3673

TPK Holding Co., Ltd.

2024年股東常會

議事手冊

召開方式：實體股東會

時間：2024年6月18日(星期二)上午九時整

地點：台北市信義區信義路五段1號4樓

(台北國際會議中心4樓貴賓廳)

目　　錄

TPK Holding Co., Ltd.

2024 年股東常會開會程序

一、 會議開始

(報告出席股數並宣布開會)

二、 主席致詞

三、 報告事項

四、 承認事項

五、 討論事項

六、 臨時動議

七、 散會

TPK Holding Co., Ltd.
2024 年股東常會議程

時間：2024 年 6 月 18 日（星期二）上午九點整

地點：台北市信義區信義路五段 1 號 4 樓(台北國際會議中心 4 樓貴賓廳)

一、主席宣布開會

二、主席致詞

三、報告事項

（一）本公司 2023 年度營業狀況報告。

（二）審計委員會查核 2023 年度決算表冊報告。

（三）本公司 2023 年度員工酬勞及董事酬勞分派案。

四、承認事項

（一）承認本公司 2023 年度營業報告書及合併財務報表案。

（二）承認本公司 2023 年度盈餘分派案。

五、討論事項

（一）修訂本公司「背書保證處理辦法」部分條文案。

（二）修訂本公司「從事衍生性商品交易處理程序」部分條文案。

六、臨時動議

七、散會

報告事項

一、本公司 2023 年度營業狀況報告，報請　公鑒。

說　明：2023 年度營業報告書，請參閱本手冊附件一（第 6 頁~第 8 頁）。

二、審計委員會查核 2023 年度決算表冊報告，報請　公鑒。

說　明：審計委員會查核 2023 年度決算表冊，請參閱本手冊附件二（第 9 頁）。

三、本公司 2023 年度員工酬勞及董事酬勞分派案，報請　公鑒。

說　明：一、本公司2023年度獲利為美金6,827,580元，依本公司章程第34.1條規定，應提撥不低於千分之一作為員工酬勞，不超過百分之二作為董事酬勞。

二、考量上述營運成果，本案業經本公司2024年3月7日董事會決議通過：

(1) 擬自2023年度獲利提撥1.15%作為員工酬勞，計美金80仟元，以現金方式發放，發放對象包括符合一定條件之從屬公司員工。

(2) 本年度擬不提撥董事酬勞。

承認事項

第一案　　董事會提

案　由：承認本公司 2023 年度營業報告書及合併財務報表案，謹提請　承認。

說　明：一、本公司 2023 年度合併財務報表，包括合併資產負債表、合併綜合損益表、合併權益變動表及合併現金流量表，連同營業報告書送請審計委員會查核完竣並出具審計委員會查核報告書在案。上述合併財務報表業經勤業眾信聯合會計師事務所莊碧玉會計師及陳俊宏會計師共同查核完竣。

二、本公司 2023 年度營業報告書、會計師查核報告及上述合併財務報表，請參閱本手冊附件一（第 6 頁～第 8 頁）及附件三（第 10 頁～第 20 頁）。

三、以上核請股東常會承認。

決　議：

第二案　　董事會提

案　由：承認本公司 2023 年度盈餘分派案，謹提請　承認。

說　明：一、本公司 2023 年度營業決算稅後淨利為美金 6,827,580 元，依法提撥 10%法定盈餘公積美金 682,758 元及特別盈餘公積美金 13,171,540 元，加計當年度確定福利計畫再衡量數認列於保留盈餘美金 41,101 元後，併同考量期初未分配盈餘美金 14,179,549 元，合計可分配盈餘為美金 7,193,932 元；基於業務發展之資金考量，本公司擬不分配股息紅利。本公司擬具之盈餘分派表，請參閱本手冊附件四（第 21 頁）。

二、以上核請股東常會承認。

決　議：

討論事項

第一案　　董事會提

案　由：修訂本公司「背書保證處理辦法」部分條文案，謹提請　公決。

說　明：一、配合臺灣主管機關法令及本公司實際運作需要，擬修訂本公司「背書保證處理辦法」，其修訂前後條文對照表，請參閱本手冊附件五（第 22 頁～第 29 頁）。

二、以上核請決議。

決　議：

第二案　　董事會提

案　由：修訂本公司「從事衍生性商品交易處理程序」部分條文案，謹提請　公決。

說　明：一、配合臺灣主管機關法令及本公司實際運作需要，擬修訂本公司「從事衍生性商品交易處理程序」，其修訂前後條文對照表，請參閱本手冊附件六（第 30 頁～第 31 頁）。

二、以上核請決議。

決　議：

臨時動議

散會

附件

Exhibit

【附件一】

TPK Holding Co., Ltd.

營業報告書

2023 年，全球經濟放緩，加上美聯儲強力升息影響市場，使企業投資趨保守，加上俄烏戰爭及中東衝突導致能源價格波動，致終端消費者需求疲軟。此外，疫情初期居家辦公及遠距教學對 IT 產品需求預支，導致疫經濟退場後，需求顯著減弱，品牌端通路庫存去化趨緩，致使公司 2023 年營收較前一年度減少。面臨大環境不可逆的困境，公司積極開發新產品，投入新事業。在 2023 年，除了與宸展光電合作開展車艙中控系統總成業務，和泓德能源合資跨入電池儲能領域，亦與美國汽車光達（LIDAR）領導大廠合作進行產品開發和組裝業務，並成功量產手勢捕捉的感應器手套。公司持續強化精實運營，提高生產效率且進行成本優化，在營收衰退下仍盡力維持盈利。

2024 年，全球仍面臨區域性戰爭、地緣政治角力、消費力減退等多重挑戰，但同時也伴隨著多重嶄新的機會。AI 的崛起可望帶動消費者升級行動裝置之需求，包括手機、平板電腦等；地緣政治造成的供應鏈分化及重組，也創造出新產能及工業需求；而全球抗暖化的趨勢亦開啟能源轉型與儲能減碳等產品需求。在這複雜多變的大環境中，本公司將維持靈活應對，適時調整供應鏈佈局與管理，以因應市場變化。

2023 年策略目標

儘管新冠疫情在 2023 年已正式退場，然而在全球通膨和緊縮貨幣政策下，終端需求持續低靡，疫後經濟尚未復甦。在全球主要經濟體面臨各種挑戰的環境中，公司仍積極應對，聚焦新項目開發和客戶拓展，已執行的策略目標概述如下：

(一)創新堅實、積本厚業：

在本業方面，公司持續發揮堅強的研發與製造實力，擔任客戶新產品量產夥伴與關鍵供應商角色。2023 年除協助既有客戶按計畫推出新產品，維持量產產品穩定的生產及品質外，亦順利與合作夥伴推出車載顯示系統總成產品，在面對外在環境艱困的挑戰下，仍穩固產品供應，同時致力於為客戶提升產品品質與服務價值，拓廣業務並鞏固與客戶間的長遠合作關係。

(二)競力外擴、蓄勢待發：

隨觸控產品技術成熟，公司近年來積極發展多角化事業，將公司在工程製造上的核心競爭力推廣至新事業，除 3D 列印事業穩定成長外，在順應追求零碳排的抗暖化趨勢下，公司也成功跨入新能源領域，與泓德能源合資並已開始出貨；此外，公司亦憑藉著優異的量產製造生產能力及供應鏈管理競爭優勢，攜手光達大廠共同進行產品開發，協助其推出更具市場競爭力之產品。

(三) 保守穩健、穩步經營

2023 年營收減少，營運規模縮減使全年營業費用率約 4.6%；且近年持續調整產線自動化的成果已顯現，在人力調度方面較具彈性，員工人數由 2022 年底 14,800 人左右降至 2023 年底低於 13,000 人。因整體經濟及金融環境風險較高，公司在帳款收付、庫存管理、成本控管及財務操作上更趨保守嚴謹。

財務表現

本公司 2023 年合併營收約為新台幣 699 億元，較 2022 年減少 28.1%，歸屬母公司之稅後淨利約為新台幣 2.1 億元，稀釋後每股淨利為新台幣 0.51 元，較 2022 年減少。

研發情形

公司作為觸控解決方案的領先者，致力於與客戶攜手開發新的設計、材料和產品，不斷豐富既有產品線。同時，我們將持續擴展產品應用的多元性，善用在量產製造和供應鏈管理方面的豐富經驗。在專利授權部分，截至 2023 年底，集團已獲核准專利權數為 3,251 項，其中發明專利 1,992 項，新型專利 1,259 項；2024 年仍將積極主張本公司所擁有之專利權利，持續研發與申請，以確保公司在觸控領域之產品技術領先，以及在新事業的妥善佈局。

2024 年營業計劃概要

展望 2024 年，全球地緣政治和通膨挑戰依舊，地球暖化加劇，但隨著 AI 推動終端需求、供應鏈調整帶來新產能的擴張以及能源轉型創造的新市場。本公司將適時調整策略，配合供應鏈佈局，並積極開發新產品、爭取新客戶，以拓展新業務提升盈利能力。2024 年公司營業計畫概述如下：

(一) 創新增益、精實本業：

做為觸控面板領導廠商之一，公司將持續投入研發，提供輕薄敏銳的電容觸控方案，廣泛用於各種顯示技術以及各種尺寸產品的各式應用。此外，公司持續精益生產、創新製程、優化供應鏈與系統管理，提升效益，確保客戶長期信任與支持。今年，觸控新產品開發上，將迎來關鍵時刻，公司將與現有客戶攜手共同成長，保持量產產品穩定生產，並積極參與下世代產品開發，以創新設計與材料應用提升產品價值。

(二) 穩健擴展、成長新業：

在觸控面板相關產品，公司除繼續增益本業，更將善用團隊多年累積的核心競爭力，擴大應用於開展新事業，在量產製程導入、自動化產線開發與設計及實驗室檢測與品質管理等方面，深度參與品牌客戶設計開發，協助其實現新產品高品質快速量產，成為客戶實現量產之最佳夥伴。公司將持續穩健擴大新事業規模，針對有潛力的新產品，充分發揮自身核心競爭力擴展新事業。

(三) 穩固財務、活化資產

儘管全球通脹可能趨緩，緊縮貨幣政策亦有放緩趨勢，然而在消費需求尚未顯著提升及地緣政治動盪之際，市場環境仍充滿風險與不確定性。因應此情勢，本公司將持續保持穩健財務結構來因應市場波動，並審慎評估人力配置及設備投資需求。此外，公司致力推動資產活化效益，積極進行現金管理與匯率避險，在資金穩定的前提下，積極增加業外收益。

未來公司發展策略

新的一年，TPK 全體團隊將延續過去這幾年跨界精進的態度，持續轉型創新，提供更多客戶專業製造的全方位服務，宸鴻經驗將持續向內扎根，向外拓展，開拓更多豐厚的新事業，同時將攜手客戶推出更多創新產品，全力以赴讓 2024 年成為 TPK 的精成年。

同時，公司堅守企業社會責任，強化環境保護、社會關懷，實踐公司治理（ESG）。遵循法令法規，推動節能減碳，建構綠電節能生產，實施碳排查及碳中和計畫，持續推動永續發展。TPK 經營團隊感謝股東、客戶及全體同仁長期支持。公司期許同仁保持學習新領域的熱情，共同奮進轉型事業，讓我們在勇往開創新業的「任重」，環境永續的「道遠」中，繼續為股東創造最大利益。

董事長　江朝瑞

總經理　謝立群

【附件二】

TPK Holding Co., Ltd.　審計委員會查核報告書

董事會造具本公司2023年度營業報告書、合併財務報表及盈餘分派議案等，經本審計委員會查核，認為尚無不合，爰依證券交易法第十四條之四等相關規定報告如上，敬請　鑒核。

TPK Holding Co., Ltd.

審計委員會召集人：翁明正

2024　年　3　月　7　日

【附件三】

Deloitte.

勤業眾信

勤業眾信聯合會計師事務所
110016 台北市信義區松仁路100號20樓

Deloitte & Touche
20F, Taipei Nan Shan Plaza
No. 100, Songren Rd.,
Xinyi Dist., Taipei 110016, Taiwan

Tel :+886 (2) 2725-9988
Fax:+886 (2) 4051-6888
www.deloitte.com.tw

會計師查核報告

TPK Holding Co., Ltd.　公鑒：

查核意見

TPK Holding Co., Ltd.及子公司（以下稱TPK集團）民國112年及111年12月31日之合併資產負債表，暨民國112年及111年1月1日至12月31日之合併綜合損益表、合併權益變動表、合併現金流量表，以及合併財務報表附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，上開合併財務報表在所有重大方面係依照證券發行人財務報告編製準則及經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達TPK集團民國112年及111年12月31日之合併財務狀況，暨民國112年及111年1月1日至12月31日之合併財務績效及合併現金流量。

查核意見之基礎

本會計師係依照會計師受託查核簽證財務報表規則及審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報表之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範，與TPK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TPK集團民國112年度合併財務報表之查核最為重要之事項。該等事項已於查核合併財務報表整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

茲對 TPK 集團民國 112 年度合併財務報表之關鍵查核事項敘明如下：

存貨跌價及呆滯損失之評估

關鍵查核事項說明

TPK 集團截至民國 112 年 12 月 31 日止，存貨占合併資產總額 8%。TPK 集團主要係研發、生產及銷售觸控模組相關產品，基於行業特性，觸控產業及相關之技術變化迅速，產品之生命週期短，存貨跌價及呆滯之風險較高。TPK 集團每月依存貨庫齡及產品之淨變現價值，並考量存貨銷售狀況及市場變化以計提存貨跌價及呆滯損失。因存貨評價涉及諸多重大之估計判斷，其估計判斷之結果將影響存貨跌價及呆滯損失之計提。因是，將 TPK 集團之存貨跌價及呆滯損失之評估列為本年度之關鍵查核事項。

與存貨相關之會計政策及攸關揭露資訊，請參閱合併財務報表附註四(七)、五(三)及十一。

因應之查核程序

針對存貨跌價及呆滯損失之評估，本會計師藉由對 TPK 集團產業的了解，評估公司存貨跌價及呆滯損失計提政策是否合理、執行存貨庫齡及淨變現價值之抽核測試及重新驗算，以驗證存貨跌價及呆滯損失是否已按既定之政策正確提列、另實際觀察年底存貨盤點並執行抽盤及了解存貨狀況，並評估過時及損壞存貨之備抵存貨跌價損失之適當性。

管理階層與治理單位對合併財務報表之責任

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

於編製合併財務報表時，管理階層之責任亦包括評估 TPK 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 TPK 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。

TPK 集團之治理單位（含審計委員會）負有監督財務報導流程之責任。

會計師查核合併財務報表之責任

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

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

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

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

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

本會計師從與治理單位溝通之事項中，決定對 TPK 集團民國 112 年度合併財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

勤業眾信聯合會計師事務所

會計師　莊　碧　玉

會計師　陳　俊　宏

金融監督管理委員會核准文號
金管證審字第 1070323246 號

金融監督管理委員會核准文號
金管證審字第 0990031652 號

中　華　民　國　113　年　3　月　29　日

TPK Holding Co., Ltd 及子公司

合併資產負債表

民國 112 年及 111 年 12 月 31 日

單位：新台幣仟元

代碼	資產	112年12月31日 金額	%	111年12月31日 金額	%
	流動資產（附註四）				
1100	現金及約當現金（附註四、六及二七）	$ 33,941,402	39	$ 24,284,276	29
1110	透過損益按公允價值衡量之金融資產－流動（附註四、七及三一）	991,190	1	656,359	1
1120	透過其他綜合損益按公允價值衡量之金融資產－流動（附註四、八及三一）	55,816	-	266,969	-
1136	按攤銷後成本衡量之金融資產－流動（附註四、九、二七、三一及三三）	12,379,629	14	9,972,167	12
1170	應收票據及帳款淨額（附註四、十、二七、三一及三二）	9,122,866	10	8,433,188	10
1200	其他應收款淨額（附註四、十、十六、二七、三一及三二）	2,930,078	3	6,129,982	8
1220	本期所得稅資產（附註四及二五）	57,301	-	4,444	-
130X	存貨（附註四、五、十一及二七）	6,594,415	8	9,270,132	11
1470	其他流動資產（附註二七）	915,127	1	815,648	1
11XX	流動資產合計	66,987,824	76	59,833,165	72
	非流動資產				
1510	透過損益按公允價值衡量之金融資產－非流動（附註四、七及三一）	541,482	1	732,002	1
1517	透過其他綜合損益按公允價值衡量之金融資產－非流動（附註四、八及三一）	40,540	-	-	-
1550	採用權益法之投資（附註四及十三）	103,650	-	-	-
1600	不動產、廠房及設備（附註四、五、十四、二七、三二及三三）	10,893,313	12	16,851,811	20
1755	使用權資產（附註四、十五及二七）	3,244,394	4	3,982,053	5
1760	投資性不動產（附註四及十六）	3,953,618	5	226,284	-
1780	無形資產（附註四、十七及二七）	88,256	-	103,675	-
1840	遞延所得稅資產（附註四、五及二五）	1,081,616	1	1,032,215	1
1915	預付設備款	771,562	1	722,367	1
1920	存出保證金（附註二七、三一及三二）	116,240	-	115,813	-
1975	淨確定福利資產－非流動（附註四及二一）	284	-	-	-
1990	其他非流動資產－其他	548	-	891	-
15XX	非流動資產合計	20,835,503	24	23,767,111	28
1XXX	資產總計	$ 87,823,327	100	$ 83,600,276	100
代碼	負債及權益				
	流動負債（附註四）				
2100	短期借款（附註十八及三一）	$ 11,499,557	13	$ 7,437,076	9
2120	透過損益按公允價值衡量之金融負債－流動（附註四、七及三一）	522,973	1	614,449	1
2170	應付票據及帳款（附註二七及三二）	10,109,486	11	9,393,716	11
2213	應付工程及設備款（附註十九及二九）	437,989	-	486,636	1
2219	其他應付款－其他（附註十九、二七及三二）	2,235,886	3	2,816,364	3
2230	本期所得稅負債（附註四及二五）	227,167	-	334,157	-
2250	負債準備－流動（附註四、五、十一及二十）	1,381,436	2	1,805,951	2
2280	租賃負債－流動（附註四、十五、二七及三二）	288,844	-	479,411	1
2320	一年內到期之長期負債（附註十八、二七、三一及三三）	2,667,521	3	4,911,779	6
2365	退款負債－流動（附註十九及二三）	654,674	1	-	-
2399	其他流動負債－其他（附註二七及三二）	512,471	1	343,148	-
21XX	流動負債合計	30,538,004	35	28,622,687	34
	非流動負債				
2540	長期借款（附註十八、二七、三一及三三）	15,611,161	18	11,969,058	14
2570	遞延所得稅負債（附註四及二五）	2,087,696	2	2,490,187	3
2580	租賃負債－非流動（附註四、十五、二七及三二）	2,477,132	3	2,822,557	4
2640	淨確定福利負債－非流動（附註四及二一）	-	-	1,347	-
2645	存入保證金（附註三一）	33,021	-	44,185	-
2670	其他非流動負債	129,619	-	278,428	-
25XX	非流動負債合計	20,338,629	23	17,605,762	21
2XXX	負債合計	50,876,633	58	46,228,449	55
	歸屬於本公司業主之權益（附註四、八、二二、二七及二八）				
3110	股本－普通股	4,066,638	5	4,066,638	5
3200	資本公積	28,234,810	32	28,231,125	34
	保留盈餘				
3310	法定盈餘公積	3,556,086	4	3,497,439	4
3320	特別盈餘公積	2,256,831	3	189,610	-
3350	（累積虧損）未分配盈餘	(1,287,884)	(2)	831,664	1
3300	保留盈餘合計	4,525,033	5	4,518,713	5
	其他權益				
3410	國外營運機構財務報表換算之兌換差額	1,903,932	2	2,018,194	2
3420	透過其他綜合損益按公允價值衡量之金融資產未實現評價損失	(2,077,825)	(2)	(1,782,710)	(2)
3400	其他權益合計	(173,893)	-	235,484	-
31XX	本公司業主權益合計	36,652,588	42	37,051,960	44
36XX	非控制權益	294,106	-	319,867	1
3XXX	權益合計	36,946,694	42	37,371,827	45
	負債與權益總計	$ 87,823,327	100	$ 83,600,276	100

後附之附註係本合併財務報告之一部分。

董事長：江朝瑞　　經理人：謝立群　　會計主管：林胡耀

TPK Holding Co., Ltd.及子公司

合併綜合損益表

民國 112 年及 111 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元，惟每股盈餘為元

代碼		112年度 金額	%	111年度 金額	%
4100	營業收入淨額（附註四、二三、二七、三二及三七）	$ 69,861,231	100	$ 97,180,969	100
5110	營業成本（附註四、十一、十四、十五、十七、二十、二一、二四及三二）	66,630,943	95	93,066,492	96
5900	營業毛利	3,230,288	5	4,114,477	4
	營業費用（附註四、十、十四、十五、十七、二一、二四及三二）				
6100	推銷費用	302,805	1	341,301	-
6200	管理費用	2,329,971	3	2,550,428	3
6300	研究發展費用	585,849	1	695,423	1
6450	預期信用減損損失（迴轉利益）	6,880	-	(22,515)	-
6000	營業費用合計	3,225,505	5	3,564,637	4
6900	營業淨利	4,783	-	549,840	-
	營業外收入及支出				
7010	政府補助收入（附註四）	376,356	1	422,749	-
7060	採用權益法認列之關聯企業損失之份額（附註四及十三）	(155,574)	-	-	-
7100	利息收入（附註四、二四及三二）	1,935,989	2	815,344	1
7190	其他收入－其他（附註四、十五、二四及三二）	289,261	-	416,776	-

（接次頁）

（承前頁）

代　碼		112年度 金　額	112年度 %	111年度 金　額	111年度 %
7635	透過損益按公允價值衡量之金融資產（負債）損失（附註四、七及三一）	($ 224,733)	-	($ 498,073)	-
7510	財務成本（附註四、十五、十八、二四及三二）	(1,483,370)	(2)	(860,198)	(1)
7671	金融資產減損損失（附註四及十三）	(137,522)	-	-	-
7230	外幣兌換利益淨額（附註四及三六）	174,320	-	509,297	1
7590	什項支出（附註四、十六及二四）	(186,669)	-	(95,872)	-
7000	營業外收入及支出合計	588,058	1	710,023	1
7900	稅前淨利	592,841	1	1,259,863	1
7950	所得稅費用（附註四及二五）	366,755	1	678,167	1
8200	本年度淨利	226,086	-	581,696	-
	其他綜合損益				
	不重分類至損益之項目				
8311	確定福利計畫之再衡量數（附註四及二一）	1,262	-	2,031	-
8316	透過其他綜合損益按公允價值衡量之權益工具投資未實現評價損失（附註四、八及二二）	(295,115)	-	(1,334,291)	(1)
8341	換算表達貨幣之兌換差額（附註四及二二）	(7,055)	-	3,795,997	4
8310		(300,908)	-	2,463,737	3

（接次頁）

（承前頁）

代　碼		112年度 金　額	112年度 %	111年度 金　額	111年度 %
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（附註四及二二）	($ 104,361)	-	($ 626,220)	(1)
8300	其他綜合損益（稅後淨額）	(405,269)	-	1,837,517	2
8500	本年度綜合損益總額	($ 179,183)	-	$ 2,419,213	2
	淨利歸屬於：				
8610	本公司業主	$ 208,390	-	$ 543,738	-
8620	非控制權益	17,696	-	37,958	-
8600		$ 226,086	-	$ 581,696	-
	綜合損益總額歸屬於：				
8710	本公司業主	($ 199,725)	-	$ 2,361,155	2
8720	非控制權益	20,542	-	58,058	-
8700		($ 179,183)	-	$ 2,419,213	2
	每股盈餘（附註二六）				
	來自本公司業主本年度淨利				
9710	基　　本	$ 0.51		$ 1.34	
9810	稀　　釋	$ 0.51		$ 1.34	

後附之附註係本合併財務報告之一部分。

董事長：江朝瑞　　經理人：謝立群　　會計主管：林胡耀

TPK Holding Co., Ltd及子公司

合併權益變動表

民國112年及111年1月1日至12月31日

單位：新台幣仟元

代碼		歸屬於本公司業主之權益								非控制權益（附註四、二二、二七及二八）	權益總額
				保留盈餘			其他權益項目				
		股本（附註四及二二）	資本公積（附註四、二二、及二八）	法定盈餘公積（附註二二）	特別盈餘公積（附註二二）	未分配盈餘（累積虧損）（附註四、二一及二二）	國外營運機構財務報表換算之兌換差額（附註四及二二）	透過其他綜合損益按公允價值衡量之金融資產未實現評價損失（附註四、八及二二）	總計		
A1	111年1月1日餘額	$ 4,066,638	$ 28,165,226	$ 3,384,463	$ -	$ 1,198,477	($ 1,131,483)	($ 448,419)	$ 35,234,902	$ 150,786	$ 35,385,688
	110年度盈餘分配										
B1	法定盈餘公積	-	-	112,976	-	(112,976)	-	-	-	-	-
B3	特別盈餘公積	-	-	-	189,610	(189,610)	-	-	-	-	-
B5	本公司股東現金股利	-	-	-	-	(609,996)	-	-	(609,996)	-	(609,996)
C17	子公司發行認股選擇權	-	62,824	-	-	-	-	-	62,824	-	62,824
M5	取得或處分子公司股權價格與帳面價值差額	-	3,075	-	-	-	-	-	3,075	51,551	54,626
D1	111年度淨利	-	-	-	-	543,738	-	-	543,738	37,958	581,696
D3	111年度稅後其他綜合損益	-	-	-	-	2,031	3,149,677	(1,334,291)	1,817,417	20,100	1,837,517
D5	111年度綜合損益總額	-	-	-	-	545,769	3,149,677	(1,334,291)	2,361,155	58,058	2,419,213
O1	非控制權益變動數	-	-	-	-	-	-	-	-	59,472	59,472
Z1	111年12月31日餘額	4,066,638	28,231,125	3,497,439	189,610	831,664	2,018,194	(1,782,710)	37,051,960	319,867	37,371,827
	111年度盈餘分配										
B1	法定盈餘公積	-	-	58,647	-	(58,647)	-	-	-	-	-
B3	特別盈餘公積	-	-	-	2,067,221	(2,067,221)	-	-	-	-	-
B5	本公司股東現金股利	-	-	-	-	(203,332)	-	-	(203,332)	-	(203,332)
C7	採用權益法認列之關聯企業之變動數	-	3,696	-	-	-	-	-	3,696	-	3,696
D1	112年度淨利	-	-	-	-	208,390	-	-	208,390	17,696	226,086
D3	112年度稅後其他綜合損益	-	-	-	-	1,262	(114,262)	(295,115)	(408,115)	2,846	(405,269)
D5	112年度綜合損益總額	-	-	-	-	209,652	(114,262)	(295,115)	(199,725)	20,542	(179,183)
O1	非控制權益變動數	-	(11)	-	-	-	-	-	(11)	36,011	36,000
T1	子公司股東現金股利	-	-	-	-	-	-	-	-	(82,314)	(82,314)
Z1	112年12月31日餘額	$ 4,066,638	$ 28,234,810	$ 3,556,086	$ 2,256,831	($ 1,287,884)	$ 1,903,932	($ 2,077,825)	$ 36,652,588	$ 294,106	$ 36,946,694

後附之附註係本合併財務報告之一部分。

董事長：江朝瑞　　經理人：謝立群　　會計主管：林胡耀

TPK Holding Co., Ltd.及子公司

合併現金流量表

民國 112 年及 111 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代　碼		112年度	111年度
	營業活動之現金流量		
A10000	本年度稅前淨利	$ 592,841	$ 1,259,863
A20010	收益費損項目		
A20100	折舊費用	3,852,958	4,079,867
A20200	攤銷費用	34,394	31,495
A20300	預期信用減損損失（迴轉利益）	6,880	(22,515)
A20400	透過損益按公允價值衡量金融資產及負債之淨損失	226,793	74,560
A20900	財務成本	1,483,370	860,198
A21200	利息收入	(1,935,989)	(815,344)
A22300	採用權益法認列之關聯企業損失之份額	155,574	-
A22500	處分及報廢不動產、廠房及設備利益	(93,265)	(168,647)
A22800	處分無形資產損失	-	178
A22900	處分租賃協議利益	(387)	(181,598)
A23500	金融資產減損損失	137,522	-
A23700	非金融資產減損損失	26,890	571
A23700	存貨跌價及呆滯損失	-	237,591
A29900	（迴轉）提列負債準備	(184,618)	378,908
A30000	營業資產及負債之淨變動數		
A31150	應收票據及帳款（增加）減少	(325,464)	4,279,066
A31180	其他應收款減少（增加）	3,774,695	(1,990,956)
A31200	存貨減少	2,600,623	2,378,343
A31240	其他流動資產增加	(132,607)	(547,770)
A32150	應付票據及帳款增加（減少）	811,691	(5,414,761)
A32180	其他應付款（減少）增加	(595,567)	4,300
A32200	短期負債準備減少	(249,219)	(318,723)
A32230	其他流動負債增加	194,449	110,847
A32240	淨確定福利計畫減少	(369)	(403)
A32990	退款負債增加	255,259	-
A33000	營運產生之現金	10,636,454	4,235,070
A33100	收取之利息	1,332,539	554,863
A33500	支付之所得稅	(1,009,807)	(227,806)
AAAA	營業活動之淨現金流入	10,959,186	4,562,127

