p>...</p> <p><u>"股份轉換"</u>係指本公司讓與全部已發行股份予他公司作為對價，以繳足公司股東承購他公司所發行之新股或發起設立所需之股款之行為；</p> <p>...</p> <p><u>"分割"</u>係指由移轉公司移轉其獨立營業部門之全部或任何單一獨立營業部門予一既存或新設公司，以作為受讓既存或新設公司發行新股予移轉公司或移轉公司股東之對價之行為；</p> <p>...</p>	<p>配合臺灣證券交易所民國106年9月19日公告施行之外國發行人註冊地股東權益保護事項檢查表修訂。</p>
47.	<p>下列本公司事項應在股東會通知內記載及說明其主要內容，且不得以臨時動議提出：</p> <p>...</p> <p>(c) 本公司之解散、合併、<u>股份轉換、概括讓與或分割</u>；</p>	<p>下列本公司事項應在股東會通知內記載及說明其主要內容，且不得以臨時動議提出：</p> <p>...</p> <p>(c) 本公司之解散、合併、<u>股份轉換或分割</u>；</p>	<p>配合臺灣證券交易所民國106年9月19日公告施行之外國發行人註冊地股東權益保護事項檢查表修訂。</p>
57.	<p><u>(A)</u> 本公司應經重度決議：</p> <p>...</p> <p>(d) 按法律之規定，依任何適</p>	<p>本公司應經重度決議：</p> <p>...</p> <p>(d) 按法律之規定，依任何適</p>	<p>配合臺灣證券交易所民國106年9月19日公告施行之外國</p>

條號	修正條文	現行條文	說明
	<p>用之掛牌規則辦理本公司之<u>股份轉換、概括讓與或分割</u>；</p> <p>...</p> <p>(B) <u>除法律或適用之掛牌規則另有規定外，本公司若擬參與下列事項而將致本公司有價證券於證券櫃檯買賣中心或台灣證券交易所依適用之掛牌規則停止交易，且存續、受讓、既存或新設之公司之有價證券未於證券櫃檯買賣中心或台灣證券交易所交易者，應經本公司已發行股份總數三分之二以上股東之同意行之：</u></p> <p>(a) <u>概括讓與</u>；</p> <p>(b) <u>股份轉換</u>；以及</p> <p>(c) <u>分割</u>。</p>	<p>用之掛牌規則辦理本公司之分割；</p> <p>...</p>	<p>發行人註冊地股東權益保護事項檢查表修訂。</p>
58.	<p>(A) 本公司得經特別決議，依任何適用之掛牌規則及法律辦理本公司之合併。但本公司若參與合併而致本公司解散、有價證券於證券櫃檯買賣中心或台灣證券交易所依適用之掛牌規則停止交易，且存續公司之有價證券未於證券櫃檯買賣中心或台灣證券交易所交易者，除法律另有規定外，應經本公司已發行股份總數三分之二以上股東之同意行之。</p>	<p>(A) 本公司得經特別決議，依任何適用之掛牌規則及法律辦理本公司之合併。</p>	<p>配合臺灣證券交易所民國106年9月19日公告施行之外國發行人註冊地股東權益保護事項檢查表修訂。</p>

條號	修正條文	現行條文	說明
60.	<p>(A) 當股東會依第57(A)條之(a)、(b)或(c)項之規定作成決議時，任何股東於該決議前以書面通知本公司反對該項行為之意思表示，並於股東會已為反對者，得於股東會決議通過後之二十日內以書面敘明其所持有股份之總類及數量，並請求本公司以當時公平價格，收買其所有之股份。但在本公司決議於依據第57(A)(b)條規定完成轉讓公司營業或資產後解散時，股東不得擁有上開請求本公司買回其股份之權利。</p> <p>(B) 在分別依第57(A)條(d)項、第57(B)條或第58(A)條之規定，本公司進行分割、概括讓與、股份轉換或合併時，股東在集會前或集會中，以書面表示異議，或以口頭表示異議經紀錄者，得放棄表決權，而於股東會決議通過後之二十日內以書面敘明其所持有股份之總類及數量，並請求公司依當時公平價格，收買其持有之股份。</p>	<p>(A) 當股東會依第57條之(a)、(b)或(c)項之規定作成決議時，任何股東於該決議前以書面通知本公司反對該項行為之意思表示，並於股東會已為反對者，得於股東會決議通過後之二十日內以書面敘明其所持有股份之總類及數量，並請求本公司以當時公平價格，收買其所有之股份。但在本公司決議於依據第57(b)條規定完成轉讓公司營業或資產後解散時，股東不得擁有上開請求本公司買回其股份之權利。</p> <p>(B) 在分別依第57(d)條或第58(A)條之規定，本公司任何部分之營業被分割或與他公司合併時，股東在集會前或集會中，以書面表示異議，或以口頭表示異議經紀錄者，得放棄表決權，而於股東會決議通過後之二十日內以書面敘明其所持有股份之總類及數量，並請求公司依當時公平價格，收買其持有之股份。</p>	<p>配合臺灣證券交易所民國106年9月19日公告施行之外國發行人註冊地股東權益保護事項檢查表修訂。</p>

【附錄一】

KINGCAN HOLDINGS LIMITED

董事會議事規範(修訂前)

第一條：依據

為建立本公司良好董事會治理制度、健全監督功能及強化管理機能，爰依台灣「公開發行公司董事會議事辦法」第二條訂定本規範，以資遵循。

第二條：範圍

本公司董事會之議事規範，其主要議事內容、作業程序、議事錄應載明事項、公告及其他應遵循事項，應依本規範之規定辦理。

第三條：董事會召集

本公司董事會得於其認為適合時，於開曼群島境內或境外召開董事會會議。任何一名董事均得，及於一名董事要求時，應即於認什麼時候召開董事會會議。

第四條：會議通知及會議資料

本公司董事會之辦理議事事務單位為董事會指定秘書。

議事單位應擬訂董事會議事內容，並提供足夠之會議資料，於召集通知時一併寄送。

董事如認為會議資料不充分，得向議事事務單位請求補足。董事如認為議案資料不充足，得經董事會決議後延期審議之。

第五條：簽名簿等文件備置及董事之委託出席

召開本公司董事會時，應設簽名簿（表）供出席董事簽到，以供查考。

董事應親自出席董事會，如不能親自出席，得依本公司章程規定委託其他董事代理出席；如以視訊參與會議者，視為親自出席。

董事委託其他董事代理出席董事會時，應於每次出具委託書，並列舉召集事由之授權範圍。

第二項代理人，以受一人之委託為限。

第六條：董事會開會地點及時間之原則

本公司董事會召開之地點與時間，應於本公司所在地及辦公時間或便於董事出席且適合董事會召開之地點及時間為之。

第七條：董事會主席及代理人

本公司董事會應由董事長召集並擔任主席。但每屆第一次董事會，由股東會所得選票代表選舉權最多之董事召集，會議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。

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。

第八條：董事會參考資料、列席人員與董事會召開

本公司董事會召開時，議事單位應備妥相關資料供與會董事隨時查考。

召開董事會，得視議案內容通知相關部門或子公司之人員列席。必要時，亦得邀請會計師、律師或其他專業人士列席會議及說明。但討論及表決時應離席。

內部稽核人員應秉持超然獨立之精神，以客觀公正之立場，確實執行其職務，除定期向各監察人報告稽核業務外，稽核主管並應列席董事會報告。

董事會之主席於已屆開會時間並有過半數之董事出席時，應即宣布開會。

已屆開會時間，如全體董事有半數未出席時，主席得宣布延後開會，其延後次數以二次為限。延後二次仍不足額者，主席得重新召集。

前項所稱全體董事，以實際在任者計算之。

第九條：董事會開會過程錄音或錄影之存證

本公司董事會之開會過程，應全程錄音或錄影存證，並至少保存五年，其保存得以電子方式為之。

前項保存期限未屆滿前，發生關於董事會相關議決事項之訴訟時，相關錄音或錄影存證資料應續予保存至訴訟終結止。

以視訊會議召開者，其視訊影音資料為議事錄之一部分，應於公司存續期間妥善保存。

第十條：議事內容

本公司定期性董事會之議事內容，至少包括下列各事項：

一、報告事項：

- (一)上次會議紀錄及執行情形。
- (二)重要財務業務報告。
- (三)內部稽核業務報告。
- (四)其他重要報告事項。

二、討論事項：

- (一)上次會議保留之討論事項。
- (二)本次會議預定討論事項。

三、臨時動議。

第十一條：議案討論

本公司董事會應依會議通知所排定之議事程序進行。但經出席董事過半數同意者，得變更之。

非經出席董事過半數同意者，主席不得逕行宣布散會。

董事會議事進行中，若在席董事未達出席董事過半數者，經在席董事提議，主席應宣布暫停開會，並準用第八條第四項規定。

第十二條：應經董事會討論事項

下列事項應提本公司董事會討論：

一、本公司之營運計畫。

二、年度財務報告及半年度財務報告。

但半年度財務報告依法令規定無須經會計師查核簽證者，不在此限。

三、依台灣證券交易法（下稱證交法）第十四條之一規定訂定或修訂內部控制制度。

四、依台灣證交法第三十六條之一規定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。

五、募集、發行或私募具有股權性質之有價證券。

- 六、財務、會計或內部稽核主管之任免。
- 七、對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。
- 八、依台灣證交法第十四條之三、其他依法令或章程規定應由股東會決議或董事會決議事項或主管機關規定之重大事項。

前項第七款所稱關係人指證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新臺幣一億元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。（外國公司股票無面額或每股面額非屬新臺幣十元者，本項有關實收資本額百分之五之金額，以股東權益百分之二點五計算之。）

前項所稱一年內係以本次董事會召開日期為基準，往前追溯推算一年，已提董事會決議通過部分免再計入。

本公司因股份在證券櫃檯買賣中心或台灣證券交易所交易而依相關法令設置獨立董事時，對於台灣證券交易法第十四條之三應經董事會決議事項，獨立董事應親自出席或委由其他獨立董事代理出席。獨立董事如有反對或保留意見，應於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。

第十三條：表決及監票、計票方式

主席對於議案之討論，認為已達可付表決之程度時，得宣布停止討論，提付表決。

本公司董事會議案表決時，經主席徵詢出席董事全體無異議者，視為通過。如經主席徵詢而有異議者，即應提付表決。

前二項所稱出席董事全體不包括依第十四條第一項規定不得行使表決權之董事。

表決方式由主席就下列各款規定擇一行之，但出席者有異議時，應徵求多數之意

見決定之：

- 一、舉手表決或投票器表決。

二、唱名表決。

三、投票表決。

四、公司自行選用之表決。

本公司董事會議案之決議，除台灣證券交易法及公司法或本公司章程另有規定外，應有過半數董事之出席，出席董事過半數之同意行之。

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。但如其中一案已獲通過時，其他議案即視為否決，無須再行表決。

議案之表決如有設置監票及計票人員之必要者，由主席指定之，但監票人員應具董事身分。

表決之結果，應當場報告，並做成紀錄。

第十四條：董事之利益迴避制度

董事對於會議事項，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。

本公司董事會之決議，對依前項規定不得行使表決權之董事，依台灣公司法第二百零六條第二項準用第一百八十條第三項規定辦理。

第十五條：會議紀錄及簽署事項

本公司董事會之議事，應作成議事錄，議事錄應詳實記載下列事項：

一、會議屆次（或年次）及時間地點。

二、主席之姓名。

三、董事出席狀況，包括出席、請假及缺席者之姓名與人數。

四、列席者之姓名及職稱。

五、記錄之姓名。

六、報告事項。

七、討論事項：各議案之決議方法與結果、董事、監察人、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、反對或保留意見且有紀錄或書面聲明及獨立董事依第十二條第四項規定出具之書面意見。

八、臨時動議：提案人姓名、議案之決議方法與結果、董事、監察人、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形及反對或保留意見且有紀錄或書面聲明。

九、其他應記載事項。

董事會議決事項，如有獨立董事有反對或保留意見且有紀錄或書面聲明者，除應於議事錄載明外，並應於董事會之日起二日內於行政院金融監督管理委員會指定之公開資訊觀測站辦理公告申報。

董事會簽到簿（表）為議事錄之一部分，應於公司存續期間妥善保存。

議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送各董事及監察人。並應列入本公司重要檔案，於本公司存續期間妥善保存。

第一項議事錄之製作及分發得以電子方式為之。

第十六條：董事會之授權原則

除第十二條第一項應提董事會討論事項外，董事會依法令或公司章程規定，授權執行之層級、內容等事項，應具體明確。

第十七條：附則

本議事規範之訂定及修正應經本公司董事會同意，並提股東會報告。

第十八條：效力

本議事規範為本公司章程之附則，本議事規範未規定者將依本公司章程之規定為主。於本議事規範之規定與本公司章程之規定相牴觸時，則以本公司章程之規定為準。本議事規範如與相關法令相牴觸時，儘該牴觸之部分失效，該部分並悉依有關法令辦理。

【附錄二】

**THE COMPANIES LAW (AS AMENDED)
COMPANY LIMITED BY SHARES
AMENDED AND RESTATED MEMORANDUM AND ARTICLES OF ASSOCIATION
OF
KINGCAN HOLDINGS LIMITED**

Amended by Special Resolution passed on the 16th day of June, 2017

THE COMPANIES LAW (AS AMENDED)
COMPANY LIMITED BY SHARES
AMENDED AND RESTATED MEMORANDUM OF ASSOCIATION
OF
KINGCAN HOLDINGS LIMITED

(Amended by Special Resolution passed on

the 16th day of June, 2017

1. The name of the Company is KINGCAN HOLDINGS LIMITED (the "**Company**").
2. The registered office of the Company will be situated at the offices of Vistra (Cayman) Limited, P.O.Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1 1205 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 and the Company shall have full power and authority to carry out any object not prohibited by any law as provided by Section 7(4) of the Companies Law of the Cayman Islands (as amended) (the "**Law**").
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 Law.
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 shares respectively held by them.
7. The capital of the Company is NTD 3,600,000,000 divided into 360,000,000 ordinary shares of a nominal or par value of NTD 10 each provided always that subject to the Law and the Articles of Association the Company shall have power to redeem or repurchase 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. The Company may exercise the power contained in Section 206 of the Law to deregister in the Cayman Islands and be registered by way of continuation in some other jurisdiction.

THE COMPANIES LAW (AS AMENDED)
COMPANY LIMITED BY SHARES
AMENDED AND RESTATED ARTICLES OF ASSOCIATION
OF
KINGCAN HOLDINGS LIMITED

(Amended by Special Resolution passed on

the 16th day of June, 2017)

TABLE A

The Regulations contained or incorporated in Table 'A' in the First Schedule of the Law shall not apply to KINGCAN HOLDINGS LIMITED (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:

"**Affiliated Company**" means with respect to any company, any other company that directly, or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with, such first company;

"**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 the TWSE or the Taipei Exchange, the Emerging Stocks Market of the Taipei Exchange, including, without limitation the relevant provisions of 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 Taipei Exchange or the TWSE;

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

"**Chairman**" has the meaning given thereto in Article 83;

"**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;

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

"**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;

"**electronic**" shall have the meaning given to it in the Electronic Transactions Law (as amended) 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 of the vote of the Board;

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

"**Taipei Exchange**" means the Taipei Exchange in Taiwan;

"**Indemnified Person**" has the meaning given thereto in Article 155;

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

"**Law**" means the Companies Law of the Cayman Islands (as amended);

"**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 or more Constituent Companies and the vesting of their undertaking, property and liabilities in one of such company as the Surviving Company within the meaning of the Law;

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

"**Officer**" means the officer as defined in the Applicable Listing Rules;

"**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 which general meeting is attended by Shareholders representing more than an aggregate of one-half of all Shares issued by 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;

"**Register**" means the register of members of the Company required to be kept pursuant to the Law;

"**Realized Capital Reserve**" and "**Capital Reserve**" has the meaning given thereto in the Applicable Listing Rules;

"Register Closure Period" has the meaning given thereto in Article 40 ;

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

"**Retained Earnings**" means all legal or special reserves of the earnings and the undistributed earnings, while excluding those has been resolved by the Board or the general meeting to be distributed to the Shareholders;

"**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;

"**Share Exchange**" means the Company transfers all its issued shares to another company in exchange for the new shares issued to the Shareholders by that company;

"**Shareholder**" means a Person who is registered as the holder of Shares in the Register and includes each subscriber to the Memorandum of Association pending the issue to such subscriber of the subscriber Share or Shares;

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

"**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 Resolution**" means a special resolution of the Company passed in accordance with the Law, being a resolution passed by at least two-third of the Shareholders as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting of the Company which is attended by the Shareholders representing more than one-half of all Shares issued by the Company; provided that a notice specifying the intention to propose the resolution as a special resolution shall have been duly given and in computing a majority regard shall be had to the number of votes to which each Shareholder is entitled;

"**Supermajority Resolution**" means a resolution adopted by a majority vote of the Shareholders at a general meeting attended by Shareholders who represent two-thirds or more of the total outstanding Shares of the Company or, if the total number of Shares represented by the Shareholders present at the general meeting is less than two-thirds of the total outstanding Shares of the Company, but more than one-half of the total outstanding Shares of the Company, means instead, a resolution adopted at such general meeting by the Shareholders who represent two-thirds or more of the total number of Shares entitled to vote on such resolution at such general meeting;

"**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;

"**Supervisors**" means a Supervisor as defined in these Articles and the Applicable Listing Rules;

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

"**Treasury Shares**" means Shares that were previously issued but were purchased, redeemed or otherwise acquired by the Company and not cancelled; and

"**TWSE**" means the Taiwan Stock Exchange.

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 and partly another.
3. Subject to the last two preceding Articles, any words defined in the Law 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 Directors shall keep, or cause to be kept, the Register at such place as the 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 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) order, fixed amount or fixed ratio of allocation of Dividends and bonus on preferred Shares;
 - (b) order, fixed amount or fixed ratio of allocation of surplus assets of the Company;
 - (c) order of or restriction on the voting right(s) (including declaring no voting rights whatsoever) of preferred Shareholders;
 - (d) other matters concerning rights and obligations incidental to preferred Shares; and
 - (e) the method by which the Company is authorized or compelled to redeem the preferred Shares, or a statement that redemption rights shall not apply.
11. (A) Subject to Article 11(B), the issue of new Shares of the Company shall be approved by a majority of the Directors present at a meeting attended by two-thirds or more of the total number of the Directors. The issue of new Shares shall at all times be subject to the sufficiency of the authorised capital of the Company. For as long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TWSE, the Company shall not issue share certificates and upon each issuance of new Shares, the Company shall within 30 days from the completion date of issuance of such Shares cause its Shareholders’ Service Agent to enter the name of the Shareholder in the Register and to effect the book-entry transfer in the Shareholder's account with the Depository. The Company shall make a public announcement in accordance with the Applicable Listing Rules prior to the book-entry transfer.
- (B) Subject to Article 17(A), the Company may, by a Supermajority Resolution, issue employees restricted Shares.
- (C) The Company shall abide by Applicable Listing Rules with regard to the issuance amount, issuance price, issuance conditions and other matters for compliance upon the issuance of Shares for the benefit of the employees as set forth under Article 11(B).
12. The Company shall not issue any unpaid Shares or partly paid-up Shares. The Company shall not issue shares in bearer form.
13. Upon each issuance of new Shares, the Directors may reserve a specified percentage of the new Shares for subscription by the employees of the Company and their Affiliate Companies, as determined by the Board at its reasonable discretion.
14. For so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TWSE, unless otherwise resolved by the Shareholders in general meeting by Ordinary Resolution, if at anytime the Board resolves to issue any new Share, the Company shall, after reserving the portion of Shares for subscription by its employees and for public offering in Taiwan pursuant to Article 13 and Article 16 respectively, first offer such remaining new Shares by a public announcement and advise, by a written notice to each then Shareholder, to subscribe for the new Shares with preemptive right, in proportion respectively to their original shareholding and shall state in the notice 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 or more integral new Shares or for subscription of new Shares in the name of a single Shareholder. New shares left

unsubscribed by such Shareholders may be open for public issuance 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;
 - (d) in connection with meeting the Company's obligation under preferred Shares vested with rights to acquire Shares or with a redemption of Shares by the Company;
 - (e) in connection with carrying out private placement of the Company's securities; or
 - (f) in connection with the issuance of restricted Shares for employees.
16. Where the Company increases its capital by issuing new Shares in Taiwan, the Company shall allocate 10 percent of the total amount of the new Shares to be issued, for offering in Taiwan to the public unless it is not necessary or appropriate, according to the Applicable Listing Rules, for the Company to conduct the aforementioned public offering. Provided however, if a percentage higher than the aforementioned 10 percent is resolved by a general meeting to be offered, the percentage determined by such resolution shall prevail.
17. (A) The Company may, upon resolution by a majority votes at a meeting of the Board of Directors attended by two-thirds or more of the Directors, adopt one or more employee incentive programmes pursuant to which shares, options, warrants, or other similar instruments to acquire Shares may be granted to employees of any Affiliated Company to subscribe for Shares. The shares, 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.

