



客思達 **COASTER**
INTERNATIONAL CO., LTD



COASTER®
FINE FURNITURE

HANDBOOK

Shareholders' Meeting 2019

Date: June 25, 2019 9:00am

Address: 4F, No.610, Sec. 4, Taiwan Blvd., Xitun Dist., Taichung City 40764, Taiwan
(WINDSOR HOTEL TAICHUNG)

Table of Contents

I. Meeting Agenda.....	1
II. Report Items	2
III. Ratification Items.....	3
IV. Deliberation Items	4
V. Extraordinary and Motions	5
Attachment 1 Business Report	6
Attachment 2 Audit Committee Report on the review of the 2018 Financial Report.....	10
Attachment 3 Comparison Table the Procedural Rules of Board Meetings	11
Attachment 4 Audit Report of Independent Auditors and 2018 Financial Report.....	18
Attachment 5 Comparison Table for the Proposed Amendments to the Exiting Articles of Association	30
Attachment 6 Comparison Table of Amendments to the ‘Operational Procedures for Acquisition and Disposal of Assets’	56
Attachment 7 Comparison Table of Amendments to the ‘Operational Procedures for Derivatives Trading’.....	79
Attachment 8 Comparison Table of Amendments to the ‘Operational Procedures for Loaning of Company Funds’	81
Attachment 9 Comparison Table of Amendments to the ‘Operational Procedures for Endorsements and Guarantees’	86
Attachment 10 Procedural Rules of Board Meetings (Before revision)	90
Attachment 11 Memorandum and Articles of Association (Before revision).....	102
Attachment 12 Procedural Rules of General Meetings.....	137
Attachment 13 Operational Procedures for Acquisition or Disposal of Assets (Before revision).....	151
Attachment 14 Operational Procedures for Derivatives Trading (Before revision)	177
Attachment 15 Operational Procedures for Loaning of Company Funds (Before revision)	182
Attachment 16 Operational Procedures for Endorsements and Guarantees (Before revision).....	187
Attachment 17 Shareholdings of Directors and Independent Directors	191
Attachment 18 Issuance of bonus shares and its impacts to the business performance, earnings per share, and shareholders’ return of investments of the Company	193

I. Meeting Agenda

Time : 9:00 a.m. on Tuesday, June 25, 2019

Place : 4F., No. 610, Sec. 4, Taiwan Blvd., Xitun Dist., Taichung City (Windsor Hotel Taichung)

Meeting Procedure :

1. Announcement of the Total Shares Represented by Shareholders Present in Person or by Proxy and Calling the Meeting to Order.
2. Chairperson's Address
3. Report Items
 - (1) 2018 Business Overview
 - (2) Audit Committee's Review Report of 2018 Audited Financial Statements
 - (3) Implementation of the Share Buyback Program
 - (4) Amendment to "Rules of Procedure for Board of Directors Meetings"
4. Ratification Items
 - (1) Ratification of the 2018 Business Report and Consolidated Financial Statements
 - (2) Ratification of the 2018 Profit and Loss Appropriation
5. Discussion Items
 - (1) Amendment to the 'Articles of Incorporation'
 - (2) Amendment to the 'Operational procedures for Acquisition and Disposal of Assets'
 - (3) Amendment to the 'Operational Procedures for Derivatives Trading'
 - (4) Amendment to the 'Operational Procedures for Loaning of Company Funds'
 - (5) Amendment to the 'Operational Procedures for Endorsements and Guarantees'
6. Extraordinary and Motions
7. Meeting Adjournment

II. Report Items

1. 2018 Business Overview

Explanation: Please refer to Appendix 1 for the Business Report.

2. Audit Committee's Review Report of 2018 Audited Financial Statements

Explanation: Please refer to Appendix 2 for the Audit Committee's Review Report of 2018 Audited Financial Statements.

3. Implementation of the Share Buyback Program

Explanation: The status of implementation of the 2018 share buyback program is as follows:

Term of the Buyback	First Time in 2018
Purpose of the Buyback	Transferring shares to employees
Buyback Period	2018/3/26 – 2018/5/25
Price Range of Shares Bought Back (NT\$ per share)	21 - 38
Actual Type and Number of Shares Bought Back (Shares)	Common stocks 500,000
Actual Total Value of Shares Bought Back (NT\$)	12,860,943
Number of Shares Cancelled or Transferred (Shares)	0
Aggregate Number of Shares Held (Shares)	500,000
Aggregate Number of Shares Held as a Percentage of Total Shares Issued (%)	0.65

4. Amendment to “Procedural Rules of Board Meetings”

Explanation: According to the official letter from TWSE on December 27, 2018, Ref. No. Tai-Zheng-Zhi-Li-Zi- 1070025395, the amendment of ‘Operation Directions for Compliance with the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers’, and on November 30, 2018, Ref. No. Tai-Zheng-Shang-Er-Zi- 1071703794, the amendment of ‘The Checklist of Shareholders Right Protection Items at the Place of Registration of the Foreign

Issuer’, the company hereby proposes to amend partial articles of ‘Procedural Rules of Board Meetings’, please refer to Appendix 3 for the comparison table.

III. Ratification Items

1. Proposed by the Board of Directors

Proposal: Ratification of the 2018 Business Report and Consolidated Financial Statements

Explanation :

- (1) The Company’s 2018 Consolidated Financial Statements were audited by Penny Pan, CPA and Audrey Tseng, CPA from PricewaterhouseCoopers Taiwan, and the CPAs issued an audit report with an unqualified opinion.
- (2) Please see the attachments:
 - A. Please refer to Appendix 1 for the Business Report.
 - B. Please refer to Appendix 2 for the Consolidated Financial Statements and Report of Independent Accountants.
- (3) The above-mentioned report and financial statements have been examined by the Audit Committee of the Company.

Resolution:

2. Proposed by the Board of Directors

Proposal: Adoption of the Surplus Earning Distribution and/or the Loss Offsetting Proposals of 2018

Explanation:

- (1) The consolidated net loss after tax for 2018 was NT\$21,949,739, and the Company decides not to distribute dividends and additional directors and employees compensation.
- (2) Please refer to below for the Profit and Loss Appropriation Table which has been approved by the Audit Committee:

Coaster International Co., Ltd.
Profit and Loss Appropriation Table

Unit: NT\$

Items	Amount
Beginning retained earnings	281,176,483
Less: Net loss after tax	21,949,739
Legal reserve	0
Add: Other adjustment	1,464,020
Distributable net income	260,690,764
Less: Distributable items	
Cash dividend to shareholders	0
Unappropriated retained earnings	260,690,764

Chairperson: Lisa Kao President: Michael Yeh Accounting Manager: Alexander Pan

Resolution:

IV. Deliberation Items

1. Proposed by the Board of Directors

Proposal: Amendment to the 'Articles of Incorporation'.

Explanation:

(1) According to the official letter from TWSE on November 30, 2018, Ref. No.

Tai-Zheng-Shang-Er-Zi- 1071703794, and September 19, 2017, Ref. No.

Tai-Zheng-Shang-Er-Zi- 1061703251, the amendment of 'The Checklist of Shareholders

Right Protection Items at the Place of Registration of the Foreign Issuer', the company

hereby proposes to amend the 'Articles of Incorporation'. The official English version of the

'Article of Incorporation' shall govern.

(2) Please refer to Appendix 5 for the comparison table.

Resolution:

2. Proposed by the Board of Directors

Proposal: Amendment to the 'Operational procedures for Acquisition and Disposal of Assets'

Explanation:

(1) According to the official letter from Financial Supervisory Commission (FSC) on November 26, 2018, Ref. No. Jin-Guan-Zheng-Fa-Zi-10703410725 and in order to conform to the needs of commercial practice, the company hereby proposes to amend the 'Operational procedures for Acquisition and Disposal of Assets'.

(2) Please refer to Appendix 6 for the comparison table.

Resolution:

3. Proposed by the Board of Directors

Proposal: Amendment to the ‘Operational procedures for Derivatives Trading’

Explanation:

(1) According to the official letter from FSC on November 26, 2018, Ref. No. Jin-Guan-Zheng-Fa-Zi-10703410725 and in order to conform to the needs of commercial practice, the company hereby proposes to amend the Operational procedures for Derivatives Trading.

(2) Please refer to Appendix 7 for the Comparison Table.

Resolution:

4. Proposed by the Board of Directors

Proposal: Amendment to the ‘Operational procedures for Loaning of Company Funds’

Explanation:

(1) According to the official letter from FSC on March 7, 2019, Ref. No. Jin-Guan-Zheng-Shen-Zi-1080304826 and in order to conform to the needs of commercial practice, the company hereby proposes to amend the ‘Operational procedures for Loaning of Company Funds’.

(2) Please refer to Appendix 8 for the Comparison Table.

Resolution:

5. Proposed by the Board of Directors

Proposal: Amendment to the ‘Operational procedures for Endorsements and Guarantees’

Explanation:

(1) According to the official letter from FSC on March 7, 2019, Ref. No. Jin-Guan-Zheng-Shen-Zi-1080304826 and in order to conform to the needs of commercial practice, the company hereby proposes to amend the ‘Operational procedures for Endorsements and Guarantees’.

(2) Please refer to Appendix 9 for the Comparison Table.

Resolution:

V. Extraordinary and Motions

VI. Meeting Adjournment

<Attachment>

Attachment 1 附錄一

客思達股份有限公司

Coaster International Co., Ltd.

營業報告書

Business Report

一、經營方針

1. The operational guidelines

客思達耕耘美國市場三十餘年，在室內家具的開發、採購進口以及供應鏈配銷等環節向來不遺餘力。2018 年，美國家具產業受中美貿易摩擦以及各項國際經濟不確定性因素，加上電子商務的快速擴張，持續壓縮整體供應鏈之獲利空間，並對實體零售店造成嚴峻的競爭壓力，加劇零售業面臨新一波汰弱留強之情況。

Coaster is a leading North American furniture import distributor. Since its inception over 30 years ago, Coaster has committed to provide quality products and services to exceed the expectation of its customers. 2018 was a year that full of challenges; while Coaster brick and mortar customers (furniture retail stores) were losing their edge with the expansion of E-retailing (Ecommerce retailing), the industry was also under the mist of US- China trade war and the disruption of global supply chain.

面對競爭日益激烈的美國家具市場，客思達於今年(2019 年)初正式推出 Coaster 新品牌：CoasterEveryday、CoasterEssence 以及 CoasterElevations，經由 CoasterFurniture.com 官方網頁之全面設計改版，增加社群媒體互動經營，帶領消費者認識客思達的新風貌。此外，客思達將持續精進供應鏈管理效率及產品開發設計能力、並結合中小實體通路、將觸角延伸至客戶服務，同時維持最適存貨規模、強化管理的競爭力、維持穩健的財務結構、提升獲利能力，期能以實質的成績回饋給股東。

In view of today's consumer shopping preference and the emerging of new retailing opportunities; in 2018, Coaster redesigned its consumer-centric website (coasterfunitutre.com) with a new logo and three

sub-brands which enable Coaster to more effectively market its products to targeted consumer groups. Early this year (2019) at Las Vegas furniture trade show, Coaster officially announced its new website with the three sub-brands: CoasterElevations, Coaster Essence, and CoasterEveryday. With the new logo and redesigned website, Coaster enables furniture shoppers to navigate and more easily find the needed information of Coaster products and enjoy enriched shopping experience. In addition, to satisfy consumers' demand on shopping on-line while receiving services locally, Coaster connected its local service network of dealers to consumers by providing dealer locator function on its website, so shoppers can easily find local service stores to support their service needs. Coaster continues driving for inventory level optimization, operation efficiency, favorable operation results and creating value to its shareholders.

二、營運概況

2. An overview of enterprise operations

客思達 2018 年在推動聯名品牌及新產品之銷售及通路擴張、以及加速產品組合更新之下，全年合併營收突破新台幣 120 億元。然而 2018 年第一季因高額倉儲成本 致銷貨成本短暫劇烈上升，2018 年第一季營業毛利率下滑至 21.71%，自第二季開始毛利率逐漸回歸至正常水準，第二季至第四季單季毛利率分別為 28.91%、29.80%以及 30.08%，全年營業毛利率 27.62%，2018 年合併營業毛利約新台幣 33.19 億元，扣除合併營業費用約新台幣 33.21 億元、營業外收支淨額約新台幣 4 仟 717 萬元，稅前淨損約新台幣 4 仟 964 萬餘元，年度稅後每股虧損 0.29 元。

In 2018, Coaster added several hundreds of new product lines, with this modified and expanded product mix and distribution channels, Coaster's 2018 annual net sales reached to NT\$12 billion. However, due to the additional inventory, related carrying, temporary labor and storage costs staring from the end of prior year (2017), Coaster's 2018 first quarter gross margin rate was eroded down to 21.71%. After digesting the excessive inventory, Coaster quarterly gross margin rates of rest of the 2018 year were gradually returned to its normal level at 28.91%, 29.80% and 30.08% for the 2nd, 3rd and 4th quarter respectively. By end of 2018, Coaster reported an annual gross margin of NT\$3.319 billion (with a consolidated annual gross margin rate of 27.62%), consolidated operating expenses of NT\$3.321 billion, non-operating expenses of NT\$47.171 million, which led to a net loss before tax of NT\$49.639 million and the per-share loss of NT\$0.29.

三、營業計劃實施成果

3. The implementation of business plan

客思達於 2018 年已達成品牌之推展與通路開發、供應鏈管理資訊管理平台升級、以及產品組合更新等重要工作，下一階段將積極推動品牌能見度之經營，強化與消費者連結，結合既有實體通路之客戶服務，將觸角延伸至對消費者的行銷層面，向新零售模式推進，打造可長可久優質經營的事業。

In 2018, Coaster completed several major tasks, including promoting its own brand and co-brand, developing multi-distribution channels, upgrading its self-developed supply-chain management system (RP2) and renewing its product mix. Coaster will continue enhancing the visibility of Coaster brand and sub-brands, by marketing Coaster products to targeted consumer groups, connecting dealers to Coaster managed nationwide service network to better service consumers. Our goal is to gradually migrate from our existing B2B (Coaster to Dealers) business model to a new retailing business model with Coaster online marketing and Coaster dealers' local services (i.e., an O2O business model).

四、營業收支執行情形

4. The Execution of the budget derivative of operating revenue and expenditure

1. 營業收入部分

(1) Revenue

2018 年度合併營業收入新台幣 12,013,456 仟元，較 2017 年度之新台幣 11,913,042 仟元增加新台幣 100,414 仟元。以功能性貨幣表示，2018 年度合併營業收入美金 398,755 仟元，較 2017 年度之美金 391,856 仟元增加美金 6,899 仟元。

The consolidated net revenue of 2018 was NT\$12.013 billion, compared with NT\$11.913 billion in 2017, an increase of NT\$100 million. In term of US dollar (the functional currency), the 2018 consolidated net revenue of US\$398.755 million, compared with that of prior year (2017) of US\$391.856 million, an increase of US\$6.899 million.

2. 營業支出部分

(2) Operating expense

2018 年度營業費用新台幣 3,321,003 仟元，較 2017 年度之新台幣 3,271,020 仟元，增加新台幣 49,983 仟元，主要因素為參加例行性展覽之支出、以及推動聯名品牌所增加之相關行銷費用。

The 2018 consolidated operation expense of NT\$3.321 billion, compared with that of prior year (2017) of NT\$3.271 billion, represents an increase of NT\$49.983 million, mainly incurred by the marketing activity such as the routine tradeshow and the co-branding related events.

五、獲利能力分析

5. Profitability analysis

2018 年度之本期稅後淨損新台幣 21,950 仟元，每股虧損新台幣 0.29 元。

The consolidated net loss after tax for 2018 was NT\$21.95 million, the loss per share for 2018 is NT\$0.29.

六、研究發展狀況 (本公司於行銷層面之研究與新科技應用之發展狀況)

6. Research and development (The development of applied technology on the company's marketing strategy)

電子商務與實體零售整合已是不可忽視的趨勢，隨著科技的進步與商業模式的演進，實體與虛擬的界限不再涇渭分明。客思達希望經由 CoasterFurniture.com 官方網頁之全面設計改版，增加社群媒體互動經營，帶領消費者認識客思達的新風貌。此外，透過新科技之應用，幫助消費者線上選購符合需求的家具，以提高線上成交率、降低線上銷售之商品退換率以及所延伸之額外成本，創造集團未來營運保持良好成長動能。

The trend of new retailing is to integrate the online and off-line (local) services to enrich consumer shopping experience. This (O2O) business integrates the online marketing, sales with local delivery and post-sales customer services. With the development of technology and applications, the physical world (brick and mortar stores) and virtual environment (e.g., online marketing) merge into the O2O business. In viewing of this trend, in early 2018, Coaster started developing a redesigned a consumer centric website specifically for targeted furniture shoppers to easily retrieve Coaster product information from the website and select local delivery services provided by the preferred Coaster dealers. This business model (online marketing/Sales and local services) is expected to increase consumer satisfaction, reduce the rate of return merchandise, and enhance the profitability of business operation.

敬祝 各位

身體健康、萬事如意！



董事長：

Chairperson: Lisa Kao



總經理

President: Michael Yeh



會計主管：

Accounting Manager: Alexander Pan

Attachment 2

Audit Committee's Review Report

The Board of Directors has prepared the Company's Financial Statements, 2018 Business Report and proposal for profit and loss appropriation of 2018 earnings. Of which, the Financial Statements have been audited by PricewaterhouseCoopers Taiwan. The Financial Statements, 2018 Business Report and proposal for profit and loss appropriation of 2018 earnings have been audited by us as Audit Committee of the Company. We deem no inappropriateness on these documents. Pursuant to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report. Please review.

COASTER INTERNATIONAL CO., LTD.

Chairperson of the Audit Committee

On the date of March 28, 2019

Attachment 3 附錄三

COASTER INTERNATIONAL CO., LTD.

客思達股份有限公司 董事會議事規範 修訂對照表

	現行條文 Current Provisions	修正條文 Proposed Amendments	說明 Description
Article 3 第三條	Meeting Notice and Meeting Materials 會議通知及會議資料 The Board of Directors shall meet at least once quarterly. 董事會每季至少召集一次。 The reasons for calling a Board of Directors meeting shall be notified to each director and supervisor (if there is any) at least seven days in advance. In emergency circumstances, however, a meeting may be called on a shorter notice. Upon the consent from the recipients, the meeting notice may be distributed electronically. 董事會之召集，應載明召集事由，於七日前通知各董事及監察人(如有設置)，但遇有緊急情事時，得隨時召集之。如經相對人同	Meeting Notice and Meeting Materials 會議通知及會議資料 The Board of Directors shall meet at least once quarterly. 董事會每季至少召集一次。 The reasons for calling a Board of Directors meeting shall be notified to each director and supervisor (if there is any) at least seven days in advance. In emergency circumstances, however, a meeting may be called on a shorter notice. Upon the consent from the recipients, the meeting notice may be distributed electronically. 董事會之召集，應載明召集事由，於七日前通知各董事及監察人(如有設置)，但遇有緊急情事時，得隨時召集之。如經相對人同	1. 配合證交所於107年12月27日修訂「上市公司董事會設置及行使職權應遵循事項要點」第15條，應訂定處理董事所提要求之標準作業程序(含人員及處理期限等)，就董事之要求給予適當且即時之回應。 2. 擬將新增之作業程序，於本公司「董事會議事規範」第三條第六項及第七項予以增訂。並配合組織調整，將議事單位調整為董事會秘書處。 3. 依證交所之公告，本項修訂之完成期限為108年6月30日前。

	現行條文 Current Provisions	修正條文 Proposed Amendments	說明 Description
	意者，召集通知得以電子方式為之。 All matters set out in subparagraphs of Article 11, paragraph 1, shall be specified in the notice of the reasons for calling a Board of Directors meeting; none of them may be raised by an extraordinary motion except in the case of an emergency or legitimate reason. 本規範第十一條第一項各款之事項，除有突發緊急情事或正當理由外，應於召集事由中列舉，不得以臨時動議提出。 The Administrative Department is designated by the Board of Directors as the <u>meeting administrative office</u> to handle the administrative matters of the Board meetings. 董事會指定之辦理議事事務單位為<u>管理部</u>。 The meeting administrative office is responsible to draft agenda for the Board meeting	意者，召集通知得以電子方式為之。 All matters set out in subparagraphs of Article 11, paragraph 1, shall be specified in the notice of the reasons for calling a Board of Directors meeting; none of them may be raised by an extraordinary motion except in the case of an emergency or legitimate reason. 本規範第十一條第一項各款之事項，除有突發緊急情事或正當理由外，應於召集事由中列舉，不得以臨時動議提出。 The Administrative Department is designated by the Board of Directors as the <u>Board Secretariat</u> to handle the administrative matters of the Board meetings. 董事會指定之辦理議事事務單位為<u>董事會秘書處</u>。 The meeting administrative office is responsible to draft agenda for the Board meeting	

	現行條文 Current Provisions	修正條文 Proposed Amendments	說明 Description
	and prepare sufficient meeting materials to be mailed with the meeting notice. 議事單位應擬訂董事會議事內容，並提供足夠之會議資料，於召集通知時一併寄送。 Where a Director finds the meeting materials insufficient, he or she may ask the meeting administrative office to provide additional information. If a Director believes the agenda information is incomplete, discussion of the matters may be postponed upon approval of the Board of Directors. 董事如認為會議資料不充分，得向議事單位請求補足。董事如認為議案資料不充足，得經董事會決議後延期審議之。	and prepare sufficient meeting materials to be mailed with the meeting notice. 議事單位應擬訂董事會議事內容，並提供足夠之會議資料，於召集通知時一併寄送。 Where a Director finds the meeting materials insufficient, he or she may ask the meeting administrative office to provide additional information, <u>the meeting administrative office shall provide information within three business days.</u> If a Director believes the agenda information is incomplete, discussion of the matters may be postponed upon approval of the Board of Directors. 董事如認為會議資料不充分，得向議事事務單位請求補足，<u>議事單位應於三日內提供</u>。董事如認為議案資料不充足，得經董事會決議後延期審議之。 <u>Since the Company does not have corporate governance manager, the</u>	

	現行條文 Current Provisions	修正條文 Proposed Amendments	說明 Description
		<u>Company's meeting administrative office shall be responsible for handling the requests of the Company's Board of Directors; in accordance with the Company's principles, the the Board Secretariat shall immediately and effectively assist the Board of Directors to perform their duties, within 7 business days by the highest priority.</u> <u>本公司未設置公司治理主管，爰由董事會秘書處負責處理董事要求事項，並以即時有效協助董事執行職務之原則，於七日內儘速辦理。</u>	
Article 14 第十四條	Director's Avoidance of Conflict of Interest 董事之利益迴避制度 To the extent required by Applicable Listing Rules, a Director shall state the important aspects of the interested party relationship in respect to any matter at the respective meeting including but not limited to any	Director's Avoidance of Conflict of Interest 董事之利益迴避制度 To the extent required by Applicable Listing Rules, a Director shall state the important aspects of the interested party relationship in respect to any matter at the respective meeting including but not limited to any	配合臺灣證券交易所股份有限公司2018年11月30日臺證上二字第1071703794號函之「外國發行人註冊地國股東權益保護事項檢查表」暨公司法第206條增修。

	現行條文 Current Provisions	修正條文 Proposed Amendments	說明 Description
	contract or proposed contract or arrangement or contemplated transaction of the Company, in which such Director bears a personal interest (whether directly or indirectly), and such Director may not participate in the discussion or vote in such matter which may conflict with and impair the interest of the Company; provided, however, Such Director shall excuse him or herself during discussion and voting and may not exercise voting rights on behalf of other Directors. Any votes cast by or on behalf of such Director in contravention of the foregoing shall not be counted by the Company, but such Director shall be counted in the quorum for purposes of convening such meeting.	contract or proposed contract or arrangement or contemplated transaction of the Company, in which such Director bears a personal interest (whether directly or indirectly), <u>in the case that a Director's spouse, a blood relative within second degree of kinship or a company which has parent-subsidiary relationship with the Director has personal interest in a matter on agenda for the Board meeting, such Director shall be deemed to have personal interest in that matter.</u> And such Director may not participate in the discussion or vote in such matter which may conflict with and impair the interest of the Company; provided, however, Such Director shall excuse him or herself during discussion and voting and may not exercise voting rights on behalf of other Directors. Any votes cast by or on behalf of such Director in contravention of the foregoing shall not be counted by the Company, but	

	現行條文 Current Provisions	修正條文 Proposed Amendments	說明 Description
	如上市(櫃)法令有所要求，董事對於董事會之事項，包括但不限於契約或契約之提案或協議或本公司擬進行之交易，如有自身利害關係(無論直接或間接)應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入表決或參與討論，但應於當次董事會說明其自身利害關係之重要內容，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。董事違反前述規定親自或由代理人行使之表決權，本公司應不予計算，但該董事仍應計入該次會議之法定出席數。	such Director shall be counted in the quorum for purposes of convening such meeting. 如上市(櫃)法令有所要求，董事對於董事會之事項，包括但不限於契約或契約之提案或協議或本公司擬進行之交易，如有自身利害關係(無論直接或間接)應於當次董事會說明其利害關係之重要內容，<u>董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就董事會之會議事項有利害關係者，視為董事就該事項有自身利害關係。</u>如有害於公司利益之虞時，不得加入表決或參與討論，但應於當次董事會說明其自身利害關係之重要內容，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。董事違反前述規定親自或由代理人行使之表決權，本公司應不予計算，但該董事仍應計入該次會議之法定出席數。	
Article 17 第十七條	<u>Supplementary Provisions</u> <u>附則</u>	<u>Supplementary Provisions</u> <u>附則</u>	為加速股東會之進行，且本公司股東會議事辦法已上傳至本公司網站

	現行條文 Current Provisions	修正條文 Proposed Amendments	說明 Description
	The establishment to the Rules shall be subject to approval of the Board of Directors, which shall be further approved by an Ordinary Resolution at a general meeting. <u>The amendment to the Rules shall be subject to approval of the Board of Directors, which shall be further reported in a general meeting.</u> 本規範之訂定應經本公司董事會決議通過，並經股東會之普通決議通過。<u>本規範之修訂應經本公司董事會決議通過，並於股東會中報告。</u>	The establishment to the Rules shall be subject to approval of the Board of Directors, which shall be further approved by an Ordinary Resolution at a general meeting. <u>The amendment to the Rules shall be subject to approval of the Board of Directors.</u> 本規範之訂定應經本公司董事會決議通過，並經股東會之普通決議通過。<u>本規範之修訂應經本公司董事會決議通過。</u>	供投資人查詢，故擬刪除本規範第17條後段，有關本規範之修訂提出於股東會中報告之作業程序。

Attachment 4

REPORT OF INDEPENDENT ACCOUNTANTS

To the Board of Directors and Stockholders of COASTER INTERNATIONAL CO., LTD.

Opinion

We have audited the accompanying consolidated balance sheets of COASTER INTERNATIONAL CO., LTD. and its subsidiaries (the “Group”) as at December 31, 2018 and 2017, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2018 and 2017, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the “Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants” and generally accepted auditing standards in the Republic of China (ROC GAAS). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Professional Ethics for Certified Public Accountants in the Republic of China (the “Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's consolidated financial statements in the current period are stated as follows:

Assessment of allowance for inventory valuation losses

Description

Refer to Note 4(10) for accounting policies on inventory assessment, Note 5(2) for accounting estimates and assumptions applied on inventory assessment, and Note 6(4) for details of allowance for inventory valuation losses. As of December 31, 2018, the balance of inventory amounted to NT\$ 3,003,494 thousand, constituting 61% of consolidated total assets.

The Group is primarily engaged in the sales, import and wholesale of furniture. The Group purchases merchandise mainly from Asian suppliers which are then sold to American small and medium local retail stores, online shops and large chain stores. As the Group has many warehouses in America and acts as a logistics center for the sellers to ensure instant and sufficient merchandise supply, inventories are a significant portion of the Group's consolidated total assets. The Group measures inventories at the lower of cost and net realisable value. For inventories aged over a certain period and for items individually identified as obsolete inventories, the net realisable value was calculated based on historical data of the degree of discounts required for inventory clearance. As the changes in net realisable value of inventory would have an impact on inventory value, the determination of net realisable value involves significant judgment, and considering that the inventory is material to the financial statements, we identified the allowance for inventory valuation losses a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

1. We assessed the reasonableness of policies on loss for market value decline and obsolete and slow-moving inventories, including the determination basis of net realisable value, the source of historical data of discounts, and the reasonableness of the basis of individually identified obsolete inventories.

2. We obtained an understanding of the inventory management process and observed the annual stock take to assess the effectiveness of management's classification and controls over obsolete and slow-moving inventory.
3. We obtained an understanding of the appropriateness of the logic of the inventory aging statements, and randomly checked the accuracy of inventory aging statements to confirm whether the information on the statements is consistent with its policies.
4. We had discussions with management to assess the reasonableness of expected sales in the future, and verified a sample of separately numbered inventory against the historical data of discounts, compared the sample to prior allowance for inventory valuation losses and referred to subsequent transactions to assess the reasonableness of allowance for inventory valuation losses.

Estimation of refund liabilities

Description

Refund liabilities are the returns and discounts related to product sales. Refer to Note 4(24) for accounting policies, Note 5(2) for accounting estimation and assumptions on refund liabilities, and Note 6(9) for details and movements in refund liabilities.

Due to changes in technology development and consumption behavior, as well as the growth of ecommerce in recent years, the Group invested in and actively expanded new distribution channels, and sales revenue arising from electronic commerce now represents a major part of the Group's total operating revenue. The Group provides ecommerce customers with discounts based on certain amount of sales. The Group calculates sales allowance based on the discount rate on the contract, estimates refund liabilities based on expected sales and periodically adjusts sales allowance based on actual sales.

The estimation of allowance involves a high degree of uncertainty, as the terms, items and rates are varied with different ecommerce firms, and the calculation is subject to management's judgment, including expected percentage of allowance and expected sales. Thus, we consider the estimation of refund liabilities a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

- A. We obtained an understanding of the internal control process of refund liabilities, including the

management of sales allowance agreements and the calculation of refund liabilities which was reviewed by the responsible management.

- B. We examined the refund liabilities calculation details, randomly checked the allowance rate for individual customers against individual agreements, to ensure that the sales amount used in the calculation agreed with the sales report and to check the accuracy of the calculation.
- C. We examined subsequent payments for refund liabilities, and randomly assessed the reasonableness of the estimated refund liabilities amount against actual payments.

Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including audit committee, are responsible for overseeing the Group’s financial reporting process.

Auditor’s responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ROC GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with ROC GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- A. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control;
- C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- D. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern;
- E. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation; and
- F. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in

internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Penny Pan

Audrey Tseng

For and on behalf of PricewaterhouseCoopers, Taiwan

March 28, 2019

The accompanying financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

		US Dollars	New Taiwan Dollars	
ASSETS	Notes	December 31, 2018	December 31, 2018	December 31, 2017
Current assets				
Cash and cash equivalents	6(1)	\$ 15,141	\$ 462,555	\$ 348,475
Accounts receivable, net	6(2)	19,710	602,142	537,906
Other receivables	6(3)	7,322	223,675	281,400
Current tax assets		845	25,829	12,917
Inventories, net	6(4)	98,314	3,003,494	3,690,749
Prepayments		3,916	119,634	100,296
Total current assets		145,248	4,437,329	4,971,743
Non-current assets				
Property, plant and equipment, net	6(5)	3,218	98,284	106,634
Intangible assets		1,414	43,206	35,509
Deferred tax assets	6(20)	9,705	296,503	273,853
Refundable deposits		1,458	44,555	43,118
Total non-current assets		15,795	482,548	459,114
TOTAL ASSETS		\$ 161,043	\$ 4,919,877	\$ 5,430,857

(Continued)

COASTER INTERNATIONAL CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2018 AND 2017
(EXPRESSED IN THOUSANDS OF DOLLARS)

LIABILITIES AND EQUITY	Notes	US Dollars	New Taiwan Dollars	
		December 31, 2018	December 31, 2018	December 31, 2017
Current liabilities				
Short-term borrowings	6(6)	\$ 27,630	\$ 844,107	\$ 1,389,196
Contract liabilities-current		1,666	50,905	-
Notes payable		49	1,491	7,496
Accounts payable		21,677	662,237	605,068
Other payables	6(7)	10,755	328,546	330,078
Other payables-related parties	7	57	1,734	1,749
Current tax liabilities		85	2,587	19,336
Provisions-current	6(8)	2,067	63,159	151,465
Refund liabilities-current	6(9)	2,348	71,739	-
Other current liabilities		40	1,219	52,702
Total current liabilities		<u>66,374</u>	<u>2,027,724</u>	<u>2,557,090</u>
Non-current liabilities				
Deferred tax liabilities	6(20)	6	182	37
Net defined benefit liability, non-current	6(10)	820	25,044	29,149
Other non-current liabilities		3,411	104,203	107,859
Total non-current liabilities		<u>4,237</u>	<u>129,429</u>	<u>137,045</u>
Total liabilities		<u>70,611</u>	<u>2,157,153</u>	<u>2,694,135</u>
Equity				
Ordinary shares	6(12)	25,375	765,557	765,557
Capital surplus		56,079	1,789,584	1,786,070
Retained earnings	6(13)			
Legal reserve		1,806	55,493	52,640
Unappropriated retained earnings		7,734	260,690	306,996
Other equity interest		(128)	(95,752)	(174,541)
Treasury shares	6(12)	(434)	(12,848)	-
Total equity		<u>90,432</u>	<u>2,762,724</u>	<u>2,736,722</u>
Significant contingent liabilities and unrecognised contract commitments	9			
TOTAL LIABILITIES AND EQUITY		<u>\$ 161,043</u>	<u>\$ 4,919,877</u>	<u>\$ 5,430,857</u>

The accompanying notes are an integral part of these consolidated financial statements.

Items	Notes	US Dollars	New Taiwan Dollars	
		2018	2018	2017
Operating revenue	6(14) and 12(5)	\$ 398,755	\$ 12,013,456	\$ 11,913,042
Operating cost	6(4)(10)(18)			
	(19)	(288,605)	(8,694,921)	(8,350,567)
Gross profit		<u>110,150</u>	<u>3,318,535</u>	<u>3,562,475</u>
Operating expenses	6(10)(18)(19) and 7			
Selling expenses		(76,074)	(2,291,918)	(2,245,505)
General and administrative expenses		(33,923)	(1,021,999)	(1,025,515)
Expected credit losses	12(2)	(235)	(7,086)	-
Total operating expenses		(110,232)	(3,321,003)	(3,271,020)
(Loss) gain from operations		(82)	(2,468)	291,455
Non-operating income and expenses				
Other income	6(15)	206	6,190	3,818
Other gains and losses	6(16)	(75)	(2,246)	(22,429)
Finance cost	6(17)	(1,697)	(51,115)	(44,952)
Total non-operating income and expenses		(1,566)	(47,171)	(63,563)
(Loss) profit before income tax		(1,648)	(49,639)	227,892
Income tax benefit (expense)	6(20)	919	27,689	(199,361)
(Loss) profit for the year		(\$ 729)	(\$ 21,950)	\$ 28,531
Other comprehensive income (loss)				
Components of other comprehensive income that will not be reclassified to profit or loss				
Gain (loss) on remeasurements of defined benefit plans	6(10)	\$ 61	\$ 1,830	(\$ 2,666)
Exchange difference on translation of foreign financial statements		-	82,172	(271,924)
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(20)	(12)	(366)	453
Components of other comprehensive income that will be reclassified to profit or loss				
Exchange differences on translation of foreign financial statements		111	(3,383)	5,387
Other comprehensive income (loss), net for tax		<u>\$ 160</u>	<u>\$ 80,253</u>	<u>(\$ 268,750)</u>
Total comprehensive income (loss)		<u>(\$ 569)</u>	<u>\$ 58,303</u>	<u>(\$ 240,219)</u>
(Loss) profit attributable to:				
Owners of parent		(\$ 729)	(\$ 21,950)	\$ 28,531
Comprehensive income (loss) attributable to:				
Owners of the parent		(\$ 569)	\$ 58,303	(\$ 240,219)
Basic earnings (loss) per share	6(21)	<u>\$ 0.00</u>	<u>(\$ 0.29)</u>	<u>\$ 0.37</u>
Diluted earnings (loss) per share	6(21)	<u>\$ 0.00</u>	<u>(\$ 0.29)</u>	<u>\$ 0.35</u>

The accompanying notes are an integral part of these consolidated financial statements.

COASTER INTERNATIONAL CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2018 AND 2017
(EXPRESSED IN THOUSAND OF NEW TAIWAN DOLLARS)

		Equity attributable to owners of the parent							
		Capital Surplus			Retained Earnings		Exchange differences on translation of foreign financial statements	Treasury stock	Total equity
Notes	Ordinary shares	Issued at a premium	Employee share options	Legal reserve	Unappropriated retained earnings				
<u>2017</u>									
		\$ 765,557	\$ 1,764,524	\$ 13,267	\$ 17,758	\$ 621,783	\$ 91,996	\$ -	\$ 3,274,885
		-	-	-	-	28,531	-	-	28,531
		-	-	-	-	(2,213)	(266,537)	-	(268,750)
		-	-	-	-	26,318	(266,537)	-	(240,219)
Appropriation and distribution of retained earnings:	6(13)								
Legal reserve		-	-	-	34,882	(34,882)	-	-	-
Cash dividends		-	-	-	-	(306,223)	-	-	(306,223)
Compensation cost of employee stock options	6(11)	-	-	8,279	-	-	-	-	8,279
Balance at December 31, 2017		\$ 765,557	\$ 1,764,524	\$ 21,546	\$ 52,640	\$ 306,996	(\$ 174,541)	\$ -	\$ 2,736,722
<u>2018</u>									
		\$ 765,557	\$ 1,764,524	\$ 21,546	\$ 52,640	\$ 306,996	(\$ 174,541)	\$ -	\$ 2,736,722
		-	-	-	-	(21,950)	-	-	(21,950)
		-	-	-	-	1,464	78,789	-	80,253
		-	-	-	-	(20,468)	78,789	-	58,303
Appropriation and distribution of retained earnings:	6(13)								
Legal reserve		-	-	-	2,853	(2,853)	-	-	-
Cash dividends		-	-	-	-	(22,967)	-	-	(22,967)
Compensation cost of employee stock options	6(11)	-	-	3,514	-	-	-	-	3,514
Purchase of treasury shares	6(12)	-	-	-	-	-	78,789	(12,848)	(12,848)
Balance at December 31, 2018		\$ 765,557	\$ 1,764,524	\$ 25,060	\$ 55,493	\$ 260,690	(\$ 95,752)	(\$ 12,848)	\$ 2,762,724

The accompanying notes are an integral part of these consolidated financial statements.