（接次頁）

（承前頁）

代　碼		112年度	111年度
	投資活動之現金流量		
B00010	取得透過其他綜合損益按公允價值衡量之金融資產	($ 121,920)	$ -
B00040	按攤銷後成本衡量之金融資產增加	(1,995,486)	(5,651,626)
B00100	取得透過損益按公允價值衡量之金融資產	(940,767)	(325,947)
B00100	取得透過損益按公允價值衡量之金融負債	159,191	-
B00200	處分透過損益按公允價值衡量之金融資產	108,939	141,429
B01800	取得採用權益法之長期股權投資	(150,175)	-
B02700	購置不動產、廠房及設備	(200)	(220)
B02800	處分不動產、廠房及設備價款	126,263	186,367
B03700	存出保證金（增加）減少	(535)	8,445
B04500	購置無形資產	(19,056)	(18,584)
B06800	其他非流動資產減少	345	5,487
B07100	預付設備款增加	(1,046,810)	(1,048,411)
B02200	取得子公司之淨現金流入	-	14,301
BBBB	投資活動之淨現金流出	(3,880,211)	(6,688,759)
	籌資活動之現金流量		
C00100	短期借款增加	3,818,561	3,268,179
C01600	舉借長期借款	11,476,869	11,160,239
C01700	償還長期借款	(9,857,651)	(9,539,965)
C03000	存入保證金（減少）增加	(11,985)	4,053
C04020	租賃負債本金償還	(606,352)	(614,173)
C04400	其他非流動負債減少	(150,353)	(59,601)
C04500	發放現金股利	(203,332)	(609,996)
C05500	處分子公司部分權益價款	-	117,450
C05600	支付之利息	(1,303,161)	(646,425)
C05800	支付非控制權益現金股利	(82,314)	-
C05800	非控制權益變動	36,000	-
CCCC	籌資活動之淨現金流入	3,116,282	3,079,761
DDDD	匯率變動對現金及約當現金之影響	(538,131)	2,716,026
EEEE	本年度現金及約當現金增加數	9,657,126	3,669,155
E00100	年初現金及約當現金餘額	24,284,276	20,615,121
E00200	年底現金及約當現金餘額	$ 33,941,402	$ 24,284,276

後附之附註係本合併財務報告之一部分。

董事長：江朝瑞　　經理人：謝立群　　會計主管：林胡耀

【附件四】

TPK Holding Co., LTD

盈餘分派表

2023 年度

單位：美金元

期初未分配盈餘	14,179,549
確定福利計畫再衡量數認列於保留盈餘	41,101
調整後未分配盈餘	14,220,650
本期稅後淨利	6,827,580
減：提列法定盈餘公積	(682,758)
提列特別盈餘公積	(13,171,540)
期末未分配盈餘	7,193,932

董事長：江朝瑞　　經理人：謝立群　　會計主管：林胡耀

【附件五】

背書保證處理辦法修訂前後條文對照表

修訂後	修訂前
(修訂內容) 1、目的： 為保障股東權益，健全本公司辦理背書保證之財務管理及降低本公司之經營風險，訂定本作業辦法。本作業辦法如有未盡事宜，悉依相關法律規定辦理之。	1、目的： 為保障股東權益，健全本公司及子公司辦理背書保證之財務管理及降低本公司及子公司之經營風險，訂定本作業辦法。本作業辦法如有未盡事宜，悉依相關法律規定辦理之。
(項次調整及修訂內容) 2.1. 本公司：係指 TPK Holding Co., Ltd. (TPKH) 2.2. 子公司：母公司直接及經由子公司間接持有逾百分之五十有表決權股份或表決權比例之公司均適用，但個別公司內若有其他較嚴格之規定，依個別公司較嚴格辦法為準。 2.3. 名詞定義： 2.3.1. 財務報告係以國際財務報導準則編製者，本辦法所稱之淨值，係指證券發行人財務報告編製準則規定之資產負債表歸屬於母公司業主之權益。	3.1. 本公司：係指 TPK Holding Co., Ltd. (TPKH) 3.2. 本辦法所稱子公司及母公司，應依證券發行人財務報告編製準則之規定認定之。 3.3. 財務報告係以國際財務報導準則編製者，本辦法所稱之淨值，係指證券發行人財務報告編製準則規定之資產負債表歸屬於母公司業主之權益。
(項次調整及修訂內容) 2.3.2. 本辦法所稱事實發生日，係指簽約日、付款日、董事會決議日或其他足資確定背書保證對象及金額之日等日期孰前者。	4.4.4. 本辦法所稱事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。
(項次調整及修訂內容) 2.4.背書保證對象：本公司得對下列公司為背書保證。 2.4.1.有業務往來之公司。 2.4.2.公司直接及間接持有表決權之股份超過百分之五十之公司。 2.4.3.直接及間接對公司持有表決權之	2.1.背書保證對象：本公司及子公司得對下列公司為背書保證。 2.1.1.有業務往來之公司。 2.1.2.公司直接及間接持有表決權之股份超過百分之五十之公司。 2.1.3.直接及間接對公司持有表決權之

股份超過百分之五十之公司。 (刪除，已編入子公司處理辦法) 2.4.4.基於承攬工程需要之同業間或共同起造人間依合約規定互保，或因共同投資關係由全體出資股東依其持股比率對被投資公司背書保證，或同業間依消費者保護法規範從事預售屋銷售合約之履約保證連帶擔保者，不受上開背書保證對象之限制，得為背書保證。前項所稱出資，係指本公司直接出資或透過持有表決權股份百分之百之公司出資。	股份超過百分之五十之公司。 2.1.4.本公司直接及間接持有表決權股份達百分之九十以上之公司間，得為背書保證，且其金額不得超過本公司淨值之百分之十。但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限。 2.1.5.基於承攬工程需要之同業間或共同起造人間依合約規定互保，或因共同投資關係由全體出資股東依其持股比率對被投資公司背書保證，或同業間依消費者保護法規範從事預售屋銷售合約之履約保證連帶擔保者，不受上開背書保證對象之限制，得為背書保證。前項所稱出資，係指本公司直接出資或透過持有表決權股份百分之百之公司出資。
(項次調整及修訂內容) 2.5.本作業程序所稱之背書保證事項如下： 2.5.1. 融資背書保證：係指 (1) 客票貼現融資。 (2) 本公司為他公司融資之目的所為之背書或保證，包括提供動產或不動產作擔保設定質權、抵押權者。 (3) 本公司為子公司融資之目的而另開立票據予非金融事業作擔保者。 2.5.2. 關稅背書保證：係指本公司為子公司或他公司有關關稅事項所為之背書或保證。 2.5.3. 其他背書保證：係指無法歸類列入前二項之背書或保證事項。	2.2.本作業程序所稱之背書保證事項如下： 2.2.1. 融資背書保證：係指 (1) 客票貼現融資。 (2) 為他公司融資之目的所為之背書或保證，包括提供動產或不動產作擔保設定質權、抵押權者。 (3) 為本公司及子公司融資之目的而另開立票據予非金融事業作擔保者。 2.2.2. 關稅背書保證：係指為本公司及子公司或他公司有關關稅事項所為之背書或保證。 2.2.3. 其他背書保證：係指無法歸類列入前二項之背書或保證事項。
(項次調整) 3、作業程序： 3.1.背書保證額度	4、作業程序： 4.1.背書保證額度
(項次調整及修訂內容) 3.1.1. 本公司背書保證額度 (1) 本公司背書保證之總額不得超過本公司淨值之百分之五十，對單一企業	4.1.2. 本公司及子公司背書保證額度 (1) 本公司背書保證之總額不得超過本公司淨值之百分之五十，對單一企業

背書保證金額不得超過本公司淨值之百分之二十五。 (刪除，已編入子公司處理辦法) (2) 本公司及子公司整體背書保證之總額不得超過本公司淨值之百分之五十，對單一企業背書保證金額不得超過本公司淨值之百分之二十五。	背書保證金額不得超過前述總額之二分之一。 (2) 子公司得為背書保證之總額及對單一企業背書保證之金額與本公司相同。 (3) 本公司及子公司整體背書保證之總額不得超過本公司淨值之百分之五十，對單一企業背書保證金額不得超過前述總額之二分之一。
3.1.2. 本公司對有業務往來之公司進行背書或提供保證，該筆背書保證金額不得超過雙方於背書保證前十二個月期間內之業務往來總金額（略）。	4.1.1. 與本公司及子公司有業務往來之公司，個別背書保證金額不得超過雙方於背書保證前十二個月期間內之業務往來總金額（略）。
(項次調整及修訂內容) 3.2. 核決權限 3.2.1. 董事會授權董事長決行之限額以不逾 3.1 項各款背書保證限額之百分之五十為限，事後應再報經最近期之董事會追認之。 3.2.2. 本公司辦理背書保證，除 3.2.1 項之情況外，應經董事會決議同意後為之。	4.1.6. 董事會授權董事長決行之限額以不逾本條 4.1.2 項各款背書保證限額之百分之五十為限，事後應再報經最近期之董事會追認之。 4.1.5. 本公司辦理背書保證，除 4.1.6 項之情況外，應經董事會決議同意後為之。
(項次調整及修訂內容) 3.2.3. 若因業務需要，背書保證額度有超過 3.1 項各款標準之必要，且符合本處理辦法所訂條件者，應經董事會同意並由半數以上之董事對公司超限可能產生之損失具名聯保，並修正處理辦法之額度標準後，提報股東會追認；股東會不同意時，應訂定計畫於一定期限內解除超額背書保證部位。本公司及子公司訂定整體得為背書保證之總額達本公司淨值百分之五十以上者，應於股東會說明背書保證之必要性及合理性。	4.2.4. 若因業務需要，背書保證額度有超過上述標準之必要，且符合本作業程序所訂條件者，應經董事會同意並由半數以上之董事對公司超限可能產生之損失具名聯保，並修正本條之額度標準後，提報股東會追認；股東會不同意時，應訂定計畫於一定期限內解除超額背書保證部位。 4.1.4. 本公司及子公司整體得為背書保證之總額達本公司淨值百分之五十以上者，應於股東會說明背書保證之必要性及合理性。

(項次調整及修訂內容) 3.3. 審查及作業程序 3.3.1.本公司辦理背書保證時，財務部門應先評估背書保證之必要性、合理性、風險性、背書保證對象之徵信、對公司營運風險、財務狀況與股東權益之影響並擬具評估報告。 3.3.2.必要時應取得擔保品或保證票據，並進行擔保品之價值評估，再提送簽呈敘明背書保證對象、種類、理由及金額，呈請董事長決行或由董事會通過始得為之。財務部門並就每月所發生及註銷之保證事項列登錄於背書保證備查簿。 3.3.3. (略)	4.2. 審查及作業程序 4.2.1.本公司及子公司辦理背書保證時，財務部門應先評估背書保證之必要性、合理性、風險性、背書保證對象之徵信、對公司營運風險、財務狀況與股東權益之影響並擬具評估報告。 4.2.2.必要時應取得擔保品或保證票據，並進行擔保品之價值評估，再提送簽呈敘明背書保證對象、種類、理由及金額，呈請董事長決行或由董事會通過始得為之。財務部門並就每月所發生及註銷之保證事項列登錄於【背書保證備查簿】。 4.2.3. (略)
(項次調整及修訂內容) 3.3.4 本公司因情事變更，致背書保證對象不符本準則規定或金額超限時，應訂定改善計畫，將相關改善計畫送審計委員會，並依計畫時程完成改善。	4.2.5 本公司及子公司因情事變更，致背書保證對象不符本準則規定或金額超限時，應訂定改善計畫，將相關改善計畫送審計委員會，並依計畫時程完成改善。
(項次調整及修訂內容) 3.3.5 背書保證對象若為淨值低於實收資本額二分之一之子公司，應提董事會同意後始得對子公司進行背書保證，並應明定其後續相關管控措施。子公司股票無面額或每股面額非屬新臺幣十元者，其實收資本額，應以股本加計資本公積-發行溢價之合計數為之。	4.1.3. 背書保證對象若為淨值低於實收資本額二分之一之子公司，應提董事會同意後始得對子公司進行背書保證。子公司股票無面額或每股面額非屬新臺幣十元者，其實收資本額，應以股本加計資本公積-發行溢價之合計數為之。
(項次調整及修訂內容) 3.3.6. (略) 3.3.7. 外國公司無印鑑章者，得不適用3.3.6.之規定。	4.2.6. (略) 4.2.7. 外國公司無印鑑章者，得不適用4.2.6.之規定。
(項次調整及修訂內容) 3.4. 後續管理 3.4.1. 本公司內部稽核人員應至少每季稽核背書保證作業之執行情形，並作成書面紀錄，如發現違規情事，應即	4.3. 後續管理 4.3.1. 本公司及子公司內部稽核人員應至少每季稽核背書保證作業之執行情形，並作成書面紀錄，如發現違規

予糾正。違規情節重大時，除即以書面通知審計委員會外，並依本公司人事管理規定懲處相關違規人員。 (刪除，已編入子公司處理辦法) 3.4.2. 本公司應評估或認列背書保證之或有損失且於財務報告中適當揭露背書保證資訊，並提供相關資料與簽證會計師執行必要之查核程序。	情事，應即予糾正。違規情節重大時，除即以書面通知審計委員會外，並依本公司及子公司人事管理規定懲處相關違規人員。 4.3.2. 子公司若擬為他公司背書保證時，本公司應監督子公司依本處理程序辦理。子公司應於每月五日前編製上月份為他公司背書保證備查簿，送本公司審閱。 子公司內部稽核人員如發現重大違規情事，應即以書面通知本公司，本公司應瞭解其處理及跟催後續改善情形。子公司若未設內部稽核單位，由本公司稽核單位執行之。 4.3.3. 本公司及子公司應評估或認列背書保證之或有損失且於財務報告中適當揭露背書保證資訊，並提供相關資料與簽證會計師執行必要之查核程序。
(項次調整) 3.5. 公告申報 3.5.1. (略)	 4.4. 公告申報 4.4.1. (略)
(項次調整及修訂內容) 3.5.2. 本公司除應公告申報每月背書保證餘額外，背書保證金額達公開發行公司資金貸與及背書保證處理準則第二十五條規定之任一標準者，於事實發生之即日起算二日內，輸入指定之資訊申報網站。 (1) 本公司及子公司背書保證餘額達本公司最近期財務報表淨值百分之五十以上。 (2) (略) (3) 本公司及子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、採用權益法之投資帳面金額及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上。 (4) 本公司新增背書保證金額達新臺幣	4.4.2. 本公司除應公告申報每月背書保證餘額外，背書保證金額達公開發行公司資金貸與及背書保證處理準則第二十五條規定之任一標準者，於事實發生之日起二日內，輸入指定之資訊申報網站。 (1) 本公司及其子公司背書保證餘額達本公司最近期財務報表淨值百分之五十以上。 (2) (略) (3) 本公司及子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、長期性質之投資及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上。 (4) 本公司及子公司新增背書保證金額達新臺幣三千萬元以上且達本公司

三千萬元以上且達本公司最近期財務報表淨值百分之五以上。	最近期財務報表淨值百分之五以上。
(新增內容) 3.6. 子公司管理 3.6.1. 本公司應督促子公司辦理為他人背書保證時，應依本處理辦法訂定子公司處理辦法。 3.6.2. 本公司應監督子公司自行檢查訂定的背書保證處理辦法是否符合相關法令規定及是否依所訂處理辦法規定辦理背書保證。 3.6.3. 內部稽核人員應依法令規定覆核子公司自行檢查為他人背書保證執行情形。 3.6.4. 本公司直接及經由子公司間接持有逾百分之五十有表決權股份或表決權比例且非公開發行公司之子公司，如其背書保證達應公告申報標準者，本公司亦應為公告、申報及抄送。	4.4.3. 本公司之子公司非屬國內公開發行公司者，該子公司有 4.4.2.應公告申報之事項，應由本公司為之。
(新增內容) 3.7. 罰則： 公司之經理人及主辦人員違反本處理辦法時，依照員工手冊提報考核，依其情節輕重處罰。	
(項次調整及修訂內容) 3.8. 實施與修訂： 3.8.1. 本處理程序經審計委員會及董事會同意，並提報股東會通過後實施，如有董事表示異議且有紀錄或書面聲明者，應將其異議併送審計委員會及提報股東會討論，修訂時亦同。本處理程序訂定後，如遇相關法令變更，應適時配合修正。	4.5. 實施與修訂： 4.5.1. 本處理程序經審計委員會及董事會同意，並提報股東會通過後實施，修訂時亦同。本處理程序訂定後，如遇相關法令變更，應適時配合修正。
(刪除)	4.5.2. 本公司已設置獨立董事者，依前項規定將本處理程序提報董事會討論時，應充分考量各獨立董事之意

	見，並將其同意或反對之明確意見及反對之理由列入董事會議記錄。
(項次調整及修訂內容) 3.8.2. 本公司已設置審計委員會，訂定或修正本處理程序，應經審計委員會全體成員(以實際在任者計算之)二分之一以上同意，並提董事會決議。前項如未經審計委員會全體成員(以實際在任者計算之)二分之一以上同意者，得由全體董事(以實際在任者計算之)三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。	4.5.3. 本公司已設置審計委員會者，訂定或修正本處理程序，應經審計委員會全體成員(以實際在任者計算之)二分之一以上同意，並提董事會決議。前項如未經審計委員會全體成員(以實際在任者計算之)二分之一以上同意者，得由全體董事(以實際在任者計算之)三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。
(項次調整及修訂內容) 3.8.3. 本辦法制定並經 2010 年 1 月 8 日第二次股東會通過後實施。 第一次修訂，並經 2010 年 4 月 13 日股東會通過。 第二次修訂，並經 2011 年 6 月 9 日股東會通過。 第三次修訂，並經 2013 年 5 月 22 日股東會通過。 第四次修訂，並經 2015 年 6 月 12 日股東會通過。 第五次修訂，並經 2024 年 6 月 18 日股東會通過。	4.5.4. 本辦法制定並經 2010 年 1 月 8 日第二次股東會通過後實施。 第一次修訂，並經 2010 年 4 月 13 日股東會通過。 第二次修訂，並經 2011 年 6 月 9 日股東會通過。 第三次修訂，並經 2013 年 5 月 22 日股東會通過。 第四次修訂，並經 2015 年 6 月 12 日股東會通過。
(刪除)	5、管理重點： 5.1. 辦理背書保證是否經董事會決議同意後為之。 5.2. 背書保證金額是否符合董事會核准之限額。 5.3. 是否依規定輸入背書保證資訊於指定之資訊申報網站。 5.4. 背書保證是否使用公司設立登記之印鑑章，該印章之保管人是否經董事會通過。 5.5. 內部稽核人員至少每季稽核背書保證作業之執行情形，並作成書面紀

	錄。
(項次調整及修訂內容) 4、參考辦法： 4.1. 公開發行公司資金貸與及背書保證處理準則	 6、參考辦法： 6.1. 資金貸與及背書保證處理準則
(項次調整) 5、使用表單： 5.1. 背書保證備查簿	 7、使用表單： 7.1. 背書保證備查簿

【附件六】

從事衍生性商品交易處理程序修訂前後條文對照表

修訂後	修訂前
(修訂內容) 3.3.2. 本公司及子公司從事「交易目的」衍生性商品交易之契約總額，任一時點，累計未結清契約餘額，不得超過本公司近期財務報表股東權益之百分之百；全部契約損失上限為全部契約金額之 10%，個別契約損失上限為個別契約金額之 20%且總損失金額達美元 50 萬元；有關個別契約之內容由董事會授權高階主管人員核定。	3.3.2. 本公司及子公司從事「交易目的」衍生性商品交易之契約總額，任一時點，累計未結清契約餘額，不得超過本公司近期財務報表股東權益之百分之百；全部與個別契約損失以契約金額百分之十為其上限；有關個別契約之內容由董事會授權高階主管人員核定。
(修訂內容) 3.3.3. 本公司及子公司從事「避險目的」衍生性商品交易可從事契約總額與損失上限金額如下： (1)承作衍生性商品交易之契約總上限為被避險標的金額之百分之百。 (2)全部衍生性商品交易之損失上限為總契約金額之百分之十。 (3)個別契約損失上限為個別契約金額之 20%且總損失金額達美元 50 萬元。	3.3.3. 本公司及子公司從事「避險目的」衍生性商品交易可從事契約總額與損失上限金額如下： (1)承作衍生性商品交易之契約總上限為被避險標的金額之百分之百。 (2)全部衍生性商品交易之損失上限為總契約金額之百分之十。 (3)個別衍生性商品交易之損失上限為該契約金額之百分之十。
(增訂內容) 3.3.5. 本公司及子公司承作衍生性金融商品交易之全部契約未實現損失占最近期財務報告股東權益之 3%以上時，依法令規定辦理公告申報。	
(修訂內容) 3.11.2. 本公司及子公司交易損失達 3.3.2.、3.3.3.或 3.3.5.所列者，及原	3.11.2. 本公司及子公司交易損失達契約金額百分之十之損失上限者，及原

修訂後	修訂前
交易簽訂之相關契約有變更、終止或解除情事者，應於事實發生之日起次日內按規定格式，提供相關資訊，進行公告申報。	交易簽訂之相關契約有變更、終止或解除情事者，應於事實發生之日起次日內按規定格式，提供相關資訊，進行公告申報。
(增訂內容) 3.13.4. 本處理程序制定並經2010年1月8日第二次股東會通過後實施。 第一次修訂，並經2010年4月13日股東會通過。 第二次修訂，並經2011年6月9日股東會通過。 第三次修訂，並經2019年5月16日股東會通過。 <u>第四次修訂，並經2024年6月18日股東會通過。</u>	3.13.4. 本處理程序制定並經2010年1月8日第二次股東會通過後實施。 第一次修訂，並經2010年4月13日股東會通過。 第二次修訂，並經2011年6月9日股東會通過。 第三次修訂，並經2019年5月16日股東會通過。

附錄
Appendix

(此中譯本僅供參考之用，其內容應以英文版為準)

開曼群島公司法（最新修訂版）

股份有限公司

修訂和重述章程大綱

TPK Holding Co., Ltd.

（經 2023 年 6 月 6 日特別決議通過）

1. 公司名稱為 TPK Holding Co., Ltd.。
2. 公司註冊處所為開曼群島 Maples Corporate Services Limited, PO Box 309, Ugland House, Grand Cayman KY1-1104，或董事會日後決議之其他地點。
3. 公司設立之目的未受限制，公司有權從事未受《公司法》（最新修訂版）及其日後修正之版本或任何其他開曼群島法律所禁止的任何目的。
4. 各股東對公司之義務限於繳清其未繳納之股款。
5. 公司授權資本額為新臺幣 6,000,000,000 元，劃分為 600,000,000 股，每股面額新臺幣 10.00 元，根據《公司法》（最新修訂版）及其日後修正之版本和公司章程，公司有權贖回或買回任何股份，分割或合併任何股份，及就其資本之一部或全部發行，無論是否有優先權、特別之權利、遞延權或其他任何條件或限制等，並且，除另有明文規定外，每次股份（無論為普通股、特別股或其他）發行之條件應受前述公司權力之限制。
6. 公司有權依開曼群島外之其他準據法登記為股份有限公司而繼續存續，並註銷在開曼群島之登記。
7. 本章程大綱中未定義的專有名詞應與公司章程中的定義一致。

–頁面其餘部分有意空白–

開曼群島公司法（最新修訂版）

股份有限公司

章程

TPK Holding Co., Ltd.

（經 2023 年 6 月 6 日特別決議通過）

1 解釋

1.1 在本章程中，除非與本文有不符之處，法令所附第一個附件中的表格 A 不適用：

“公開發行公司法令”	指影響公開發行公司或任何在臺灣證券交易市場上市的公司的中華民國法律、規則和規章，包括但不限於《公司法》，《證券交易法》，《企業併購法》的相關規定，經濟部發布的規章制度，金管會發布的規章制度，或證交所發布的規章制度和臺灣地區與大陸地區人民關係條例及其相關規範等。
“年度稅後淨利”	係指依各該年度公司經查核簽證之年度稅後淨利。
“章程”	指公司章程。
“通訊設備”	指視訊、視訊會議、網際網路或線上會議及/或公開發行公司法令所允許之其他視訊通訊設備。
“公司”	指 TPK Holding Co., Ltd.。
“董事”	指公司當時的董事（為明確起見，包括任一及所有獨立董事）。
“股利”	包括期中股利。
“電子記錄”	與《電子交易法》中的定義相同。
“電子交易法”	指開曼群島的《電子交易法》（最新修訂版）。
“金管會”	指中華民國行政院金融監督管理委員會。
“獨立董事”	指為符合當時有效之公開發行公司法令而經股東會選舉為“獨立董事”的董事。
“公開資訊觀測站”	指證交所透過 http://newmops.twse.com.tw/ 網址監管的公開發行公司申報系統。
“股東”	與法令中的定義相同。
“章程大綱”	指公司章程大綱。
“合併”	指(i)參與合併之公司全部消滅，由新成立之公司概括承受消滅公司之全部權利義務；或(ii)參與合併之

	其中一公司存續，由存續公司概括承受消滅公司之全部權利義務，並以存續或新設公司之股份、或其他公司之股份、現金或其他財產作為對價之行為。
“實收資本額”	指依公司已發行股份總數之面額計算之數額。
“普通決議”	指在股東會上有權投票的股東，親自或在允許代理的情況下透過代理，以簡單多數決通過的決議。
非上市（櫃）公司”	指其股票未於證交所上市或財團法人中華民國證券櫃檯買賣中心上櫃的公司。
“私募”	指股份於證交所上市後，由公司依公開發行公司法令之規定及向該等規定所允許之適格特定人私募公司股份或公司之其他有價證券。
“股東名冊”	指依法令維持的股東名冊登記。除法令另有規定外，包括股東名冊登記的任何副本。
“註冊處所”	指公司目前註冊處所。
“中華民國”	指中華民國。
“印章”	指公司的一般圖章，包括複製的印章。
“股份”	指公司股份。
“股票”	指表彰股份之憑證。
“股份轉換”	指一公司依公開發行公司法令之規定，讓與全部已發行股份予他公司，而由他公司以股份、現金或其他財產支付該公司股東作為對價之行為。
“徵求人”	指依公開發行公司法令徵求任何其他股東之委託書以被該股東指派為代理人代理參加股東會並於股東會上行使表決權之股東、經股東委託之信託事業或股務代理機構。
“特別決議”	指經有權於該股東會行使表決權之股東表決權數三分之二以上同意之決議。該股東得親自行使表決權或委託經充分授權之代理人（如允許委託代理人，須於股東會召集通知中載明該特別決議係特別決議）代為行使表決權。
“分割”	指一公司依公開發行公司法令之規定，將其得獨立營運之一部或全部之營業讓與既存或新設之他公司

	，而由既存公司或新設公司以股份、現金或其他財產支付該公司或該公司股東作為對價之行為。
“法令”	指開曼群島《公司法》（最新修訂版）。
“從屬公司”	指(i)公司持有其已發行有表決權之股份總數或資本總額超過半數之公司；或(ii)公司、其從屬公司及控制公司直接或間接持有其已發行有表決權之股份總數或資本總額合計超過半數之公司。
“**特別（重度）決議**”	指(i)由代表公司已發行股份總數三分之二或以上之股東（包括股東委託代理人）出席股東會，出席股東表決權過半數同意通過的決議，或(ii)若出席股東會的股東代表股份總數雖未達公司已發行股份總數三分之二，但超過公司已發行股份總數之半數時，由出席股東表決權三分之二或以上之同意通過的決議。
“集保結算所	指臺灣集中保管結算所股份有限公司。
“庫藏股”	指公司依法令及公開發行公司法令之規定以公司名義持有之庫藏股。
“證交所”	指台灣證券交易所股份有限公司。
“視訊股東會”	指股東（及其他得參加股東會之人，包括但不限於股東會主席及任何董事）僅得以通訊設備參與之股東會。

1.2 在本章程中：

(a) 單數詞語包括複數含義，反之亦然；

(b) 陽性詞語包括陰性含義；

(c) 表述個人的單詞包括公司含義；

(d) “書面”和“以書面形式”包括所有以可視形式呈現的重述或複製之文字模式，包括以電子記錄形式；

(e) 所提及任何法律或規章的規定應理解為包括該規定的修正、修改、重新制定或替代規定；

(f) 帶有“包括”、“尤其”或任何類似之表達語句應理解為僅具有說明性質，不應限制其所描述之詞語的意義；

(g) 標題僅作參考，在解釋這些條款之意義時應予忽略；

(h) 《電子交易法》的第 8 部分及第 19(3)部分不適用於本章程。

2 營業開始

2.1 公司設立後，得於董事會認為適當之時點開始營業。

2.2 董事會得以公司資本或任何其他公司之款項支付因公司成立和設立而生之所有費用，包括登記費用。

3 股份發行

3.1 根據法令、章程大綱、章程和公開發行公司法令（以及股東會上公司可能給予的任何指示）的相關規定（如有），在不損害現有股份所附屬權利的情況下，董事會可以在其認為適當的時間、按其認為適當的條件、向其所認為適當的人分配、發行、授與認股權或以其他方式處分股份，無論該股份是否有優先權，遞延權或其他權利或限制，無論是關於股利、表決權、資本返還或其他方面的內容。公司有權贖回或買回任何股份，分割或合併任何股份，及就其資本之一部或全部發行，無論是否有優先權、特別之權利、遞延權或其他任何條件或限制等，並且，除另有明文規定外，每次股份（無論為普通股、特別股或其他）發行之條件應受前述公司權力之限制。

3.2 公司不得發行無記名股票。

3.3 公司不得發行任何未繳納股款或繳納部分股款之股份。

4 股東名冊

4.1 董事會應於其於任一時點所決定之處所備置或促使他人備置股東名冊，如董事會未為決定，股東名冊應置於公司註冊地。

4.2 如果董事會認為必要或適當，公司得於開曼群島境內或境外董事會認為適當之處所備置一份或數份股東分冊。股東總名冊和分冊應一同被視為本章程所稱之股東名冊。

4.3 於公司股份於證交所上市期間，集保結算所登錄之公司股東紀錄應視為股東分冊。

5 股東名冊停止過戶或認定基準日

5.1 為決定有權獲得股東會或股東會延會通知之股東，或有權在股東會或股東會延會投票之股東，或有權獲得股利之股東或為其他目的而需決定股東名單者，董事會應決定股東名冊之閉鎖期間，且該閉鎖期間不應少於公開發行公司法令規定之最低期間。