(B) After reserving a sufficient amount out of the income before tax to set off the accumulated losses at the end of year (if any), the remaining (if any) shall be allocated a maximum of two percent (2%) and a minimum of one percent (1%) to pay to the employees of the Company and its subsidiaries, either in the form of Shares newly issued for such purpose or in cash, upon resolution by a majority votes at a meeting of the Board of Directors attended by two-thirds or more of the Directors. If the Board of Directors resolves to issue Shares to any employee of the Company or its subsidiaries in accordance with this Article 17(B), such Shares shall be issued credited as fully paid, and the Company shall capitalise all or any part of the amount for the time being standing to the credit of the Company's profit and loss account by applying such sum in paying up in full the issue price of such Shares. Such resolution shall be reported to the Shareholders at a general meeting.

(C) To transfer Treasury Shares to employees at less than the average actual repurchase price, a resolution shall have been passed by at least two-thirds of the Shareholders as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at the most recent general meeting of the Company which is attended by the Shareholders representing more than half of all the Shares issued by the Company, and the Company shall have listed the following matters in the notice for that general meeting (the Company may not raise the matter by ad hoc motions):

 - (a) The exercise price of the Treasury Shares, the price discount percentage, the basis of price calculations, and the reasonableness thereof.

- (b) The number of Treasury Shares to be transferred, the purpose, and the reasonableness thereof.
- (c) Qualification requirements for employees subscribing to Shares, and the number of Shares they are allowed to subscribe for.
- (d) The effect to shareholders' equity:
 - (1) The explanation regarding the amount charged to the Company's expense as a result of the transfer of Treasury Shares, and the dilution effect to the Company's per Share earnings.
 - (2) The explanation regarding the financial burden incurred by the Company by transferring Treasury Shares to employees at less than the average actual repurchase price.

The aggregate number of the Treasury Shares previously approved by the Company's general meetings and transferred to the Company's employees may not exceed 5 percent of the total issued Shares of the Company, and the aggregate number of Treasury Shares subscribed by any single employee of the Company may not exceed 0.5 percent of the total issued Shares of the Company.

MODIFICATION OF RIGHTS

18. Whenever the capital of the Company is divided into different Classes 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 by :
- (a) a Special Resolution; and
 - (b) with the sanction of a resolution passed at a separate meeting of the holders of the Shares of such Class by a majority of two-thirds of the votes cast at such a meeting.

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 or more Persons holding or representing by proxy more than one-half 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 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, the redemption or repurchase of Shares of any Class by the Company.

CERTIFICATES

20. The Company shall not issue Share certificates to Shareholders in respect of any Shares and the Register shall be prima facie evidence of the entitlement of a person to Shares recorded against his name. Notwithstanding the foregoing, subject to the approval of the Board, Share certificates may be issued to a Shareholder upon request. Every Share certificate shall be issued under the Seal or a facsimile thereof and shall specify the name of the Shareholder, the number and class and distinguishing numbers (if any or if required by the Law) of the Shares to which it relates, and the amount paid up thereon and may otherwise be in such form as the Directors may from time to time determine. No certificate shall be issued representing Shares of more than one class nor will be issued in bearer form. The Board may by resolution determine, either generally or in any particular case or cases, that any signatures on any such certificates (or certificates in respect of other securities) need not be autographic but may be affixed to such certificates by

some mechanical means or may be printed thereon or that such certificates need not be signed by any person.

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 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. Subject to the Law and Applicable Listing Rules, Shares issued by the Company shall be freely transferable, provided that any Shares reserved for issuance to the employees may be, in the event of capital increase, subject to transfer restrictions for a period of time which is shorter than two years as the directors may agree with such employee.
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 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. Subject to Law and Applicable Listing Rules, transfers may be made by way of book entry by the securities depository. 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 maintained by the Company in respect of the Shares which are registered in the Emerging Market or listed in the Taipei Exchange or the TWSE may be kept by recording the particulars required under the Law in a form otherwise than legible provided such recording otherwise complies with Applicable Listing Rules. To the extent the Register 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 class of Shares; or
 - (c) the instrument of transfer is properly stamped, if required.

25. The registration of transfers may be suspended when the Register is closed in accordance with Article 40.
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 or more holders, the survivors or survivor, or the legal personal representatives of the deceased survivor, 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 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 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.

ALTERATION OF SHARE CAPITAL

30. The Company may from time to time by Ordinary Resolution:
- (a) increase the share capital by such sum, to be divided into Shares of such Classes and amount, as the resolution shall prescribe;
 - (b) consolidate and divide all or any of its share capital into Shares of a larger amount than its existing Shares;
 - (c) convert all or any of its paid up Shares into stock and reconvert that stock into paid up Shares of any denomination;
 - (d) subdivide its existing Shares, or any of them into Shares of a smaller amount; and
 - (e) 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. Subject to the Law, the Company may also by Special Resolution reduce its share capital and any capital redemption reserve in any manner authorized by the Law.

REDEMPTION OR REPURCHASE OF SHARES

32. Subject to the Law, the Applicable Listing Rules and these Articles, the Company may issue Shares on terms that they are to be redeemed or are liable to be redeemed at the option of the Company or the Shareholder on such terms and in such manner as the Company may by Supermajority Resolution, before the issue of such Shares, determine; provided that payment in respect of the redemption of its own Shares shall be made in a manner authorised by the applicable laws, including out of its profits or the proceeds of a fresh issue of Shares.
33. Subject to the Law, Applicable Listing Rules and Articles, upon the approval of a majority of the Directors present at a Board meeting attended by two-thirds or more of the Directors, the Company may repurchase its own Shares from the publicly-traded stock market managed by TWSE. The resolution and the implementation thereof, as well as the explanation for not purchasing the shares for any reason, shall be reported in the most recent general meeting.

34. Reduction of issued capital by repurchase
- (a) Subject to the Law and Applicable Listing Rules, if the Company intends to reduce its issued capital by repurchasing and cancelling its Shares, an Ordinary Resolution shall be passed. The Shares to be repurchased and cancelled pursuant to such resolution shall be reduced pro rata among the Shareholders in proportion to the number of Shares held by each Shareholder.
 - (b) Subject to the Law and Applicable Listing Rules, the amount payable to the Shareholders in connection with a repurchase of Shares may be paid in cash or in kind (i.e., non-cash). The assets to be delivered in connection with a repurchase of Shares and the value of such assets shall be approved by an Ordinary Resolution at a general meeting and shall be subject to consent by the Shareholder receiving such assets.
 - (c) Prior to such general meeting, the Board shall have the value of assets to be delivered in connection with the repurchase of Shares and the value thereof (as described in the preceding paragraph) be audited and certified by an accountant admitted to practice in the Republic of China and shall provide the Shareholders with such audit of the valuation prior to such general meeting.
35. The Shares repurchased by the Company pursuant to the preceding Article 33 shall not be treated as cancelled and shall be classified as Treasury Shares.
36. The number of Shares so repurchased pursuant to Article 33 shall not exceed 10 percent of the total number of issued Shares of the Company and the total price thereof shall not exceed the sum of Retained Earnings plus the amount of the Share Premium Account plus the amount of the Realized Capital Reserve.
37. The resolution for the redemption or repurchase of the Shares by the Company pursuant to Article 33 and the implementation thereof shall be reported in the most recent general meeting no matter whether the Company redeems or repurchases the Shares so resolved.
38. The redemption or repurchase of any Share shall not be deemed to give rise to the redemption or repurchase of any other Share.
39. Subject to the Law and the Applicable Listing Rules, the Directors may when making payments in respect of redemption or repurchase of Shares, if authorised by the terms of issue of the Shares being redeemed or repurchased or with the agreement of the holder of such Shares, make such payment either in cash or in specie.

TREASURY SHARES

- 39A. Shares that the Company purchases, redeems or acquires (by way of surrender or otherwise) may, at the option of the Company, be cancelled immediately or held as Treasury Shares in accordance with the Law. In the event that the Directors do not specify that the relevant Shares are to be held as Treasury Shares, such Shares shall be cancelled.
- 39B. 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 a Treasury Share.
- 39C. The Company shall be entered in the Register as the holder of the Treasury Shares provided that:
- (a) the Company shall not be treated as a member for any purpose and shall not exercise any right in respect of the Treasury Shares, and any purported exercise of such a right shall be void;

- (b) a Treasury Share shall not be voted, directly or indirectly, at any meeting of the Company and shall not be counted in determining the total number of issued shares at any given time, whether for the purposes of these Articles or the Law.
- 39D. Treasury Shares may be disposed of by the Company on such terms and conditions as determined by the Directors, and if applicable, be approved by the general meeting.
- 39E (A) The transfer of Treasury Shares by the Company to employees in accordance with Law and Applicable Listing Rules may, if agreed upon between the directors and the effective employees in advance, be subject to transfer restriction for a period of not more than two years.
- (B) To transfer the Treasury Shares to the Employees for a price that is below the average price that the Company has paid to purchase such Treasury Shares (the “Average Repurchase Price”), a resolution shall have been passed by at least two-thirds of the Shareholders as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at the most recent general meeting of the Company which general meeting is attended by Shareholders representing a majority of all Shares issued by the Company, and the Company shall have listed the following matters in the notice for that general meeting (the Company may not raise the matter by ad hoc motions):
- (a) The transfer price of the Treasury Shares, the price discount percentage, the basis of price calculations, and the reasonableness thereof.
 - (b) The number of Treasury Shares to be transferred, the purpose, and the reasonableness thereof.
 - (c) Qualification requirements for employees subscribing to Shares, and the number of Shares they are allowed to subscribe for.
 - (d) The effect to Shareholders' equity, which is:
 - (1) The explanation regarding the amount charged to the Company's expense as a result of the transfer of Treasury Shares, and the dilution effect to the Company's per Share earnings.
 - (2) The explanation regarding the financial burden incurred by the Company by transferring Treasury Shares to employees at less than the Average Repurchase Price.

The aggregate number of the Treasury Shares previously approved by the Company's general meetings and transferred to the Company's employees may not exceed 5 percent of the total issued Shares of the Company, and the aggregate number of Treasury Shares subscribed by any single employee of the Company may not exceed 0.5 percent of the total issued Shares of the Company.

CLOSING REGISTER OR FIXING RECORD DATE

40. For the purpose of determining those Shareholders that are entitled to receive notice of, attend or vote at any meeting of Shareholders or any adjournment thereof, or those Shareholders that are entitled to receive payment of any dividend, or in order to make a determination as to who is a Shareholder for any other purpose, the Directors may provide that the Register shall be closed for transfers for a stated period (“Register Closure Period”). For so long as the Shares are registered in the Emerging Market or listed in the Taipei Exchange or TWSE, the Register Closure Period shall be at least for a period of 60 days, 30 days and 5 days immediately before the date of each annual general meeting, each extraordinary general meeting and the record date for a dividend distribution, respectively. For the purpose of calculating the abovementioned periods, the convening date of the general meeting and such record date for a dividend distribution date shall be included.
41. Apart from closing the Register, the Directors may fix in advance a date as the record date for any such determination of those Shareholders that are entitled to receive notice of, attend or vote at a meeting of the Shareholders and for the purpose of determining those Shareholders that are entitled to receive payment of any dividend. In the event the Directors designate a record date in accordance with this Article 41, 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 Taipei Exchange or TWSE pursuant to the Applicable Listing Rules.

GENERAL MEETINGS

42. All general meetings other than annual general meetings shall be called extraordinary general meetings.
43. 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 6 months after close of each fiscal year and shall specify the meeting as such in the notices calling it.
44. At these meetings the report of the Directors and Supervisors (if any) shall be presented. For so long as the Shares are registered in the Emerging Market or listed in the Taipei Exchange or TWSE, all general meetings shall be held at such time and place as may be determined by the Board in Taiwan. If the Directors resolve to hold a general meeting outside Taiwan, the Company shall apply for the approval of the Taipei Exchange (or the TWSE, if applicable) thereof within 2 days after the Board of Directors adopts such resolution to convene the general meeting. Where a general meeting is to be held outside Taiwan, the Company shall engage a Shareholders' Services Agent in the Republic of China to handle the administration of Shareholder voting matters for such general meeting.
45. General meetings shall also be convened on the requisition in writing of any Shareholder or Shareholders entitled to attend and vote at general meetings of the Company holding at least 3 percent of the paid up voting share capital of the Company for a period of one year or a longer time deposited at the Office or the Shareholders' Service Agent specifying the objects of the meeting and requesting the Board to convene the general meeting, and if the Board does not duly proceed to issue the notification to convene such meeting for a date not later than 15 days after the date of such deposit, the proposing Shareholder(s) may convene an extraordinary general meeting at such time and place he thinks fit by sending out a notice of general meeting in accordance with these Articles. If such extraordinary general meeting will be held outside Taiwan, the proposing Shareholder(s) shall submit an application to the Taipei Exchange (or the TWSE, if applicable) for its prior approval and engage a Shareholders' Service Agent in the Republic of China to handle the administration of Shareholder voting matters for such general meeting. The Board will not be required to prepare the manual referred to in Article 48 where a general meeting is convened by Shareholder(s), 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.

NOTICE OF GENERAL MEETINGS

46. (A) At least 30 and 15 days' notices in writing shall be given for any annual and extraordinary general meetings, respectively. For the Shareholders who hold less than 1,000 shares, such notices may be given by a public announcement. The notice period shall be exclusive of the day on which it is given and of the day of the meeting. Every notice 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) The Company shall publish all related information including the written notice for convening the general meetings, the proxy form, all proposals to be approved and discussed at the meetings, proposals to elect or discharge Directors or Supervisors and all other reasons and explanations for proposals to be discussed at the meetings at least 30 or 15 days prior to any annual or extraordinary general meetings, respectively.

(C) Where voting powers of Shareholders at a general meeting are to be exercised in writing, the materials prescribed under Article 46(B) as well as the ballot shall be mailed to the Shareholders by post.
47. The following matters regarding the Company's affairs shall be specified and described in the notice of a general meeting, and shall not be proposed as ad hoc motions:

- (a) election or discharge of Directors or Supervisors;
 - (b) amendments to these Articles;
 - (c) dissolution, Merger , Share Exchange or Spin-off of the Company;
 - (d) 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;
 - (e) the transfer of the whole or any material part of its business or assets; and
 - (f) taking over another's whole business or assets, which will have a material effect on the business operation of the Company;
 - (g) carrying out private placement of its securities;
 - (h) granting waiver to the Director's engaging in any business within the scope of business of the Company;
 - (i) distributing part or all of its dividends or bonus by way of issuance of new Shares;
 - (j) issuing new Shares or paying cash to the Shareholders pursuant to Article 125.(A); and
 - (k) transfer of Treasury Shares in accordance with Article 17C.
48. For so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TWSE, the Company shall prepare a manual for each general meeting. The manual shall be published on the website designated by the Commission and the Taipei Exchange or TWSE pursuant to the Applicable Listing Rules at least 21 days prior to the date of the relevant annual general meeting or 15 days prior to the date of the relevant extraordinary general meeting. Such manual shall also be distributed to the Shareholders attending the relevant general meeting in person, by proxy or by corporate representative(s) (where the Shareholder is a corporation) at such general meeting.

PROCEEDINGS AT GENERAL MEETINGS

49. 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 of all Shares issued by the Company present in person or by proxy and entitled to vote shall be a quorum for all purposes.
50. Shareholder(s) holding one percent or more of the total number of issued Shares immediately prior to the relevant Register Closure Period may propose in writing to the Company a proposal for discussion at a general meeting, provided that only one matter shall be allowed in each single proposal, and in case a proposal contains more than one matter, such proposal shall not be included in the agenda. The following procedures shall apply for making such proposals:
- (a) Prior to the relevant Register Closure Period, the Company shall, in accordance with the Applicable Listing Rules, provide a public notice announcing the place and the period for Shareholders to submit proposals to be discussed at the general meeting. The period for accepting such proposals shall be at least 10 days.
 - (b) The number of words of a proposal to be submitted by a Shareholder shall be limited to not more than 300 words, and any proposal containing more than 300 words shall not be included in the agenda of the general meeting. The Shareholder who has submitted a proposal shall attend, in person or by a proxy,

the general meeting whereat his proposal is to be discussed and shall take part in the discussion of such proposal.

- (c) Under any of the following circumstances, the Directors of the Company may exclude the proposal submitted by a Shareholder from the list of proposals to be discussed at the general meeting:
- i) Where the subject (the issue) of the said proposal cannot be settled or resolved by a resolution to be adopted at a general meeting;
 - ii) Where the number of Shares of the Company in the possession of the Shareholder making the said proposal is less than one percent of the total number of issued Shares at the commencement of the relevant Register Closure Period; or
 - iii) Where the said proposal is submitted on a day beyond the deadline fixed and announced by the Company for accepting shareholders' proposals.
- (d) The Company shall, prior to preparing and delivering the notice of the general meeting, inform in writing all the Shareholders who have submitted proposals pursuant hereto about the proposal screening results, and shall list in the said notice the proposals conforming to the requirements as set out in this Article. With regard to the proposals submitted by Shareholders but not included in the agenda of the general meeting, the cause of exclusion of such proposals and explanation shall be made by the Directors at the general meeting to be convened.
51. The chairman, if any, of the Board of the Directors shall preside as chairman at every general meeting of the Company convened by the Board of the Directors. 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 or more persons jointly having the convening right, the chairman of the meeting shall be elected from those persons.
52. If there is no such chairman, or if at any general meeting he is not present within 15 minutes after the time appointed for holding the meeting or is unwilling to act as chairman, any Director nominated by the Directors shall preside as chairman, failing which the Shareholders present shall choose any Person present to be chairman of that meeting.
53. The chairman may by Ordinary Resolution (and shall if so directed by the meeting) adjourn a meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place. When a meeting, or adjourned meeting, is adjourned for more than 5 days, notice of the adjourned meeting shall be given as in the case of an original meeting. Save as aforesaid it shall not be necessary to give any notice of an adjournment or of the business to be transacted at an adjourned meeting.
54. 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.
55. Unless otherwise expressly required by the Law or these Articles, any matter which has been presented for resolution, approval, confirmation or adoption by the Shareholders at any general meeting may be passed by an Ordinary Resolution. All resolutions put to the vote of a meeting shall be decided by poll. No resolutions will be passed by written resolution of Shareholders without a meeting.
56. In the case of an equality of votes, the chairman of the meeting shall not be entitled to a second or casting vote.
57. The Company shall by a Supermajority Resolution:

- (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) subject to the Law, effect any Spin-off of the Company in accordance with the Applicable Listing Rules;
 - (e) distribute part or all of its dividends or bonus by way of issuance of new Shares;
 - (f) grant of waiver to a Director's engaging in any business within the scope of the Company's business;
 - (g) apply for the termination of the public offering; and
 - (h) upon a public offering, issue restricted stock for the benefit of its employees; and
 - (i) issue new Shares or pay cash to the Shareholders pursuant to Article 125.(A).
58. (A) The Company may, by a Special Resolution, effect a Merger of the Company in accordance with the Applicable Listing Rules and the Law.
- (B) The Company may, by a Special Resolution, change its name; amend the Articles; or engage in reduction of capital and capital redemption reserve.
- (C) Except for otherwise provided in Article 107.(e) for ordinary corporate bonds, the Company may carry out private placement of its Shares with the following Persons in the Republic of China upon adoption of a resolution by at least two-thirds of the votes of the Shareholders present at a general meeting who represent a majority of the total number of issued Shares:
- (a) Banks, bills finance enterprises, trust enterprises, insurance enterprises, securities enterprises, or other legal persons or institutions approved by the competent authority.
 - (b) Persons meeting the conditions prescribed by the competent authority.
 - (c) Directors and Officers of the Company or its Affiliated Companies.
- The private placement of the Securities other than ordinary corporate bonds mentioned above may be carried out in instalments within one year of the date of such resolution at the general meeting.
- (D) The Company may, pursuant to Article 39E(B), transfer the Treasury Shares to the employees at less than the Average Repurchase Price upon a resolution by at least two-thirds of the votes of the Shareholders present at a general meeting who represent a majority of the total number of issued Shares in the most recent general meeting.
59. Subject to the Law, with regard to the dissolution procedures of the Company, the Company shall pass:
- (a) an Ordinary Resolution, if the Company resolves that it be wound up voluntarily because it is unable to pay its debts as they fall due; or
 - (b) a Special Resolution, if the Company resolves that it be wound up voluntarily for reasons other than the reason stated in Article 59(a) above.