COASTER INTERNATIONAL CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	<u>Notes</u>	<u>2018</u>	<u>2017</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Consolidated (loss) profit before income tax for the year		(\$ 49,639)	\$ 227,892
Adjustments to reconcile consolidated (loss) profit before tax to net cash provided by (used in) operating activities			
Income and expenses having no effect on cash flows			
Expected credit losses	12(2)	7,086	-
Provision for bad debts	12(4)	-	(291)
Depreciation	6(5)(18)	36,046	36,236
Amortisation	6(18)	9,800	2,933
Gain on disposal of property, plant and equipment	6(16)	(205)	(801)
Interest expense	6(17)	30,589	22,873
Interest income	6(15)	(1,284)	(844)
Compensation cost of employee stock options	6(11)	3,514	8,279
Changes in assets/liabilities relating to operating activities			
Net changes in assets relating to operating activities			
Accounts receivable		(71,322)	(26,456)
Other receivables		57,725	(2,212)
Prepayments		(28,585)	10,003
Inventories		687,255	(873,114)
Net changes in liabilities relating to operating activities			
Contract liabilities-current		2,241	-
Notes payable		(6,005)	4,699
Accounts payable		57,169	(66,178)
Other payables		(1,532)	2,332
Other payables-related parties		(15)	(43)
Provisions-current		(426)	16,910
Refund liabilities-current		(20,497)	-
Other current liabilities		(2,819)	1,968
Net defined benefit liability, non-current		(2,641)	776
Other non-current liabilities		(3,656)	17,392
Cash generated from (used in) operations		702,799	(617,646)
Interest received		1,284	844
Interest paid		(30,589)	(22,873)
Income tax paid		(15,659)	(111,820)
Net cash flows provided by (used in) operating activities		<u>657,835</u>	<u>(751,495)</u>

(Continued)

COASTER INTERNATIONAL CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	<u>Notes</u>	<u>2018</u>	<u>2017</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Proceeds from disposal of property, plant and equipment		\$ 336	\$ 1,088
Acquisition of property, plant and equipment	6(5)	(25,549)	(25,398)
Acquisition of intangible assets		(7,207)	(57)
(Increase) decrease in refundable deposits		(1,437)	4,942
Net cash used in investing activities		(33,857)	(19,425)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings		1,129,777	2,097,710
Decrease in short-term borrowings		(1,675,910)	(1,018,747)
Cash dividends paid	6(13)	(22,967)	(306,223)
Purchase of treasury shares	6(12)	(12,848)	-
Net cash (used in) provided by financing activities		(581,948)	772,740
Effect of exchange rate changes on cash and cash equivalents		103,835	(288,238)
Net increase (decrease) in cash and cash equivalents		145,865	(286,418)
Cash and cash equivalents at beginning of year		278,048	564,466
Cash and cash equivalents at end of year		<u>\$ 423,913</u>	<u>\$ 278,048</u>
Component of Cash and Cash Equivalents:			
Cash and cash equivalents on balance sheet	6(1)	\$ 462,555	\$ 348,475
Items defined as cash and cash equivalents under IAS No. 7	6(6)	(38,642)	(70,427)
Cash and cash equivalents at end of year		<u>\$ 423,913</u>	<u>\$ 278,048</u>

The accompanying notes are an integral part of these consolidated financial statements.

Attachment 5 附錄五

COASTER INTERNATIONAL CO., LTD.

客思達股份有限公司

公司章程修訂對照表

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
Date of special resolution 特別決議日期	THE COMPANIES LAW (AS AMENDED) COMPANY LIMITED BY SHARES AMENDED AND RESTATED ARTICLES OF ASSOCIATION OF COASTER INTERNATIONAL CO., LTD.客思達股份有限公司(Adopted by Special Resolution passed on <u>June 26, 2017</u>) 股份有限公司公司法(如修訂版)COASTER INTERNATIONAL CO., LTD.客思達股份有限公司之公司章程修訂和重述版(於2017年6月27日以特別決議通過)	THE COMPANIES LAW (AS AMENDED) COMPANY LIMITED BY SHARES AMENDED AND RESTATED ARTICLES OF ASSOCIATION OF COASTER INTERNATIONAL CO., LTD.客思達股份有限公司(Adopted by Special Resolution passed on <u>June [25], 2019</u>) 股份有限公司公司法(如修訂版)COASTER INTERNATIONAL CO., LTD.客思達股份有限公司之公司章程修訂和重述版(於2019年[6]月[25]日以特別決議通過)	To update the date of special resolution adopted by the shareholders at the annual general meeting. 於股東會以特別決議通過此次修正章程之日期。
Interpretation 定義	[New Article]	<u>"Delisting" means (a) the delisting of the Shares registered or listed on any Taiwan stock exchange or securities market as a result of a Merger in which the Company will dissolve, general assumption (as defined in the Applicable Listing Rules), share swap (as defined in the Applicable Listing Rules) or Spin-off; and (b) the shares of the surviving company in the</u>	To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 1061703251) on September 19, 2017.

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
31	The Company may also by Special Resolution: (a) change its name; (b) subject to the Law, reduce its share capital and any capital redemption reserve in any manner authorised by law; and (c) effect a Merger of the Company in accordance with the Applicable Listing Rules and the Law. 本公司亦得以特別決議： (a) 變更其名稱； (b) 除公司法另有規定外，依法律許可之方式減少其資本和資本贖回準備金；及 (c) 本公司得依照上市櫃法令及公司法之規定進行合併。	The Company may also by Special Resolution: (a) change its name; (b) subject to the Law, reduce its share capital and any capital redemption reserve in any manner authorised by law; and (c) effect a Merger of the Company in accordance with the Applicable Listing Rules and the Law. <u>For the avoidance of doubt, in case a Merger is a Delisting, Article 33A shall apply.</u> 本公司亦得以特別決議： (a) 變更其名稱； (b) 除公司法另有規定外，依法律許可之方式減少其資本和資本贖回準備金；及 (c) 本公司得依照上市櫃法令及公司法之規定進行合併。 <u>為免疑義，如合併同時將終止上市，第 33A 條應適用之。</u>	To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 1061703251) on September 19, 2017. 配合臺灣證券交易所股份有限公司 2017 年 9 月 19 日臺證上二字第 1061703251 號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。
33A	[New Article] [本條新增]	<u>The Company shall pass a Supermajority Special Resolution if the Company effects a Delisting in accordance with the Applicable Listing Rules.</u>	To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 1061703251) on September 19, 2017.

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
		<u>就本公司之終止上市，應依據上市櫃法令經重度特別決議通過。</u>	配合臺灣證券交易所股份有限公司2017年9月19日臺證上二字第1061703251號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。
50	The following matters shall be specified in the notice of a general meeting, and shall not be proposed as ad hoc motions: (a) election or discharge of Directors or supervisors (if any); (b) amendments to the Memorandum of Association and/or these Articles; (c) dissolution, share swap (as defined in the Applicable Listing Rules), Merger or Spin-off of the Company; (d) entering into, amendment to, or termination of any contract for lease of its business in whole, or	The following matters shall be specified in the notice of a general meeting, and shall not be proposed as ad hoc motions; <u>material contents of such matters may be uploaded onto the website designated by the TWSE, TPEX or the Company with the address of website indicated in the notice:</u> (a) election or discharge of Directors or supervisors (if any); (b) amendments to the Memorandum of Association and/or these Articles; (c) <u>reduction in share capital of the Company;</u> (d) <u>application for de-registration as a public company;</u> (e) dissolution, share swap (as defined in the Applicable Listing Rules), Merger or Spin-off of the Company; (f) entering into, amendment to, or termination of any contract for lease of its business in whole, or	To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letters No. Tai-Jeng-Shang II 10717037941 and No. Tai-Jeng-Shang II 1061703251) on November 30, 2018 and September 19, 2017.

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	for entrusting business, or for regular joint operation with others; (e) the transfer of the whole or any material part of its business or assets; (f) the takeover of another's whole business or assets, which will have a material effect on the business operation of the Company; (g) the private placement of equity-linked securities; (h) granting waiver to the Director's engaging in any business within the scope of business of the Company; (i) distribution of part or all of its dividends or bonus by way of issuance of new Shares; (j) capitalization of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, in whole or in part, by issuing new Shares which shall be distributable as dividend shares to the then Shareholders in proportion to the number of Shares being held by each of them; (k) subject to the Law, distribution of the Legal Reserves and Capital Reserves arising from the share premium account or endowment	for entrusting business, or for regular joint operation with others; (g) the transfer of the whole or any material part of its business or assets; (h) the takeover of another's whole business or assets, which will have a material effect on the business operation of the Company; (i) the private placement of equity-linked securities; (j) granting waiver to the Director's engaging in any business within the scope of business of the Company; (k) distribution of part or all of its dividends or bonus by way of issuance of new Shares; (l) capitalization of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, in whole or in part, by issuing new Shares which shall be distributable as dividend shares to the then Shareholders in proportion to the number of Shares being held by each of them; (m) subject to the Law, distribution of the Legal Reserves and Capital Reserves arising from the share premium account or	

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	income, in whole or in part, by paying cash to the then Shareholders in proportion to the number of Shares being held by each of them; and (l) the transfer of Treasury Shares to its employees by the Company. Subject to the Law and these Articles, the Shareholders may propose matters in a general meeting to the extent of matters as described in the agenda of such meeting. 下列事項應於股東會召集通知中列舉，不得以臨時動議提出： (a)選任或解任董事或監察人(如有)； (b)變更備忘錄及/或本章程； (c)本公司之解散、股份轉換(依據上市櫃法令定義)、合併或分割； (d)締結、變更或終止關於出租本公司全部營業、委託經營或與他人經常共同經營之契約； (e)讓與本公司全部或任何主要部分營業或財產； (f)受讓他人全部營業或財產而對公司營運有重大影響者；	endowment income, in whole or in part, by paying cash to the then Shareholders in proportion to the number of Shares being held by each of them; (n)the transfer of Treasury Shares to its employees by the Company; <u>and</u> (o)<u>the Delisting.</u> Subject to the Law and these Articles, the Shareholders may propose matters in a general meeting to the extent of matters as described in the agenda of such meeting. 下列事項應於股東會召集通知中列舉，不得以臨時動議提出；<u>其主要內容得置於證券櫃檯買賣中心或證交所或公司指定之網站，並應將其網址載明於召集通知內：</u> (a)選任或解任董事或監察人(如有)； (b)變更備忘錄及/或本章程； (c)<u>減資；</u> (d)<u>申請停止公開發行；</u> (e)本公司之解散、股份轉換(依據上市櫃法令定義)、合併或分割； (f)締結、變更或終止關於出租本公司全部營業、委託經營或與他人經常共同經營之契約； (g)讓與本公司全部或任何主要部分營業或財產； (h)受讓他人全部營業或財產而對公司營運有重大影響者；	配合臺灣證券交易所股份有限公司2018年11月30日臺證上二字第1071703794號及2017年9月19日臺證上二字第1061703251號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	(g) 私募發行具股權性質之有價證券； (h) 董事從事競業禁止行為之許可； (i) 以發行新股方式分派股息及紅利之全部或一部分； (j) 將法定盈餘公積及因發行股票溢價或受領贈與所得之資本公積之全部或一部分，以發行新股方式，按持股比例分配與原股東者； (k) 根據公司法規定，將法定盈餘公積及因發行股票溢價所得或受領贈與所得之資本公積之全部或一部分，以發放現金方式，按持股比例分配與原股東；<u>以及</u> (l) 本公司將庫藏股移轉予員工。 除公司法或本章程另有規定外，股東得於股東會提案，惟僅以原議案內容範圍者為限。	(i) 私募發行具股權性質之有價證券； (j) 董事從事競業禁止行為之許可； (k) 以發行新股方式分派股息及紅利之全部或一部分； (l) 將法定盈餘公積及因發行股票溢價或受領贈與所得之資本公積之全部或一部分，以發行新股方式，按持股比例分配與原股東者； (m) 根據公司法規定，將法定盈餘公積及因發行股票溢價所得或受領贈與所得之資本公積之全部或一部分，以發放現金方式，按持股比例分配與原股東； (n) 本公司將庫藏股移轉予員工；<u>以及</u> (o) 終止上市。 除公司法或本章程另有規定外，股東得於股東會提案，惟僅以原議案內容範圍者為限。	
52	Shareholder(s) holding one percent (1%) or more of the total number of issued Shares immediately prior to the relevant book close period may propose in writing to the Company a proposal for discussion at an annual general meeting. The Company shall give a public notice in such manner as permitted by the Applicable Listing Rules at such time deemed appropriate by the Board specifying the place and a period of not less than ten (10) days for Members to submit proposals. Any Shareholder(s) whose proposal has been submitted and accepted by the Board, shall continue to be entitled	<u>One or more</u> Shareholders holding <u>in the aggregate of</u> one percent (1%) or more of the total number of issued Shares immediately prior to the relevant book close period may propose in writing <u>or by way of electronic transmission</u> to the Company a <u>matter</u> for discussion at an annual general meeting. The Company shall give a public notice in such manner as permitted by the Applicable Listing Rules at such time deemed appropriate by the Board specifying the place and a period of not less than ten (10) days for Members to submit proposals. Any Shareholder(s) whose proposal has been	To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018.

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	to attend the annual general meeting in person or by proxy or in the case of a corporation, by its authorised representative(s), and participate in the discussion of such proposal. The Board <u>may exclude</u> a proposal submitted by a Shareholder(s) <u>if</u> (i) the number of Shares held by such Shareholder(s) is less than one percent (1%) of the total number of issued Shares in the Register of Members as of the record date determined by the Board or upon commencement of the period for which the Register shall be closed before the general meeting; (ii) the proposal involves matters which cannot be resolved at the annual general meeting in accordance with or under the Applicable Listing Rules; (iii) the proposal submitted concerns more than one matter; or (iv) the proposal is submitted <u>after the expiration of</u> the specified period determined by the Board, <u>in which case, the rejected proposal shall not be discussed at the annual general meeting.</u> The Company shall, prior to the dispatch of a notice of the annual general meeting, inform the Shareholders the result of submission of proposals and list in the notice of annual general meeting the proposals accepted for consideration and approval at the	submitted and accepted by the Board, shall continue to be entitled to attend the annual general meeting in person or by proxy or in the case of a corporation, by its authorised representative(s), and participate in the discussion of such proposal. The Board <u>shall accept</u> a proposal submitted by one or more Shareholders <u>and arrange for the proposal to be discussed at the annual general meeting unless</u> (i) the number of Shares held by such one or more Shareholders is less than one percent (1%) <u>in aggregate</u> of the total number of issued Shares in the Register of Members as of the record date determined by the Board or upon commencement of the period for which the Register shall be closed before the general meeting; (ii) the proposal involves matters which cannot be resolved at the annual general meeting in accordance with or under the <u>Law or</u> Applicable Listing Rules; (iii) the proposal submitted concerns more than one matter; <u>(iv) the proposal submitted exceeds three hundred words</u>; or (v) the proposal is <u>not</u> submitted <u>within</u> the specified period determined by the Board; <u>provided, however, that if the proposal submitted is to urge the Company to facilitate the public interest or perform social responsibility, the Board may</u>	

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	annual general meeting. The Board shall explain at the annual general meeting the reasons for excluding proposals submitted by such Shareholder(s). 截至該次停止過戶期間前持有已發行股份總數百分之一(1%)以上之股東，得以書面向本公司提出年度股東常會議案。本公司應按上市櫃法令所允許之方式，於董事會認為適當的時間，公告受理股東提案之地點和期間(不得少於10日)。任何其提案為董事會所採納之股東，仍有權親自或由委託代理人或當該股東為法人時，由其代表人出席該年度股東常會並參與該議案之討論。 有下列情形之一者，董事會得拒絕股東之提案且該議案不得於該年度股東常會討論：(一)提案股東於董事會訂定之股東名簿基準日或截至該次停止過戶期間前，持股未達已發行股份總數百分之一(1%)；(二)其提案按上市櫃法令非股東會所得決議者；(三)提案超過一項；或(四)逾董事會訂定之受理截止日期始提出者。本公司應於發出該年度股東常	<u>accept that proposal and arrange for it being discussed at the annual general meeting.</u> The Company shall, prior to the dispatch of a notice of the annual general meeting, inform the Shareholders the result of submission of proposals and list in the notice of annual general meeting the proposals accepted for consideration and approval at the annual general meeting. The Board shall explain at the annual general meeting the reasons for excluding proposals submitted by such Shareholder(s). 截至該次停止過戶期間前<u>合計</u>持有已發行股份總數百分之一(1%)以上之<u>一或多位</u>股東，得以書面或<u>電子受理方式</u>向本公司提出年度股東常會議案。本公司應按上市櫃法令所允許之方式，於董事會認為適當的時間，公告受理股東提案之地點和期間(不得少於10日)。任何其提案為董事會所採納之股東，仍有權親自或由委託代理人或當該股東為法人時，由其代表人出席該年度股東常會並參與該議案之討論。 <u>除非</u>有下列情形之一者，董事會<u>應將該一或多位</u>股東之提案<u>列入</u>議案，於該年度股東常會討論：(一)提案的<u>一或多位</u>股東於董事會訂定之股東名簿基準日或截至該次停止過戶期間前，<u>合計</u>持股未達已發行股份總數百分之一(1%)；(二)其提案按<u>公司法</u>或上市櫃法令非股東會所得決議者；(三)提案超過一項；<u>(四)議案超過三百字</u>；或<u>(五)於</u>董事會訂定	配合臺灣證券交易所股份有限公司2018年11月30日臺證上二字第1071703794號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	會召集通知前通知股東提案之結果，並於該召集通知中列舉經採納得於該年度股東常會討論並表決之議案。董事會應於該年度股東常會說明拒絕採納股東提案之理由	之受理截止日期外提出者。 <u>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。</u> 本公司應於發出該年度股東常會召集通知前通知股東提案之結果，並於該召集通知中列舉經採納得於該年度股東常會討論並表決之議案。董事會應於該年度股東常會說明拒絕採納股東提案之理由。	
53A	[New Article] [本條新增]	<u>Any one or more Shareholders holding in aggregate more than half of the total number of the issued Shares of the Company for at least three (3) consecutive months may convene an extraordinary general meeting. The determination of the aforementioned holding period and number of Shares shall be based on the Shares held immediately prior to the relevant book close period.</u> <u>繼續三個月以上合計持有已發行股份總數過半數股份之一或多位股東，得自行召集股東臨時會。股東持股期間及持股數之計算，以停止股票過戶時之持股為準。</u>	To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018. 配合臺灣證券交易所股份有限公司2018年11月30日臺證上二字第1071703794號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。
54A	[New Article]	<u>The Board of Directors or any person who is entitled to convene a general meeting pursuant to Article 53A above or under these Articles may demand the Company or its</u>	To amend this Article pursuant to the requirement of the Articles of Association Checklist

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	[本條新增]	<u>Shareholders' Service Agent to provide the Register of Members.</u> <u>董事會或依第 53A 條或本章程規定之召集權人召集股東會者，得請求本公司或股務代理機構提供股東名簿。</u>	announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018. 配合臺灣證券交易所股份有限公司 2018 年 11 月 30 日臺證上二字第 1071703794 號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。
63	The instrument appointing a proxy shall be in the form approved by the Board and be expressed to be for a particular meeting only. The form of proxy shall include at least the following information: (a) instructions on how to complete such proxy, (b) the matters to be voted upon pursuant to such proxy, and (c) basic identification information relating to the relevant Shareholder, proxy recipient and proxy solicitation agent (if any). The form of proxy shall be provided to the Shareholders together with the relevant notice by mail or electronic transmission for the relevant general meeting. Notwithstanding any other provisions of these Articles, the distribution of the notice and proxy materials shall be made to all Shareholders and such distribution, regardless of delivering by email or by electronic transmission, shall be made on the same day.	The instrument appointing a 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 Shareholder, proxy recipient and proxy solicitation agent (if any). The form of proxy shall be provided to the Shareholders together with the relevant notice by mail or electronic transmission for the relevant general meeting. Notwithstanding any other provisions of these Articles, the distribution of the notice and proxy materials shall be made to all Shareholders and such distribution, regardless of delivering by email or by electronic transmission, shall be made on the same day.	To amend this Article to reflect the fact that the proxy instrument is in the form approved by the Company.

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	委託書格式應經 <u>董事會</u> 批准，並載明僅使用於特定股東會，其內容至少應包括(a)填表須知；(b)股東委託行使事項；及(c)股東、徵求人(如有)、受託代理人基本資料等項目，並於寄發或以電子文件傳送股東會召集通知時同時附送股東。無論本章程是否另有規定，召集通知及委託書用紙應分發予所有股東，且無論係以寄發或以電子文件傳送，應於同日為之。	委託書格式應經 <u>本公司</u> 批准，並載明僅使用於特定股東會，其內容至少應包括(a)填表須知；(b)股東委託行使事項；及(c)股東、徵求人(如有)、受託代理人基本資料等項目，並於寄發或以電子文件傳送股東會召集通知時同時附送股東。無論本章程是否另有規定，召集通知及委託書用紙應分發予所有股東，且無論係以寄發或以電子文件傳送，應於同日為之。	本條修正係反映委託書格式由本公司批准並寄送之實務。
77	When the number of Directors falls below five (5) due to the disqualification or resignation of a Director or any Director ceases to be a Director of the Company for any reason, the Company shall hold an election to elect substitute director(s) at the next following general meeting. When the number of Directors falls short by one-third (1/3) of total number of Directors elected at the previous general meeting convened to elect Directors and notwithstanding the actual current number of Directors, an extraordinary general meeting shall be convened within sixty (60) days of the occurrence of that fact to hold an election of Directors. <u>If it is resolved</u> at a general meeting held prior to the expiration of the term of the current Directors <u>that all Directors shall be re-elected with effect immediately after the adoption of such resolution</u> (the " Re-Election "), unless otherwise resolved at such general meeting, the term of the existing Directors shall be deemed to have expired	When the number of Directors falls below five (5) due to the disqualification or resignation of a Director or any Director ceases to be a Director of the Company for any reason, the Company shall hold an election to elect substitute director(s) at the next following general meeting. When the number of Directors falls short by one-third (1/3) of total number of Directors elected at the previous general meeting convened to elect Directors and notwithstanding the actual current number of Directors, an extraordinary general meeting shall be convened within sixty (60) days of the occurrence of that fact to hold an election of Directors. If all Directors are re-elected at a general meeting held prior to the expiration of the term of the current Directors(the " Re-Election "), unless otherwise resolved at such general meeting, the term of the existing Directors shall be deemed to have expired immediately prior to the Re-Election. The aforesaid re-election of all Directors shall be	To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018.

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	immediately prior to the Re-Election. The aforesaid re-election of all Directors shall be held in the general meeting attended by Shareholders representing more than fifty percent (50%) of total issued Shares of the Company. 董事因資格不符、辭職或因故解任，致不足五人者，本公司應於最近一次股東會補選之。但董事缺額達公司股東會選出之全體董事人數的三分之一，且不論現在實際董事人數為何，應於事實發生之日起 60 日內，召開臨時股東會補選之。股東會在現任董事任期未屆滿前<u>決議改選全體董事且決議同時立即生效</u>(「全面改選」)者，除股東會另有決議外，視為現任董事之任期在全面改選前立即提前屆滿。前述在股東會中改選全體董事時，該股東會應有代表公司已發行股份總數過半數股東之出席。	held in the general meeting attended by Shareholders representing more than fifty percent (50%) of total issued Shares of the Company. 董事因資格不符、辭職或因故解任，致不足五人者，本公司應於最近一次股東會補選之。但董事缺額達公司股東會選出之全體董事人數的三分之一，且不論現在實際董事人數為何，應於事實發生之日起 60 日內，召開臨時股東會補選之。股東會在現任董事任期未屆滿前改選全體董事(「全面改選」)者，除股東會另有決議外，視為現任董事之任期在全面改選前立即提前屆滿。前述在股東會中改選全體董事時，該股東會應有代表公司已發行股份總數過半數股東之出席。	配合臺灣證券交易所股份有限公司 2018 年 11 月 30 日臺證上二字第 1071703794 號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。
82B	For so long as the Shares are registered <u>in</u> the Emerging Market or listed in the Taipei Exchange or TSE, subject to the Applicable Listing Rules, any Director or supervisor (if any), who, during his or her term and in one or more transactions, transfers more than fifty percent (50%) of the total Shares held by such Director or supervisor (as the case may be) at the time of his or her appointment or election as Director or supervisor (as the case may be) being approved at a general meeting (the "Approval Time"), shall be discharged or vacated from the	For so long as the Shares are registered <u>on</u> the Emerging Market or listed in the Taipei Exchange or TSE, subject to the Applicable Listing Rules, any Director (<u>other than the Independent Director</u>) or supervisor (if any), who, during his or her term and in one or more transactions, transfers more than fifty percent (50%) of the total Shares held by such Director or supervisor (as the case may be) at the time of his or her appointment or election as Director or supervisor (as the case may be) being approved at a general meeting (the "Approval	To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018.

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	office of Director or supervisor (as the case may be). For so long as the Shares are registered in the Emerging Market or listed in the Taipei Exchange or TSE, subject to the Applicable Listing Rules, if any person transfers, in one or more transactions, more than fifty percent (50%) of the Shares held by him or her at the Approval Time either (i) during the period from the Approval Time to the commencement date of his or her office as Director or supervisor (if any), or (ii) during the period when the Register is closed for transfer of Shares prior to the general meeting at which the appointment or election of such person as a Director or supervisor (if any) will be proposed, his or her appointment or election as Director or supervisor (if any) shall be null and void. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，除上市櫃法令另有規定外，公司董事或監察人(如有)，在任期中一次或多次轉讓持股超過其經股東會指派或選任為董事或監察人(視實際情況而定)當時(下稱「當選日」)所持有本公司股份數額二分之一時，應解除該董事或監察人(視實際情況而定)職位。	Time"), shall be discharged or vacated from the office of Director or supervisor (as the case may be). For so long as the Shares are registered in the Emerging Market or listed in the Taipei Exchange or TSE, subject to the Applicable Listing Rules, if any person transfers, in one or more transactions, more than fifty percent (50%) of the Shares held by him or her at the Approval Time either (i) during the period from the Approval Time to the commencement date of his or her office as Director <u>(other than as an Independent Director)</u> or supervisor (if any), or (ii) during the period when the Register is closed for transfer of Shares prior to the general meeting at which the appointment or election of such person as a Director or supervisor (if any) will be proposed, his or her appointment or election as Director or supervisor (if any) shall be null and void. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，除上市櫃法令另有規定外，公司董事(<u>不含獨立董事</u>)或監察人(如有)，在任期中一次或多次轉讓持股超過其經股東會指派或選任為董事或監察人(視實際情況而定)當時(下稱「當選日」)所持有本公司股份數額二分之一時，應解除該董事或監察人(視實際情況而定)職位。 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期	配合臺灣證券交易所股份有限公司 2018 年 11 月 30 日 臺證上二字第 1071703794 號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，除上市櫃法令另有規定外，如任何人被指派或選任為公司董事或監察人(如有)，在下述任一期間內轉讓其在當選日所持有本公司股份數額二分之一時，該指派或選任應失去效力：(i) 在當選日到其就任董事或監察人(如有)前的期間；或(ii) 在召開提議指派或選任其為董事或監察人(如有)之股東會前之停止過戶期間。	間，除上市櫃法令另有規定外，如任何人被指派或選任為公司董事(不含獨立董事)或監察人(如有)，在下述任一期間內轉讓其在當選日所持有本公司股份數額二分之一時，該指派或選任應失去效力：(i) 在當選日到其就任董事或監察人(如有)前的期間；或(ii) 在召開提議指派或選任其為董事或監察人(如有)之股東會前之停止過戶期間。	
102	A person shall not act as a Director and shall be discharged or vacated from the office of Director, if he or she: (a) committed an organized crime and has been adjudicated guilty by a final judgment, and the time elapsed after he has served the full term of the sentence is less than five (5) years; (b) has been sentenced to imprisonment for a term of more than one (1) year for commitment of fraud, breach of trust or misappropriation, and the time elapsed after he has served the full term of such sentence is less than two (2) years;	A person shall not act as a Director and shall be discharged or vacated from the office of Director, if he or she: (a) committed an organized crime and has been adjudicated guilty by a final judgment, <u>and he has not served the term of the sentence yet, he has not served the full term of the sentence, or</u> the time elapsed after he has served the full term of the sentence, <u>his term of probation has expired or he has been pardoned</u> is less than five (5) years; (b) has been sentenced to imprisonment for a term of more than one (1) year for commitment of fraud, breach of trust or misappropriation, and <u>he has not served the term of the sentence yet, he has not served the full term of the sentence, or</u> the time elapsed after he has served the full term of such sentence, <u>his term of probation has expired or he has been pardoned</u> is less than two (2) years; (c) has been adjudicated guilty by a final judgment for <u>violating anti-</u>	To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018.

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	(c) has been adjudicated guilty by a final judgment for <u>misappropriating company or public funds during the time of his public service</u>, and the time elapsed after he has served the full term of such sentence is less than two (2) years; (d) becomes bankrupt and has not been discharged from bankruptcy; (e) has been dishonored for unlawful use of credit instruments, and the term of such sanction has not expired yet; (f) has no or only limited legal capacity; (g) dies or is found to be or becomes of unsound mind; (h) resigns his office by notice in writing to the Company; or (i) is removed from office and ceases to be the Director pursuant to these Articles. 有下列情形之一，任何人不得擔任董事，如已擔任董事者，應解除其董事職位：	<u>corruption law</u>, and <u>he has not served the term of the sentence yet, he has not served the full term of the sentence, or the time elapsed after he has served the full term of such sentence, his term of probation has expired or he has been pardoned</u> is less than two (2) years; (d) becomes bankrupt <u>or enters into liquidation process by a court order</u> and has not been discharged from bankruptcy <u>or liquidation</u>; (e) has been dishonored for unlawful use of credit instruments, and the term of such sanction has not expired yet; (f) has no or only limited legal capacity; (g) dies or is found to be or becomes of unsound mind; (h) resigns his office by notice in writing to the Company; (i) <u>becomes subject to the order of commencement of assistance due to incapacity pursuant to relevant Taiwan law and the order has not been revoked</u>; or (j) is removed from office and ceases to be the Director pursuant to these Articles. 有下列情形之一，任何人不得擔任董事，如已擔任董事者，應解除其董事職位： (a) <u>曾犯組織犯罪，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</u>尚未逾五年者；	配合臺灣證券交易所股份有限公司 2018 年 11 月 30 日臺證上二字第 1071703794 號公告要求依據修正後之「外國發行人註冊

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	(a) 曾犯組織犯罪，經有罪判決確定，<u>服刑期滿</u>尚未逾五年者； (b) 曾犯詐欺、背信、侵占罪經受有期徒刑一年以上<u>宣告，服刑期滿</u>尚未逾二年者； (c) 曾<u>服公務虧空公款，經判決確定，服刑期滿</u>尚未逾二年者； (d) 宣告破產且尚未解除； (e) 使用票據經拒絕往來尚未期滿者； (f) 無法律行為能力或限制行為能力者； (g) 死亡或被認為或陷入精神耗弱； (h) 以書面通知公司辭任董事職位；或 (i) 經依本章程解任者。	(b) 曾犯詐欺、背信、侵占罪經受<u>宣告</u>有期徒刑一年以上<u>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</u>尚未逾二年者； (c) 曾<u>犯貪污治罪條例之罪</u>，經判決有罪確定，<u>尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後</u>尚未逾二年者； (d) <u>受宣告破產或經法院裁定開始清算程序</u>，且尚未解除； (e) 使用票據經拒絕往來尚未期滿者； (f) 無法律行為能力或限制行為能力者； (g) 死亡或被認為或陷入精神耗弱； (h) 以書面通知公司辭任董事職位； (i) <u>因欠缺行為能力經依台灣法律受輔助宣告尚未撤銷</u>；或 (j) 經依本章程解任者。	地國股東權益保護事項檢查表」修正本公司章程條文。
107	A Director who directly or indirectly has personal interest in the matter proposed at the meeting of the Board, including but not limited to a contract or proposed contract or arrangement with the Company shall disclose the nature of his or her personal interest at the meeting of the Board, if he or she knows his or her personal interest then exists, or in any other case at the first meeting of the Board after he or she knows that he or she is or has become so interested. For the purposes of this Article, a general	A Director who directly or indirectly has personal interest in the matter proposed at the meeting of the Board, including but not limited to a contract or proposed contract or arrangement with the Company shall disclose the nature of his or her personal interest at the meeting of the Board, if he or she knows his or her personal interest then exists, or in any other case at the first meeting of the Board after he or she knows that he or she is or has become so interested. For the purposes of this Article, a general	To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	notice to the Board by a Director to the effect that: (a) he is a member or officer of a specified company or firm and is to be regarded as interested in any contract or arrangement which may after the date of the notice be made with that company or firm; or (b) he is to be regarded as interested in any contract or arrangement which may after the date of the notice be made with a specified person who is connected with him; shall be deemed to be a sufficient disclosure of personal interest under this Article in relation to any such contract or arrangement, provided that no such notice shall be effective unless either it is given at a meeting of the Board or the Director takes reasonable steps to secure that it is brought up and read at the next Board meeting after it is given. To the extent required by Applicable Listing Rules, a Director may not vote for himself or on behalf of other Director in respect to any matter, including but not limited to any contract or proposed contract or arrangement or contemplated transaction of the Company, in which such Director bears a personal interest (whether directly or indirectly) which may conflict with and impair the interest of the Company. Any votes cast by or on behalf of such Director in contravention of the foregoing shall not be counted by the Company, but such Director shall be counted in the quorum for purposes of convening such meeting.	notice to the Board by a Director to the effect that: (a) he is a member or officer of a specified company or firm and is to be regarded as interested in any contract or arrangement which may after the date of the notice be made with that company or firm; or (b) he is to be regarded as interested in any contract or arrangement which may after the date of the notice be made with a specified person who is connected with him; shall be deemed to be a sufficient disclosure of personal interest under this Article in relation to any such contract or arrangement, provided that no such notice shall be effective unless either it is given at a meeting of the Board or the Director takes reasonable steps to secure that it is brought up and read at the next Board meeting after it is given. To the extent required by Applicable Listing Rules, a Director may not vote for himself or on behalf of other Director in respect to any matter, including but not limited to any contract or proposed contract or arrangement or contemplated transaction of the Company, in which such Director bears a personal interest (whether directly or indirectly) which may conflict with and impair the interest of the Company. Any votes cast by or on behalf of such Director in contravention of the foregoing shall not be counted by the Company, but such Director shall be counted in the quorum for purposes of convening such meeting.	November 30, 2018.

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	Notwithstanding the first paragraph of this Article, if any Director has personal interest (whether directly or indirectly) in matters on agenda for the Board meeting, such Director shall disclose and explain the material information or contents on such personal interest at the same Board meeting. 董事對於董事會會議相關事項(包括但不限於契約或預計與公司進行之契約或安排)有直接或間接自身利害關係者，如其知悉該利害關係當時已存在，則應於董事會會議中揭露該自身利害關係之性質，或於任何其他情況於其知悉有此自身利害關係後之首次董事會會議中為之。為本條之目的，董事對董事會關於以下之一般性通知： (a) 其為特定公司或商號之股東或高級職員且就該通知發送後可能與該公司或商號簽署之契約或協議應認為有利害關係；或 (b) 其就該通知發送後可能和與其具有關係之特定人簽署之契約或協議應認為有利害關係； 應視為已依本條關於該等契約或協議之自身利害關係為適當之揭露，但此等通知僅有於董事會會議中為之或該董事採取合理步驟以確保該通知	Notwithstanding the first paragraph of this Article, if any Director has personal interest (whether directly or indirectly) in matters on agenda for the Board meeting, such Director shall disclose and explain the material information or contents on such personal interest at the same Board meeting. <u>In the case that a Director's spouse, a blood relative within second degree of kinship or a company which has parent-subsidiary relationship with the Director has personal interest in a matter on agenda for the Board meeting, such Director shall be deemed to have personal interest in that matter.</u> 董事對於董事會會議相關事項(包括但不限於契約或預計與公司進行之契約或安排)有直接或間接自身利害關係者，如其知悉該利害關係當時已存在，則應於董事會會議中揭露該自身利害關係之性質，或於任何其他情況於其知悉有此自身利害關係後之首次董事會會議中為之。為本條之目的，董事對董事會關於以下之一般性通知： (a) 其為特定公司或商號之股東或高級職員且就該通知發送後可能與該公司或商號簽署之契約或協議應認為有利害關係；或 (b) 其就該通知發送後可能和與其具有關係之特定人簽署之契約或協議應認為有利害關係； 應視為已依本條關於該等契約或協議之自身利害關係為適當之揭露，但此等通知僅有於董事會會議中為之或該董事採取合理步驟以確保該通知	配合臺灣證券交易所股份有限公司 2018 年 11 月 30 日 臺證上二字第 1071703794 號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	能於其發送後之董事會會議中被提出並審閱。 如上市櫃法令有所要求，董事對於董事會之事項，包括但不限於契約或契約之提案或協議或本公司擬進行之交易，有自身利害關係(無論直接或間接)致有害於本公司利益之虞時，不得加入表決，並不得代理他董事行使表決權。董事違反前述規定親自或由代理人行使之表決權，本公司應不予計算，但該董事仍應計入該次會議之法定出席數。 不論本條第一項內容如何，如任何董事對於董事會議之事項，有自身利害關係(不論直接或間接)時，該董事應於當次董事會揭露並說明其自身利害關係之重要內容。	能於其發送後之董事會會議中被提出並審閱。 如上市櫃法令有所要求，董事對於董事會之事項，包括但不限於契約或契約之提案或協議或本公司擬進行之交易，有自身利害關係(無論直接或間接)致有害於本公司利益之虞時，不得加入表決，並不得代理他董事行使表決權。董事違反前述規定親自或由代理人行使之表決權，本公司應不予計算，但該董事仍應計入該次會議之法定出席數。 不論本條第一項內容如何，如任何董事對於董事會議之事項，有自身利害關係(不論直接或間接)時，該董事應於當次董事會揭露並說明其自身利害關係之重要內容。 <u>董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就董事會之會議事項有利害關係者，視為董事就該事項有自身利害關係。</u>	
117	The following actions require the approval of a majority of the votes of the Directors present at a Board meeting attended by at least two-thirds (2/3) of all Directors: (a) entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusted business, or for regular joint operation with others; (b) the sale or transfer of the whole or any material part of its business or assets; (c) taking over the transfer of another's whole business or assets, which will have a	The following actions require the approval of a majority of the votes of the Directors present at a Board meeting attended by at least two-thirds (2/3) of all Directors: (a) entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusted business, or for regular joint operation with others; (b) the sale or transfer of the whole or any material part of its business or assets; (c) taking over the transfer of another's whole business or assets, which will have a	To amend this Article by taking into consideration with new Article 240, Paragraph 5 of the Companies Law of the Republic of China which allows the Articles of Association of the Company to authorize the Board of Directors to distribute cash dividends by way of a special

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	material effect on the business operation of the Company; (d) the election of Chairman of the Board pursuant to these Articles; (e) the allocation of Employees' Remunerations and Directors' Remunerations pursuant to Article 129; and (f) issuance of corporate bonds. 下列事項應經至少三分之二董事出席董事會、出席董事過半數之同意： (a) 締結、變更或終止有關出租本公司全部營業、委託經營或與他人經常共同經營的契約； (b) 出售或轉讓其全部或主要部分的營業或財產； (c) 受讓他人全部營業或財產，對本公司營運產生重大影響者； (d) 按本章程選任董事長； (e) 依據第 129 條提撥員工酬勞及董事酬勞；以及 (f) 發行公司債券。	material effect on the business operation of the Company; (d) the election of Chairman of the Board pursuant to these Articles; (e) <u>the distribution of part or all of the dividends or bonus of the Company by way of cash pursuant to Article 125A;</u> (f) the allocation of Employees' Remunerations and Directors' Remunerations pursuant to Article 129; and (g) issuance of corporate bonds. 下列事項應經至少三分之二董事出席董事會、出席董事過半數之同意： (a) 締結、變更或終止有關出租本公司全部營業、委託經營或與他人經常共同經營的契約； (b) 出售或轉讓其全部或主要部分的營業或財產； (c) 受讓他人全部營業或財產，對本公司營運產生重大影響者； (d) 按本章程選任董事長； (e) <u>依據第 125A 條以現金方式分派股息及紅利之全部或一部；</u> (f) 依據第 129 條提撥員工酬勞及董事酬勞；以及 (g) 發行公司債券。	resolution of the Board of Directors. 參考中華民國公司法第 240 條第 5 項規定修正，使本公司董事會得以特別決議通過發放現金股利。
121	The Audit Committee shall at all reasonable times have access to all books kept by the Company and to all accounts and vouchers relating thereto; and the Audit Committee may call on the Directors or officers	The Audit Committee shall at all reasonable times have access to <u>and may make copies of</u> all books, all accounts and vouchers <u>and documents kept by the Company;</u> and the Audit Committee may call	To amend this Article pursuant to the requirement of the Articles of Association

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	of the Company for any information in their possession relating to the books or affairs of the Company. 審計委員會有權於任何合理的時間審閱本公司之所有帳簿<u>以及</u>帳目<u>以及</u>相關的付款憑單。審計委員會得約訪本公司董事及高階經理人詢問任何其所持有與本公司帳簿或事務有關之資訊。	on the Directors or officers of the Company for any information in their possession relating to the books or affairs of the Company. 審計委員會有權於任何合理的時間審閱、<u>抄錄或複製</u>本公司之所有帳簿、帳目、相關的付款憑單<u>及任何文件</u>。審計委員會得約訪本公司董事及高階經理人詢問任何其所持有與本公司帳簿或事務有關之資訊。	Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018. 配合臺灣證券交易所股份有限公司2018年11月30日臺證上二字第1071703794號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。
123	Subject to the Cayman Islands law, any Shareholder(s) holding <u>three</u> percent (<u>3</u>%) or more of the total number of the issued Shares of the Company for <u>one</u> (<u>1</u>) consecutive <u>year</u> or longer may request in writing any Independent Director of the Audit Committee to file a litigation against any Director or Directors on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China. If the Independent Director of the Audit Committee who has been requested by such Shareholder(s) in accordance with the previous paragraph fails or refuses to file such litigation within thirty (30) days after receiving the request by such Shareholder(s), subject to Cayman Islands law, such Shareholder(s) may file such litigation on behalf of the Company with a competent	Subject to the Cayman Islands law, any Shareholder(s) holding <u>one</u> percent (<u>1</u>%) or more of the total number of the issued Shares of the Company for <u>six</u> (<u>6</u>) consecutive <u>months</u> or longer may request in writing any Independent Director of the Audit Committee to file a litigation against any Director or Directors on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China. If the Independent Director of the Audit Committee who has been requested by such Shareholder(s) in accordance with the previous paragraph fails or refuses to file such litigation within thirty (30) days after receiving the request by such Shareholder(s), subject to Cayman Islands law, such Shareholder(s) may file such litigation on behalf of the Company with a competent	To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018.