5.2 於依第 5.1 條之限制下，除股東名冊變更之停止外，或為取代股東名冊變更之停止，董事會為決定有權收受股東會開會或股東會延會通知之股東，或有權在股東會或股東會延會投票之股東，或為決定有權收受股利或為任何其他目的而需決定股東名單時，得指定一特定日作為基準日。董事會依本 5.2 條規定指定基準日時，應依公開發行公司法令透過公開資訊觀測站公告該基準日。

5.3 有關執行股東名冊停止變更期間的規則和程序，包括向股東發出有關停止變更期間的通知，應遵照董事會通過的政策（董事會可能隨時變更之），該相關政策應符合法令、章程大綱、章程和公開發行公司法令的規定。

6 股票

6.1 除法令另有規定外，公司發行之股份應以無實體發行，並依公開發行公司法令洽集保結算所登錄發行股份之相關資料。僅於董事會決議印製股票時，股東始有權獲得股票。股票（如有）應根據董事會決定之格式製作。股票應由董事會授權的一名或多名董事簽署。董事會得授權以機械程序簽發有權簽名的股票。所有股票應連續編號或以其他方式識別之，並註明其所表彰的股份。為轉讓之目的提交公司的股票應依本章程規定予以註銷。於繳交並註銷與所表彰股份相同編號的舊股票之前，不得簽發新股票。

6.2 若董事會依第 6.1 條之規定決議印製股票時，公司應於依法令、章程大綱、章程及公開發行公司法令得發行股票之日起 30 日內，對認股人或應募人交付股票，並應依公開發行公司法令於交付股票前公告之。

6.3 若股票經塗污、磨損、遺失或損壞，得提出證據證明、賠償並支付公司在調查證據過程中所產生之合理費用以換發新股票，該相關費用由董事會定之，並（在塗污或磨損的情況下）於交付舊股票時支付之。

7 特別股

7.1 經三分之二或以上董事之出席及出席董事過半數通過之決議及股東會之特別決議，公司得發行較公司發行的普通股有優先權利的股份（“特別股”）。

7.2 在依第 7.1 條發行特別股之前，公司應修改章程並在章程中明定特別股的權利和義務，包括但不限於下列內容，而且特別股之權利及義務將不抵觸公開發行公司法令有關於特別股權利及義務之強制規定，變更特別股之權利時亦同：

(a) 特別股分派股息及紅利之順序、定額或定率；

(b) 特別股分派公司剩餘財產之順序、定額或定率；

(c) 特別股股東行使表決權之順序或限制（包括無表決權等）；

(d) 與特別股權利義務有關的其他事項；

(e) 公司被授權或被強制要購回特別股時，其贖回之方法；於不適用贖回權時，其聲明。

8 發行新股

8.1 公司發行新股，應經董事會三分之二以上董事之出席及出席董事過半數之同意。新股份之發行應限於公司之授權資本額內為之。

8.2 除股東於股東會另以普通決議為不同決議外，於依本章程第 8.3 條提撥公開銷售部分（定義如后）及員工認股部分（定義如后）後，公司現金增資發行新股時，應公告及通知各股東其有優先認購權，得按照原有股份比例儘先分認剩餘新股。於決議發行新股之同一

股東會，股東並得決議放棄優先認購權。公司應於前開公告中聲明，如股東未依指定之期限依原有股份比例認購新發行之股份者，則應視為喪失其優先認購權。如原有股東持有股份按比例不足以行使優先認購權認購一股新股者，數股東得依公開發行公司法令合併共同認購或歸併一人認購；如新發行之股份未經原有股東於指定期限內認購完畢者，公司得依公開發行公司法令將未經認購之新股於中華民國公開發行或洽由特定人認購之。倘認股人認購新股但未能在公司所定股款繳納期間內繳納股款，公司應定一個月以上之期限催告該認股人照繳，否則公司聲明逾期不繳失其權利。除非認股人於公司所定催告期限不照繳，公司不得聲明認股人喪失其權利。縱有上述規定，公司所定股款繳納期限在一個月以上者，如認股人逾期不繳納股款，即喪失其權利，無須踐行前述催告之程序。認股人喪失其權利後，該等未認購之股份應依公開發行公司法令另行募集。

8.3 公司於中華民國境內辦理現金增資發行新股時，除董事會依據公開發行公司法令及或金管會或證交所之指示而認為公司無須或不適宜對外公開發行之決定外，應提撥發行新股總額之百分之十，在中華民國境內對外公開發行，但股東會另有較高提撥比率之決議者，從其決議（下稱「公開銷售部分」）。公司得保留發行新股總額百分之十至百分之十五供公司及其從屬公司之員工認購（下稱「員工認股部分」）。公司對該等員工認購之新股，得限制在一定期間內不得轉讓，但其期間最長不得超過二年。

8.4 股東之新股認購權得獨立於該股份而轉讓。新股認購權轉讓之規則和程序應依據公司制定的政策，且相關政策應符合法令、章程大綱、章程和公開發行公司法令。

8.5 第 8.2 條規定的股東優先認購權，在因下列原因或目的而發行新股時不適用：(a)與他公司合併，公司分割、股份轉換或公司重整有關；(b)與公司履行其認股權憑證和/或認股權契約之義務有關，包括第 11 條所提及者；(c)與公司履行可轉換公司債或附認股權公司債之義務有關；(d)與公司履行附認股權特別股之義務有關；(e)與私募有關；或(f)公司依第 8.7 條規定發行限制型股票。

8.6 通知股東行使優先認購權的期間及其他規則和程序、實行方式，應依董事會所訂之政策制定，該相關政策應符合法令、章程大綱、章程和公開發行公司法令。

8.7 於不違反或牴觸法令之前提下，公司得經股東會特別（重度）決議發行限制員工權利之新股（下稱「限制型股票」）予本公司及其從屬公司之員工，不適用本章程第 8.3 條之規定。限制型股票之發行條件，包括但不限於發行數量、發行價格及其他相關事項，應符合公開發行公司法令之規定。

9 股份轉讓

9.1 於不違反法令和公開發行公司法令之規定下，公司發行的股份應得自由轉讓。但公司保留給員工承購之股份得由董事會自由裁量決定限制員工在一定期間內不得轉 讓，惟其期間最長不得超過 2 年。

9.2 於不違反開曼法律之情形下，於證交所交易之無實體發行股份之轉讓，得以證交所採用的有價證券轉讓方式為之，或以依據公開發行公司法令認為適當、且經董事會決議通過之方式為之。

9.3 於不違反開曼法律之情形下，董事會得同意無實體發行之公司各種類股份透過相關系統（包括集保結算所之相關系統），以不簽署轉讓文件之方式轉讓。就無實體發行之股份，公司應依據相關系統之規定、設備及要求，通知無實體發行之股份持有者提供（或由該持有者指派他人提供）透過相關系統轉讓股份所需之指示，但該指示應不違反章程、開曼法律及公開發行公司法令。

10 股份買回

10.1 根據法令、章程大綱、章程和公開發行公司法令之規定，公司得經董事會三分之二以上董事出席及出席董事過半數同意，買回公司之股份（包括可贖回之股份）。公司如依本條規定買回於證交所上市之股份者，應依公開發行公司法令之規定，將董事會決議及執行情形，於最近一次之股東會報告；其因故未買回於證交所上市之股份者，亦同。

10.2 公司得以依法令和公開發行公司法令允許之任何方式，支付其買回其股份之股款。

10.3 公司買回、贖回或取得（經由交付或其他方式）之股份應依董事會決議，立即註銷或作為庫藏股由公司持有。

10.4 對於庫藏股，不得配發或支付股利予公司，亦不得就公司之資產為任何其他分配（無論係以現金或其他方式）予公司（包括公司清算時對於股東的任何資產分配）。

10.5 公司買回於證交所上市之股份後，以低於公司依據董事會買回庫藏股之決議執行買回之實際買回股份之平均價格（下稱「平均買回價格」）轉讓庫藏股予公司或其從屬公司員工者，應經最近一次股東會有代表已發行股份總數過半數股東之出席，出席股東表決權三分之二以上之同意，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、與平均買回價格相較之折價、計算依據及合理性；

(b) 轉讓股數、目的及合理性；

(c) 轉讓條件，包括但不限於受讓員工之資格條件及得買受之股數；與

(d) 對股東權益之下列影響：

(i) 對公司股份之稀釋效果；及

(ii) 以低於平均買回價格轉讓股份予員工，對公司造成之財務負擔。

歷次股東會通過且轉讓予員工及從屬公司員工之股數，累計不得超過公司已發行股份總數之百分之五，且單一認股員工買受股數累計不得超過公司已發行股份總數之千分之五。公司買回自己之股份轉讓予員工者，得限制在一定期間內不得轉讓，但其期間最長不得超過二年。

10.6 除本章程及公開發行公司法令規定者外，董事會得決議註銷庫藏股或依其認為適當之條件轉讓庫藏股。

10.7 公司買回股份之相關事項應遵循中華民國證券法令及公開發行公司法令之規定辦理。

11 員工激勵計畫

11.1 縱有本章程第 8.7 條限制型股票之規定，公司得經董事會以三分之二以上董事之出席及出席董事過半數同意之決議，通過一個以上之激勵措施並得發行股份或選擇權、認股權憑證或其他類似之權證給公司及從屬公司之員工。規範此等激勵計畫之規則及程序應與董事會所制訂之政策一致，並應符合法令、章程大綱、章程和公開發行公司法令。

11.2 依前述第 11.1 條發行之選擇權、認股權憑證或其他類似之權證不得轉讓，但因繼承者不在此限。

11.3 公司得依上開第 11.1 條所定之激勵計畫，與其員工及從屬公司之員工簽訂認股權契約，約定於一定期間內，員工得認購特定數量的公司股份。此等契約之條款對相關員工之限制不得低於其所適用之激勵計畫所載條件。

11.4 公司及其從屬公司之董事非本章程第 8.7 條所定發行限制型股票及本章程第 11 條所訂員工激勵計畫之對象，但倘董事亦為公司或其從屬公司之員工，該董事得基於員工身分（而非董事身分）參與認購限制型股票或員工激勵計畫。

12 股份權利變更

12.1 無論公司是否處於清算程序，在任何時候，如果公司資本被劃分為不同種類的股份，則需經該類股份持有人之股東會特別決議始可變更該類股份所附屬之權利，但該類股份發行條件另有規定者不在此限。縱有前述規定，如果章程的任何修改或變更損害了任一種類股份的優先權，那麼該相關修改或變更應經特別決議通過，並應經該類股份股東個別之股東會的特別決議通過。

12.2 章程中與股東會有關的規定應適用於每一相同種類股份持有者的會議。

12.3 股份持有人持有發行時附有優先權或其他權利之股份者，其權利不因創設或發行與其股份順位相同之其他股份而被視同變更，但該類股份發行條件另有明確規定者不在此限。

13 股份移轉

13.1 如果股東死亡，若該股份為共同持有時其他尚生存之共同持有人，或該股份是單獨持有時其法定代理人，為公司所認定唯一有權享有股份權益之人。死亡股東之財產就其所共有之股份所生之義務不因死亡而免除。

13.2 因股東死亡、破產、清算、解散或者因轉讓之外的任何其他情形而對股份享有權利的人，應以書面通知公司，且在董事會所可能要求的相關證據提出後，得寄發書面通知，選擇成為該相關股份之持有人或指定特定人成為該股份之持有人。

14 章程大綱和章程的修改和資本變更

14.1 在不違反法令和章程就應經股東會普通決議處理事項之規定的情形下，公司應以特別決議為下列事項：

(a) 變更其名稱；

(b) 修改或增加章程；

(c) 修改或增加章程大綱有關宗旨、權力或其他特別載明的事項；

(d) 減少其資本和資本贖回準備金；

(e) 根據股東會決議之數額，增加授權資本額或註銷任何在決議通過之日尚未為任何人取得或同意取得的股份。但於變更授權資本額之情形，公司亦應促使股東會修改章程大綱以反映該變更；及

(f) 依公開發行公司法令於中華民國境內為有價證券之私募。

14.2 在不違反法令和公開發行公司法令且不違反第 14.3 條的情形下，公司非經特別（重度）決議不得為下列事項：

(a) 出售、讓與或出租公司全部營業或對股東權益有重大影響的其他事項；

(b) 解任任何董事；

(c) 許可一個或多個董事為其自身或他人為屬於公司營業範圍內的其他商業活動的行為；

(d) 使可分配股利及/或紅利及/或其他依第 35 條所規定款項之資本化，或將因發行股票溢價或受領贈與所得之資本公積以發行新股或現金方式分配與原股東；

(e) 合併、分割或股份轉換，但符合法令定義之合併應同時符合法令之規定；

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

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

(h) 取得或受讓他人的全部營業或財產而對公司營運有重大影響者。

14.3 在不違反法令和公開發行公司法令的情形下，公司非經已發行股份總數三分之二以上之股東同意不得為下列事項：

(a) 公司參與合併後消滅，而致公司於證交所終止上市，且合併後既存或新設之他公司為非上市（櫃）公司；

(b) 公司概括讓與全部營業及財產，而致公司於證交所終止上市，且受讓公司為非上市（櫃）公司；

(c) 公司以股份轉換方式被他公司收購為其百分之百持股之子公司，而導致公司於證交所終止上市，且進行收購之他公司為非上市（櫃）公司；或

(d) 公司進行分割，而致公司於證交所終止上市，且分割後受讓營業之既存公司或新設公司為非上市（櫃）公司。

14.4 在不違反法令、章程及公開發行公司法令所訂法定出席股份數門檻之規定下，有關公司解散之程序：

(a) 如公司係因無法於其債務到期時清償而決議自願解散者，公司應以股東會普通決議為之；或

(b) 如公司係因前述第 14.4 條（a）款以外之事由而決議自願解散者，公司應以特別決議為之。

14.5 公司依法令及公開發行公司法令返還股本時，應依股東所持股份比例為之。

14.6 在不違反法令、章程及公開發行公司法令規定之前提下，倘公司擬以現金以外財產返還股本；其退還之財產及抵充之數額，應經股東會決議，並經該收受財產股東之同意。惟退還財產之價值及抵充之數額，於董事會提呈股東會決議前，應經中華民國會計師查核簽證。

15 註冊處所

在不違反法令規定之情形下，公司得通過董事會決議變更其註冊處所之地點。

16 股東會

16.1 除年度股東常會外之所有股東會，應稱為股東臨時會。

16.2 公司應於每一會計年度終了後 6 個月內召開一次股東會作為年度股東常會，並應在股東會召集通知中詳細說明。在這些會議上董事會應作相關報告（如有）。

16.3 公司應每年舉行一次年度股東常會。

16.4 股東會應於董事會指定之時間及地點召開，惟除法令或本條另有規定外，公司召開實體股東會應於中華民國境內為之。如在中華民國境外召開實體股東會，相關程序及核准應依中華民國相關主管機關之規定辦理。於中華民國境外召開股東會時，公司應委任中華民國之專業股務代理機構，受理該等股東會行政事務（包括但不限於受理股東委託投票事宜）。

16.5 董事會得召集股東會，且於經股東請求時，應立即進行公司股東臨時會之召集。

16.6 前條股東請求是指在股東提出請求日持有不低於當時已發行股份總數 3%的股份，並且持有該股份至少一年之股東所作出的請求。

16.7 前條股東之請求，必須以書面記明提議事項及理由，並由提出請求者簽名，交存於註冊處所，且得由格式相似的數份文件構成，每一份由一個或多個請求者簽名。

16.8 如董事會於股東提出請求日起 15 天內未為股東臨時會召集之通知，則提出請求之股東得依據公開發行公司法令自行召集股東臨時會。

16.9 繼續 3 個月以上持有已發行股份總數過半數股份之股東，得依據公開發行公司法令自行召集股東臨時會。股東持股期間及持股數之計算，以相關股東臨時會股東名冊停止變更時之持股為準。

16.10 董事會或其他召集權人召集股東會者，得請求公司或股務代理機構提供股東名冊。

16.11 股東會開會時，得以視訊股東會或其他經中華民國公司法主管機關公告之方式為之。

16.12 股東會開會時，如依本章程以通訊設備為之（包括視訊股東會），其股東以通訊設備參與會議者，視為親自出席。

16.13 有關股東會以視訊股東會為之，公司應符合之條件、作業程序及其他應遵行事項，應遵循公開發行公司法令。

17 股東會通知

17.1 任何年度股東常會之召集，應至少於 30 天前通知各股東，任何股東臨時會之召集，應至少於 15 天前通知各股東。每一通知之發出日或視為發出日及送達日應不予計入。股東會通知應載明會議地點、日期、時間和召集事由，並應依公開發行公司法令之規定發出。但如果經所有有權參加該股東會之股東（或其代理人）同意，則無論本章程所規定的通知是否已發出，也無論是否遵守章程有關股東會的規定，該公司股東會均應被視為已合法召集。

17.2 倘公司非因故意而漏向有權獲得通知之任一股東發出股東會通知，或其未收到股東會會議通知，該股東會會議之程序不因此而無效。

17.3 公司應依本章程第 17.1 條之規定，一併公告股東會開會通知書、委託書用紙、有關承認案與討論案（包含但不限於選任或解任董事之議案）等各項議案之案由及說明資料，並依公開發行公司法令傳輸至公開資訊觀測站；其採行書面行使表決權者，並應將上述資料及書面行使表決權用紙，併同寄送給股東。董事會並應於股東常會二十一日前（於股東臨時會之情形，則於股東臨時會十五日前），依公開發行公司法令準備股東會議事手冊和補充資料，將其寄發或以其他方式供所有股東可得取得，並應傳送至公開資訊觀測站。但公司於最近會計年度終了日實收資本額達新臺幣一百億元以上或最近會計年度召

開股東常會其股東名簿記載之外資及陸資持股比率合計達百分之三十以上者，應於股東常會開會三十日前完成前開電子檔案之傳送。

17.4 於符合公開發行公司法令之情形下，股東得於股東會以臨時動議提出議案，惟該議案應與召集事由直接相關者始得提出。與(a)選舉或解任董事，(b)修改章程，(c)減資，(d)申請停止於中華民國公開發行，(e)(i)解散，合併，分割或股份轉換，(ii)訂立、修改或終止關於出租公司全部營業，或委託經營，或與他人經常共同經營之契約，(iii)讓與公司全部或主要部分營業或財產，(iv)受讓他人全部營業或財產而對公司營運有重大影響者，(f)許可董事為其自己或他人從事公司營業範圍內事務的行為，(g)以發行新股方式分配公司全部或部分盈餘，(h)將法定盈餘公積及/或因發行股票溢價或受領贈與所得之資本公積以發行新股或現金方式分配與原股東，及/或其他依第 35 條所規定款項之資本化，及(i)公司私募發行具股權性質之有價證券等有關的事項，應載明於股東會通知並說明其主要內容，且不得以臨時動議提出。其主要內容得依公開發行公司法令傳輸至公開資訊觀測站或公司指定之網站，並應將該網址載明於股東會通知。

17.5 董事會應在公司之登記機構（如有適用）及公司位於中華民國境內之股務代理機構之辦公室備置公司章程，股東會議事錄，財務報表，股東名冊以及公司發行的公司債存根簿。股東得檢具利害關係證明文件，指定查閱範圍，隨時請求檢查、查閱、抄錄或複製；公司並應令股務代理機構提供。

17.6 公司應依公開發行公司法令及法令之規定，將董事會準備的所有表冊，以及審計委員會準備之報告書（如有），備置於其登記機構（如有適用）及其位於中華民國境內之股務代理機構之辦公室。股東可隨時檢查和查閱前述文件，並可偕同其律師或會計師進行檢查和查閱。

18 股東會事項

18.1 除非出席股東代表股份數達到法定出席股份數，股東會不得為任何決議。除章程另有規定外，代表已發行股份總數過半數之股東親自或委託代理人出席，應構成股東會之法定權數。

18.2 董事會應根據公開發行公司法令之要求，提交其為年度股東常會所準備的營業報告書、財務報表、及盈餘分派或虧損撥補之議案供股東承認或同意，經股東會承認或同意後，董事會應根據公開發行公司法令，將經承認的財務報表及其副本、公司盈餘分派或虧損撥補決議分發或公告各股東。

18.3 除本章程另有明文規定及不違反公開發行公司法令之規定外，如果在指定為股東會會議之時間開始時出席股東代表股份數未達法定出席股份數，或者在股東會會議進行中出席股東代表股份數未達法定出席股份數者，主席得宣布延後開會，但其延後次數以二次為

上限，且延後時間合計不得超過一小時。如股東會經延後二次開會但出席股東代表股份數仍不足法定出席股份數時，主席應宣布該股東會流會。如仍有召集股東會之必要者，則應依章程規定重行召集一次新的股東會。

18.4 股東會如由董事會召集者，其主席應由董事長擔任之，董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定董事一人代理之，董事長未指定代理人或所指定之代理人因故不能行使代理職權時，應由其他出席之董事互推一人代理之。股東會如由董事會以外之其他召集權人召集者，主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。

18.5 在會議上進行表決的決議應通過投票方式決定。在會議上進行表決的決議不得以舉手表決之方式決定之。在需要投票並計算多數決時，需注意章程授予每一股東的投票數。

18.6 在票數相同的情況下，主席均無權投下第二票或決定票。

18.7 章程任何內容不得妨礙任何股東向有管轄權之法院提起訴訟，以尋求與股東會召集程序之不當或不當通過決議有關的適當救濟，因前述事項所生之爭議應以臺灣臺北地方法院為第一審管轄法院。

18.8 除法令、章程大綱或章程另有明文規定外，任何於股東會上提出交由股東決議、同意、採行、確認者，應以普通決議為之。

18.9 於相關之股東名冊停止過戶期間前持有已發行股份總數百分之一以上股份之股東，得於由董事會制訂並經股東會普通決議同意之股東會議事規則所規定之範圍內，依該規則以書面或電子受理方式向公司提出一項股東常會議案。除 (a)提案股東持股未達已發行股份總數百分之一，(b)該議案事項非股東會所得決議，(c)該提案股東提案超過一項，(d)該議案於公告受理期間外提出，或(e)該議案超過 300 字者外，董事會應列為議案。如前述股東提案係為敦促公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。

19 股東投票

19.1 在不影響其股份所附有之任何權利或限制下，每一親自出席或委託代理人出席之股東於進行表決時，就其所持有的每一股份均有一表決權。

19.2 除已在認定基準日被登記為股東，或者已繳納相關催繳股款或其他款項者外，任何人均無權在任何股東會或個別種類股份持有者的個別會議上行使表決權。

19.3 有表決權之股東對行使表決權者資格提出異議者，應提交主席處理，主席的決定具有終局決定性。

19.4 表決得親自進行或透過代理人進行。一股東僅得以一份委託書指定一個代理人出席會議並行使表決權。

19.5 在不影響股份所附有之任何權利或限制下，每一親自出席或委託代理人出席之自然人股東，或經由其合法授權之代表親自出席或委託代理人出席之法人或其他非自然人股東，就其所持有的每一股份均有一表決權。除股東係為他人持有股份而依公開發行公司法令分別行使表決權（包括公開發行公司法令中有關分別行使表決權之資格條件、適用範圍、行使方式、作業程序及其他事項之遵行）外，持股超過一股之股東就其持股，於股東會同一議案不得分割行使表決權。

19.6 公司召開股東會時，應將電子方式列為表決權行使管道之一。如表決權以書面或電子方式行使時，其行使方式應載明於寄發予股東之股東會通知。股東以書面或電子方式行使表決權時，視為指派股東會主席為其代理人，於股東會上依其書面或電子文件指示之方式行使表決權，惟此種指派不應被認為係依公開發行公司法令所定義之委託代理人。股東會主席基於代理人之地位，就書面或電子文件中未載明之事項及該股東會上所提出對原議案之修正或臨時動議，皆無權行使該股東之表決權。股東以書面或電子方式行使表決權者，應視為其就該次股東會中所提之臨時動議及／或原議案之修正，業已放棄收受通知或行使表決權。如股東會主席未依該等股東之指示代為行使表決權，則該股數不得算入已出席股東之表決權數，惟應算入計算股東會最低出席人數時之股數。

19.7 倘股東業依本章程第 19.6 條之規定，以書面或電子方式行使表決權，至遲應於股東會開會前二日，撤銷其以書面或電子方式行使表決權之意思表示，該撤銷應視為一併撤回依本章程第 19.6 條視為指派股東會主席為其代理人之意思表示。倘股東已依本章程第 19.6 條之規定為以書面或電子方式行使表決權之意思表示，但逾期撤銷上開意思表示者，不得撤回依本章程第 19.6 條視為指派股東會主席為其代理人之意思表示，股東會主席應依股東之指示代為行使表決權。

19.8 倘股東業依本章程第 19.6 條之規定，以書面或電子方式行使表決權，但另行指定他人代理其出席該次股東會者，應視為撤回依本章程第 19.6 條指派股東會主席為其代理人之意思表示。

20 代理

20.1 委託代理人之委託書應以書面為之，由委託人或其正式授權的被授權人書面簽署。如委託人為公司時，則由其正式授權的高級職員或被授權人進行簽署。代理人不需要是公司股東。

20.2 出席股東會委託書之取得，應受下列限制：

(a) 委託書之取得不得以金錢或其他利益為交換條件。但代公司發放股東會紀念品或徵求人支付予代為處理徵求事務者之合理費用，不在此限。

(b) 委託書之取得不得以他人名義為之。

(c)徵求取得之委託書不得作為非屬徵求之委託書以出席股東會。

20.3 除股務代理機構外，受託代理人所受委託之人數不得超過三十人。受託代理人受三人以上股東委託者，應於股東會開會 5 日前，依其適用之情形檢附下列文件送達公司或其股務代理機構：(a)聲明書聲明委託書非為自己或他人徵求而取得；(b)委託書明細表乙份，及(c)經簽名或蓋章之委託書。

20.4 股東會無選舉董事之議案時，公司得委任股務代理機構擔任股東之受託代理人。相關委任事項應於該次股東會委託書使用須知載明。股務代理機構受委任擔任受託代理人者，不得接受任何股東之全權委託，並應於公司股東會開會完畢 5 日內，將委託出席股東會之委託明細、代為行使表決權之情形，契約書副本及中華民國證券主管機關所規定之事項，製作受託代理出席股東會彙整報告，並備置於股務代理機構處。

20.5 除根據中華民國法律組織的信託事業，或依公開發行公司法令核准的股務代理機構外，一人同時受兩人以上股東委託時，其代理的有權表決權數不得超過股票停止過戶前已發行股份總數表決權的百分之三；超過時其超過的表決權，不予計算。為免疑義，依第 20.4 條經公司委任之股務代理機構所代理之股數，不受前述已發行股份總數表決權百分之三之限制。

20.6 受三人以上股東委託之受託代理人，其代理之股數不得超過其本身持有股數之四倍，且不得超過已發行股份總數之百分之三。

20.7 倘股東以書面投票或電子方式行使表決權，並委託受託代理人出席股東會，以受託代理人出席行使之表決權為準。然委託書送達公司後，股東欲親自出席股東會或欲以書面或電子方式行使表決權者，應於股東會開會二日前，以書面向公司為撤銷委託之通知；逾期撤銷者，以受託代理人出席行使之表決權為準。

20.8 委託書應至少於委託書所載受委託人代理投票之股東會或其延會開會至少 5 天前送達在公司註冊處所，或送達在股東會召集通知或公司寄出之委託書上所指定之處所。除非股東在後送達的文件中明確以書面聲明撤銷先前的委託，否則倘公司從同一股東處收到多份委託投票文件時，以最先送達的文件為準。

20.9 委託書應以公司核准之格式為之，並載明僅為特定股東會所為。委託書格式內容應至少包括(a)填表須知、(b)股東委託行使事項及(c)股東、受託代理人及徵求人（如有）基本資料等項目，並與股東會召集通知同時提供予股東。此等通知及委託書用紙應於同日分發予所有股東。

20.10 股東會有選舉董事之議案者，委託書於股東會開會前應經公司之股務代理機構或其他股務代理機構予以統計驗證。其驗證內容如下：

(a) 委託書是否為基於公司權限所印製；

(b) 委託人是否簽名或蓋章於委託書上；

(c) 委託書上是否填具徵求人或受託代理人（依其適用之情形）之姓名，且其姓名是否正確。

20.11 委託書、議事手冊或其他會議補充資料、徵求人徵求委託書之書面及廣告、委託書明細表、基於公司權限印發之委託書用紙及其他文件資料之應記載主要內容，不得有虛偽或欠缺之情事。

20.12 根據委託書條款所為之表決，除公司在委託書所適用之該股東會或股東會延會開始前，於註冊處所收到書面通知外，其所代理之表決均屬有效。前揭通知應敘明撤銷委託之原因係因被代理人於出具委託書時不具行為能力或不具委託權力者或其他事由。

20.13 委託受託代理人之股東有權於股東會後7日內向公司或其股務代理機構請求查閱該委託書之使用情形。

21 委託書徵求

除法令及章程另有規定外，委託書徵求之相關事宜，悉依照中華民國公開發行公司出席股東會使用委託書規則之規定辦理。

22 異議股東股份收買請求權

22.1 在下列決議為股東會通過的情況下，於會議前或會議中，已以書面或口頭（並經記錄）通知公司其反對該項決議之意思表示，並於股東會投票反對或放棄表決權的股東，可請求公司以當時公平價格收買其所有之股份：

(a) 公司締結，修改或終止有關出租公司全部營業，委託經營或與他人經常共同經營的契約；

(b) 公司轉讓其全部或主要部分的營業或財產，但公司因解散所為的轉讓不在此限；或

(c) 公司受讓他人全部營業或財產，對公司營運產生重大影響者。

22.2 在公司擬進行分割、合併、股份轉換或概括承受或概括讓與財產或負債的情況下，在股東會前或股東會中以書面或口頭（並經記錄）表示異議，並於股東會投票反對或放棄表決權的股東，得要求公司以當時公平價格收買其所有之股份。