60. (A) In the event any of the resolutions with respect to the paragraph (a), (b), or (c) of Article 57 is adopted by general meeting, any Shareholder who has notified the Company in writing of his objection to such proposal prior to such meeting and subsequently raised his objection at the meeting may in writing request the Company to repurchase all of his Shares at the then prevailing fair price within 20 days after the adoption of the resolution by the general meeting stating the kinds and number of Shares owned; provided, however, that no Shareholder shall have the above-mentioned appraisal right if the general meeting resolves on the dissolution of the Company after the completion of transfer of business or assets pursuant to paragraph (b) of Article 57.
- (B) In the event any part of the Company's business is Spun Off or involved in any Merger with any other company pursuant to paragraph (d) of Article 57 or Article 58 (A) respectively, the Shareholder, who has forfeited his right to vote on such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the general meeting, may in writing request the Company to repurchase all of his Shares at the then prevailing fair price within 20 days after the adoption of the resolution by the general meeting stating the kinds and number of Shares owned.
- (C) In the event the price of the Shares repurchase mentioned in Article 60(A) or Article 60(B) is negotiated between the Company and the selling Shareholder, the Company shall repurchase the Shares within 90 days after it reaches a repurchase agreement with the Shareholder. In the event the Company fails to reach a repurchase agreement with the Shareholder within 60 days after the resolution date, the Shareholder may, within 30 days after such 60-day period, file a petition to any competent court of Taiwan for a ruling on the appraisal price, and to the extent such ruling by the Taiwan court is capable of recognition and enforcement 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.

VOTES OF SHAREHOLDERS

61. Subject to 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 vote for each Share of which he or the Person represented by proxy is the holder.
62. No vote may be exercised with respect to any of the following Shares nor may the following Shares be counted in the quorum of Shareholders present at the general meeting nor be counted in determining the number of votes of the Shareholders present at the said meeting:
- (a) the Treasury Shares held by the Company;
 - (b) the Shares held by any subsidiary company of the Company, where the total number of voting shares or total shares equity held by the Company in such a subsidiary represents more than one-half of the total number of voting shares or the total shares equity of such a subsidiary; or
 - (c) the Shares held by another company (hereinafter the "Third Party Company"), where the Company, together with (i) the holding company of the Company and/or (ii) any subsidiary of the Company, owns, directly or indirectly, more than one-half of the total number of issued and voting shares or the total share equity of such a Third Party Company.
63. (A) 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.
- (B) Where a Shareholder holds Shares on behalf of other Persons, such Shareholder may vote each Share separately. The qualifications, scope, methods of exercise, operating procedures and other matters with respect to exercising such voting power shall be compliant with Applicable Listing Rules.

64. 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, may vote by proxy.
65. (A) 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 for consideration and approval at a general meeting shall abstain from voting in respect of all 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, and such Shares shall not be counted in the number of votes of Shareholders present at the meeting, but all such Shares shall be counted in the number of votes present at the general meeting when calculating the quorum. The aforementioned Shareholder shall also not vote on behalf of any other Shareholder.
- (B) In the event a Director or a Supervisor pledges more than half of the Shares held by such Director or Supervisor at the time he/she/it is elected (the Shares in excess of half of the Shares held by the Director or Supervisor at the time he/she/it is elected shall herein be referred to as “Excess Pledged Shares”), such Director or Supervisor shall not exercise voting power over the Excess Pledged Shares, and the Excess Pledged Shares shall not be counted towards the number of votes represented by the Shareholders present at the general meeting.
66. (A) The votes may be exercised in writing or by way of electronic transmission if such method for exercising the votes has been described in the notice of the general meeting; provided however that in the event the general meeting is to be held outside Taiwan, the Company shall specify in the notice of the general meeting that the votes may be exercised in writing or by way of electronic transmission.
- (B) So long as the Shares are listed on the TPEX or TWSE, the Company shall adopt the electronic transmission as one of the methods for exercising the votes at the general meeting.
67. A Shareholder who exercises his votes in writing or by way of electronic transmission as set forth in the preceding Article 66 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 written or 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.
68. A Shareholder shall deliver his declaration about the votes in writing or by way of electronic transmission to the Company no later than the 2nd day prior to the scheduled meeting date of the general meeting; whereas if two or more declarations are delivered to the Company, the first declaration shall prevail unless an explicit statement to revoke the previous declaration is made in the declaration which comes later.
69. In case a Shareholder who has exercised his votes in writing or by way of electronic transmission, such Shareholder may, at any time, revoke such written or electronic voting and choose to attend the general meeting in person.
70. (A) The proceedings regarding general meetings and voting at general meetings which are not provided for in these Articles shall be governed by the rules of procedure for general meetings of the Company and the Applicable Listing Rules, as adopted and amended by way of Ordinary Resolution from time to time, which shall be in compliance with the Law and the Applicable Listing Rules.
- (B) In case the procedure for convening a general meeting of Shareholders or the method of adopting resolutions is in violation of the Law, Applicable Listing Rules or these Articles, a Shareholder may, within 30 days from the date of the resolution, submit a petition to the Taipei District Court of Taiwan as the court of jurisdiction and first instance or the courts of the Cayman Islands for an appropriate remedy. To the extent that the ruling on the petition of the Taipei District Court is capable of enforcement and recognition outside Taiwan, such ruling shall be binding and conclusive on the Company.

PROXY SOLICITATION

71. (A) Without prejudice to Article 66 and 67, a Shareholder may appoint a proxy to attend a general meeting on his behalf by executing a proxy form prepared by the Company stating therein the scope of power authorized to the proxy. A Shareholder may only execute one proxy form and appoint one proxy for each general meeting, and shall serve such written proxy to the Company no later than 5 days prior to the meeting date. In case the Company receives two or more written proxies from one 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. In case a Shareholder who has exercised his votes by proxy, such Shareholder may, at any time, revoke such proxy and choose to attend the general meeting in person. A Shareholder who is deemed to have appointed the chairman of the general meeting as proxy pursuant to Article 67 shall have the right to appoint another person as its proxy to attend the meeting, in which case, unless the Shareholder thereafter issues an explicit statement to revoke such express appointment of proxy, the express appointment of another proxy shall be deemed to have revoked the deemed appointment of the chairman as proxy under Article 67 and the Company shall only count the vote(s) cast by such expressly appointed proxy at the meeting.
- (B) In case a Member who has served a proxy intends to attend the relevant general meeting in person or to exercise his voting power by way of a written ballot or electronic transmission, he shall, at least two (2) days prior to the date of the general meeting, revoke such proxy by serving a notice to the Company or Shareholder Service Agent; otherwise, the votes cast by the proxy at the general meeting shall prevail.
72. The instrument appointing a proxy shall be in the form approved by the Board and be expressed to be for a particular meeting only. The proxy form 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 solicitor/recipient and proxy solicitation agent (if any). The proxy form shall be provided to the Shareholders together with the relevant written or electronic notice for the relevant general meeting, and such written or electronic notice and proxy materials shall be distributed to all Shareholders on the same day.
73. 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.
74. Except for trust enterprises or Shareholders' Service Agencies approved by Taiwan competent authorities or a proxy deemed appointed pursuant to Article 67, when a person who acts as the proxy for two or more Shareholders, the number of votes represented by him shall not exceed 3 percent of the total number of votes of the Company and the portion of excessive votes represented by such proxy shall not be counted.
75. For so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TWSE, except for the proxy deemed appointed pursuant to Article 67, all matters concerning proxies and/or the solicitation of proxies by a solicitor relating to the Shares of the Company shall comply with Taiwan's *Rules Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies* and all other Applicable Listing Rules, whether or not expressly provided for in these Articles.

CORPORATIONS ACTING BY REPRESENTATIVES AT MEETINGS

76. 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. Any corporation which is a Shareholder may replace such representative from time to time.

DIRECTORS

77. (A) Unless otherwise determined by the Company in general meeting, prior to the shares of the Company are registered in the Emerging Market or listed on the Taipei Exchange or TWSE, the number of Directors shall be no less than five Directors and no more than ten Directors, the exact number of Directors to be determined from time to time solely by an Ordinary Resolution of the general meeting. The Directors shall be elected or appointed in the first place by the subscribers to the Memorandum of Association or by a majority of them. A Director shall not be required to hold any Shares of the Company by way of qualification and a Director who is not a Shareholder shall be entitled to receive notice of and to attend and speak at any general meeting of the Company and of all classes of shares of the Company.
- (B) Subject to the Law, so long as the Shares are registered with the Emerging Market or listed on the Taipei Exchange or TWSE, the Directors shall include such number of Independent Directors as Applicable Listing Rules require for a foreign issuer. Where the Company is listed on the Taipei Exchange, the Board shall have at least 3 Independent Directors of whom at least one Independent Director shall have domicile in Taiwan. Where the Company is listed on the TWSE, the Board shall have at least 2 Independent Directors of whom at least one Independent Director shall have domicile in Taiwan. The number of Independent Directors shall not be less than one-fifth of the total number of Directors elected and holding the office for the same period. All Independent Directors shall possess expertise and specialized knowledge, shall maintain their independence in performing their duties as Independent Directors, and shall not in any way be directly or indirectly have a conflict of interest with the Company on any matter. All Independent Directors must fully satisfy the qualification requirements for Independent Directors under the Applicable Listing Rules and Taiwan's securities regulations, including but not limited to requirements or restrictions on expertise, shareholding, concurrent employment, independence criteria and nominating procedure. A legal person Shareholder/or its representative(s) who already serves as the Director or Supervisor may not be concurrently appointed or elected as an Independent Director; in the event that such legal person or its representative(s) has been elected as Independent Director, such legal person or its representative(s) shall be dismissed from its Independent Director post.
- (C) Where the number of Independent Directors on the Board falls below the minimum number required by these Articles, the Company shall hold a by-election for Independent Directors at the next following general meeting. Where all of the Independent Directorships become vacant, within 60 days of the occurrence of such shortfall, an extraordinary general meeting of Shareholders to elect succeeding Independent Directors to fill the vacancies shall be held.
78. (A) The general meeting of the Shareholders may appoint any natural or legal Person to be a Director; provided however that more than half of the Directors shall not, as among them, have spousal relationship or familial relationship within the second degree of kinship.
- (B) Where the Directors elected in the general meeting do not meet the condition set forth in Article 78(A), the election of the Director receiving the lowest number of votes among those not meeting the said condition shall be deemed null and void.
- (C) When a person serving as Director is in violation of Article 78(A), that person shall be subject to ipso facto dismissal through the mutatis mutandis application of Article 78(B).
- (D) When the number of Directors falls below 5 due to the dismissal of a Director for any reason, the Company shall hold a by-election for Directors at the next following general meeting.
- (E) When the number of vacancies in the Board equals to one-third of the total number of Directors, the Board of Directors shall hold, within 60 days of the occurrence of such shortfall, an extraordinary general meeting of Shareholders to elect succeeding Directors to fill the vacancies.
79. At a general meeting for election of Directors, the number of votes exercisable per 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 the election of one candidate or may be split for election of two or more candidates. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed a Director so elected. Where a legal person is a Shareholder, such legal person or its representative(s) may be elected as a Director/Directors,

but such authorized representatives may not concurrently be selected or serve as the director or supervisor of the company.

80. So long as the Shares are registered with the Emerging Market or listed on the TPEX or TWSE, the Company shall adopt a candidate nomination mechanism to elect the directors.. The rules and procedures for such candidate nomination mechanism shall be in accordance with policies established by the Directors and by an Ordinary Resolution from time to time, which policies shall be in accordance with the Law, these Articles and the Applicable Listing Rules. The election of Directors and the Independent Directors shall be carried out separately according to the respective list of candidates of Directors and of the Independent Directors .
81. Subject to these Articles, the term for which a Director will hold office shall not exceed 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. Where all the Directors are re-elected prior to the expiration of the term of the existing Directors by an Ordinary Resolution without resolving that the existing Directors will not be discharged until the expiry of their present term, then all the existing Directors shall be discharged and the appointment of the newly elected Directors shall be effective upon such resolution being made.
82. A Director may be discharged at any time by a Supermajority Resolution 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.
83. 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. The period for which the Chairman will hold office will also be determined by a majority of the Directors present at the Board meeting with a quorum of at least two-thirds of all of the Directors then in office. The Chairman shall preside as chairman at every meeting of the Board, and shall represent the Company in all external affairs. To the extent the Chairman is not present at a meeting or cannot or will not exercise his power and authority for any cause, he shall designate one of the Directors to act on his behalf. In the absence of such designation, the Directors present at the meeting shall elect from among themselves an acting chairman.
84. 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.
85. A Director shall not be required to hold any Shares in the Company by way of qualification.

COMPENSATION COMMITTEE

86. (A)The Company shall establish a compensation committee (the “**Compensation Committee**”) to determine and conduct periodical reviews on the Company’s policy for compensation of the Directors, Supervisors and Officers. The rules governing the establishment of the Compensation Committee and the exercise of powers by the Compensation Committee with regard to member qualification, exercise of power and related issues, as well as the determination of the compensation of the Directors, Supervisors and Officers, shall be duly resolved and promulgated by the Board, in accordance with Applicable Listing Rules.

(B) The aforesaid compensation shall include salaries, options and other de-facto compensation mechanism for the Directors, Supervisors and Officers.

87. 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. The types and the amount of such expenses shall be recognized and approved by the Compensation Committee. 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 Compensation Committee go beyond the ordinary duties of a Director may be paid such extra remuneration as the Board may determine pursuant to Article 86 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.

DIRECTOR PROXY

88. Any Director may appoint another Director to be the proxy of that Director to attend and vote on his behalf, in accordance with instructions given by that Director at a meeting or meetings of the Directors which that Director is unable to attend personally; however, no Director may act as proxy for more than one Director. The instrument appointing the proxy 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 proxy is to be used, or first used, prior to the commencement of the meeting.

POWERS AND DUTIES OF DIRECTORS AND OFFICERS

89. (A) Subject to the Law, 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. No resolution passed by the Company in general meeting shall invalidate any prior act of the Directors that would have been valid if that resolution had not been passed.

(B) Directors shall bear fiduciary duties to the Company and shall exercise the due care of a good administrator in conducting the business of the Company. If a Director acts contrary to such duties and does not exercise due care of a good administrator (“Act of Breach of Duty”), such Director shall be liable for the damages sustained by the Company therefrom. If Act of Breach of Duty is motivated by the Director’s personal gain or the gain of others, the Company may, by an Ordinary Resolution, demand such Director to disgorge to the Company any profits generated therefrom as if such Act of Breach of Duty is done for the benefit of the Company.. Subject to Cayman Islands laws, a Director shall be jointly and severally liable with the Company for any loss or damage incurred by any third party if such loss or damage is incurred as a result of a Director’s breach of laws or regulations in the course of performing his duties.

(C) Officers of the Company, within the scope of their duties, bears the same liabilities as the Directors.

90. The Directors shall appoint a Chief Executive Officer, a Secretary, and such additional Persons (who may or may not be Directors) as the Officers as the Directors may from time to time determine, all of whom shall be deemed to be Officers for the purposes of the Law and these Articles, and for such term and at such remuneration (whether by way of salary or commission or participation in earnings or partly in one way and partly in another), and with such powers and duties as the Directors may think fit. Any Person so appointed by the Directors may be removed by the Directors. The Directors may also appoint one or more of their number to the office of managing director upon like terms, but any such appointment shall ipso facto determine if any managing director ceases from any cause to be a Director, or if the Company by Ordinary Resolution resolves that his tenure of office be terminated.

91. 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. The Secretary shall attend all meetings of the Shareholders and shall keep correct minutes of such meetings and enter the same in the proper books provided for the purpose. He shall perform such

other duties as are prescribed by the Law, the Applicable Listing Rules or these Articles or as may be prescribed by the Board.

92. 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.
93. 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.
94. (A) The Directors may subscribe for liability insurance for Directors and Supervisors with respect to liabilities resulting from the exercise of their duties during their terms of service in order to mitigate and diversify the risk of material harm to the Company and Shareholders arising from the wrongdoings or negligence of Directors or Supervisors.
- (B) 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 three next following Articles shall not limit the general powers conferred by this Article.
95. The Directors from time to time and at any time may establish any committees, local boards or agencies for managing any of the affairs of the Company and may appoint any Persons to be members of such committees or local boards and may appoint any Officers or agents of the Company and may fix the remuneration of any such Persons.
96. The Directors from time to time and at any time may delegate to any such committee, local board, Officer or agent any of the powers, authorities and discretions for the time being vested in the Directors and may authorise the members for the time being of any such local board, or any of them to fill any vacancies therein and to act notwithstanding vacancies and any such appointment or delegation may be made on such terms and subject to such conditions as the Directors may think fit and the Directors may at any time remove any Person so appointed and may annul or vary any such delegation, but no Person dealing in good faith and without notice of any such annulment or variation shall be affected thereby.
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.

BORROWING POWERS OF DIRECTORS

98. Subject to these Articles, the Procedures for Acquisition and Disposal of Assets, Procedures for Loaning of Funds and for Offering of Endorsements/Guarantees and other applicable internal rules of the Company, 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. The Seal shall not be affixed to any instrument except by the Board of Directors, provided always that such authority may be given prior to or after the affixing of the Seal and if given after may be in general form confirming a number of affixings of the Seal. The Seal shall be affixed in the presence of a Director or a Secretary (or an assistant Secretary) or in the presence of any one or more Persons as the Directors may

appoint for the purpose and every Person as aforesaid shall sign every instrument to which the Seal is so affixed in their presence.

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. The facsimile Seal shall be affixed in the presence of such Person or Persons as the Directors shall for this purpose appoint and such Person or Persons as aforesaid shall sign every instrument to which the facsimile Seal is so affixed in their presence and such affixing of the facsimile Seal and signing as aforesaid shall have the same meaning and effect as if the Seal had been affixed in the presence of and the instrument signed by a Director or a Secretary (or an assistant Secretary) or in the presence of any one or more Persons as the Directors may appoint for the purpose.
101. Notwithstanding the foregoing, a Secretary or any assistant Secretary shall, with the prior authorization of the Chairman, 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 be qualified to hold office as a Director if any of the situations set forth in (a) through (g) below applies to such Person. Further, the office of Director shall be vacated, if the Director:
- (a) committed a felony and has been adjudicated guilty by a final judgment, and the time elapsed after he has served the full term of the sentence is less than 5 years;
 - (b) has been sentenced to imprisonment for a term of more than one year for commitment of fraud, breach of trust or misappropriation, and the time elapsed after he has served the full term of such sentence is less than 2 years;
 - (c) has been adjudicated guilty by a final judgment for misappropriating company or public funds during the time of his public service, and the time elapsed after he has served the full term of such sentence is less than 2 years;
 - (d) becomes bankrupt and has not been discharged from bankruptcy, or makes any arrangement or composition with his creditors;
 - (e) has been dishonored for unlawful use of credit instruments, and the term of such sanction has not expired yet;
 - (f) loses all or part of legal capacity or dies;
 - (g) is removed from office pursuant to these Articles ;
 - (h) resigns his office by notice in writing to the Company; or
 - (i) during a Director's term of office, transfers some or all of his Shares such that he holds less than one half of the total number of Shares which he holds (or held) at the commencement of the relevant Register Closure Period.
- 102A If any person is proposed for appointment as a Director (each such person a "proposed director") at a general meeting (the "relevant general meeting"), such proposed director's appointment shall not become effective (regardless of whether such appointment is purportedly approved at the relevant general meeting, and any resolution which purports to approve such appointment shall be invalid and ineffective), if the

proposed director sells or transfers more than one half of the total number of Shares which he holds (or held) at the commencement of the relevant Register Closure Period, either:

- (a) during the period after the relevant general meeting, but prior to the commencement of such proposed director's term of office; or
 - (b) during the relevant Register Closure Period.
103. Subject to the Law and Cayman Islands laws, if a Director commits, in the course of performing his duties, any act resulting in material damage to the Company or in serious violation of applicable laws and/or regulations or these Articles, but has not been removed by the Company pursuant to a Supermajority Resolution, then any Shareholder(s) holding 3 percent or more of the total number of issued Shares shall have the right, within 30 days after that general meeting, to submit a petition to the Taipei District Court as the court of jurisdiction in the first instance, or the courts of the Cayman Islands, for the removal of such Director.