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	court having proper jurisdiction, including Taipei District Court of the Republic of China. 在符合英屬開曼群島法律之情形下，繼續<u>一年</u>以上持有本公司已發行股份總數百分之<u>三(3%)</u>以上之股東，得以書面請求審計委員會之任一獨立董事成員為本公司對董事提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。 於收到股東依前項規定提出之請求後 30 日內，受該股東請求之該審計委員會獨立董事成員不提起或拒絕提起訴訟時，除英屬開曼群島法律另有規定外，股東得為本公司提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。	court having proper jurisdiction, including Taipei District Court of the Republic of China. 在符合英屬開曼群島法律之情形下，繼續<u>六個月</u>以上持有本公司已發行股份總數百分之<u>一(1%)</u>以上之股東，得以書面請求審計委員會之任一獨立董事成員為本公司對董事提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。 於收到股東依前項規定提出之請求後 30 日內，受該股東請求之該審計委員會獨立董事成員不提起或拒絕提起訴訟時，除英屬開曼群島法律另有規定外，股東得為本公司提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。	配合臺灣證券交易所股份有限公司 2018 年 11 月 30 日臺證上二字第 1071703794 號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。
123A	[New Article] [本條新增]	<u>Other than that the Board of Directors is unwilling or unable to convene a general meeting, an Independent Director of the Audit Committee may convene a general meeting for the interest of the Company when necessary.</u> <u>審計委員會之獨立董事除董事會不為召集或不能召集股東會外，得為公司利益，於必要時，召集股東會。</u>	To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018. 配合臺灣證券交易所股份有限公司 2018 年 11 月 30 日臺證上二字第 1071703794 號公告要求依據修正後之「外國發行人註冊地國股東權益保護

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
			事項檢查表」修正本公司章程條文。
125A	[New Article] [本條新增]	<u>Notwithstanding the preceding Article (125), the Directors may distribute part or all of the dividends or bonus by way of cash with the approval of a majority of the votes of the Directors present at a Board meeting attended by at least two-thirds (2/3) of all Directors, and report the aforementioned distribution to the Shareholders at the next general meeting.</u> <u>縱有前(125)條規定，董事會得以三分之二以上董事之出席，及出席董事過半數之決議，將應分派股息或紅利之全部或一部，以發放現金之方式為之，並於最近一次股東會報告。</u>	To amend this Article by taking into consideration with new Article 240, Paragraph 5 of the Companies Law of the Republic of China which allows the Articles of Association of the Company to authorize the Board of Directors to distribute cash dividends by way of a special resolution of the Board of Directors. 參考中華民國公司法第 240 條第 5 項規定修正，使本公司董事會得以特別決議通過發放現金股利。
148	The Board shall keep at the office of its Shareholders' Service Agent in Taiwan copies of the Memorandum of Association and Articles of Association, the minutes of every general meeting, the financial statements, the Register of Members and the counterfoil of corporate bonds issued by the Company. Any Shareholder may request, by submitting evidentiary document(s) to show his/her interests involved and indicating the scope of interested matters, an access to inspect and to make	The Board shall keep at the office of its Shareholders' Service Agent in Taiwan copies of the Memorandum of Association and Articles of Association, the minutes of every general meeting, the financial statements, the Register of Members and the counterfoil of corporate bonds issued by the Company. Any Shareholder may request, by submitting evidentiary document(s) to show his/her interests involved and indicating the scope of interested matters, an access to inspect and to make	To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018.

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	copies of the foresaid Memorandum of Association and Articles of Association, the minutes of every general meeting, the financial statements, the Register of Members and the counterfoil of the corporate bonds issued by the Company. 董事會應將備忘錄、本章程及歷屆股東會議事錄、財務報表、股東名簿及本公司發行之公司債存根簿備置於中華民國境內之股務代理機構，股東得檢具利害關係證明文件，指定範圍，隨時請求查閱或抄錄前述文件	copies of the foresaid Memorandum of Association and Articles of Association, the minutes of every general meeting, the financial statements, the Register of Members and the counterfoil of the corporate bonds issued by the Company. <u>The Company shall cause its Shareholders' Service Agent to provide the aforesaid documents.</u> 董事會應將備忘錄、本章程及歷屆股東會議事錄、財務報表、股東名簿及本公司發行之公司債存根簿備置於中華民國境內之股務代理機構，股東得檢具利害關係證明文件，指定範圍，隨時請求查閱、抄錄或複製前述文件。<u>本公司並應令股務代理機構提供前述文件。</u>	配合臺灣證券交易所股份有限公司2018年11月30日臺證上二字第1071703794號公告要求依據修正後之「外國發行人註冊地國股東權益保護事項檢查表」修正本公司章程條文。
159	[New Article] [本條新增]	<u>CORPORATE SOCIAL RESPONSIBILITY</u> <u>For the purpose of performing corporate social responsibility, the Company shall follow the applicable laws, regulations and business ethics in operating its businesses and may conduct practices to facilitate public interests.</u> <u>企業社會責任</u> <u>公司經營業務，應遵守法令及商業倫理規範，得採行增進公共利益之行為，以善盡其社會責任。</u>	To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018. 配合臺灣證券交易所股份有限公司2018年11月30日臺證上二字第1071703794號公告要求依據修正後之「外國發行人註冊地國股東權益保護

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
			事項檢查表」修正本公司章程條文。

Attachment 6

取得或處分資產處理程序修正條文對照表

Comparison Table of Amendments to the ‘Operational Procedures for Acquisition and Disposal of Assets’

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
1	3. 適用範圍：Scope of Assets: 凡本公司及子公司取得或處分下列資產，均應依本處理程序之規定辦理：The Company and the Subsidiary’s acquisition or disposal of following assets shall follow the procedures: 3.1. 股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購（售）權證、受益證券及資產基礎證券等投資。Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities, etc. 3.2. 不動產（含土地、房屋及建築、投資性不動產、<u>土地使用權</u>、營建業之存貨）及其他固定資產。Real property (including land, houses and buildings, investment property, <u>the rights to use land</u>, and construction enterprise inventory) and equipment. 3.3. 會員證。Membership card. 3.4. 專利權、著作權、商標權、特許權等無形資產。Patents, copyrights, trademarks, franchise rights, and other intangible assets. 3.5. 金融機構之債權（含應收款項、買匯貼現及放款、催收款項）。Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables). 3.6. 衍生性商品。Derivatives. 3.7. 依法律合併、分割、收購或股份受讓而取得或處分之資產。Assets acquired or disposed of through mergers, demergers, acquisitions, or share transfer	3. 適用範圍：Scope of Assets: 凡本公司及子公司取得或處分下列資產，均應依本處理程序之規定辦理：The Company and the Subsidiary’s acquisition or disposal of following assets shall follow the procedures: 3.1. 股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購（售）權證、受益證券及資產基礎證券等投資。Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities, etc. 3.2. 不動產（含土地、房屋及建築、投資性不動產、營建業之存貨）及其他固定資產。Real property (including land, houses and buildings, investment property, and construction enterprise inventory) and equipment. 3.3. 會員證。Membership card. 3.4. 專利權、著作權、商標權、特許權等無形資產。Patents, copyrights, trademarks, franchise rights, and other intangible assets. 3.5. 使用資產權。Right-of-use assets; 3.6. 金融機構之債權（含應收款項、買匯貼現及放款、催收款項）。Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables). 3.7. 衍生性商品。Derivatives. 3.8. 依法律合併、分割、收購或股份受讓而取得或處分之資產。Assets acquired or disposed of through mergers, demergers, acquisitions, or share transfer

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
	with the law. 3.8. 其他重要資產。Other important assets.	with the law. 3.9. 其他重要資產。Other important assets.
2	5.1. 衍生性商品：指其價值由資產、利率、匯率、指數或其他利益等商品所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，及上述商品組合而成之複合式契約等。所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進（銷）貨合約。Derivatives: Forward contracts, option contracts, futures contracts, leverage contracts, exchange contracts derived from assets, interest rates, exchange rates, index and other similar commodities, and complicate contracts from combination of them. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, long-term purchasing (selling) agreements.	5.1 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。 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）貨合約。Derivatives: <u>means the forward contracts, options contracts, futures contracts, leverage margin contracts, and swap contracts, the value of which is derived from a certain interest rate, financial instruments prices, commodity prices, exchange rates, index of prices or fee rates, the index of credit ratings or credits, or other variables, and the combination of the aforesaid contracts, or the combination contracts or structured products embedded with the derivatives products, etc.</u> The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) agreements.
3	6. 作業程序 Procedures 6.1 本公司及子公司因取得或處分資產而需取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與交易 當事人不得為關係人。 Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide the Company and the Subsidiary with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions <u>shall not be a related party of any party to the transaction.</u>	6. 作業程序 Procedures 6.1. 本公司及子公司因取得或處分資產而需取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與交易 應符合下列規定： Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide public companies with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions <u>shall meet the following requirements:</u> (1) 未曾因違反本法、公司法、銀行法、保險法、金融控股公司法、商業會計法、或由詐欺、背信、侵占、偽造文書或因業務上犯罪行為，受一年以

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
		<u>上有期徒刑之宣告決定。但執行完畢、緩刑期滿或赦免後已滿三年者，不在此限。May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.</u> (2) <u>與交易當事人不得為關係人或有實質關係人之情形。May not be a related party or de facto related party of any party to the transaction.</u> <u>公司如應取得二家以上專業估價者之估價報告，不同專業估價者或估價人員不得互為關係人或有實質關係人之情形。If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.</u> <u>前項人員於出具估價報告或意見書時，應依下列事項辦理：When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the following:</u> (1) <u>承接案件前，應審慎評估自身專業能力、實務經驗及獨立性。Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.</u>

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
		(2) <u>查核案件時，應妥善規劃及執行適當作業流程，以形成結論，並據以出具報告或意見書；並將所執行程序、蒐集資料及結論，詳實登載於案件工作底稿。When examining a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers.</u> (3) <u>對於所使用之資料來源、參數及資訊等，應逐項評估其完整性、正確性及合理性，以做為出具估價報告或意見書之基礎。They shall undertake an item-by-item evaluation of the comprehensiveness, accuracy, and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.</u> (4) <u>聲明事項，應包括相關人員具備專業性與獨立性、已評估所使用之資訊為合理與正確及遵循相關法令等事項。They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is reasonable and accurate, and that they have complied with applicable laws and regulations.</u>
4	6.2 本公司及子公司取得或處分資產之評估、決定交易條件及價格等之作業程序，應依下列規定辦理：When the Company or the Subsidiary engages in an acquisition or disposal of assets, following procedures should be adapted to ensure the terms and price of the transaction are appraised.	6.3 本公司及子公司取得或處分資產之評估、決定交易條件及價格等之作業程序，應依下列規定辦理：When the Company or the Subsidiary engages in an acquisition or disposal of assets, following procedures should be adapted to ensure the terms and price of the transaction are appraised.

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
	(1) 於集中交易市場或證券商營業處所取得或處分之有價證券，承辦單位應將擬取得或處分之緣由、標的物、價格參考依據等事項，依本公司及子公司之「核決權限表」規定之核決權限呈請核准。非於集中交易市場、證券商營業處所取得或處分之有價證券或私募有價證券，承辦單位應將擬取得或處分之緣由、標的物、交易相對人、移轉價格、收付款條件、價格參考依據等事項，依本公司及子公司之「核決權限表」規定之核決權限呈請核准後為之，提請董事會通過。重大之資產交易，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。For the acquisition or disposal of securities from the centralized securities exchange market or over-the-counter market, the responsible unit shall submit a brief with the reason, the object and the price reference basis and others to the authorities base on the “Authorization chart”. For the acquisition or disposal of securities not from the centralized securities exchange market or over-the-counter market, the responsible unit shall submit a brief with the reason, the object, the counterpart, the transaction price, trading terms and price reference basis and others to the authorities base on the “Authorization chart” of the Company and its subsidiaries, then submitted to the Board for a resolution. Material asset transactions shall be approved by more than half of all audit committee members and submitted to the board of directors for a resolution. (2) 取得或處分不動產及其他固定資產，應以比價、議價或招標方式擇一為之。不動產並應參考公告現值、評定現值、鄰近不動產實際交易價格等，決議交易價格及交易條件，依本公司及子公司之「核決權限表」規定之核決權限呈請核准後為之。本處理程序、本公司及子公司之「核決權限表」或其他法律規定應經董事會通過者屬重大資產交易，應經審計	(1) 於集中交易市場或證券商營業處所取得或處分之有價證券，承辦單位應將擬取得或處分之緣由、標的物、價格參考依據等事項，依本公司及子公司之「核決權限表」規定之核決權限呈請核准。非於集中交易市場、證券商營業處所取得或處分之有價證券或私募有價證券，承辦單位應將擬取得或處分之緣由、標的物、交易相對人、移轉價格、收付款條件、價格參考依據等事項，依本公司及子公司之「核決權限表」規定之核決權限呈請核准後為之，提請董事會通過。重大之資產交易，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。For the acquisition or disposal of securities from the centralized securities exchange market or over-the-counter market, the responsible unit shall submit a brief with the reason, the object and the price reference basis and others to the authorities base on the “Authorization chart”. For the acquisition or disposal of securities not from the centralized securities exchange market or over-the-counter market, the responsible unit shall submit a brief with the reason, the object, the counterpart, the transaction price, trading terms and price reference basis and others to the authorities base on the “Authorization chart” of the Company and its subsidiaries, then submitted to the Board for a resolution. Material asset transactions shall be approved by more than half of all audit committee members and submitted to the board of directors for a resolution. (1) 取得或處分不動產及<u>其使用權資產</u>與其他固定資產，應以比價、議價或招標方式擇一為之。不動產並應參考公告現值、評定現值、鄰近不動產實際交易價格等，決議交易價格及交易條件，依本公司及子公司之「核決權限表」規定之核決權限呈請核准後為之。本處理程序、本公司及子公司之「核決權限表」或其他法律規定應經董事會通過者屬重大資產交易，

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
	委員會全體成員二分之一以上同意，並提報董事會決議，前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。本項所稱審計委員會全體成員及全體董事，以實際在任者計算之。The acquisition or disposal of real estate and other fixed assets shall be based on parity pricing, bargaining, or bidding. The determination of trading prices and trading terms of the acquisition or disposal of real estate and other fixed assets shall reference to assessed present values, current appraised values, actual transacted prices of nearby real estate properties, etc., with the approval in accordance with the “Authorization chart” of the Company and its subsidiaries.	應經審計委員會全體成員二分之一以上同意，並提報董事會決議，前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。本項所稱審計委員會全體成員及全體董事，以實際在任者計算之。The acquisition or disposal of real estate <u>and right-of-use assets thereof</u> and other fixed assets shall be based on parity pricing, bargaining, or bidding. The determination of trading prices and trading terms of the acquisition or disposal of real estate and other fixed assets shall reference to assessed present values, current appraised values, actual transacted prices of nearby real estate properties, etc., with the approval in accordance with the “Authorization chart” of the Company and its subsidiaries.
5	6.4.1. 本公司及子公司取得或處分不動產或其他固定資產，除與政府機關交易、自地委建、租地委建，或取得、處分供營業使用之設備外，交易金額達公司實收資本額之 20%或新臺幣 3 億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並符合下列規定：In acquiring or disposing of real property <u>or</u> equipment where the transaction amount reaches 20 percent of the company's paid-in capital (or 10 percent of the subsidiaries' equity) or NT\$300 million or more, the Company or the Subsidiary, unless transacting with a government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions: (1) 因特殊原因須以限定價格或特定價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，	6.4.1. 本公司及子公司取得或處分不動產<u>及其使用權資產</u>或其他固定資產，除與國內機關交易、自地委建、租地委建，或取得、處分供營業使用之設備或其使用權資產外，交易金額達公司實收資本額之 20%或新臺幣 3 億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並符合下列規定：In acquiring or disposing of real property, <u>equipment, or right-of-use assets thereof</u> where the transaction amount reaches 20 percent of the company's paid-in capital (or 10 percent of the subsidiaries' equity) or NT\$300 million or more, the Company or the Subsidiary, unless transacting with a <u>domestic</u> government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment <u>or right-of-use assets thereof</u> held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions: (1) 因特殊原因須以限定價格或特定價格作為交易價格之參考依據時，該

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
	<u>未來</u> 交易條件變更者，亦應比照上開程序辦理。Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the board of directors; the same procedure shall also be followed <u>for any future changes</u> to the terms and conditions of the transaction.	項交易應先提經董事會決議通過； <u>其嗣後有</u> 交易條件變更者，亦應比照上開程序辦理。Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the board of directors; the same procedure shall also be followed <u>whenever there is any subsequent change</u> to the terms and conditions of the transaction.
6	6.4.3. 本公司及子公司取得或處分會員證或無形資產交易金額達公司實收資本額之20%(或子公司自身業主權益之10%)或新臺幣3億元以上者，除與政府機關交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師並應依會計研究發展基金會所發佈之審計準則公報第20號規定辦理。Where the Company and the Subsidiary acquires or disposes of intangible assets or memberships and the transaction amount reaches 20 percent or more of paid-in capital or NT\$300 million or more, except in transactions with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price; the CPA shall comply with the provisions of Statement of Auditing Standards No. 20 published by the ARDF.	6.4.3 本公司及子公司取得或處分會員證或無形資產 <u>或其使用權資產</u> 交易金額達公司實收資本額之20%(或子公司自身業主權益之10%)或新臺幣3億元以上者，除與 <u>國內</u> 政府機關交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師並應依會計研究發展基金會所發佈之審計準則公報第20號規定辦理。Where the Company and the Subsidiary acquires or disposes of intangible assets <u>or right-of-use assets thereof</u> or memberships and the transaction amount reaches 20 percent or more of paid-in capital or NT\$300 million or more, except in transactions with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price; the CPA shall comply with the provisions of Statement of Auditing Standards No. 20 published by the ARDF.
7	6.4.4. 取得非供營業使用之不動產與投資有價證券之額度 The scope and limit of real property and securities investment: (1) 本公司投資限額：The limits of the various assets which the Company may invest in are specified as following: A. 非供營業使用之不動產投資以不超過公司淨值20%為限。	6.4.4. 取得非供營業使用之不動產 <u>及其使用權資產</u> 與投資有價證券之額度 The scope and limit of real property <u>or right-of-use assets thereof</u> and securities investment: (1) 本公司投資限額：The limits of the various assets which the Company may invest in are specified as following: A. 非供營業使用之不動產投資 <u>及其使用權資產</u> 以不超過公司淨值

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
	Total amounts of real property for non-operating use shall be no more than 20% of the net worth of the Company. B. 有價證券投資(不含 100%持有之長期股權投資)之總額以不超過公司淨值之 60%為限，投資於個別有價證券(不含 100%持有之長期股權投資)之總額以不超過公司淨值之 30%為限。Total amounts of investment in securities (not including the 100% owned long-term equity investment) shall be no more than 60% of the net worth of the Company. The limit of investment in any individual securities (not including the 100% owned long-term equity investment) shall be no more than 30% of the net worth of the Company. C. 取得或處分會員證或無形資產之交易金額以不超過本公司股東權益之 40%為限。The transaction amount for the Company's acquisition or disposal of membership cards or intangible assets shall be no more than 40% of the shareholders' equity of the Company. (2) 子公司投資限額：The limits of the various assets which the Subsidiary of the Company may invest in are specified as following: A. 非供營業使用之不動產投資以不超過母公司淨值 20%為限。Total amounts of real property for non-operating use shall be no more than 20% of the net worth of the Company / the parent company. B. 有價證券投資(不含 100%持有之長期股權投資)總額以不超過母公司淨值 60%為限，投資個別有價證券(不含 100%持有之長期股權投資)之總額度以不超過母公司淨值之 30%為限。Total amounts of investment in securities (not	20%為限。Total amounts of real property <u>or right-of-use assets thereof</u> for non-operating use shall be no more than 20% of the net worth of the Company. B. 有價證券投資 (不含 100%持有之長期股權投資) 之總額以不超過公司淨值之 60%為限，投資於個別有價證券 (不含 100%持有之長期股權投資) 之總額以不超過公司淨值之 30%為限。Total amounts of investment in securities (not including the 100% owned long-term equity investment) shall be no more than 60% of the net worth of the Company. The limit of investment in any individual securities (not including the 100% owned long-term equity investment) shall be no more than 30% of the net worth of the Company. C. 取得或處分會員證或無形資產之交易金額以不超過本公司股東權益之 40%為限。The transaction amount for the Company's acquisition or disposal of membership cards or intangible assets shall be no more than 40% of the shareholders' equity of the Company. (2) 子公司投資限額：The limits of the various assets which the Subsidiary of the Company may invest in are specified as following: A. 非供營業使用之不動產投資<u>及其使用權資產</u>以不超過母公司淨值 20%為限。Total amounts of real property <u>or right-of-use assets thereof</u> for non-operating use shall be no more than 20% of the net worth of the Company / the parent company. B. 有價證券投資 (不含 100%持有之長期股權投資) 總額以不超過母公司淨值 60%為限，投資個別有價證券 (不含 100%持有之長期股

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
	including the 100% owned long-term equity investment) shall be no more than 60% of the net worth of the Company / the parent company. The limit of investment in any individual securities (not including the 100% owned long-term equity investment) shall be no more than 30% of the net worth of the Company. C. 取得或處分會員證或無形資產之交易金額以不超過子公司本身股東權益之 40%為限。The transaction amount of acquisition or disposal of membership cards or intangible assets shall be no more than 40% of the shareholders' equity of the subsidiary itself. 上述有價證券投資總額之計算以原始投資成本為計算基礎。Total amounts of investment in securities mentioned above should be count in the original investment cost.	權投資) 之總額度以不超過母公司淨值之 30%為限。Total amounts of investment in securities (not including the 100% owned long-term equity investment) shall be no more than 60% of the net worth of the Company / the parent company. The limit of investment in any individual securities (not including the 100% owned long-term equity investment) shall be no more than 30% of the net worth of the Company. C. 取得或處分會員證或無形資產之交易金額以不超過子公司本身股東權益之 40%為限。The transaction amount of acquisition or disposal of membership cards or intangible assets shall be no more than 40% of the shareholders' equity of the subsidiary itself. 上述有價證券投資總額之計算以原始投資成本為計算基礎。Total amounts of investment in securities mentioned above should be count in the original investment cost.
8	6.5.2 本公司及子公司向關係人取得或處分不動產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額之 20%、總資產 10%(或子公司自身總資產之 10%)或新臺幣 3 億元以上者，除買賣公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，應將下列資料提交審計委員會及董事會通過後，始得簽訂交易契約及支付款項：When the Company or the Subsidiary intends to acquire or dispose of real property from or to a related party, or when it intends to acquire or dispose of assets other than real property from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the Company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds	6.5.2 本公司及子公司向關係人取得或處分不動產<u>或其使用權資產</u>，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額之 20%、總資產 10%(或子公司自身總資產之 10%)或新臺幣 3 億元以上者，除買賣<u>國內</u>公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，應將下列資料提交審計委員會及董事會通過後，始得簽訂交易契約及支付款項：When the Company or the Subsidiary intends to acquire or dispose of real property <u>or right-of-use assets thereof</u> from or to a related party, or when it intends to acquire or dispose of assets other than real property from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the Company's total assets, or NT\$300

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
	under repurchase and resale agreements, or subscription or redemption of money market funds issued by securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the board of directors and recognized by the supervisors: (1)取得或處分資產之目的、必要性及預計效益。The purpose, necessity and anticipated benefit of the acquisition or disposal of assets. (2)選定關係人為交易對象之原因。The reason for choosing the related party as a transaction counterparty. (3)向關係人取得不動產，依第6.5.3~6.5.5 條規定評估預定交易條件合理性之相關資料。With respect to the acquisition of real property from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with clauses 6.5.3 to 6.5.5. (4)關係人原取得日期及價格、交易對象及其與本公司及子公司和關係人之關係等事項。The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the Company and the Subsidiary and the related party. (5)預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.	million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by <u>domestic</u> securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the board of directors and recognized by the supervisors: (1)取得或處分資產之目的、必要性及預計效益。The purpose, necessity and anticipated benefit of the acquisition or disposal of assets. (2)選定關係人為交易對象之原因。The reason for choosing the related party as a transaction counterparty. (3)向關係人取得不動產<u>或其使用權資產</u>，依第 6.5.3~6.5.5 條規定評估預定交易條件合理性之相關資料。With respect to the acquisition of real property <u>or right-of-use assets thereof</u> from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with clauses 6.5.3 to 6.5.5. (4)關係人原取得日期及價格、交易對象及其與本公司及子公司和關係人之關係等事項。The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the Company and the Subsidiary and the related party. (5)預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
	(6) 依第 6.4 條規定取得之專業估價者出具之估價報告，或會計師意見。 An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding clause 6.4. (7) 本次交易之限制條件及其他重要約定事項。Restrictive covenants and other important stipulations associated with the transaction. 前項交易金額之計算，應依第 6.8.1 條第二項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定提交董事會通過及審計委員會承認部分免再計入。 本公司與其母公司或子公司間，取得或處分供營業使用之設備，董事會得授權董事長在一定額度內先行決行，事後再提報最近期之董事會追認。The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with clause 6.8.1, paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the board of directors and recognized by the supervisors need not be counted toward the transaction amount.	(6) 依第 6.4 條規定取得之專業估價者出具之估價報告，或會計師意見。 An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding clause 6.4. (7) 本次交易之限制條件及其他重要約定事項。Restrictive covenants and other important stipulations associated with the transaction. 前項交易金額之計算，應依第 6.8.1 條第二項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定提交董事會通過及審計委員會承認部分免再計入。 本公司與其母公司或子公司間，取得或處分供營業使用之設備，董事會得授權董事長在一定額度內先行決行，事後再提報最近期之董事會追認；The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with clause 6.8.1, paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the board of directors and recognized by the supervisors need not be counted toward the transaction amount;__ <u>(1)取得或處分供營業使用之設備或其使用權資產。Acquisition or disposal of equipment or right-of-use assets thereof held for business use.</u> <u>(2)取得或處分供營業使用之不動產使用權資產 Acquisition or disposal of equipment or right-of-use assets thereof held for business use.</u> 依第 6.5.2 條規定提報董事會討論前，應先經審計委員會全體成員二分之一以上同意，並提董事會決議。如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
	依第 6.5.2 條規定提報董事會討論前，應先經審計委員會全體成員二分之一以上同意，並提董事會決議。如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。於提報董事會討論時，應充分考慮各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會中提出並載明於董事會議事錄。本項所稱審計委員會全體成員及全體董事，以實際在任者計算之。The transactions shall be approved by a majority of all audit committee members, and then submitted to the Board of Directors for discussion and resolution in accordance with the clause 6.5.2. If approval of a majority of all audit committee members as required in the preceding paragraph is not obtained, the transaction may be executed upon approval of more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the Board of Directors meeting. When an acquisition of real property from a related party is submitted for discussion by the Board of Directors, the Board of Directors shall take into full consideration each Independent Director's opinions. If an Independent Director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board of Directors meeting. The terms "all audit committee members" and "all directors" referred to in this paragraph shall be calculated as the actual number of persons currently holding those positions.	於董事會議事錄載明審計委員會之決議。於提報董事會討論時，應充分考慮各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會中提出並載明於董事會議事錄。本項所稱審計委員會全體成員及全體董事，以實際在任者計算之。The transactions shall be approved by a majority of all audit committee members, and then submitted to the Board of Directors for discussion and resolution in accordance with the clause 6.5.2. If approval of a majority of all audit committee members as required in the preceding paragraph is not obtained, the transaction may be executed upon approval of more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the Board of Directors meeting. When an acquisition of real property from a related party is submitted for discussion by the Board of Directors, the Board of Directors shall take into full consideration each Independent Director's opinions. If an Independent Director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board of Directors meeting. The terms "all audit committee members" and "all directors" referred to in this paragraph shall be calculated as the actual number of persons currently holding those positions.

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
9	6.5.3 本公司及子公司向關係人取得不動產，應按下列方法評估交易成本之合理性：To acquire real property from a related party, the Company or the Subsidiary shall evaluate the reasonableness of the transaction costs in the following manners: (1)按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以本公司及子公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於相關主管機關公佈之非金融業最高借款利率。Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the Company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance. (2)關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided the actual cumulative amount loaned by the financial institution shall have been 70 percent or more of the financial institution's appraised loan value of the property and the period of the loan shall have been one year or more. However, this shall not apply where the financial institution is a related	6.5.3 本公司及子公司向關係人取得不動產或<u>其使用權資產</u>，應按下列方法評估交易成本之合理性：To acquire real property <u>or right-of-use assets thereof</u> from a related party, the Company or the Subsidiary shall evaluate the reasonableness of the transaction costs in the following manners: (1)按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以本公司及子公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於相關主管機關公佈之非金融業最高借款利率。Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the Company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance. (2)關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided the actual cumulative amount loaned by the financial institution shall have been 70 percent or more of the financial institution's appraised loan value of the property and the period of the loan shall have been one year or more. However, this shall not apply where the financial institution is a related party of one of the trading

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
	party of one of the trading counterparts. 合併購買同一標的之土地及房屋者，得就土地及房屋分別按前項所列任一方法評估交易成本。Where land and houses thereupon are combined as a single property purchased in one transaction, the transaction costs for the land and the houses may be separately appraised in either of the preceding manners. 本公司及子公司向關係人取得不動產，依第一項及第二項規定評估不動產成本，並應洽請會計師復核及表示具體意見。To acquire real property from a related party, the Company or the Subsidiary shall appraise the cost of the real property in accordance with paragraph 1 and paragraph 2, and shall also engage a CPA to audit the appraisal and render a specific opinion.	counterparts. 合併購買<u>或租賃</u>同一標的之土地及房屋者，得就土地及房屋分別按前項所列任一方法評估交易成本。Where land and houses thereupon are combined as a single property purchased <u>or leased</u> in one transaction, the transaction costs for the land and the houses may be separately appraised in either of the preceding manners. 本公司及子公司向關係人取得不動產<u>或其使用權資產</u>，依前兩項規定評估不動產成本，並應洽請會計師復核及表示具體意見。To acquire real property <u>or right-of-use assets thereof</u> from a related party, the Company or the Subsidiary shall appraise the cost of the real property in accordance with <u>preceding two paragraphs</u> and shall also engage a CPA to audit the appraisal and render a specific opinion.
10	6.5.4 本公司及子公司向關係人取得不動產，有下列情形之一者，應依第 6.5.2 條規定辦理，不適用第 6.5.3 條之規定：Where the acquisition of real property by the Company and the Subsidiary from a related party meets one of the following circumstances, the acquisition shall be conducted in accordance with the clause 6.5.2 and the clauses 6.5.3 do not apply: (1) 關係人係因繼承或贈與而取得不動產。The related party acquired the real property through inheritance or as a gift. (2) 關係人訂約取得不動產時間距本交易訂約日已逾 5 年。More than five years have elapsed from the time the related party signed the contract to obtain the real property to the contract conclusion date for the current transaction.	6.5.4 本公司及子公司向關係人取得不動產<u>或其使用權資產</u>，有下列情形之一者，應依第 6.5.2 條規定辦理，不適用第 6.5.3 條之規定：Where the acquisition of real property <u>or right-of-use assets thereof</u> by the Company and the Subsidiary from a related party meets one of the following circumstances, the acquisition shall be conducted in accordance with the clause 6.5.2 and the clauses 6.5.3 do not apply: (1) 關係人係因繼承或贈與而取得不動產<u>或其使用權資產</u>。The related party acquired the real property <u>or right-of-use assets thereof</u> through inheritance or as a gift. (2) 關係人訂約取得不動產<u>或其使用權資產</u>時間距本交易訂約日已逾 5 年。More than five years have elapsed from the time the related party signed the contract to obtain the real property <u>or right-of-use assets thereof</u> to the contract conclusion

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
	(3) 與關係人簽訂合建契約，或自地委建、租地委建等委請關係人興建不動產而取得不動產。Real property is acquired through conclusion of a joint development contract with the related party or through engaging a related party to build real property, either on the company's own land or on rented land.	date for the current transaction. (3) 與關係人簽訂合建契約，或自地委建、租地委建等委請關係人興建不動產而取得不動產。 (4) <u>母公司、子公司、或其直接或間接持有百分之百發行股份或資本總額之子公司彼此間，取得供營業使用之不動產使用權資產。The real property right-of-use assets for business use are acquired by the Company with its parent or subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital.</u>
11	6.5.5 本公司及子公司依第 6.5.3 條第一項及第二項規定評估結果均較交易價格為低時，應依第 6.5.6 條規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限：When the results of the Company's or the Subsidiary's appraisal conducted in accordance with the clause 6.5.3 paragraph 1 and paragraph 2 are uniformly lower than the transaction price, the clause 6.5.6 shall apply. Notwithstanding, this shall not apply where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA: (1) 關係人係取得素地或租地再行興建者，得舉證符合下列條件之一者：Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions: a. 素地依第 6.5.3~6.5.4 條規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近 3 年度關係人營建部門之平均營業毛利率或相關主管機關公佈之最近期建設	6.5.5 本公司及子公司依第 6.5.3 條第一項及第二項規定評估結果均較交易價格為低時，應依第 6.5.6 條規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限：When the results of the Company's or the Subsidiary's appraisal conducted in accordance with the clause 6.5.3 paragraph 1 and paragraph 2 are uniformly lower than the transaction price, the clause 6.5.6 shall apply. Notwithstanding, this shall not apply where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA: (1) 關係人係取得素地或租地再行興建者，得舉證符合下列條件之一者：Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions: a. 素地依第 6.5.3~6.5.4 條規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近 3 年度關係人營建部門之平均營業毛利率或相關主管機關公佈之最近期建設

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
	業毛利率孰低者為準。Where undeveloped land is appraised in the manners referred to in the clauses 3.6.3 – 3.6.5, and houses according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent three years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower. b. 同一標的房地之其他樓層或鄰近地區一年內之其他非關係人<u>成交</u>案例，其面積相近，且交易條件經按不動產買賣慣例應有之合理樓層或地區價差評估後條件相當者。Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market practices. (2) 本公司及子公司舉證向關係人購入之不動產，其交易條件與鄰近地區一年內之其他非關係人<u>成交</u>案例相當且面積相近者。Where the Company or the Subsidiary provides evidence that the terms of the transaction are similar to the terms of transactions completed for the acquisition of neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year.	業毛利率孰低者為準。Where undeveloped land is appraised in the manners referred to in the clauses 3.6.3 – 3.6.5, and houses according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent three years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower. b. 同一標的房地之其他樓層或鄰近地區一年內之其他非關係人<u>交易</u>案例，其面積相近，且交易條件經按不動產買賣<u>或租賃</u>慣例應有之合理樓層或地區價差評估後條件相當者。Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market <u>sale or leasing</u> practices. (2) 本公司及子公司舉證向關係人購入之不動產<u>或租賃取得不動產使用權資產</u>，其交易條件與鄰近地區一年內之其他非關係人<u>交易</u>案例相當且面積相近者。Where the Company or the Subsidiary provides evidence that the terms of the transaction are similar to the terms of transactions completed for the acquisition of neighboring or closely valued parcels of land of a similar size by unrelated parties within

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
	前二項所稱鄰近地區<u>成交</u>案例，以同一或相鄰街廓且距離交易標的物方圓未逾 500 公尺或其公告現值相近者為原則；所稱面積相近，則以其他非關係人<u>成交</u>案例之面積不低於交易標的物面積 50%為原則；所稱一年內係以本次取得不動產事實發生之日為基準，往前追溯推算一年。Completed transactions for neighboring or closely valued parcels of land referred to in the preceding sub-paragraphs (1) and (2) refer to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transactions for similarly sized parcels refers to transactions completed by unrelated parties for parcels with a land area of no less than 50 percent of the property in the planned transaction; within one year refers to one year from the actual date of acquisition of the real property.	the preceding year. 前二項所稱鄰近地區<u>交易</u>案例，以同一或相鄰街廓且距離交易標的物方圓未逾 500 公尺或其公告現值相近者為原則；所稱面積相近，則以其他非關係人<u>交易</u>案例之面積不低於交易標的物面積 50%為原則；所稱一年內係以本次取得不動產<u>或其使用權資產</u>事實發生之日為基準，往前追溯推算一年。Completed transactions for neighboring or closely valued parcels of land referred to in the preceding sub-paragraphs (1) and (2) refer to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transactions for similarly sized parcels refers to transactions completed by unrelated parties for parcels with a land area of no less than 50 percent of the property in the planned transaction; within one year refers to one year from the actual date of acquisition of the real property <u>or right-of-use assets thereof</u>.
12	6.5.6 本公司及子公司向關係人取得不動產，如經按第 6.5.3~6.5.5 條規定評估結果均較交易價格為低者，應辦理下列事項：When the results of the Company's or the Subsidiary's appraisal conducted in accordance with the clauses 6.5.3 to 6.5.5 are uniformly lower than the transaction price, the following requirements shall be met: (1) 應就不動產交易價格與評估成本間之差額，依相關法令規定提列特別盈餘公積，不得予以分派或轉增資配股。本公司及子公司對其他公司之投資採權益法評價者，若其他公司符合此一款之交易條件，本公司及子公司亦應就該提列數額按持股比例依相關法令規定提列特別盈餘公積。A special reserve shall be set	6.5.6 本公司及子公司向關係人取得不動產<u>或其使用權資產</u>，如經按第 6.5.3~6.5.5 條規定評估結果均較交易價格為低者，應辦理下列事項：When the results of the Company's or the Subsidiary's appraisal conducted in accordance with the clauses 6.5.3 to 6.5.5 are uniformly lower than the transaction price, the following requirements shall be met: (1) 應就不動產<u>或其使用權資產</u>交易價格與評估成本間之差額，依相關法令規定提列特別盈餘公積，不得予以分派或轉增資配股。本公司及子公司對其他公司之投資採權益法評價者，若其他公司符合此一款之交易條件，本公司及子公司亦應就該提列數額按持股比例依相關法令規定提列特別盈餘公積。A special