22.3 前兩條所定之請求，應於該等決議作成之日起 20 日內，以記載擬請求買回股份之種類和數額的書面向公司提出。在公司與提出請求的股東就該股東所持股份之收買價格（以下稱「股份收買價格」）達成協議的情況下，公司應在決議日起 90 日內支付價款。異議股東與公司間未就股份收買價格達成協議者，公司應自決議日起 90 日內，依其所認為之公平價格支付價款予未達成協議之異議股東；倘公司未於自決議日起 90 日內支付其所認為之公平價格者，視為同意異議股東之股份收買價格。

22.4 依第 22.1 條及第 22.2 條於股東會投票反對或放棄表決權之股東，得向公司請求收買其所有之股份，在公司未能在決議日起 60 日內與股東達成協議的情況下，公司應在該 60 日期限之後的 30 日內，以全體未達成協議的異議股東為相對人，聲請中華民國有管轄權的法院（為上述目的及在合於相關法律之情形下，應包括臺灣臺北地方法院），為股份收買價格之裁定，該法院所作出的裁定對於公司和提出請求的股東之間僅就有關股份收買價格之事項具有拘束力和終局性。

22.5 依第 22.1 條及第 22.2 條放棄表決權之股份數，不算入已出席股東之表決權數。

22.6 縱有第 22.3 條及第 22.4 條之規定，本條之規定未限制或禁止股東依據開曼公司法第 238 條之規定，於其對合併表示異議時，請求支付其股份公平價格。

22.7 前述股份收買價格的支付應與股票的交付同時為之，且股份的移轉應於受讓人之姓名登錄於股東名冊時生效。

23 法人股東

任何公司組織或其他非自然人為股東時，其得根據其組織文件，或如組織文件沒有相關規範時以董事會或其他有權機關之決議，授權其認為適當之人作為其在公司會議或任何類別股東會的代表，該被授權之人有權代表該法人股東行使與作為個人股東所得行使之權利相同的權利。

24 無表決權股份

24.1 公司持有自己之股份者（包括透過從屬公司持有者）不得在任何股東會上直接或間接行使表決權，亦在任何時候不算入已發行股份之總數。

24.2 對於股東會討論之事項，有自身利害關係且其利益可能與公司之利益衝突的股東，就其所持有的股份，不得在股東會上就此議案加入表決，但為計算法定出席股份數門檻之目的，此等股份仍應計入出席該股東會股東所代表之股份數。前述股東亦不得代理其他股東行使表決權。

24.3 董事如將其所持有之股份設質，應通知公司；如其設定質權之股份超過選任當時所持有之公司股份數額二分之一，則其所持有之股份中，超過選任當時所持有之公司股份數額二分之一之部分無表決權，亦不算入已出席股東之表決權數。

25 董事

25.1 公司董事會，設置董事（包括獨立董事）人數不得少於七（7）人，且不多於十一（11）人，每一董事任期 3 年，倘該任期屆滿將致公司無董事，該任期得由董事會決議延長至任期屆滿後最近一次股東會召開之日。董事得連選連任。於符合相關法令要求（包括但不限於對上市公司之要求）之前提下，公司得於前述董事人數範圍內隨時以股東會普通決議增加或減少董事的人數。

25.2 除經證交所核准者外，董事間應有超過半數之席次，不得具有配偶關係或二親等以內之親屬關係。

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

25.4 除公開發行公司法令另有規定者外，應設置獨立董事人數不得少於三（3）人。就公開發行公司法令要求之範圍內，獨立董事其中至少一人應在中華民國境內設有戶籍，且至少一名獨立董事應具有會計或財務專業知識。

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

26 董事會權力

26.1 於符合法令，章程大綱和章程以及依股東會普通決議、特別決議以及特別（重度）決議所作指示之情形下，公司業務應由可以行使公司全部權力的董事會管理之。董事會於章程大綱或章程之變更或前述股東會決議前所為之有效行為，不因該等變更或決議之作成而無效。合法召集之董事會於符合法定出席人數時，得行使所有董事會得行使之權力。

26.2 董事會得行使公司全部權力，借入款項、就公司事業、財產和未繳納股款之股本之全部或一部設定抵押或擔保，或發行債券、債券性質股份、抵押債券、公司債或其他有價證券，或發行此等有價證券以作為公司或第三人債務或義務之擔保。

27 董事任命和免職

27.1 公司得於股東會選任任何人為董事，此等投票應依下述第 27.3 條計票。法人為股東時，得依章程規定當選為董事(並指定代表人行使職務)，或由其代表人依章程規定當選為董事。代表人有數人時，得分別當選。公司得以特別（重度）決議解任任一董事。有代表公司已發行股份總數過半數之股東出席（親自出席或委託出席）者，應構成選舉一席以上董事之股東會之法定出席股份數。

27.2 於公司董事任期未屆滿前，倘股東會改選全體董事者，除股東會另有決議者外，原董事之任期應視為於改選之日屆滿。有關前述各項決議應有代表已發行股份總數過半數股東之出席（包括親自出席或委託代理人出席）。

27.3 董事之選舉應依票選制度採行累積投票制，其程序由董事會通過且經股東會普通決議採行之，每一股東得行使之投票權數與其所持之股份乘上應選出董事人數之數目相同（以下稱「特別投票權」），任一股東行使之特別投票權總數得由該股東依其選票所指明集中選舉一名董事候選人，或分配選舉數董事候選人。投票權不得限定特定種類、對象或部別，且任一股東均應得自由指定是否將其所有投票權集中於一名或任何數目之候選人而不受限制。由所得選票代表投票權較多之候選人，當選為董事。如選任超過一名以上

之董事時，由所得選票代表投票權較其他候選人為多者，當選為董事。該累積投票制度的規則和程序，應隨時符合董事會所擬訂並經股東會普通決議通過的政策，該政策應符合章程大綱，章程和公開發行公司法令的規定。

27.4 董事之選任，應採用符合公開發行公司法令之候選人提名制度。該候選人提名的規則和程序應符合董事會並經股東會普通決議通過後所隨時制定的政策，該政策應符合法令，章程大綱，章程和公開發行公司法令的規定。

28 董事職位之解任

28.1 任一董事如果發生下列情事之一者，該董事應當然解任：

(a) 其以書面通知公司辭任董事職位；

(b) 其死亡、受破產宣告或經法院裁定開始清算程序，尚未復權；

(c) 無行為能力或限制行為能力，或受輔助宣告尚未撤銷；

(d) 曾犯組織犯罪防制條例規定之罪，經有罪判決確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後未逾五年；

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

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

(g) 其使用票據經拒絕往來尚未期滿；

(h) 經股東會特別（重度）決議解任其董事職務；或

(i) 董事若在其執行職務期間所從事之行為對公司造成重大損害，或嚴重違反相關適用之法律及/或規章或章程大綱和章程，但未經公司依特別（重度）決議將其解任者，則持有已發行股份總數百分之三以上股份之股東有權自股東會決議之日起 30 日內，以公司之費用，訴請有管轄權之法院解任該董事，而該董事應於該有管轄權法院為解任董事之終局判決時被解任之。為免疑義，倘一相關法院有管轄權而得於單一或一連串之訴訟程序中判決前開所有事由者，則為本條款之目的，終局判決應係指該有管轄權法院所為之終局判決。

如董事當選人有前項第(b)、(c) 、(d) 、(e) 、(f)或(g)款情事之一者，該董事當選人應被取消董事當選人之資格。

28.2 若董事（不含獨立董事）在任期中轉讓股份超過選任當時持有公司股份數額二分之一時，當然解任。

28.3 若任何人於股東會（下稱「相關股東會」）經選任為董事（不含獨立董事，下稱「被選任董事」），而於下列期間轉讓股份超過選任當時持有公司股份數額二分之一時，其當選失其效力（縱其選任經相關股東會決議通過，同意選任該董事之決議應為無效）：

(a) 於相關股東會後，被選任董事就任前；或

(b) 於相關股東會召開前之停止股票過戶期間內。

29 董事會事項

29.1 董事會得訂定董事會進行會議所需之最低法定出席人數，除董事會另有訂定外，法定出席人數應為超過經選任之董事總席次的一半。董事因故解任，致不足五（5）人者，公司應於最近一次股東會補選之。如公司董事會缺額席次達經選任之董事總席次三分之一時，董事會應於 60 日內召開股東會補選董事以填補缺額。

29.2 除公開發行公司法令另有規定外，若獨立董事因故解任，致人數不足三（3）人時，公司應於最近一次股東會補選之。除公開發行公司法令另有規定外，若所有獨立董事均解任時，董事會應於 60 日內，召開股東會補選獨立董事以填補缺額。

29.3 於符合章程規定之情形下，董事會得以其認為適當的方式規範其程序。任何提議應經由多數決決定。在得票數相等的情況下，主席不得投下第二票或決定票。

29.4 出席董事會人員得透過視訊會議方式出席董事會或董事委員會。以該方式參加會議者，視為親自出席。本公司董事會或董事委員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或董事委員會召開之地點及時間為之。

29.5 任一董事或經任一董事授權之本公司高級職員者得召集董事會，並應至少於七天前以書面通知（得以傳真或電子郵件通知）每一董事，該通知並應載明討論事項之概述。但有緊急情事時，得於依據公開發行公司法令發出召集通知後隨時召集之。

29.6 續任董事得履行董事職務不受部分董事因解任而職位空缺之影響，惟如續任董事之人數低於章程所規定的必要董事人數時，續任董事僅得召集股東會，不得從事其他行為。

29.7 董事會應依其決議訂定董事會之議事規則，並將該議事規則提報於股東會，且該議事規則應符合章程及公開發行公司法令之規定。

29.8 對於任何董事會或董事委員會所做成的行為，即便其後發現董事選舉程序有瑕疵，或相關董事或部分董事不具備董事資格，該行為仍與經正當程序選任之董事或董事具備董事資格的情況下所作出的行為具有同等效力。

29.9 董事得以書面委託代理人代理出席董事會。代理人應計入法定出席人數，代理人在任何情況下所進行的投票應視為原委託董事的投票。

30 董事利益

30.1 董事在其任董事期間，可同時擔任本公司任何其他帶薪職位，其期間、條件及報酬等董事會得決定之。

30.2 董事之報酬僅得以現金給付。該報酬之金額應由董事會決定且應參酌董事對公司經營之服務範圍與價值及中華民國國內及海外之同業給付水準。

30.3 除法令或公開發行公司法令另有禁止外，董事得以個人或其公司的身份在專業範圍內代表本公司，該董事個人或其公司有權就其提供之專業服務收取相當於如其非為董事情況下的同等報酬。

30.4 董事如在公司業務範圍內為自己或他人從事行為，應在從事該行為之前，於股東會上向股東揭露該等利益的主要內容，並在股東會上取得特別（重度）決議許可。如果董事違反本條規定，為自己或他人為該行為時，股東得以普通決議，要求董事交出自該行為所獲得的任何和所有收益，但自相關所得發生後逾 1 年者，不在此限。

30.5 董事對於董事會議討論之事項有直接或間接利害關係者，應於該董事會說明其自身利害關係之性質及重要內容。於公司擬進行第 22.1 條及第 22.2 條交易或依相關法律進行其他併購時，董事就該等交易有自身利害關係時，應依相關法律向董事會及股東會說明其與併購交易自身利害關係之重要內容及贊成或反對該等交易之理由，公司並應於股東會召集事由中敘明董事利害關係之重要內容及贊成或反對併購決議之理由，其內容得置於中華民國證券主管機關或公司指定之網站，並應將其網址載明於通知。

董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就前述會議討論之事項有利害關係者，視為董事就該事項有自身利害關係。

30.6 不管本條（第 30 條）是否有任何相反之規定，對董事會會議討論事項有個人利害關係且其利益與公司利益可能衝突之董事，不得行使表決權或代理其他董事行使表決權，根據上述規定不得行使表決權或代理行使表決權的董事，其表決權不應計入已出席董事會會議董事的表決權數。

30.7 於開曼法律允許之範圍內，繼續 6 個月以上持有公司已發行股份總數百分之一以上股份之股東，得以書面請求審計委員會之獨立董事代表公司對董事提起訴訟，並以具備管轄權之法院（包括臺灣臺北地方法院）為管轄法院。如審計委員會之獨立董事於收到股東之請求後 30 日內不為訴訟之提起時，於不違反開曼法律之情況下，股東得代表公司提起該等訴訟，並以具備管轄權之法院（包括臺灣臺北地方法院）為管轄法院。

30.8 在不影響董事或經理人（係指經公司授權行使高階經營權限之經理人）依開曼普通法應負之義務，且符合法令及公開發行公司法令之情況下，董事或經理人對公司應負忠實義務，包括但不限於執行公司業務應盡注意義務並善盡職能。如董事或經理人違反上述義務或相關法令，於無礙公司依相關法令得行使之一切權利及救濟之前提下，公司得(i)要求該董事或經理人賠償公司所受之損害；(ii)要求該董事或經理人對公司因而須賠償第三人所受之損害負連帶責任，且(iii)公司得經普通決議，採取相關法令及開曼法律允許之方式，將該董事或經理人因違反忠實義務或相關法令所得之任何收益歸入公司所有。

31 議事錄

董事會應將有關董事會對高級職員的所有任命、公司會議事項、任何種類股份持有股東之股東會、董事會及董事委員會，包括每一會議出席董事的姓名等事項，集結成議事錄並整理成冊。

32 董事會權力之委託

32.1 董事會得於遵守公開發行公司法令之情形下，將其任何權力委託給由一位或多位董事所組成的委員會行使。如果認為需要常務董事或擔任其他行政職位的董事行使相關權力，亦得委託常務董事或擔任其他行政職位的董事行使之，但倘若受委託之常務董事中止董事一職，對常務董事的委託應撤回。任何此種委託得受董事會所訂定之條件約束，附屬於或獨立於董事會之權力，並得撤回和變更。於章程中規範董事會事項的內容有所調整時，前述董事委員會亦應受章程中規範董事會事項之規範（如得適用時）。

32.2 董事會得設立委員會，並得任命任何人為經理或管理公司事務之代理人，並得指定任何董事作為委員會的成員。任何此種指定應受董事會所訂定之條件約束，附屬於或獨立於董事會之權力，並得撤回和變更。於章程中規範董事會事項的內容有所調整時，前述相關委員會亦應受其規範（如得適用時）。

32.3 董事可以根據董事會訂定之條件，以委託書授權或其他方式指定公司代理人，但該委託不得排除董事自身權力，且該委託得於任何時候由董事撤回。

32.4 董事會可經由授權委託書或其他方式指定任何公司，事務所、個人或主體（無論由董事會直接提名或間接提名）作為公司之代理人或有權簽署人，在董事會認為適當的條件與期間下，擁有相關權力、授權及裁量權（惟不得超過根據本章程董事會所擁有或得以行使的權力）。任何授權和其他委託，可包含董事會認為適當，有關保護進行委託或授權簽署事項人員和為其提供方便的規定。董事亦得授權相關代理人或授權簽署人將其所擁有的權力、授權及裁量權再為委託。

32.5 在不違反喪失資格和解任的相關規定下，董事會應選舉董事長，且得以其認為適當的條件和薪酬指定其認為必要的其他高級職員，履行其認為適當的義務。

32.6 不管本條（第 32 條）是否有任何相反之規定，除公開發行公司法令另有規定外，公司應設立由全體獨立董事組成的審計委員會，其中一人為召集人，且在公開發行公司法令要求之範圍內，至少有一人需具有會計或財務專長。審計委員會決議應經該委員會半數或超過半數成員同意。審計委員會規則和程序應符合隨時經審計委員會成員提案並經董事會通過的政策，相關政策應符合法令、章程大綱、章程及公開發行公司法令之規定與金管會或證交所之指示或要求（如有）。此外，董事會應依其決議訂定審計委員會組織規程，且該規程應符合章程及公開發行公司法令之規定。

32.7 任何下列公司事項應經審計委員會半數或超過半數成員同意，並提交董事會進行決議：

(a) 訂定或修正公司內部控制制度；

(b) 內部控制制度有效性之考核。

(c) 訂定或修正重大財務或業務行為之處理程序，例如取得或處分資產、衍生性商品交易、資金貸與他人，或為他人背書或保證；

(d) 涉及董事自身利害關係之事項；

(e) 重大之資產或衍生性商品交易；

(f) 重大之資金貸與、背書或提供保證；

(g) 募集、發行或私募具有股權性質之有價證券；

(h) 簽證會計師之委任、解任或報酬；

(i) 財務、會計或內部稽核主管之任免；

(j) 年度及半年度財務報告；

(k) 公司隨時認定或監督公司之任一主管機關所要求的任何其他事項。

前項第(a)款至第(k)款規定的任何事項，除第（j）款以外，如未經審計委員會成員半數或超過半數同意者，得僅由全體董事三分之二或以上同意行之，不受前項規定之限制，並應於董事會議事錄載明審計委員會之決議。

32.8 董事會得於其認為適當時，設置薪酬委員會，其成員不得少於三人，且至少有一人為獨立董事。

32.9 於不違反開曼公司法的情形下，董事會決議第 22.1 條及第 22.2 條所定事項或依相關法律進行其他併購前，應由審計委員會就併購計畫與交易之公平性、合理性進行審議，並將審議結果提報董事會及股東會；但依相關法律規定如無須股東會決議者，得不提報股東會。審計委員會進行審議時，應委請獨立專家就換股比例或配發股東之現金或其他財產之合理性提供意見。審計委員會之審議結果及獨立專家之合理性意見，應於發送股東會召集通知時，一併發送股東；但依相關法律規定併購免經股東會決議者，應於最近一次股東會就併購事項提出報告。前述應發送股東之文件，經公司於金管會指定之網站公告同一內容，且備置於股東會會場供股東查閱，對於股東視為已發送。

32.10 於薪酬委員會設置時，薪酬委員會成員之專業資格、所定職權之行使及相關事項，應符合公開發行公司法令之規定。董事會應依其決議訂定薪酬委員會組織規程，且該規程應符合章程及公開發行公司法令之規定。

32.11 前條所稱薪酬應包括董事及經理人之薪資、股票選擇權與其他具有實質獎勵之措施。

33 印章

33.1 如經董事會決定，則公司得有一印章。該印章僅能依董事會或董事會授權之董事委員會之授權使用之。印章之使用應依董事會制訂之印章使用規則（董事會得隨時修改之）為之。

33.2 公司得在開曼群島境外的任何地方持有複製的印章以供使用，每一複製印章均應是公司印章的精確複製品，並由董事會指定之人保管，且若經董事會決定，得在複製印章的表面加上其使用地點的名稱。

34 股利，利益分派和公積

34.1 本公司每年度扣除員工酬勞及董事酬勞前之稅前淨利如有獲利，應由董事會以董事三分之二以上之出席及出席董事過半數同意之決議提撥員工酬勞及董事酬勞如下，並報告股東會；惟如本公司尚有累積虧損時，應預先保留填補該虧損之數額：

(a) 不低於千分之一作為員工酬勞。

(b) 不超過百分之二作為董事酬勞。

前述第(a)款之員工酬勞得以現金、或以該金額繳足尚未發行股份之價金、或兩者併採之方式為之，發放對象包括符合一定條件之從屬公司員工；發放予從屬公司員工時，得由本公司直接或透過相關從屬公司間接發放之。

本公司得依董事會擬訂並經股東會決議通過之利潤分配計畫分配利潤。董事會應以下述方式擬訂該利潤分配計畫：本公司應就年度稅後淨利先彌補歷年虧損，並提撥餘額之百分之十作為法定盈餘公積，直至累積法定盈餘公積相當於本公司之實收資本額；其次，依公開發行公司法令規定或依主管機關要求提撥特別盈餘公積；其餘部分（下稱「當年度可分配盈餘」）加計以前年度累積未分配盈餘，得依開曼公司法及公開發行公司法令，在考量財務、業務及經營因素後作為股利（包括現金或股票）進行分配。股利之發放總額應不低於當年度可分配盈餘之百分之十；現金股利發放總額將不低於當年度發放股利總額之百分之十，倘當年度之每股股利發放總額不足新台幣一元，則不在此限，公司得自行決定全部或一部以股票或現金發放之。倘公司當年度可分配盈餘低於公司相關財務年度終了時實收資本額之百分之十，公司得決定當年度不分配股利（包括現金或股票）。

34.2 在不違反法令和本條規定的情形下，董事會可公告已發行股份的股利和利益分派，並授權使用公司於法律上可動用的資金支付股利或利益分派。除以公司已實現或未實現利益、股份發行溢價帳戶或經法令允許的其他款項支付股利或為利益分派外，不得支付股利或為利益分派。

34.3 除股份所附權利另有規定者外，應根據股東持有股份之比例分派支付所有股利。如果股份發行的條件是從某一特定日期開始計算股利，則該股份之股利應依此計算。

34.4 股東如有因任何原因應向公司支付任何款項，董事會得從應支付予該股東的股利或利益分派中扣除之。

34.5 董事會於經股東會之普通決議通過後得宣佈全部或部分之股利或分派以特定資產為之（尤其是其他公司之股份，債券或證券），或以其中一種或多種方式支付，在此種分配發生困難時，董事會得以其認為便利的方式解決，並確定就特定資產分配之價值或其一部之價值，且得決定於所確定價值的基礎上向股東支付現金以調整所有股東的權利，並且如果董事會認為方便，可就特定資產設立信託。

34.6 任何股利、分派、利息或與股份有關的其他現金支付款項得以匯款轉帳給股份持有者，或以支票或認股權憑證直接郵寄到股份持有者的登記地址。每一支票或認股權憑證應憑收件人的指示支付。

34.7 任何股利或分派不得向公司要求加計利息。

34.8 不能支付給股東的股利及/或在股利公告日起 6 個月之後仍無人主張的股利，可根據董事會的決定，支付到以公司名義開立的獨立帳戶，但公司不得成為該帳戶的受託人，且該股利仍然為應支付給股東的債務。如於股利公告日起 6 年之後仍無人請求的股利將被認定為股東已拋棄其可請求之權利，該股利並轉歸公司所有。

35 資本化

在不違反第 14.2(d)條規定的情形下，董事會可將列入公司準備金帳戶（包括股份溢價帳戶和資本贖回準備金）的任何餘額，或列入損益帳戶的任何餘額，或其他可供分配的款項予以資本化，並依據如以股利分配盈餘時之比例分配此等金額予股東，並代表股東將此等金額用以繳足供分配之未發行股份股款，記為付清股款之股份並依前述比例分配予股東。於此情況下，董事會應採取相關行動，使該資本化生效，董事會並有全權制訂其認為適當的規範，使股份將不會以畸零股的方式分配（包括規定該等股份應分配之權利應歸公司所有，而非該股東所有）。董事會可授權任何人代表所有就此具利益關係之股東與公司訂立契約，規定此等資本化事項以及其相關事項。任何於此授權下所簽訂之契約均為有效且對所有相關之人具有拘束力。

36 公開收購

董事會於公司或公司依公開發行公司法令指派之訴訟及非訟代理人接獲公開收購申報書副本及相關書件後 7 日內，應對建議股東接受或反對本次公開收購做成決議，並公告下列事項：

1. 董事及持有公司已發行股份超過百分之十之股東自己及以他人名義目前持有之股份種類、數量。
2. 就本次公開收購對股東之建議，並應載明對本次公開收購棄權投票或持反對意見之董事姓名及其所持理由。
3. 公司財務狀況於最近期財務報告提出後有無重大變化及其變化說明（如有）。

4. 董事及持有公司已發行股份超過百分之十之股東自己及以他人名義持有公開收購人或其關係企業之股份種類、數量及其金額。

37 會計帳簿

37.1 董事會應在適當會計帳簿上記錄與公司所有收受和支出相關的款項、收受或支出款項發生的相關事宜、公司所有的物品銷售和購買，以及公司的資產和負債。如會計帳簿不能反映公司事務的真實和公正情況並解釋其交易，則不能視為公司擁有適當的帳簿。

37.2 董事會應決定公司會計帳簿或其中一部分是否公開供非董事之股東檢查，以及在什麼範圍內，什麼時間和地點，根據什麼條件或規定進行檢查。除非經法令授權、董事會授權或公司股東會同意者外，非董事之股東沒有權利檢查公司任何會計帳簿或文件。

37.3 董事會得依法令之要求備置損益表、資產負債表、合併報表（如有）以及其他報告和帳簿於股東會。

37.4 所有董事會會議、董事委員會會議和股東會之議事錄和書面記錄得以英文或中文為之，惟，應檢送開曼群島的公司登記處的股東會決議記錄，應以英文為之；如以英文為之，得附中文翻譯。在英文版本與其中文翻譯有不一致的情形，應以英文版本為準。

37.5 委託書及依章程與相關規定製作之文件、表冊、媒體資料，應保存至少 1 年。但與股東提起訴訟相關之委託書、文件、表冊及/或媒體資料，如訴訟超過 1 年時，應保存至訴訟終結為止。

38 通知

38.1 通知應以書面為之，且得由公司交給股東個人，或透過快遞、郵寄、越洋電報、電傳、傳真或電子郵件發送給股東，或發送到股東名冊中所記載的位址（或者在透過電子郵件發送通知時，將通知發送至股東所提供的電子郵件位址）。如果通知是從一個國家郵寄到另一個國家，應以航空信寄出。

38.2 當透過快遞發出通知時，將通知提交快遞公司之日，應視為通知寄送生效日，並且通知提交快遞後的第三天（不包括週六、週日或國定假日），應視為收到通知之日。當通知透過郵寄發出時，適當填寫地址、預先支付款項以及郵寄包含通知之信件之日，應視為通知寄送生效日，並且於通知寄出後的第五天（不包括週六、週日或國定假期），應視為收到通知的日期。當通知透過越洋電報、電傳或傳真發出通知時，適當填寫地址並發出通知之日，應視為通知寄送生效日，其傳輸當日應視為通知收到日期。當通知透過電子郵件發出時，將電子郵件傳送到指定接受者所提供的電子郵件位址之日，應視為通知寄送生效日，電子郵件發送當日應視為收到通知的日期，無須接受者確認收到電子郵件。

38.3 公司得以與發送本章程所要求其他通知相同的方式，向因股東死亡或破產而被公司認為有權享有股份權利之人發送通知，並以其姓名、死者的代理人名稱、破產管理人或主張

權利之人提供之地址中所為類似之描述為收件人，或者公司可以選擇以如同未發生死亡或破產情事下相同之方式發送通知。

38.4 每一股東會的通知應以上述方式，向在認定基準日於股東名冊被記載為股東之人為之，或於股份因股東死亡或破產而移交給法定代理人或破產管理人時，向法定代理人或破產管理人為之，其他人無權接受股東會通知。

39 清算

39.1 如果公司進入清算之程序，且可供股東分配的財產不足以清償全部股份資本，該財產應予以分配，以使股東得依其所持股份比例承擔損失。如果在清算過程中，可供股東間分配的財產顯足以抵償清算開始時的全部股份資本，得於扣除有關到期款項或其他款項後，將超過之部分依清算開始時股東所持股份之比例在股東間進行分配。本條規定不損及依特殊條款和條件發行的股份持有者之權利。

39.2 如果公司應清算，經公司特別決議同意且取得任何法令所要求的其他許可並且符合公開發行公司法令的情況下，清算人得依其所持股份比例將公司全部或部分之財產（無論其是否為性質相同之財產）分配予股東，並可為該目的，對任何財產進行估價並決定如何在股東或不同類別股東之間進行分配。經同前述之決議同意及許可，如清算人認為適當，清算人得為股東之利益，將此等財產之全部或一部交付信託。但股東不應被強迫接受負有債務或責任的任何財產。

40 財務年度

除董事會另有規定，公司財務年度應於每年 12 月 31 日結束，並於公司設立當年度起，於每年 1 月 1 日開始。

41 註冊續展

如果公司根據法令為一豁免公司，則可依據法令並經特別決議，延長公司之註冊並依開曼群島外之其他準據法進行公司實體登記而繼續存續，並註銷在開曼群島之登記。

42 訴訟及非訴訟代理人之指定

於股份於證交所上市期間，公司應依公開發行公司法令指定訴訟及非訴訟代理人，以擔任公司依中華民國證券交易法在中華民國境內之負責人，處理中華民國證券交易法及其相關法令所定事務。前述訴訟及非訟代理人須為在中華民國境內有住所或居所之自然人。

43 中華民國證券法令

股份於證交所上市期間，本公司之董事、獨立董事、薪酬委員會及審計委員會之資格條件、組成、選任、解任、職權行使及其他應遵行事項，應遵循適用於本公司之中華民國證券法令規定。

44 企業社會責任

股份於證交所上市期間，本公司經營業務，應遵循適用於本公司之公開發行公司法令及商業倫理規範，得採行增進公共利益之行為，以善盡其社會責任。

–頁面其餘部分有意空白–

【Appendix 1】

THE COMPANIES ACT (AS REVISED)

OF THE CAYMAN ISLANDS

COMPANY LIMITED BY SHARES

AMENDED AND RESTATED MEMORANDUM AND ARTICLES OF ASSOCIATION

OF

TPK Holding Co., Ltd.

- Incorporated November 21, 2005 -

(as adopted by a Special Resolution dated as of June 6, 2023)

THE COMPANIES ACT (AS REVISED)

OF THE CAYMAN ISLANDS

COMPANY LIMITED BY SHARES

AMENDED AND RESTATED MEMORANDUM OF ASSOCIATION

OF

TPK Holding Co., Ltd.

(as adopted by a Special Resolution dated as of June 6, 2023)

1 The name of the Company is TPK Holding Co., Ltd.

2 The registered office of the Company shall be at the offices of Maples Corporate Services Limited, PO Box 309, Ugland House, Grand Cayman KY1-1104, Cayman Islands, or at such other place as the Directors may from time to time decide.