PROCEEDINGS OF DIRECTORS

104. The Directors may, upon provision of 7 days' notice (exclusive of the day on which it is given and the day of the meeting) in writing to each Supervisor and Director specifying the place, the day and the hour of meeting and the nature of business to be transacted at the meeting, 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. Board meetings shall be held within such period and with such frequency as may be prescribed by the Applicable Listing Rules. In the case of emergency, the meeting of Directors may be convened at any time, and such notice period may be shortened or waived by Directors at the relevant meeting. The notice for meeting of Directors may be given by means of electronic communication if the Company obtains prior consent by the individual recipients. A Director may, and on the requisition of a Director shall, at any time summon a meeting of the Directors. The proceedings of a meeting of Board which are not provided for in these Articles shall be governed by the Rules Governing the Conduct of Board Meetings, the internal rules of the Company.
105. Directors may participate in any meeting of the Board by means of such visual communication facilities as permit all persons participating in the meeting to see and communicate with each other simultaneously and instantaneously, and participation in such a meeting shall constitute presence in person at such meeting.
106. The quorum necessary for the transaction of the business of the Directors shall be more than one-half of the Directors. A Director represented by proxy or by an alternate Director at any meeting shall be deemed to be present for the purposes of determining whether or not a quorum is present. Except as otherwise required under Article 107, 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.
107. 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 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) issuance of corporate bonds. A private placement of the ordinary corporate bonds may be carried out in instalments within one year of the date of such resolution at the Board meeting;

- (f) issuance Preferred Shares pursuant to Article 10;
 - (g) issuance Shares pursuant to Article 11.(A);
 - (h) adopt one or more employee incentive programmes pursuant to Article 17; and
 - (i) repurchase of Shares pursuant to Article 33.
108. (A) A Director who has a personal interest in the matter under discussion at a Board meeting shall explain the nature and essential contents of such personal interest to the Board.
- (B) A Director who is in any way, personally interested in a matter to be discussed at a Board meeting, which personal interest may impair the interests of the Company, shall refrain from voting on such matter in the Board meeting or exercising voting right on such matter on behalf of another Director in said Board meeting. The voting right of such Director who cannot vote or exercise any voting right as prescribed above shall not be counted in the number of votes of Directors present at the Board meeting (but shall still be counted in the quorum for such meeting).
109. A Director 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 a Supermajority Resolution. 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 year from such behaviour.
110. (A) After reserving a sufficient amount out of the income before tax to set off the accumulated losses at the end of year (if any), the remaining (if any) shall be allocated no more than one (1) percent to pay to the Directors and Supervisor in cash, upon resolution by a majority votes at a meeting of the Board of Directors attended by two-thirds or more of the Directors. Such resolution shall be reported to the Shareholders at a general meeting.
- (B) Unless otherwise provided by Applicable Listing Rules, a Director may hold any other office or place of profit under the Company (other than the office of Supervisor) in conjunction with his office of Director with such compensation and remuneration as the Compensation Committee may recognize and approve and on other terms as the Directors may determine. No 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.
111. Subject to these Articles, any Director 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 Supervisor to the Company.
112. The following matters proposed to be transacted by the Company shall be submitted to the Board of Directors for approval by resolution unless approval has been obtained from the competent authority in Taiwan. All resolutions put to the vote of a Board of Directors shall be decided by poll. No resolutions will be passed by written resolution of Directors without a meeting. When an Independent Director has a dissenting opinion or qualified opinion on the following matters, the dissenting or qualified opinion of the Independent Director shall be noted in the minutes of the meeting of Directors:
- (a) Adoption or amendment of the Company's internal control system;
 - (b) Adoption or amendment of handling procedures for financial or operational actions of material

significance to the Company, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others;

- (c) Any matter bearing on the personal interest of a Director;
 - (d) Material asset or derivatives transactions;
 - (e) Material monetary loan, endorsement, or provision of guarantee;
 - (f) The offering, issuance, or private placement of any equity-type securities;
 - (g) The hiring or dismissal of an attesting certified public accountant, or the compensation given thereto;
 - (h) The appointment or discharge of a financial, accounting, or internal auditing officer;
 - (i) Any other material matter so required by the competent authorities.
113. 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 notwithstanding that all the Directors have not actually come together or that there may have been a technical defect in the proceedings. 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, including the objections and comments made by Independent Directors and the reports and opinions of Supervisors.
114. 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.
115. Subject to 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 of their number to be chairman of the meeting.
116. A committee appointed by the Directors may meet and adjourn as it thinks proper. Subject to 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.
117. 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.

DIVIDENDS

118. Subject to the Law and these Articles, the Company in general meeting may from time to time declare dividends and/or bonuses in any currency to be paid to the Shareholders but no dividend or bonus shall be declared in excess of the amount recommended by the Board. For so long as the Shares are registered in

the Emerging Market or listed on the Taipei Exchange or TWSE, dividend or bonuses may only be declared in NTD.

119.

(A) The Company shall not pay dividends or bonus, unless its accumulated losses shall have been covered and a Statutory Reserve shall have been set aside in accordance with Article 120(A).

(B) Except the declaration and distribution of dividends and/or bonuses pursuant to Article 125(A), the Company shall not pay dividends or bonuses when there are no Accumulated Distributable Earnings, as defined in Article 119(c).

(C) Where the Company has earnings of the current year at the end of the fiscal year, after paying all relevant taxes, off-setting accumulated losses, setting aside reserves from the earnings of the current year (including Statutory Reserve and Special Reserve, if necessary), the balance of the earnings of the current year ("Distributable Earnings of the Current Year"), together with the undistributed retained earnings accrued from prior years ("Accumulated Distributable Earnings"), deducted by an amount the Board recommends not to distribute, subject to Article 122, may be allocated to the Shareholders as bonus shares or cash dividends on a pro rata basis by an Ordinary Resolution passed at an annual general meeting. The resolved amount of such allocated bonus shares or cash dividends (if any) ("Distributed Earnings") shall not be less than 10% of the Distributable Earnings of the Current Year.

(D) The Company is currently positioned in a growth and development phase. Due to the need for capital expenditure, operation expansion and an integrated financial planning in order to maintain sustainable growth, the Company's dividend policy will be determined in accordance with the Company's future budgeted expenditures and capital needs, and will consist of distributions of stock or cash dividends to the Company's Shareholders. Cash dividends shall comprise at least 10% and at most 100% of every dividend distribution declared.

120. (A) The Company, when allocating its earnings, shall first set aside 10 percent of the balance of the earnings after paying all taxes and duties as a reserve ("Statutory Reserve"). Where the Statutory Reserve amounts to the total paid-up capital of the Company, this provision shall not apply.

(B) Aside from the Statutory Reserve, the Company may, by Ordinary Resolution or pursuant to the Law and Applicable Listing Rules, set aside an additional amount as a special reserve ("Special Reserve") for such purpose as authorized by the Ordinary Resolution.

(C) The Board shall establish an account to be called the 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 in the Company. There shall be debited to any Share Premium Account on the redemption or repurchase of a Share the difference between the nominal value of such Share and the redemption or repurchase price provided always that at the discretion of the Directors such sum may be paid out of profits of the Company, or, if permitted by the Law, out of Capital.

(D) Unless otherwise provided in these Articles and to the extent permitted by the Law, the Statutory Reserve and the Capital Reserve shall not be used except for off-setting losses of the Company. The Company shall not use the Capital Reserve to off-set its capital losses, unless the Statutory Reserve and the Special Reserve are insufficient to off-set such losses.

121. Any resolution declaring a dividend, bonus shares or other distribution on shares of any class may specify that the same shall be payable or distributable to the persons registered as holders of such shares at the close of business on a particular date.

122. The Company may by Supermajority Resolution determine that the whole or a part of the Distributed Earnings be distributed in the form of bonus shares to be newly issued by the Company for such purpose. Any fraction of such newly issued shares shall be paid in cash.

123. Any dividend, interest or other sum payable in cash to the holder of shares may be paid by electronic transfer (with the consent of the Shareholder and subject to the provision by the Shareholder of a bank account in Taiwan in that Shareholder's name) or by cheque or warrant sent through the post addressed to the holder at his registered address or, in the case of joint holders, addressed to the holder whose name stands first in the Register in respect of the shares at his address as appearing in the Register or addressed to such person and at such address as the holder or joint holders may in writing direct. Every such cheque or warrant shall, unless the holder or joint holders otherwise direct, be made payable to the order of the holder or, in the case of joint holders, to the order of the holder whose name stands first on the Register in respect of such shares. Electronic transfers and the posting of cheques or warrants will be at the risk of the Shareholders. Any one of two or more joint holders may give effectual receipts for any dividends or other moneys payable or property distributable in respect of the shares held by such joint holders.
124. Any dividend unclaimed after a period of 6 years from the date of declaration shall be forfeited and shall revert to the Company. The payment by the Board of any unclaimed dividend or other sums payable on or in respect of a share into a separate account shall not constitute the Company a trustee in respect thereof.
125. (A) Where the Company incurs no loss, it may, subject to the Law, by a Supermajority Resolution, pro rata among the Shareholders in proportion to the number of Shares held by each such Shareholder, (a) capitalize its Statutory Reserve and following categories of Capital Reserve - Share Premium Account and/or income from endowments received by the Company - in whole or in part, by issuing new, fully paid bonus Shares to its Shareholders; (b) make distributions out of the Statutory Reserve and the Share Premium Account to its Members in cash; provided that only the portion of such Statutory Reserve which exceeds an amount equal to 25 percent of the paid-in capital may be capitalized or distributed.
- (B) Subject to the Law, in the case where the Company issues new Shares to the existing Shareholders by capitalization of its Reserves, Article 13 shall not apply.

ACCOUNTS, AUDIT AND ANNUAL RETURN AND DECLARATION

126. 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.
127. 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.
128. At the close of each financial year, the Board of Directors shall prepare and submit the business report, financial statements, and the surplus earning distribution or loss off-setting proposals prepared by it for the annual general meeting of Shareholders for its ratification. After the annual general meeting, the Board of Directors shall distribute to each Shareholder the copies of ratified financial statements and the resolutions on the earning distribution and/or loss offsetting. However, the Company may notify its Shareholders by way of a public announcement of the abovementioned statements and resolutions.
129. The statements and records of accounts prepared by the Directors in accordance with the previous Article and any reports of the Supervisors on the Company's accounts or business shall be made available at the Office and at the office of the Shareholders' Service Agent for inspection at any time by the Shareholders commencing at least 10 days prior to the annual general meeting, to which the Shareholders may bring their lawyers or certified public accountants to consummate such an inspection.
130. Save for the preceding Article 129 and Article 133, 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.

131. 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.
132. The Directors in each year shall prepare, or cause to be prepared, an annual return and declaration setting forth the particulars required by the Law and deliver a copy thereof to the Registrar of Companies in the Cayman Islands.
133. The Board of Directors shall keep at the Office and at the office of its Shareholders' Service Agent in Taiwan copies of the Articles, the minutes of every meeting of the Shareholders and the financial statements, the Register and the counterfoil of corporate bonds issued by the Company. Any Shareholder of the Company 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 any such accounting books and records.
134. 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 Shareholders of the Company to communicate to the public.
135. 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 and transfer books of the Company.

SUPERVISORS

136. (A) Unless otherwise determined by the Company in general meeting, the general meeting shall appoint any natural person to be a Supervisor. Where a legal person acts as a Shareholder of a Company, such legal person or its representative(s) may be elected as a Supervisor/Supervisors of the Company, provided however that, where such legal person appoints its representative(s) to be elected as a Supervisor/Supervisors, such legal person may not concurrently appoint another representative(s) to be elected as the a Director/ Directors of the Company. At a general meeting for election of Supervisors, the number of votes exercisable per Share shall be the same as the number of Supervisors to be elected, and the total number of votes per share may be consolidated for the election of one candidate or may be split for election of two or more candidates. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed a Supervisor so elected.

(B) The term for which a Supervisor will hold office shall not exceed 3 years; thereafter he/she may be eligible for re-election. In case no election of new Supervisors is effected after expiration of the term of office of the existing Supervisors, the term of office of such Supervisors shall be extended until the time new Supervisors are elected and assume their office.

(C) Prior to the shares of the Company being listed on the TWSE or the Taipei Exchange, the number of Supervisors shall be no less than 3 Supervisors of whom at least one shall have domicile in Taiwan, the exact number and qualifications of Supervisors to be determined from time to time solely by an Ordinary Resolution of the general meeting always in accordance with the applicable laws, rules or regulations or the Applicable Listing Rules. At least one Supervisor must not be the spouse or a relative to the second degree or closer to the Directors or the other Supervisors.

(D) So long as the Shares are registered with the Emerging Market or listed on the TPEx or TWSE, the Company shall adopt a candidate nomination mechanism to elect the Supervisors.. The rules and procedures for such candidate nomination mechanism shall be in accordance with policies established by the Directors and by an Ordinary Resolution from time to time, which policies shall be in accordance with the Law, these Articles and the Applicable Listing Rules.

137. Every Supervisor of the Company shall have a right of access at all times to the books and accounts and vouchers of the Company and shall be entitled to require from the Directors and Officers of the Company such information and explanation as may be necessary for the performance of the duties of the Supervisors.
138. Supervisors shall audit the various financial statements and records prepared by the Directors for submission to the annual general meeting, and shall make a report of their findings and opinions at such meeting. In performing their functional duties under this Article, the Supervisors may appoint the independent auditors to conduct the auditing in their behalf. Supervisors shall, if so required by the Directors, make a report on the accounts of the Company during their tenure of office at the next annual general meeting following their appointment, and at any time during their term of office, upon request of the Directors or any general meeting of the Shareholders.
139. A Supervisor shall not be concurrently a Director, an Officer or other staff or employee of the Company or its Affiliated Companies.
140. Supervisors shall supervise the execution of business operations of the Company, and may at any time or from time to time investigate the business and financial conditions of the Company, examine the accounting books and documents, and request the Directors or Officers to make reports thereon. In performing their functional duties under this Article, the Supervisors may appoint, on behalf of the Company, a practicing lawyer and the independent auditors to conduct the examination.
141. When Directors discover the possibility that the Company will suffer substantial damage, the Directors shall report to the Supervisor immediately.
142. Supervisors may attend the meeting of the Directors and express their opinions therein. Opinions of the Supervisors shall be recorded in the minutes of the meeting of the Directors. In case the Directors or any Director commits any act, in carrying out the business operations of the Company, in a manner in violation of the Law, the Applicable Listing Rules, these Articles or the resolutions of the annual general meeting or extraordinary general meeting, the Supervisors shall forthwith advise, by a notice, to the Directors or the Director, as the case may be, to cease such act.
143. (A) Subject to the Law and Cayman Islands laws, Shareholder(s) who has/have been continuously holding 3 percent or more of the total number of the issued Shares of the Company for over one year may request in writing the Supervisors of the Company to institute, for and on behalf of the Company, an action against a Director of the Company; such action may be instituted in the Taipei District Court as the court of jurisdiction in the first instance.
- (B) In case the Supervisors fail to institute an action within 30 days after having received the request made under the preceding paragraph, then the Shareholders filing such request under the preceding paragraph may institute the action for and on behalf of the Company; such action may be instituted in the Taipei District Court as the court of jurisdiction in the first instance.
144. Supervisors may each exercise their supervision power hereunder individually.
145. In case a Director transacts a sales with, or borrows money from or conducts any legal act with the Company on his own account or for any other person, Supervisors shall act as the representative of the Company.
146. Subject to the Law and the Applicable Listing Rules, Supervisors shall be bound by the same standards of fiduciary duties as required of the Directors by the Law, and within the scope of their duties bears the same liabilities as the Directors.
147. In the event all Supervisors of the Company are discharged, the Board of Directors shall, within 60 days thereof, convene an extraordinary general meeting to elect new Supervisors.

148. Articles 79, 80, 81, 82, 86, and 102 shall apply *mutatis mutandis* to Supervisors.

TENDER OFFER

149. Within seven days after the receipt of the copy of a tender offer application form and relevant documents by the Company or its litigation or non-litigation agent appointed pursuant to the Applicable 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, Supervisors, and the Shareholders holding more than 10 percent of the issued Shares in its own name or in the name of other persons.
 - (b) Recommendations to the Shareholders on the tender offer, which shall set forth the names of the Directors who abstain or object to the tender offer and the reason(s) therefor.
 - (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, Supervisors and the Shareholders holding more than 10 percent of the issued Shares held in its own name or in the name of other persons.

NOTICES

150. Except as otherwise provided in these Articles, 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.
151. 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.
152. Any notice or other document, if served by:
- (a) post or courier, shall be deemed to have been served five 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 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.

153. Any notice or document delivered or sent by post to or left at the registered address of any Shareholder in accordance with the terms of 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.

154. 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.

INDEMNITY

155. Every Director (including for the purposes of this Article any alternate Director appointed pursuant to the provisions of these Articles) and other Officer for the time being and from time to time of the Company (each an "**Indemnified Person**") shall 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.

156. No Indemnified Person shall be liable to the Company unless such liability arises through such Indemnified Person's own dishonesty, wilful default or fraud.

FINANCIAL YEAR

157. 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

158. 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.

159. If the Company shall be wound up, the liquidator may, with the sanction of a Special Resolution and any other sanction required by the Law 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.

160. (Deleted)

AMENDMENT OF ARTICLES OF ASSOCIATION

161. Subject to the Law and the Articles, the Company may at any time and from time to time by Special Resolution alter or amend these Articles in whole or in part.

REGISTRATION BY WAY OF CONTINUATION

162. The Company may by Special Resolution resolve to be registered by way of continuation in a jurisdiction outside the Cayman Islands or such other jurisdiction in which it is for the time being incorporated, registered or existing. In furtherance of a resolution adopted pursuant to this Article, the Directors may cause an application to be made to the Registrar of Companies to deregister the Company in the Cayman Islands or such other jurisdiction in which it is for the time being incorporated, registered or existing and may cause all such further steps as they consider appropriate to be taken to effect the transfer by way of continuation of the Company.

LITIGATION AND NON-LITIGATION AGENT

163. The Company shall appoint a litigation and non-litigation agent which is deemed as the responsible person in Taiwan in accordance with the Applicable Listing Rules. Such agent shall have domicile in Taiwan.