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
	aside in accordance with the relevant laws and regulations against the difference between the real property transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where the Company and the Subsidiary uses the equity method to account for its investment in another company, then the special reserve called for under the relevant laws and regulations shall be set aside pro rata in a proportion consistent with the share of the public company's equity stake in the other company. (2) 審計委員會應監督本公司及子公司前款之執行情形。審計委員會為進行監督得隨時調查公司業務及財務狀況，查核簿冊文件，並得請求董事會或經理人提出報告。審計委員會辦理前項事務，得代表公司委託律師、會計師審核之。In any of the circumstances referred to in the preceding subparagraph, the Audit Committee shall supervise the execution of the Company's business and may audit the Company's business, finance and account books at any time and also ask the Board of Directors or managers to submit the relevant report. The Audit Committee may appoint an attorney-at-law or CPA to conduct the audit referred to in the preceding paragraph on behalf of the Company. (3) 應將第一款及第二款處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。Actions taken pursuant to the preceding subparagraphs (1) and (2) shall be reported to a shareholders meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.	reserve shall be set aside in accordance with the relevant laws and regulations against the difference between the real property <u>or right-of-use assets thereof</u> transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where the Company and the Subsidiary uses the equity method to account for its investment in another company, then the special reserve called for under the relevant laws and regulations shall be set aside pro rata in a proportion consistent with the share of the public company's equity stake in the other company. (2) 審計委員會應監督本公司及子公司前款之執行情形。審計委員會為進行監督得隨時調查公司業務及財務狀況，查核簿冊文件，並得請求董事會或經理人提出報告。審計委員會辦理前項事務，得代表公司委託律師、會計師審核之。In any of the circumstances referred to in the preceding subparagraph, the Audit Committee shall supervise the execution of the Company's business and may audit the Company's business, finance and account books at any time and also ask the Board of Directors or managers to submit the relevant report. The Audit Committee may appoint an attorney-at-law or CPA to conduct the audit referred to in the preceding paragraph on behalf of the Company. (3) 應將第一款及第二款處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。Actions taken pursuant to the preceding subparagraphs (1) and (2) shall be reported to a shareholders meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
	本公司及子公司經依前項規定提列特別盈餘公積者，應俟高價購入之資產已認列跌價損失或處分或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經主管機關同意後，始得動用該特別盈餘公積。After setting aside a special reserve under said requirements, the Company or the Subsidiary may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased at a premium, or they have been disposed of, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the Competent Authority has given its consent. 本公司及子公司向關係人取得不動產，若有其他證據顯示交易有不合營業常規之情事者，亦應依前二項規定辦理。The subparagraphs (1)-(3) of the clause 6.5.6 shall apply if there is other evidence indicating that the acquisition was not an arms-length transaction.	本公司及子公司經依前項規定提列特別盈餘公積者，應俟高價購入<u>或承租</u>之資產已認列跌價損失或處分<u>或終止租約</u>或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經主管機關同意後，始得動用該特別盈餘公積。After setting aside a special reserve under said requirements, the Company or the Subsidiary may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased <u>or leased</u> at a premium, or they have been disposed of, <u>or the leasing contract has been terminated</u>, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the Competent Authority has given its consent. 本公司及子公司向關係人取得不動產<u>或其使用權資產</u>，若有其他證據顯示交易有不合營業常規之情事者，亦應依前二項規定辦理。The subparagraphs (1)-(3) of the clause 6.5.6 shall apply if there is other evidence indicating that the acquisition was not an arms-length transaction.
13	6.8 資訊公開 Operating procedure for public disclosure of information 6.8.1 本公司及子公司取得或處分資產，有下列情形者，應按性質依相關主管機關規定格式，於事實發生之日起算 2 日內將相關資訊於相關主管機關指定網站辦理公告申報： Under any of the following circumstances, the Company or the Subsidiary shall publicly announce and report the relevant information on the Competent Authority's designated website in the appropriate format as prescribed by regulations within two days from day of occurrence of the event: (1) 向關係人取得或處分不動產，或與關係人為取得或處分不動產外之其	6.8 資訊公開 Operating procedure for public disclosure of information 6.8.1 本公司及子公司取得或處分資產，有下列情形者，應按性質依相關主管機關規定格式，於事實發生之日起算 2 日內將相關資訊於相關主管機關指定網站辦理公告申報： Under any of the following circumstances, the Company or the Subsidiary shall publicly announce and report the relevant information on the Competent Authority's designated website in the appropriate format as prescribed by regulations within two days from day of occurrence of the event: (1) 向關係人取得或處分不動產<u>或其使用權資產</u>，或與關係人為取得或處

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
	他資產且交易金額達本公司實收資本額之 20%、總資產 10%或新臺幣 3 億元以上。但買賣公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金，不在此限。The acquisition or disposal of real property from a related party, or acquisition or disposal of any assets other than a real property from a related party and the transaction amount is 20 percent of the Company's paid-in capital, 10 percent of the Company's total assets, or NT\$300 million or more; provided that this shall not apply to trading of government bonds or bonds under repurchase and resale agreements or subscription or redemption of domestic money market funds; (2) 進行合併、分割、收購或股份受讓。Merger, demerger, acquisition, or transfer of shares; (3) 從事衍生性商品交易損失達全部或個別契約之損失上限金額。Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the Procedures adopted by the Company; (4) 取得或處分之資產種類屬供營業使用之設備，且其交易對象非為關係人，交易金額並達下列規定之一：Where equipment for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria: a. 實收資本額未達新臺幣 100 億元之公開發行公司，交易金額達新臺幣 5 億元以上。For a public company whose paid-in capital is	分不動產外<u>或其使用權資產</u>之其他資產且交易金額達本公司實收資本額之 20%、總資產 10%或新臺幣 3 億元以上。但買賣<u>國內</u>公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金，不在此限。The acquisition or disposal of real property <u>and right-of-use assets thereof</u> from a related party, or acquisition or disposal of any assets other than a real property <u>and right-of-use assets thereof</u> from a related party and the transaction amount is 20 percent of the Company's paid-in capital, 10 percent of the Company's total assets, or NT\$300 million or more; provided that this shall not apply to trading of <u>domestic</u> government bonds or bonds under repurchase and resale agreements or subscription or redemption of domestic money market funds; (2) 進行合併、分割、收購或股份受讓。Merger, demerger, acquisition, or transfer of shares; (3) 從事衍生性商品交易損失達全部或個別契約之損失上限金額。Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the Procedures adopted by the Company; (4) 取得或處分之資產種類屬供營業使用之設備<u>或其使用權資產</u>，且其交易對象非為關係人，交易金額並達下列規定之一：Where equipment <u>or right-of-use assets thereof</u> for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria: a. 實收資本額未達新臺幣 100 億元之公開發行公司，交易金額達新臺幣 5 億元以上。For a public company whose paid-in capital is less than NT\$10 billion, the

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
	less than NT\$10 billion, the transaction amount reaches NT\$500 million or more. b. 實收資本額達新臺幣 100 億元以上之公開發行公司，交易金額達新臺幣 10 億元以上。For a public company whose paid-in capital is NT\$10 billion or more, the transaction amount reaches NT\$1 billion or more. (5) 以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，本公司及子公司預計投入之交易金額未達新臺幣 5 億元以上。Where land is acquired under an arrangement for commissioned construction on self-owned land or leased land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and the transaction amount under NT\$500 million. (Subject to the amount the Company and the Subsidiary expects to invest in) (6) 除前五款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額之 20% 或新臺幣 3 億元以上者。但下列情形不在此限：Where an asset transaction other than any of those referred to in the preceding five subparagraphs, or a disposal of receivables by a financial institution, or investment in the Mainland Area, reaches 20 percent or more of paid-in capital or NT\$300 million. Notwithstanding, this shall not apply to any of the following circumstances: a. 買賣公債。Trading of government bonds	transaction amount reaches NT\$500 million or more. b. 實收資本額達新臺幣 100 億元以上之公開發行公司，交易金額達新臺幣 10 億元以上。For a public company whose paid-in capital is NT\$10 billion or more, the transaction amount reaches NT\$1 billion or more. (5) 以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，<u>且其交易對象非為關係人</u>本公司及子公司預計投入之交易金額<u>超過</u>新臺幣 5 億元以上。Where land is acquired under an arrangement for commissioned construction on self-owned land or leased land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, <u>and furthermore the transaction counterparty is not a related party,</u> and the transaction amount <u>reaches above</u> NT\$500 million. (Subject to the amount the Company and the Subsidiary expects to invest in) (6) 除前五款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額之 20% 或新臺幣 3 億元以上者。但下列情形不在此限：Where an asset transaction other than any of those referred to in the preceding five subparagraphs, or a disposal of receivables by a financial institution, or investment in the Mainland Area, reaches 20 percent or more of paid-in capital or NT\$300 million. Notwithstanding, this shall not apply to any of the following circumstances: a. 買賣<u>國內</u>公債。Trading of <u>domestic</u> government bonds. b. 買賣附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金。Bonds

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
	b. 買賣附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金。Bonds under repurchase and resale agreements or subscription or redemption of domestic money market funds; 前項交易金額依下列方式計算之：The transaction amount referred to in the preceding paragraph shall be calculated in the following manners: (1) 每筆交易金額。The amount of any individual transaction; (2) 一年內累積與同一相對人取得或處分同一性質標的交易之金額。The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterpart within one year; (3) 一年內累積取得或處分（取得、處分分別累積）同一開發計畫不動產之金額。The cumulative transaction amount of real property acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within one year; (4) 一年內累積取得或處分（取得、處分分別累積）同一有價證券之金額。The cumulative transaction amount of the same securities acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within one year; 第二項所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定公告部分免再計入。Within one year as used in <u>paragraph 2</u> refers to the year preceding the base date of occurrence of the current transaction. Items duly announced in	under repurchase and resale agreements or subscription or redemption of domestic money market funds; 前項交易金額依下列方式計算之：The transaction amount referred to in the preceding paragraph shall be calculated in the following manners: (1) 每筆交易金額。The amount of any individual transaction; (2) 一年內累積與同一相對人取得或處分同一性質標的交易之金額。The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterpart within one year; (3) 一年內累積取得或處分（取得、處分分別累積）同一開發計畫不動產<u>或其使用權資產</u>之金額。The cumulative transaction amount of real property or right-of-use assets thereof acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within one year; (4) 一年內累積取得或處分（取得、處分分別累積）同一有價證券之金額。The cumulative transaction amount of the same securities acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within one year; 本款所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定公告部分免再計入。Within one year as used in <u>this paragraph</u> refers to the year preceding the base date of occurrence of the current transaction. Items duly announced in accordance with these Regulations need not be entered.

序 No.	現行條文 Current Provisions	修正條文 Proposed Amendments
	accordance with these Regulations need not be entered.	
14	6.9.1 本公司之子公司非屬國內公開發行公司，取得或處分資產有第 6.8 條規定應公告申報情事者，由本公司為之。 Information required to be publicly announced and reported in accordance with the provisions of the preceding clause 6.8 on acquisitions and disposals of assets by the Company's subsidiary that is not itself a public company in Taiwan shall be reported by the public company. 前項子公司適用第 6.8.1 條第一項第四款之應公告申報標準有關達實收資本額之 <u>20%或總資產 10%</u> 規定，以本公司之實收資本額或總資產為準。The paid-in capital or total assets of the public company shall be the standard applicable to a subsidiary referred to in the preceding paragraph in determining whether, <u>20% of relative to paid-in capital or 10% of total assets</u>, it reaches a threshold requiring public announcement and regulatory filing under subparagraph 4, paragraph 1 of clause 6.8.1.	6.9.1 本公司之子公司非屬國內公開發行公司，取得或處分資產有第 6.8 條規定應公告申報情事者，由本公司為之。 Information required to be publicly announced and reported in accordance with the provisions of the preceding clause 6.8 on acquisitions and disposals of assets by the Company's subsidiary that is not itself a public company in Taiwan shall be reported by the public company. 前項子公司適用第 6.8.1 條第一項第四款之應公告申報標準有關達實收資本額或 <u>總資產</u> 規定，以本公司之實收資本額或總資產為準。The paid-in capital or total assets of the public company shall be the standard applicable to a subsidiary referred to in the preceding paragraph in determining whether, <u>relative to paid-in capital or total assets</u>, it reaches a threshold requiring public announcement and regulatory filing under subparagraph 4, paragraph 1 of clause 6.8.1.
15	7. <u>制訂歷程</u> <u>Enacted and Amended</u> 7.1. 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。These Regulations were first enacted and implemented on September 15, 2014. 7.2. 本程序於西元 2015 年 9 月 16 日提報股東會。These Regulations were approved by the shareholders' meeting held on September 16, 2015. 7.3. 本程序於西元 2017 年 6 月 26 日提報股東會。These Regulations were approved by the shareholders' meeting held on June 26, 2017.	7. <u>制訂歷程</u> <u>Enacted and Amended</u> 7.1 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。These Regulations were first enacted and implemented on September 15, 2014. 7.2 本程序於西元 2015 年 9 月 16 日提報股東會。These Regulations were approved by the shareholders' meeting held on September 16, 2015. 7.3 本程序於西元 2017 年 6 月 26 日提報股東會。These Regulations were approved by the shareholders' meeting held on June 26, 2017. 7.4 <u>本程序於西元 2019 年 x 月 x 日提報股東。</u> These Regulations were approved by the shareholders' meeting held on X X, 2019.

Attachment 7

客思達股份有限公司
COASTER INTERNATIONAL CO., LTD.

衍生性商品交易處理程序 修正條文對照表
Comparison Table of Amendments to the 'Operational Procedures for Derivatives Trading'

序	現行條文 Current Provisions	修正條文 Proposed Amendments	修正理由 Amendment Description
1	4.1. 衍生性金融商品，係指其價值由資產、利率、匯率、股價、商品價格、指數或其他利益等商品所衍生之交易契約（如遠期契約、選擇權、期貨、槓桿保證金、交換暨上述商品組合而成之複合式契約等，所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進（銷）貨合約。） The term "Derivative Products" as used in these Procedures means any trading contracts with worth derived from assets, interest rates, foreign exchange rates, indexes or other interests (such as forward contracts, options, futures, swaps, and the hybrid products consisted by them). The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, long-term purchase (sales) agreements.	4.1 衍生性金融商品，係指其價值由<u>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</u>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，<u>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</u>。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。 The term "Derivative Products" as used in these Procedures means the forward contracts, options contracts, futures contracts, leverage margin contracts, and swap contracts, <u>the value of which is derived from a certain interest rate, financial instruments prices, commodity prices, exchange rates, index of prices or fee rates, the index of credit ratings or credits, or other variables, and the combination of the aforesaid contracts, or the combination contracts or structured products embedded with the derivatives products, etc.</u> The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-	配合國際財務報導準則第九號金融工具之定義，修正第一款本準則衍生性商品之範圍，並酌作文字修正。

序	現行條文 Current Provisions	修正條文 Proposed Amendments	修正理由 Amendment Description
		term leasing contracts, or long-term purchase (sales) agreements.	
2	7. <u>制訂歷程</u> <u>Enacted and Amended</u> 7.1 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。 These Regulations were first enacted and implemented on September 15, 2014. 7.2 本程序於西元 2015 年 9 月 16 日提報股東會。 These Regulations were approved by the shareholders' meeting held on September 16, 2015.	7. <u>制訂歷程</u> <u>Enacted and Amended</u> 7.1. 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。 These Regulations were first enacted and implemented on September 15, 2014. 7.2. 本程序於西元 2015 年 9 月 16 日提報股東會。 These Regulations were approved by the shareholders' meeting held on September 16, 2015. 7.3. <u>本程序於西元 2019 年 x 月 x 日提報股東會。</u> <u>These Regulations were approved by the shareholders' meeting held on X X, 2019.</u>	修訂歷程

Attachment 8

客思達股份有限公司
COASTER INTERNATIONAL CO., LTD.

資金貸與他人作業程序 修正條文對照表

Comparison Table of Amendments to the ‘Operational Procedures for Loaning of Company Funds’

序	現行條文 Current Provisions	修正條文 Proposed Amendments	修正理由 Amendment Description
1	4.1.3. 本公司對他公司如有短期融通資金之必要者，融資總額以本公司淨值之 40% 為限，對單一法人或團體貸與之限額，亦不得超過本公司淨值之 40%。另本公司直接及間接持有表決權股份 100%之境外公司間，如有短期融通資金之必要者，融資限額由各子公司依自身<u>資產規模分別制定</u>。 Where an inter-company short-term financing facility is necessary, the total amount available for lending purposes shall not exceed 40% of the net worth of the Company, the total lending amount to an individual borrower shall not exceed 40% of the net value of the Company. Where an inter-company short-term loan between overseas companies in which the Company holds, directly or indirectly, 100% of the equity, the total amount available for lending shall <u>be defined based on the total asset value of the overseas subsidiary.</u>	4.1.3 本公司對他公司如有短期融通資金之必要者，融資總額以本公司淨值之40%為限，對單一法人或團體貸與之限額，亦不得超過本公司淨值之40%。另本公司直接及間接持有表決權股份100%之境外公司間，如有短期融通資金之必要者，融資限額由各子公司依自身<u>淨值100%為限</u>。 Where an inter-company short-term financing facility is necessary, the total amount available for lending purposes shall not exceed 40% of the net worth of the Company, the total lending amount to an individual borrower shall not exceed 40% of the net value of the Company. Where an inter-company short-term loan between overseas companies in which the Company holds, directly or indirectly, 100% of the equity, the total amount available for lending shall <u>not exceed 100% of the net worth of the overseas subsidiary.</u>	依據資金貸與辦法第3條之修訂,放寬國外子公司間從事短期融通金額之限制,並依本次修訂制定適當之風險管理程序。

序	現行條文 Current Provisions	修正條文 Proposed Amendments	修正理由 Amendment Description
2	4.2.4 本公司對持股 50%以上子公司之資金貸與，或本公司直接及間接持有表決權股份 100%之境外公司間 (或本公司與 Coaster International Corp. Ltd. 直接及間接持有表決權股份 100%之境外公司間) 之資金貸與，得免檢附前述 4.2.1 「資金貸與事項申請書」以及 4.2.2 及 4.2.3 之審查及徵信事項。 Where the Company loan to a company in which the Company holds more than 50 percent of the equity, or an inter-company short-term loan between overseas companies in which the Company holds, directly or indirectly, 100% of the equity, the submission of an application described in preceeding paragraph 4.2.1 and the credit checking described in preceeding paragraph 4.2.2 and 4.2.3 shall be exempt.	[本條刪除] [Deleted]	依據資金貸與辦法第3條之修訂,放寬國外子公司間從事短期融通金額之限制,並依本次修訂制定適當之風險管理程序。
3	4.7.1 本公司內部稽核人員應至少每季稽核本作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面通知<u>審計委員會</u>。 The Company's internal control auditor shall evaluate quarterly on this policy and its execution. If any significant violation of this policy is found the internal control auditor shall report to <u>Audit Committee</u>.	4.7.1. 本公司內部稽核人員應至少每季稽核本作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面通知<u>獨立董事</u>。 The Company's internal control auditor shall evaluate quarterly on this policy and its execution. If any significant violation of this policy is found the internal control auditor shall report to <u>Independent Directors</u>.	依據資金貸與辦法第26條之2新增訂之法條,為強化公司治理,依法明定資金貸與重大違規事項應以書面通知獨立董事。
4	4.7.2 本公司因情事變更，致貸與對象不符本作業程序或	4.7.2. 本公司因情事變更，致貸與對象不符本作業程序或	依據資金貸與辦法第26條之2新增訂之

序	現行條文 Current Provisions	修正條文 Proposed Amendments	修正理由 Amendment Description
	相關準則規定或餘額超限時，應訂定改善計畫，將相關改善計畫<u>送審計委員會</u>，並依計畫時程完成改善。 If, as a result of a change in circumstances, an entity for which an loan to others is made does not meet the requirements of these Regulations or the loan balance exceeds the limit,the Company shall adopt rectification plans and submit the rectification plans to all <u>the Audit Committee</u>, and shall complete the rectification according to the timeframe set out in the plan.	相關準則規定或餘額超限時，應訂定改善計畫，將相關改善計畫<u>以書面方式送獨立董事</u>，並依計畫時程完成改善。 If, as a result of a change in circumstances, an entity for which an loan to others is made does not meet the requirements of these Regulations or the loan balance exceeds the limit,the Company shall adopt rectification plans and submit the rectification plans <u>in written</u> to <u>Independent Directors</u>, and shall complete the rectification according to the timeframe set out in the plan.	法條,為強化公司治理,依法明定資金貸與重大違規事項應訂定改善計畫,並以書面通知獨立董事。
5	4.9.3 <u>依相關法令辦理申報公告事宜係俟本公司股票於台灣證券交易所股份有限公司或財團法人中華民國證券櫃檯買賣中心正式掛牌交易後始適用之。</u> <u>The procedure for public disclosure of the information in accordance with related laws and regulations shall only be applicable from the date of listing.</u>	4.9.3 <u>本公司應於每月十日前公告申報本公司及子公司上月資金貸與餘額，達下列標準之一者，應於事實發生日二日公告申報。</u> (1) <u>本公司及其子公司資金貸與餘額達本公司最近期財務報表淨值百分之二十以上。</u> (2) <u>本公司及子公司對單一企業資金餘額達本公司最近期財務報表淨值百分之十以上。</u> (3) <u>本公司或其子公司新增資金貸與金額達新台幣一千萬元以上且達本公司最近期財務報表淨值百分之二以上。</u> <u>本程序所稱事實發生日，係指簽約日、付款日、董事會決議日或其他足資確定資金貸與對象及金額之日等日期孰前者;本公司之</u>	正面表列應公告事項,以加強本公司於法令規範之遵循。

序	現行條文 Current Provisions	修正條文 Proposed Amendments	修正理由 Amendment Description
		<u>子公司非屬國內公開發行公司者，該子公司有前項應公告申報之事項，應由本公司為之。</u> <u>The Company shall announce and report the previous month's loan balances of its head office and subsidiaries by the 10th day of each month, and the Company whose loans of funds reach one of the following levels shall announce and report such event within two days commencing immediately from the date of occurrence:</u> <u>(1) The aggregate balance of loans to others by the Company and its subsidiaries reaches 20 percent or more of the Company's net worth as stated in its latest financial statement.</u> <u>(2) The balance of loans by the Company and its subsidiaries to a single enterprise reaches 10 percent or more of the Company's net worth as stated in its latest financial statement.</u> <u>(3) The amount of new loans of funds by the Company or its subsidiaries reaches NT\$10 million or more, and reaches 2 percent or more of the Company's net worth as stated in its latest financial statement.</u> <u>“Date of occurrence” in these Regulations means the date of contract signing, date of payment, dates of</u>	

序	現行條文 Current Provisions	修正條文 Proposed Amendments	修正理由 Amendment Description
		<u>boards of directors</u> <u>resolutions, or other date</u> <u>that can confirm the</u> <u>counterparty and monetary</u> <u>amount of the loan of funds</u> <u>or endorsement/guarantee,</u> <u>whichever date is earlier;</u> <u>The Company shall</u> <u>announce and report on</u> <u>behalf of any subsidiary</u> <u>thereof that is not a public</u> <u>company of the Republic of</u> <u>China any matters that</u> <u>such subsidiary is required</u> <u>to announce and report</u> <u>pursuant to the preceding</u> <u>paragraph.</u>	
6	5. <u>制訂歷程</u> <u>Enacted and Amended</u> 5.1. 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。 These Regulations were first enacted and implemented on September 15, 2014. 5.2. 本程序於西元 2015 年 9 月 16 日提報股東會。 These Regulations were approved by the shareholders' meeting held on September 16, 2015. 5.3. 本程序於西元 2016 年 6 月 15 日提報股東會。 These Regulations were approved by the shareholders' meeting held on June 15, 2016.	5 <u>制訂歷程</u> <u>Enacted and Amended</u> 5.1 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。 These Regulations were first enacted and implemented on September 15, 2014. 5.2 本程序於西元 2015 年 9 月 16 日提報股東會。 These Regulations were approved by the shareholders' meeting held on September 16, 2015. 5.3 本程序於西元 2016 年 6 月 15 日提報股東會。 These Regulations were approved by the shareholders' meeting held on June 15, 2016. 5.4 <u>本程序於西元 2019 年 X 月 X 日提報股東會。</u> <u>These Regulations were approved by the shareholders' meeting held on X X, 2019.</u>	修訂歷程

Attachment 9

客思達股份有限公司
COASTER INTERNATIONAL CO., LTD.

背書及保證作業程序修正條文對照表
Comparison Table of Amendments to the ‘Operational Procedures for Endorsements and Guarantees’

序	現行條文 Current Provisions	修正條文 Proposed Amendments	修正理由 Amendment Description
1	6.5.1. 本公司之內部稽核人員應至少每季稽核本作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面通知<u>審計委員會</u>。 The Company’s internal control auditor shall evaluate quarterly on this policy and its execution. If any significant violation of this policy is found the internal control auditor shall report to <u>Audit Committee</u>.	6.5.1 本公司之內部稽核人員應至少每季稽核本作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面通知<u>獨立董事</u>。 The Company’s internal control auditor shall evaluate quarterly on this policy and its execution. If any significant violation of this policy is found the internal control auditor shall report to <u>Independent Directors in written</u>.	依據資金貸與與背書保證辦法第26條之2新增訂之法條，為強化公司治理，依法明定資金貸與重大違規事項應訂定改善計畫，並以書面通知獨立董事。
2	6.5.2 本公司如因情事變更，致背書保證對象不符本作業程序或相關準則規定或金額超限時，應訂定改善計畫，將相關改善計畫<u>送審計委員會</u>，並依計畫時程完成改善。 If, as a result of a change in circumstances, an entity for which an endorsement/guarantee is made does not meet the requirements of these Regulations or the balance exceeds the limit, the Company shall adopt rectification plans and submit the rectification plans to all <u>the Audit Committee</u>, and	6.5.2 本公司如因情事變更，致背書保證對象不符本作業程序或相關準則規定或金額超限時，應訂定改善計畫，將相關改善計畫<u>以書面通知獨立董事</u>，並依計畫時程完成改善。 If, as a result of a change in circumstances, an entity for which an endorsement/guarantee is made does not meet the requirements of these Regulations or the balance exceeds the limit, the Company shall adopt rectification plans and submit the rectification plans in written to all <u>Independent</u>	依據資金貸與與背書保證辦法第26條之2新增訂之法條，為強化公司治理，依法明定資金貸與重大違規事項應以書面通知獨立董事。

序	現行條文 Current Provisions	修正條文 Proposed Amendments	修正理由 Amendment Description
	shall complete the rectification according to the timeframe set out in the plan.	<u>Directors</u> , and shall complete the rectification according to the timeframe set out in the plan.	
3	6.6. 公告申報：本公司於公開發行後應就背書保證有關事項，依相關法令辦理相關公告事項。依相關法令辦理申報公告事宜係俟本公司股票正式於台灣證券交易所股份有限公司或財團法人中華民國證券櫃檯買賣中心掛牌交易後始適用之。 <u>Public Disclosure: The Company shall follow related regulations to disclose the information. The procedure for public disclosure of the information in accordance with related laws and regulations shall only be applicable from the date of listing.</u>	6.6. 本公司應於每月十日前公告申報本公司及子公司上月背書保證餘額，達下列標準之一者，應於事實發生日二日公告申報： 6.6.1. 本公司及其子公司背書保證餘額達該本公司最近期財務報表淨值百分之五十以上。 6.6.2. 本公司及其子公司對單一企業背書保證餘額達本公司最近財務報表淨值百分之二十以上者。 6.6.3. 本公司及其子公司對單一企業背書保證達新台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財務報表淨值百分之三十以上者 6.6.4. 本公司或其子公司新增背書保證金額達三千萬元以上且達本公司最近期財務報表淨值百之五以上。 本程序所稱事實發生日，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；本公司之子公司非屬國內國內公開發行公司者，該子公司有前項應公告申報之事項，應由本公司為之。 <u>The Company shall announce and report the previous month's balance of</u>	正面表列應公告事項，以加強本公司於法令規範之遵循。

序	現行條文 Current Provisions	修正條文 Proposed Amendments	修正理由 Amendment Description
		<u>endorsements/guarantees of itself and its subsidiaries by the 10th day of each month, the balance of</u> <u>endorsements/guarantees reaches one of the following levels shall announce and report such event within two days commencing</u> <u>immediately from the date of occurrence:</u> <u>(1) The aggregate balance of endorsements/guarantees by the public company and its subsidiaries reaches 50 percent or more of the public company's net worth as stated in its latest financial statement.</u> <u>(2) The balance of endorsements/guarantees by the public company and its subsidiaries for a single enterprise reaches 20 percent or more of the public company's net worth as stated in its latest financial statement.</u> <u>(3) The balance of endorsements/guarantees by the public company and its subsidiaries for a single enterprise reaches NT\$10 millions or more and the aggregate amount of all endorsements/guarantees for, carrying value of equity method investment in, and balance of loans to, such enterprise reaches 30 percent or more of public company's net worth as stated in its latest financial statement.</u> <u>(4) The amount of new endorsements/guarantees made by the public company or its subsidiaries reaches</u>	

序	現行條文 Current Provisions	修正條文 Proposed Amendments	修正理由 Amendment Description
		<u>NT\$30 million or more, and reaches 5 percent or more of the public company's net worth as stated in its latest financial statement.</u> <u>“Date of occurrence” in these Regulations means the date of contract signing, date of payment, dates of boards of directors resolutions, or other date that can confirm the counterparty and monetary amount of the loan of funds or endorsement/guarantee, whichever date is earlier;</u> <u>The Company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to the preceding paragraph.</u>	
4	7. <u>制訂歷程</u> <u>Enacted and Amended</u> 7.1. 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。 7.2. 本程序於西元 2015 年 9 月 16 日提報股東會。 7.3. 本程序於西元 2016 年 6 月 15 日提報股東會。	7. <u>制訂歷程</u> <u>Enacted and Amended</u> 7.1. 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。 7.2. 本程序於西元 2015 年 9 月 16 日提報股東會。 7.3. 本程序於西元 2016 年 9 月 15 日提報股東會。 7.4. <u>本程序於西元 2019 年 x 月 x 日提報股東會。</u>	修訂歷程。

COASTER INTERNATIONAL CO., LTD.

客思達股份有限公司

PROCEDURAL RULES OF BOARD MEETINGS

董事會議事規範(修訂前)

Article 1 Purpose 目的

第一條

To develop a desirable governance system, perfect the supervision functions, and strengthen the management mechanism of the Company's Board of Directors, the Rules are established in accordance with the Applicable Listing Rules for compliance. 為建立本公司良好董事會治理制度、健全監督功能及強化管理機能，爰依上市(櫃)法令訂定本規範，以資遵循。

Unless otherwise defined in the Rules, any capital letters as used in the Rules shall have the same meanings as defined in the Articles of Association of the Company (as amended or substituted from time to time; hereinafter "**Articles**").

除本規範另有定義外，本規範所使用任何英文字首大寫之詞彙，其意義應與本公司公司章程(包括其隨時修改或被取代之版本；下稱「**本章程**」)中之定義相同。

Article 2 Applicable Scope 適用範圍

第二條

The Board meeting procedures, main agenda, procedure, particulars to be specified in the minutes of proceedings of meeting, public notice, and other matters for compliance shall be handled in accordance with the requirements of the Rules.

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

Article 3 Meeting Notice and Meeting Materials 會議通知及會議資料

第三條

The Board of Directors shall meet at least once quarterly.

董事會每季至少召集一次。

The reasons for calling a Board of Directors meeting shall be notified to each director and supervisor (if there is any) at least seven days in advance. In emergency circumstances, however, a meeting may be called on a shorter notice. Upon the consent from the recipients, the meeting notice may be distributed electronically.

董事會之召集，應載明召集事由，於七日前通知各董事及監察人(如有設置)，但遇有緊急情事時，得隨時召集之。如經相對人同意者，召集通知得以電子方式為之。

All matters set out in subparagraphs of Article 11, paragraph I, shall be specified in the notice of the reasons for calling a Board of Directors meeting; none of them may be raised by an extraordinary motion except in the case of an emergency or legitimate reason.

本規範第十一條第一項各款之事項，除有突發緊急情事或正當理由外，應於召集事由中列舉，不得以臨時動議提出。

The Administrative Department is designated by the Board of Directors as the meeting administrative office to handle the administrative matters of the Board meetings.

董事會指定之辦理議事事務單位為管理部。

The meeting administrative office is responsible to draft agenda for the Board meeting and prepare sufficient meeting materials to be mailed with the meeting notice.

議事單位應擬訂董事會議事內容，並提供足夠之會議資料，於召集通知時一併寄送。

Where a Director finds the meeting materials insufficient, he or she may ask the meeting administrative office to provide additional information. If a Director believes the agenda information is incomplete, discussion of the matters may be postponed upon approval of the Board of Directors.

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

Article 4 **Preparation of Signature Book and Other Documents and Director's Attendance by Proxy** **第四條** **簽名簿等文件備置及董事之委託出席**

When the Board meeting is convened, a signature book shall be available to record the signature of the Directors present at the Board meeting for reference.

召開董事會時，應設簽名簿供出席董事簽到，以供查考。

A Director shall attend a Board meeting in person. If the or she is unable to attend the Board meeting in person, he or she may attend the Board meeting via videoconferencing or appoint another Director to attend the Board meeting as his or her proxy in accordance with Article 87 of the Articles. Attendance via videoconference is deemed as attendance in person.

董事應親自出席董事會，如不能親自出席，得採用視訊或依本章程第[87]條規定委託其他董事代理出席；如以視訊參與會議者，視為親自出席。

A Director appointing another Director to attend a Board meeting as his or her proxy shall issue a proxy every time such proxy is to be used or first used, prior to the commencement of the Board meeting, valid only for the appointment, describing the authorization granted to the proxy agent regarding the reason for convening the Board meeting.

董事委託其他董事代理出席董事會時，應於每次預計使用或首次使用代理人之會議開始前出具委託書，並列舉召集事由之授權範圍。

A proxy as described in the preceding two paragraphs may act as the agent for one person only.

前二項代理人，以受一人之委託為限。

Article 5 **Guidelines for time and Place of a Board Meeting** **第五條** **董事會開會地點及時間之原則**

The time and place of the Board meeting to be convened shall be convenient for Directors' attendance and shall be an opportune time and place for holding a Board meeting.

董事會召開之地點與時間，應於便於董事出席且適合董事會召開之地點及時間為之。

Article 6 Chairman of Board Meetings and Agent 董事長及代理人

第六條

Except as otherwise provided in the Articles, the Board meeting shall be convened by the chairman who shall act as chairman of Board meetings. However, the first Board meeting of a new term shall be convened by the Director who has received the ballots representing most voting rights at a general meeting with the Director with power to convene the Board meeting to act as chairman of the Board meeting. In case there are two Directors having the power to convene such Board meeting, the chairman of the Board meeting shall be elected from among the two Directors by themselves.

除本章程另有規定外，董事會應由董事長召集並擔任主席。但每屆第一次董事會，由股東會所得選票代表選舉權最多之董事召集，會議主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。

In case the Chairman is unable to exercise his or her duties during his or her absence or for cause, the vice Chairman shall act as his or her agent. In the absence of the vice Chairman or if the vice Chairman is unable to exercise his or her duties during his or her absence or for cause, the chairman shall appoint a managing director to act as his or her agent. If the Company has no managing Directors, a Director shall be appointed as agent. In the absence of such appointment, the agent shall be elected from among the managing Directors or Directors by themselves.

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

Article 7 Board Meeting Reference Materials, Guests to the Meeting and Convening the Board Meeting 董事會參考資料、列席人員與董事會召開

第七條

Upon convening the Board meeting, the managerial department (or the meeting administrative office appointed by the Board) shall prepare relevant information readily available to Directors present at the Board meeting for reference.

召開董事會時，經理部門(或董事會指定之議事單位)應備妥相關資料供與會董事隨時查考。

Upon convening a Board meeting, staff of the relevant departments or subsidiary(s) may be notified to attend a Board meeting as guest depending on the details of the meeting agenda. If necessary, accountants, lawyers or other professionals may be invited to attend a Board meeting as guest and provide the explanation; however, however, those accountants, lawyers or other professionals shall leave the table during the discussion and voting in the Board meeting.

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

A Board meeting shall be called to order by the Chairman of the Board meeting when the scheduled meeting time has arrived and a majority of Directors are present at the Board meeting.

董事會主席於已屆開會時間並有過半數之董事出席時，應即宣布開會。

If less than a majority of all Directors are present at the Board meeting when the scheduled meeting time has arrived, the Chairman may announce to postpone the meeting with the postponement not more than twice. If a quorum is not constituted

after the second postponement, the Chairman may reconvene the meeting in accordance with the procedure under the Articles.

已屆開會時間，如全體董事有半數未出席時，主席得宣布延後開會，其延後次數以二次為限。延後二次仍不足額者，主席得依本章程規定之程序重新召集。

For purpose of the preceding paragraph and Subparagraph 2, Paragraph 2, Article 15 of the Rules, all Directors shall refer to the incumbent Directors at that time.

前項及第十五條第二項第二款所稱全體董事，以實際在任者計算之。

Article 8 Audio Recording or Videotaping of the Board Meeting as Evidence 董事會開會過程錄音或錄影之存證
第八條

Any and all of Board meetings shall be audio recorded or videotaped from beginning to adjournment of the meeting as evidence and the files shall be kept for at least five years. The files may be stored in the electronic form.

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

If a litigation relating to a resolution of Board meetings commences before the end of the period in which the evidence shall be kept in the preceding paragraph, the relevant audio recorded or videotaped evidence shall continually be kept until the conclusion of the litigation.

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

For a meeting convened via videoconferencing, the audio recorded and videotaped information shall be part of the proceedings of minutes of the Board meeting and be properly kept during existence of the Company.

以視訊會議召開者，其視訊影音資料為會議紀錄之一部分，應於本公司存續期間妥善保存。

Article 9 Meeting Agenda 議事內容
第九條

The agenda for the regular Board meetings shall include the following matters for the least:

定期性董事會之議事內容，至少包括下列各事項：

1. Matters to be reported:

報告事項：

- (1) Minutes of proceedings of former meeting and status of implementation;
- (2) Important financial and business reports;
- (3) Internal audit reports; and
- (4) Other important reports.

- (1) 前次會議紀錄及執行情形。
- (2) 重要財務業務報告。
- (3) 內部稽核業務報告。
- (4) 其他重要報告事項。

2. Matters for discussion:

討論事項

- (1) Matters reserved for further discussion from former meeting; and
- (2) Matters to be discussed during the meeting.