3 The objects for which the Company is established are unrestricted and the Company shall have full power and authority to carry out any object not prohibited by the Companies Act (As Revised) or as the same may be revised from time to time, or any other law of the Cayman Islands.

4 The liability of each Member is limited to the amount from time to time unpaid on such Member's shares.

5 The authorised capital of the Company is New Taiwan Dollars $6,000,000,000, divided into 600,000,000 shares of New Taiwan Dollars $10.00 each, provided always that subject to the provisions of the Companies Act (As Revised) as amended and the Articles of Association, the Company shall have power to redeem or purchase any or all of such shares and to sub-divide or consolidate the said shares of any of them and to issue all or any part of its capital whether priority or special privilege or subject to any postponement of rights or to any conditions or restrictions whatsoever and so that unless the conditions of issue shall otherwise expressly provide every issue of shares whether stated to be Ordinary, Preference or otherwise shall be subject to the powers on the part of the Company hereinbefore provided.

6 The Company has power to register by way of continuation as a body corporate limited by shares under the laws of any jurisdiction outside the Cayman Islands and to be deregistered in the Cayman Islands.

7 Capitalised terms that are not defined in this Memorandum of Association bear the same meaning as those given in the Articles of Association of the Company.

(a) Remainder of Page Intentionally Left Blank –

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

AMENDED AND RESTATED ARTICLES OF ASSOCIATION OF TPK Holding Co., Ltd.

(as adopted by a Special Resolution dated as of June 6, 2023)

1 Interpretation

1.1 In the Articles Table A in the First Schedule to the Statute does not apply and, unless there is something in the subject or context inconsistent therewith:

"**Applicable Public Company Rules**"	means the R.O.C. laws, rules and regulations affecting public reporting companies or companies listed on any R.O.C. stock exchange or securities market, including, without limitation, the relevant provisions of the Company Law, Securities and Exchange Law, the Enterprise Mergers and Acquisitions Law, the rules and regulations promulgated by the Ministry of Economic Affairs, the rules and regulations promulgated by the FSC, the rules and regulations promulgated by the TWSE and the Acts Governing Relations Between Peoples of the Taiwan Area and the Mainland Area and its relevant regulations.
"**Annual Net Income**"	means the audited annual net profit of the Company in respect of the applicable year.
"**Articles**"	means these articles of association of the Company.
"**Communication Facilities**"	shall mean video, video-conferencing, internet or online -conferencing and/or any other video-communication facilities permitted under the Applicable Public Company Rules.
"**Company**"	means the above named company.
"**Directors**"	means the directors for the time being of the Company (which, for clarification, includes any and all Independent Director(s)).
"**Dividend**"	includes an interim dividend.

"**Electronic Record**"	has the same meaning as in the Electronic Transactions Act.
"**Electronic Transactions Act**"	means the Electronic Transactions Act (As Revised) of the Cayman Islands.
"**FSC**"	means the Financial Supervisory Commission of the R.O.C.
"**Independent Directors**"	means the Directors who are elected by the Members as "Independent Directors" for the purpose of the Applicable Public Company Rules which are in force from time to time.
"**Market Observation Post System**"	means the public company reporting system maintained by the TWSE, via http://newmops.twse.com.tw/.
"**Member**"	has the same meaning as in the Statute.
"**Memorandum**"	means the memorandum of association of the Company.
"**Merger**"	participating in such transaction are dissolved, and a new company is incorporated to generally assume all rights and obligations of the dissolved companies or (ii) all but one company participating in such transaction are dissolved, and the surviving company generally assumes all rights and obligations of the dissolved companies, and in each case the consideration for the transaction being the shares of the surviving or newly incorporated company or any other company, cash or other assets.
"**Non TWSE-Listed or TPEx-Listed Company**"	refers to a company whose shares are neither listed on the TWSE (defined below) nor the Taipei Exchange.
"**Ordinary Resolution**"	means a resolution passed by a simple majority of votes cast by the Members as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting.
"Paid-in Capital"	means the amount calculated by the par value of the total outstanding Shares of the Company.
"**Private Placement**"	means, when the shares are listed on the TWSE, the private placement by the Company of shares or other securities of the Company to any qualified specific person(s) as permitted under and in accordance with the Applicable Public Company Rules.

"**Register of Members**"	means the register maintained in accordance with the Statute and includes (except where otherwise stated) any duplicate Register of Members.
"**Registered Office**"	means the registered office for the time being of the Company.
"**R.O.C.**"	means the Republic of China.
"**Seal**"	means the common seal of the Company and includes every duplicate seal.
"**Share**" and "**Shares**"	means a share or shares in the Company.
"**Share Certificate" and "Share Certificates"**	means a certificate or certificates representing a Share or Shares.
"**Share Swap**"	refers to an act wherein the shareholders of a company transfer all of the company's issued shares to another company, such company issue its shares or pays cash or other property to the shareholders of the first company as consideration for the transfer in accordance with the Applicable Public Company Rules.
"**Solicitor**"	means any Member, a trust enterprise or a securities agent mandated by Member(s) who solicits an instrument of proxy from any other Member to appoint him/it as a proxy to attend and vote at a general meeting instead of the appointing Member pursuant to the Applicable Public Company Rules.
"**Special Resolution**"	means a resolution passed by a majority of not less than two-thirds of votes cast by such Members as, being entitled so to do, vote in person or, where proxies are allowed, by proxy at a general meeting of which notice specifying the intention to propose the resolution as special resolution has been duly given.
"**Spin-off**"	refers to an act wherein a transferor company transfers all or part of its independently operated business to an existing or a newly incorporated company and that existing transferee company or newly incorporated transferee company issues shares, or pays cash or other property to the transferor company or to shareholders of the transferor company as consideration in accordance with the Applicable Public Company Rules.
"**Statute**"	means the Companies Act (As Revised) of the Cayman

	Islands.
"**Subsidiary**" and "**Subsidiaries**"	means (i) a subordinate company in which the total number of voting shares or total share equity held by the Company represents more than one half of the total number of issued voting shares or the total share equity of such subordinate company; or (ii) a company in which the total number of shares or total share equity of that company held by the Company, its subordinate companies and its controlled companies, directly or indirectly, represents more than one half of the total number of issued voting shares or the total share equity of such company.
"**Supermajority Resolution**"	means (i) a resolution adopted by a majority vote of the Members present and entitled to vote on such resolution at a general meeting attended in person or by proxy by Members who represent two-thirds or more of the total outstanding Shares of the Company or (ii) if the total number of Shares represented by the Members present at the general meeting is less than two-thirds of the total outstanding Shares of the Company, but more than half of the total outstanding Shares of the Company, a resolution adopted at such general meeting by the Members who represent two-thirds or more of the Shares present and entitled to vote on such resolution.
"TDCC"	means the Taiwan Depository & Clearing Corporation.
"Treasury Shares"	means a Share held in the name of the Company as a treasury share in accordance with the Statute and the Applicable Public Company Rules.
"TWSE"	means the Taiwan Stock Exchange Corporation.
"Virtual Meeting"	shall mean any general meeting of the Members at which the Members (and any other permitted participants of such meeting, including, without limitation, the Chairman of such meeting and any Directors) are permitted to attend and participate solely by means of Communication Facilities.

1.2 In the Articles:

(a) words importing the singular number include the plural number and vice versa;

(b) words importing the masculine gender include the feminine gender;

(c) words importing persons include corporations;

(d) "written" and "in writing" include all modes of representing or reproducing words in visible form, including in the form of an Electronic Record;

(e) references to provisions of any law or regulation shall be construed as references to those provisions as amended, modified, re-enacted or replaced from time to time;

(f) any phrase introduced by the terms "including", "include", "in particular" or any similar expression shall be construed as illustrative and shall not limit the sense of the words preceding those terms;

(g) headings are inserted for reference only and shall be ignored in construing the Articles; and

(h) Sections 8 and 19(3) of the Electronic Transactions Act shall not apply.

2 Commencement of Business

2.1 The business of the Company may be commenced as soon after incorporation as the Directors shall see fit.

2.2 The Directors may pay, out of the capital or any other monies of the Company, all expenses incurred in or about the formation and establishment of the Company, including the expenses of registration.

3 Issue of Shares

3.1 Subject to the provisions, if any, in the Statute, the Memorandum, the Articles and Applicable Public Company Laws (and to any direction that may be given by the Company in general meeting) and without prejudice to any rights attached to any existing Shares, the Directors may allot, issue, grant options over or otherwise dispose of Shares with or without preferred, deferred or other rights or restrictions, whether in regard to Dividend, voting, return of capital or otherwise and to such persons, at such times and on such other terms as they think proper, and the Company shall have power to redeem or purchase any or all of such Shares and to sub-divide or consolidate the said Shares of any of them and to issue all or any part of its capital whether priority or special privilege or subject to any postponement of rights or to any conditions or restrictions whatsoever and so that unless the conditions of issue shall otherwise expressly provide, every issue of Shares whether stated to be Ordinary, Preference or otherwise, shall be subject to the powers on the part of the Company hereinbefore provided.

3.2 The Company shall not issue Shares to bearer.

3.3 The Company shall not issue any unpaid Shares or partly paid-up Shares.

4 Register of Members

4.1 The Directors shall keep, or cause to be kept, the Register of Members at such place as the Directors may from time to time determine and, in the absence of any such determination, the Register of Members shall be kept at the Office.

4.2 If the Directors consider it necessary or appropriate, the Company may establish and maintain a branch register or registers of members at such location or locations within or outside the Cayman Islands as the Directors think fit. The principal register and the branch register(s) shall together be treated as the Register of Members for the purposes of the Articles.

4.3 For so long as any Shares are traded on the TWSE, the record of the shareholders of the Company maintained by TDCC shall be a branch register.

5 Closing Register of Members or Fixing Record Date

5.1 For the purpose of determining Members entitled to notice of, or to vote at any meeting of Members or any adjournment thereof, or Members entitled to receive payment of any Dividend, or in order to make a determination of Members for any other purpose, the Directors shall determine the period that the Register of Members shall be closed for transfers and such period shall not be less than the minimum period of time as prescribed by the Applicable Public Company Rules.

5.2 Subject to Article 5.1 hereof, in lieu of, or apart from, closing the Register of Members, the Directors may fix a date as the record date for any such determination of Members entitled to notice of, or to vote at any meeting of the Members or any adjournment thereof, or for the purpose of determining the Members entitled to receive payment of any Dividend or in order to make a determination of Members for any other purpose. In the event the Directors designate a record date in accordance with this Article 5.2 the Directors shall make a public announcement of such record date via the Market Observation Post System in accordance with the Applicable Public Company Rules.

5.3 The rules and procedures governing the implementation of book closed periods, including notices to Members in regard to book closed periods, shall be in accordance with policies adopted by the Directors from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.

6 Share Certificates

6.1 Subject to the provisions of the Statute, the Company shall issue Shares without printing Share Certificates for the Shares issued, and the details regarding such issue of Shares shall be recorded by TDCC in accordance with the Applicable Public Company Rules. A Member shall only be entitled to a Share Certificate if the Directors resolve that Share Certificates shall be issued. Share Certificates, if any,

shall be in such form as the Directors may determine. Share Certificates shall be signed by one or more Directors authorised by the Directors. The Directors may authorise Share Certificates to be issued with the authorised signature(s) affixed by mechanical process. All Share Certificates shall be consecutively numbered or otherwise identified and shall specify the Shares to which they relate. All Share Certificates surrendered to the Company for transfer shall be cancelled and subject to the Articles. No new Share Certificate shall be issued until the former Share Certificate representing a like number of relevant Shares shall have been surrendered and cancelled.

6.2 In the event that the Directors resolve that Share Certificates shall be issued pursuant to Article 6.1 hereof, the Company shall deliver the Share Certificates to the subscribers within thirty days from the date such Share Certificates may be issued pursuant to the Statute, the Memorandum, the Articles and the Applicable Public Company Rules, and shall make a public announcement prior to the delivery of such Share Certificates pursuant to the Applicable Public Company Rules.

6.3 If a Share Certificate is defaced, worn out, lost or destroyed, it may be renewed on such terms (if any) as to evidence and indemnity and on the payment of such expenses reasonably incurred by the Company in investigating evidence, as the Directors may prescribe, and (in the case of defacement or wearing out) upon delivery of the old Share Certificate.

7 Preferred Shares

7.1 The Company may issue Shares with rights which are preferential to those of ordinary Shares issued by the Company ("**Preferred Shares**") with the approval of a majority of the Directors present at a meeting attended by two-thirds or more of the total number of the Directors and with the approval of a Special Resolution.

7.2 Prior to the issuance of any Preferred Shares approved pursuant to Article 7.1 hereof, the Articles shall be amended to set forth the rights and obligations of the Preferred Shares, including but not limited to the following terms, and provided that such rights and obligations of the Preferred Shares shall not contradict the mandatory provisions of Applicable Public Company Rules regarding the rights and obligations of such Preferred Shares, and the same shall apply to any variation of rights of Preferred Shares:

(a) Order, fixed amount or fixed ratio of allocation of Dividends and bonus on Preferred Shares;

(b) Order, fixed amount or fixed ratio of allocation of surplus assets of the Company;

(c) Order of or restriction on the voting right(s) (including declaring no voting rights whatsoever) of preferred Members;

(d) Other matters concerning rights and obligations incidental to Preferred Shares; and

(e) The method by which the Company is authorized or compelled to redeem the Preferred Shares, or a statement that redemption rights shall not apply.

8 Issuance of New Shares

8.1 The issue of new Shares of the Company shall be approved by a majority of the Directors present at a meeting attended by two-thirds or more of the total number of the Directors. The issue of new Shares shall at all times be subject to the sufficiency of the authorised capital of the Company.

8.2 Unless otherwise resolved by the Members in general meeting by Ordinary Resolution, where the Company increases its capital by issuing new Shares for cash, after allocation of the Public Offering Portion (as defined below) and the Employee Subscription Portion (as defined below), the Company shall make a public announcement and notify each Member that he/she/it is entitled to exercise a pre-emptive right to purchase his/her/its pro rata portion of any remaining new Shares issued in the capital increase in cash. A waiver of such pre-emptive right may be approved at the same general meeting where the subject issuance of new Shares is approved by the Members. The Company shall state in such announcement and notices to the Members that if any Member fails to purchase his/her/its pro rata portion of the newly-issued Shares within the prescribed period, such Member shall be deemed to forfeit his/her/its pre-emptive right to purchase the newly-issued Shares. In the event that Shares held by a Member are insufficient for such Member to exercise the pre-emptive right to purchase one newly-issued Share, Shares held by several Members may be calculated together for joint purchase of newly-issued Shares or for purchase of newly-issued Shares in the name of a single Member pursuant to the Applicable Public Company Rules. If the total number of the new Shares to be issued has not been fully subscribed by the Members within the prescribed period, the Company may offer any un-subscribed new Shares to be issued to the public in Taiwan or to specific person or persons according to the Applicable Public Company Rules. If any person who has subscribed the new shares but fails to pay when due the subscription price in full within the payment period as determined by the Company, the Company shall fix a period of no less than one month and call for payment of the subscription or the Company may declare a forfeiture of the subscription. No forfeiture of the subscription shall be declared as against any such person unless the amount due thereon shall remain unpaid for such period after such demand has been made. Notwithstanding the provisions of the preceding sentence, forfeiture of the subscription may be declared without the demand process if the payment period for subscription price set by the Company is one month or longer.

Upon forfeiture of the subscription, the shares that remain unsubscribed shall be offered for subscription in such manner as is consistent with the Applicable Public Company Rules.

8.3 Where the Company increases its capital in cash by issuing new Shares in Taiwan, the Company shall allocate 10% of the total amount of the new Shares to be issued, for offering in Taiwan to the public unless it is not necessary or appropriate, as determined by the Directors according to the Applicable Public Company Rules and/or the instruction of the FSC or TWSE, for the Company to conduct the aforementioned public offering; provided however, if a percentage higher than the aforementioned 10% is resolved by a general meeting to be offered, the percentage determined by such resolution shall prevail ("Public Offering Portion"). The Company may also reserve 10% to 15% of such new shares for subscription by the employees of the Company and its Subsidiaries (the "Employee Subscription Portion"). The Company may prohibit such employees from transferring the shares so subscribed within a certain period; provided, however, that such a period cannot be more than two years.

8.4 Members' rights to subscribe for newly-issued Shares may be transferred independently from the Shares from which such rights are derived. The rules and procedures governing the transfer of rights to subscribe for newly-issued Shares shall be in accordance with policies established by the Company from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.

8.5 The pre-emptive right of Members provided under Article 8.2 shall not apply in the event that new Shares are issued due to the following reasons or for the following purposes: (a) in connection with a Merger with another company, the Spin-off of the Company, a Share Swap, or pursuant to any reorganization of the Company; (b) in connection with meeting the Company's obligations under Share subscription warrants and/or options, including those referenced in Article 11; (c) in connection with meeting the Company's obligations under convertible bonds or corporate bonds vested with rights to acquire Shares; (d) in connection with meeting the Company's obligations under Preferred Shares vested with rights to acquire Shares; (e) in connection with a Private Placement; or (f) in connection with the issue of Restricted Shares in accordance with Article 8.7.

8.6 The periods of notice and other rules and procedures for notifying Members and implementing the exercise of the Members' pre-emptive rights shall be in accordance with policies established by the Directors from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.

8.7 The Company may issue new Shares with restricted rights ("Restricted Shares") solely to employees of the Company and its Subsidiaries by Supermajority Resolution provided that Article 8.3 shall not apply. The terms of issue of Restricted Shares, including but not limited to the number, issue price and other related matters, shall comply with the Applicable Public Company Rules.

9 Transfer of Shares

9.1 Subject to the Statute and the Applicable Public Company Rules, Shares issued by the Company shall be freely transferable, provided that any Shares reserved for issuance to the employees of the Company may be subject to transfer restrictions for a period of not longer than two years, in each case as the Directors may determine in their discretion.

9.2 Subject to the requirements of the applicable laws of the Cayman Islands, transfers of uncertificated Shares which are traded on the TWSE may be effected by any method of transferring or dealing in securities introduced by TWSE or operated in accordance with the Applicable Public Companies Rules as appropriate and which have been approved by the Board for such purpose.

9.3 The Board may, subject to the applicable laws of the Cayman Islands and if so permitted, allow shares of any class in the Company held in uncertificated form to be transferred without an instrument of transfer by means of a relevant system, including that of the TDCC. Regarding Shares held in uncertificated form, the Company shall, by notice, require the holder of that uncertified Share to give instructions, or appoint a person to give instructions, necessary to transfer title to that Share by means of the relevant system pursuant to the applicable regulations, the facilities and the requirements of the relevant system; provided that such instructions shall be subject always to these Articles and the laws of the Cayman Islands and the Applicable Public Company Rules.

10 Repurchase of Shares

10.1 Subject to the provisions of the Statute, the Memorandum, the Articles and the Applicable Public Company Rules, the Company may, upon approval by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, repurchase its own Shares (including any redeemable shares). In the event that the Company proposes to purchase any Share listed on the TWSE pursuant to this Article, the approval of the Board and the implementation thereof should be reported to the Members at the next general meeting in accordance with the Applicable Public Company Rules. Such reporting obligation shall also apply even if the Company does not implement the proposal to purchase its Shares listed on the TWSE for any reason.

10.2 The Company may make a payment in respect of the repurchase of its own Shares in any manner permitted by the Statute and the Applicable Public Company Rules.

10.3 Shares that the Company purchases, redeems or acquires (by way of surrender or otherwise) shall be cancelled immediately or held as Treasury Shares at the discretion of the Directors.

10.4 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 of the Company) may be made to the Company in respect of a Treasury Share.

10.5 After the Company purchases the Shares listed on the TWSE, any proposal to transfer Treasury Shares to any employee of the Company and its Subsidiaries by the Company at a price below the average repurchase price paid by the Company for Shares repurchased by the Company pursuant to the Board resolution which approved the repurchase of the relevant Treasury Share (the "Average Purchase Price") shall be approved by a resolution passed by two-thirds or more of the Members present at the general meeting who represent a majority of the total number of the Company's outstanding Shares as at the date of such general meeting. The notice of the general meeting shall list and explain the following matters, which may not be made by an ad hoc motion:

(a) the basis of and justification for the reasonableness of the determined transfer price and the discount to the Average Purchase Price and the calculation thereof;

(b) the number of shares to be transferred, the purpose of the share transfer and justification of the reasonableness of the share transfer;

(c) any conditions attaching to the transfer, including but not limited to the employees qualified for the purchase and the number of Shares that the employees may purchase; and

(d) any effect of the transfer on rights of the Members, including:

(i) the dilutive effect which the transfer will have on other Members of the Company; and

(ii) any financial burden to the Company caused by a transfer of Treasury Shares to employees at a price lower than the Average Purchase Price.

The aggregate number of Treasury Shares to be transferred to employees pursuant to this Article shall not exceed five percent of the Company's total issue and outstanding shares as at the date of transfer of any Treasury Shares and the aggregate number of Treasury Shares transferred to any individual employee shall not exceed 0.5 percent of the Company's total issued and outstanding shares as at the date of transfer of any Treasury Shares to such employee. The Company may impose restrictions on the transfer of such Shares by the employees for a period of no more than two years.

10.6 Subject to the Articles and the Applicable Public Company Rules, the Board may determine to cancel a Treasury Share or transfer a Treasury Share on such terms as they think proper.

10.7 The repurchase of the Company's own Shares shall be in accordance with the applicable ROC securities laws and regulations and the Applicable Public Company Rules.

11 Employee Incentive Programme

11.1 Notwithstanding Article 8.7 in relation to the Restricted Shares, the Company may, upon approval by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, adopt one or more incentive programmes and may issue Shares or options, warrants or other similar instruments, to employees of the Company and its Subsidiaries. The rules and procedures governing such incentive programme(s) shall be in accordance with policies established by the Directors from time to time in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.

11.2 Options, warrants or other similar instruments issued in accordance with Article 11.1 above are not transferable save by inheritance.

11.3 The Company may enter into share option agreements with employees of the Company and the employees of its Subsidiaries in relation to the incentive programme approved pursuant to Article 11.1 above, whereby employees may subscribe, within a specific period of time, a specific number of the Shares. The terms and conditions of such agreements shall be no less restrictive on the relevant employee than the terms specified in the applicable incentive programme.

11.4 Directors of the Company and its Subsidiaries shall not be eligible for the Restricted Shares issued under Article 8.7 or the employee incentive programmes under this Article 11, provided that directors who are also employees of the Company or its Subsidiaries may subscribe for Restricted Shares or participate in an employee incentive programme in their capacity as an employee and not as a director of the Company or its Subsidiaries.

12 Variation of Rights of Shares

12.1 If at any time the share capital of the Company is divided into different classes of Shares, the rights attached to any class (unless otherwise provided by the terms of issue of the Shares of that class) may, whether or not the Company is being wound up, be varied with the sanction of a Special Resolution passed at a general meeting of the holders of the Shares of that class. Notwithstanding the foregoing, if any modification or alteration in the Articles is prejudicial to the preferential rights of any class of Shares, such modification or alteration shall be adopted by a Special

Resolution and shall also be adopted by a Special Resolution passed at a separate meeting of Members of that class of Shares.

12.2 The provisions of the Articles relating to general meetings shall apply to every class meeting of the holders of the same class of the Shares.

12.3 The rights conferred upon the holders of the Shares of any class issued with preferred or other rights shall not, unless otherwise expressly provided by the terms of issue of the Shares of that class, be deemed to be varied by the creation or issue of further Shares ranking *pari passu* therewith.

13 Transmission of Shares

13.1 If a Member dies, the survivor or survivors where he was a joint holder, or his legal personal representatives where he was a sole holder, shall be the only persons recognised by the Company as having any title to his interest. The estate of a deceased Member is not thereby released from any liability in respect of any Share which had been jointly held by him.

13.2 Any person becoming entitled to a Share in consequence of the death or bankruptcy or liquidation or dissolution of a Member (or in any way other than by transfer) shall give written notice to the Company and, upon such evidence being produced as may from time to time be required by the Directors, may elect, by a notice in writing sent by him, either to become the holder of such Share or to have some person nominated by him become the holder of such Share.

14 Amendments of Memorandum and Articles of Association and Alteration of Capital

14.1 Subject to the provisions of the Statute and the provisions of these Articles as regards the matters to be dealt with by Ordinary Resolution, the Company may by Special Resolution:

(a) change its name;

(b) alter or add to these Articles;

(c) alter or add to the Memorandum with respect to any objects, powers or other matters specified therein;

(d) reduce its share capital and any capital redemption reserve fund;

(e) increase its authorised share capital by such sum as the resolution shall prescribe or cancel any Shares that at the date of the passing of the resolution have not been taken or agreed to be taken by any person, provided that in the event of any change to its authorised share capital, the Company shall also procure the amendment of its Memorandum by the Members to reflect such change; and

(f) issue securities by way of Private Placement within the territory of the R.O.C in accordance with the Applicable Public Company Rules.

14.2 Subject to the provisions of the Statute, the Applicable Public Company Rules and Article 14.3 of these Articles, the Company shall not, without a Supermajority Resolution:

(a) sell, transfer or lease of whole business of the Company or other matters which has a material effect on the Members' rights and interests;

(b) discharge or remove any Director;

(c) approve any action by one or more Director(s) who is engaging in business conduct for him/herself or on behalf of another person that is within the scope of the Company's business;

(d) effect any capitalization of distributable Dividends and/or bonuses and/or any other amount prescribed under Article 35 hereof, or make distributions, in the form of new Shares or cash, to the Members out of the capital reserve derived from the share premium and income from endowments received by the Company;

(e) effect any Merger, Spin-off or Share Swap, provided that any Merger which falls within the definition of "merger and/or consolidation" under the Statute shall also be subject to the requirements of the Statute;

(f) enter into, amend, or terminate any agreement for lease of the Company's whole business, or for entrusted business, or for frequent joint operation with others;

(g) transfer its business or assets, in whole or in any essential part, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company; or

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

14.3 Subject to the provisions of the Statute and the Applicable Public Company Rules, the Company shall not, without passing a resolution adopted by a majority of not less than two-thirds of the total number of votes represented by the issued shares in the Company:

(a) enter into a Merger, in which the Company is not the surviving company and is proposed to be struck-off and thereby dissolved, which results in a delisting of the Shares on the TWSE, and the surviving or newly incorporated company is a Non TWSE-Listed or TPEx-Listed Company;

(b) make a general transfer of all the business and assets of the Company, which results in a delisting of the Shares on the TWSE, and the assigned company is a Non TWSE-Listed or TPEx-Listed Company;

(c) be acquired by another company as its wholly-owned subsidiary by means of a Share Swap, which results in a delisting of the Shares on the TWSE, and the acquirer is a Non TWSE-Listed or TPEx-Listed Company; or

(d) carry out a Spin-off, which results in a delisting of the Shares on the TWSE, and the surviving or newly incorporated spun-off company is a Non TWSE-Listed or TPEx-Listed Company.

14.4 Subject to the provisions of the Statute, the provisions of these Articles, and the quorum requirement under the Applicable Public Company Rules, 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 14.4(a) above.

14.5 Any return of capital made in accordance with the Statute and the Applicable Public Company Rules shall be effected based on the percentage of shareholding of the Members pro rata.

14.6 Subject to the Statute, these Articles and the Applicable Public Company Rules if the Company proposes, in connection with any return of capital, to distribute specific assets owned by the Company to the Members, the type of specific assets and the corresponding amount of such substitutive distribution to the Members shall be approved at a general meeting and be agreed by the Member who will receive such assets; provided, however, that, the value of specific assets and the corresponding amount of such substitutive distribution shall be assessed by an ROC certified public accountant before the Board submits the same to a general meeting for approval.

15 Registered Office

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

16 General Meetings

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

16.2 The Company shall hold a general meeting as its annual general meeting within six months following the end of each fiscal year, and shall specify the meeting as such in the notices calling it. At these meetings, the report of the Directors (if any) shall be presented.

16.3 The Company shall hold an annual general meeting every year.

16.4 The general meetings shall be held at such time and place as the Directors shall appoint provided that unless otherwise provided by the Statute or this Article 16.4, the physical general meetings shall be held in Taiwan. For physical general meetings to be held outside Taiwan, the Company shall comply with the relevant procedures and approvals prescribed by the relevant authority in Taiwan. Where a general meeting is to be held outside Taiwan, the Company shall engage a professional securities agent

in Taiwan to handle the administration of such general meeting (including but not limited to the handling of the voting of proxies submitted by Members).

16.5 The Directors may call general meetings, and they shall on a Members requisition forthwith proceed to convene an extraordinary general meeting of the Company.

16.6 A Members requisition is a requisition of Member(s) of the Company holding at the date of deposit of the requisition not less than 3% of the total number of the outstanding Shares at the time of requisition and whose Shares shall have been held by such Member(s) for at least one year.

16.7 The requisition must state in writing the matters to be discussed at the extraordinary general meeting and the reason therefor and must be signed by the requisitionists and deposited at the Registered Office, and may consist of several documents in like form each signed by one or more requisitionists.

16.8 If the Directors do not within fifteen days from the date of the deposit of the requisition dispatch the notice of an extraordinary general meeting, the requisitionists may themselves convene an extraordinary general meeting in accordance with the Applicable Public Company Rules.

16.9 Any one or more Members holding in aggregate more than half of the total number of the issued Shares of the Company for at least three (3) consecutive months may convene an extraordinary general meeting. The period during which a Member holds the Shares and the number of Shares held by a Member shall be determined based on the Register of Members as of the book close date of the relevant extraordinary general meeting.

16.10 The board of Directors or any person who is entitled to call or convene a general meeting under these Articles may demand the Company or the Company's securities agent to provide the Register of Members.

16.11 A general meeting may be held by Virtual Meeting or other methods announced by the competent authority of the ROC in charge of the ROC Company Act.