公司法
股份有限公司
KINGCAN HOLDINGS LIMITED
之
修訂及重述組織章程大綱及章程

(中文版本僅為閱讀參考之便，如遇有
中英文版本內容或闡釋不一致時，概以英文版本為準。)

以特別決議修訂於 2017 年 6 月 16 日

公司法
股份有限公司
KINGCAN HOLDINGS LIMITED 修正及重述組織章程大綱
(以特別決議修訂於 2017 年 6 月 16 日)

1. 本公司名稱為 KINGCAN HOLDINGS LIMITED (「本公司」)。
2. 本公司登記辦公室將位於 Vistra (Cayman) Limited, P. O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1 - 1205 Cayman Islands 辦公室，或董事會得不定期決定之其他處所。
3. 本公司設立之目標無受到限制，且本公司具完整權力及授權以完成開曼群島公司法(修訂版)(「法律」)第 7(4)條未禁止之任何目標。
4. 本公司得且能夠行使任一具完整能力之自然人之所有權能，無關法律第 27(2)條所規定之公司福利問題。
5. 除為進一步推展本公司於開曼島外進行之業務外，本公司將不會於開曼島內和任何人、行號或公司進行交易；惟本條款不得被解釋成阻止本公司於開曼島內完成和簽訂契約，或阻止本公司於開曼島內行使其於開曼島外進行營業所必要之所有權力。
6. 本公司股東之責任限於個別股東就其持有股份所未付之金額。
7. 本公司資本為新台幣 3,600,000,000 元，分為 360,000,000 股普通股，每股面額新台幣 10 元，在法律及本公司章程細則允許之範圍內，本公司有權贖回或買回股份、分割或合併其股份、發行其資本之全部或一部，無論係原始、贖回、增加或減少、有無優先、特別或其他權利、或受限於任何權利之遲延或任何條件、限制；除非發行條件另為載明，每次發行股份，無論為普通、優先或其他，均應受限於上述所載之本公司權力。
8. 本公司得行使法律第 206 條所載之權力，於開曼群島撤銷註冊，並繼續於其他管轄地註冊。

公司法
股份有限公司
KINGCAN HOLDINGS LIMITED 修正及重述章程
(以特別決議修訂於 2017 年 6 月 16 日)

附表 A

在法律之第一附表之附表A所含或引用之規定不適用於KINGCAN HOLDINGS LIMITED (“本公司”), 以下條款構成本公司之章程。

解釋

1. 在本章程中, 除非與議題或前後文不一致外, 下列定義用語被指定之意義為:

"**關聯公司**" 係指, 對任何公司而言, 得直接或間接透過一個或多個媒介控制、或受控制之其他公司, 或與其共同被控制之其他公司。

"**適用之掛牌規則**"係指因在台灣證券交易所或台灣證券櫃檯買賣中心或興櫃市場初次或持續之交易或掛牌, 而適用不定期修訂之法律、規則、規定及法規, 包括但不限於證券交易法、台灣地區及大陸地區人民關係條例, 或其他類似條例之相關條款, 或台灣主管機關發佈之規則或規定, 以及由金融監督管理委員會、證券櫃檯買賣中心及台灣證券交易所發佈之規則或規定;

"**章程**"係指本公司不定期修改或取代之章程;

"**主席**"具有第 83 條給予之意義;

"**類型**"係指本公司不定期發行之任何類型之股份;

"**金管會**"係指台灣金融監督管理委員會或其他目前執行台灣證券交易法之主管機關;

"**組成公司**"係指以法律之定義而言, 一既有且將與一個或多個其他既有公司參與合併之公司;

"**董事**"、"**董事會董事**"及"**董事會**"係指本公司目前之董事, 或視情況而定, 係指董事所組成之董事會或董事會下之委員會;

"**電子**"應具有開曼群島電子交易法(修正後)所給予之意義, 及該法目前有效之任何修正、重新制定, 且包含該法所引用或取代之任何其他法律;

"**電子傳輸**"係指對任何號碼、地址或網站之傳輸, 或其他經至少三分之二之董事會決定及核准之電子傳送方法;

"興櫃市場"係指台灣證券櫃檯買賣中心之興櫃市場；

"證券櫃檯買賣中心"係指在台灣之證券櫃檯買賣中心；

"受償人"具有第 155 條給予之意義；

"獨立董事"係指適用之掛牌規則所定義之獨立董事；

"法律"係指開曼群島公司法(修正後)；

"組織章程"係指本公司不定期修改或取代之組織章程；

"合併"係指以法律之定義而言，二個或更多組成公司之合併，且其責任、財產及負債由其中一家組成公司，即存續公司，所承受；

"辦公室"係指本公司依法律登記之辦公室；

"經理人"係指依適用之掛牌規則定義下之經理人；

"普通決議"係指由代表本公司已發行股份數過半數之股東出席，並經出席股東持有股份數過半數之同意通過之決議，該股東須有權親自或以委託書(倘若允許)於本公司之股東會參與表決，且於計算多數決時，應以各股東有權參與投票數為準；

"繳足"係指繳足任何發行股份之面額及股本溢價者，且包含貸記為繳足者；

"人"係指任何自然人、事務所、公司、合資組織、合夥、組織或其他個體(無論是否具有獨立法律人格)，或視前後文所需，係指上述之任一者；

"特別股"具有第10條給予之意義；

"股東名簿"係指依法律應保存之本公司股東登記名簿；

"已實現資本公積"及"資本公積"具有適用之掛牌規則所給予之意義；

"停止過戶期間"具有第40條給予之意義；

"中華民國"或"台灣"係指中華民國、其疆域、佔領地以及所有受其管轄之區域；

"保留盈餘"係指所有法定及特別盈餘公積及未分配盈餘，但不包含已由董事會或股東會決議分配予股東之部分；

"印章"係指本公司之印章(如經採行)及其副本；

"**秘書**"係指任何由董事會指定從事本公司秘書職務之人；

"**股份**"係指本公司資本之股份。於本章程中提及之"股份"，應依前後文需要被視為任何或全部類型之股份。為避免疑義，本章程所表示之"股份"應包含畸零股；

"**股份轉換**"係指本公司讓與全部已發行股份予他公司作為對價，以繳足公司股東承購他公司所發行之新股或發起設立所需之股款之行為；

"**股東**"係指在股東名簿中登記為股份所有者之人，且包含在被認購股份發行前，組織章程大綱之每一名認諾者；

"**股本溢價科目**"係指依本章程或法律所設之股本溢價科目；

"**股務代理機構**"係指由台灣主管機關發給執照，而依適用之掛牌規則提供股務服務予本公司之代理機構；

"**簽名**"係指簽字，或以機器方法附上之簽字表徵，或以電子傳輸附上或邏輯上相關之電子符號或程序，其中該電子傳輸應由意圖簽名之人簽署或採用；

"**特別決議**"係指本公司依法律通過之特別決議，亦即於代表本公司已發行股份過半數之股東親自或委託他人（若允許）出席之股東會，經出席之有表決權股東三分之二以上同意通過之決議；惟該股東會之開會通知應載明將尋求特別決議之意圖，且於計算表決結果時，應以各股東之表決數為準；

"**重度決議**"係指由代表本公司已發行股份總數三分之二或以上之股東出席股東會，出席股東表決權過半數同意通過的決議，或若出席股東會的股東代表股份總數雖未達本公司已發行股份總數三分之二，但超過本公司已發行股份總數之半數時，由該股東會出席股東表決權三分之二或以上之同意通過的決議；

"**分割**"係指由移轉公司移轉其獨立營業部門之全部或任何單一獨立營業部門予一既存或新設公司，以作為受讓既存或新設公司發行新股予移轉公司或移轉公司股東之對價之行為；

"**監察人**"係指依據組織章程及適用之掛牌規則所定義之監察人；

"**存續公司**"係指以法律之定義而言，一個或更多之組成公司合併後，所餘留之唯一組成公司；

"**庫藏股**"係指已發行之股份，由本公司買回、贖回或以其他方式所取得並且未辦理註銷者；及

"**台灣證券交易所**"係指台灣證券交易所。

2. 在本組織規則中，除前後文另有需要外：
 - (a) 單數用語應包含複數，反之亦然；
 - (b) 視前後文所需，男性用語應包含女性及任何人；
 - (c) “得”應被解為允許，而”應”應被解為強制規定；
 - (d) 涉及法令規定之部分，應包含目前有效之修正或重新制定；
 - (e) 涉及董事會所為決定之部分，應被解釋為由董事會行使絕對之裁量權，且應適用於一般或特定情形；及
 - (f) 涉及”書面”之部分，應被解釋為由任何得複製為書面之方法加以書寫或呈現，包括任何形式之印刷、平版印刷、電子郵件、傳真、照片或電報，或為書面以任何其他替代物或格式儲存或傳輸加以呈現，或部分前者而部分後者。
3. 在不違反前二條規定之情況下，法律所定義之用語，除非與議題或前後文不一致，應在本章程中具相同意義。

前言

4. 本公司得在設立後隨時營業。
5. 辦公室應設於開曼群島上董事會不定期決定之地址。本公司並得依董事會不定期決定之處所，增設並保留其他辦公室、營業處所及代理人。
6. 因設立本公司及發行股份所生之初始費用應由本公司負擔。此等費用並得由董事會決定之期間內攤銷，且支付之金額應由董事會決定用以減除本公司帳上之所得及/或資本。
7. 董事會應於董事會不定期決定之處所保存股東名簿，或使之被保存。倘董事會未作決定，股東名簿應保存於辦公室。

股份

8. 在不違反本章程之情形下，在任何時點未發行之股份均應由董事會控制，且董事會得：
 - (a) 發行、分派及處分此未發行股份予董事會隨時決定之人，其方式、條件、具有之權利及限制亦由董事會隨時定之；及
 - (b) 就此未發行股份授予選擇權，及發行認股權憑證或類似證券；為上開目的，董事會得保留適當數量之未發行股份。

9. 董事會得授權將股份區分成多類型，不同類型之股份應被授權、設置並指定(或視情況而定，含再指定)，且不同類型股份(如有)之相關權利(包括但不限於表決權、股利及贖回權)、限制、優先權、特權及支付義務之差異，應由董事會規定並決定。
10. 本公司得經全體董事三分之二以上之出席，出席董事多數同意之董事會決議，及特別決議之同意，發行相較於本公司普通股份具有優先權利之股份(“特別股”)。在任何特別股依第 10 條規定同意而發行前，本章程應被修訂，以載明該特別股之權利及義務，包括但不限於以下項目，且此對於任何特別股權利之變更亦適用之：
 - (a) 特別股分派股息及紅利之順序、定額或定率；
 - (b) 特別股分配公司剩餘資產之順序、定額或定率；
 - (c) 特別股股東行使表決權之順序或限制(包括無表決權)；
 - (d) 與特別股權利義務有關的其他事項；及
 - (e) 本公司經授權或必須贖回特別股時，其贖回之方法；或贖回權不適用之聲明。
11. (A) 除本條(B)規定之情形外，本公司發行新股應經全體董事三分之二以上之出席，出席董事過半數同意之董事會決議。本公司發行新股不得超過授權資本之範圍。本公司股票於在興櫃市場、或在證券櫃檯買賣中心或台灣證券交易所交易時，本公司不應印製股票；本公司發行新股時，應於股份得交付時起 30 天內，使股務代理機構以劃撥方式將股份交付認股人之集保中心帳戶，並即時更新股東名簿。公司並應依適用之掛牌規則於股票交付前公告之。
(B) 除本章程第 17 條(A)規定之情形外，本公司發行限制員工權利新股者，應經股東會以重度決議為之。
(C) 本公司依(B)之規定發行新股者，其發行數量、發行價格、發行條件及其他應遵行事項，應遵循適用之掛牌規則。
12. 本公司不得發行股款未繳或股款繳納不足之股份。本公司不得發行無記名股份。
13. 每次新股份發行時，董事會得保留特定比例之新股，供董事會依其合理裁量決定之本公司及從屬公司員工承購。
14. 倘股份係在興櫃市場、或在證券櫃檯買賣中心或台灣證券交易所交易時，除股東於股東會中另為普通決議外，當董事會決議發行新股時，本公司應於依第 13 條及第 16 條分別保留予員工認購及於台灣公開發行之部分後，公告及書面通知原有股東按其個別持股比例優先認購剩餘之新股份，並聲明逾期不認購者，喪失其權利；原有股東持有股份案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。各股東得親自認購新股份，或指定一人或數人認購新股。

15. 股東依第 14 條規定享有之優先認購權，在因下列理由或目的而發行之新股份不適用之：
- (a) 與其他公司合併、本公司分割或因本公司之重組相關者；
 - (b) 與履行本公司於認股權憑證或選擇權所負之義務相關者；
 - (c) 為履行本公司於可轉換公司債或賦予取得股份權利公司債所負之義務相關者；
 - (d) 為履行本公司於賦予取得股份權利之特別股所負之義務或與本公司股份之贖回相關者；
 - (e) 本公司私募有價證券者；或
 - (f) 與發行限制員工權利新股相關者。
16. 當本公司透過在台灣發行新股進行增資時，除非依適用之掛牌規則，本公司無須或不適宜進行公開發行外，本公司應提撥將發行新股總額之百分之十在台灣公開發行。但股東會決議應提撥超過前述百分之十之股份公開發行時，應適用該決議所定之比率。
17. (A) 本公司得依全體董事三分之二以上之出席，出席董事多數同意之董事會決議，採行一個或多個員工激勵方案，並依該方案授予股份、選擇權、認股權憑證或其他得用以取得股份之類似證券予任何本公司關係企業之員工。依任何員工股票選擇權計畫授予員工之股份、選擇權、認股權憑證或其他得用以取得股份之類似證券應不得轉讓，但員工之繼承人不在此限。
- (B) 於保留彌補累積虧損(如有)數額後，本公司應依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，自年度稅前淨利不高於百分之二(2%)且不低於百分之一(1%)之數額，以發行股票或現金分派予符合一定條件之本公司員工及從屬公司員工。若董事會依據本條決議以發行股票方式為之，應以盈餘轉增資方式辦理。前開決議並應並報告股東會。
- (C) 本公司買回自己股份後，以低於實際買回庫藏股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親自或以委託書(倘若允許)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) 轉讓庫藏股數、目的及合理性。
 - (c) 認股員工之資格條件及得認購之股數。
 - (d) 對股東權益影響事項：
 - (1) 可能費用化之金額及對公司每股盈餘稀釋情形。
 - (2) 說明低於實際買回庫藏股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庫藏股數，累計不得超過本公司已發行股份總數之百分之五，且單一認股員工其認購庫藏股數累計不得超過公司已發行股份總數之千分之五。

權利之變更

18. 當本公司之資本分為不同類型時，該類型所附加之權利（除該類型股份之發行條件另有規定外）僅得經以下方式為重大不利變更或取消之：

- (a) 特別決議；以及
- (b) 於分別會議中，由該類型股份持有人三分之二之過半數同意之決議。

本章程有關本公司股東會及程序之條款，應準用於該分別會議；惟法定人數應為持有或委託代表該類型已發行股份過半數之一人或多人（在休會時若出席之持有人未達上述定義法定人數時，則出席之股東應構成法定人數），且不違反該類型股份之發行條件下，每一該類型股東所持有之每一股該類型股份應有一表決權。

19. 授予各類型股份持有人之優先或其他權利，除非該類型股份發行條件另有明示規定外，不得因本公司進行，例如創設、分配、發行與該股份權利相同或較劣之其他股份，或贖回或買回任何類型股份，而被視為有重大不利變更或取消。

股份證明書

20. 本公司得免印製股份實體證券，股東名簿之記載推定股東之持股情形。但若股東請求發行股份實體證券，本公司得經董事會同意發行股份實體證券。股份實體證券應蓋公司印鑑（或其複製本），載明股東姓名、持股股數、股份種類及股份實體證券號碼（如有或若法律有規定）、已支付之股款，以及其他董事會認定之必要記載事項。股份實體證券不得表彰一種以上之股份，亦不得為無記名股份實體證券。董事會得決議於一般情況或特定情況下，股份實體證券（或其他有價證券之憑證）上之任一或所有簽名，得以機器或印刷方式為之。

畸零股

21. 於不違反此章程之前提下，董事會得發行股份之畸零股，且如發行，該畸零股應受限且應負擔相應部分之責任（無論係有關面額、溢價、提撥、買權或其他）、限制、優先權、特權、資格、約束、權利（不損及上述概括性之前提下，包括投票和參與權），及完整股份之其他特性。如向同一股東發行或同一股東收購多數同級股份之畸零股時，該畸零股應予累計。

股份轉讓

22. 於不違反法律及適用之掛牌規則之前提下，本公司發行之股份應得自由轉讓，惟增資發

行新股保留予本公司員工承購之股份，得在董事及該員工合意下，限制員工在一定期間內不得轉讓，但其期間最長不得超過二年。

23. 任何股份之移轉文書應以常用之格式或經董事會依其絕對裁量同意之其他格式，經由轉讓人或其代理人簽署，且如經董事會要求，亦應經過受讓人之代理人簽署，並檢附與該股份之相關之證書（如有）及其他董事會合理要求表彰轉讓人有權移轉之其他證明。於不違反法律及適用之掛牌規則下，股份轉讓得以劃撥方式為之。於受讓人之姓名就該股份登錄於股東名簿前，轉讓人仍應視為股東。一旦股份於興櫃市場、證券櫃檯買賣中心或台灣證券交易所交易，公司維持之股東名冊，得依所適用之掛牌規則規定之非書面方式為之。惟以非書面方式記錄之股東名冊，必須隨時得以書面方式呈現。
24. 董事會得拒絕登記任何股份之轉讓，除非
 - (a) 移轉文書已提出予本公司，並檢附與該股份相關之證書（如有）及其他董事會合理要求表彰轉讓人有權移轉之其他證明；
 - (b) 移轉文書僅關於某一類型之股份；或
 - (c) 移轉文書業經妥適用印，如有要求。
25. 當股東名簿依第 40 條規定為閉鎖時，得暫停轉讓之登記。
26. 本公司應保留所有已登記之移轉文書，但任何董事會拒絕登記之移轉文書應退還予提出人（除非有詐欺情事）。

股份移轉

27. 死亡之單一股份持有人之法定代理人，為本公司認可之該股份唯一所有權人。如股份登記於兩個以上之持有人名下，存者，或如存者已亡時，其法定代理人，為本公司認可之該股份之唯一所有權人。
28. 任何因股東死亡或破產而持有股份之人，於出具董事會隨時要求之證據後，得被登記為該股份之股東，或不登記自己為股東，而如同該死亡或破產人原得進行一般，轉讓該股份。倘前揭之人選擇登記自己為持有人，則應交付或寄送經其簽署且載明其選擇之書面通知予本公司，但無論何種情形，董事會均有如同該死亡或破產人於死亡或破產前轉讓股份之情形時，相同之拒絕或暫停登記之權利。
29. 任何因持有人死亡或破產而持有股份之人，應有權取得與登記之股份持有人相同之股利和其他利益，但其於被登錄為有關該股份之股東前，不得行使有關本公司會議之股東權利。惟董事會得於任何時候給予通知，要求該人選擇登錄自己或移轉股份，若未於九十天內遵守該通知，則董事會得保留與股份有關之所有股利、紅利或其他應付款項直至通知之要求均已被遵守。

股本變更

30. 本公司得經普通決議隨時：
- (a) 增加經決議通過之股本金額，並分成類型及數量之股份；
 - (b) 結合和切割其股本，使股份數額大於目前股份數額；
 - (c) 將其全部或任何已繳足之股份轉換成股票，且將該股票再轉換成任何面額之繳足股份；
 - (d) 再切割其目前股份，使股份面額降低；
 - (e) 取消於決議通過日時無人承受或同意承受之任何股份，並且根據取消股份之數額減少其股本數目。
31. 以遵循法律為前提，本公司得經特別決議以任何法律授權之方式，減少其股本及任何股本贖回準備金。

股份贖回或買回

32. 依照法律、適用之掛牌規則及本章程，本公司得發行可被贖回的股份（不論係本公司或股東選擇行使贖回權）；贖回的條件及方式，得在本公司發行股份前，透過股東會重度決議為之；贖回的金額須依照所適用法律的授權，包括本公司盈餘或第一次發行新股所得之股款。
33. 依照法律、適用之掛牌規則及本章程，並經全體董事三分之二以上董事之出席，出席董事超過二分之一之同意，於台灣證券交易所集中交易市場買回本公司上市有價證券。前揭董事會決議及其執行情形，及如因故未買回上市有價證券者，均應於最近一次之股東會報告。
34. 藉由買回股份以減少已發行資本
- (a) 於不違反法律及適用之掛牌規則之前提下，本公司非依股東會普通決議減少藉由買回股份以減少之已發行資本，不得銷除其股份；藉由買回股份以減少已發行資本，應依股東所持股份比例減少之。
 - (b) 於不違反法律及適用之掛牌規則之前提下，公司藉由買回股份以減少已發行資本，得以現金以外財產退還股款；其退還之財產及抵充之數額，應經股東會普通決議，並經該收受財產股東之同意。
 - (c) 前項財產之價值及抵充之數額，董事會應於股東會前，送交中華民國會計師查核簽證。
35. 本公司依據前述第 33 條買回之股份不得視之為銷除之股份，而應為庫藏股。
36. 依據第 33 條買回之股份之數量不得超過本公司已發行股份總數的百分之十；因買回庫藏股所支付之金額，亦不得超過保留盈餘、股本溢價科目以及已實現資本公積數目之總額。

37. 本公司依據第 33 條贖回或買回庫藏股的決議及其執行，不論本公司是否確實贖回或買回庫藏股，應於最近一次的股東會中報告。
38. 本公司贖回或買回股份之行為，不得視為將贖回或買回其他股份。
39. 除法律及適用之掛牌規則另有規定外，當董事會支付贖回或買回股份之款項時，若經贖回或買回股份發行條件之授權或經由該股份持有人之同意，得以現金或實物支付之。

庫藏股

- 39A. 經本公司買回、贖回或取得（以繳回或其他方式）之股份，得依據法律之規定由本公司裁量立即註銷或以庫藏股之方式持有。若本公司董事會並未決議將相關股份視為庫藏股而持有者，則該等股份即應為註銷。
- 39B. 庫藏股不得獲配股利，以及對本公司資產所為之分配及發放（包含解散清算時所分配予股東之資產），無論其係以現金或其他之形式為之。
- 39C. 本公司應於股東名簿上登記為庫藏股之持有人，惟：
- (a) 本公司不應被視為具備股東之身分，並且不得因持有庫藏股而行使任何權力，任何權力之行使均應被視為無效；
 - (b) 無論係為本章程或法律之目的，於本公司之任何會議，庫藏股均不具備任何直接或間接之表決權，並且於任何時候皆不算入本公司已發行股份之數額內。
- 39D. 庫藏股得由本公司以董事會（或如適用，股東會）所決議之條件處置之。
- 39E. (A)於不違反法律及適用之掛牌規則之前提下，本公司收買自己之股份轉讓予員工者，得在董事及該員工合意下，限制員工在一定期間內不得轉讓。但其期間最長不得超過二年。
- (B)本公司買回自己股份後，以低於實際買回庫藏股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親自或以委託書(倘若允許)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) 轉讓庫藏股數、目的及合理性。
 - (c) 認股員工之資格條件及得認購之股數。
 - (d) 對股東權益影響事項：
 - (1)可能費用化之金額及對公司每股盈餘稀釋情形。
 - (2)說明低於實際買回庫藏股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庫藏股數，累計不得超過本公司已發行股份總數之百分之五，且單一認股員工其認購庫藏股數累計不得超過公司已發行股份總數之千分之五。