- (1) 前次會議保留之討論事項。
- (2) 本次會議預定討論事項。

3. Extempore Motion.

臨時動議。

Article 10 Proposal Discussion 議案討論

第十條

Board meetings shall be conducted accordance with the procedure of the meeting as scheduled in the meeting notice, which may be subject to change upon consent of a majority of the Directors present at the Board meeting.

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

The Chairman may not declare adjournment without the consent of a majority of the Directors present at the meeting.

非經出席董事過半數同意者，主席不得逕行宣布散會。

During a Board meeting, if the Directors present in the meeting do not exceed half of the Directors attendance at the meeting, upon motion filed by the Directors present in the meeting, the Chairman shall declare suspension of the meeting and the provisions under Paragraph 3, Article 7 of the Rules may apply *mutatis mutandis*.

董事會議事進行中，若在席董事未達出席董事過半數者，經在席董事提議，主席應宣布暫停開會，並準用第七條第三項規定。

Article 11 Matters that Must be Discussed at the Board Meeting 應經董事會討論事項

第十一條

The following matters shall be brought to a Board meeting for discussion:

下列事項應提董事會討論：

1. The Company's business plan;

本公司之營運計畫。

2. Annual financial report and biannual financial report, exclusive of the semi-annual financial report which is not required to be audited by the accountants pursuant to the Applicable Listing Rules;

年度財務報告及半年度財務報告。但半年度財務報告依上市(櫃)法令規定無須經會計師查核簽證者，不在此限。

3. Internal control system established or amended in accordance with the Applicable Listing Rules, and Assessment of the effectiveness of the internal control system;

依上市(櫃)法令規定訂定或修正之內部控制制度，及內部控制制度有效性之考核。

4. Procedure for handling important financial and business activities such as the acquisition or disposition of assets, derivative products transactions, lending of

capital, endorsement for third party, provision of guarantee, established or amended in accordance with the Applicable Listing Rules;

依上市(櫃)法令訂定或修正之取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。

5. Offering, issue or private placement of securities of the nature of equity;
募集、發行或私募具有股權性質之有價證券。
6. Appointment and/or dismissal of a financial, accounting or internal audit officers;
財務、會計或內部稽核主管之任免。
7. A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief for a major natural disaster may be submitted to the following Board meeting for ratification; and
對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。
8. Matters to be resolved at general meetings or by the Board meeting in accordance with the Applicable Listing Rules, Law or the Articles, or any such significant matters as may be prescribed by the Commission.
依上市(櫃)法令、法律或本章程規定應由股東會決議或董事會決議事項或主管機關(金管會)規定之重大事項。

The term “related party” in subparagraph 7 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers under the Applicable Listing Rules. The term “major donation to a non-related party” means any individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NTD100 million or more, or at an amount equal to or greater than 1 percent of net operating revenue or 5 Percent of paid-in capital as stated in the financial report audited by the accountant for the most recent year.

前項第七款所稱「關係人」，指上市(櫃)法令中之證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新臺幣一億元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。

The term “within a 1-year period” in the preceding paragraph means a period of 1 year calculated retroactively from the date on which the current Board meeting is convened. Amounts already submitted to and passed by a resolution of the board are exempted from inclusion in the calculation.

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

At least one Independent Director shall attend a Board meeting in person. For matters to be resolved by the Board meeting in the first paragraph, all Independent Directors shall attend a Board meeting in person, if Independent Director unable to attend the meeting in person shall appoint another Independent Director to attend the Board meeting on his or her behalf and may not appoint an agent who is not an Independent Director as his or her agent. Any objection or reservation that an Independent Director may have shall be specified in the minutes of proceedings of the Board

meeting. If an Independent Director wishing to express his or her objection or reservation is unable to attend the Board meeting in person, he or she shall issue a written opinion beforehand and such objection or reservation shall be specified in the minutes of proceedings of the Board meeting, unless there is good cause.

應至少一席獨立董事親自出席董事會；對於第一項應提董事會決議事項，應有全體獨立董事出席董事會，獨立董事如無法親自出席，應委由其他獨立董事代理出席，不得委由非獨立董事代理。獨立董事如有反對或保留意見，應於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。

Article 12 Voting(1) 表決(1)

第十二條

The Chairman may declare end of discussion of a proposal the agenda and have the proposal voted on if he or she deems the proposal in discussion is ready for a vote.

主席對於議案之討論，認為已達可付表決之程度時，得宣布停止討論，提付表決。

Votes shall be cast for the proposal in the agenda of the Board meeting.

表決時應就董事會議案內容所載之事由為之。

For purpose of the preceding two paragraphs, all Directors present at the meeting do not include Directors who may not exercise their voting right in accordance with the provisions under Article 14 of the Rules.

前二項所稱出席董事全體不包括依第十四條規定不得行使表決權之董事。

Votes may be cast in one of the following manners as determined by the Chairman; provided, however, that when a person present at the meeting files an objection, the decision shall be made according to majority votes:

表決方式由主席就下列各款規定擇一行之，但出席者有異議時，應徵求多數之意見決定之：

1. Vote by show of hands or by voting system;
2. Roll-call vote;
3. Vote by ballots; or
4. Any other voting method as determined by the Company.

1. 舉手表決或投票器表決。
2. 唱名表決。
3. 投票表決。
4. 其他本公司自行選用之表決。

Article 13 Vote (2) and Scrutinizing Ballots and How Ballots are Counted

第十三條 表決(2)及監票及計票方式

Unless otherwise provided for under the Applicable Listing Rules or the Articles, a Proposal to be resolved at the Board meeting shall be approved by consent of a majority of the Directors present at the meeting attended by a majority of all Directors. 董事會議案之決議，除上市(櫃)法令或本章程另有規定外，應有過半數董事之出席，出席董事過半數之同意行之。

In case of an amendment or substitute to a proposal and to the extent that is permissible under the Applicable Listing Rules or Law, the Chairman shall decide on the order of vote by combining the amendment or substitute with the same proposal. However, if one of the proposals has been approved, the others shall be deemed overruled and no further vote is required.

同一議案有修正案或替代案時，於上市(櫃)法令許可之範圍內，由主席併同原案定其表決之順序。但如其中一案已獲通過時，其他議案即視為否決，無須再行表決。

If certain persons shall be designated to scrutinize balloting and count ballots for voting on proposals, these persons shall be appointed by the Chairman. The persons responsible for scrutinizing balloting shall be Directors.

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

Results of the votes shall be announced on the spot and recorded.

表決之結果，應當場報告，並做成紀錄。

Article 14 Director's Avoidance of Conflict of Interest 董事之利益迴避制度

第十四條

To the extent required by Applicable Listing Rules, a Director shall state the important aspects of the interested party relationship in respect to any matter at the respective meeting including but not limited to any contract or proposed contract or arrangement or contemplated transaction of the Company, in which such Director bears a personal interest (whether directly or indirectly), and such Director may not participate the discussion or vote in such matter which may conflict with and impair the interest of the Company; provided, however, Such Director shall excuse him or herself during discussion and voting and may not exercise voting rights on behalf of other Directors. Any votes cast by or on behalf of such Director in contravention of the foregoing shall not be counted by the Company, but such Director shall be counted the quorum for purposes of convening such meeting.

如上市(櫃)法令有所要求，董事對於董事會之事項，包括但不限於契約或契約之提案或協議或本公司擬進行之交易，如有自身利害關係(無論直接或間接)應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入表決或參與討論，但應於當次董事會說明其自身利害關係之重要內容，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。董事違反前述規定親自或由代理人行使之表決權，本公司應不予計算，但該董事仍應計入該次會議之法定出席數。

Article 15 Meeting Minutes and Signature 會議記錄及簽署事項

第十五條

Proceedings of Board meetings shall be recorded in the meeting minutes, which shall specify the following matter detail:

董事會之議事，應作成議事錄，議事錄應詳實記載下列事項：

1. Term (or year) of the meeting, and time and place;
會議屆次(或年次)及時間地點。
2. Name of Chairman;
主席之姓名。

3. Attendance of Directors, including names and numbers of Directors who are present at the meeting, on leave or absent from the meeting;
董事出席狀況，包括出席、請假及缺席者之姓名與人數。
4. Names and titles of the guests to the Board meeting;
列席者之姓名及職稱。
5. Name of the secretary of the Board meeting;
記錄之姓名。
6. Matters to be reported;
報告事項。
7. Matters for discussion: How a proposal is resolved and the result; summary of statement by Director, supervisor (if there is any), expert and other persons; the name of any director that is an interested party as referred to in the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the director was required or not required to enter recusal, and the status of their recusal; objections and/or reservations with record or written statement; and written opinion issued by Independent Director accordance with the provisions under Paragraph 4, Article 11 of the Rules;
討論事項：各議案之決議方法與結果、董事、監察人(如有設置)、專家及其他人員發言摘要、依前條規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、反對或保留意見且有紀錄或書面聲明及獨立董事依第十一條第四項規定出具之書面意見。
8. Extempore Motion: Name of the person submitting a proposal; how a proposal is resolved and the result; summary of statement by Director, Supervisor (if there is any), expert and other persons; the name of any director that is an interested party as referred to the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the director was required or not required to enter recusal, and the status of their recusal; and objections and/or reservations with record or written statement; and
臨時動議：提案人姓名、議案之決議方法與結果、董事、監察人(如有設置)、專家及其他人員發言摘要、依前條規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形反對或保留意見且有紀錄或書面聲明。
9. Other matters to be included.
其他應記載事項。

In either of the following circumstances, matters resolved at Board meetings, in addition to being specified in the meeting minutes, shall also be published on the website designated by the commission and GreTai securities Market or TSE within two days of the Board meetings pursuant to the Applicable Listing Rules:

董事會議決事項，如有下列情事之一者，除應於議事錄載明外，並應依上市(櫃)法令於董事會之日起二日內於金管會及櫃買中心或證交所指定之網站辦理公告申報：

1. Opposition or reservation by any Independent Director with record or written statement; or
獨立董事有反對或保留意見且有紀錄或書面聲明。

2. Matters not approved by the Audit Committee (if there is any), subject to consent by more than two thirds (2/3) of all Directors.

未經本公司審計委員會(若有設置)通過之事項，如經全體董事三分之二以上同意。

Board meeting attendance book is part of the meeting minutes of proceedings and shall be properly kept during existence of the Company.

董事會簽到簿為議事錄之一部分，應於公司存續期間妥善保存。

Meeting minutes of proceedings shall be signed or sealed by the Chairman and secretary of the Board meeting and copies thereof shall be distributed to all Directors and supervisors (if there is any) within twenty days of the Board meeting. The meeting minutes shall be deemed as important files of the Company and be properly kept during existence of the Company.

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

Preparation and distribution of the meeting minutes of proceedings in the first paragraph may be done electronically.

第一項議事錄之製作及分發得以電子方式為之。

Article 16 Guidelines for Authorization by the Board of Directors 董事會之授權原則

第十六條

According to the Applicable Listing Rules and the Articles, the Board of Directors authorizes the Chairman to exercise the powers and authorities on behalf of the Board during the recess of the Board. unless otherwise required to be resolved at the Board meeting under the Applicable Listing Rules and the Articles, the Chairman is authorized to handle the following matters:

董事會依上市(櫃)法令及本章程規定，授權董事長在董事會休會期間行使董事會職權時，除依上市(櫃)法令及本章程規定應由董事會決議之事項外，其授權內容或事項如下：

- (1) Representing the company in its dealings with others for operation of the Company;
於本公司業務範圍內對外代表本公司。
- (2) Handling matters the Chairman is authorized under the company's "Regulations Governing Authorization of Duties and Authority to Approval" and applicable management rules;
依本公司「職務授權及核決權限管理辦法」及相關管理辦法規定之授權事項。
- (3) Examining the corporate accounting system, financial position and financial report procedure;
檢查本公司會計制度、財務狀況及財務報告程序。
- (4) Examining and approving procedure for handling important financial and business activities such as the acquisition or disposition of assets, derivative product transactions, lending of capital, endorsement for third party, and provision of guarantee;
審核取得或處分資產、從事衍生性商品交易、資金貸與他人及為他人背書或提供保證等重大財務業務行為之處理程序。

- (5) Communicating with the CPA of the company;
與本公司簽證會計師進行交流。
- (6) Reviewing and evaluating internal audit staff and relevant performance;
對內部稽核人員及其工作進行考核。
- (7) Reviewing and evaluating the internal control of the Company;
對本公司之內部控制進行考核。
- (8) Evaluating, inspecting and supervising various existing or potential risks in the Company;
評估、檢查、監督本公司存在或潛在之各種風險。
- (9) Supervising the legal compliance of the company;
檢查本公司遵守法律規範之情形。
- (10) Reviewing and examining transactions involving avoidance of exercise of voting right due to Director's conflict of interest as described in Article 14 of the Rules, inter alia significant transactions with affiliated person, acquisition or disposition of assets, derivative products transactions, lending of capital, endorsement for third party, or provision of guarantee, and establishment of a company for purpose of investing, etc.
審核第十四條所述涉及董事利益衝突應迴避表決權行使之交易，特別是重大關係人交易、取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證及成立以投資為目的投資公司等。
- (11) Per the Company's funding requirement, handling with full powers the terms and amount of loans and other relevant matters with financial institutes, and reporting the status to the Board of Directors;
視本公司資金需要，全權處理與各往來金融機構貸款額度、條件等相關事宜，並將執行情形提報董事會。
- (12) Per the Company's funding requirement, handling matters of endorsement and guarantee within the amount permitted by the loaning, endorsement and guarantee regulations, conducting transactions within the amount permitted by the asset acquisition and disposition regulations, and reporting the status to the Board of Directors;
視本公司資金需求，依據資金貸與及背書保證作業程序規定之額度內進行背書保證處理事宜，及依據取得或處分資產處理程序規定之額度進行交易，並將執行情形提報董事會。
- (13) Appointing the director(s), supervisor(s) (if there is any) and representative(s) of subsidiaries (including overseas branches);
子公司(含海外分支機構董事、監察人(若有設置)及代表人之選派。
- (14) Restructuring the Company and amending its organization bylaws;
本公司組織調整及組織規章之修正。
- (15) Evaluating and reviewing the qualification of CPA and nominate appropriate candidates; and

評核會計師之資格並提名適任人選。

(16) other powers and duties authorized and granted to the chairman by the Board of Directors.

其他董事會授權董事長之職權。

Article 17 Supplementary Provisions 附則

第十七條

The establishment to the Rules shall be subject to approval of the Board of Directors, which shall be further approved by an Ordinary Resolution at a general meeting. The amendment to the Rules shall be subject to approval of the Board of Directors, which shall be further reported in a general meeting.

本規範之訂定應經本公司董事會決議通過，並經股東會之普通決議通過。本規範之修訂應經本公司董事會決議通過，並於股東會中報告。

Attachment 11 附錄十一

THE COMPANIES LAW (AS AMENDED)
COMPANY LIMITED BY SHARES
AMENDED AND RESTATED
MEMORANDUM AND ARTICLES OF ASSOCIATION
OF
COASTER INTERNATIONAL CO., LTD.
客思達股份有限公司



THE COMPANIES LAW (AS AMENDED)
COMPANY LIMITED BY SHARES
AMENDED AND RESTATED MEMORANDUM OF ASSOCIATION
OF
COASTER INTERNATIONAL CO., LTD.

客思達股份有限公司

(Adopted by Special Resolution passed on June 26, 2017)

1. The name of the Company is Coaster International Co., Ltd. 客思達股份有限公司 (the "**Company**").
2. The registered office of the Company will be situated at the offices of Intertrust Corporate Services (Cayman) Limited, 190 Elgin Avenue, George Town, Grand Cayman KY1-9005, Cayman Islands or at such other location as the Directors may from time to time determine.
3. The objects for which the Company is established are unrestricted.

The Company have full power and authority to carry out any object not prohibited by any law as provided by Section 7(4) of the Companies Law of the Cayman Islands (as amended) (the "**Law**").
4. The Company shall have and be capable of exercising all the functions of a natural person of full capacity irrespective of any question of corporate benefit as provided by Section 27(2) of the Law.
5. The Company will not trade in the Cayman Islands with any person, firm or corporation except in furtherance of the business of the Company carried on outside the Cayman Islands; provided that nothing in this section shall be construed as to prevent the Company effecting and concluding contracts in the Cayman Islands, and exercising in the Cayman Islands all of its powers necessary for the carrying on of its business outside the Cayman Islands.
6. The liability of the Shareholders of the Company is limited to the amount, if any, unpaid on the share respectively held by them.
7. The capital of the Company is **NT\$ 2,000,000,000.00** divided into **200,000,000** Common Shares of a nominal or par value of **NT\$ 10** each provided always that subject to the Law and the Articles of Association the Company shall have power to redeem or purchase any of its shares and to sub-divide or consolidate the said shares or any of them and to issue all or any part of its capital whether original, redeemed, increased or reduced with or without any preference, priority, special privilege or other rights or subject to any postponement of rights or to any conditions or restrictions whatsoever and so that unless the conditions of issue shall otherwise expressly provide every issue of shares whether stated to be ordinary, preference or otherwise shall be subject to the powers on the part of the Company hereinbefore provided.
8. The Company may exercise the power contained in Section 206 of the Law to deregister in the Cayman Islands and be registered by way of continuation in some other jurisdiction.



THE COMPANIES LAW (AS AMENDED)

COMPANY LIMITED BY SHARES

AMENDED AND RESTATED

ARTICLES OF ASSOCIATION

OF

COASTER INTERNATIONAL CO., LTD.

客思達股份有限公司

(Adopted by Special Resolution passed on June 26, 2017)

TABLE A

The Regulations contained or incorporated in Table 'A' in the First Schedule of the Law shall not apply to Coaster International Co., Ltd. 客思達股份有限公司(the "**Company**") and the following Articles shall comprise the Articles of Association of the Company.

INTERPRETATION

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

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

"**Applicable Listing Rules**" means the relevant laws, regulations, rules and code as amended, from time to time, applicable as a result of the original and continued trading or listing of any Shares on any Taiwan stock exchange or securities market, including, without limitation the relevant provisions of Taiwan Company Act, Securities and Exchange Act, the Acts Governing Relations Between Peoples of the Taiwan Area and the Mainland Area, or any similar statute and the rules and regulations of the Taiwan authorities thereunder, and the rules and regulations promulgated by the Financial Supervisory Commission, the Taipei Exchange or the Taiwan Stock Exchange;

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

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

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

"**Capital Reserves**" means the share premium account, income from endowments received by the Company, capital redemption reserve, profit and loss account and other reserves generated in accordance with generally accepted accounting principles.

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

"Ordinary Resolution" means a resolution passed by a simple majority of such Shareholders as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general



meeting of the Company and where a poll is taken regard shall be had in computing a majority to the number of votes to which each Shareholder is entitled;

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

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

"preferred Shares" has the meaning given thereto in Article 10;

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

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

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

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

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

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

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

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

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

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

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

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

"signed" means bearing a signature or representation of a signature affixed by mechanical means or an electronic symbol or process attached to or logically associated with an electronic communication and executed or adopted by a person with the intent to sign the electronic communication;

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

"Special Resolution" means a special resolution of the Company passed in accordance with the Law, being a resolution passed by a majority of not less than two-thirds (2/3) of such



Shareholders as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting of the Company of which notice specifying the intention to propose the resolution as a special resolution has been duly given and where a poll is taken regard shall be had in computing a majority to the number of votes to which each Shareholder is entitled;

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

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

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

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

"Taipei Exchange" means the Taipei Exchange in Taiwan;

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

"TSE" means the Taiwan Stock Exchange.

2. In these Articles, save where the context requires otherwise:
 - (a) words importing the singular number shall include the plural number and vice versa;
 - (b) words importing the masculine gender only shall include the feminine gender and any Person as the context may require;
 - (c) the word "may" shall be construed as permissive and the word "shall" shall be construed as imperative;
 - (d) reference to a statutory enactment shall include reference to any amendment or re-enactment thereof for the time being in force;
 - (e) reference to any determination by the Directors shall be construed as a determination by the Directors in their absolute discretion and shall be applicable either generally or in any particular case; and
 - (f) reference to "in writing" shall be construed as written or represented by any means reproducible in writing, including any form of print, lithograph, email, facsimile, photograph or telex or represented by any other substitute or format for storage or transmission for writing or partly one (1) and partly another.



3. Subject to the last two preceding Articles, any words defined in the Law shall, if not inconsistent with the subject or context, bear the same meaning in these Articles.

PRELIMINARY

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

SHARES

8. Subject to these Articles, all Shares for the time being unissued shall be under the control of the Directors who may :
- (a) issue, allot and dispose of the same to such Persons, in such manner, on such terms and having such rights and being subject to such restrictions as they may from time to time determine; and
 - (b) grant options with respect to such Shares and issue warrants or similar instruments with respect thereto;
- and, for such purposes, the Directors may reserve an appropriate number of Shares for the time being unissued.
9. The Directors may authorise the division of Shares into any number of Classes and the different Classes shall be authorised, established and designated (or re-designated as the case may be) and the variations in the relative rights (including, without limitation, voting, dividend and redemption rights), restrictions, preferences, privileges and payment obligations as between the different Classes (if any) shall be fixed and determined by the Directors.
10. The Company may issue Shares with rights which are preferential to those of ordinary Shares issued by the Company ("**preferred Shares**") with the approval of a majority of the Directors present at a meeting attended by two-thirds (2/3) or more of the total number of the Directors and with the approval of a Special Resolution. Prior to the issuance of any preferred Shares approved pursuant to this Article 10, these Articles shall be amended to set forth the rights and obligations of the preferred Shares, including but not limited to the following terms, and the same shall apply to any variation of rights of preferred Shares:
- (a) number of preferred Shares issued by the Company and the number of preferred Shares the Company is authorized to issue;
 - (b) order, fixed amount or fixed ratio of allocation of dividends and bonus on preferred Shares;
 - (c) order, fixed amount or fixed ratio of allocation of surplus assets of the Company;



- (d) order of or restriction on the voting right(s) (including declaring no voting rights whatsoever) of preferred Shareholders;
 - (e) other matters concerning rights and obligations incidental to preferred Shares; and
 - (f) the method by which the Company is authorized or compelled to redeem the preferred Shares, or a statement that redemption rights shall not apply.
11. Subject to these Articles and the Applicable Listing Rules, the issue of new Shares of the Company shall be approved by a majority of the Directors present at a meeting attended by two-thirds (2/3) or more of the total number of the Directors. The issue of new Shares shall at all times be subject to the sufficiency of the authorised capital of the Company.
 12. The Company shall not issue any unpaid Shares or partly paid-up Shares. The Company shall not issue shares in bearer form.
 13. For so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, upon each issuance of new Shares, the Directors may reserve not more than fifteen percent (15%) of the new shares for subscription by the employees of the Company and/or any Subsidiaries of the Company who are determined by the Board in its reasonable discretion. The term "Subsidiaries" above refers to the companies defined under No. 10 and No. 11 of the IFRS (i.e., International Financial Reporting Standards) and No. 28 of the IAS (i.e., International Accounting Standards).
 14. For so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, unless otherwise provided herein, in the Applicable Listing Rules or resolved by the Shareholders in general meeting by Ordinary Resolution, if at anytime the Board resolves to issue any new Shares, the Company shall, after reserving the portion of Shares for subscription by its employees and for public offering in Taiwan pursuant to Article 13 (if any) and Article 16 respectively, first offer such remaining new Shares by public announcement and a written notice to each then Shareholder for their subscriptions in proportion to the number of Shares held by them respectively. The public announcement and written notice shall state that if any Shareholder fails to subscribe for new Shares, his right shall be forfeited. Where a fractional percentage of the original Shares being held by a Shareholder is insufficient to subscribe for one new Share, the fractional percentages of the original Shares being held by several Shareholders may be combined for joint subscription of one (1) or more integral new Shares or for subscription of new Shares in the name of a single Shareholder. New Shares left unsubscribed by original Shareholders may be open for public offering or for subscription by specific person or persons through negotiation.
 15. The Shareholders' pre-emptive right prescribed under Article 14 shall not apply in the event that new Shares are issued due to the following reasons or for the following purpose:
 - (a) in connection with a Merger with another company, or the Spin-off of the Company, or pursuant to any reorganization of the Company;
 - (b) in connection with meeting the Company's obligation under Share subscription warrants and/or options;
 - (c) in connection with meeting the Company's obligation under corporate bonds which are convertible bonds or vested with rights to acquire Shares; or
 - (d) in connection with meeting the Company's obligation under preferred Shares vested with rights to acquire Shares.
 16. For so long as the Shares are registered in the Emerging Market, unless otherwise provided in the Applicable Listing Rules, where the Company increases its capital by issuing new Shares in Taiwan, the Company may allocate ten percent (10%) of the total amount of the new Shares to be issued, for offering in Taiwan to the public unless it is not deemed necessary or appropriate by the Commission, according to the Applicable Listing Rules, for



the Company to conduct the aforementioned public offering. For so long as the Shares are listed on the Taipei Exchange or TSE, unless otherwise provided in the Applicable Listing Rules, where the Company increases its capital by issuing new Shares in Taiwan, the Company shall allocate ten percent (10%) of the total amount of the new Shares to be issued, for offering in Taiwan to the public unless it is not deemed necessary or appropriate by the Commission, according to the Applicable Listing Rules, for the Company to conduct the aforementioned public offering. Provided however, if a percentage higher than the aforementioned ten percent (10%) is resolved by an Ordinary Resolution to be offered, the percentage determined by such resolution shall prevail. For so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, unless otherwise provided in the Applicable Listing Rules, the Company shall obtain a prior approval of the Commission and/or other competent authorities for any capital increase (ie., issue of new Shares) (whether inside Taiwan or outside Taiwan) in accordance with the Applicable Listing Rules.

17. For so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, subject to the Applicable Listing Rules, the Company may, upon resolution by a majority votes at a meeting of the Board of Directors attended by two-thirds (2/3) or more of the Directors, adopt one (1) or more employee incentive programmes (such as employee stock option plan) pursuant to which options, warrants, or other similar instruments to acquire Shares may be granted to employees of the Company and/or any Subsidiaries of the Company to subscribe for Shares. The options, warrants, or other similar instruments to acquire Shares granted to any employee under any employee stock option plan shall be non-transferable, except to the heirs of the employees. The term "Subsidiaries" above refers to the companies defined under No. 10 and No. 11 of the IFRS (i.e., International Financial Reporting Standards) and No. 28 of the IAS (i.e., International Accounting Standards).

Subject to the Applicable Listing Rules, the Directors shall reserve up to 20,000,000 unissued Shares for the purposes of any employees stock option plan(s) adopted pursuant to this Article 17.

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

PRIVATE PLACEMENT

- 17C. For so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, subject to the Applicable Listing Rules, the Company may by a resolution passed by at least two-thirds (2/3) of votes cast by Shareholders present at the general meeting with a quorum of more than half of the total number of the issued Shares at the general meeting carry out private placement of its securities to the following entities in Taiwan:

- (a) banking enterprises, bill enterprises, trust enterprises, insurance enterprises, securities enterprises or any other legal entities or institutions approved by the Commission;
- (b) individuals, legal entities or funds meeting the qualifications established by the Commission; and
- (c) Directors, supervisors (if any) and managers of the Company or the Affiliated Companies.

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



MODIFICATION OF RIGHTS

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

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

19. The rights conferred upon the holders of the Shares of any Class issued with preferred or other rights shall not, unless otherwise expressly provided by the terms of issue of the Shares of that Class, be deemed to be materially adversely varied or abrogated by, *inter alia*, the creation, allotment or issue of further Shares ranking *pari passu* with or subsequent to them or the redemption or purchase of Shares of any Class by the Company.

CERTIFICATES

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

FRACTIONAL SHARES

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

TRANSFER OF SHARES

22. Title to Shares which are registered in the Emerging Market or listed in the Taipei Exchange or the TSE may be evidenced and transferred in accordance with the Applicable Listing Rules. Subject to the Applicable Listing Rules, the Law and Article 40E, Shares issued by the Company shall be freely transferable, provided that any Shares reserved for issuance to the employees of the Company may be subject to transfer restrictions for a period of not more than two (2) years as the Directors may agree with such employees.

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



23. The instrument of transfer of any Share shall be in any usual or common form or such other form as the Directors may, in their absolute discretion, approve or the form required by the Taipei Exchange or TSE (for so long as the Shares are registered in the Emerging Market or listed in the Taipei Exchange or TSE) and be executed by or on behalf of the transferor and if so required by the Directors, shall also be executed on behalf of the transferee and shall be accompanied by the certificate (if any) of the Shares to which it relates and such other evidence as the Directors may reasonably require to show the right of the transferor to make the transfer. The transferor shall be deemed to remain a Shareholder until the name of the transferee is entered in the Register in respect of the relevant Shares. The Register of Members maintained by the Company in respect of the Shares which are registered in the Emerging Market or listed in the Taipei Exchange or the TSE may be kept by recording the particulars required under the Law in a form otherwise than legible provided such recording otherwise complies with the laws applicable to the Emerging Market, Taipei Exchange or TSE and the Applicable Listing Rules. To the extent the Register of Members is kept in a form otherwise than legible it must be capable of being reproduced in a legible form.
24. The Board may decline to register any transfer of any Share unless:
- (a) the instrument of transfer is lodged with the Company, accompanied by the certificate (if any) for the Shares to which it relates and such other evidence as the Board may reasonably require to show the right of the transferor to make the transfer;
 - (b) the instrument of transfer is in respect of only one (1) class of Shares;
 - (c) the instrument of transfer is properly stamped, if required; or
 - (d) in the case of a transfer to joint holders, the number of joint holders to whom the Share is to be transferred does not exceed four (4).
- Notwithstanding the above, the Board may not unreasonably decline to register any transfer of any Shares. This Article is not applicable during the period that the Shares are registered in the Emerging Market or listed in Taipei Exchange or TSE.
25. The registration of transfers may be suspended when the Register is closed in accordance with Article 41.
26. All instruments of transfer that are registered shall be retained by the Company, but any instrument of transfer that the Directors decline to register shall (except in any case of fraud) be returned to the Person depositing the same.

TRANSMISSION OF SHARES

27. The legal personal representative of a deceased sole holder of a Share shall be the only Person recognised by the Company as having any title to the Share. In the case of a Share registered in the name of two (2) or more holders, the survivors or survivor, or the legal personal representatives of the deceased, shall be the only Person recognised by the Company as having any title to the Share.
28. Any Person becoming entitled to a Share in consequence of the death or bankruptcy of a Shareholder shall upon such evidence being produced as may from time to time be required by the Directors, have the right either to be registered as a Shareholder in respect of the Share or, instead of being registered himself, to make such transfer of the Share as the deceased or bankrupt Person could have made. If the person so becoming entitled shall elect to be registered himself as holder he shall deliver or send to the Company a notice in writing signed by him stating that he so elects, but the Directors shall, in either case, have the same right to decline or suspend registration, and for so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, decline or suspend registration in accordance with the laws applicable to the Emerging Market, Taipei Exchange or TSE and the Applicable Listing Rules, as they would have had in the case of a transfer of the Share by the deceased or bankrupt Person before the death or bankruptcy.



29. A Person becoming entitled to a Share by reason of the death or bankruptcy of a Shareholder shall be entitled to the same dividends and other advantages to which he would be entitled if he were the registered Shareholder, except that he shall not, before being registered as a Shareholder in respect of the Share, be entitled in respect of it to exercise any right conferred by membership in relation to meetings of the Company; provided however, that the Directors may at any time give notice requiring any such person to elect either to be registered himself or to transfer the Share, and if the notice is not complied with within ninety (90) days, the Directors may thereafter withhold payment of all dividends, bonuses or other monies payable in respect of the Share until the requirements of the notice have been complied with. Notwithstanding the above, for so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, the Directors shall comply with the laws applicable to the Emerging Market, Taipei Exchange or TSE and the Applicable Listing Rules.

VOTING ON RESOLUTION

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

The Company may from time to time by Ordinary Resolution:

- (a) consolidate and divide all or any of its share capital into Shares of a larger amount than its existing Shares;
- (b) convert all or any of its paid up Shares into stock and reconvert that stock into paid up Shares of any denomination;
- (c) subdivide its existing Shares, or any of them into Shares of a smaller amount; and
- (d) cancel any Shares that, at the date of the passing of the resolution, have not been taken or agreed to be taken by any Person and diminish the amount of its share capital by the amount of the Shares so cancelled.

31. The Company may also by Special Resolution:

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

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

- (a) enter into, amend, or terminate any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others;
- (b) transfer the whole or any material part of its business or assets;
- (c) take over the transfer of another's whole business or assets, which will have a material effect on the business operation of the Company;
- (d) effect any Spin-off of the Company in accordance with the Applicable Listing Rules;
- (e) grant waiver to the Director's engaging in any business within the scope of the Company's business;
- (f) issue restricted shares for employees pursuant to Article 17B; and



- (g) distribute part or all of its dividends or bonus by way of issuance of new Shares, for the avoidance of doubts, the allotment of bonus shares in connection with the Employees' Remunerations and Directors' Remunerations pursuant to Article 129 shall not require the approval of a Supermajority Resolution Type A or a Supermajority Resolution Type B.
33. Subject to the Law, these Articles and the quorum requirement under the Applicable Listing Rules, with regard to the dissolution procedures of the Company, the Company shall pass;
- (a) either a Supermajority Resolution Type A or a Supermajority Resolution Type B, if the Company resolves that it be wound up voluntarily because it is unable to pay its debts as they fall due; or
 - (b) a Special Resolution, if the Company resolves that it be wound up voluntarily for reasons other than the reason stated in Article 33(a) above.
34. Subject to the Law, in the event any of the resolutions with respect to the paragraph (a), (b), or (c) of Article 32 is adopted by general meeting, any Shareholder who has notified the Company in writing of his objection to such proposal prior to such meeting and subsequently raised his objection at the meeting may request the Company to purchase all of his Shares at the then prevailing fair price within twenty (20) days after the date of the resolution. In the event the Company fails to reach such agreement with the Shareholder within sixty (60) days after the date of the resolution, the Shareholder may, within thirty (30) days after such sixty (60)-day period, file a petition to any competent court of Taiwan for a ruling on the appraisal price, and, to the extent that the ruling is capable of enforcement and recognition outside Taiwan, such ruling by such Taiwan court shall be binding and conclusive as between the Company and requested Shareholder solely with respect to the appraisal price.

Subject to the Law, in the event any part of the Company's business is Spun Off or involved in any Merger with any other company, the Shareholder, who has forfeited his right to vote on such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the general meeting, may request the Company to purchase all of his Shares at the then prevailing fair price within twenty (20) days after the date of the resolution. In the event the Company fails to reach such agreement with the Shareholder within sixty (60) days after the date of the resolution, the Shareholder may, within thirty (30) days after such sixty (60)- day period, file a petition to any competent court of Taiwan for a ruling on the appraisal price, and, to the extent that the ruling is capable of enforcement and recognition outside Taiwan, such ruling by such Taiwan court shall be binding and conclusive as between the Company and requested Shareholder solely with respect to the appraisal price.

REDEMPTION AND PURCHASE OF SHARES

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



make payments in respect of such purchase in accordance with the Law, the Applicable Listing Rules and the Ordinary Resolution authorizing the manner and terms of purchase.

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

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

TREASURY SHARES

40. No share may be redeemed unless it is fully paid-up. Shares that the Company purchases, redeems or acquires (by way of surrender or otherwise) may, at the option of the Company, be immediately cancelled or held as Treasury Shares in accordance with the Law and Applicable Listing Rules. If the Board of Directors does not specify that the relevant Shares are to be held as Treasury Shares, such Shares shall be cancelled.
- 40B. No dividend may be declared or paid, and no other distribution (whether in cash or otherwise) of the Company's assets (including any distribution of assets to members on a winding up) may be declared or paid in respect of Treasury Shares.
- 40C. The Company shall be entered into the Register as the holder of the Treasury Shares provided that:
- (a) the Company shall not be treated as a member for any purpose and shall not exercise any right in respect of the Treasury Shares, and any purported exercise of such a right shall be void;
 - (b) a Treasury Share shall not be voted, directly or indirectly, at any meeting of the Company and shall not be counted in determining the total number of issued Shares at any given time, whether for the purposes of these Articles or the Law, save that, subject to the Applicable Listing Rules and the Law, an allotment of Shares as fully



paid bonus shares in respect of a Treasury Shares is permitted and Shares allotted as fully paid bonus shares in respect of a Treasury Shares shall be treated as Treasury Shares.

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

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

CLOSING REGISTER OR FIXING RECORD DATE

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



GENERAL MEETINGS

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

NOTICE OF GENERAL MEETINGS

48. At least twenty (20) and ten (10) days' notices in writing shall be given for any annual and extraordinary general meetings, respectively; provided however for so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, at least thirty (30) and fifteen (15) days' notices in writing shall be given for any annual and extraordinary general meetings, respectively. Every notice shall be exclusive of the day on which it is given or deemed to be given and of the day for which it is given and shall specify the place, the day and the hour of the meeting and the general nature of the business. The notice for a general meeting may be given by means of electronic communication if the Company obtains prior consent by the individual recipients.
- 48B. For so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, the Company shall make public announcements with regard to notice of general meeting, proxy form, and summary information and details about issues for recognition, discussion, election or dismissal of Directors or supervisors (if any) at least thirty (30) days prior to any annual general meeting or at least fifteen (15) days prior to any extraordinary general meeting.

If the Company allows the Shareholders to exercise the votes and cast the votes in writing or by way of electronic transmission in accordance with Article 67, the Company shall also send to the Shareholders the information and documents as described in the preceding paragraph, together with the voting right exercise forms.



49. For so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, the Board shall prepare a manual setting out the agenda of a general meeting (including all the subjects and matters to be resolved at the meeting) and shall make public announcement(s) in a manner permitted by the Applicable Listing Rules to disclose the contents of such manual together with other information related to the said meeting at least twenty-one (21) days prior to the date of annual general meetings and at least fifteen (15) days prior to the date of extraordinary general meetings. Such manual shall be distributed to all Shareholders attending the general meeting in person, by proxy or by corporate representative(s) (where the Shareholder is a corporation) at the general meeting.
50. The following matters shall be specified in the notice of a general meeting, and shall not be proposed as ad hoc motions:
- (a) election or discharge of Directors or supervisors (if any);
 - (b) amendments to the Memorandum of Association and/or these Articles;
 - (c) dissolution, share swap (as defined in the Applicable Listing Rules), Merger or Spin- off of the Company;
 - (d) entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others;
 - (e) the transfer of the whole or any material part of its business or assets;
 - (f) the takeover of another's whole business or assets, which will have a material effect on the business operation of the Company;
 - (g) the private placement of equity-linked securities;
 - (h) granting waiver to the Director's engaging in any business within the scope of business of the Company;
 - (i) distribution of part or all of its dividends or bonus by way of issuance of new Shares;
 - (j) capitalization of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, in whole or in part, by issuing new Shares which shall be distributable as dividend shares to the then Shareholders in proportion to the number of Shares being held by each of them;
 - (k) subject to the Law, distribution of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, in whole or in part, by paying cash to the then Shareholders in proportion to the number of Shares being held by each of them; and
 - (l) the transfer of Treasury Shares to its employees by the Company.

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

PROCEEDINGS AT GENERAL MEETINGS

51. No business shall be transacted at any general meeting unless a quorum of Shareholders is present at the time when the meeting proceeds to business. Save as otherwise provided by these Articles, the holders of Shares being more than an aggregate of one-half (1/2) of all Shares in issue present in person or by proxy and entitled to vote shall be a quorum for all purposes.
52. Shareholder(s) holding one percent (1%) or more of the total number of issued Shares immediately prior to the relevant book close period may propose in writing to the Company a



proposal for discussion at an annual general meeting. The Company shall give a public notice in such manner as permitted by the Applicable Listing Rules at such time deemed appropriate by the Board specifying the place and a period of not less than ten (10) days for Members to submit proposals. Any Shareholder(s) whose proposal has been submitted and accepted by the Board, shall continue to be entitled to attend the annual general meeting in person or by proxy or in the case of a corporation, by its authorised representative(s), and participate in the discussion of such proposal.