16.12 Where a general meeting at which Communication Facilities are permitted in accordance with these Articles, including any Virtual Meeting, a Member who has participated in such general meeting by means of use of such Communication Facilities at such meeting shall be deemed to be present in person at such general meeting.

16.13 The prerequisites, procedures, and other matters to be complied with in connection with holding a general meeting by Virtual Meeting shall follow the Applicable Public Company Rules.

17 Notice of General Meetings

17.1 At least thirty days' notice to each Member shall be given of any annual general meeting, and at least fifteen days' notice to each Member shall be given of any extraordinary general meeting. Every notice shall be exclusive of the day on which it is given or deemed to be given and of the day for which it is given and shall specify the place, the day and the hour of the meeting and the general nature of the business and shall be given in accordance with the Applicable Public Company Rules, provided that a general meeting of the Company shall, whether or not the notice specified in this regulation has been given and whether or not the provisions of the Articles regarding general meetings have been complied with, be deemed to have been duly convened if it is so agreed by all the Members (or their proxies) entitled to attend such general meeting.

17.2 The accidental omission to give notice of a general meeting to, or the non-receipt of a notice of a general meeting by, any Member entitled to receive notice shall not invalidate the proceedings of that general meeting.

17.3 The Company shall make a public announcement publishing the notice of the general meeting, the proxy instrument, agendas and materials relating to matters for approval and matters for discussion (including but not limited to any election or discharge of Directors) to be discussed at the general meeting via the Market Observation Post System in accordance with Article 17.1 hereof, and shall transmit the same via the Market Observation Post System. If the voting power of a Member at a general meeting shall be exercised by way of a written ballot, the Company shall also send the written document used for the exercise of voting power together with the above mentioned materials. The Directors shall prepare a meeting handbook of the relevant general meeting and supplemental materials, which will be sent to or made available to all Members and shall be transmitted to the Market Observation Post System in accordance with Applicable Public Company Rules twenty-one days prior to the annual general meetings or, in the case of extraordinary general meetings, fifteen days prior to such meeting. If the Company's total paid-in capital reaches NT$10 billion as of the last day of the most recent fiscal year, or if the aggregate shareholding percentage of foreign investors and Mainland Chinese investors reaches 30% as recorded in the Register of Members as of the date of the general meeting held in the most recent fiscal year, the foregoing transmission of information and materials via or to the Market Observation Post System shall be completed at least thirty (30) days prior to the day on which an annual general meeting is to be held.

17.4 Subject to the provisions of the Applicable Public Company Rules, Member may bring up an ad hoc motion at a general meeting provided that such ad hoc motion shall directly pertain to the matters to be discussed in such general meeting as set forth in

the notice thereof. Matters pertaining to (a) election or discharge of Directors, (b) alteration of the Articles, (c) capital reduction, (d) application for de-registration as a public company in the R.O.C., (e)(i) dissolution, Merger, Spin-off or Share Swap, (ii) entering into, amending, or terminating any contract for lease of the Company's business in whole, or the delegation of management of the Company's business to others or the regular joint operation of the Company with others, (iii) transfer of the whole or any material part of the business or assets of the Company, (iv) acceptance of the transfer of the whole business or assets of another person, which has a material effect on the business operation of the Company, (f) ratification of an action by Director(s) who engage(s) in business for him/herself or on behalf of another person that is within the scope of the Company's business, (g) distribution of the whole or a part of the surplus profit of the Company in the form of new Shares, (h) capitalization of statutory reserve, and/or making distributions, in the form of new Shares or cash, to the Members out of the capital reserve derived from the share premium and income from endowments received by the Company, and/or capitalization any other amount in accordance with Article 35, and (i) the Private Placement of any equity-type securities issued by the Company, shall be indicated in the notice of general meeting, with a summary of the material content to be discussed, and shall not be brought up as an ad hoc motion. The material content may be uploaded onto the Market Observation Post System or the website designated by the Company in accordance with the Applicable Public Company Rules, and such website shall be indicated in the notice of general meeting.

17.5 The board of Directors shall keep the Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the office of the Company's registrar (if applicable) and the Company's securities agent located in Taiwan. The Members may request, from time to time, by submitting document(s) evidencing his/her interests involved and indicating the designated scope of the inspection, access to inspect, review, transcribe or make copies of the foregoing documents. The Company shall procure the Company's securities agent to provide such Member(s) with access to above documents.

17.6 The Company shall make all statements and records prepared by the board of Directors and the report prepared by the audit committee, if any, available at the office of its registrar (if applicable) and its securities agent located in Taiwan in accordance with Applicable Public Company Rules and the Statute. Members may inspect and review the foregoing documents from time to time and may be accompanied by their lawyers or certified public accountants for the purpose of such an inspection and review.

18 Proceedings at General Meetings

18.1 No business shall be transacted at any general meeting unless a quorum is present. Unless otherwise provided in the Articles, Members present in person or by proxy, representing more than one-half of the total outstanding Shares, shall constitute a quorum for any general meeting.

18.2 The board of Directors shall submit business reports, financial statements and proposals for distribution of profits or covering of losses prepared by it for the purposes of annual general meetings of the Company for ratification or approval by the Members as required by the Applicable Public Company Rules. After ratification or approval by the general meeting, the board of Directors shall distribute copies or make a public announcement of the ratified financial statements and the Company's resolutions on the allocation and distribution of profits or covering of loss, to each Member in accordance with the Applicable Public Company Rules.

18.3 Unless otherwise expressly provided herein and subject to the Applicable Public Company Rules, if a quorum is not present at the time appointed for the general meeting or if during such a general meeting a quorum ceases to be present, the chairman may postpone the general meeting to a later time, provided, however, that the maximum number of times a general meeting may be postponed shall be two and the total time postponed shall not exceed one hour. If the general meeting has been postponed for two times, but at the postponed general meeting a quorum is still not present, the chairman shall declare the general meeting is dissolved, and if it is still necessary to convene a general meeting, it shall be reconvened as a new general meeting in accordance with the Articles.

18.4 If a general meeting is called by the Directors, the chairman of the Directors shall preside as the chair of such general meeting. In the event that the chairman is on a leave of absence, or is unable to exercise his powers and authorities, the vice chairman of the Directors shall act in lieu of the chairman. If there is no vice chairman of the Directors, or if the vice chairman of the Directors is also on leave of absence, or cannot exercise his powers and authorities, the chairman shall designate a Director to chair such general meeting. If the chairman does not designate a proxy or if such chairman's proxy cannot exercise his powers and authorities, the Directors who are present at the general meeting shall elect one from among themselves to act as the chair at such general meeting in lieu of the chairman. If a general meeting is called by any person(s) other than the Directors, the person(s) who has called the meeting shall preside as the chair of such general meeting; and if there is more than one person who has called a general meeting, such persons shall elect one from among themselves to act as the chair of such general meeting.

18.5 A resolution put to the vote of the meeting shall be decided on a poll. No resolution put to the vote of the meeting shall be decided by a show of hands. In computing the required majority when a poll is demanded regard should be had to the number of votes to which each Member is entitled by the Articles.

18.6 In the case of an equality of votes, the chairman shall not be entitled to a second or casting vote.

18.7 Nothing in the Articles shall prevent any Member from issuing proceedings in a court of competent jurisdiction for an appropriate remedy in connection with the improper convening of any general meeting or the improper passage of any resolution. The Taipei District Court, R.O.C., shall be the court of the first instance for adjudicating any disputes arising out of the foregoing.

18.8 Unless otherwise expressly required by the Statute, the Memorandum or the Articles, any matter which has been presented for resolution, approval, confirmation or adoption by the Members at any general meeting may be passed by an Ordinary Resolution.

18.9 Member(s) holding 1% or more of the total number of outstanding Shares immediately prior to the relevant book closed period may propose to the Company a proposal for discussion at an annual general meeting in writing or by electronic transmission to the extent and in accordance with the rules and procedures of general meetings proposed by the Directors and approved by an Ordinary Resolution. Proposals shall be included in the agenda except where (a) the proposing Member(s) holds less than 1% of the total number of outstanding Shares, (b) the matter of such proposal may not be resolved by a general meeting, (c) the proposing Member has proposed more than one proposal, (d) such proposal is submitted on a day beyond the deadline announced by the Company for accepting the Member's proposals, or (e) the proposal exceeds 300 Chinese characters. If any of the proposals submitted by such Member(s) is to urge the Company to promote public interests or fulfill its social responsibilities, the board of Directors may accept such proposal to be discussed at a general meeting.

19 Votes of Members

19.1 Subject to any rights or restrictions attached to any Shares, every Member who is present in person or by proxy shall have one vote for every Share of which he is the holder.

19.2 No person shall be entitled to vote at any general meeting or at any separate meeting of the holders of a class of Shares unless he is registered as a Member on the record date for such meeting nor unless all calls or other monies then payable by him in respect of Shares have been paid.

19.3 Any objection raised to the qualification of any voter by a Member having voting rights shall be referred to the chairman whose decision shall be final and conclusive.

19.4 Votes may be cast either personally or by proxy. A Member may appoint only one proxy under one instrument to attend and vote at a meeting.

19.5 Subject to any rights, privileges or restrictions attached to any Share, every Member who (being an individual) is present in person or by proxy or (in the case of a corporation or other non-natural person) by duly authorized corporate representative(s) or by proxy shall have one vote for every Share of which he is the holder. A Member holding more than one Share is required to cast the votes in respect of his Shares in the same way on any resolution at a general meeting unless he holds the Shares for benefit of others, in which case, he may cast votes on the Shares in different way in accordance with the Applicable Public Company Rules (including the Applicable Public Company Rules relating to qualifications, scope, methods of exercise, operating procedures and other matters for compliance with respect to exercising such split voting).

19.6 If a general meeting is to be held, the Company shall provide the Members with a method for exercising their voting power at such general meeting by way of an electronic transmission. Where the voting power of a member may be exercised by way of a written ballot or by way of an electronic transmission at a general meeting, the methods shall be described in the general meeting notice given to the Members in respect of the relevant general meeting. A Member exercising voting power by way of a written ballot or by way of an electronic transmission shall be deemed to have appointed the chairman of the general meeting as his proxy to exercise his or her voting right at such general meeting in accordance with the instructions stipulated in the written or electronic document; provided, however, that such appointment shall be deemed not to constitute the appointment of a proxy for the purposes of the Applicable Public Company Rules. The chairman, acting as proxy of a Member, shall not exercise the voting right of such Member in any way not stipulated in the written or electronic document, nor exercise any voting right in respect of any resolution revised at the meeting or any impromptu proposal at the meeting. A Member voting in such manner shall be deemed to have waived notice of, and the right to vote in regard to, any ad hoc resolution or amendment to the original agenda items to be resolved at the said general meeting. Should the chairman not observe the instructions of a Member in exercising such Member's voting right in respect of any resolution, the Shares held by such Member shall not be included in the calculation of votes in respect of such resolution but shall nevertheless be included in the calculation of quorum for the meeting.

19.7 A Member who has submitted a vote by written ballot or electronic transmission

pursuant to Article 19.6 may, at least two days prior to the date of the relevant general meeting, revoke such vote by written ballot or electronic transmission and such revocation shall constitute a revocation of the proxy deemed to be given to the chairman of the general meeting pursuant to Article 19.6. If a Member who has submitted a written ballot or electronic transmission pursuant to Article 19.6 does not submit such a revocation before the prescribed time, the proxy deemed to be given to the chairman of the general meeting pursuant to Article 19.6 shall not be revoked and the chairman of the general meeting shall exercise the voting right of such Member in accordance with that proxy.

19.8 If, subsequent to submitting a written ballot or electronic transmission pursuant to Article 19.6, a Member submits a proxy appointing a person of the general meeting as his proxy to attend the relevant general meeting on his behalf, then the subsequent appointment of that person as his proxy shall be deemed to be a revocation of such Member's deemed appointment of the chairman of the general meeting as his proxy pursuant to Article 19.6.

20 Proxies

20.1 An instrument of proxy shall be in writing, be executed under the hand of the appointor or of his attorney duly authorised in writing, or, if the appointor is a corporation under the hand of an officer or attorney duly authorised for that purpose. A proxy need not be a Member of the Company.

20.2 Obtaining an instrument of proxy for attendance of general meetings shall be subject to the following conditions:

(a) the instrument of proxy shall not be obtained in exchange for money or any other interest, provided that this provision shall not apply to souvenirs for a general meeting distributed on behalf of the Company or reasonable fees paid by the Solicitor to any person mandated to handle proxy solicitation matters;

(b) the instrument of proxy shall not be obtained in the name of others; and

(c) an instrument of proxy obtained through solicitation shall not be used as a non-solicited instrument of proxy for attendance of a general meeting.

20.3 Except for the securities agent, a person shall not act as the proxy for more than thirty Members. Any person acting as proxy for three or more Members shall submit to the Company or its securities agent (a) a statement of declaration declaring that the instruments of proxy are not obtained for the purpose of soliciting on behalf of himself/herself or others; (b) a schedule showing details of such instruments of proxy; and (c) the signed or sealed instruments of proxy, in each case, five days prior to the date of the general meeting.

20.4 The Company may mandate a securities agent to act as the proxy for the Members for any general meeting provided that no resolution in respect of the election of Directors

is proposed to be voted upon at such meeting. Matters authorized under the mandate shall be stated in the instructions of the instruments of proxy for the general meeting concerned. A securities agent acting as the proxy shall not accept general authorisation from any Member, and shall, within five days after each general meeting of the Company, prepare a compilation report of general meeting attendance by proxy comprising the details of proxy attendance at the general meeting, the status of exercise of voting rights under the instrument of proxy, a copy of the contract, and other matters as required by the R.O.C. securities competent authorities, and maintain the compilation report available at the offices of the securities agent.

20.5 Except for trust enterprises organized under the laws of the R.O.C. or a securities agent approved pursuant to Applicable Public Company Rules, in the event a person acts as the proxy for two or more Members, the sum of Shares entitled to be voted as represented by such proxy shall be no more than 3% of the total outstanding voting Shares immediately prior to the relevant book closed period; any vote in respect of the portion in excess of such 3% threshold shall not be counted**.** For the avoidance of doubt, the number of the Shares to be represented by a securities agent mandated by the Company in accordance with Article 20.4 shall not be subject to the limit of 3% of the total number of the outstanding voting Shares set forth herein.

20.6 The Shares represented by a person acting as the proxy for three or more Members shall not be more than four times of the number of Shares held by such person and shall not exceed 3% of the total number of the outstanding Shares.

20.7 In the event that a Member exercises his/her/its voting power by means of a written ballot or by means of electronic transmission and has also authorized a proxy to attend a general meeting, then the voting power exercised by the proxy at the general meeting shall prevail; provided, however, that a Member who has authorised a proxy to attend a general meeting later intends to attend the general meeting in person or to exercise his/her/its voting power by way of a written ballot or electronic transmission, such Member shall, at least two days prior to such general meeting, serve the Company with a separate notice revoking his/her/its previous appointment of the proxy. Votes by way of proxy shall remain valid if such Member fails to revoke his/her/its appointment of such proxy before the prescribed time.

20.8 The instrument of proxy shall be deposited at the Registered Office or at such other place as is specified for that purpose in the notice convening the meeting, or in any instrument of proxy sent out by the Company not less than five days before the time for holding the meeting or adjourned meeting at which the person named in the instrument proposes to vote where more than one instrument to vote received from the same Member by the Company, the first instrument received shall prevail, unless an

explicit written statement is made by the relevant Member to revoke the previous proxy in the later-received instrument.

20.9 The instrument of proxy shall be in the form approved by the Company and be expressed to be for a particular meeting only. The form of proxy shall include at least the following information: (a) instructions on how to complete such proxy, (b) the matters to be voted upon pursuant to such proxy, and (c) basic identification information relating to the relevant Member, proxy and the Solicitor (if any). The form of proxy shall be provided to the Members together with the relevant notice for the relevant general meeting, and such notice and proxy materials shall be distributed to all Members on the same day.

20.10 In the event that a resolution in respect of the election of Directors is proposed to be voted upon at a general meeting, each instrument of proxy for such meeting shall be tallied and verified by the Company's securities agent or any other mandated securities agent prior to the time for holding the general meeting. The following matters should be verified:

(a) whether the instrument of proxy is printed under the authority of the Company;

(b) whether the instrument of proxy is signed or sealed by the appointing Member; and

(c) whether the Solicitor or proxy (as the case may be) is named in the instrument of proxy and whether the name is correct.

20.11 The material contents required to be stated in the instruments of proxy, the meeting handbook or other supplemental materials of such general meeting, the written documents and advertisement of the Solicitor for proxy solicitation, the schedule of the instruments of proxy, the proxy form and other documents printed and published under the authority of the Company shall not contain any false statement or omission.

20.12 Votes given in accordance with the terms of an instrument of proxy shall be valid unless notice in writing was received by the Company at the Registered Office before the commencement of the general meeting, or adjourned meeting at which it is sought to use the proxy. The notice must set out expressly the reason for the revocation of the proxy, whether due to the incapacity or the lack in authority of the principal at the time issuing the proxy or otherwise.

20.13 A Member who has appointed a proxy shall be entitled to make a request to the Company or its securities agent for examining the way in which his instrument of proxy has been used, within seven days after the relevant general meeting.

21 Proxy Solicitation

Subject to the provisions of the Statute, matters regarding the solicitation of proxies shall be handled in accordance with the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies of the R.O.C.

22 Dissenting Member's Appraisal Right

22.1 In the event any of the following resolutions is adopted at general meetings, any Member who has notified the Company in writing or verbally (with a record) of his/her/its objection to such a resolution prior to or during the meeting and has voted against or abstained from voting on such matter at the meeting, may request the Company to buy back all of his/her Shares at the then prevailing fair price:

(a) The Company enters into, amends, or terminates any agreement for any contract for lease of the Company's business in whole, or the delegation of management of the Company's business to other or the regular joint operation of the Company with others;

(b) The Company transfers the whole or a material part of its business or assets, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company; or

(c) The Company accepts the transfer of the whole business or assets of another person, which has a material effect on the Company's business operations.

22.2 In the event the Company proposes to undertake a Spin Off, Merger, Share Swap or acquire or transfer assets and liabilities by way of general assumption or transfer, the Member, who has expressed his/her/its dissent therefor in writing or verbally (with a record) before or during the general meeting and voted against or abstain from voting on such matter, may request the Company to buy back all of his/her Shares at the then prevailing fair price.

22.3 The request prescribed in the preceding two Articles shall be delivered to the Company in writing, stating therein the types and numbers of Shares to be repurchased, within twenty days after the date of such resolution. In the event the Company has reached an agreement in regard to the purchase price with the requested Member in regard to the Shares of such Member (the "**appraisal price**"), the Company shall pay such price within ninety days after the date on which the resolution was adopted. If no agreement on the appraisal price is reached between the dissenting Member and the Company, the Company shall, within ninety days after the date on which the resolution was adopted, pay such dissenting Member the price to which the Company considers to be the fair price; and if the Company does not pay the price to which the Company considers to be the fair price within ninety days after the date on which the resolution was adopted, the Company shall be deemed to have agreed to the appraisal price requested by the dissenting Member.

22.4 The dissenting Member who has voted against or abstained from voting in accordance with Articles 22.1 and 22.2 may request the Company to purchase all of such dissenting Member's Shares. In the event the Company fails to reach such agreement with the Member within sixty days after the resolution date, the Company shall,

within thirty days after such sixty-day period, file a petition to any competent court of the R.O.C. which, for these purposes and to the extent permitted by applicable laws, shall include the Taipei District Court, against all the dissenting Members with whom no agreement on the price of shares has been reached for a ruling on the appraisal price, and such ruling by such R.O.C. court shall be binding and conclusive as between the Company and requested Member solely with respect to the appraisal price.

22.5 Shares that have been abstained from voting in accordance with Articles 22.1 and 22.2 shall not be counted in the number of votes casted by the Members at a general meeting.

22.6 Notwithstanding the provisions under Articles 22.3 and 22.4, nothing under this Article shall restrict or prohibit a Member from exercising his right under section 238 of the Statute to payment of the fair value of his shares upon dissenting from a merger or consolidation.

22.7 The aforementioned payment of appraisal price shall be made at the same time as the delivery of Share Certificates, and transfer of such Shares shall be effective at the time when the transferee's name is entered on the Register of Members.

23 Corporate Members

Any corporation or entity which is a Member may in accordance with its constitutional documents, or in the absence of such provision 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 class of Members, and the person so authorised shall be entitled to exercise the same powers on behalf of the such corporate Member which he represents as the corporation could exercise if it were an individual Member.

24 Shares that May Not be Voted

24.1 Shares in the Company that are beneficially owned by the Company (including Subsidiaries) shall not be voted, directly or indirectly, at any general meeting and shall not be counted in determining the total number of outstanding Shares at any given time.

24.2 A Member who has a personal interest in any motion discussed at a general meeting, which interest may be in conflict with those of the Company, shall abstain from voting such Member's Shares in regard to such motion but such Shares may be counted in determining the number of Shares of the Members present at the such general meeting for the purposes of determining the quorum. The aforementioned Member shall also not vote on behalf of any other Member.

24.3 In the event that a Director creates or has created security over any Shares held by him, then he shall notify the Company of such security. If at any time the security

created by a Director is in respect of more than half of the Shares held by him at the time of his appointment, then the voting rights attaching to the Shares held by such Director at such time shall be reduced, such that the Shares over which security has been created which are in excess of half of the Shares held by the Director at the date of his appointment shall not carry voting rights and shall not be counted in the number of votes casted by the Members at a general meeting.

25 Directors

25.1 There shall be a board of Directors consisting of no less than seven persons and no more than eleven persons, including Independent Directors, each of whom shall be appointed to a term of office of three (3) years, provided that such term may be extended, by resolution of the Directors, to the date of the general meeting next following the expiry of such term if the expiration of such term would otherwise leave the Company with no Directors. Directors may be eligible for re-election. The Company may from time to time by Ordinary Resolution increase or reduce the number of Directors subject to the above number limitation provided that the requirements by relevant laws and regulations (including but not limited to any listing requirements) are met.

25.2 Unless otherwise approved by TWSE, not more than half of the total number of Directors can have a spousal relationship or familial relationship within the second degree of kinship with any other Directors.

25.3 In the event that the Company convenes a general meeting for the election of Directors and any of the Directors elected does not meet the requirements provided in Article 25.2 hereof, the non-qualifying Director(s) who was elected with the fewest number of votes shall be deemed not to have been elected, to the extent necessary to meet the requirements provided in Article 25.2 hereof. Any person who has already served as Director but is in violation of the aforementioned requirements shall vacate the position of Director automatically.

25.4 Unless otherwise permitted under the Applicable Public Company Rules, there shall be at least three (3) Independent Directors. To the extent required by the Applicable Public Company Rules, at least one of the Independent Directors shall be domiciled in the R.O.C. and at least one of the same shall have accounting or financial expertise.

25.5 Independent Directors shall have professional knowledge and shall maintain independence within the scope of their directorial duties, and shall not have any direct or indirect interests in the Company.

26 Powers of Directors

26.1 Subject to the provisions of the Statute, the Memorandum and the Articles and to any directions given by Ordinary Resolution, Special Resolution or Supermajority Resolution, the business of the Company shall be managed by the Directors who may

exercise all the powers of the Company. No alteration of the Memorandum or Articles and no such direction shall invalidate any prior act of the Directors which would have been valid if that alteration had not been made or that direction had not been given. A duly convened meeting of Directors at which a quorum is present may exercise all powers exercisable by the Directors.

26.2 The Directors may exercise all the powers of the Company to borrow money and to mortgage or charge its undertaking, property and uncalled capital or any part thereof and to issue debentures, debenture stock, mortgages, bonds and other such securities whether outright or as security for any debt, liability or obligation of the Company or of any third party.

27 Appointment and Removal of Directors

27.1 The Company may at a general meeting elect any person to be a Director, which vote shall be calculated in accordance with Article 27.3 below. In case of a corporate Member, the corporate Member itself (acting through its authorized representatives) or its authorized representative may be nominated for election at a general meeting as Director of the Company in accordance with these Articles. If there are more than one authorized representatives appointed by a corporate Member, each of them may be nominated for election for Director at a general meeting. The Company may by Supermajority Resolution remove any Director. Members present in person or by proxy, representing more than one-half of the total outstanding Shares shall constitute a quorum for any general meeting to elect one or more Directors.

27.2 Where election of a full board of Directors to replace all existing Directors is effected at a general meeting prior to the expiration of the term of office of the existing Directors, the term of office of the existing Directors shall be deemed to have expired on the date of the re-election or such any other date as is otherwise resolved by the Members at the general meeting, Members present in person or by proxy, representing more than one-half of the total issued shares shall constitute a quorum in respect of any such resolution.

27.3 Directors shall be elected pursuant to a cumulative voting mechanism pursuant to a poll vote, the procedures for which has been approved and adopted by the Directors and also by an Ordinary Resolution, where the number of votes exercisable by any Member shall be the same as the product of the number of Shares held by such Member and the number of Directors to be elected ("**Special Ballot Votes**"), and the total number of Special Ballot Votes cast by any Member may be consolidated for election of one Director candidate or may be split for election amongst multiple Director candidates, as specified by the Member pursuant to the poll vote ballot. There shall not be votes which are limited to class, party or sector, and any Member shall have the freedom to specify whether to concentrate all of its votes on one or any

number of candidate(s) without restriction. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed a Director elect, and where more than one Director is being elected, the top candidates to whom the votes cast represent a prevailing number of votes relative to the other candidates shall be deemed directors elect. The rule and procedures for such cumulative voting mechanism shall be in accordance with policies proposed by the Directors and approved by an Ordinary Resolution from time to time, which policies shall be in accordance with the Memorandum, the Articles and the Applicable Public Company Rules.

27.4 Director candidates shall be nominated in accordance with the candidate nomination mechanism which is in compliance with Applicable Public Company Rules. The rules and procedures for such candidate nomination shall be in accordance with policies established by the Directors and by an Ordinary Resolution from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.

28 Vacation of Office of Director

28.1 In the event of any of the following events having occurred in relation to any Director, such Director shall be vacated automatically:

(a) he gives notice in writing to the Company that he resigns the office of Director;

(b) he dies, becomes bankrupt, or had liquidation proceeding commenced against him by a court, and such Director has not been reinstated to his rights and privileges;

(c) he has no legal capacity, or his legal capacity is restricted, or he has been adjudicated of the commencement of assistantship and such assistantship or declaration have not been revoked;

(d) he commits an offence as specified in the R.O.C. statute of prevention of organizational crimes and is subsequently adjudicated guilty by a final judgment, and has not commenced to serve the term of the sentence yet, or has commenced to serve the term of sentence but not served the full term, or less than five years have elapsed from the date of completion of the full sentence, the date of expiry of the probation period or the date on which he has been pardoned;

(e) he commits any criminal offence of fraud, breach of trust or misappropriation and is subsequently punished with imprisonment for a term of more than one year by a final judgment, and has not commenced to serve the term of the sentence yet, or has commenced to serve the term of sentence but not served the full term, or less than two years have elapsed from the date of completion of the full sentence, the date of expiry of the probation period or the date on which he has been pardoned;

(f) he is adjudicated guilty by a final judgment for committing the offense as specified in the Anti-corruption Act of the R.O.C., and has not commenced to serve the term of the sentence yet, or has commenced to serve the term of sentence but not served the full term, or less than two years have elapsed from the date of completion of the full sentence, the date of expiry of the probation period or the date on which he has been pardoned;

(g) he is dishonoured for unlawful use of credit instruments, and the term of such sanction has not expired yet;

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

(i) in the event that he has, in the course of performing his duties, committed any act resulting in material damage to the Company or in serious violation of applicable laws and/or regulations or the Memorandum and the Articles, but has not been removed by the Company pursuant to a Supermajority Resolution vote, then any Member(s) holding 3% or more of the total number of outstanding Shares shall have the right, within thirty days after that general meeting, to petition any competent court for the removal of such Director, at the Company's expense and such Director shall be removed upon the final judgement by such court. For clarification, if a relevant court has competent jurisdiction to adjudicate all of the foregoing matters in a single or a series of proceedings, then, for the purpose of this paragraph (i), final judgement shall be given by such competent court.

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

28.2 If, during the term of office of a Director (not including Independent Directors), such Director transfers some or all of his Shares such that he holds less than one half of the total number of Shares which he held as at the date of the general meeting at which his appointment was approved, such Director shall be vacated from office automatically.

28.3 If any person is proposed for appointment as a Director (not including Independent Directors, 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 transfers more than one half of the total number of Shares which he holds (or held) at the time of the relevant general meeting, either:

(a) during the period after the relevant general meeting and prior to the commencement of such proposed director's term of office; or

(b) during the period when the Register of Members of the Company is closed for transfers of Shares, prior to the relevant general meeting.

29 Proceedings of Directors

29.1 The quorum for the transaction of the business of the Directors may be fixed by the Directors and unless so fixed shall be over one half of the total number of Directors elected. If the number of Directors is less than five (5) persons due to the vacation of Director(s) for any reason, the Company shall hold an election of Director(s) at the next following general meeting. When the number of vacancies in the board of Directors of the Company is equal to one third of the total number of Directors elected, the board of Directors shall hold, within sixty days, a general meeting of Members to elect succeeding Directors to fill the vacancies.

29.2 Unless otherwise permitted by the Applicable Public Company Rules, if the number of Independent Directors is less than three persons due to the vacation of Independent Directors for any reason, the Company shall hold an election of Independent Directors at the next following general meeting. Unless otherwise permitted by the Applicable Public Company Rules, if all of the Independent Directors are vacated, the board of Directors shall hold, within sixty days, a general meeting to elect succeeding Independent Directors to fill the vacancies.

29.3 Subject to the provisions of the Articles, the Directors may regulate their proceedings as they think fit. Any motions shall be decided by a majority of votes. In the case of an equality of votes, the chairman shall not have a second or casting vote.