停止過戶或確認登記期日

40. 為確認哪些股東有權收受任何股東會議或休會之通知、參加股東會議或在股東會議投票，或有權收受任何股利款項，或為其他目的確認股東身份時，董事會得規定在特定期間內股東名簿不得為股份移轉之登記(“停止過戶期間”)。一旦股份在興櫃市場或證券櫃檯買賣中心或台灣證券交易所交易，股東名簿記載之變更，於股東常會開會前六十日內，股東臨時會開會前三十日內，或分派股息基準日前五日內，不得為之。為計算停止過戶期間，前述之股東會開會日或股利發放基準日應計入該期間。
41. 除股東名簿登錄之閉鎖期間外，為確認哪些股東應有收受通知之權或參加股東會議或在股東會議中投票，或為確認哪些股東有權收受任何股利款項，董事會得事先訂定基準日。倘董事會依第41條指定基準日，該基準日應早於股東會之日期，且董事會應立即在金管會及證券櫃檯買賣中心或台灣證券交易所依適用之掛牌規則所指定之網站上公告。

股東會

42. 除股東常會外，所有其他股東會應稱為股東臨時會。
43. 當董事會認為適當時，可召開本公司之股東會；惟本公司應於每會計年度終了後六個月內召開一次股東常會，並於通知書中載明該次開會係為股東常會。
44. 在股東會中，應呈上董事會或監察人報告(如有)。一旦股份在興櫃市場或證券櫃檯買賣中心或台灣證券交易所交易，所有股東會應由董事會決議適當之地點及時間在台灣召開。若董事會決議將在台灣以外地區召開股東會，本公司應於董事會做出該決議後二日內向證券櫃檯買賣中心(或台灣證券交易所，如適用)申請核准。在股東會召開地點在台灣以外地區之情形下，本公司應於中華民國境內委託專業股務代理機構處理該股東會之股東投票行政事宜。
45. 股東會亦可經由下列方式召開：繼續一年以上，持有本公司已繳足股份金額且有表決權股份總數百分之三以上股份且有權參加股東會及得在股東會投票之股東，得將載明會議目的之書面請求交付於辦公室或股務代理機構，請求董事會召開股東會。若董事會未能於交付該請求後十五日內為召集股東會之通知，提出請求之股東得自行召集股東臨時會。該股東得決定開會之地點及時間，若該股東決議將在台灣以外地區召開股東臨時會，該股東應事前取得證券櫃檯買賣中心或台灣證券交易所之核准，且應委任一在台灣之股務代理機構，處理股東於該股東會投票之行政事宜。此時，董事會毋須依本章程第48條編製股東會議事手冊。本公司應補償提出請求之股東因董事會未能召開股東會所產生之所有合理費用。

股東會之通知

46. (A)股東常會及股東臨時會的召集，應分別於三十日前及十五日前給予股東書面通知，對於持有記名股票未滿一千股股東，得以公告方式為之。通知期間之計算，應排除給予通知當日及會議召開日，通知應載明會議地點、日期、時間及召集事由。若本公司取得個別收受者之事前同意，股東會之通知得以電子通訊方式為之。
- (B)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，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、監察人事項等各項議案之案由及說明資料。
- (C)本公司股東會採行書面行使表決權者，並應將前項資料及書面行使表決權用紙，併同寄送給股東。
47. 下列本公司事項應在股東會通知內記載及說明其主要內容，且不得以臨時動議提出：
- (a) 董事或監察人之選任或解任；
 - (b) 本章程之修改；
 - (c) 本公司之解散、合併、股份轉換或分割；
 - (d) 締結、變更或終止關於出租全部營業，委託經營或與他人經常共同經營之契約；
 - (e) 讓與全部或主要部分之營業或財產；
 - (f) 受讓他人全部營業或財產，對本公司營運有重大影響者；
 - (g) 私募有價證券；
 - (h) 解除董事競業禁止；
 - (i) 以發行新股方式分派本公司部分之股息及紅利；
 - (j) 依據本章程第 125(A)條，發給原股東新股或現金者；及
 - (k) 依據本章程第 17(C)條轉讓庫藏股。
48. 只要股份在興櫃市場或證券櫃檯買賣中心或台灣證券交易所交易時，本公司應為每次股東會準備議事手冊及相關資料，於股東會提供予所有將親自出席或以委託書出席之股東（或法人為股東時，其合法授權代表），且本公司應依適用之掛牌規則規定之方式，於股東常會開會 21 日前、股東臨時會開會 15 日前，於金管會、證券櫃檯買賣中心或台灣證券交易所依適用之掛牌規則所指定的網站上公告。

股東會之程序

49. 除非會議繼續進行至議案時出席之股東已達法定人數，否則不得於任何股東會處理議案。除本章程另有規定外，持有至少過半數本公司發行股份並有投票權之股東親自或委任代理人出席，就所有之議案始構成法定人數。
50. 於股票停止過戶期間前持有百分之一以上已發行股份之股東得以書面向本公司提案於股東常會討論之議案。但以一項為限，提案超過一項者，均不列入議案。於提案時另外需遵循下列之程序：
- (a) 本公司應於股東會召開前之股票停止過戶期間前，依適用之掛牌規則公告受理股東之提案、受理處所及受理期間；其受理期間不得少於十日；

- (b) 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會，並參與該項議案討論；
 - (c) 有左列情事之一，股東所提議案，董事會得不列為議案：
 - i) 該議案非股東會所得決議者；
 - ii) 提案股東於本公司股票停止過戶期間開始時，持股未達百分之一者；或
 - iii) 該議案於公告受理期間外提出者。
 - (d) 本公司應於股東會召集通知日前，將處理結果通知提案股東，並將合於本條規定之議案列於開會通知。對於未列入議案之股東提案，董事會應於股東會說明未列入之理由。
51. 於董事會召開之股東會，董事長(如有)均應以主席之身分主持會議。於其他有召集權限之人所召開之股東會，該有權限之人應擔當股東會之主席，如該有權限之人為多數時，股東會之主席應由該數人中選舉之。
52. 於無主席、主席未於股東會預定開始時間後十五分鐘內到場或無意擔任主席之情形時，董事會得指派任一董事擔任主席，若仍無主席之產生，則在場之股東得選舉任一在場之人擔任主席。
53. 股東會之主席得(且於股東會要求時，應)以普通決議之方式，隨時隨地暫停會議，但除了暫停發生之會議中未完成之事務外，不得於任何暫停之會議中處理事務。當會議已暫停五日以上，應如同原會議給予暫停會議之通知。除上述情形外，不需給予暫停會議或於暫停會議中處理事務之通知。
54. 任何股東會應以表決做出之決議應以投票之方式進行。表決之結果應將贊成與反對該決議之票數記載於會議記錄中。
55. 除非法律或本章程另有規定，任何得於股東會由股東決議、許可、確認或採納之事項均得以普通決議之方式為之。股東會決議之表決應以投票方式為之，不採行書面決議方式。
56. 當表決之票數相同時，會議主席沒有額外的或決定性的投票權。
57. 本公司應經重度決議：
 - (a) 締結、變更或終止關於出租全部營業，委託經營或與他人經常共同經營之契約；
 - (b) 讓與全部或主要部分之營業或財產；
 - (c) 受讓他人全部營業或財產，對本公司營運有重大影響者；
 - (d) 按法律之規定，依任何適用之掛牌規則辦理本公司之分割；
 - (e) 以發行新股方式分派部分或全部股息或紅利；
 - (f) 解除董事競業禁止責任；
 - (g) 申請停止公開發行；
 - (h) 發行限制員工權利新股者；及
 - (i) 依據本章程第 125.(A)條規定，分配給原股東新股或現金者。

58. (A)本公司得經特別決議，依任何適用之掛牌規則及法律辦理本公司之合併。
- (B)本公司得經特別決議變更名稱、變更章程或降低每股面額及股份贖回準備金。
- (C)除第 107 條第(e)款所定有關普通公司債券之規定外，本公司得以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，在中華民國境內對下列之人進行有價證券之私募：
- (a)銀行業、票券業、信託業、保險業、證券業或其他經中華民國證券主管機關核准之法人或機構。
- (b)符合中華民國證券主管機關所定條件之自然人、法人或基金。
- (c)該公司或其關係企業之董事、監察人及經理人。
- 除前述之普通公司債券之私募外，其他有價證券之私募，得於該股東會決議之日起一年內分次辦理。
- (D)本公司得經最近一次股東會，以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，根據本章程 39E(B)條，以低於實際買回股份之平均價格轉讓予員工。
59. 根據法律，關於本公司之解散清算程序，本公司應通過：
- (a) 普通決議，因本公司債務到期無力清償而決議自願解散清算時；或
- (b) 特別決議，本公司因第 59 條(a)規定以外之理由決議自願解散清算時。
60. (A)當股東會依第 57 條之(a)、(b)或(c)項之規定作成決議時，任何股東於該決議前以書面通知本公司反對該項行為之意思表示，並於股東會已為反對者，得於股東會決議通過後之十日內以書面敘明其所持有股份之總類及數量，並請求本公司以當時公平價格，收買其所有之股份。但在本公司決議於依據第 57(b)條規定完成轉讓公司營業或資產後解散時，股東不得擁有上開請求本公司買回其股份之權利。
- (B)在分別依第 57(d)條或第 58(A)條之規定，本公司任何部分之營業被分割或與他公司合併時，股東在集會前或集會中，以書面表示異議，或以口頭表示異議經紀錄者，得放棄表決權，而於股東會決議通過後之十日內以書面敘明其所持有股份之總類及數量，並請求公司依當時公平價格，收買其持有之股份。
- (C)於依據第 60(A)條或第 60(B)條由股東與本公司間協議決定股份價格時，公司應自決議日起九十日內支付價款。當本公司自決議日起六十日內未與股東達成買回股份之協議者，股東得於此期間屆滿後三十日內，聲請具管轄權之台灣法院為價格之裁定；於台灣法院所為之裁決得以於台灣地區之外執行及獲認可之情形下，該台灣法院所裁定之價格，對本公司與聲請裁定之股東有最終拘束力。

股東之表決權

61. 除附加於股份之權利及限制另有規定外，每一股東及受每一股東之代理人，其每一股份均表彰一表決權。

62. 下列之股份除不得行使表決權外，亦不列入股東會之股東法定出席人數及不算入已出席股東之表決權數：
- (a) 本公司依法持有自己之股份。
 - (b) 被本公司持有已發行有表決權之股份總數或資本總額超過半數之從屬公司，所持有本公司之股份。
 - (c) 本公司及本公司之控制公司及/或本公司之從屬公司，直接或間接持有他公司已發行有表決權之股份總數或資本總額合計超過半數之他公司，所持有本公司之股份。
63. (A)如為股份共同持有人，股份共同持有人應由其中選出一代表以行使其股東權利，該代表親自出席或委託代理人出席所為之表決即應被接受且排除其他股份共同持有人之表決。
(B)本公司公開發行後，股東如係為他人持有股份時，股東得主張分別行使表決權。其行使表決權之資格條件、適用範圍、行使方式、作業程序及其他應遵行事項之辦法，應遵循適用之掛牌規則。
64. 當股東心神喪失，或經有管轄權之法院判決心神喪失時，得由其監護人或由該法院指定性質上為其監護人之其他人代為投票。該監護人或該其他人並得委任代理人投票。
65. (A) 股東對於股東會議討論之事項，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。不得行使表決權之股份數，不算入已出席股東之表決權數但仍應算入計算法定出席人數時之股數。上述股東並不得代理他股東行使其表決權。
(B) 董事或監察人以股份設定質權超過選任當時所持有之公司股份數額二分之一時，其超過之股份不得行使表決權，不算入已出席股東之表決權數。
66. (A)表決之方式得以書面或電子傳送之方式為之，如該表決權行使之方式已載於股東會召集通知內；惟若本公司股東會於非台灣地區召開時，本公司應於股東會通知內載明表決之方式得以書面或電子傳送之方式為之。
(B)於本公司股票在台灣證券交易所或證券櫃臺買賣中心交易時，本公司應採用電子方式為股東表決權行使管道之一。
67. 股東依據第 66 條而以書面或電子傳送之方式行使表決權者，應視為已指定股東會之主席為其代理人，依據書面或電子文件所載明之指示，代理該股東於股東會行使投票權。但就該次股東會之臨時動議及原議案內容之修正，視為棄權。
68. 股東以書面或電子方式行使表決權者，其意思表示應於股東會召開二日前送達本公司，於本公司收受二份以上之意思表示時，以最先之意思表示為準，後送達之意思表示中有明確表示撤銷前份意思表示者，不在此限。
69. 股東以書面或電子方式行使表決權後，得隨時撤銷此書面或電子方式行使之表決權，親自出席股東會。

70. (A) 關於股東會程序和表決，本章程未規定者，應依本公司「股東會議事規則」及適用之掛牌規則辦理。本公司股東會議事規範應由股東會依法律、適用之掛牌規則，制訂或修正之。

(B) 如股東會議之召集程序或其決議方法違反法律、適用之掛牌規則或本章程時，股東得自決議之日起三十日內以台灣台北地方法院為管轄權法院訴請判決，或向開曼群島之法院請求適當之救濟。於台灣台北地方法院所為之裁決得以於台灣地區之外執行及獲認可之情形下，該裁決對本公司應為最終且具拘束力之裁決。

委託書之徵求

71. (A) 在不違反第 66 條及第 67 條的情況下，股東得以本公司所提供之委託書指派代理人出席股東會，委託書需載明授權範圍。就每一股東會，每一股東僅得簽署一委託書指派一代理人，且應於股東會召開之五日前將書面之委託書送交予本公司。於本公司收受二份以上之書面委託書時，以先送達本公司之委託書為準，除非後送達之書面委託書載有明確撤銷前份書面委託之聲明。股東以委託書行使表決權後，得隨時撤銷此委託書行使之表決權，親自出席股東會。依據第 67 條之規定被視為已指定股東會之主席為其代理人之股東，有權明示指派另一代理人出席股東會。除有明確之意思表示撤銷該代理人之明示指派外，該代理人之明示指派應視為已撤銷股東依據第 67 條被視為已指定股東會之主席為代理人之指定，且於股東會中，本公司應只計算該以明示指派之代理人所代表之表決權數。

(B) 委託書送達後，股東欲親自出席股東會或欲以書面或電子方式行使表決權者，至遲應於股東會開會二日前，以書面向公司或股務代理機構為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。

72. 委託書由本公司印發之，並載明僅供特定會議使用。委託書之格式應至少包含下列資訊：(a)如何完成該委託書之說明，(b)依該委託書所表決之事項，及(c)與股東、委託書徵求/受任人及委託書徵求代理人(如有)相關之基本身分資訊。委託書格式應與相關股東會之開會書面或電子通知一併提供予股東，且該書面或電子通知與委託書資料應於同日發送予所有股東。

73. 委託書應由委任人或其書面授權代理人親手為之。若委任人為公司時，以公司印章、其授權之高階主管或其授權代理人親手為之。受任人無需具備股東之身分。

74. 除經台灣主管機關核可之信託事業或股務代理機構或依第 67 條被視為經指定之代理人外，於一受託人同時受二人以上股東委託時，其代理之表決權不得超過本公司表決權總數之百分之三，超過時其超過之表決權，不予計算。

75. 無論是否於章程內有所明載，於股份在興櫃市場、證券櫃檯買賣中心或台灣證券交易所交易期間，除依第 67 條被視為經指定之代理人外，所有對於本公司股份之委託書及/或徵求人徵求委託書之相關事項均係遵循台灣之「公開發行公司出席股東會使用委託書規則」及適用之掛牌規則之規定辦理。

會議中由代表人代理之法人

76. 法人為股東或董事者，得依其董事會或其他治理實體之決議，授權其認為適當之人於本公司任何會議、任何類別之股東會議、董事會或董事委員會擔任其代表人，且被授權之人應有權代理該法人行使該法人如為個人股東或董事一般可行使之相同職權。法人股東得隨時改派代表人。

董事

77. (A) 除非本公司於股東會另有決議，於本公司之股份在興櫃市場、或在證券櫃檯買賣中心或台灣證券交易所交易前，本公司之董事名額為五至十席，而每屆董事之實際席數則由股東會以普通決議之方式決定之。首屆董事應由全部或多數之本組織章程簽署者選出或指派。本公司之董事無須為本公司之股東。非本公司股東擔任董事者，有收受股東會召集通知、出席股東會或任何股份類別之股東會並發言之權利。
- (B) 於不違反法律之前提下，於股份在興櫃市場、或在證券櫃檯買賣中心或台灣證券交易所交易期間，董事之成員應包含相關法律、規則或相關之外國發行人所適用之掛牌規則所定之獨立董事。於證券櫃檯買賣中心掛牌交易時，本公司設置獨立董事人數不得少於三人，其中至少一人應在中華民國設有戶籍；於台灣證券交易所掛牌交易時，本公司設置獨立董事人數不得少於二人，其中至少一人應在中華民國設有戶籍。獨立董事之人數應不得少於董事人數之五分之一。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，不得與公司有直接或間接之利害關係。獨立董事應符合適用之掛牌規則所要求之資格條件，包括但不限於對於其專業資格之要求、持股與兼職限制、獨立性之認定及提名方式。政府、法人或其代表人當選本公司董事或監察人者，不得充任獨立董事；其已充任者，當然解任。
- (C) 獨立董事之人數不足章程最低之規定者，本公司應於最近一次股東會進行獨立董事之補選程序。獨立董事均解任時，本公司應自事實發生之日起六十日內，召開股東臨時會補選之。
78. (A) 股東會得選任任何自然人或法人為董事，惟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。
- (B) 本公司召開股東會選任董事，原當選人不符第 78(A)條之規定時，不符規定之董事中所得選票代表選舉權較低者，其當選失效。
- (C) 已充任董事違反第 78(A)條之規定者，按其違反之事實對應適用第 78(B)條之規定當然解任之。
- (D) 董事因故解任，致不足五人者，本公司應於最近一次股東會進行董事之補選程序。
- (E) 董事缺額達所定席次三分之一者，董事會應自事實發生之日起六十日內，召開股東臨時會補選之。

79. 於股東會選舉董事時，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。政府或法人為股東時，得由其代表人當選為董事，代表人有數人時，得分別當選，但不得同時當選或擔任監察人。
80. 本公司股份在興櫃市場、證券櫃檯買賣中心或台灣證券交易所掛牌交易時，本公司應採用候選人提名制度選舉董事。候選人提名制度之規則及程序應與董事會及普通決議所隨時通過之政策相符，該政策亦須符合開曼法令、本章程及適用之掛牌規則。獨立董事及其他非獨立董事之選任，本公司應以分別之候選人名單選舉之。
81. 除本章程另有規定外，董事之任期不得逾三年，任期屆滿之後得以連任之。倘若於任期屆滿後並未有效選出新任之董事，則原任董事之任期將延長至新任董事選出並承接其職務為止。股東會於公司董事任期未屆滿前，經決議改選全體董事者，如未決議董事於任期屆滿始為解任，視為提前解任。
82. 董事得隨時以股東會之重度決議解任之。如董事於任期內遭無正當理由解任，該董事得以向本公司請求任何及全部因該解職所造成之損害。
83. 董事長應由董事會以三分之二以上之當時在任董事出席，及出席董事過半數之同意選舉之。董事長之任期亦應由董事會以三分之二以上之當時在任董事出席，及出席董事過半數之同意定之。於每一董事會，董事長應擔任主席，並且對外代表本公司。如董事長未能出席董事會或不能行使其職權，應指定董事一人代理之；董事長未指定代理人者，由董事互推一人代理之。
84. 除法律及適用之掛牌規則另有規定外，董事會得隨時採用、制定、修改或撤銷本公司治理政策或計畫，該政策及計畫係用以制定本公司及董事會對各種公司治理議題之政策，而得由董事會隨時以決議訂定之。
85. 董事之資格不以持有本公司之股份為必要。