The Board may exclude a proposal submitted by a Shareholder(s) if (i) the number of Shares held by such Shareholder(s) is less than one percent (1%) of the total number of issued Shares in the Register of Members as of the record date determined by the Board or upon commencement of the period for which the Register shall be closed before the general meeting; (ii) the proposal involves matters which cannot be resolved at the annual general meeting in accordance with or under the Applicable Listing Rules; (iii) the proposal submitted concerns more than one matter; or (iv) the proposal is submitted after the expiration of the specified period determined by the Board, in which case, the rejected proposal shall not be discussed at the annual general meeting. The Company shall, prior to the dispatch of a notice of the annual general meeting, inform the Shareholders the result of submission of proposals and list in the notice of annual general meeting the proposals accepted for consideration and approval at the annual general meeting. The Board shall explain at the annual general meeting the reasons for excluding proposals submitted by such Shareholder(s).

53. Subject to the Applicable Listing Rules, the Chairman, if any, of the Board of the Directors shall preside as chairman at every general meeting of the Company convened by the Board of Directors. In case the Chairman is on leave or absent or cannot exercise his/her power and authority for any cause, he/she shall designate one of the other Directors to act on his/her behalf. In the absence of such a designation, the Directors shall elect from among themselves a chairman for such meeting.
54. Subject to the Applicable Listing Rules, for a general meeting convened by any other person having the convening right, such person shall act as the chairman of that meeting; provided that if there are two (2) or more persons jointly having the convening right, the chairman of the meeting shall be elected from those persons.
55. Subject to the Applicable Listing Rules, at any general meeting a resolution put to the vote of the meeting shall be decided on a poll. The number or proportion of the votes in favour of, or against, that resolution shall be recorded in the minutes of the meeting.
56. Unless otherwise expressly required by the Law or these Articles, any matter which has been presented for resolution, approval, confirmation or adoption by the Shareholders at any general meeting shall be passed by an Ordinary Resolution.
57. In the case of an equality of votes, the chairman of the meeting shall not be entitled to a second or casting vote. Subject to these Articles and the Applicable Listing Rules, the Company shall additionally comply with the Procedural Rules of General Meetings.

VOTES OF SHAREHOLDERS

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

For so long as the Shares are registered in the Emerging Market or listed on the Taipei Exchange or TSE, any Shareholder holding Shares on behalf of one or more Persons (each a "**Beneficial Owner**") may exercise his/her voting rights severally in accordance with the request(s) of such Beneficial Owner. The qualifications, scopes, exercises, operational procedures and other matters in relation to the aforesaid separate exercise of voting rights shall be conducted in accordance with the Applicable Listing Rules.



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

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

60. In the case of joint holders, the joint holders shall select among them a representative for the exercise of their shareholder's rights and the vote of their representative who tenders a vote whether in person or by proxy shall be accepted to the exclusion of the votes of the other joint holders.
61. A Shareholder of unsound mind, or in respect of whom an order has been made by any court having jurisdiction in lunacy, may vote by his committee, or other Person in the nature of a committee appointed by that court, and any such committee or other Person, guardian or any other Person who is similar to guardian and appointed by any court having jurisdiction, may vote by proxy.
62. A Shareholder may appoint a proxy to attend a general meeting on his behalf by executing an instrument in usual or common form or such other form as the Directors may approve, and such proxy form shall be prepared by the Company stating therein the scope of power authorized to the proxy. A Shareholder may only execute one (1) such proxy form and appoint one (1) proxy for each general meeting, and shall serve such written proxy to the Company no later than five (5) days prior to the meeting date. In case the Company receives two (2) or more written proxies from one (1) Shareholder, the first one arriving at the Company shall prevail unless an explicit statement to revoke the previous written proxy is made in the proxy which comes later.
- 62B. After a proxy is delivered to the Company, if the Shareholder issuing the proxy intends to attend the general meeting in person or exercise the voting rights in writing or by way of electronic transmission, the Shareholder shall issue a written notice to the Company to revoke the proxy at least two (2) days prior to the general meeting. If the revocation is not made during the prescribed period, the votes casted by the person as proxy shall prevail.
63. The instrument appointing a proxy shall be in the form approved by the Board and be expressed to be for a particular meeting only. The form of proxy shall include at least the following information: (a) instructions on how to complete such proxy, (b) the matters to be voted upon pursuant to such proxy, and (c) basic identification information relating to the relevant Shareholder, proxy recipient and proxy solicitation agent (if any). The form of proxy shall be provided to the Shareholders together with the relevant notice by mail or electronic transmission for the relevant general meeting. Notwithstanding any other provisions of these Articles, the distribution of the notice and proxy materials shall be made to all Shareholders and such distribution, regardless of delivering by email or by electronic transmission, shall be made on the same day.
64. The instrument appointing a proxy shall be in writing under the hand of the appointor or of his attorney duly authorised in writing or, if the appointor is a corporation, either under Seal or under the hand of an officer or attorney duly authorised. A proxy need not be a Shareholder.



65. Except for Taiwan trust enterprises or Shareholders' Service Agencies approved by Taiwan competent authorities or the chairman appointed pursuant to Article 68, when a person who acts as the proxy for two (2) or more Shareholders concurrently, the number of votes represented by him shall not exceed three percent (3%) of the total number of votes of the Company and the portion of votes in excess of the said three percent (3%) represented by such proxy shall not be counted.
66. To the extent required by the Applicable Listing Rules, any Shareholder who bears a personal interest that may conflict with and impair the interest of the Company in respect of any matter proposed (the **"Proposed Matters"**) for consideration and approval at a general meeting shall abstain from voting any of the Shares that such Shareholder should otherwise be entitled to vote in person, as a proxy or corporate representative with respect to the said matter, but all such Shares shall be counted in the quorum for the purpose of Article 51 notwithstanding that such Shareholder should not exercise his voting right. Any votes cast by or on behalf of such Shareholder in contravention of the foregoing shall not be counted in the number of votes of Shareholders present at the general meeting for the resolution relating to the Proposed Matters by the Company.
67. Unless otherwise provided in these Articles, the voting at the general meeting may be exercised in writing or by way of electronic transmission, provided, however, that the method for exercising the votes shall be described in the notice of the general meeting. If, however, the Shares are listed on the Taipei Exchange or TSE on or after January 1, 2016, subject to the Applicable Listing Rules, the Company must allow the voting at the general meeting be exercised by way of electronic transmission as one of the voting methods at the general meeting. If the Board resolves to hold a general meeting outside Taiwan, the Company must allow the Shareholders to exercise the votes and cast the votes in writing or by way of electronic transmission.
68. A Shareholder who exercises his votes in writing or by way of electronic transmission as set forth in the preceding article shall be deemed to have appointed the chairman of the general meeting as his or her proxy to exercise his or her voting right at such general meeting in accordance with the instructions stipulated in the written or electronic document, but shall be deemed to have waived his votes in respective of any ad hoc motions and the amendments to the contents of the original proposals at such general meeting; provided, however, that such appointment shall be deemed not to constitute the appointment of a proxy for the purposes of the Applicable Listing Rules. The chairman, acting as proxy of a Shareholder, shall not exercise the voting right of such Shareholder in any way not stipulated in the written or electronic document.

For so long as the Shares are registered in the Emerging Market or listed in the Taipei Exchange or TSE, where a general meeting is to be held outside Taiwan, the Company shall engage a designated institute (i.e., Shareholders' Service Agent located in Taiwan) approved by the Commission and the Taipei Exchange or the TSE to handle the administration of such general meeting (including but not limited to the voting for Shareholders of the Company).

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



transmission and the proxy deemed to be given to the chairman of the general meeting pursuant to Article 68 shall prevail.

If a Shareholder has submitted his or her vote in writing or by way of electronic transmission pursuant to Article 67, and has subsequently submitted a proxy appointing a person as his or her proxy to attend the general meeting on his or her behalf, the subsequent appointment of that person as his or her proxy shall be deemed to be a revocation of such Shareholder's deemed appointment of the chairman of the general meeting as his or her proxy pursuant to Article 68 and the vote casted by that person subsequently appointed as his or her proxy shall prevail.

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

PROXY AND PROXY SOLICITATION

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

CORPORATIONS ACTING BY REPRESENTATIVES AT MEETINGS

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

DIRECTORS

74. Unless otherwise determined by the Company in general meeting, the number of Directors shall be no less than five (5) Directors with a maximum of nine (9) Directors. Amongst the Board of Directors, the Company shall have at least three (3) Independent Directors, and the Independent Directors shall account for at least one-fifth (1/5) of the total number of Directors. At least one (1) of the Independent Directors must be domiciled in Taiwan. For so long as the Shares are listed on the Taipei Exchange or the TSE, the Directors shall include such number of Independent Directors as applicable law, rules or regulations or the Applicable Listing Rules require for a foreign issuer. The qualification, formation, appointment, discharge, exercise of authority and other compliance of Directors and Independent Directors shall be subject to and governed by the Applicable Listing Rules.

Where any Shareholder is a corporate entity, its representative may be elected as Director or supervisor (if any). Where there are several representatives of any corporate Shareholder, such representatives may be elected as either Directors or supervisors (if any) but not as Director and supervisors (if any) concurrently.

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

When the number of Independent Directors falls below the required number of Independent Directors under these Articles or the Applicable Listing Rules due to the disqualification or resignation of an Independent Director or the Independent Director ceases to be a Director for



any reason, the vacancy of such Independent Director shall be filled and elected at the next following general meeting. When all of the Independent Directors have been disqualified, resigned or cease to be Directors for any reason, an extraordinary general meeting shall be convened within sixty (60) days of the occurrence of that fact to elect Independent Directors.

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

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

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

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

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

79. For so long as the Shares are registered in Emerging Market or listed on the Taipei Exchange or TSE, subject to the Applicable Listing Rules, the Company shall adopt a candidate nomination mechanism for the purpose of the appointment and election of Directors (including the Independent Directors) or supervisors (if any) in accordance with the Applicable Listing Rules and, for the avoidance of doubts, (i) the Directors (excluding the Independent Directors) or supervisors (if any) shall only be elected and approved by the Shareholders from the list of candidates for Directors (excluding the Independent Directors) and supervisors (if any); and (ii) the Independent Directors shall only be elected and approved by the Shareholders from the list of candidates for Independent Directors.

Subject to these Articles and the Applicable Listing Rules, the Company shall additionally comply with the Guidelines Governing Election of Directors.

80. Subject to these Articles, the term for which a Director and supervisor (if any) will hold office shall not exceed three (3) years; thereafter he/she may be eligible for re-election. In case no election of new Directors or supervisors (if any) is effected after expiration of the term of office of the existing Directors or supervisors (if any), the term of office of such Directors or supervisors (if any) shall be extended until the time new Directors or supervisors (if any) are elected and assume their office.
81. A Director may be discharged at any time by either a Supermajority Resolution Type A or a Supermajority Resolution Type B adopted at a general meeting. If a Director is discharged during the term of his/her office as a director without good cause, such Director may make a



claim against the Company for any and all damages sustained by him/her as a result of such discharge.

82. The Board of Directors shall have a Chairman (the "**Chairman**") elected and appointed by a majority of the Directors present at the Board meeting the quorum of which shall be two-thirds of all of the Directors then in office.
- 82B. For so long as the Shares are registered in the Emerging Market or listed in the Taipei Exchange or TSE, subject to the Applicable Listing Rules, any Director or supervisor (if any), who, during his or her term and in one or more transactions, transfers more than fifty percent (50%) of the total Shares held by such Director or supervisor (as the case may be) at the time of his or her appointment or election as Director or supervisor (as the case may be) being approved at a general meeting (the "**Approval Time**"), shall be discharged or vacated from the office of Director or supervisor (as the case may be).
- For so long as the Shares are registered in the Emerging Market or listed in the Taipei Exchange or TSE, subject to the Applicable Listing Rules, if any person transfers, in one or more transactions, more than fifty percent (50%) of the Shares held by him or her at the Approval Time either (i) during the period from the Approval Time to the commencement date of his or her office as Director or supervisor (if any), or (ii) during the period when the Register is closed for transfer of Shares prior to the general meeting at which the appointment or election of such person as a Director or supervisor (if any) will be proposed, his or her appointment or election as Director or supervisor (if any) shall be null and void.
83. The Board may, from time to time, and except as required by the applicable laws and Applicable Listing Rules, adopt, institute, amend, modify or revoke the corporate governance policies or initiatives, which shall be intended to set forth the policies of the Company and the Board on various corporate governance related matters as the Board shall determine by resolution from time to time.
84. A Director shall not be required to hold any Shares in the Company by way of qualification.
- 84B. For so long as the Shares are registered in the Emerging Market or listed in the Taipei Exchange or TSE, subject to the Applicable Listing Rules, where any Director, who is also a Shareholder of the Company, creates or has created a pledge on the Shares held by such Director (the "**Pledged Shares**") exceeding fifty percent (50%) of total Shares held by such Director at the time of his/her appointment as Director being approved at a general meeting, such Director shall refrain from exercising its voting rights on the Shares representing the difference between the Pledged Shares and fifty percent (50%) of total Shares held by such Director at the time of his/her appointment as Director being approved at a general meeting, and such Shares shall not be counted toward the number of votes represented by the Shareholders present at a general meeting.

DIRECTORS' FEES AND EXPENSES

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



and exercises its power and other relevant matters shall be subject to the Applicable Listing Rules. The salaries and remunerations in the preceding paragraph include the salaries and remunerations and stock options and other measures providing substantial incentives for Directors and managers.

ALTERNATE

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

POWERS AND DUTIES OF DIRECTORS

89. At the close of each financial year, the Board of Directors shall prepare the business report, financial statements and the surplus earning distribution and/or loss offsetting proposals for adoption by the annual general meeting, and upon such adoption by the annual general meeting, distribute or make public announcements to each Shareholder copies of adopted financial statements and the resolutions on the surplus earning distribution and/or loss offsetting in accordance with these Articles and the Applicable Listing Rules. For so long as the Shares are registered in the Emerging Stock Market or listed in the Taipei Exchange or the TSE, alternatively, the distribution of the aforesaid adopted financial statements and the resolutions on the surplus earning distribution and/or loss offsetting may be accomplished by way of making public announcements by the Company.
90. Subject to the Law, these Articles, Applicable Listing Rules and to any resolutions passed in a general meeting, the business of the Company shall be managed by the Directors, who may pay all expenses incurred in setting up and registering the Company and may exercise all powers of the Company.
91. The Directors may from time to time appoint any Person (exclusive of any Independent Directors), whether or not such Person is a Director to hold such office in the Company as the Directors may think necessary for the administration of the Company, including but not limited to, the office of the chief executive officer, president, one (1) or more vice-presidents or chief financial officer, and for such term and at such remuneration (whether by way of salary or commission or participation in profits or partly in one way and partly in another), and with such powers and duties as the Directors may think fit. Notwithstanding the foregoing, if any Directors hold either of the above positions, the relevant remuneration shall be subject to Article 85. Any Person so appointed by the Directors may be removed by the Directors.
92. The Directors may appoint a Secretary (and if need be an assistant Secretary or assistant Secretaries) who shall hold office for such term, at such remuneration and upon such conditions and with such powers as they think fit. Any Secretary or assistant Secretary so appointed by the Directors may be removed by the Directors.
93. The Directors may delegate any of their powers to committees consisting of such member or members of their body as they think fit; any committee so formed shall in the exercise of the powers so delegated conform to any regulations that may be imposed on it by the Directors.
94. The Directors may from time to time and at any time by power of attorney (whether under Seal or under hand) or otherwise appoint any company, firm or Person or body of Persons, whether nominated directly or indirectly by the Directors, to be the attorney or attorneys of the Company for such purposes and with such powers, authorities and discretion (not exceeding those vested in or exercisable by the Directors under these Articles) and for such period and



subject to such conditions as they may think fit, and any such power of attorney or other appointment may contain such provisions for the protection and convenience of Persons dealing with any such attorney as the Directors may think fit, and may also authorise any such attorney to delegate all or any of the powers, authorities and discretion vested in him.

95. The Directors may from time to time provide for the management of the affairs of the Company in such manner as they shall think fit and the provisions contained in the two next following Articles shall not limit the general powers conferred by this Article.
96. The Directors from time to time and at any time may establish any committees for managing any of the affairs of the Company (including but not limited to remuneration committee), and unless otherwise provided in the Applicable Listing Rules, the members of such committees shall be Directors. Where any Director holds above position, the relevant remuneration shall be subject to Article 85.
97. Any such delegates as aforesaid may be authorised by the Directors to sub-delegate all or any of the powers, authorities, and discretion for the time being vested in them.
- 97B Subject to the Cayman Islands law and the Applicable Listing Rules, any Director shall owe fiduciary duties to the Company and such fiduciary obligations shall include but not limited to the observance of general standards of loyalty, good faith and the avoidance of a conflict of duty and self-interest. If any Director breaches the aforesaid fiduciary duties, subject to the Cayman Islands law and the Applicable Listing Rules, such Director shall be held liable for any damages therefrom.

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

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

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

BORROWING POWERS OF DIRECTORS

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

THE SEAL

99. The Seal shall not be affixed to any instrument except by the authority of a resolution of the Directors provided always that such authority may be given prior to or after the affixing of the Seal and if given after may be in general form confirming a number of affixings of the Seal. The Seal shall be affixed in the presence of a Director or a Secretary (or an assistant Secretary) or in the presence of any one (1) or more Persons as the Directors may appoint for the purpose and every Person as aforesaid shall sign every instrument to which the Seal is so affixed in their presence.
100. The Company may maintain a facsimile of the Seal in such countries or places as the Directors may appoint and such facsimile Seal shall not be affixed to any instrument except



by the authority of a resolution of the Directors provided always that such authority may be given prior to or after the affixing of such facsimile Seal and if given after may be in general form confirming a number of affixings of such facsimile Seal.

101. Notwithstanding the foregoing, a Secretary or any assistant Secretary shall have the authority to affix the Seal, or the facsimile Seal, to any instrument for the purposes of attesting authenticity of the matter contained therein but which does not create any obligation binding on the Company.

DISQUALIFICATION OF DIRECTORS

102. A person shall not act as a Director and shall be discharged or vacated from the office of Director, if he or she:
- (a) committed an organized crime and has been adjudicated guilty by a final judgment, and the time elapsed after he has served the full term of the sentence is less than five (5) years;
 - (b) has been sentenced to imprisonment for a term of more than one (1) year for commitment of fraud, breach of trust or misappropriation, and the time elapsed after he has served the full term of such sentence is less than two (2) years;
 - (c) has been adjudicated guilty by a final judgment for misappropriating company or public funds during the time of his public service, and the time elapsed after he has served the full term of such sentence is less than two (2) years;
 - (d) becomes bankrupt and has not been discharged from bankruptcy;
 - (e) has been dishonored for unlawful use of credit instruments, and the term of such sanction has not expired yet;
 - (f) has no or only limited legal capacity;
 - (g) dies or is found to be or becomes of unsound mind;
 - (h) resigns his office by notice in writing to the Company; or
 - (i) is removed from office and ceases to be the Director pursuant to these Articles.
103. In case a Director has, in the course of performing his/her duties, committed any act resulting in material damage to the Company or in serious violation of applicable laws and regulations and these Articles, but not been discharged or removed by a resolution of the general meeting, any Shareholder(s) holding three percent (3%) or more of the total number of issued Shares may, within thirty (30) days after that general meeting, submit a petition to a competent court having proper jurisdiction, including, the Taipei District Court of the Republic of China if applicable, in respect of such matter, for the removal of such Director, at the Company's expense.

PROCEEDINGS OF DIRECTORS

104. The Directors may meet together (either within or outside the Cayman Islands) for the dispatch of business, adjourn, and otherwise regulate their meetings and proceedings as they think fit. Questions arising at any meeting shall be decided by a majority of votes present at such meeting. In case of an equality of votes the chairman shall not have a second or casting vote. The notice of the Board meeting shall state the reasons for such meeting and shall be given to each Director at least seven (7) days prior to the meeting via mail or electronic transmission; however the Board meeting may be convened from time to time in case of any emergency in accordance with the Applicable Listing Rules. Subject to these Articles and the Applicable Listing Rules, the Company shall additionally comply with the Procedural Rules of Board Meetings.



105. A Director may participate in any meeting of the Board of Directors, or of any committee appointed by the Board of Directors of which such Director is a member, by means of videoconference or similar communication equipment by way of which all Persons participating in such meeting can communicate with each other and such participation shall be deemed to constitute presence in person at the meeting.
106. Unless otherwise provided in these Articles, the quorum necessary for the transaction of the business of the Directors shall be more than one-half (1/2) of the Directors. A Director represented by alternate Director at any Board meeting shall be deemed to be present for the purposes of determining whether or not a quorum is present.
107. A Director who directly or indirectly has personal interest in the matter proposed at the meeting of the Board, including but not limited to a contract or proposed contract or arrangement with the Company shall disclose the nature of his or her personal interest at the meeting of the Board, if he or she knows his or her personal interest then exists, or in any other case at the first meeting of the Board after he or she knows that he or she is or has become so interested. For the purposes of this Article, a general notice to the Board by a Director to the effect that:
- (a) he is a member or officer of a specified company or firm and is to be regarded as interested in any contract or arrangement which may after the date of the notice be made with that company or firm; or
 - (b) he is to be regarded as interested in any contract or arrangement which may after the date of the notice be made with a specified person who is connected with him;

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

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

Notwithstanding the first paragraph of this Article, if any Director has personal interest (whether directly or indirectly) in matters on agenda for the Board meeting, such Director shall disclose and explain the material information or contents on such personal interest at the same Board meeting.

108. A Director (exclusive of any Independent Directors) who does anything for himself or on behalf of another person that is within the scope of the Company's business shall declare the essential contents of such behaviour to the general meeting of the Shareholders and be approved by either a Supermajority Resolution Type A or a Supermajority Resolution Type B. Failure in obtaining such approval shall cause the Director being so interested be liable to account to the Company for any profit realised by any such behaviour if the general meeting so resolves by an Ordinary Resolution within one (1) year from such behaviour.
109. Notwithstanding the preceding Articles, subject to the Applicable Listing Rules, a Director (exclusive of any Independent Directors) may hold any other office or place of profit under the Company (other than the office of internal auditor) in conjunction with his office of Director for such period and on such terms (as to remuneration and otherwise) as the Directors may determine and no Director or intending Director shall be disqualified by his office from contracting with the Company either with regard to his tenure of any such other office or place of profit nor shall any Director so contracting or being so interested be liable to account to the Company for any profit realised by any such contract or arrangement by reason of such Director holding that office or of the fiduciary relation thereby established.



110. Subject to these Articles and the Applicable Listing Rules, any Director (exclusive of any Independent Directors) may act by himself or his firm in a professional capacity for the Company, and he or his firm shall be entitled to remuneration for professional services as if he were not a Director; provided that nothing herein contained shall authorise a Director or his firm to act as internal auditor to the Company.
111. The Directors shall cause all minutes to be made in books or loose-leaf folders provided for the purpose of recording:
- (a) all appointments of officers made by the Directors;
 - (b) the names of the Directors present at each meeting of the Directors and of any committee of the Directors; and
 - (c) all resolutions and proceedings at all meetings of the Company, and of the Directors and of committees of Directors.
112. Subject to the Applicable Listing Rules, when the chairman of a meeting of the Directors signs the minutes of such meeting the same shall be deemed to have been duly held.
113. Subject to the Applicable Listing Rules, the continuing Directors may act notwithstanding any vacancy in their body but if and for so long as their number is reduced below the number fixed by or pursuant to these Articles as the necessary quorum of Directors, the continuing Directors may act for summoning a general meeting of the Company, but for no other purpose.
114. Subject to the Applicable Listing Rules and any regulations imposed on it by the Directors, a committee appointed by the Directors may elect a chairman of its meetings. If no such chairman is elected, or if at any meeting the chairman is not present within fifteen minutes after the time appointed for holding the meeting, the committee members present may choose one (1) of their number to be chairman of the meeting.
115. A committee appointed by the Directors may meet and adjourn as it thinks proper. Subject to the Applicable Listing Rules and any regulations imposed on it by the Directors, questions arising at any meeting shall be determined by a majority of votes of the committee members present.
116. Subject to the Applicable Listing Rules and any regulations imposed on it by the Directors, all acts done by any meeting of the Directors or of a committee of Directors, or by any Person acting as a Director, shall notwithstanding that it be afterwards discovered that there was some defect in the appointment of any such Director or Person acting as aforesaid, or that they or any of them were disqualified, be as valid as if every such Person had been duly appointed and was qualified to be a Director.
117. The following actions require the approval of a majority of the votes of the Directors present at a Board meeting attended by at least two-thirds (2/3) of all Directors:
- (a) entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusted business, or for regular joint operation with others;
 - (b) the sale or transfer of the whole or any material part of its business or assets;
 - (c) taking over the transfer of another's whole business or assets, which will have a material effect on the business operation of the Company;
 - (d) the election of Chairman of the Board pursuant to these Articles;
 - (e) the allocation of Employees' Remunerations and Directors' Remunerations pursuant to Article 129; and



- (f) issuance of corporate bonds.

AUDIT COMMITTEE

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

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

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

120. The accounts of the Company shall be audited at least once in every year.



121. The Audit Committee shall at all reasonable times have access to all books kept by the Company and to all accounts and vouchers relating thereto; and the Audit Committee may call on the Directors or officers of the Company for any information in their possession relating to the books or affairs of the Company.
122. The statement of income and expenditure and the balance sheet provided for by these Articles shall be examined by the Audit Committee and compared with the books, accounts and vouchers relating thereto; and the Audit Committee shall make a written report thereon stating whether such statement and balance sheet are drawn up so as to present fairly the financial position of the Company and the results of its operations for the period under review and, in case information shall have been called for from Directors or officers of the Company, whether the same has been furnished and has been satisfactory. The Audit Committee may appoint, on behalf of the Company, a practicing lawyer and a certified public accountant to conduct the examination. The financial statements of the Company shall be audited by an auditor appointed by the Board in accordance with generally accepted auditing standards. The auditor shall make a written report thereon in accordance with generally accepted auditing standards and the report of the auditor shall be submitted to the Members in general meeting. The generally accepted auditing standards referred to herein may be those of a country or jurisdiction other than the Cayman Islands. If so, the financial statements and the report of the auditor should disclose this fact and name such country or jurisdiction.
123. Subject to the Cayman Islands law, any Shareholder(s) holding three percent (3%) or more of the total number of the issued Shares of the Company for one (1) consecutive year or longer may request in writing any Independent Director of the Audit Committee to file a litigation against any Director or Directors on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China.
- If the Independent Director of the Audit Committee who has been requested by such Shareholder(s) in accordance with the previous paragraph fails or refuses to file such litigation within thirty (30) days after receiving the request by such Shareholder(s), subject to Cayman Islands law, such Shareholder(s) may file such litigation on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China.
124. Subject to these Articles and the Applicable Listing Rules, the Company shall additionally comply with the Rules of Audit Committee.

DIVIDENDS

125. Subject to the Law, any rights and restrictions for the time being attached to any Shares and these Articles, the Company by Ordinary Resolution may declare dividends and other distributions on Shares in issue and authorise payment of the same out of the funds of the Company lawfully available therefor.
126. Subject to Article 129, the Directors may, before recommending any dividend, set aside out of the funds legally available for distribution such sums as they think proper as a reserve or reserves which shall, in the discretion of the Directors be applicable for meeting contingencies, or for equalising dividends or for any other purpose to which those funds may be properly applied and pending such application may in the absolute discretion of the Directors, either be employed in the business of the Company or be invested in such investments as the Directors may from time to time think fit.
127. Any dividend may be paid by cheque sent through the post to the registered address of the Shareholder or Person entitled thereto, or in the case of joint holders, to the representative of such joint holders at his registered address or to such Person and such address as the Shareholder or Person entitled, or such joint holders as the case may be, may direct. Every such cheque shall be made payable to the order of the Person to whom it is sent or to the order of such other Person as the Shareholder or Person entitled, or such joint holders as the case may be, may direct.



128. Subject to any rights and restrictions for the time being attached to any Shares, all dividends shall be declared and paid according to the number of the Shares held by the Shareholders.
129. As the Company continues to grow, the need for capital expenditure, business expansion and a sound financial planning for sustainable development, it is the Company's dividends policy that the dividends may be allocated to the Shareholders in the form of cash dividends and/or bonus shares according to the Company's future expenditure budgets and funding needs.

Unless otherwise provided in the Applicable Listing Rules, where the Company makes profits before tax for the annual financial year, the Company shall allocate (1) a maximum of fifteen percent (15%) and a minimum of one percent (1%) of such annual profits before tax for the purpose of employees' remunerations (including employees of the Company and/or any Affiliated Company) (the "**Employees' Remunerations**"); and (2) a maximum of two percent (2%) of such annual profits before tax for the purpose of Directors' remunerations (the "**Directors' Remunerations**"). Notwithstanding the foregoing paragraph, if the Company has accumulated losses of the previous years for the annual financial year, the Company shall set aside the amount of such accumulated losses prior to the allocation of Employees' Remunerations and Directors' Remunerations. Subject to Cayman Islands law, the Applicable Listing Rules and notwithstanding Article 139, the Employees' Remunerations and the Directors' Remunerations may be distributed in the form of cash and/or bonus shares, upon resolution by a majority votes at a meeting of the Board of Directors attended by two-thirds (2/3) or more of the Directors. The resolutions of Board of Directors regarding the distribution of the Employees' Remunerations and the Directors' Remunerations in the preceding paragraph shall be reported to the Shareholders at the general meeting after such Board resolutions are passed.

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

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

ACCOUNTS, AUDIT AND ANNUAL RETURN AND DECLARATION

131. The books of account relating to the Company's affairs shall be kept in such manner as may be determined from time to time by the Directors.



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

INTERNAL AUDIT

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

CAPITALISATION OF RESERVES

139. Subject to the Applicable Listing Rules and the Law, the Company may, with the authority of either a Supermajority Resolution Type A or a Supermajority Resolution Type B:
 - (a) resolve to capitalise an amount standing to the credit of reserves or other capital reserves (including a share premium account, capital redemption reserve, revenue, profit and loss account, Capital Reserves, Legal Reserves and Special Reserves), whether or not available for distribution;
 - (b) appropriate the sum resolved to be capitalised to the Shareholders in proportion to the number of Shares held by them respectively and apply that sum on their behalf in or towards paying up in full unissued Shares or debentures of a nominal amount equal to that sum, and allot the Shares or debentures, credited as fully paid, to the Shareholders (or as they may direct) in those proportions, or partly in one way and partly in the other;
 - (c) make any arrangements it thinks fit to resolve a difficulty arising in the distribution of a capitalised reserve and in particular, without limitation, where Shares or debentures become distributable in fractions the Directors may deal with the fractions as they think fit; and



- (d) generally do all acts and things required to give effect to any of the actions contemplated by this Article 129.

- 139A. For the avoidance of doubts, the allotment of bonus shares in connection with the Employees' Remunerations and Directors' Remunerations pursuant to Article 129 shall not require the approval of a Supermajority Resolution Type A or a Supermajority Resolution Type B.

PUBLIC TENDER OFFER

140. For so long as the Shares of the Company are registered in the Emerging Market and/or listed in the Taipei Exchange or TSE, any public tender offer of the Shares of the Company shall be subject to the Applicable Listing Rules, including but not limited to the "Regulations Governing the Public Tender Offer of Shares of Public Companies".

SHARE PREMIUM ACCOUNT

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

NOTICES

143. Except as otherwise provided in these Articles or the Applicable Listing Rules, any notice or document may be served by the Company or by the Person entitled to give notice to any Shareholder either personally, or by facsimile, or by sending it through the post in a prepaid letter or via a recognised courier service, fees prepaid, addressed to such Shareholder at his address as appearing in the Register, or to the extent permitted by all applicable laws and regulations, by electronic means by transmitting it to any electronic mail number or address such Shareholder may have positively confirmed in writing for the purpose of such service of notices. In the case of joint holders of a Share, all notices shall be given to that one of the joint holders whose name stands as their representative in the Register in respect of the joint holding, and notice so given shall be sufficient notice to all the joint holders.
144. Any Shareholder present, either personally or by proxy, at any meeting of the Company shall for all purposes be deemed to have received due notice of such meeting and, where requisite, of the purposes for which such meeting was convened.
145. Except as otherwise provided in these Articles or the Applicable Listing Rules, any notice or other document, if served by:
- (a) post or courier, shall be deemed to have been served five (5) days after the time when the letter containing the same is posted or delivered to the courier;
 - (b) facsimile, shall be deemed to have been served upon production by the transmitting facsimile machine of a report confirming transmission of the facsimile in full to the facsimile number of the recipient;
 - (c) recognised courier service, shall be deemed to have been served forty-eight (48) hours after the time when the letter containing the same is delivered to the courier service; or
 - (d) electronic mail, shall be deemed to have been served immediately upon the time of the transmission by electronic mail.

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



146. Any notice or document delivered or sent by post to or left at the registered address of any Shareholder in accordance with these Articles shall notwithstanding that such Shareholder be then dead or bankrupt, and whether or not the Company has notice of his death or bankruptcy, be deemed to have been duly served in respect of any Share registered in the name of such Shareholder as sole or joint holder, unless his name shall at the time of the service of the notice or document, have been removed from the Register as the holder of the Share, and such service shall for all purposes be deemed a sufficient service of such notice or document on all Persons interested (whether jointly with or as claiming through or under him) in the Share.
147. Notice of every general meeting of the Company shall be given to:
- (a) all Shareholders holding Shares with the right to receive notice and who have supplied to the Company an address for the giving of notices to them; and
 - (b) every Person entitled to a Share in consequence of the death or bankruptcy of a Shareholder, who but for his death or bankruptcy would be entitled to receive notice of the meeting.

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

INFORMATION

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

INDEMNITY OR INSURANCE

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



FINANCIAL YEAR

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

WINDING- UP

154. If the Company shall be wound up, and the assets available for distribution amongst the Shareholders shall be insufficient to repay the whole of the share capital, such assets shall be distributed so that, as nearly as may be, the losses shall be borne by the Shareholders in proportion to the number of the Shares held by them. If in a winding up the assets available for distribution amongst the Shareholders shall be more than sufficient to repay the whole of the share capital at the commencement of the winding up, the surplus shall be distributed amongst the Shareholders in proportion to the number of the Shares held by them at the commencement of the winding up. This Article is without prejudice to the rights of the holders of Shares issued upon special terms and conditions.
155. If the Company shall be wound up, the liquidator may, with the sanction of a Special Resolution and any other sanction required by the Law and in compliance with the Applicable Listing Rules, divide amongst the Shareholders in specie or kind the whole or any part of the assets of the Company (whether they shall consist of property of the same kind or not) and may, for such purpose set such value as he deems fair upon any property to be divided as aforesaid and may determine how such division shall be carried out as between the Shareholders or different Classes. The liquidator may, with the like sanction, vest the whole or any part of such assets in trustees upon such trusts for the benefit of the Shareholders as the liquidator, with the like sanction shall think fit, but so that no Shareholder shall be compelled to accept any asset whereon there is any liability.
156. The Company shall keep all statements, records of account and documents for a period of ten years from the date of the completion of liquidation, and the custodian thereof shall be appointed by the liquidator or the Company by Ordinary Resolution.

AMENDMENT OF ARTICLES OF ASSOCIATION

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

LITIGIOUS AND NON-LITIGIOUS AGENT

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



Attachment 12

客思達股份有限公司 COASTER INTERNATIONAL CO., LTD.

PROCEDURAL RULES OF GENERAL MEETINGS

股東會議事規則

Article 1 第一條 Legal Basis 法令依據

Unless otherwise provided in the Applicable Listing Rules and the Law, the general meetings of the Company shall be held in accordance with the Rules. 本公司股東會之議事規則除上市(櫃)法令或法律另有規定外，應依本規則辦理。

Unless otherwise defined in the Rules, any capital letters as used in the Rules shall have the same meanings as defined in the Articles of Association of the Company (as amended or substituted from time to time; hereinafter "**Articles**").

除本規則另有定義外，本規則所使用任何英文字首大寫之詞彙，其意義應與本公司公司章程(包括其隨時修改或被取代之版本；下稱「**本章程**」)中之定義相同。

Article 2 第二條 Attendance and Sign-in 出席與簽名

The Company shall include the information about the time slot when shareholders may report to the meeting, the reporting location, and other important messages in the notice of general meetings.

本公司應於開會通知書載明受理股東報到時間、報到處地點，及其他應注意事項。

The time slot when shareholders may report to the meeting in the preceding paragraph shall begin no later than thirty minutes before the meeting. The reporting location shall be clearly identified and there should an adequate number of staff assigned for the matter.

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。

Shareholders or their appointed proxies (the "**Shareholders**") shall attend a Shareholders' meeting by presenting an attendance ID, sign-in card or other

attendance identification. The Company shall not request any additional attendance identification randomly. A proxy solicitor shall bring his/her ID for verification.

股東本人或股東所委託之代理人(以下稱「股東」)應憑出席證、出席簽到卡或其他出席證件出席股東會，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。

The Company shall provide a sign-in book allowing attending Shareholders or their appointed proxies to sign in or require attending Shareholders to submit attendance cards in lieu of signing in.

本公司應設簽名簿供出席股東本人或股東所委託之代理人簽到，或由出席股東繳交簽到卡以代簽到。

The Company shall deliver the meeting agenda, annual report, attendance ID, summary of speech form, voting ballot and other meeting information to Shareholders who attend a Shareholder's meeting. In case of election of director(s) and/or supervisor(s), the election ballot shall also be provided.

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

Unless otherwise regulated in the Applicable Listing Rules or the Law, corporate Shareholders' attendance of a general meeting shall be in accordance with the Articles.

除上市(櫃)法令或法律另有規定外，法人出席股東會部分應遵守本章程之規定。

Article 3 第三條

Calculation of Attending Shares 出席股數之計算

The number of Shares represented by Shareholders attending the general meeting shall be calculated in accordance with the sign-in book or the number of attendance cards submitted by Shareholders in plus the number of shares whose voting rights are exercised by correspondence or electronically. 股東會之出席應以股份為計算基準，出席股數依簽名簿或繳交之簽到卡，加計以書面或電子方式行使表決權之股數計算之。

Article 4 第四條

Venue and Time of General Meetings 開會地點及時間

According to the Articles and the Applicable Listing Rules, all general meetings shall be convened at such venues convenient for Shareholders'

attendance and suitable for convention, and shall not begin earlier than 9:00 a.m. or later than 3:00 p.m.

依據本章程及上市(櫃)法令規定，股東會召開之地點，應於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。

Article 5
第五條

Identification of Appointed Professionals and Other Relevant Persons Who May Be Present 委託專業人士與相關人員得列席之識別

The Company may appoint its lawyer(s), accountant(s) or other relevant person(s) to be present at a general meeting. All supporting staff for the general meeting shall wear an identification badge or arm-band.

本公司得指派所委託之律師、會計師或相關人員列席股東會。辦理股東會之會務人員應佩戴識別證或臂章。

Article 6
第六條

Audio Recording or Videotaping of Meetings for Evidence 開會過程錄音或錄影之存證

A general meeting shall be audio recorded and videotaped in its entirety on a continuous, non-stop basis from the time Shareholders report to the meeting and the meeting itself to voting and ballot counting, and these tapes shall be kept for at least one year. However, the said tapes shall be kept until the conclusion of legal proceedings if a Shareholder initiates proceedings in accordance with the Applicable Listing Rules.