29.4 A person may participate in a meeting of the Directors or committee of Directors by video conference. Participation by a person in a meeting in this manner is treated as presence in person at that meeting. The time and place for a meeting of the Directors or committee of Directors shall be at the office of the Company and during business hours or at a place and time convenient to the Directors and suitable for holding such meeting.

29.5 A Director may, or other officer of the Company authorized by a Director shall, call a meeting of the Directors by at least seven days' notice in writing (which may be a notice delivered by facsimile transmission or electronic mail) to every Director which notice shall set forth the general nature of the business to be considered. In the event of an urgent situation, a meeting of Directors may be held at any time after notice has been given in accordance with the Applicable Public Company Rules.

29.6 The continuing Directors may act notwithstanding any vacancy in their body, but if and so long as their number is reduced below the number fixed by or pursuant to the Articles as the necessary quorum of Directors, the continuing Directors or Director

may act for the purpose of summoning a general meeting of the Company, but for no other purpose.

29.7 The Directors shall, by a resolution, establish rules governing the procedure of meeting(s) of the Directors and report such rules to a meeting of Members, and such rules shall be in accordance with the Articles and the Applicable Public Company Rules.

29.8 All acts done by any meeting of the Directors or of a committee of Directors shall, notwithstanding that it be afterwards discovered that there was some defect in the election of any Director, or that they or any of them were disqualified, be as valid as if every such person had been duly elected and qualified to be a Director as the case may be.

29.9 A Director may be represented at any meetings of the board of Directors by a proxy appointed in writing by him. The proxy shall count towards the quorum and the vote of the proxy shall for all purposes be deemed to be that of the appointing Director.

30 Directors' Interests

30.1 A Director may hold any other office or place of profit under the Company in conjunction with his office of Director for such period and on such terms as to remuneration and otherwise as the Directors may determine.

30.2 The Directors may be paid remuneration only in cash. The amount of such remuneration shall be determined by the Directors and take into account the extent and value of the services provided for the management of the Corporation and the standards of the industry within the R.O.C. and overseas.

30.3 Unless prohibited by the Statute or by the Applicable Public Company Rules, a Director may himself or through his firm act in a professional capacity on behalf of the Company and he or his firm shall be entitled to such remuneration for professional services as if he were not a Director.

30.4 A Director who engages in conduct either for himself or on behalf of another person within the scope of the Company's business, shall disclose to Members, at a general meeting prior to such conduct, a summary of the major elements of such interest and obtain the ratification of the Members at such general meeting by a Supermajority Resolution vote. In case a Director engages in business conduct for himself or on behalf of another person in violation of this provision, the Members may, by an Ordinary Resolution, require the disgorgement of any and all earnings derived from such act, except when at least one year has lapsed since the realization of such associated earnings.

30.5 A Director who is directly or indirectly interested in any matter under discussion at a meeting of the Directors shall declare the nature and the essential contents of such interest at the relevant meeting of the Directors. If the Company proposes to enter into

any transaction specified in Articles 22.1 and 22.2 or effect other forms of mergers and acquisitions in accordance with the applicable laws, a director who has a personal interest in such transaction shall, in accordance with the applicable laws, declare at the relevant meeting of the Directors and the general meeting the essential contents of such personal interest and explain the reason he believes the transaction is advisable or not advisable. The Company shall, in the notice of a general meeting, disclose the essential contents of such Director's personal interest and the reason why such Director believes that the transaction is advisable or not advisable. The essential contents of the above matters may be uploaded onto the website designated by the R.O.C. securities competent authorities or the Company, and the Company shall specify the link to the website in the notice of the relevant general meeting.

Where the spouse, a blood relative within the second degree of kinship of a Director, or any company which has a controlling or subordinate relation with a Director has a personal interests in the matters under discussion at a meeting of the Directors in the preceding paragraph, such Director shall be deemed to have a personal interest in the matter.

30.6 Notwithstanding anything to the contrary contained in this Article 30, a Director who has a personal interest in the matter under discussion at a meeting of the Directors, which may conflict with the interest of the Company, shall not vote nor exercise voting rights on behalf of another Director; the voting right of such Director who cannot vote or exercise any voting right as prescribed above shall not be counted in the number of votes of Directors present at the board meeting.

30.7 To the extent permitted under the laws of the Cayman Islands, any Member(s) holding one percent (1%) or more of the total number of the issued Shares of the Company for six (6) consecutive months or longer may request in writing any Independent Director of the audit committee to initiate proceedings against any of the Directors on behalf of the Company with a competent court having proper jurisdiction, including the Taipei District Court, R.O.C. If Independent Directors of the audit committee fail to initiate such proceedings within thirty (30) days after receiving the request by such Member(s), subject to Cayman Islands law, such Member(s) may initiate such proceedings on behalf of the Company with a competent court having proper jurisdiction, including the Taipei District Court, R.O.C.

30.8 Without prejudice to the duties owed by a Director or an officer (being a manager of the Company who are authorized to act on its behalf in a senior management capacity) to the Company under common law of the Cayman Islands and subject to the Statute and the Applicable Public Company Rules, a Director and officer shall assume fiduciary duties towards the Company and, without limitation, shall exercise due care and skill in conducting the business operations of the Company. Should any such

Director or officer violate any such duty or applicable laws, without prejudice to the rights and remedies available under applicable laws, the Company may (i) take actions against such Director or officer for indemnification of the damages caused to the Company, and (ii) require such Director or officer to bear joint and several liability for indemnification of the damages payable by the Company to other person(s), and (iii) the Company may, by an Ordinary Resolution, take any action permitted by applicable laws and laws of the Cayman Islands to account for any profits and benefits and request payment to the Company such profits or benefits gained in respect of the breach of their fiduciary duties or violation of the applicable laws.

31 Minutes

The Directors shall cause minutes to be made in books kept for the purpose of all appointments of officers made by the Directors, all proceedings at meetings of the Company or the holders of any class of Shares and of the Directors, and of committees of Directors including the names of the Directors present at each meeting.

32 Delegation of Directors' Powers

32.1 Subject to the Applicable Public Company Rules, the Directors may delegate any of their powers to any committee consisting of one or more Directors. They may also delegate to any managing director or any Director holding any other executive office such of their powers as they consider desirable to be exercised by him provided that the appointment of a managing director shall be revoked forthwith if he ceases to be a Director. Any such delegation may be made subject to any conditions the Directors may impose and either collaterally with or to the exclusion of their own powers and may be revoked or altered. Subject to any such conditions, the proceedings of a committee of Directors shall be governed by the Articles regulating the proceedings of Directors, so far as they are capable of applying.

32.2 The Directors may establish any committees or appoint any person to be a manager or agent for managing the affairs of the Company and may appoint any Director to be a member of such committees. Any such appointment may be made subject to any conditions the Directors may impose and either collaterally with or to the exclusion of their own powers and may be revoked or altered. Subject to any such conditions, the proceedings of any such committee shall be governed by the Articles regulating the proceedings of Directors, so far as they are capable of applying.

32.3 The Directors may by power of attorney or otherwise appoint any person to be the agent of the Company on such conditions as the Directors may determine, provided that the delegation is not to the exclusion of their own powers and may be revoked by the Directors at any time.

32.4 The Directors may by power of attorney or otherwise appoint any company, firm, person or body of persons, whether nominated directly or indirectly by the Directors, to be the attorney or authorised signatory of the Company for such purpose and with such powers, authorities and discretions (not exceeding those vested in or exercisable by the Directors under the Articles) and for such period and subject to such conditions as they may think fit, and any such powers of attorney or other appointment may contain such provisions for the protection and convenience of persons dealing with any such attorneys or authorised signatories as the Directors may think fit and may also authorise any such attorney or authorised signatory to delegate all or any of the powers, authorities and discretions vested in him.

32.5 The Directors shall appoint a chairman and may appoint such other officers as they consider necessary on such terms, at such remuneration and to perform such duties, and subject to such provisions as to disqualification and removal as the Directors may think fit.

32.6 Notwithstanding anything to the contrary contained in this Article 32, unless otherwise permitted by the Applicable Public Company Rules, the Company shall establish an audit committee comprised of all of the Independent Directors, one of whom shall be the chairman, and at least one of whom shall have accounting or financial expertise to the extent required by the Applicable Public Company Rules. A resolution of the audit committee shall be passed by one-half or more of all members of such committee. The rules and procedures of the audit committee shall be in accordance with policies proposed by the members of the audit committee and passed by the Directors from time to time, which shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules and the instruction of the FSC or TWSE, if any. The Directors shall, by a resolution, adopt a charter for the audit committee in accordance with these Articles and the Applicable Public Company Rules.

32.7 Any of the following matters of the Company shall require the consent of one-half or more of all audit committee members and be submitted to the board of Directors for resolution:

(a) Adoption or amendment of an internal control system of the Company;

(b) Assessment of the effectiveness of the internal control system;

(c) Adoption or amendment of handling procedures for significant financial or operational actions, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees on behalf of others;

(d) A matter where a Director has a personal interest;

(e) A material asset or derivatives transaction;

(f) A material monetary loan, endorsement, or provision of guarantee;
(g) The offering, issuance, or Private Placement of any equity-type securities;
(h) The hiring or dismissal of an attesting certified public accountant, or the compensation given thereto;
(i) The appointment or removal of a financial, accounting, or internal auditing officer;
(j) Annual and semi-annual financial reports;
(k) Any other matter so determined by the Company from time to time or required by any competent authority overseeing the Company.

Except for item (j) above, any matter under subparagraphs (a) through (k) of the preceding paragraph that has not been approved with the consent of one-half or more of the audit committee members may be undertaken only upon the approval of two-thirds or more of all Directors, without regard to the restrictions of the preceding paragraph, and the resolution of the audit committee shall be recorded in the minutes of the Directors meeting.

32.8 The Directors may, as they deem appropriate, establish a compensation committee comprised of at least three members, one of which shall be the Independent Director.

32.9 Subject to compliance with the Statute, before the meeting of Directors may resolve any matter specified in Articles 22.1 and 22.2 or other mergers and acquisitions in accordance with the applicable laws, the Audit Committee shall review the fairness and reasonableness of the relevant merger and acquisition plan and transaction, and report its review results to the meeting of Directors and the general meeting; provided, however, that such review results need not be submitted to the general meeting if the approval from the Members is not required under the applicable laws. When the Audit Committee conducts the review, it shall engage an independent expert to issue an opinion on the fairness of the share exchange ratio, cash consideration or other assets to be offered to the Members. The review results of the Audit Committee and the fairness opinion issued by the independent expert shall be distributed to the Members, along with the notice of the general meeting; provided, however, that the Company can only report matters relating to such merger and acquisition at the next following general meeting if the approval from the Members is not required under the applicable laws. Such review results and fairness opinion shall be deemed to have been distributed to the Members if the same have been uploaded onto the website designated by the FSC and made available to the Members for their inspection and review at the venue of the general meeting.

32.10 Upon the establishment of the compensation committee, the professional qualifications of the members, the responsibilities, powers and other related matters of the compensation committee shall comply with the Applicable Public Company Rules,

and the Directors shall, by a resolution, adopt a charter for the compensation committee in accordance with these Articles and the Applicable Public Company Rules.

32.11 The compensation referred in the preceding Article shall include the compensation, stock option and other incentive payments to the Directors and managers of the Company.

33 Seal

33.1 The Company may, if the Directors so determine, have a Seal. The Seal shall only be used by the authority of the Directors or of a committee of the Directors authorised by the Directors. The use of Seal shall be in accordance with the use of Seal policy adopted by the Directors from time to time.

33.2 The Company may have for use in any place or places outside the Cayman Islands a duplicate Seal or Seals, each of which shall be a facsimile of the common Seal of the Company and kept under the custody of a person appointed by the Directors, and if the Directors so determine, with the addition on its face of the name of every place where it is to be used.

34 Dividends, Distributions and Reserve

34.1 Upon the annual final settlement of the Company's accounts, if there is surplus profits on the Company's net profits before tax (before deducting any employees' compensation and Directors' compensation), the board of Directors shall, upon approval by a majority of the Directors present at a meeting attended by two-thirds or more of the total number of the Directors, set aside employees' compensation and Directors' compensation in accordance with the following manner, and report such distribution of compensation to the general meeting. However, if the Company has accumulated losses, the Company shall reserve an amount thereof first to offset the losses:

(a) no less than 0.1% as employees' compensation;

(b) no more than 2% as Directors' compensation.

Employees' compensation stated in Article 34.1(a) above may be distributed by way of cash or by way of applying such sum in paying up in full unissued shares, or a combination of both; employees entitled to the compensation includes those of the Company' Subsidiaries who meet certain qualifications; when the Company distributes compensation to employees of its Subsidiaries, such compensation may be distributed directly by the Company or indirectly by and through the relevant Subsidiaries.

The Company may distribute profits in accordance with a proposal for distribution of profits prepared by the Directors and approved by the Members by a resolution adopted at a general meeting. The Directors shall prepare such proposal as follows:

the proposal shall begin with the Company's Annual Net Income and offset its losses in previous years that have not been previously offset, then set aside a legal capital reserve at 10% of the balance, until the accumulated legal capital reserve has equalled the Paid-in Capital of the Company; then set aside a special capital reserve, if one is required, in accordance with the Applicable Public Company Rules or as requested by the authorities in charge; the rest amount (hereinafter the "Distributable Profits in a Given Year") plus any accumulated undistributed profits of previous years may be distributed as Dividends (including cash dividends or stock dividends) in accordance with the Statute and the Applicable Public Company Rules and after taking into consideration financial, business and operational factors. The amount to be distributed as Dividends shall not be less than 10% of the Distributable Profits in a Given Year. The Company will pay a portion of such Dividends in cash, which cash portion shall be no less than 10% of the total amount of such Dividends except that if the total amount of Dividends payable per share in a given year will be less than NT$1, the 10% threshold shall not apply and the Company may, at its sole discretion, pay such Dividends, in whole or in part, by distribution of cash and/or stock. The Company may decide not to distribute any Dividends (including cash dividends or stock dividends) if the Distributable Profits in a Given Year is less than 10% of the Paid-in Capital at the end of the relevant financial year.

34.2 Subject to the Statute and this Article, the Directors may declare Dividends and distributions on Shares in issue and authorise payment of the Dividends or distributions out of the funds of the Company lawfully available therefor. No Dividend or distribution shall be paid except out of the realised or unrealised profits of the Company, or out of the share premium account or as otherwise permitted by the Statute.

34.3 Except as otherwise provided by the rights attached to Shares, all Dividends shall be declared and paid in proportion to the number of Shares that a Member holds. If any Share is issued on terms providing that it shall rank for Dividend as from a particular date that Share shall rank for Dividend accordingly.

34.4 The Directors may deduct from any Dividend or distribution payable to any Member all sums of money (if any) then payable by him to the Company on any account.

34.5 The Directors may, after obtaining an Ordinary Resolution, declare that any Dividend or distribution be paid wholly or partly by the distribution of specific assets and in particular of shares, debentures, or securities of any other company or in any one or more of such ways and where any difficulty arises in regard to such distribution, the Directors may settle the same as they think expedient and fix the value for distribution of such specific assets or any part thereof and may determine that cash payments shall be made to any Members upon the basis of the value so fixed in order to adjust the

rights of all Members and may vest any such specific assets in trustees as may seem expedient to the Directors.

34.6 Any Dividend, distribution, interest or other monies payable in cash in respect of Shares may be paid by wire transfer to the holder or by cheque or warrant sent through the post directed to the registered address of the holder. Every such cheque or warrant shall be made payable to the order of the person to whom it is sent.

34.7 No Dividend or distribution shall bear interest against the Company.

34.8 Any Dividend which cannot be paid to a Member and/or which remains unclaimed after six months from the date of declaration of such Dividend may, in the discretion of the Directors, be paid into a separate account in the Company's name, provided that the Company shall not be constituted as a trustee in respect of that account and the Dividend shall remain as a debt due to the Member. Any Dividend which remains unclaimed after a period of six years from the date of declaration of such Dividend shall be forfeited and shall revert to the Company.

35 Capitalisation

Subject to Article 14.2(d), the Directors may capitalise any sum standing to the credit of any of the Company's reserve accounts (including share premium account and capital redemption reserve fund) or any sum standing to the credit of profit and loss account or otherwise available for distribution and to appropriate such sum to Members in the proportions in which such sum would have been divisible amongst them had the same been a distribution of profits by way of Dividend and to apply such sum on their behalf in paying up in full unissued Shares for allotment and distribution credited as fully paid-up to and amongst them in the proportion aforesaid. In such event the Directors shall do all acts and things required to give effect to such capitalisation, with full power to the Directors to make such provisions as they think fit such that Shares shall not become distributable in fractions (including provisions whereby the benefit of fractional entitlements accrue to the Company rather than to the Members concerned). The Directors may authorise any person to enter on behalf of all of the Members interested into an agreement with the Company providing for such capitalisation and matters incidental thereto and any agreement made under such authority shall be effective and binding on all concerned.

36 Tender Offer

Within seven days after the receipt of the copy of a tender offer application form and relevant documents by the Company or its litigation or non-litigation agent appointed pursuant to the Applicable Public Company Rules, the board of the Directors shall resolve to recommend to the Members whether to accept or object to the tender offer and make a public announcement of the following:

1. The types and amount of the Shares held by the Directors and the Members

holding more than 10% of the outstanding Shares in its own name or in the name of other persons.

2. Recommendations to the Members on the tender offer, which shall set forth the names of the Directors who abstain or object to the tender offer and the reason(s) therefor.
3. Whether there is any material change in the financial condition of the Company after the submission of the latest financial report and an explanation of the change, if any.
4. The types, numbers and amount of the Shares of the tender offeror or its affiliates held by the Directors and the Members holding more than 10% of the outstanding Shares held in its own name or in the name of other persons.

37 Books of Account

37.1 The Directors shall cause proper books of account to be kept with respect to all sums of money received and expended by the Company and the matters in respect of which the receipt or expenditure takes place, all sales and purchases of goods by the Company and the assets and liabilities of the Company. Proper books shall not be deemed to be kept if there are not kept such books of account as are necessary to give a true and fair view of the state of the Company's affairs and to explain its transactions.

37.2 The Directors shall from time to time determine whether and to what extent and at what times and places and under what conditions or regulations the accounts and books of the Company or any of them shall be open to the inspection of Members not being Directors and no Member (not being a Director) shall have any right of inspecting any account or book or document of the Company except as conferred by Statute or authorised by the Directors or by the Company in general meeting.

37.3 The Directors may from time to time cause to be prepared and to be laid before the Company in general meeting profit and loss accounts, balance sheets, group accounts (if any) and such other reports and accounts as may be required by law.

37.4 Minutes and written records of all meetings of Directors, any committees of Directors, and any general meeting may be made in English or Chinese, except where resolutions passed at any general meeting which are required to be filed with the Registrar of Companies in the Cayman Islands must be in English; minutes and written records made in the English language may be accompanied by a Chinese translation. In the event of any inconsistency between the English language version and the relevant Chinese translation, the English language version shall prevail.

37.5 The instruments of proxy, documents, forms/statements and information in electronic media prepared in accordance with the Articles and relevant rules and regulations shall be kept for at least one year. However, if a Member institutes a lawsuit with

respect to such instruments of proxy, documents, forms/statements and/or information mentioned herein, they shall be kept until the conclusion of the litigation if longer than one year.

38 Notices

38.1 Notices shall be in writing and may be given by the Company to any Member either personally or by sending it by courier, post, cable, telex, fax or e-mail to him or to his address as shown in the Register of Members (or where the notice is given by e-mail by sending it to the e-mail address provided by such Member). Any notice, if posted from one country to another, is to be sent airmail.

38.2 Where a notice is sent by courier, service of the notice shall be deemed to be effected by delivery of the notice to a courier company, and shall be deemed to have been received on the third day (not including Saturdays or Sundays or public holidays) following the day on which the notice was delivered to the courier. Where a notice is sent by post, service of the notice shall be deemed to be effected by properly addressing, pre paying and posting a letter containing the notice, and shall be deemed to have been received on the fifth day (not including Saturdays or Sundays or public holidays) following the day on which the notice was posted. Where a notice is sent by cable, telex or fax, service of the notice shall be deemed to be effected by properly addressing and sending such notice and shall be deemed to have been received on the same day that it was transmitted. Where a notice is given by e-mail service shall be deemed to be effected by transmitting the e-mail to the e-mail address provided by the intended recipient and shall be deemed to have been received on the same day that it was sent, and it shall not be necessary for the receipt of the e-mail to be acknowledged by the recipient.

38.3 A notice may be given by the Company to the person or persons which the Company has been advised are entitled to a Share or Shares in consequence of the death or bankruptcy of a Member in the same manner as other notices which are required to be given under the Articles and shall be addressed to them by name, or by the title of representatives of the deceased, or trustee of the bankrupt, or by any like description at the address supplied for that purpose by the persons claiming to be so entitled, or at the option of the Company by giving the notice in any manner in which the same might have been given if the death or bankruptcy had not occurred.

38.4 Notice of every general meeting shall be given in any manner hereinbefore authorised to every person shown as a Member in the Register of Members on the record date for such meeting and every person upon whom the ownership of a Share devolves by reason of his being a legal personal representative or a trustee in bankruptcy of a Member of record where the Member of record but for his death or bankruptcy would

be entitled to receive notice of the meeting, and no other person shall be entitled to receive notices of general meetings.

39 Winding Up

39.1 If the Company shall be wound up, and the assets available for distribution amongst the Members shall be insufficient to repay the whole of the share capital, such assets shall be distributed so that, as nearly as may be, the losses shall be borne by the Members in proportion to the number of the Shares held by them. If in a winding up the assets available for distribution amongst the Members shall be more than sufficient to repay the whole of the share capital at the commencement of the winding up, the surplus shall be distributed amongst the Members in proportion to the number of the Shares held by them at the commencement of the winding up subject to a deduction from those Shares in respect of which there are monies due, of all monies payable to the Company. This Article is without prejudice to the rights of the holders of Shares issued upon special terms and conditions.

39.2 If the Company shall be wound up, the liquidator may, with the sanction of a Special Resolution of the Company and any other sanction required by the Statute and in compliance with the Applicable Public Company Rules, divide amongst the Members in proportion to the number of Shares they hold the whole or any part of the assets of the Company in kind (whether they shall consist of property of the same kind or not) and may for that purpose value any assets and determine how the division shall be carried out as between the Members or different classes of Members. The liquidator may, with the like sanction, vest the whole or any part of such assets in trustees upon such trusts for the benefit of the Members as the liquidator, with the like sanction, shall think fit, but so that no Member shall be compelled to accept any asset upon which there is a liability.

40 Financial Year

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

41 Transfer by way of Continuation

If the Company is exempted as defined in the Statute, it shall, subject to the provisions of the Statute and with the approval of a Special Resolution, have the power to register by way of continuation as a body corporate under the laws of any jurisdiction outside the Cayman Islands and to be deregistered in the Cayman Islands.

42 Appointment of Litigious and Non-Litigious Agent

For so long as the Shares are listed on the TWSE, the Company shall appoint a litigious and non-litigious agent pursuant to the Applicable Public Company Rules to act as the Company's responsible person in the R.O.C. under the Securities and

Exchange Law of the R.O.C. to handle matters stipulated in the Securities and Exchange Law of the R.O.C. and the relevant rules and regulations thereto. The litigious and non-litigious agent shall be an individual who has a residence or domicile in the R.O.C.

43 R.O.C. Securities Laws and Regulations

For so long as the Shares are listed on the TWSE, the qualifications, composition, appointment, removal, exercise of functions and other matters with respect to the Directors, Independent Directors, compensation committee and audit committee which are required to be followed by the Company shall comply with the applicable R.O.C. securities laws and regulations.

44 Corporate Social Responsibility

For so long as the Shares are listed on the TWSE, in the course of conducting its business, the Company shall comply with the Applicable Public Company Rules and business ethics and may take corporate actions to promote public interests in order to fulfill its social responsibilities.

– Remainder of Page Intentionally Left Blank –

【附錄二】

TPK Holding Co., Ltd. 股東會議事規則

民國一一二年六月六日股東常會通過

1. 目的:

為建立本公司良好股東會治理制度、健全監督功能及強化管理機能，爰訂定本規則，以資遵循。本規則未規定事項，悉依相關法令規定辦理。

2. 範圍:

本公司股東會之議事規範，除法令或章程另有規定者外，應依本規則之規定辦理。

3. 作業程序:

3.1. 本公司股東會除法令或章程另有規定外，由董事會召集之。

3.2. 股東會之召開應編製議事手冊。

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

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

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

(a)召開實體股東會時，應於股東會現場發放。

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

(c)召開視訊股東會時，應以電子檔案傳送至視訊會議平台。

3.2.4 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。

3.2.5. 與(a)選舉或解任董事，(b)修改章程，(c)(i)解散，合併或分割，(ii)訂立、修改或終止關於出租公司全部營業，或委託經營，或與他人經常共同經營之契約，(iii)讓與公司全部或主要部分營業或財產，(iv)受讓他人全部

營業或財產而對公司營運有重大影響者，(d)許可董事為其自己或他人從事公司營業範圍內事務的行為，(e)以發行新股方式分配公司全部或部分盈餘，法定公積及或其他依本公司章程第35條所規定款項之資本化，及(f)公司私募發行具股權性質之有價證券，(g)外國發行人募集與發行有價證券處理準則第六十條第二項準用發行人募集與發行有價證券處理準則第五十六條之一及第六十條之二有關的事項，(h)減資，及(i)申請停止公開發行，應載明於股東會通知並說明其主要內容，且不得以臨時動議提出。

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

3.2.7. 持有已發行股份總數百分之一以上股份之股東，得向公司提出股東常會議案，以一項為限，提案超過一項者，均不列入議案。但股東提案係為敦促公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。另股東所提議案非為股東會所得決議者、提案股東於停止股票過戶時持股未達百分之一、或該議案於公告受理期間外提出者，董事會得不列為議案。

3.2.8. 本公司應於股東常會召開之停止股票過戶日前公告受理股東之提案、書面或電子受理方式、受理處所及受理期間；其受理期間不得少於十日。

3.2.9. 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任他人出席股東常會，並參與該項議案討論。

3.2.10. 本公司應於股東常會召集通知日前，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，董事會應於股東常會說明未列入之理由。

3.3. 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。

3.3.1. 一股東以出具一委託書，並以委託一人為限，應於股東會開會五日前送達本公司註冊處所，或股東會召集通知或本公司寄出之委託書上所指定之處所，委託書有重複時，以最先送達者為準。但聲明撤銷前委託者，不在此限。

3.3.2. 委託書送達本公司後，股東欲親自出席股東會者或欲以書面或電子方式行使表決權者，至遲應於股東會開會**二**日前，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。

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

3.4. 股東會召開之地點，應於本公司所在地或便利股東出席且適合股東會召開之地點為之，會議開始時間不得早於上午九時或晚於下午三時召開之地點及時

間，應充分考量獨立董事之意見。

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

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

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

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

3.4.5. 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。

3.4.6. 本公司召開視訊股東會時，不受第3.4條召開地點之限制。

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

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

3.4.9. 本公司召開股東會視訊會議，應於股東會召集通知載明下列事項：

(a)股東參與視訊會議及行使權利方法。

(b)因天災、事變或其他不可抗力情事致視訊會議平台或以視訊方式參與發生障礙之處理方式，至少包括下列事項：

(i)發生前開障礙持續無法排除致須延期或續行會議之時間，及如須延期或續行集會時之日期。

(ii)未登記以視訊參與原股東會之股東不得參與延期或續行會議。

(iii)召開視訊輔助股東會，如無法續行視訊會議，經扣除以視訊方式參與股東會之出席股數，出席股份總數達股東會開會之法定定額，股東會應繼續進行，以視訊方式參與股東，其出席股數應計入出席之股東股份總數，就該次股東會全部議案，視為棄權。

(iv)遇有全部議案已宣布結果，而未進行臨時動議之情形，其處理方式。

(c)召開視訊股東會，並應載明對以視訊方式參與股東會有困難之股東所提供之適當替代措施。

3.5. 股東會如由董事會召集者，其主席由董事長擔任之，董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能

行使職權時，由董事長指定常務董事一人代理之；其未設常務董事者，指定董事一人代理之，董事長未指定代理人或所指定之代理人因故不能行使代理職權時，應由其他出席之董事互推一人代理之。

3.5.1. 董事會所召集之股東會，宜有董事會過半數之董事、至少一席獨立董事親自出席，及各類功能性委員會成員至少一人代表出席，並將出席情形記載於股東會議事錄。

3.5.2. 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。

3.5.3. 本公司得指派所委任律師、會計師或相關人員列席股東會。

3.6. 股東會開會過程錄音或錄影之存證

3.6.1. 本公司應將股東會之開會過程全程錄音及錄影。

3.6.2 前項影音資料應至少保存一年，但如遇有與股東會召集程序不當或不當通過決議有關之訴訟情事時，應保存至訴訟終結為止。

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

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

3.6.5. 股東會以視訊會議召開者，本公司宜對視訊會議平台後台操作介面進行錄音錄影。

3.7. 股東會之出席

3.7.1. 股東會之出席，應以股份為計算基準。出席股數依繳交之簽到卡及視訊會議平台報到股數，加計以書面或電子方式行使表決權之股數計算之。

3.7.2. 已屆開會時間，主席應即宣布開會，並同時公布無表決權數及出席股份數等相關資訊。

3.7.3. 惟未有代表已發行股份總數過半之股東出席時，主席得宣布延後開會，其延後次數以二次為限，延後時間合計不得超過一小時。延後二次仍不足法定出席股份數時，由主席宣布流會；股東會以視訊會議召開者，本公司另應於股東會視訊會議平台公告流會。

3.7.4. 前項延後二次仍不足額而有代表已發行股份總數三分之一以上股東出席時，得依公司法第一百七十五條第一項規定為假決議，並將假決議通知各股東於一個月內再行召集股東會；股東會以視訊會議召開者，股東欲以視訊方式出席者，應依第3.4.7.條向本公司重行登記。