薪資報酬委員會

86. (A) 本公司應設置薪資報酬委員會以訂定並定期檢討本公司之董事、監察人及經理人薪資報酬政策，提請董事會決議之。本公司董事會應依據適用之掛牌規則訂定薪資報酬委員會之設置及行使職權辦法，其成員專業資格、所定職權之行使及相關事項應遵循適用之掛牌規則。
(B) 前項薪資報酬應包括董事、監察人及經理人之薪資、股票選擇權與其他具有實質獎勵之措施。
87. 每一董事應有權領取或預支因出席董事會、董事委員會、股東會、任何類別之股份或債券會議或與履行其董事義務相關而合理產生或可預期之交通、住宿及其他附帶費

用，其項目及數額，由薪資報酬委員會認定及決議之。經本公司要求，董事為本公司之所需而前往或旅居國外者，或經薪資報酬委員會認定其所履行之職務超過一般董事之職責者，該董事得領取根據第 86 條由董事會決議之額外酬勞。且該額外之酬勞應附加於或取代本章程之其他條款所定之一般酬勞。

董事代理人

88. 於無法親自出席會議或董事會議時，任何董事得委任其他董事代其出席並投票，受委任之董事應遵循委任董事之指示，惟以受一人之委託為限。委任之文書應由委任董事以書面為之，其格式應屬正常且一般可接受之格式，或其他董事會同意之格式。委任文書應留存於該次董事會議之主席處，如為首次使用該委任文書，應於董事會議召開前留存之。

董事及經理人職權及義務

89. (A)除法律、本章程、適用之掛牌規則與股東會通過之任何決議另有規定外，本公司之業務應由董事會管理，得由其支付本公司設立與註冊所發生之所有費用及行使本公司所有權力。股東會所通過之決議不得使董事於無該決議前之有效行為無效。
- (B)本公司之董事應忠實執行業務並盡善良管理人之注意義務，如有違反致本公司受有損害者，負損害賠償責任。該行為若係為自己或他人所為時，股東會得以決議，將該行為之所得視為本公司之所得並要求董事將其交還本公司。在遵守開曼群島法律之前提下，本公司之董事對於本公司業務之執行，如有違反法令致他人受有損害時，對他人應與本公司負連帶賠償之責。
- (C)本公司之經理人在執行職務範圍內，應負與本公司董事相同之損害賠償責任。
90. 董事會應指定執行長、公司秘書和由董事會決定之其他經理人（得為董事或其他人）擔任經理人，該等人員視為法律和本章程所稱之經理人，其任期及其薪酬（不論是以薪資或佣金或參與分紅之方式給付，或部份以其中一種方式而部份以其他方式給付）及其職權，均由董事會認為適當者訂定之。董事會指定出任上述職位之任何人，亦得由董事會予以免職。董事會亦得依類似條件指定一名或多名董事出任執行董事，但任何該項任用應於任何執行董事因任何原因不再是董事時，或若本公司以普通決議方式將其解職時，一併終止。
91. 董事會得指定一名秘書（及必要時一名或若干名助理秘書），其任期、薪酬與條件及其職權，均由董事會認為適當者訂之。董事會任用之上述任何秘書或助理秘書，亦得由董事會予以免職。除經董事會明確之授權者外，秘書或助理秘書應不得以行使任何法律或相關法規所賦予其之職能或權力。公司秘書應出席所有股東會，製作正確的會議紀錄，並編為簿冊。公司秘書應依法律、適用的掛牌規則、本章程規定或董事會之指示執行其他職務。

92. 董事會得將其任何權力委由委員會行使，其組織成員由董事會認為適當者訂之；前述之任何委員會，在行使受委任之權力時，應遵守董事會得制訂之委員會有關之任何規章。
93. 董事會得隨時及在任何時候，以授權書（不論是蓋章或簽名）或其他方式委派任何公司行號或任何人或團體（不論是由董事直接或間接提名）為本公司之代理人，其目的、權力、權限與裁量權（不得超過董事依據本章程獲得授予或得行使之權限）任期與條件，均由董事會認為適當者訂之。任何該授權書或其他委任均得包含董事會認為適當之條款，以保護與任何該代理人接洽之人及給予便宜行事之方便，並得授權任何該代理人得將其獲得授予之所有或任何權力、權限與裁量權，再委由他人行使。
94. (A) 董事會得於本公司董事及監察人任期內就其執行業務範圍依法應負之賠償責任為其購買責任保險，以降低並分散董事及監察人因錯誤或疏失行為而造成本公司及股東重大損害之風險。
- (B) 董事會得以其認為適當之方式隨時規定本公司業務之管理，且以下三條之規定不得限制本條賦予之概括權力。
95. 董事會得隨時及在任何時候，設立任何委員會、地區理事會或代理機構，以管理本公司任何業務，並得指定任何人為該委員會或地區理事會之成員且得任用本公司之任何經理或代理人，並訂定任何該人士之酬勞。
96. 董事會得隨時將董事當時被授與之任何權力、權限與裁量權，再委由任何委員會、地區理事會、經理或代理人行使，並得授權任何該地區理事會當時在任之成員或其中任何人遞補其任何缺額及於即使有該缺額時採取行動。而任何該任用或委任之任期與條件均由董事會認為適當者訂之，且董事會得在任何時候將上述任用之任何人免職並得撤銷或變更任何該委任，但依善意而為交易且未受通知有任何該撤銷或變更之人，不受影響。
97. 上述之任何授權得經董事會授權後，將其於當時獲得授予之所有或任何權力、權限與裁量權，再委由他人行使。

董事會之借款權

98. 董事會得行使本公司借款權及在借款時抵押公司事業與財產、發行公司債、於特定時間間隔支付特定數額之優先股與其他證券，或以其擔保本公司或任何第三者之任何債務、負債或義務。但應遵守本公司章程其他規定、本公司「取得或處分資產處理程序」、「資金貸與背書保證作業程序」及其他相關內規。

印章

99. 除經董事會之授權外，不得在任何文件用印；但該授權得在用印事前或事後提供，且若是事後提供，得以一般之形式確認複數之用印。用印時須有一名董事或一名秘書（或一名助理秘書）或董事會專案指定之任何一人或多人在場，且前述之每一人均應於在其到場時用印之該文件上簽名。
100. 本公司得在董事會指定之國家或地點保存一份複製印章，但未經董事會之決議授權，不得於任何文件上使用該複製印章；但該授權得在使用該複製印章事前或事後提供，且若是事後提供，得以一般形式確認該複製印章之複數用印。使用該複製印章時須有董事會專案指定之任何一人或多人在場且前述之每一人均應於在其到場時使用該複製印章之該文件上簽名。依前述方式使用該複製印章及簽名，其意義與效力等同已在一名董事或一名秘書（或一名助理秘書）或董事會專案指定之任何一人或多人在場時使用印章。
101. 但即使有上述規定，於取得董事長之事前授權後，一名秘書或任何助理秘書有權在為對於任何文件中所載事項進行認證之目的，而在該文件上使用印章或複製印章，但該文件不得創設拘束本公司之任何義務。

董事之退職及解任

102. 有以下(a)至(g)之情形者，不得擔任董事；另有以下各項情形時，應即喪失董事職務：
- (a) 曾犯重罪，經有罪判決確定，服刑期滿尚未逾五年者；
 - (b) 曾犯詐欺、背信或侵占罪，經受有期徒刑一年以上宣告，服刑期滿尚未逾二年者；
 - (c) 曾盜用公司款項或服公務虧空公款，經判決確定，服刑期滿尚未逾二年者；
 - (d) 受破產宣告尚未復權者或與其債權人為任何債務清償安排或和解；
 - (e) 因不合法使用信用票據而經拒絕往來尚未期滿者；
 - (f) 無行為能力、限制行為能力或死亡者；
 - (g) 依本章程被免職；
 - (h) 以書面通知本公司辭任；或
 - (i) 於任期中轉讓所持有之公司股份，其數額超過被選舉為董事之股東會股票停止過戶期間前所持有者之二分之一時。
- 102A 董事於下列期間轉讓所持有之公司股份，其數額超過被選舉為董事之股東會股票停止過戶期間前所持有者之二分之一時，其當選失其效力。
- (a) 於股東會當選後就任前；或
 - (b) 於該股東會股票停止過戶期間。
103. 以遵循法律以及開曼群島之其他法規為前提，若董事在履行其職務期間，其行為導致本公司蒙受重大損害或嚴重違反相關法令或本章程，但未經公司依據重度決議予以解任者，則持有已發行股份總數百分之三以上股份之任何股東有權在該次股東會後三十日內，以台灣台北地方法院為管轄權法院訴請判決解任，或向開曼群島之法院訴請解任該董事。

董事會之會議程序

104. 董事會的召集，應七日前給予董事及監察人書面通知。通知期間之計算，應排除給予通知當日及會議召開日，通知應載明會議地點、日期、時間及召集事由。但有緊急情事時，得隨時召集之，另該通知期間之要求得以由董事決議縮短或解除之。若本公司取得個別收受者之事前同意，董事會之通知得以電子通訊方式為之。董事會得於其認為適合時，召集會議（在開曼群島境內或境外）以處理業務、延會、及規範其會議與程序等事宜，惟董事會應依適用之掛牌規則所規定之期間或頻率召開。任何一名董事均得，及於一名董事要求時，應即於任何時候召開董事會會議。關於董事會之程序，本章程未規定者，應依本公司「董事會議事規範」辦理。
105. 董事得透過視訊設備參與董事會，使所有參加會議者可以同時並即時討論，以此方式參加開會者視為親自出席會議。
106. 董事會議決事項所需之法定出席人數為過半數之董事。在任何會議中由代理人或代理董事代表之董事，在計算法定出席人數時，應視同親自出席。除第 107 條之規定外，任何會議提案之決定均以該次會議出席董事投票過半數決為之。票數相同時，主席不得投第二或決定票。
107. 下列事項之決議需由全體董事三分之二出席之董事會會議，以出席董事過半數之同意行之：
- (a) 締結、變更或終止關於出租全部營業，委託經營或與他人經常共同經營之契約；
 - (b) 出售或讓與全部或主要部分之營業或財產；
 - (c) 受讓他人全部營業或財產，對本公司營運有重大影響者；
 - (d) 依據本章程選舉董事長；
 - (e) 公司債券之發行。普通公司債之私募，得於該董事會決議之日起一年內分次辦理；
 - (f) 依據本章程第 10 條規定，發行特別股；
 - (g) 依據本章程第 11.(A)規定，發行新股；
 - (h) 依據本章程第 17 條規定，通過員工獎勵方案；及
 - (i) 依據本章程第 33 條規定，買回本公司股票。
108. (A)董事對於會議之事項，有自身利害關係時，該董事應於當次董事會說明其自身利害關係之重要內容。
- (B)董事對於會議之事項，有自身利害關係致有害於公司利益之虞時，該董事不得於董事會表決該利害關係事項，亦不得代理他董事行使其該利害關係事項之表決權。因上述規定而不能表決或行使任何表決權之董事，不計入已出席董事之表決權數（但仍應計入該次會議之法定人數）。
109. 董事為其本身或代他人為本公司業務範圍內之任何行為，應向股東會報告該行為之主要內容並須獲得重度決議核准。若未取得該核准，則涉有利益之董事應在該行為之後一年內，依據股東會普通決議之要求，將其因任何該行為獲得之任何利潤歸還本公司。

110. (A) 於保留彌補累積虧損(如有)數額後，本公司應依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，自年度稅前淨利提撥不高於百分之一之數額，以現金分派予董事及監察人，該決議並應報告股東會。
- (B) 除適用之掛牌規則另有規定外，董事得兼任本公司任何其他有報酬之職務(但不得兼任監察人)，其報酬及酬勞等薪酬相關事項由薪資報酬委員會認定及決議之。董事不因其所在職位或兼任本公司任何其他有報酬之職務，而喪失得與本公司簽訂契約之資格，且簽訂該契約或因此涉有利益關係之任何董事也不因該董事持有該職位或因該職位所建立之受託關係，而必須將其因任何該契約或安排獲得之任何利潤歸還本公司。
111. 除本章程另有規定外，任何董事均得以其本身或其事務所，為本公司之專業代理人。董事或其事務所有權就其提供之專業服務，比照非董事之身份，獲得酬勞之給付；但本條之規定並未授權董事或其事務所得擔任本公司之監察人。
112. 除經主管機關核准者外，下列提議之本公司交易事項應提董事會決議通過，董事會決議之表決應以投票方式為之，不採行書面決議方式；獨立董事如有反對意見或保留意見，應於董事會議事錄載明：
- (a) 訂定或修正內部控制制度；
 - (b) 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；
 - (c) 涉及董事或監察人自身利害關係之事項；
 - (d) 重大之資產或衍生性商品交易；
 - (e) 重大之資金貸與、背書或提供保證；
 - (f) 募集、發行或私募具有股權性質之有價證券；
 - (g) 簽證會計師之委任、解任或報酬；
 - (h) 財務、會計或內部稽核主管之任免；及
 - (i) 其他經主管機關規定之重大事項。
113. 當董事會會議主席簽署該次會議之會議記錄，則該次會議應被視為依規定舉行之會議；即使全體董事並未實際集會或其程序中可能有技術上的瑕疵。董事會應將所有會議紀錄彙集成冊或裝入專用的活頁檔案夾，以記錄下列事項：
- (a) 董事會任用之所有經理人；
 - (b) 董事會及其任何委員會之每次會議出席董事名單；及
 - (c) 本公司與董事會及其任何委員會之所有會議之所有決議與程序，包含獨立董事的反對事項及意見，以及監察人的報告及意見。
114. 在任之董事，即使其組織有任何出缺，仍可做成決議，但若其人數已減少至不足本章程所訂或依據本章程訂定之董事會所需法定人數，則在任之董事得決議召開一次公司股東會，但不得決議其他事項。

115. 董事會指定之委員會得為其會議選舉一名主席，但董事會為該委員會制訂之任何規章別有規定者，從其規定。若未選出主席，或會議時主席未於預定之會議召開時間十五分鐘內出席，則出席會議之委員會委員得自出席委員中推選一人為會議主席。
116. 董事會指定之委員會得於其認為適當時開會與休會。任何會議中之提案應以出席委員過半數之決議行之，但董事會為該委員會制訂之任何規章別有規定者，從其規定。
117. 董事或其委員會之任何會議所為之決議或任何人以董事身份所為之任何行為，即使該董事或做為上述身份之人嗣後被發現其任用程序有瑕疵，或其全部或其中有任何人喪失資格，仍屬有效，視同各該人士均循正當程序任用並均俱備董事資格。

股利

118. 依據法律及本章程之規定，股東會得宣布以任何貨幣分派股息或紅利於股東，但不得超過董事會所建議之金額。本公司股票在興櫃市場、或在證券櫃檯買賣中心或台灣證券交易所交易期間，股息或紅利之分派應以新台幣為之。
- 119.
- (A) 公司非彌補累積虧損及依本章程第 120(A)條規定提出法定盈餘公積後，不得分派股息及紅利。
 - (B) 除章程第 125(A)條規定之情形外，公司無累積可分配盈餘 (如第 119 條(C)之定義) 時，不得分派股息及紅利。
 - (C) 公司於會計年度終了時如有盈餘，應先提繳稅款，彌補以往虧損，次提公積 (包括法定盈餘公積及特別盈餘公積，如適用)，若有剩餘(以下稱「當年度可分配盈餘」)，加計前期未分配之保留盈餘後(以下稱「累積可分配盈餘」)，扣除經董事會保留為未分配盈餘之數額後，其餘累積可分配盈餘，除依本章程第 122 條另有規定外，得由股東常會普通決議，依股東持股比例分派予股東。當年度決議分配之股利總額(若有)(以下稱「本年度分配盈餘」)不得低於當年度可分配盈餘總額之百分之十。
 - (D) 本公司處於成長階段，基於資本支出、業務擴充需要及健全財務規劃以求永續發展，本公司股利政策將依本公司未來資金支出預算及資金需求情形，以股票股利及現金股利之方式分配予本公司股東。現金股利之發放總額不得低於發放予股東股利總額之百分之十，最高以百分之百為上限。

120.

- (A) 公司於完納一切稅捐後，分派盈餘時，應先提出百分之十為法定盈餘公積。但法定盈餘公積，已達資本總額時，不在此限。
- (B) 除前項法定盈餘公積外，公司得以股東會普通決議、法律或適用之掛牌規則，另外提撥特別盈餘公積。
- (C) 董事會應設立股份溢價帳戶，且撥入相當於超過票面金額發行股票所得之溢價金額或價值之款項。當股份贖回或買回時，若該股份面額與贖回或買回價格之間有差額

時，該差額應即借記股本溢價帳目；但董事會得自行斟酌，以公司盈餘或資本(如法律允許)，支付該金額。

(D)除本章程或開曼法令另有規定外，法定盈餘公積及資本公積除填補公司虧損外不得使用之。公司除於盈餘公積填補資本虧損仍不足外，不得以資本公積補充之。

121. 分派股息、紅利或其他利益之決議中，應明定應給付或分配予股東之基準日。
122. 公司得以重慶決議將本年度分配盈餘之全部或一部，以發行新股方式為之；不滿一股之金額，以現金分派之。
123. 所有應以現金支付之股息紅利、利息或其他款項，公司得以電匯（經股東同意，匯至股東所提供、以其名義設立之中華民國銀行帳戶為限）或以支票或憑單郵寄至股東的登記地址；如係數人共有之股份，寄至在股東名簿上登記為首之股東的登記地址，或股東或共同持有股東以書面通知之地址。每張支票或憑單除非持有人或共同持有人另為指示，應以股東為受款人，如係數人共有之股份，以在股東名簿上登記為首之股東為受款人。電匯或支票或憑單寄送之風險由股東負擔之。如股份登記為數人共同持有，其中任何一人得就該股份之任何股息、紅利、其他應給付款項或分配之資產出具有效之收據。
124. 任何股息紅利於宣佈分派後六年仍未領取者應沒入並返還予公司。就股份所未領取之股息或其他應付之金額，公司不會成為該等款項之受託人。
- 125.
- (A) 公司無虧損者並符合法律之規定，得以重慶決議按股東原有持股比例(a)將法定盈餘公積及下列之資本公積-股份溢價帳戶、受領贈與之所得-之全部或一部撥充資本，配發新股；(b) 將法定盈餘公積及資本公積-股份溢價帳戶配發現金與原股東。以法定盈餘公積配發新股或現金者，以該項公積超過實收資本額百分之二十五之部份為限。
- (B) 本章程第 13 條之規定，於本公司以公積核發新股予原有股東時，不適用之。

帳目、查核及年度申報

126. 本公司業務有關之帳簿應以董事會隨時決定之方式備置。
127. 帳簿應備置於本公司辦公室或董事會認為適當之其他地點，並應開放供董事查閱。
128. 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，提出於股東常會請求承認，經股東常會承認後，董事會應將財務報表及盈餘分派或虧損撥補之決議，分發各股東。前述財務報表及盈餘分派或虧損撥補決議之分發得以公告方式為之。

129. 董事會依前條所造具之各項表冊與監察人之報告書，應於股東常會開會十日前，備置於本公司或股務代理機構，股東得隨時查閱，並得偕同其所委託之律師或會計師查閱。
130. 除了上述之第 129 條與第 133 條外，董事會應隨時決定本公司任何帳目與簿冊是否應開放給非董事之股東檢查及其開放程度、時間、地點與條件或規則。除法律允許或董事會或以普通決議授權外，股東（若非董事）無權檢查本公司任何帳目或簿冊或文件。
131. 本公司業務有關之帳目，其查核方式及所查核之會計年度，由董事會隨時或依適用之掛牌規則之要求決定之。
132. 董事會應每年編造或委由他人編造一份年度申報書，提供法律要求之資料並將其複本一份提交開曼群島公司註冊處。
133. 董事會應於辦公室及其在臺灣之股務代理機構備置本公司章程、每次股東會議之會議紀錄與財務報表、股東名簿及本公司發行之公司債券存根。本公司之任何股東得檢具利害關係證明文件，指定範圍，隨時請求查閱或抄錄。
134. 任何股東均無權要求查閱與本公司交易細節有關之任何資訊，該資訊本質上屬本公司營業秘密或機密製程且攸關本公司業務之運作而董事會認為公開將不符合本公司股東利益之任何資訊，但本章程中提供之權利不受影響。
135. 董事會有權向任何主管機關或司法機關提供或揭露其持有、保管或控制，而與本公司或其業務或其任何股東有關之任何資訊，包括但不限於股東名簿及股權移轉登記簿所含之資訊。