本公司應於受理股東報到時起將股東報到過程、會議進行過程、投票計票過程全程連續不間斷錄音及錄影，並至少保存一年。但經股東依上市(櫃)法令提起訴訟者，應保存至訴訟終結為止。

Article 7
第七條

The Chairman and Agent 主席及代理人

Subject to the Applicable Listing Rules, the Chairman, if any, of the Board of the Directors shall preside as chairman at every general meeting of the Company convened by the Board of the Directors. In case the Chairman is on leave or absent or can not exercise his/her power and authority for any cause, he/she shall designate one of the other Directors to act on his/her behalf. In the absence of such a designation, the Directors shall elect from among themselves an acting chairman for the meeting.

除上市(櫃)法令另有規定外，股東會如由董事會所召集，其主席應由董事長(如有)擔任之，董事長請假或因故不能行使職權時，由董事長指定董事一人代理之，董事長未指定代理人

者，由董事互推一人代理之。

Where a Managing Director or a Director is to act as the agent for the chairman in the preceding paragraph, only the Managing Directors or Directors who have been in the position for six months or more and have a good understanding of the Company's financial and business conditions may be allowed to do so. The same shall apply in case that the representative of a corporate director acts as the chairman.

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

For a general meeting convened by any other person having the convening right, such person shall act as the chairman of that meeting; provided that if there are two (2) or more persons jointly having the convening right, the chairman of the meeting shall be elected from those persons.

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。

The Company shall prepare the notice of general meetings, the proxy form, and the information relating to the subject and description of proposals for recognition and for discussion, election and/or dismissal of directors and supervisors in the form of electronic file to be uploaded to the Market Observation Post System thirty (30) days before annual general meetings or fifteen (15) days before extraordinary general meetings. The meeting agenda for general meetings and supplemental meeting information shall be prepared in the form of electronic file to be uploaded to the Market Observation Post System twenty (21) days before annual general meetings or fifteen (15) days before extraordinary general meetings. The meeting agenda for general meetings and supplemental meeting information shall be ready for Shareholders' review at all time by fifteen (15) days before general meetings, and such information shall be available at the Company and professional stock agent appointed by the Company and be distributed at general meetings.

本公司應於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事、監察人事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。並於股東常會

開會二十一日前或股東臨時會開會十五日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於本公司及本公司委任之專業股務代理機構，且應於股東會現場發放。

Article 8
第八條

Convention of A Meeting 會議召開

The chairman shall call the general meeting to order at the time scheduled for the general meeting. If the number of Shares represented by the attending Shareholders has not yet constituted the quorum (more than an aggregate of one-half (1/2) of all Shares in issue present in person or by proxy and entitled to vote) at the time scheduled for the general meeting, the chairman may postpone the time for the meeting. The postponements shall be limited to two times at most, and the general meeting shall not be postponed for more than one hour in total. If after two postponements the number of Shares represented by the attending Shareholders has constituted more than one-third (1/3) of all Shares in issue present in person or by proxy and entitled to vote, a tentative resolution may be passed in accordance with the Applicable Listing Rules. Before the end of such a meeting, if the number of Shares represented by the attending Shareholders has already constituted more than an aggregate of one-half (1/2) of all Shares in issue, the chairman may put the tentative resolution(s) already passed to the Shareholders' resolution again in accordance with the Applicable Listing Rules.

已屆開會時間，主席應即宣布開會，惟未達法定出席數(即有代表已發行股份總數過半數之有表決權股東親自或委託代理人出席)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。延後二次而仍不足額有代表已發行股份總數三分之一以上之有表決權股東親自或委託代理人出席時，得依據上市(櫃)法令規定為假決議。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，依據上市(櫃)法令規定重新提請股東會表決。

Article 9
第九條

Proposal Discussion 議案討論

For a Shareholders' meeting convened by the Board of Directors, it is advised that the chairman shall host the Shareholders' meeting in person and a majority of the Directors are present at the meeting. In addition, all functional committees shall send at

least one representative to preside over the Shareholders' meeting and their attendance shall be recorded in the meeting minutes.

董事會所召集之股東會，董事長宜親自主持，且宜有董事會過半數之董事親自出席，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。

The agenda of general meeting shall be set by the Board of Directors if the meeting is convened by the Board of Directors. Unless otherwise approved in the general meeting, the general meeting shall proceed in accordance with the agenda.

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

The preceding paragraph applies to circumstances where the general meeting is convened by any person, other than the Board of Directors, entitled to convene such general meeting.

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。

Unless otherwise resolved at the general meeting or in accordance with Article 17 of the Rules, the chairman cannot announce adjournment of the general meeting before all items listed in the agenda are resolved; after a meeting is adjourned, Shareholders shall not elect a chairman and resume the meeting at the same or another venue. In case that the chairman adjourns the general meeting in violation of the Rules, other members of the Board of Directors shall promptly assist the attending Shareholders to elect, by a majority of votes represented by attending Shareholders present in the general meeting, another person to serve as chairman to continue the general meeting in accordance with due procedures.

前二項排定之議程於議事未終結前，非經決議或依本規則第十七條之規定，主席不得逕行宣布散會；會議散會後，股東不得另推選主席於原址或另覓場所續行開會，但主席違反本規則，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。

The chairman shall provide sufficient time for the explanation and discussion of all items listed in the agenda and amendments submitted by Shareholders. The chairman may announce an

end of discussion and submit an item for a vote if the chairman deems that the agenda item is ready for voting and the discussion and amendments proposed complied with the Applicable Listing Rules and the Articles.

主席對於議案及股東所提之修正案，應給予充分說明及討論之機會，若認為該等議案及修正案均已符合本章程及上市(櫃)法令之規定且達可付表決之程度時，得宣布停止討論，提付表決。

Article 10
第十條

Speech of Shareholder 股東發言

When a Shareholder attending the general meeting wishes to speak, a speech note should be filled out with summary of the speech, the Shareholder's account number (or the number of attendance card) and the account name of the Shareholder. The sequence of speeches shall be determined by the chairman. 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，由主席指定其發言。

If any attending Shareholder at the general meeting submits a speech note but does not speak, no speech shall be deemed to have been made by such Shareholder. In case contents of the speech of a Shareholder are inconsistent with the contents of the speech note, the content of actual speech shall prevail.

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。

Any Shareholder may not speak more than twice concerning the same item without chairman's consent, and each speech time shall not exceed five minutes. In case the speech of any Shareholder violates this paragraph or is outside the scope of the agenda item, the chairman may stop the speech of such Shareholder.

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，股東發言違反本項規定或超出議題範圍者，主席得制止其發言。

Unless otherwise permitted by the chairman and the speaking Shareholder, no Shareholder shall interrupt the speech of other Shareholders. The chairman shall stop such interruption.

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。

If a corporate Shareholder has appointed two or more representatives to attend the general meeting, only one representative can speak for each agenda item.

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。

After the speech of any Shareholder, the Chairman may make responses by him or herself or appoint an appropriate person to respond.

出席股東發言後，主席得親自或指定相關人員答覆。

Article 11
第十一條

Proposal by Shareholder 股東提案

In accordance with the Applicable Listing Rules and subject to Article 52 of the Articles, any Shareholders who individually or collectively hold one percent (1%) or more of the total number of issued Shares of the Company may submit to the Company a proposal for discussion at the annual general meeting.

持有已發行股份總數百分之一以上股份之股東，得依上市(櫃)法令之規定，及本章程第[52]條之規定，以書面向公司提出股東常會議案。

Article 12
第十二條

Calculation of Voting Shares and Recusal 表決股數之計算、迴避制度

Voting at a general meeting shall be based on the number of Shares.

股東會之表決，應以股份為計算基準。

The number of Shares represented by Shareholders present at the meeting shall be calculated in accordance with the sign-in book or submitted attendance card, plus the voting Shares exercised in writing or electronically.

出席股數依簽名簿或繳交之簽到卡，加計以書面或電子方式行使表決權之股數計算之。

The Shares solicited by solicitors and Shares represented by proxies shall be disclosed in a statement in the form consistent with the Applicable Listing Rules posted at a conspicuous location within the meeting venue on the meeting day.

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

The Shares held by any Shareholders with no voting rights shall not be included in the total number of issued Shares while voting on resolutions in the general meeting.

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。

To the extent required by the Applicable Listing Rules and in accordance with Article 66 of the Articles, any Shareholder who bears a personal interest that may conflict with and impair the interest of the Company in respect of any proposed matter for consideration an approval at a general meeting shall abstain from voting any of the Shares that such Shareholder should otherwise be entitled to vote in person, as a proxy or corporate representative with respect to said matter.

於上市(櫃)法令要求之範圍內，依本章程第[66]條之規定，股東對於提交股東會同意之提案事項有自身利害關係致有害於公司利益之虞時，就該提案事項不得親自或代理他股東或代表法人股東行使其本可行使之任何表決權。

Any Shares held by any Shareholders who are not permitted to exercise voting rights in the preceding paragraph shall not be counted in the number of votes of Shareholders present at the general meeting for relevant resolutions.

前項不得行使表決權之股份數，就相關決議不算入已出席股東之表決權數。

Except for Taiwan trust enterprises or Shareholders' Service Agencies approved by Taiwan competent authorities, when a person who acts as the proxy for two or more Shareholders concurrently, the number of votes represented by him shall not exceed three percent of the total number of votes of the Company and the portion of excessive votes represented by such proxy shall not be counted.

除中華民國信託事業或經中華民國證券主管機關核准的股務代理機構外，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。

Subject to the Applicable Listing Rules, if any Shareholder holding Shares for and on behalf of another person or entity, such Shareholder may assert to exercise the voting rights separately. The qualifications, scopes, exercises, operational procedures and other matters in relation to the aforesaid separate

exercise of voting rights shall be conducted in accordance with the Applicable Listing Rules.

依據上市(櫃)法令，股東係為他人持有股份時，股東得主張分別行使表決權。前述關於分別行使表決權之資格條件、適用範圍、行使方式、作業程序及其他應遵行事項之辦法，由金管會定之。

Article 13 第十三條

Principle for Voting Right 表決權原則

Subject to the Articles and any rights and restrictions for the time being attached to any Share, every Shareholder and every Person represented by proxy shall have one vote for each Share of which he or the Person represented by proxy is the holder.

除本章程另有規定或股份另附有任何權利或限制外，每一親自出席或委託代理人出席之股東於進行表決時，就其所持有的每一股份均有一表決權。

Shareholders shall vote on each of the proposals presented at the meeting and the result of the vote indicating Shareholders' consent, objection and abstaining from voting shall be entered at the Market Observation Post System on the day immediately following the convention of the Shareholders' meeting.

議案應由股東逐案進行投票表決，並於股東會召集後當日，將股東同意、反對及棄權之結果輸入公開資訊觀測站。

Where any Director or supervisor (if any), who is also a Shareholder of the Company, creates or has created a pledge on the Shares held by such Director (the "Pledged Shares") exceeding fifty percent (50%) of total Shares held by such Director at the time of his/her appointment as Director or supervisor (if any), such Director or supervisor (if any) shall refrain from exercising its voting rights on the Shares representing the difference between the Pledged Shares and fifty percent (50%) of total Shares held by such Director or supervisor (if any) at the time of his/her appointment as Director or supervisor (if any), and such Shares shall not be counted toward the number of votes represented by the Shareholders present at a general meeting.

本公司董事或監察人(如有)亦持有本公司股份時，如該董事或監察人(如有)以股份設定質權(下稱「設質股份」)超過選任當時所持有之本公司股份數額二分之一時，其超過之股份(即設質股份超過選任當時所持有股份數額二分之一的部分)不得行使表決權，不算入已出席股東之表決權數。

Article 14 第十四條

Voting on Proposal 議案之表決

Unless otherwise provided for under the Applicable Listing Rules or the Articles, a proposal put to a vote shall be approved by consent of a majority of Shareholders present at the meeting attended.

議案之表決，除上市(櫃)法令或本章程另有規定外，以出席股東表決權過半數之同意通過之。

In case of an amendment proposal or substitute proposal to an original proposal, the chairman shall decide on the order of vote together with the original proposal. However, if one of the proposals has been approved, the others shall be deemed overruled and no further vote is required.

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，毋庸再行表決。

Where directors and/or supervisors are elected at a Shareholders' meeting, the election shall be conducted in accordance with the applicable election rules established by the Company and the election results, including the list of elected directors and/or supervisors and numbers of shares voted for the election of directors and/or supervisors, shall be announced at the same meeting.

股東會有選舉董事、監察人(如有)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、監察人之名單與其當選權數。

Voting ballots cast in the election of director(s) shall be signed and sealed by scrutinizer and properly kept for at least one (1) years; provided, however, that in case of a litigation instituted by Shareholder, these ballots shall then be kept until conclusion of the litigation.

董事選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依法令提起訴訟者，應保存至訴訟終結為止。

Article 15 **第十五條**

Checking and Counting Ballots 監票及計票

The chairman shall appoint persons responsible for checking and counting ballots during votes on agenda items. However, the persons responsible for checking ballots must be Shareholders. The ballots cast in the voting of a general meeting or for election proposal shall be publicly counted at any general meeting venue and the result of voting, including the numbers of shares voted, shall be announced at the same general meeting after all ballots have been counted and placed on record.

議案表決之監票及計票人員，由主席指定之，但監票人員應具有股東身分。股東會表決或選舉議案之計票作業應於股東會場內公開處為之，且應於計票完成後，當場宣布表決結果，包含統計之權數，並作成紀錄。

Article 16
第十六條

Meeting Minutes 議事錄

Any resolutions made at a general meeting shall be compiled in the form of meeting minutes. The chairman shall affix his/her signature or seal to the meeting minutes, which shall be issued to shareholders within twenty days after the end of the general meeting. Meeting minutes may be produced and issued to Shareholders in electronic form.

股東會之決議，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。

While the Company remains as a listing company in Taiwan, the meeting minutes referred to in the preceding paragraph may be distributed, alternatively, by way of making public announcement at the Market Observation Post System (the "MOPS").

於本公司於中華民國掛牌期間，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。

The meeting minutes must faithfully record the meeting's date (year, month, day), place, Chairman's name, resolution method, summary of proceedings, and results of resolutions. Meeting minutes shall be kept during the existence of the Company.

議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事經過之要領及其結果記載之，在本公司存續期間，應永久保存。

The number of votes casted for and against a resolution and the total number of votes cast shall be recorded in the meeting minutes.

決議之表決結果(包括贊成及反對)之票數及總投票數均應載明於議事錄。

The Company shall upload the relevant information and contents of the resolution made in the general meeting onto the MOPS within the prescriptive period if there is any material information (as defined and prescribed under the Applicable Listing Rules) in such resolution.

股東會決議事項，如有上市(櫃)法令規定之重大訊息者，本公司應於規定時間內，將內容傳輸至公開資訊觀測站。

Article 17
第十七條

Intermission and Resumption of A Meeting 休息、續行集會

During the general meeting, the chairman may, at his or her discretion, set time for intermission. In exceptional cases, when there are incidents that temporarily prevent the normal progress of the general meeting, the chairman

may decide to temporarily suspend the general meeting and announce, depending on the situation, the time that the meeting will resume.

會議進行時，主席得酌定時間宣告休息，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。

Before the agenda set for the general meeting are completed, if the meeting venue cannot continue to be used for the general meeting, the chairman may seek another venue to resume the general meeting. Upon approval by Ordinary Resolution, the chairman may (and shall if so directed by the meeting) adjourn the general meeting if necessary.

股東會排定之議程於議事未終結前，開會之場地屆時未能繼續使用，得由主席決定另覓場地繼續開會，並若有需要時經普通決議同意得(如經股東會指示則應)宣佈股東會延期。

The Shareholders may resolve to adjourn or resume the general meeting within five days in accordance with the Applicable Listing Rules and the Articles.

股東會得依上市(櫃)法令及本章程之規定，決議在五日内延期或續行集會。

Article 18

第十八條

Preservation of Order at the Meeting Venue 會場秩序之維持

The chairman may direct inspectors (or security guards) to assist in preserving the order at the meeting venue. Inspectors (or security guards) shall wear an arm-band with the word "Inspector" when assisting in preserving the order at the meeting venue.

主席得指揮糾察員(或保全人員)協助維持會場秩序。糾察員(或保全人員)在場協助維持秩序時，應佩戴「糾察員」字樣臂章。

The chairman may direct inspectors or security guards to ask Shareholders who violate the Rules, disobey the chairman's correction, impede the process of the meeting and do not comply after being asked to stop to leave the meeting venue.

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

If there is speaker facility at the meeting venue and a shareholder speaks with the facility other than that prepared by the Company, the chairman may stop him.

會場備有擴音設備者，股東非以本公司配置之設備發言時，主席得制止之。

Article 19 Enforcement and Amendment 實施與修訂
第十九條

Establishment and amendment to the Rules shall be subject to approval of the Board of Directors, which shall be further approved by Ordinary Resolution in the general meeting.

本規則之訂定及修正應經董事會同意，並經股東會以普通決議通過。

Attachment 13

COASTER INTERNATIONAL CO., LTD. 客思達股份有限公司

Procedures for Acquisition or Disposal of Assets (Before revision) 取得或處分資產處理程序(修訂前)

1. 依據：

Statutory Basis

依證券交易法第 36 條之一規定訂定之。

It is adopted in accordance with the provisions of Article 36-1 of the Securities and Exchange Act.

2. 目的：

Purpose

為保障資產，落實資訊公開，使本公司及子公司取得或處分資產有所遵循。

To protect investors and implement the information disclosure, the Company and its subsidiaries shall be required to comply with the Procedure.

3. 適用範圍：

Scope of Assets

凡本公司及子公司取得或處分下列資產，均應依本處理程序之規定辦理：

The Company and the Subsidiary's acquisition or disposal of following assets shall follow the procedures:

3.1 股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購（售）權證、受益證券及資產基礎證券等投資。

Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities, etc.

3.2 不動產（含土地、房屋及建築、投資性不動產、土地使用權、營建業之存貨）及其他固定資產。

Real property (including land, houses and buildings, investment property, the rights to use land, and construction enterprise inventory) and equipment.

3.3 會員證。

Membership card.

3.4 專利權、著作權、商標權、特許權等無形資產。

3.4 Patents, copyrights, trademarks, franchise rights, and other intangible assets.

3.5 金融機構之債權（含應收款項、買匯貼現及放款、催收款項）。

3.5 Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).

3.6 衍生性商品。

3.6 Derivatives.

3.7 依法律合併、分割、收購或股份受讓而取得或處分之資產。

3.7 Assets acquired or disposed of through mergers, demergers, acquisitions, or share transfer with the law.

3.8 其他重要資產。

3.8 Other important assets.

4. 權責

Scope

本公司及子公司：依照本處理程序辦理相關事項。

The Company and the Subsidiary's acquisition or disposal of assets shall follow the procedures.

5. 定義

Definition of Terms

5.1 衍生性商品：指其價值由資產、利率、匯率、指數或其他利益等商品所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，及上述商品組合而成之複合式契約等。所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進（銷）貨合約。

Derivatives: Forward contracts, option contracts, futures contracts, leverage contracts, exchange contracts derived from assets, interest rates, exchange rates, index and other similar commodities, and complicate contracts from combination of them. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, long-term purchasing (selling) agreements.

5.2 依法律合併、分割、收購或股份受讓而取得或處分之資產：指依相關法令進行合併、分割或收購而取得或處分之資產，或發行新股受讓他公司股份（以下簡稱股份受讓）者。

Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with acts of law: Assets acquired or disposed through mergers, demergers, or acquisitions conducted under the relevant laws or transfer of shares from another company through issuance of new shares of its own as the consideration therefore.

5.3 關係人及子公司：應依證券發行人財務報告編製準則規定認定之。

Related party or Subsidiary: Shall be defined in accordance with the requirements set forth under

the Guidelines Governing the Preparation of Financial Reports by Securities Issuers;.

5.4 專業估價者：指不動產估價師或其他依法律得從事不動產、其他固定資產估價業務者。

Professional appraiser: A real property appraiser or other person duly authorized by an act of law to engage in the value appraisal of real property or equipment.

5.5 事實發生日：指交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。

Date of occurrence: The date of conclusion of contract, date of payment, date of consignment trade, date of transfer, dates of boards of directors resolutions, or other date that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier; provided, for investment for which approval of the Competent Authority is required, the earlier of the above date or the date of receipt of approval by the Competent Authority shall apply.

5.6 大陸地區投資：指依經濟部投資審議委員會在大陸地區從事投資或技術合作許可辦法規定從事之大陸投資。

Mainland area investment: Investments in China conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area of the Ministry of Economic Affairs Investment Commission.

6. 作業程序

Procedures

6.1 本公司及子公司因取得或處分資產而需取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與交易當事人不得為關係人。

Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide the Company and the Subsidiary with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall not be a related party of any party to the transaction.

6.2 本公司及子公司取得或處分資產之評估、決定交易條件及價格等之作業程序，應依下列規定辦理：

When the Company or the Subsidiary engages in an acquisition or disposal of assets, following procedures should be adapted to ensure the terms and price of the transaction are appraised.

(1) 於集中交易市場或證券商營業處所取得或處分之有價證券，承辦單位應將擬取得或處分之緣由、標的物、價格參考依據等事項，依本公司及子公司之「核決權限表」規定之核決權限呈請核准。非於集中交易市場、證券商營業處所取得或處分之有價證券或私募有價

證券，承辦單位應將擬取得或處分之緣由、標的物、交易相對人、移轉價格、收付款條件、價格參考依據等事項，依本公司及子公司之「核決權限表」規定之核決權限呈請核准後為之，提請董事會通過。重大之資產交易，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。

For the acquisition or disposal of securities from the centralized securities exchange market or over-the-counter market, the responsible unit shall submit a brief with the reason, the object and the price reference basis and others to the authorities base on the “Authorization chart”. For the acquisition or disposal of securities not from the centralized securities exchange market or over-the-counter market, the responsible unit shall submit a brief with the reason, the object, the counterpart, the transaction price, trading terms and price reference basis and others to the authorities base on the “Authorization chart” of the Company and its subsidiaries, then submitted to the Board for a resolution. Material asset transactions shall be approved by more than half of all audit committee members and submitted to the board of directors for a resolution.

- (2) 取得或處分不動產及其他固定資產，應以比價、議價或招標方式擇一為之。不動產並應參考公告現值、評定現值、鄰近不動產實際交易價格等，決議交易價格及交易條件，依本公司及子公司之「核決權限表」規定之核決權限呈請核准後為之。

The acquisition or disposal of real estate and other fixed assets shall be based on parity pricing, bargaining, or bidding. The determination of trading prices and trading terms of the acquisition or disposal of real estate and other fixed assets shall reference to assessed present values, current appraised values, actual transacted prices of nearby real estate properties, etc., with the approval in accordance with the “Authorization chart” of the Company and its subsidiaries.

本處理程序、本公司及子公司之「核決權限表」或其他法律規定應經董事會通過者屬重大資產交易，應經審計委員會全體成員二分之一以上同意，並提報董事會決議，前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。本項所稱審計委員會全體成員及全體董事，以實際在任者計算之。

Material asset transactions defined by the Procedures, the “Authorization chart” of the Company and its subsidiaries or other regulations shall be approved by more than half of all audit committee members and submitted to the board of directors for a resolution. If approval of more than half of all audit committee members as required in the preceding paragraph is not obtained, the procedures may be implemented if approved by more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the board

of directors meeting. The terms "all audit committee members" and "all directors" in the paragraph shall be counted as the actual number of persons currently holding those positions.

- (3) 取得或處分會員證，價格應考慮未來預期的增值及產生的效益綜合評估之。依本公司之及子公司之「核決權限表」規定之核決權限呈請核准後為之。

For the acquisition or disposal of memberships, the price shall be comprehensively evaluated according to the expected value added and beneficial result generated by it in the future, then shall be done with approval in accordance with the "Authorization chart" of the Company and its subsidiaries.

- (4) 取得或處分專利權、著作權、商標權、特許權等無形資產，價格應考慮未來預期的收益、技術開發與創新的程度、法律保護的狀態、授權與實施的情況及生產成本或實施成本等因素，並綜合權利人與被授權人相關的因素作一個整體的判斷。

For the acquisition or disposal of patent, copyright, trademark, charter right, any intangible assets, etc., the price shall be evaluated according to its expected earnings, the level of technical development and the degree of innovation, the legal protection status, the authorization and implementation status and its related costs, with an overall judgement from the related issues of the rights holder and authorized person.

6.3 處理程序之訂定：

The establishment of the Procedure

- 6.3.1 本處理程序經審計委員會通過後，送董事會決議並提報股東會同意，如有董事表示異議且有記錄或書面聲明者，本公司應將其董事異議資料送審計委員會並提報股東會討論，修正時亦同。本處理程序訂定後，如遇相關法令變更，本處理程序應適時配合修正，並應依照法令經審計委員會、董事會及股東會決議通過。

The proposed "Procedures for Acquisition or Disposal of Assets" shall be approved by the Audit Committee, then submitted to the board of directors for a resolution and proposed to the shareholders' meeting for approval; If any director expresses an objection on the record or by a written statement, the Company shall submit the objection to the Audit Committee then proposed to the shareholders' meeting for a discussion; the same applies when the procedures are amended. Where the Procedure has been established, if there's an amendment to relevant laws or regulations, the Procedure shall be updated in a timely manner, and shall be approved by the Audit Committee, the Board of Directors, and the Shareholders' Meeting.

- 6.3.2 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，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。

When the procedures for the acquisition and disposal of assets are submitted for discussion

by the board of directors pursuant to the preceding paragraph, the board of directors shall take into full consideration each Independent Director's opinions. If an Independent Director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.

- 6.3.3 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。

When the procedures for the acquisition and disposal of assets are adopted or amended they shall be approved by more than half of all audit committee members (shall be counted as the actual number of persons currently holding those positions) and submitted to the board of directors for a resolution. If approval of more than half of all audit committee members as required in the preceding paragraph is not obtained, the procedures may be implemented if approved by more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the board of directors meeting.

6.4 資產之取得或處分：

Procedures for Acquisition or Disposal of Assets :

- 6.4.1 本公司及子公司取得或處分不動產或其他固定資產，除與政府機關交易、自地委建、租地委建，或取得、處分供營業使用之設備或其使用權資產外，交易金額達公司實收資本額之 20%或新臺幣 3 億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並符合下列規定：

In acquiring or disposing of real property or equipment where the transaction amount reaches 20 percent of the company's paid-in capital (or 10 percent of the subsidiaries' equity) or NT\$300 million or more, the Company or the Subsidiary, unless transacting with a government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:

- (1) 因特殊原因須以限定價格或特定價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過；未來交易條件變更者，亦應比照上開程序辦理。

Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the board of directors; the same procedure shall also

be followed for any future changes to the terms and conditions of the transaction.

- (2) 交易金額達新臺幣 10 億元以上，應請二家以上之專業估價者估價。

Where the transaction amount is NT\$1 billion or more, appraisals from two or more professional appraisers shall be obtained.

- (3) 專業估價者之估價結果有下列情形之一，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師依財團法人中華民國會計研究發展基金會（以下簡稱會計研究發展基金會）所發布之審計準則公報第 20 號規定辦理，並對差異原因及交易價格之允當性表示具體意見：

Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation (ARDF) and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:

- a. 估價結果與交易金額差距達交易金額之20%以上。

The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.

- b. 二家以上專業估價者之估價結果差距達交易金額10%以上。

The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount.

- (4) 專業估價者出具報告日期與契約成立日期不得逾 3 個月。但如其適用同一期公告現值且未逾 6 個月者，得由原專業估價者出具意見書。

No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.

- 6.4.2 本公司及子公司取得或處分有價證券，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考。另交易金額達公司實收資本額之 20 % (或子公司自身業主權益之 10%) 或新臺幣 3 億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師若需採用專家報告者，應依會計研究發展基金會所發布之審計準則公報第 20 號規定辦理。但該有價證券具活絡市場之

公開報價或相關主管機關另有規定者，不在此限。

The Company or the Subsidiary acquiring or disposing of securities shall, prior to the date of occurrence of the event, should obtain financial statements of the issuing company for the most recent period, certified or reviewed by a certified public accountant, for reference in appraising the transaction price. If the dollar amount of the transaction is more than 20 percent of the Company's paid-in capital (or 10 percent of the Subsidiary's shareholders' equity) or above NT\$300 million, the Company shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. If the CPA needs to use the report of an expert as evidence, the CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the Accounting Research and Development Foundation (ARDF). This requirement does not apply, however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the Financial Supervisory Commission (FSC).

- 6.4.3 本公司及子公司取得或處分會員證或無形資產交易金額達公司實收資本額之 20%(或子公司自身業主權益之 10%)或新臺幣 3 億元以上者，除與政府機關交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師並應依會計研究發展基金會所發佈之審計準則公報第 20 號規定辦理。

Where the Company and the Subsidiary acquires or disposes of intangible assets or memberships and the transaction amount reaches 20 percent or more of paid-in capital or NT\$300 million or more, except in transactions with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price; the CPA shall comply with the provisions of Statement of Auditing Standards No. 20 published by the ARDF.

- 6.4.4 取得非供營業使用之不動產與投資有價證券之額度

The scope and limit of real property and securities investment:

- (1) 本公司投資限額：

The limits of the various assets which the Company may invest in are specified as following:

- A. 非供營業使用之不動產投資以不超過公司淨值 20%為限。

Total amounts of real property for non-operating use shall be no more than 20% of the net worth of the Company.

- B. 有價證券投資（不含 100%持有之長期股權投資）之總額以不超過公司淨值之

60%為限，投資於個別有價證券（不含 100%持有之長期股權投資）之總額以不超過公司淨值之 30%為限。

Total amounts of investment in securities (not including the 100% owned long-term equity investment) shall be no more than 60% of the net worth of the Company. The limit of investment in any individual securities (not including the 100% owned long-term equity investment) shall be no more than 30% of the net worth of the Company.

C. 取得或處分會員證或無形資產之交易金額以不超過本公司股東權益之 40%為限。

The transaction amount for the Company's acquisition or disposal of membership cards or intangible assets shall be no more than 40% of the shareholders' equity of the Company.

(2) 子公司投資限額：

The limits of the various assets which the Subsidiary of the Company may invest in are specified as following:

A. 非供營業使用之不動產投資以不超過母公司淨值 20%為限。

Total amounts of real property for non-operating use shall be no more than 20% of the net worth of the Company / the parent company.

B. 有價證券投資（不含 100%持有之長期股權投資）總額以不超過母公司淨值 60%為限，投資個別有價證券（不含 100%持有之長期股權投資）之總額度以不超過母公司淨值之 30%為限。

Total amounts of investment in securities (not including the 100% owned long-term equity investment) shall be no more than 60% of the net worth of the Company / the parent company. The limit of investment in any individual securities (not including the 100% owned long-term equity investment) shall be no more than 30% of the net worth of the Company.

C. 取得或處分會員證或無形資產之交易金額以不超過子公司本身股東權益之 40%為限。

The transaction amount of acquisition or disposal of membership cards or intangible assets shall be no more than 40% of the shareholders' equity of the subsidiary itself.

上述有價證券投資總額之計算以原始投資成本為計算基礎。

Total amounts of investment in securities mentioned above should be count in the original investment cost.

6.4.5 本公司及子公司經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代

估價報告或會計師意見。

Where the Company or the Subsidiary acquires or disposes of assets through court auction procedures, the evidentiary documentation issued by the court may be substituted for the appraisal report or CPA opinion.

6.4.6 第 6.4.1 條至第 6.4.3 條交易金額之計算，應依第 6.8.1 條第二項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定取得專業估價者出具之估價報告或會計師意見部分免再計入。

The calculation of the transaction amounts referred to clauses 6.4.1 to 6.4.3 shall be done in accordance with clause 6.8.1 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a CPA's opinion has been obtained need not be counted toward the transaction amount.

6.5 關係人交易

Related Party Transactions

6.5.1 本公司及子公司與關係人取得或處分資產，除應依本處理程序前述及本條規定辦理相關決議程序及評估交易條件合理性等事項外，交易金額達公司總資產 10%以上者，亦應依第 6.4 條規定取得專業估價者出具之估價報告或會計師意見。前項交易金額之計算，應依第 6.4.6 條規定辦理。判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。

When the Company or the Subsidiary engages in any acquisition or disposal of assets from or to a related party, in addition to ensuring that the necessary resolutions are adopted and the reasonableness of the transaction terms is appraised, if the transaction amount reaches 10 percent or more of the Company's total assets, the Company shall also obtain an appraisal report from a professional appraiser or a CPA's opinion in compliance with the provisions of clause 6.4.6. The calculation of the transaction amount referred to in the preceding paragraph shall be made in accordance with clause 6.4.6 herein. When judging whether a transaction counterparty is a related party, in addition to legal formalities, the substance of the relationship shall also be considered.

6.5.2 本公司及子公司向關係人取得或處分不動產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額之 20%、總資產 10%或新臺幣 3 億元以上者，除買賣公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，應將下列資料提交審計委員會及董事會通過後，始得簽訂交易契約及支付款項：

When the Company or the Subsidiary intends to acquire or dispose of real property from or to a related party, or when it intends to acquire or dispose of assets other than real property from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the Company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the board of directors and recognized by the supervisors:

- (1) 取得或處分資產之目的、必要性及預計效益。

The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.

- (2) 選定關係人為交易對象之原因。

The reason for choosing the related party as a transaction counterparty.

- (3) 向關係人取得不動產，依第 6.5.3~6.5.5 條規定評估預定交易條件合理性之相關資料。

With respect to the acquisition of real property from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with clauses 6.5.3 to 6.5.5.

- (4) 關係人原取得日期及價格、交易對象及其與本公司及子公司和關係人之關係等事項。

The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the Company and the Subsidiary and the related party.

- (5) 預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。

Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.

- (6) 依第 6.4 條規定取得之專業估價者出具之估價報告，或會計師意見。

An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding clause 6.4.

- (7) 本次交易之限制條件及其他重要約定事項。

Restrictive covenants and other important stipulations associated with the transaction.

前項交易金額之計算，應依第 6.8.1 條第二項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定提交董事會通過及審計委員會承認部分免再計入。

The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with clause 6.8.1, paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the board of directors and recognized by the supervisors need not be counted toward the transaction amount.

本公司與其母公司或子公司間，取得或處分供營業使用之設備，董事會得授權董事長在一定額度內先行決行，事後再提報最近期之董事會追認。

With respect to acquisition or disposal of equipment held for business use, when to be conducted between the Company and its parent or subsidiaries, the Company's board of directors may delegate the board chairperson to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of directors meeting:

依第 6.5.2 條規定提報董事會討論前，應先經審計委員會全體成員二分之一以上同意，並提董事會決議。如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。於提報董事會討論時，應充分考慮各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會中提出並載明於董事會議事錄。本項所稱審計委員會全體成員及全體董事，以實際在任者計算之。

The transactions shall be approved by a majority of all audit committee members, and then submitted to the Board of Directors for discussion and resolution in accordance with the clause 6.5.2. If approval of a majority of all audit committee members as required in the preceding paragraph is not obtained, the transaction may be executed upon approval of more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the Board of Directors meeting. When an acquisition of real property from a related party is submitted for discussion by the Board of Directors, the Board of Directors shall take into full consideration each Independent Director's opinions. If an Independent Director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board of Directors meeting. The terms "all audit committee members" and "all directors" referred to in this paragraph shall be calculated as the actual number of persons currently holding those

positions.

6.5.3 本公司及子公司向關係人取得不動產，應按下列方法評估交易成本之合理性：

To acquire real property from a related party, the Company or the Subsidiary shall evaluate the reasonableness of the transaction costs in the following manners:

- (1) 按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以本公司及子公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於相關主管機關公佈之非金融業最高借款利率。

Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the Company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.

- (2) 關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。

Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided the actual cumulative amount loaned by the financial institution shall have been 70 percent or more of the financial institution's appraised loan value of the property and the period of the loan shall have been one year or more. However, this shall not apply where the financial institution is a related party of one of the trading counterparts.

合併購買同一標的之土地及房屋者，得就土地及房屋分別按前項所列任一方法評估交易成本。

Where land and houses thereupon are combined as a single property purchased in one transaction, the transaction costs for the land and the houses may be separately appraised in either of the preceding manners.

本公司及子公司向關係人取得不動產，依第一項及第二項規定評估不動產成本，並應洽請會計師復核及表示具體意見。

To acquire real property from a related party, the Company or the Subsidiary shall appraise the cost of the real property in accordance with paragraph 1 and paragraph 2, and shall also engage a CPA to audit the appraisal and render a specific opinion.

6.5.4 本公司及子公司向關係人取得不動產，有下列情形之一者，應依第 6.5.2 條規定辦理，不適用第 6.5.3 條之規定：

Where the acquisition of real property by the Company and the Subsidiary from a related party meets one of the following circumstances, the acquisition shall be conducted in accordance with the clause 6.5.2 and the clauses 6.5.3 do not apply:

- (1) 關係人係因繼承或贈與而取得不動產。

The related party acquired the real property through inheritance or as a gift.

- (2) 關係人訂約取得不動產時間距本交易訂約日已逾 5 年。

More than five years have elapsed from the time the related party signed the contract to obtain the real property to the contract conclusion date for the current transaction.

- (3) 與關係人簽訂合建契約，或自地委建、租地委建等委請關係人興建不動產而取得不動產。

Real property is acquired through conclusion of a joint development contract with the related party or through engaging a related party to build real property, either on the company's own land or on rented land.

6.5.5 本公司及子公司依第 6.5.3 條第一項及第二項規定評估結果均較交易價格為低時，應依第 6.5.6 條規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限：

When the results of the Company's or the Subsidiary's appraisal conducted in accordance with the clause 6.5.3 paragraph 1 and paragraph 2 are uniformly lower than the transaction price, the clause 6.5.6 shall apply. Notwithstanding, this shall not apply where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA:

- (1) 關係人係取得素地或租地再行興建者，得舉證符合下列條件之一者：

Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:

- a. 素地依第 6.5.3~6.5.4 條規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近 3 年度關係人營建部門之平均營業毛利率或相關主管機關公佈之最近期建設業毛利率孰低者為準。

Where undeveloped land is appraised in the manners referred to in the clauses 3.6.3 – 3.6.5, and houses according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent three years or the gross profit

margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.

- b. 同一標的房地之其他樓層或鄰近地區一年內之其他非關係人成交案例，其面積相近，且交易條件經按不動產買賣慣例應有之合理樓層或地區價差評估後條件相當者。

Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market practices.

- (2) 本公司及子公司舉證向關係人購入之不動產，其交易條件與鄰近地區一年內之其他非關係人成交案例相當且面積相近者。

Where the Company or the Subsidiary provides evidence that the terms of the transaction are similar to the terms of transactions completed for the acquisition of neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year.

前二項所稱鄰近地區成交案例，以同一或相鄰街廓且距離交易標的物方圓未逾 500 公尺或其公告現值相近者為原則；所稱面積相近，則以其他非關係人成交案例之面積不低於交易標的物面積 50% 為原則；所稱一年內係以本次取得不動產事實發生之日為基準，往前追溯推算一年。

Completed transactions for neighboring or closely valued parcels of land referred to in the preceding sub-paragraphs (1) and (2) refer to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transactions for similarly sized parcels refers to transactions completed by unrelated parties for parcels with a land area of no less than 50 percent of the property in the planned transaction; within one year refers to one year from the actual date of acquisition of the real property.