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

3.8. 股東會如由董事會召集者，其議程由董事會訂定之，相關議案均應採逐案票決，會議應依排定之議程進行，非經股東會決議不得變更之。

3.8.1. 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。

3.8.2. 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。

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

3.9. 股東發言

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

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

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

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

3.9.5. 法人股東指派二人以上之代表出席股東會時，同一議案僅得推由一人發言。

3.9.6. 出席股東發言後，主席得親自或指定相關人員答覆。

3.9.7. 股東會以視訊會議召開者，以視訊方式參與之股東，得於主席宣布開會後，至宣布散會前，於股東會視訊會議平台以文字方式提問，每一議案提問次數不得超過兩次，每次以二百字為限，不適用第3.9.1條至第3.9.5條規定。

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

3.10. 股東會之表決，應以股份為計算基準。

3.10.1. 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。

3.10.2. 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。

3.10.3. 依本規則、本公司章程之規定或相關法令不得行使表決權之股份數，不算入已出席股東之表決權數。

3.10.4. 除根據中華民國法律組織的信託事業，或依公開發行公司法令核准的股務代理機構外，一人同時受二人以上股東委託時，其代理之表決權不得超過已發行股份總數表決權之百分之三，超過時其超過之表決權，不予計算。

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

3.11.1. 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。如股東會於中華民國境外召開，股東應得以書面或電子方式行使表決權。股東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。股東以書面或電子方式行使表決權時，視為指派股東會主席為其代理人，於股東會上依其書面或電子文件指示之方式行使表決權，惟此種指派不應被認為係依公開發行公司法令所定義之委託代理人。股東會主席基於代理人之地位，就書面或電子文件中未載明之事項及該股東會上所提出對原議案之修正或臨時動議，皆無權行使該股東之表決權。股東以書面或電子方式行使表決權者，視為親自出席股東會，但就該次股東會中所提之臨時動議及/或原議案之修正，視為棄權，故本公司宜避免提出臨時動議及原議案之修正。如股東會主席未依該等股東之指示代為行使表決權，則該股數不得算入已出席股東之表決權數，惟應算入計算股東會最低出席人數時之股數。

3.11.2. 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。

3.11.3. 股東以書面或電子方式行使表決權後，如欲親自或以視訊方式出席股東會者，至遲應於股東會開會二日前以與行使表決權相同之方式撤銷前項行使表決權之意思表示，該撤銷應一併視為撤回視為指派股東會主席為其代理人之意思表示；逾期撤銷者，不得撤回視為指派股東會主席為其代理人之意思表示，股東會主席應依股東之原指示行使表決權。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，視為撤回指派股東會主席為其代理人之意思表示，以委託代理人出席行使之表決權為準。

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

3.11.5. 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。

3.11.6. 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。

3.11.7. 股東會表決或選舉議案之計票作業應於股東會場內公開為之，表決之結果（包含統計之權數），應當場報告，並作成紀錄。

3.11.8. 本公司召開股東會視訊會議，以視訊方式參與之股東，於主席宣布開會後，應透過視訊會議平台進行各項議案表決及選舉議案之投票，並

應於主席宣布投票結束前完成，逾時者視為棄權。

3.11.9. 股東會以視訊會議召開者，應於主席宣布投票結束後，為一次性計票，並宣布表決及選舉結果。

3.11.10. 本公司召開視訊輔助股東會時，已依第3.4.7.條規定登記以視訊方式出席股東會之股東，欲親自出席實體股東會者，應於股東會開會二日前，以與登記相同之方式撤銷登記；逾期撤銷者，僅得以視訊方式出席股東會。

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

3.12. 股東會有選舉董事時，應依本公司所訂相關選任規範辦理，並應當場宣布選舉結果，包含當選董事之名單與其當選權數及落選董事名單及其獲得之選舉權數。選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但遇有與股東會召集程序不當或不當通過決議有關之訴訟情事時，應保存至訴訟終結為止。

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

3.13.1. 前項議事錄之分發，得以輸入公開資訊觀測站之公告方式為之。

3.13.2. 議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事經過之要領及及表決結果（包含統計之權數）記載之，有選舉董事時，應揭露每位候選人之得票權數。本公司存續期間，應永久保存。

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

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

3.14. 對外公告

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

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

3.14.3. 股東會決議事項，如有屬法令規定、臺灣證券交易所股份有限公司規定之重大訊息者，本公司應於規定時間內，將內容傳輸至公開資訊觀測站。

3.15. 辦理股東會之會務人員應佩帶識別證或臂章。

3.15.1. 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，應佩帶「糾察員」字樣臂章或識別證。

3.15.2. 會場備有擴音設備者，股東非以本公司配置設備發言時，主席得制止之。

3.15.3. 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。

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

3.16.1. 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。

3.16.2. 股東得決議在五日內延期或續行集會。

3.17. 視訊會議之資訊揭露

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

3.18. 視訊股東會主席及紀錄人員之所在地

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

3.19. 斷訊之處理

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

3.19.2. 股東會以視訊會議召開者，主席應於宣布開會時，另行宣布除公開發行股票公司股務處理準則第四十四條之二十第四項所定無須延期或續行集會情事外，於主席宣布散會前，因天災、事變或其他不可抗力情事，致視訊會議平台或以視訊方式參與發生障礙，持續達三十分鐘以上時，應於五日內延期或續行集會之日期，不適用公司法第一百八十二條之規定。

3.19.3. 發生前項應延期或續行會議，未登記以視訊參與原股東會之股東，不得參與延期或續行會議。

3.19.4. 依第3.19.2.條規定應延期或續行會議，已登記以視訊參與原股東會並完成報到之股東，未參與延期或續行會議者，其於原股東會出席之股數、已行使之表決權及選舉權，應計入延期或續行會議出席股東之股份總數、表決權數及選舉權數。

3.19.5. 依第3.19.2.條規定辦理股東會延期或續行集會時，對已完成投票及計票，並宣布表決結果或董事當選名單之議案，無須重行討論及決議。

3.19.6. 本公司召開視訊輔助股東會，發生第3.19.2.條無法續行視訊會議時，如扣除以視訊方式出席股東會之出席股數後，出席股份總數仍達股東會開

會之法定定額者，股東會應繼續進行，無須依第3.19.2.條規定延期或續行集會。

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

3.19.8. 本公司依第3.19.2.條規定延期或續行集會，應依公開發行股票公司股務處理準則第四十四條之二十第七項所列規定，依原股東會日期及各該條規定辦理相關前置作業。

3.19.9. 公開發行公司出席股東會使用委託書規則第十二條後段及第十三條第三項、公開發行股票公司股務處理準則第四十四條之五第二項、第四十四條之十五、第四十四條之十七第一項所定期間，本公司應依第3.19.2.條規定延期或續行集會之股東會日期辦理。

3.20. 數位落差之處理

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

4. 修訂：

本規則未規定事項悉依法令及本公司章程之規定辦理。本規則經股東會通過後施行，修正時亦同。本規則訂定後，如遇相關法令變更，本規則應適時配合修正，並應依照法令經董事會及股東會決議通過。

本規則制定並經2010年1月8日第一次股東會通過後實施。

第一次修訂，並經2010年4月13日股東會通過。

第二次修訂，並經2012年5月16日股東會通過。

第三次修訂，並經2015年6月12日股東會通過。

第四次修訂，並經2020年6月10日股東會通過。

第五次修訂，並經2023年6月6日股東會通過。

5. 管理重點：

5.1. 股務代理和公司內部應負責工作是否明確劃分。

5.2. 股東會開會程序是否符合法令。

5.3. 是否於規定時間內，於指定網站上公告股東會重要決議事項。

5.4. 相關文件是否依法定期限保存（包含選舉選票及相關記錄）。

6. 依據資料：無

7. 使用表單：無

【附錄三】

背書保證處理辦法

1、目的：

為保障股東權益，健全本公司及子公司辦理背書保證之財務管理及降低本公司及子公司之經營風險，訂定本作業辦法。本作業辦法如有未盡事宜，悉依相關法律規定辦理之。

2、範圍：

2.1. 背書保證對象：本公司及子公司得對下列公司為背書保證。

2.1.1. 有業務往來之公司。

2.1.2. 公司直接及間接持有表決權之股份超過百分之五十之公司。

2.1.3. 直接及間接對公司持有表決權之股份超過百分之五十之公司。

2.1.4. 本公司直接及間接持有表決權股份達百分之九十以上之公司間，得為背書保證，且其金額不得超過本公司淨值之百分之十。但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限。

2.1.5. 基於承攬工程需要之同業間或共同起造人間依合約規定互保，或因共同投資關係由全體出資股東依其持股比率對被投資公司背書保證，或同業間依消費者保護法規範從事預售屋銷售合約之履約保證連帶擔保者，不受上開背書保證對象之限制，得為背書保證。前項所稱出資，係指本公司直接出資或透過持有表決權股份百分之百之公司出資。

2.2. 本作業程序所稱之背書保證事項如下：

2.2.1. 融資背書保證：係指

(1) 客票貼現融資。

(2) 為他公司融資之目的所為之背書或保證，包括提供動產或不動產作擔保設定質權、抵押權者。

(3) 為本公司及子公司融資之目的而另開立票據予非金融事業作擔保者。

2.2.2. 關稅背書保證：係指為本公司及子公司或他公司有關關稅事項所為之背書或保證。

2.2.3. 其他背書保證：係指無法歸類列入前二項之背書或保證事項。

3、定義

3.1. 本公司：係指 TPK Holding Co., Ltd. (TPKH)

3.2. 本辦法所稱子公司及母公司，應依證券發行人財務報告編製準則之規定認定之。

3.3. 財務報告係以國際財務報導準則編製者，本辦法所稱之淨值，係指證券發行人財務報告編製準則規定之資產負債表歸屬於母公司業主之權益。

4、作業程序：

4.1. 背書保證額度

4.1.1. 與本公司及子公司有業務往來之公司，個別背書保證金額不得超過雙方於背書保證前十二個月期間內之業務往來總金額（所稱業務往來金額，係指雙方間進貨或銷貨金額孰高者）。

4.1.2. 本公司及子公司背書保證額度

(1) 本公司背書保證之總額不得超過本公司淨值之百分之五十，對單一企業背書保證金額不得超過前述總額之二分之一。

(2) 子公司得為背書保證之總額及對單一企業背書保證之金額與本公司相同。

(3) 本公司及子公司整體背書保證之總額不得超過本公司淨值之百分之五十，對單一企業背書保證金額不得超過前述總額之二分之一。

4.1.3. 背書保證對象若為淨值低於實收資本額二分之一之子公司，應提董事會同意後始得對子公司進行背書保證。子公司股票無面額或每股面額非屬新臺幣十元者，其實收資本額，應以股本加計資本公積-發行溢價之合計數為之。

4.1.4. 本公司及子公司整體得為背書保證之總額達本公司淨值百分之五十以上者，應於股東會說明背書保證之必要性及合理性。

4.1.5. 本公司辦理背書保證，除4.1.6項之情況外，應經董事會決議同意後為之。

4.1.6. 董事會授權董事長決行之限額以不逾本條 4.1.2 項各款背書保證限額之百分之五十為限，事後應再報經最近期之董事會追認之。

4.2. 審查及作業程序

4.2.1. 本公司及子公司辦理背書保證時，財務部門應先評估背書保證之必要性、合理性、風險性、背書保證對象之徵信、對公司營運風險、財務狀況與股東權益之影響並擬具評估報告。

4.2.2. 必要時應取得擔保品或保證票據，並進行擔保品之價值評估，再提送簽呈敘明背書保證對象、種類、理由及金額，呈請董事長決行或由董事會通過始得為之。財務部門並就每月所發生及註銷之保證事項列登錄於【背書保證備查簿】。

4.2.3. 財務部門應就擔保事項建立備查簿，記錄背書保證對象、被保證企業之名稱、背書保證金額、董事會通過或董事長決行日期、背書保證日期、依本辦法應評估之事項、取得擔保品內容及解除背書保證責任之條件等詳予登載備查。

4.2.4. 若因業務需要，背書保證額度有超過上述標準之必要，且符合本作業程序所訂條件者，應經董事會同意並由半數以上之董事對公司超限可能產生之

損失具名聯保，並修正本條之額度標準後，提報股東會追認；股東會不同意時，應訂定計畫於一定期限內解除超額背書保證部位。

4.2.5. 本公司及子公司因情事變更，致背書保證對象不符本準則規定或金額超限時，應訂定改善計畫，將相關改善計畫送審計委員會，並依計畫時程完成改善。

4.2.6. 背書保證之專用印鑑為向主管機關辦理設立登記之公司印鑑，其保管人員應報經董事會同意，變更時亦同。保管人員應照本公司規定作業程序，始得用印或簽發票據。對國外公司為保證行為時，本公司出具之保證函由董事會授權董事長或總經理簽署。

4.2.7. 外國公司無印鑑章者，得不適用 4.2.6.之規定。

4.3. 後續管理

4.3.1. 本公司及子公司內部稽核人員應至少每季稽核背書保證作業之執行情形，並作成書面紀錄，如發現違規情事，應即予糾正。違規情節重大時，除即以書面通知審計委員會外，並依本公司及子公司人事管理規定懲處相關違規人員。

4.3.2. 子公司若擬為他公司背書保證時，本公司應監督子公司依本處理程序辦理。子公司應於每月五日前編製上月份為他公司背書保證備查簿，送本公司審閱。

子公司內部稽核人員如發現重大違規情事，應即以書面通知本公司，本公司應瞭解其處理及跟催後續改善情形。子公司若未設內部稽核單位，由本公司稽核單位執行之。

4.3.3. 本公司及子公司應評估或認列背書保證之或有損失且於財務報告中適當揭露背書保證資訊，並提供相關資料與簽證會計師執行必要之查核程序。

4.4. 公告申報

4.4.1. 本公司應於每月十日前將本公司及子公司上月份背書保證餘額，輸入指定之資訊申報網站。

4.4.2. 本公司除應公告申報每月背書保證餘額外，背書保證金額達公開發行公司資金貸與及背書保證處理準則第二十五條規定之任一標準者，於事實發生之日起二日內，輸入指定之資訊申報網站。

(1) 本公司及其子公司背書保證餘額達本公司最近期財務報表淨值百分之五十以上。

(2) 本公司及子公司對單一企業背書保證餘額達該本公司最近期財務報表淨值百分之二十以上。

(3) 本公司及子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、長期性質之投資及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上。

(4) 本公司或子公司新增背書保證金額達新臺幣三千萬元以上且達本公司最近期財務報表淨值百分之五以上。

4.4.3. 本公司之子公司非屬國內公開發行公司者，該子公司有 4.4.2.應公告申報

之事項，應由本公司為之。

4.4.4. 本辦法所稱事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。

4.5. 實施與修訂：

4.5.1. 本處理程序經審計委員會及董事會同意，並提報股東會通過後實施，修訂時亦同。本處理程序訂定後，如遇相關法令變更，應適時配合修正

4.5.2. 本公司已設置獨立董事者，依前項規定將本處理程序提報董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會議記錄。

4.5.3. 本公司已設置審計委員會者，訂定或修正本處理程序，應經審計委員會全體成員(以實際在任者計算之)二分之一以上同意，並提董事會決議。前項如未經審計委員會全體成員(以實際在任者計算之)二分之一以上同意者，得由全體董事(以實際在任者計算之)三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。

4.5.4. 本辦法制定並經 2010 年 1 月 8 日第二次股東會通過後實施。

第一次修訂，並經 2010 年 4 月 13 日股東會通過。

第二次修訂，並經 2011 年 6 月 9 日股東會通過。

第三次修訂，並經 2013 年 5 月 22 日股東會通過。

第四次修訂，並經 2015 年 6 月 12 日股東會通過。

5、管理重點：

5.1. 辦理背書保證是否經董事會決議同意後為之。

5.2. 背書保證金額是否符合董事會核准之限額。

5.3. 是否依規定輸入背書保證資訊於指定之資訊申報網站。

5.4. 背書保證是否使用公司設立登記之印鑑章,該印章之保管人是否經董事會通過。

5.5. 內部稽核人員至少每季稽核背書保證作業之執行情形，並作成書面紀錄。

6、參考辦法：

6.1. 資金貸與及背書保證處理準則

7、使用表單：

7.1. 背書保證備查簿

【附錄四】

從事衍生性商品交易處理程序

1、 目的

為保障公司資產、落實資訊公開，並釐定本公司及子公司從事衍生性商品交易之原因、目的及為達成此目的之一系列制度，俾使內部各部門及其人員之作業有所依循，外部之債權人、股東、及投資大眾在閱讀本公司及子公司之資訊時得以溝通、瞭解與信任，特訂本處理程序，本處理程序如有未盡事宜，悉依相關法令之規定辦理。

2、 範圍

本公司：TPK Holding Co., Ltd。

子公司：TPK Holding Co., Ltd.直接或間接持有表決權股份或表決權比例超過百分之五十以上之公司。

名詞定義：

2.1. 衍生性商品：指其價值由特定利率、金融工具價格、商品價格、匯率、價格或費率指數、信用評等或信用指數、或其他變數所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，上述契約之組合，或嵌入衍生性商品之組合式契約或結構型商品等。

2.2. 所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進(銷)貨契約。

3、 作業程序

3.1. 交易原則及方針

3.1.1. 本公司及子公司從事衍生性商品交易之性質，依其目的分為「避險目的」及「交易目的」二種。(若為對沖營運風險為目的之交易即為「避險目的」交易)，分別適用不同之風險部位限制、強制停損限制及會計處理原則。

3.1.2. 衍生性商品交易應以確保本公司及子公司業務之經營利潤，規避因匯率、利率、股價、指數或其他資產、利益等商品價格波動所引起之風險為目標，而非投機性獲利。

3.1.3. 「避險目的」衍生性商品交易，須依核決權限呈權責主管核准後始得進行，且事後應提報最近期董事會備案。

3.1.4. 「交易目的」衍生性商品交易，須事前提請董事會決議通過後，依核決權限呈核後方可進行操作。

3.1.5. 外幣金額之計算，依財務部門當月份各外幣中心匯率為主。重大之衍生性商品交易，應經審計委員會全體成員二分之一以上同意，並提董事會決

議通過後始可為之。

3.1.6. 本公司及子公司經辦衍生性商品交易之部門，其交易人員應依經核定之交易內容訂定交易策略及直接對交易對手進行交易；交易成交後，將各項交易單據提供交割人員辦理交割手續。交割人員應就交易內容與交易相對人辦理簽約、開戶、交割及結算等作業。

3.1.7. 本公司及子公司從事衍生性商品交易，應由管理制度擬訂部門對全公司部位餘額、損益分析等建立完善之管理資訊系統，以利風險之控管並及時反應異常情形。

3.2. 權責

3.2.1. **財務部門**

(1)蒐集市場資訊、判斷趨勢及風險、熟悉金融產品及其相關法令、操作技巧等，並依權責主管之指示及授權部位從事交易，以規避市場價格波動之風險。

(2)定期評估執行部位及損益是否符合第 3.3.2.條及第 3.3.3 條可從事契約總額與損失上限金額。

3.2.2. **會計部門**

(1)提供風險暴露部位之資訊。

(2)交易風險之衡量、監督與控制。

3.3. 衍生性商品交易額度

3.3.1. 依據已簽訂衍生性商品契約之平均價格訂定停損點，如有超過此停損點應隨時召集相關人員會議以因應之。

3.3.2. 本公司及子公司從事「交易目的」衍生性商品交易之契約總額，任一時點，累計未結清契約餘額，不得超過本公司近期財務報表股東權益之百分之百；全部與個別契約損失以契約金額百分之十為其上限；有關個別契約之內容由董事會授權高階主管人員核定。

3.3.3. 本公司及子公司從事「避險目的」衍生性商品交易可從事契約總額與損失上限金額如下：

(1)承作衍生性商品交易之契約總上限為被避險標的金額之百分之百。

(2)全部衍生性商品交易之損失上限為總契約金額之百分之十。

(3)個別衍生性商品交易之損失上限為該契約金額之百分之十。

(4)被避險標的包括已持有之資產、負債部位及預期將持有之資產、負債部位(即預期交易，又可分為具有確定承諾，及不具承諾但可預期發生者兩種。)

3.3.4. 應於董事會分別報告第 3.3.2.條及第 3.3.3.條之操作損益及相關訊息。

3.4. 衍生性商品操作程序

3.4.1. 確認交易部位。

3.4.2. 相關走勢分析及判斷。

3.4.3. 決定避險具體作法：

(1)交易標的

(2)交易部位

(3)目標價位及區間

(4)交易策略及型態

3.4.4. 取得交易之核准。

3.4.5. 執行交易

(1)交易對象：限於國內外經政府立案合法之金融機構。

(2)交易人員：本公司及子公司得執行衍生性商品交易之人員應先按核決權限簽核後，通知本公司及子公司往來之金融機構，非上述人員不得從事交易。

(3)交易確認：交易人員交易後，應填具交易單據，經由確認人員確認交易之條件是否與交易單據一致，呈送權責主管核准。

(4)交割：交易經確認無誤後，財務部應於交割日由指定之交割人員備妥價款及相關單據，以議定之價位進行交割。

3.4.6. 會計單位入帳。

3.5. 會計處理

3.5.1. 衍生性商品交易之會計處理，依金融監督管理委員會公佈之相關財務會計準則公報規定辦理。

3.5.2. 編製定期性財務報告(含年度、半年度、季度財務報告及合併財務報告)時，應依金融監督管理委員會公佈之最新適用會計準則公報規定，於財務報表附註中，按從事衍生性商品目的進行其一般性相關事項揭露。

3.5.3. 對「交易目的」之衍生性商品，除一般性揭露事項外，應依商品類別揭露當期交易活動所產生之淨損益及在損益表之表達位置。

3.5.4. 對「避險目的」之衍生性商品，除一般性揭露事項外，應額外揭露下列事項：

(1)對已持有資產或負債進行「避險為目的」者：

(A) 被避險之資產或負債金額及所用衍生性商品之種類。

(B) 已認列及被明確遞延之避險損益金額。

(2)對預期交易(含確定承諾之未來交易及不具承諾但預測將於未來發生之交易)進行「避險為目的」者：

(A) 該預期交易內容之敘述。

(B) 所用衍生性商品種類內容之敘述。

(C) 被明確遞延之避險損益金額。

3.6. 內部控制制度

3.6.1. 風險管理措施：基於市場受各項因素變動，易造成衍生性商品之操作風險，故在市場風險管理，依下列原則進行

(1)信用管理風險：

(A)交易對象：以國內外著名金融機構為主。

(B)交易商品：以國內外著名金融機構提供之商品為限。

(C)交易金額：同一交易對象之未結清契約餘額，以不超過授權總額百分之五十為限。授權總額係指被避險標的之總額及董事會授權之交易額度之和。

(2)市場風險管理：以銀行提供之公開外匯交易市場為主，暫不考慮期貨市場。

(3)流動性風險管理：為確保流動性，在選擇金融產品時以流動性較高(即隨時可在市場上軋平)為主，受託交易的金融機構必須有充足的資訊及隨時可在任何市場進行交易的能力，且交易前應與財務部資金人員確認交易額度，始不會造成流動性不足之現象。

(4)現金流量風險管理：為確保公司營運資金週轉穩定性，本公司及子公司從事衍生性商品交易之資金來源以自有資金為限，且其操作金額應考量未來三個月現金收支預測之資金需求。

(5)作業風險管理：

(A) 應確實遵循公司授權額度、作業流程及納入內部稽核，以避免作業風險。

(B) 從事衍生性商品之交易人員及確認、交割等作業人員不得互相兼任。

(C) 風險之衡量、監督與控制人員應與前款人員分屬不同部門，並應向董事會或向不負交易或部位決策責任之高階主管人員報告。

(6)商品風險管理：內部交易人員對金融商品應俱備完整及正確之專業知識，並要求銀行充分揭露風險，以避免誤用金融商品風險。

(7)法律風險管理：任何和銀行簽署的文件必需經過法務部門檢視後才能正式簽署，以避免法律上的風險。

3.7. 定期及不定期評估

3.7.1. 董事會應指定高階主管人員依據內部控制制度隨時注意衍生性商品交易風險之監督與控制，並定期評估交易之績效是否符合既定之經營策略，以及所承擔之風險是否在容許的範圍內。

監督交易及損益情形，發現有異常情事時，應採取必要之因應措施，並立即向董事會報告，董事會應有獨立董事出席並得表示意見。

3.7.2. 「交易目的」衍生性商品交易所持有之部位至少每週應評估一次，惟若為業務需要辦理之避險目的交易至少每月應評估二次，其評估報告應送董事會授權之高階主管人員。

3.7.3. 高階主管人員應定期評估目前使用之風險管理程序是否適當及確實依本程序辦理。

3.7.4. 市價評估報告有異常情形，經評估可能產生重大或有損失時，高階主管人員應即向董事會報告並採取必要之因應措施，董事會應有獨立董事出席並表示意見。

3.8. 本公司及子公司從事衍生性商品交易時，應建立備查簿，就從事衍生性商品交易之種類、金額、董事會通過日期及依本程序應審慎評估之事項，詳予登載於備查簿備查。

3.9. 子公司若為公開發行公司，則由該子公司之董事會進行衍生性商品交易之監督及管理，並由本公司定期向審計委員會/董事會進行衍生性商品操作績效彙總報告。

3.10. 內部稽核

3.10.1. 內部稽核人員應定期了解本公司及子公司衍生性商品交易內部控制之允當性，並按月查核分析其交易循環，作成稽核報告呈董事會授權之高階主管人員核閱，如有發現重大違規情事，應以書面通知審計委員會，並視違規情況依人事管理規則懲處相關人員。

3.10.2. 依「公開發行公司建立內部控制制度處理準則」之規定，按時將稽核報告及異常事項改善情形申報相關主管機關備查。

3.11. 公告申報

3.11.1. 本公司及子公司每月十日前應按規定格式，提供截至上月底從事衍生性商品交易之相關內容，於指定網站進行公告申報。

3.11.2. 本公司及子公司交易損失達契約金額百分之十之損失上限者，及原交易簽訂之相關契約有變更、終止或解除情事者，應於事實發生之日起次日

內按規定格式，提供相關資訊，進行公告申報。

3.11.3. 子公司符合第 3.11.1.條及第 3.11.2.條之規範，應由本公司代為公告申報。

3.11.4. 本公司及子公司依規定應公告項目如於公告時有錯誤或缺漏而應予補正時，應將全部項目依第 3.11.1.條及第 3.11.2.條重行提供本公司代為公告申報。

3.12. 罰責

本公司及子公司之經理人及主辦人員違反本處理程序時，依照員工手冊提報考核，依其情節輕重處罰。

3.13. 實施與修訂

3.13.1. 本處理程序經審計委員會及董事會同意，並提報股東會通過後實施，修訂時亦同。本處理程序訂定後，如遇相關法令變更，應適時配合修正。

3.13.2. 本公司依前項規定將本處理程序提報董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會議記錄。

3.13.3. 訂定或修正衍生性商品交易處理程序，應經審計委員會全體成員(以實際在任者計算之)二分之一以上同意，並提董事會決議。前項如未經審計委員會全體成員(以實際在任者計算之)二分之一以上同意者，得由全體董事(以實際在任者計算之)三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。

3.13.4. 本處理程序制定並經 2010 年 1 月 8 日第二次股東會通過後實施。

第一次修訂，並經 2010 年 4 月 13 日股東會通過。

第二次修訂，並經 2011 年 6 月 9 日股東會通過。

第三次修訂，並經 2019 年 5 月 16 日股東會通過。

4、 管理重點：

4.1. 「衍生性商品交易處理程序」是否經董事會決議，送交審計委員會並提股東會同意後為之。

4.2. 衍生性商品操作額度是否符合董事會核准之限額。

4.3. 若從事「交易目的」之衍生性商品交易，是否事先經董事會核准。

4.4. 是否每月將衍生性商品交易資訊輸入於指定之資訊申報網站。

4.5. 是否依規定將衍生性金融商品交易訊息登錄於【衍生性商品交易備查簿】。

4.6. 內部稽核人員至少每月稽核衍生性商品交易之執行情形，並作成書面紀錄。

4.7. 董事會是否指派衍生性商品交易監督人員。

5、 參考辦法

5.1. 公開發行公司取得或處分資產處理準則

6、 使用表單

6.1. 衍生性商品交易備查簿

【附錄五】

TPK Holding Co., Ltd.
全體董事持股情形

基準日：2024 年 4 月 20 日

職　稱	姓　名	選任日期	選任時持有股數		現在持有股數		
			種類	股數	種類	股數	佔股份總數%
董事長	江朝瑞	2022.6.23	普通股	17,720,401	普通股	17,720,401	4.36
董　　事	謝立群	2022.6.23	普通股	0	普通股	0	0
董　　事	蔡宗良	2022.6.23	普通股	0	普通股	0	0
董　　事	Capable Way Investments Limited 代表人：劉詩亮	2022.6.23	普通股	23,139,855	普通股	23,139,855	5.69
董　　事	Max Gain Management Limited 代表人：張恆耀	2022.6.23	普通股	25,222,643	普通股	25,222,643	6.20
董　　事	High Focus Holdings Limited 代表人：劉世明	2022.6.23	普通股	13,273,610	普通股	13,273,610	3.26
獨立董事	翁明正	2022.6.23	普通股	0	普通股	0	0
獨立董事	鄭炎為	2022.6.23	普通股	0	普通股	0	0
獨立董事	王秀鈞	2022.6.23	普通股	0	普通股	0	0

2024 年 4 月 20 日發行總股數：406,663,759 股。

註 1.本公司無證券交易法第 26 條之適用。

註 2.本公司設置審計委員會，故無監察人持有股數之適用。

註 3.截至 2024 年 4 月 20 日全體董事持有股數：79,356,509 股。

儒風 承印
RU FON (02) 2225-1430