監察人

136. (A)除本公司於股東會另為決議者外，本公司監察人由股東會選任自然人為之。政府或法人為股東時，得由其代表人當選為監察人，代表人有數人時，得分別當選，但不得同時當選或擔任董事。於股東會選舉監察人時，每一股份有與應選出監察人人數相同之選舉權，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，當選為監察人。
 - (B)監察人任期不得逾三年，但得連選連任。倘若於任期屆滿後並未有效選出新任之監察人，則原任監察人之任期將延長至新任監察人選出並承接其職務為止。
 - (C)於本公司之股份在臺灣證券交易所或證券櫃檯買賣中心掛牌交易前，監察人之人數不得低於三人，其中至少須有一人在臺灣有住所。監察人之人數及資格應專由股東會依據相關之法律、規定、命令或適用之掛牌規則以普通決議之方式決議之。監察人間或監察人與董事間，應至少一席以上，不具有配偶或二親等以內之親屬之關係。
 - (D)本公司股份在興櫃市場、證券櫃檯買賣中心或台灣證券交易所掛牌交易時，本公司應採用候選人提名制度選舉監察人。候選人提名制度之規則及程序應與董事會及普通決議所隨時通過之政策相符，該政策亦須符合開曼法令、本章程及適用之掛牌規則

137. 本公司之每位監察人均有權在任何時間，查閱本公司之簿冊與帳目以及傳票，並有權向本公司董事與經理人索取監察人執行職務所需之資訊與說明。
138. 監察人對於董事會編造提出股東會之各種表冊，應予查核，並報告意見於股東會。監察人辦理前項事務，得委託會計師審核之。監察人應依董事會要求，在其受任用後之次一年度股東會及在其任內經董事會或任何股東會要求時，就其任內之本公司帳目提出報告。
139. 監察人不得兼任本公司董事、經理人或其他職員。
140. 監察人應監督本公司業務之執行，並得隨時調查本公司業務及財務狀況，查核簿冊文件，並得請求董事會或經理人提出報告。監察人辦理本項事務，得代表本公司委託律師、會計師審核之。
141. 董事發現本公司有受重大損害之虞時，應立即向監察人報告。
142. 監察人得列席董事會陳述意見，該意見應載於董事會之議事紀錄。董事會或董事執行業務有違反法令、適用之掛牌規則、章程或年度及臨時股東會決議之行為者，監察人應即通知董事會或董事停止其行為。
- 143.
- (A) 以遵循法律以及開曼群島之其他法規為前提，繼續一年以上持有本公司已發行股份百分之三以上之股東，得以書面請求監察人為公司對董事提起訴訟，並得以台灣台北地方法院為第一審管轄法院。
- (B) 股東提出請求後三十日內，監察人不提起訴訟時，股東得以公司名義為公司提起訴訟，並得以台灣台北地方法院為第一審管轄法院。
144. 監察人各得單獨行使監察權。
145. 董事為自己或他人與本公司為買賣、借貸或其他法律行為時，由監察人為本公司之代表。
146. 除法律及適用之掛牌規則另有規定外，監察人應負與董事相同之忠實執行業務義務及善良管理人之注意義務，且在執行職務範圍內，應負與公司董事相同之損害賠償責任。
147. 監察人全體均解任時，董事會應於六十日內召開股東臨時會選任之。
148. 於適用之情形下，本章程第 79、第 80、第 81、第 82、第 86 及第 102 條亦同時適用於監察人。

公開收購

149. 董事會應在本公司或其依據適用之掛牌規則指定之訴訟或非訟代理人收到股權收購申請書及相關文件後七日內，對建議股東接受或反對該股權收購做成決議，並公告下列事項：
- (a) 董事、監察人及持有已發行股份超過百分之十之股東以自己或他人名義所持有之股份種類與數額。
 - (b) 就本次公開收購向股東提出之建議，並於該建議中，註明對該公開收購提議投棄權票或反對票之董事姓名及其理由。
 - (c) 本公司之財務狀況在最近期財務報告提出後是否有任何重大變化及其變化內容。
 - (d) 董事、監察人及持股超過已發行股份百分之十之股東以自己或他人名義所持有之公開收購人或其關係企業之股份種類、數量與金額。

通知

150. 除本章程另有規定外，任何通知或文件均得由本公司或有權寄發通知給任何股東之人，以親自送達方式或以傳真或以貼足郵資郵寄或預付運費交由已獲承認之快遞公司遞送之方式，按股東名簿所載地址送達該股東，或在所有適用之法令允許之範圍內，以電子傳輸方式傳至該股東已以書面確認為該通知送達所用之任何電郵號碼或地址。若是股份之共同持有人，則所有通知均應寄至共同持有人之中其姓名在股東名簿上被登記為該共有股份之代表人者，而以此方式寄出之通知即視為已寄予所有共同持有人之有充分效力之通知。
151. 親自或委託代理人出席本公司任何會議之任何股東，應被視為已收到該會議之適當通知並得於必要時，做為該會議召開目的之通知。
152. 任何通知或其他文件，其送達時間之認定如下：
- (a) 若用郵寄或快遞，則以交付郵寄或快遞後五日為送達；
 - (b) 若用傳真，則以傳真機印出一份報告，確認已完全傳送至收件人傳真號碼時為送達；
 - (c) 若由已獲承認之快遞公司快遞，則以交付快遞公司後四十八小時為送達；或
 - (d) 若用電郵，則以電郵傳送當時為送達。
若用郵寄或快遞，證明已在裝有該通知或文件之信封書寫正確地址投郵或交付快遞公司，即為送達之充分證明。
153. 已依據本章程條款郵寄至或留置於股東登記地址之任何通知或文件，即使該股東當時已死亡或破產，不論本公司是否已收到其死亡或破產之通知，關於該股東以單獨或共同持有人登記於其名下之任何股份，均視為已送達；除非通知或文件送達當時，其名字已由股東名簿除名，不再是該股份之持有人。而該送達即為該通知或文件已送達予對該股份享有利益之所有之人（不論係共同享有利益或透過該人主張或因該人而得主張利益）之充分證據。
154. 本公司每次股東會之通知應寄給：

- (a) 持有附應受通知權利之股份並已向本公司提供其受通知地址之所有股東；及
(b) 因有權受會議通知之股東死亡或破產而於股份中享有權利之每一個人。
任何其他人則無受股東會通知之權利。

補償

155. 本公司之每位當時在任之董事（於本條中，還包括依據本章程指定之任何代理董事）與其他經理人（各稱為「受償人」）因執行本公司業務或事務（包括因判斷錯誤所致）或因行使或履行職權、授權或裁量權而發生或蒙受之所有訴訟、成本、費用、開銷、損失、損害或責任，除因該受償人本身之不誠實、惡意違約或詐欺行為所致外，概由本公司資產與資金予以補償及給予免責保障，包括（但不因此限制上述之概括規定）該受償人在開曼群島或其他地區之任何法院，為本公司或其業務有關之民事訴訟辯護（不論是否勝訴）所發生之任何成本、費用、損失或責任。
156. 除非是因該受償人本身之不誠實、惡意違約或詐欺行為所致，否則受償人不須向本公司負責。

會計年度

157. 除非董事會另有其他規定，否則本公司之會計年度應於每年的十二月三十一日結束，於每年的一月一日開始。

解散清算

158. 若本公司解散及可供分配予股東之資產不足以償付全部股份資本，則該資產之分配方式，應盡可能使股東按其持股比例負擔虧損。若解散時可供分配股東之資產大於足夠償付解散開始時之全部股份資本，則剩餘部分應按解散開始時股東持股比例分配給各股東。本條規定不影響依特別條款與條件發行之股份持有人權利。
159. 若本公司解散清算，則清算人得經特別決議之授權以及法律要求之任何其他授權並依據適用之掛牌規則，以實物將本公司全部或任何部份資產分配給股東（不論其為相同或是不同之財產），並得因此為擬依上述規定分配之任何財產，訂定其認為公平之價值及決定股東之間或不同類別股東之間的分配方式。清算人得以同一授權，為股東之利益，將該全部或任何部份之資產交付清算人以同一授權認為適當之信託，但不得強制股東接受附帶有任何債務之任何資產。
160. (刪除)

章程修訂

161. 本公司得隨時以特別決議之方式變更或修訂章程之全部或部份條文，但法律與章程另有規定者，從其規定。

持續營業之註冊

162. 本公司得以特別決議，以持續經營型態在開曼群島以外之國家地區或當時其立案、註冊或存續所在地之其他國家地區註冊。為落實依據本條通過之決議，董事會得委託他人向公司註冊處申請撤銷本公司在開曼群島或當時立案、註冊或存續所在地之該其他國家地區之註冊及辦理其認為本公司以持續經營型態移轉所需之後續手續。

訴訟及非訟代理人

163. 本公司應在中華民國境內指定其依適用之掛牌規則之訴訟及非訴訟代理人，並以之為適用之掛牌規則在中華民國境內之負責人。此代理人應在中華民國境內有住所或居所。

【附錄三】

KINGCAN HOLDINGS LIMITED

股東會議事規則

第一條：依據：

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，爰依台灣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，應依本規則之規定。

第三條：股東會召集及開會通知：

本公司股東會除法令另有規定外，由董事會召集之。

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、監察人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。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於公司及其股務代理機構，且應於股東會現場發放。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、監察人、變更章程、公司解散、合併、分割或台灣公司法第一百八十五第一項各款、台灣證券交易法第二十六條之一、第四十三條之六之事項應在召集事由中列舉，不得以臨時動議提出。

持有已發行股份總數百分之一以上股份之股東，得以書面向本公司提出股東常會議案，經董事會審核後正式列入討論議案。但以一項為限，提案超過一項者，均不列入議案。另股東所提議案有台灣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。

本公司應於股東常會召開前之停止股票過戶日前公告受理股東之提案、受理處所及受理期間；其受理期間不得少於十日。

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

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

第四條：委託出席股東會及授權：

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。

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。惟本公司股份已在興櫃市場或證券櫃檯買賣中心或台灣證券交易所交易時，所有股東會應在台灣召開。若董事會決議將在台灣以外地區召開股東會，本公司應於董事會做出該決議後二日內向證券櫃檯買賣中心或台灣證券交易所申請核准。會議開始時間不得早於上午九時或晚於下午三時，召開之地點及時間，應充分考量獨立董事之意見。

第六條：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報到處地點，及其他應注意事項。
股東本人或股東所委託之代理人(以下稱股東)應憑出席證、出席簽到卡或其他出席證件出席股東會；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。
本公司應設簽名簿供出席股東簽到，或由出席股東繳交簽到卡以代簽到。
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、監察人者，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。

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。
前項主席係由董事代理者，以瞭解公司財務業務狀況之董事擔任之。
董事會所召集之股東會，宜有董事會過半數之董事參與出席。
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：

本公司應將股東會之開會過程全程錄音或錄影，並至少保存一年。但經股東依台灣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。

第九條：股東會出席股數之計算與開會：

股東會之出席，應以股份為計算基準。出席股數依簽名簿或繳交之簽到卡加計以書面或電子方式行使表決權之股數計算之。已屆開會時間，主席應即宣布開會，惟未有代表已發行股份總數過半數之股東出席時，主席得宣布延後開會，其延後次數以二次為限，延後時間合計不得超過一小時。

第十條：議案討論：

股東會如由董事會召集者，其議程由董事會訂定之，會議應依排定之議程進行，非經股東會決議不得變更之。

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。

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。

第十二條：表決股數之計算、迴避制度：

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。除信託事業或經台灣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：議案表決：

股東每股有一表決權；但受限制或台灣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，得採行以書面或電子方式行使其表決權（依台灣公司法第一百七十七條之一第一項但書應採行電子投票之公司：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，除台灣公司法、本公司章程及相關法令另有規定外，以出席股東表決權過半數之同意通過之。表決時，應逐案由主席或其指定人員宣佈出席股東之表決權總數後，由股東逐案進行投票表決，並於股東會召開後當日，將股東同意、反對及棄權之結果輸入公開資訊觀測站。

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，並作成紀錄。

股東委託出席之辦法除台灣公司法另有規定外，悉依台灣主管機關頒布之「公開發行股票公司出席股東會使用委託書規則」辦理之。

第十四條：選舉事項：

股東會有選舉董事、監察人時，應依本公司所訂「董事及監察人選舉辦法」辦理，並應當場宣布選舉結果。

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。但經股東依台灣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：會議紀錄及簽署事項：

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。

前項議事錄之分發，本公司得以輸入台灣證券交易所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、議事經過之要領及其結果記載之，在本公司存續期間，應永久保存。

前項決議方法，惟股東對議案有異議時，應載明採票決方式及通過表決權數與權數比例。

第十六條：對外公告：

徵求人徵得之股數及受託代理人代理之股數，本公司應於股東會開會當日，依規定格式編造之統計表，於股東會場內為明確之揭示。

股東會決議事項，如有屬法令規定、臺灣證券交易所股份有限公司（財團法人中華民國證券櫃檯買賣中心）規定之重大訊息者，本公司應於規定時間內，將內容傳輸至台灣證券交易所公開資訊觀測站。

第十七條：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」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。股東會之主席得以普通決議之方式，或於股東會要求時應以普通決議之方式，隨時隨地暫停會議，並視情形宣布續行開會之時間。除了暫停發生之會議中未完成之事務外，不得於任何暫停之會議中處理事務。

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。

股東會得依台灣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：效力

本議事規範為本公司章程之附則，本議事規範未規定者將依本公司章程之規定為主。於本議事規範之規定與本公司章程之規定相牴觸時，則以本公司章程之規定為準。本議事規範如與相關法令相牴觸時，該牴觸之部分失效，該部分並悉依有關法令辦理。

第二十條：本規則經股東會通過後施行，修正時亦同。

【附錄四】

KINGCAN HOLDINGS LIMITED

董事及監察人選舉辦法

- 第一條：為公平、公正、公開選任董事、監察人，爰依台灣「上市上櫃公司治理實務守則」第二十一條及第四十一條規定訂定本程序。
- 第二條：本公司董事及監察人之選任，除台灣及開曼群島之法令或本公司章程另有規定者外，應依本程序辦理。
- 第三條：本公司董事之選任，應考量董事會之整體配置。董事會成員應普遍具備執行職務所必須之知識技能及素養，其整體應具備之能力如下：
- 一、營運判斷能力。
 - 二、會計及財務分析能力。
 - 三、經營管理能力。
 - 四、危機處理能力。
 - 五、產業知識。
 - 六、國際市場觀。
 - 七、領導能力。
 - 八、決策能力。
- 董事間應有超過半數之席次，不得具有配偶或二親等以內之親屬關係。
- 第四條：本公司監察人應具備下列之條件：
- 一、誠信踏實。
 - 二、公正判斷。
 - 三、專業知識。
 - 四、豐富之經驗。
 - 五、閱讀財務報表之能力。
- 本公司監察人除需具備前項之要件外，全體監察人中應至少一人須為會計或財務專業人士。
- 第五條：依據本公司章程之規定，於本公司因股份在證券櫃檯買賣中心或台灣證券交易所交易期間，本公司應設置獨立董事。本公司獨立董事之資格，應符合台灣「公開發行公司獨立董事設置即應遵循事項辦法」第二條、第三條以及第四條之規定。
- 第六條：本公司董事及監察人之選舉採用記名累積選舉法，每一股份有與應選出董事或監察人人數相同之選舉權，得集中選舉一人，或分開選舉數人。董事(含獨立董事)及監察人之選舉採候選人提名制度，候選人應依照公司法第一九二條之一及第二一六條之一所規定候選人提名制度程序為之。

第七條：董事會應製備選舉票，並加填其權數，分發出席股東會之股東，選舉人之記名，得以在選舉票上所印出席證號碼代之。

第八條：本公司董事及監察人依公司章程所定之名額，分別計算獨立董事、非獨立董事之選舉權，由所得選舉票代表選舉權數較多者依次當選，如有二人以上得權數相同而超過規定名額時，由得權數相同者抽籤決定，未出席者由主席代為抽籤。

第九條：選舉開始前，應由主席指定具有股東身分之監票員、計票員各若干人，執行各項有關職務。投票箱由董事會製備之，於投票前由監票員當眾開驗。

第十條：被選舉人如為股東身分者，選舉人須在選舉票被選舉人欄填明被選舉人戶名及股東戶號；如非股東身分者，應填明被選舉人姓名及身分證明文件編號。惟政府或法人股東為被選舉人時，選舉票之被選舉人戶名欄應填列該政府或法人名稱，亦得填列該政府或法人名稱及其代表人姓名；代表人有數人時，應分別加填代表人姓名。

第十一條：選舉票有下列情事之一者無效：

- 一、不用董事會製備之選票者。
- 二、以空白之選票投入投票箱者。
- 三、字跡模糊無法辨認或經塗改者。
- 四、所填被選舉人如為股東身分者，其戶名、股東戶號與股東名簿不符者；所填被選舉人如非股東身分者，其姓名、身分證明文件編號經核對不符者。
- 五、除填被選舉人之戶名（姓名）或股東戶號（身分證明文件編號）及分配選舉權數外，夾寫其他文字者。
- 六、所填被選舉人之姓名與其他股東相同而未填股東戶號或身分證明文件編號可資識別者。

第十二條：投票完畢後當場開票，開票結果由主席或其指定之人當場宣布董事及監察人當選名單。

第十三條：當選之董事及監察人由本公司董事會發給當選通知書。

第十四條：本程序由股東會通過後施行，修正時亦同。

第十五條：本選舉辦法為本公司章程之附則，本選舉辦法未規定者將依本公司章程之規定為主。於本選舉辦法之規定與本公司章程之規定相抵觸時，則以本公司章程之規定為準。本選舉辦法如與相關法令相抵觸時，儘該抵觸之部分失效，該部分並悉依有關法令辦理。

【附錄五】**KINGCAN HOLDINGS LIMITED****董事、監察人持股情形**

本公司實收資本額為新台幣1,753,981,850元，已發行股數175,398,185股。

至本次股東會停止過戶日股東名簿記載之個別及全體董事、監察人持有股數狀況如下表所列：

職 稱	姓 名	持有股數	備 註
董 事 長	李 榮 福	3,631,565	
董 事	莊 素 貞	2,910,086	
董 事	李 毓 嵐	2,155,351	
董 事	陳 盈 宏	212,469	
獨立董事	陳 錫 蒼	0	
獨立董事	葉 公 藝	0	
獨立董事	周 賢 彰	0	
全體董事持有股數合計		8,909,471	

職 稱	姓 名	持有股數	備 註
監 察 人	林 明 壽	0	
監 察 人	梁 麗 紅	0	
監 察 人	莊 庭 禎	143,810	
全體監察人持有股數合計		143,810	

【附錄六】

KINGCAN HOLDINGS LIMITED

本次無償配股對公司營業績效、每股盈餘及股東投資報酬率之影響

單位：新台幣仟元

項目	年度	107年度 (預估)
期初實收資本額		1,753,982
本年度配股配息情形(註1)	每股現金股利(元)	0.35
	盈餘轉增資每股配股數	-
	資本公積轉增資每股配股數	-
營業績效變化情形	營業利益	註2
	營業利益較去年同期增(減)比率	
	稅後純益	
	稅後純益較去年同期增(減)比率	
	每股盈餘	
	每股盈餘較去年同期增(減)比率	
	年平均投資報酬率(年平均本益比倒數)	
擬制性每股盈餘及本益比	若盈餘轉增資全數改配放現金股利	擬制每股盈餘
		擬制年平均投資報酬率
	若未辦理資本公積轉增資	擬制每股盈餘
		擬制年平均投資報酬率
	若未辦理資本公積且盈餘轉增資改以現金股利發放	擬制每股盈餘
		擬制年平均投資報酬率

註1：擬提請民國一百零七年股東常會決議。

註2：依「公開發行公司公開財務預測資訊處理準則」規定，本公司無須公開一百零七年度財務預測資訊，因此本項不適用。

【附錄七】

KINGCAN HOLDINGS LIMITED

員工酬勞及董監事酬勞等相關資訊

一、配發員工酬勞及董事、監察人酬勞金額

本公司擬配發員工酬勞新台幣2,857,868元及董事、監察人酬勞新台幣2,857,868元。

二、擬議配發員工股票紅利股數及其占盈餘轉增資之比例

本公司擬不配發員工股票紅利，故不適用。

三、考慮擬議配發員工酬勞及董事、監察人酬勞後之設算每股盈餘

(一) 原每股盈餘：1.60元

(二) 設算每股盈餘：1.60元