- 6.5.6 本公司及子公司向關係人取得不動產或其使用權資產，如經按第 6.5.3~6.5.5 條規定評估結果均較交易價格為低者，應辦理下列事項：

When the results of the Company's or the Subsidiary's appraisal conducted in accordance with the clauses 6.5.3 to 6.5.5 are uniformly lower than the transaction price, the following requirements shall be met:

- (1) 應就不動產交易價格與評估成本間之差額，依相關法令規定提列特別盈餘公積，不得

予以分派或轉增資配股。本公司及子公司對其他公司之投資採權益法評價者，若其他公司符合此一款之交易條件，本公司及子公司亦應就該提列數額按持股比例依相關法令規定提列特別盈餘公積。

A special reserve shall be set aside in accordance with the relevant laws and regulations against the difference between the real property transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where the Company and the Subsidiary uses the equity method to account for its investment in another company, then the special reserve called for under the relevant laws and regulations shall be set aside pro rata in a proportion consistent with the share of the public company's equity stake in the other company.

- (2) 審計委員會應監督本公司及子公司前款之執行情形。審計委員會為進行監督得隨時調查公司業務及財務狀況，查核簿冊文件，並得請求董事會或經理人提出報告。審計委員會辦理前項事務，得代表公司委託律師、會計師審核之。

In any of the circumstances referred to in the preceding subparagraph, the Audit Committee shall supervise the execution of the Company's business and may audit the Company's business, finance and account books at any time and also ask the Board of Directors or managers to submit the relevant report. The Audit Committee may appoint an attorney-at-law or CPA to conduct the audit referred to in the preceding paragraph on behalf of the Company.

- (3) 應將第一款及第二款處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。

Actions taken pursuant to the preceding subparagraphs (1) and (2) shall be reported to a shareholders meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.

本公司及子公司經依前項規定提列特別盈餘公積者，應俟高價購入之資產已認列跌價損失或處分或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經主管機關同意後，始得動用該特別盈餘公積。

After setting aside a special reserve under said requirements, the Company or the Subsidiary may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased at a premium, or they have been disposed of, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the Competent Authority has given its consent.

本公司及子公司向關係人取得不動產，若有其他證據顯示交易有不合營業常規之情事者，亦應依前二項規定辦理。

The subparagraphs (1)-(3) of the clause 6.5.6 shall apply if there is other evidence indicating that the acquisition was not an arms-length transaction.

6.6 從事衍生性商品交易

6.6.1 本公司及子公司從事衍生性商品交易，應依本公司「從事衍生性商品交易處理程序」辦理。

6.7 企業合併、分割、收購及股份受讓

Operating procedure for Mergers, Demergers, Acquisitions, and Transfer of Shares

6.7.1 本公司及子公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。但公開發行公司合併其直接或間接持有百分之百已發行股份或資本總額之子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司間之合併，得免取得前開專家出具之合理性意見。

To conduct a merger, demerger, acquisition, or transfer of shares, prior to convening the Board of Directors meeting to resolve on the matter, the Company or the Subsidiary shall engage a CPA, attorney-at-law, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit it to the Board of Directors for discussion and resolution. However, the requirement of obtaining an aforesaid opinion on reasonableness issued by an expert may be exempted in the case of a merger by a public company of a subsidiary in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, and in the case of a merger between subsidiaries in which the public company directly or indirectly holds 100 percent of the respective subsidiaries' issued shares or authorized capital.

6.7.2 本公司及子公司參與合併、分割或收購案時，應將合併、分割或收購重要約定內容及相關事項，於股東會開會前製作致股東之公開檔，併同第 6.7.1 條之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依其他法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。因參與合併、分割或收購案而任一方召開之股東會，因出席人數、表決權不足或其他法律限制，致無法召開、決議，或議案遭股東會否決，本公司及子公司應立即對外公開說明發生原因、後續處理作業及預計召開股東會之日期。

The Company or the Subsidiary shall prepare a public report to shareholders detailing

important contractual contents and matters relevant to the merger, demerger, or acquisition prior to the shareholders meeting and include it along with the expert opinion referred to in the preceding clause 6.7.1 when sending shareholders the notification of shareholders meeting for reference in deciding whether to approve the merger, demerger, or acquisition. Notwithstanding, this shall not apply where any other laws exempt the Company or the Subsidiary from convening a shareholders meeting to approve the merger, demerger, or acquisition. Where it is impossible to convene the shareholders meeting or to pass a resolution due to lack of a quorum, insufficient votes, or other legal restrictions, or the motion is rejected by the shareholders meeting, the Company or the Subsidiary shall immediately publicly explain the reasons, the follow-up measures, and the date scheduled for next shareholders meeting.

- 6.7.3 本公司及子公司參與合併、分割或收購案，除其他法律另有規定或有特殊因素事先報經主管機關同意者外，應與其他參與公司於同一天召開董事會及股東會，決議合併、分割或收購相關事項。本公司及子公司參與股份受讓案，除其他法律另有規定或有特殊因素事先報經主管機關同意者外，應與其他參與公司於同一天召開董事會。

The Company or the Subsidiary shall convene a Board of Directors meeting and shareholders meeting on the day of the transaction to resolve matters relevant to the merger, demerger, or acquisition, unless otherwise provided in any other laws or the Competent Authority is notified in advance of extraordinary circumstances and grants consent. The Company or the Subsidiary shall convene a Board of Directors meeting and shareholders meeting on the day of the transaction to resolve matters relevant to the transfer of shares, unless otherwise provided in any other laws or the Competent Authority is notified in advance of extraordinary circumstances and grants consent.

本公司應將下列資料作成完整書面紀錄，並保存 5 年，備供查核：

The Company shall prepare a full written record of the following information and retain it for five years for reference:

- (1) 人員基本資料：包括消息公開前所有參與合併、分割、收購或股份受讓計畫或計畫執行之人，其職稱、姓名、身分證字號（如為外國人則為護照號碼）。

Basic identification data for personnel: Including the occupational titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, demerger, acquisition, or transfer of another company's shares prior to disclosure of the information;

- (2) 重要事項日期：包括簽訂意向書或備忘錄、委託財務或法律顧問、簽訂契約及董事會等日期。

Dates of material events: Including the conclusion of any letter of intent or memorandum of understanding, the hiring of a financial or legal advisor, the execution of a contract, and the convening of a board of directors meeting;

- (3) 重要書件及議事錄：包括合併、分割、收購或股份受讓計畫，意向書或備忘錄、重要契約及董事會議事錄等書件。

Important documents and minutes: Including merger, demerger, acquisition, and share transfer plans, any letter of intent or memorandum of understanding, material contracts, and minutes of board of directors meetings;

依相關法令規定，本公司應於董事會決議通過之即日起算 2 日內，將第一項及二項資料，依規定格式以網際網路資訊系統申報相關主管機關備查。

According to the relevant laws and regulations, the Company shall, within two days from the date of passage of a resolution by the Board of Directors, report (in the prescribed format and via the Internet-based information system) the information set out in subparagraphs (1) and (2) of the clause 6.7.3 to the Competent Authority for records.

- 6.7.4 所有參與或知悉公司合併、分割、收購或股份受讓計畫之人，應出具書面保密承諾，在訊息公開前，不得將計畫之內容對外洩露，亦不得自行或利用他人名義買賣與合併、分割、收購或股份受讓案相關之所有公司之股票及其他具有股權性質之有價證券。

Every person participating in or knowing the plan for the merger, demerger, acquisition, or transfer of shares shall issue a written undertaking of confidentiality and may not disclose the contents of the plan prior to public disclosure of the information and may not trade, in their own name or under the name of another person, in any stock or other equity securities of any company related to the plan for merger, demerger, acquisition, or transfer of shares.

- 6.7.5 本公司及子公司參與合併、分割、收購或股份受讓，換股比例或收購價格除下列情形外，不得任意變更，且應於合併、分割、收購或股份受讓契約中訂定得變更之情況：

The Company may not arbitrarily alter the share swap ratio or acquisition price unless under any of the following circumstances, and shall define the circumstances permitting alteration in the contract for the merger, demerger, acquisition, or transfer of shares:

- (1) 辦理現金增資、發行轉換公司債、無償配股、發行附認股權公司債、認股權特別股、認股權憑證及其他具有股權性質之有價證券。

Cash capital increase, issuance of convertible corporate bonds, or the issuance of bonus shares, issuance of corporate bonds with warrants, preferred shares with warrants, stock warrants, or other equity-based securities;

- (2) 處分公司重大資產等影響公司財務業務之行為。

An action, such as a disposal of major assets, that affects the Company's financial operations;

- (3) 發生重大災害、技術重大變革等影響公司股東權益或證券價格情事。

An event, such as a major disaster or major change in technology, that affects shareholder equity or share price.

- (4) 參與合併、分割、收購或股份受讓之公司任一方依法買回庫藏股之調整。

An adjustment where any of the companies participating in the merger, demerger, acquisition, or transfer of shares from another company, buys back treasury stock;

- (5) 參與合併、分割、收購或股份受讓之主體或家數發生增減變動。

An increase or decrease in the number of entities or companies participating in the merger, demerger, acquisition, or transfer of shares;

- (6) 已於契約中訂定得變更之其他條件，並已對外公開揭露者。

Other terms/conditions that the contract stipulates may be altered and that have been publicly disclosed.

6.7.6 本公司及子公司參與合併、分割、收購或股份受讓，契約應載明參與合併、分割、收購或股份受讓公司之權利義務，並應載明下列事項：

The contract for participation by the Company in a merger, demerger, acquisition, or transfer of shares shall record the rights and obligations of the Company, and shall also record the following:

- (1) 違約之處理。

Actions against breach of contract;

- (2) 因合併而消滅或被分割之公司前已發行具有股權性質有價證券或已買回之庫藏股之處理原則。

Principles for the handling of equity-based securities previously issued or treasury stock previously bought back by any company that is extinguished in a merger or that is demerged.

- (3) 參與公司於計算換股比例基準日後，得依法買回庫藏股之數量及其處理原則。

The amount of treasury stock the Company is permitted under law to buy back after the record date of calculation of the share exchange ratio, and the principles for handling thereof.

- (4) 參與主體或家數發生增減變動之處理方式。

The manner of handling changes in the number of participating entities or companies;

- (5) 預計計畫執行進度、預計完成日程。

Preliminary progress schedule for plan execution, and anticipated completion date.
計畫逾期末完成時，依法令應召開股東會之預定召開日期等相關處理程序。

Scheduled date for convening the legally mandated shareholders meeting if the plan exceeds the deadline without completion, and relevant procedures.

6.7.7 本公司及子公司參與合併、分割、收購或股份受讓，任一方於資訊對外公開後，如擬再與其他公司進行合併、分割、收購或股份受讓，除參與家數減少，且股東會已決議並授權董事會得變更權限者，得免召開股東會重行決議外，原合併、分割、收購或股份受讓案中，已進行完成之程序或法律行為，應由所有參與公司重行為之。

After public disclosure of the information, if the Company or the Subsidiary intends to further carry out a merger, demerger, acquisition, or share transfer with another company, all of the participating companies shall carry out anew the procedures or legal actions that had originally been completed in regards to the merger, demerger, acquisition, or transfer of shares; except that where the number of participating companies is decreased and the shareholders meeting has adopted a resolution authorizing the Board of Directors to alter the limits of authority, it may be exempted from calling another shareholders meeting to resolve on the matter anew.

6.7.8 參與合併、分割、收購或股份受讓之公司有非屬公開發行公司者，本公司及子公司應與其簽訂協議，並依第 6.7.3、6.7.4 及 6.7.7 條規定辦理。

Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is not a public company, the Company or the Subsidiary shall sign an agreement with it and the clauses 6.7.3, 6.7.4 and 6.7.7 shall apply.

6.8 資訊公開

Operating procedure for public disclosure of information

6.8.1 本公司及子公司取得或處分資產，有下列情形者，應按性質依相關主管機關規定格式，於事實發生之日起算 2 日內將相關資訊於相關主管機關指定網站辦理公告申報：

Under any of the following circumstances, the Company or the Subsidiary shall publicly announce and report the relevant information on the Competent Authority's designated website in the appropriate format as prescribed by regulations within two days from day of occurrence of the event:

(1) 向關係人取得或處分不動產，或與關係人為取得或處分不動產外之其他資產且交易金額達本公司實收資本額之 20%、總資產 10% 或新臺幣 3 億元以上。但買賣公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金，

不在此限。

The acquisition or disposal of real property from a related party, or acquisition or disposal of any assets other than a real property from a related party and the transaction amount is 20 percent of the Company's paid-in capital, 10 percent of the Company's total assets, or NT\$300 million or more; provided that this shall not apply to trading of government bonds or bonds under repurchase and resale agreements or subscription or redemption of domestic money market funds;

- (2) 進行合併、分割、收購或股份受讓。

Merger, demerger, acquisition, or transfer of shares;

- (3) 從事衍生性商品交易損失達全部或個別契約之損失上限金額。

Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the Procedures adopted by the Company;

- (4) 取得或處分之資產種類屬供營業使用之設備，且其交易對象非為關係人，交易金額並達下列規定之一：

Where equipment for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria:

- a. 實收資本額未達新臺幣 100 億元之公開發行公司，交易金額達新臺幣 5 億元以上。

For a public company whose paid-in capital is less than NT\$10 billion, the transaction amount reaches NT\$500 million or more.

- b. 實收資本額達新臺幣 100 億元以上之公開發行公司，交易金額達新臺幣 10 億元以上。

For a public company whose paid-in capital is NT\$10 billion or more, the transaction amount reaches NT\$1 billion or more.

- (5) 以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，本公司及子公司預計投入之交易金額未達新臺幣 5 億元以上。

Where land is acquired under an arrangement for commissioned construction on self-owned land or leased land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and the transaction amount under NT\$500 million. (Subject to the amount the Company and the Subsidiary expects to invest in)

- (6) 除前五款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達

公司實收資本額之 20%或新臺幣 3 億元以上者。但下列情形不在此限：

Where an asset transaction other than any of those referred to in the preceding five subparagraphs, or a disposal of receivables by a financial institution, or investment in the Mainland Area, reaches 20 percent or more of paid-in capital or NT\$300 million. Notwithstanding, this shall not apply to any of the following circumstances:

a. 買賣公債。

Trading of government bonds

b. 買賣附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金。

Bonds under repurchase and resale agreements or subscription or redemption of domestic money market funds;

前項交易金額依下列方式計算之：The transaction amount referred to in the preceding paragraph shall be calculated in the following manners:

(1) 每筆交易金額。

The amount of any individual transaction;

(2) 一年內累積與同一相對人取得或處分同一性質標的交易之金額。

The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterpart within one year;

(3) 一年內累積取得或處分（取得、處分分別累積）同一開發計畫不動產之金額。

The cumulative transaction amount of real property acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within one year;

(4) 一年內累積取得或處分（取得、處分分別累積）同一有價證券之金額。

The cumulative transaction amount of the same securities acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within one year;

第二項所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定公告部分免再計入。

Within one year as used in paragraph 2 refers to the year preceding the base date of occurrence of the current transaction. Items duly announced in accordance with these Regulations need not be entered.

6.8.2 本公司應按月將本公司及其非屬國內公開發行公司之子公司截止至上月底從事衍生性商品交易之情形依規定格式，於每月 10 日前輸入相關主管機關指定之資訊申報網

站。

The Company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by the company and any subsidiaries that are not domestic public companies and enter the information in the prescribed format into the information reporting website designated by the FSC by the 10th day of each month.

6.8.3 本公司及子公司取得或處分資產，依規定應公告專案如於公告時有錯誤或缺漏而應予補正時，應於知悉之即日起算 2 日內將全部專案重行公告申報。

When the Company or the Subsidiary at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety.

6.8.4 本公司及子公司取得或處分資產，應將相關契約、議事錄、備查檔案、估價報告、會計師、律師或證券承銷商之意見書備置於公司，除其他法律另有規定者外，至少保存 5 年。

To acquire or dispose of assets, the Company or the Subsidiary shall keep at the Company all relevant contracts, meeting minutes, log books, appraisal reports, and the written opinion issued by a CPA, attorney-at-law, or securities underwriter. Such records shall be retained for five years unless otherwise provided in laws.

6.8.5 本公司及子公司依第 6.8.1~6.8.3 條規定公告申報之交易後，有下列情形之一者，應於事實發生之即日起算 2 日內將相關資訊於相關主管機關指定網站辦理公告申報：

Where any of the following circumstances occurs with respect to a transaction that the Company or the Subsidiary has already publicly announced and reported in accordance with the clauses 6.8.1 to 6.8.3, a public report of relevant information shall be made on the information reporting website designated by the Competent Authority within two days from the day of occurrence of event pursuant to laws:

(1) 原交易簽訂之相關契約有變更、終止或解除情事。

Change, termination, or rescission of a contract signed in regard to the original transaction.

(2) 合併、分割、收購或股份受讓未依契約預定日程完成。

The merger, demerger, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.

(3) 原公告申報內容有變更。

Change to the content of previous public announcement.

6.8.6 依相關法令辦理申報公告事宜俟本公司股票正式掛牌交易後始適用之。

The procedure for public disclosure of information shall only be applicable from the date of

listing.

6.9 附則

Additional Provisions

6.9.1 本公司之子公司非屬國內公開發行公司，取得或處分資產有第 6.8 條規定應公告申報情事者，由本公司為之。

Information required to be publicly announced and reported in accordance with the provisions of the preceding clause 6.8 on acquisitions and disposals of assets by the Company's subsidiary that is not itself a public company in Taiwan shall be reported by the public company.

前項子公司適用第 6.8.1 條第一項第四款之應公告申報標準有關達實收資本額之 20% 或總資產 10% 規定，以本公司之實收資本額或總資產為準。

The paid-in capital or total assets of the public company shall be the standard applicable to a subsidiary referred to in the preceding paragraph in determining whether, 20% of relative to paid-in capital or 10% of total assets, it reaches a threshold requiring public announcement and regulatory filing under subparagraph 4, paragraph 1 of clause 6.8.1.

6.9.2 本公司及子公司對取得或處分資產之控管程序：

Control procedures for the acquisition and disposal of assets by subsidiaries:

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及子公司之總經理，本公司及子公司之總經理應追蹤其處理及後續改善情形。

If any material violation is discovered, the Company's internal audit personnel shall prepare an audit report and notify the president of the Company and the general manager of the Subsidiary in writing.

6.9.3 本公司及子公司人員違反本處理程序之規定者，依本公司及子公司人事管理規則懲處。

Penalties for personnel violating these Regulations or the procedures for the acquisition or disposal of assets should under the personnel management rules of the Company and the Subsidiary.

6.9.4 本公司應督促本公司之子公司訂定並執行取得或處分資產處理程序，並依相關規定送其審計委員會及/或董事會及/或股東會決議後實施。本公司之子公司取得或處分資產，應定期提供相關資料予本公司查核。

The Company shall see to it that its subsidiaries adopt and implement the procedures for the acquisition or disposal of assets in compliance with these Regulations, and shall be put into enforcement after being submitted to the Audit Committee /or the Board of Directors / or the Shareholders' meeting. The Subsidiary should periodically inform the Company about the

acquisition or disposal of real property or equipment.

6.9.5 本處理程序未盡事宜部分，依有關法令及本公司相關規章辦理。

Any matters not provided herein shall be handled in accordance with the relevant laws and the Company's relevant regulations.

7. 制訂歷程

Enacted and Amended

7.1 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。

These Regulations were first enacted and implemented on September 15, 2014.

7.2 本程序於西元 2015 年 9 月 16 日提報股東會。

These Regulations were approved by the shareholders' meeting held on September 16, 2015.

7.3 本程序於西元 2017 年 6 月 26 日提報股東會。

These Regulations were approved by the shareholders' meeting held on June 26, 2017.

Attachment 14

客思達股份有限公司 COASTER INTERNATIONAL CO., LTD.

衍生性商品交易處理程序(修訂前)

Operational Procedures for Derivatives Trading (Before revision)

1. 目的：

為加強衍生性商品交易之管理及降低經營風險，特訂定本處理程序。本處理程序如有未盡事宜，另依相關法令之規定辦理。

2. 適用範圍：

凡本公司及子公司取得或處分衍生性商品，均應依本處理程序之規定辦理。

3. 職責

本公司及子公司應依照本處理程序辦理相關事項。

4. 定義

4.1. 衍生性金融商品，係指其價值由資產、利率、匯率、股價、商品價格、指數或其他利益等商品所衍生之交易契約（如遠期契約、選擇權、期貨、槓桿保證金契約、交換暨上述商品組合而成之複合式契約等，所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進（銷）貨合約。）

5. 作業內容

5.1 董事會之監督管理

5.1.1 本公司及子公司從事衍生性金融商品交易，董事會應依下列原則確實監督管理：

- A. 指定高階主管人員組成財務管理委員會，並應隨時注意衍生性金融商品交易風險之監督與控制。
- B. 定期評估從事衍生性金融商品交易之績效是否符合既定之經營策略及承擔之風險是否在公司容許承受之範圍。

5.1.2 董事會授權之財務管理單位應依下列原則管理衍生性金融商品之交易：

- A. 定期評估目前使用之風險管理措施是否適當並確實依本公司所定之從事衍生性金融商品交易處理程序辦理。
- B. 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，已設置獨立董事者，董事會應有獨立董事出席並表示意見。

5.1.3 本公司及子公司從事非營業避險需要之衍生性商品交易，需事先取得董事會之核准後，依本程序規定由董事長授權相關人員辦理，並定期提報董事會。

5.1.4 本公司及子公司從事營業避險需要之衍生性金融商品交易，依本程序規定由董事長核准後，依 5.3.4 之規定，分層授權相關人員辦理，並定期提報董事會。

5.2 備查簿與稽核報告

5.2.1 本公司從事衍生性金融商品交易，應建立備查簿，就從事衍生性金融商品交易之種類、金額、董事會通過日期及事項，及依本處理程序應審慎評估之事項，詳予登載於備查簿備查。

5.2.2 本公司內部稽核人員應定期了解衍生性金融商品交易內部控制之允當性，並按月稽核交易部門對從事衍生性金融商品交易處理程序之遵循情形，作成稽核報告，如發現重大違規情勢，應以書面通知各獨立董事。

5.3 交易原則及方針

5.3.1 本公司之衍生性金融商品操作，係以規避或減少因營業活動所產生之各項財務或商品風險為原則。

5.3.2 經營或避險策略

A. 避險性交易

公司所持有及未來需求之資產或負債部位，在考量未來市場變化下，進行避險操作，以規避營運財務風險，期能為公司鎖定或減少營業外損失。

B. 金融性交易

金融性交易以獲取財務利益為目的，惟需嚴格遵守停損之規定，控制損失上限。

5.3.3 交易種類

本公司從事之衍生性金融商品，係指本處理程序第4.1條所定義範圍。

5.3.4 權責劃分授權交易額度

A. 權責劃分：

- a. 會計部主管：負責外匯管理系統，如收集外匯市場資訊，判斷趨勢及風險、熟悉金融商品及操作技巧等。
- b. 財務人員：負責交易之確認、交割及登錄明細。
- c. 稽核部門：衡量、監督與控制財務部門交易之風險，並於有重大缺失時向董事會報告。

B. 衍生性商品分層負責權限：

授權層級	每日交易權限
最高會計主管	美金 100 萬元(含)以下
會計長	美金 100 萬元以上至美金 200 萬元(含)
總經理	美金 200 萬元以上至美金 600 萬元(含)
董事長	美金 600 萬元以上

5.3.5 交易契約總額

- A. 避險性交易契約總額度，不得高於預估全年度營運產生風險部位的三分之二。
- B. 金融性交易契約總額度，各別交易契約總額度為 1,000 萬美元，合計交易契約總額度為 3,000 萬美元。

若因交易需求超過上述額度，由最高會計主管依需要擬定策略，提報會計長、總經理及董事長核准後方可進行之。

5.3.6 交易契約損失上限

A. 避險性交易

各別契約損失金額以不超過交易合約金額10%為上限，全部契約損失最高限額以不超過全部交易合約金額10%為上限

B. 金融性交易

各別契約損失金額以30萬美元為上限，全部契約損失總額以不超過50萬美元為上限。

- C. 衍生性金融商品交易如逾損失上限，即應依本處理辦法第 6 點之規定，由財務管理委員會開會檢討之，俾能及時控制風險。

5.4 .組織及績效評估

5.4.1 財務管理委員會：

- A.本公司由董事會指派總經理、會計長及法律暨稅務部門主管等人組成財務管理委員會，負責績效評估並監督本件處理程序及其他相關財務管理之措施。

- B.財務管理委員會需建立衍生性金融商品交易之備查簿，以提供董事會審閱。

5.4.2 操作小組

由財務處或會計人員組成，依 5.1 點以及 5.2 點之額度內實施操作。財務管理委員會得視操作實況，書面提請作必要之調整。

5.4.3 稽核

A.定期瞭解衍生性商品交易內部控制之允當性，並按月查核交易部門對「從事衍生性金融商品交易處理程序」之遵守情形並分析，作成稽核報告。

B.應於次年二月底前，將前項稽核報告併內部稽核作業年度查核計畫執行情形向主管機關申報，並至遲於次年五月底前將異常事項改善情形申報主管機關備查。

5.5 風險管理措施

5.5.1 信用風險之考量

交易往來銀行之選擇，以信用卓著，規模較大，並能提供專業資訊之金融機構為對象。

5.5.2 市場風險之考量

基於衍生性商品在市場上價格波動不定，可能會產生損失，故在部位建立後，無實質交割文件之交易性交易，應嚴守相關停損點之設定

5.5.3 流動性之考量

A. 商品之流動性：須考量交易商品在市場上是否一般化、普遍性。

B. 現金之流動性：應隨時注意公司之現金流量，以確保各項交易到期時，能順利完成交割作業。

5.5.4 作業之考量：須確實遵守授權額度、交易之作業流程、與有關交易記錄的登錄與管制。

5.5.5 法律之考量：除經常交易之合約以外，與交易有關之主契約訂定，應事先會簽法務暨稅務管理單位，以避免日後公司因此而發生風險。

5.5.6 商品風險之考量：操作人員對於交易之衍生性商品應具備完整及正確專業知識，以避免誤用衍生性商品導致損失。

5.6 定期評估方式及異常情形處理

5.6.1 衍生性金融商品交易所持有之部位至少每週應評估一次，惟若為業務需要辦理之避險性交易至少每月應評估兩次，其評估報告應呈送財務處最高主管。

5.6.2.「操作小組」應先要求各往來銀行，按時提供各類商品未到期交易明細之定價及評價資料。

5.6.3.「操作小組」據此資料，應依規定向財務處最高主管提出報告。

5.6.4.會計部門應依「操作小組」之評估報告進行複核及確認。

5.6.5.財務管理委員會發現有異常情形時，應盡善良管理人之注意義務，緊急處理後向董事會提出異常情形之處理報告。

5.7 公告申報

依行政院金融監督管理委員會及台灣證券交易所規定之各項應公告內容透過網際網路對外公告並申報。

6. 附則

本程序經董事會通過後，送各獨立董事並提報股東會同意，修正時亦同。如有董事表示異議且有紀錄或書面聲明者，公司並應將董事異議資料送各獨立董事。本公司設置獨立董事後，依前項規定將本程序提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明

本公司設置審計委員會後，訂定或修正本程序應經審計委員會全體成員二分之一以上同意，並提董事會決議。前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。

前項所稱審計委員會全體成員及前項所稱全體董事，以實際在任者計算之。本公司設置審計委員會後，本程序相關對於監察人之規定，於審計委員會準用之。

7. 制訂歷程

7.1. 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。

7.2. 本程序於西元 2015 年 9 月 16 日提報股東會。

Attachment 15

客思達股份有限公司 COASTER INTERNATIONAL CO., LTD.

資金貸與他人作業程序(修訂前) Operational Procedures for Loaning of Company Funds (Before revision)

1. 目的：

為加強資金貸與他人之管理及降低經營風險，特訂定本作業程序。本作業程序如有未盡事宜，另依相關法令之規定辦理。

2. 適用範圍：

適用於本公司及子公司所為之資金貸放。

3. 職責

本公司及子公司應依照本作業程序執行。

4. 作業內容

1.1 資金貸放對象與限額

1.1.1 本公司除因業務往來之必要，或本公司對持股 100%以上子公司或本公司直接及間接持有表決權股份 100%之境外公司間(或本公司與 Coaster International Corp. Ltd. 直接及間接持有表決權股份 100%之境外公司間)有短期融通資金之必要者，得依本程序處理貸放予他人(以下簡稱借款人)外，餘不得辦理資金貸與他人。

1.1.2 因業務往來之必要而向本公司借貸者，每筆借貸金額以不超過雙方間近一年內業務往來金額為限，所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。

1.1.3 本公司對他公司如有短期融通資金之必要者，融資總額以本公司淨值之 40%為限，對單一法人或團體貸與之限額，亦不得超過本公司淨值之 40%。另本公司直接及間接持有表決權股份 100%之境外公司間，如有短期融通資金之必要者，融資限額由各子公司依自身淨值 100%。

1.1.4 本公司或本公司之子公司之財務報告係以國際財務報導準則編製者，就本作業程序所稱之“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。(以下同)

1.1.5 每筆短期融通資金貸款期間自貸與日起最長不得超過一年，利率不得低於借款當日銀

行短期放款利率為原則，本公司貸款利息之計收，以每月繳息一次為原則。

- 1.1.6 本公司對持股 100%子公司之資金貸與，或本公司直接及間接持有表決權股份 100%之境外公司間(或本公司與 Coaster International Corp. Ltd. 直接及間接持有表決權股份 100%之境外公司間)之資金貸與，得不適用 4.1.5 貸款利息及繳息之規定；本公司直接及間接持有表決權股份 100%之境外公司間(或本公司與 Coaster International Corp. Ltd. 直接及間接持有表決權股份 100%之境外公司間)之資金貸與，得經 Coaster International Corp. Ltd. 董事會同意後自動展延，延展次數以 5 次為限且期限不超過 6 年。

1.2 申請程序

- 1.2.1 本公司辦理資金貸與事項，應由借款人先檢附必要之公司資料及財務資料，向本公司以「資金貸與事項申請書」申請融資額度。
- 1.2.2 本公司受理申請後，應由財務部門就貸與對象之所營事業、財務狀況、償債能力與信用、獲利能力及借款用途予以調查、評估，並擬具報告。財務部門針對資金貸與對象作調查詳細評估審查，評估事項至少應包括：
- (1) 資金貸與他人之必要性及合理性。
 - (2) 以資金貸與對象之財務狀況衡量資金貸與金額是否必須。
 - (3) 累積資金貸與金額是否仍在限額以內。
 - (4) 對本公司之營運風險、財務狀況及股東權益之影響。
 - (5) 應否取得擔保品及擔保品之評估價值。
 - (6) 檢附資金貸與對象徵信及風險評估紀錄。
- 1.2.3 經徵信調查或評估後，如借款人信用評估欠佳或借款用途不當，不擬貸放者，經辦人員應將婉拒之理由，於簽奉總經理核定後，盡速答覆借款人。對於徵信調查結果為信用評估良好，借款用途正當之案件，經辦人員應填具徵信報告及意見，擬具貸放條件後，逐級呈總經理審核，並提報董事會決議通過後為之。
- 1.2.4 本公司對持股 50%以上子公司之資金貸與，或本公司直接及間接持有表決權股份 100%之境外公司間(或本公司與 Coaster International Corp. Ltd. 直接及間接持有表決權股份 100%之境外公司間)之資金貸與，得免檢附前述 4.2.1「資金貸與事項申請書」以及 4.2.2 及 4.2.3 之審查及徵信事項。

1.3 核准

- 1.3.1 本公司將資金貸與他人前，應審慎評估是否符合本作業程序之規定，併同評估結果呈權責單位核准並提報董事會決議後辦理，不得授權其他人做決定。

- 1.3.2 本公司及子公司依 4.1.3 從事之資金貸與，應依規定提報董事會決議，並得授權本公司董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期限內分次撥貸或循環動用。本條所稱一定額度，除應符合第 4.1.3 條之規定者外，本公司或子公司對單一企業之資金貸與之授權額度不得超過該公司最近期財務報表淨值 10%，惟就本公司直接及間接持有表決權股份 100%之境外公司間相互資金貸與，不在此限。(關於淨值之認定，同本處理程序 4.1.4 之說明)其他對象之資金貸與，需逐案提董事會決議。
- 1.3.3 本公司已設置獨立董事時，於將資金貸與他人時，應充分考慮各獨立董事之意見，並將同意或反對之明確意見及反對之理由列入董事會紀錄。
- 1.3.4 經徵信調查及評估後，董事會決議不擬貸放案件，經辦人員應將婉拒理由盡速回覆借款人。

1.4 撥款

- 1.4.1 董事會同意後，經辦人員應盡速函告或電告借款人，詳述本公司借款條件，包括額度、期限、利率、擔保品及保證人等，請借款人於期限內簽約，並辦妥各項手續。
- 1.4.2 為確保本公司債權，借款人應開具同額之本票支付本公司。俾利還款時，依據本票到期日向銀行支付提示。
- 1.4.3 貸放案件應由經辦人員擬定約據條款，經會計部門最高主管審核，必要時並送請法律顧問（或本公司法律暨稅務部門）表示意見後，再辦理簽約手續。
- 1.4.4 約據內容應與核定之借款條件相符，借款人及連帶保證人於約據上簽章後，應由經辦人員辦妥對保手續。
- 1.4.5 貸放案件如需財物擔保者，借款人應提供擔保品，並依各地規定辦理質權、抵押權或其他設定手續，以確保本公司債權。
- 1.4.6 擔保品中除土地及有價證券外，均應投保火險，船舶車輛應投保全險，保險金額以不低於擔保品押值為原則，保險單應加注以本公司為受益人，保單上所載標的物名稱、數量、存放地點、保險條件及保險批單，應與本公司原核貸條件相符；建築物若於設定時尚未編定門牌號碼，其地址應以座落之地段、地號標示。經辦人員應注意在保險期間屆滿前，通知借款人繼續投保。
- 1.4.7 貸放條件經核准並經借款人簽妥合約，辦妥擔保品質抵押設定登記等，全部手續核對無誤後，即可撥款。

1.5 還款

- 1.5.1 貸款撥放後，應經常注意借款人及保證人之財務、業務以及信用狀況等，如有提供擔保品者，並應注意其擔保物價值有無變動情形，在放款到期 1 個月前，應通知借款人

屆期清償本息或辦理展期手續。

1.5.2 借款人於貸款到期償還借款時，應先計算應付之利息，於本利一併清償後，始得將本票、借據等債權憑證註銷發還借款人。

1.5.3 如借款人申請塗銷抵押權時，應先查明有無借款餘額後，以決定是否同意辦理抵押權塗銷。

1.5.4 借款人於貸款到期時，應即還清本息。如到期未能償還而需延期者，需事先提出請求，報經董事會核准後為之，每筆延期償還以不超過 3 個月，並以一次為限，違者本公司得就其所提供之擔保品或保證人，依法逕行處分及追償。

1.6 案件之登記與保管

1.6.1 財務單位應就資金貸與事項明細登載於「資金貸與他人備查簿」，其內容包括資金貸與之對象、金額、董事會決議日期、貸與日期、預計收回日期、截至本月底餘額與擔保情形及依本作業程序應審慎評估之事項登載備查。

1.6.2 貸放案件承辦人員對本身經辦之案件，於撥貸後，應將約據、本票等債權憑證，以及擔保品證件、保險單、往來檔等依序整理後，裝入保管品袋，並於袋上注明保管品內容及客戶名稱後，檢驗無誤即行密封，於騎縫處加蓋承辦人員及主管印章，並在保管品登記簿上登記後保管。

1.7 注意事項

1.7.1 本公司內部稽核人員應至少每季稽核本作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面通知審計委員會。

1.7.2 本公司因情事變更，致貸與對象不符本作業程序或相關準則規定或餘額超限時，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。

1.7.3 承辦人員應於每月 10 日以前編制上月份資金貸與他人備查簿，逐級呈請核閱。

1.7.4 本公司應評估資金貸與情形並提列適足之備抵壞帳，且於財務報告中適當揭露有關資訊，並提供相關資料予簽證會計師執行必要之查核程序。

1.8 本公司之子公司將資金貸與他人時，準用本作業程序之規定。

1.9 資訊公開

1.9.1 本公司應就資金貸與他人有關事項，依相關法令辦理相關公告事項。

1.9.2 本公司之子公司非屬國內公開發行公司者，該子公司有前條應公告申報之事項，應由本公司為之。前項子公司資金貸與餘額占淨值比例之計算，以該子公司資金貸與餘額占本公司淨值比例計算之。（本公司淨值之認定，同本處理程序 4.1.4 之說明，係依證券發行人財務報告編製準則規定之資產負債表歸屬於母公司業主之權益。）

1.9.3 依相關法令辦理申報公告事宜係俟本公司股票於台灣證券交易所股份有限公司或財團法人中華民國證券櫃檯買賣中心正式掛牌交易後始適用之。

1.10. 相關人員違反本作業程序及其相關法令規定者，悉依本公司規定，依其情節輕重處罰。

1.11. 本作業程序之訂定

1.10.1 本作業程序經審計委員會通過後，送董事會決議並提報股東會同意，如有董事表示異議且有記錄或書面聲明者，本公司應將其董事異議資料送審計委員會並提報股東會討論，修正時亦同。本作業程序訂定後，如遇相關法令變更，本作業程序應適時配合修正，並應依照法令經審計委員會、董事會及股東會決議通過。

1.10.2 依前項規定將本作業程序提報董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會議事錄。

1.10.3 訂定或修正本作業程序，應經審計委員會全體成員（以實際在任者計算之）1/2 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）1/2 以上同意者，得由全體董事（以實際在任者計算之）2/3 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。

5. 制訂歷程

- 2.1. 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。
- 2.2. 本程序於西元 2015 年 9 月 16 日提報股東會。
- 2.3. 本程序於西元 2016 年 6 月 15 日提報股東會。

Attachment 16

客思達股份有限公司 COASTER INTERNATIONAL CO., LTD.

背書及保證作業程序(修訂前) Operational Procedures for Endorsements and Guarantees (Before revision)

1. 依據：

公開發行公司資金貸與及背書保證處理準則。

2. 目的：

為加強背書保證之管理及降低經營風險，特訂定本作業程序。本作業程序如有未盡事宜，另依相關法令之規定辦理。

3. 適用範圍：

本作業程序適用於本公司及各子公司的背書及保證活動。

4. 權責

本公司及子公司遵照本作業程序執行。

5. 定義

5.1. 融資背書保證：針對客票貼現融資，為其他公司融資進行背書或保證，或為本公司融資之目的而另開立票據予非金融事業體作擔保者。

5.2. 關稅背書保證：指為本公司或其他公司就關稅事項進行的背書或保證。

5.3. 其他背書保證：無法歸類列入前兩項之保證事項（例如：公司提供動產或不動產為他公司借款之擔保設定質權、抵押權者）。

5.4. 子公司及母公司：應依證券發行人財務報告編製準則規定認定之。

6. 作業內容

6.1. 背書保證對象

6.1.1 本公司得對外背書及保證對象如下：

(1)與本公司有業務關係之公司。

(2)本公司直接及間接持有表決權之股份超過 50%之公司。

(3)直接及間接持有本公司表決權股份 50%之公司。

(4)Coaster International Corp. Ltd. 直接及間接持有表決權股份 100%之公司之間。

6.1.2 若對外背書及保證對象有下列情況時，本公司不應對其提供背書保證：

- (1)有不利本公司之行為者。
- (2)有借款不良或債務糾紛等記錄者。
- (3)信譽風評不佳者。
- (4)已簽訂背書保證金額超過規定限額者。
- (5)不在董事會核准之擔保範圍內者。

6.2. 背書保證額度：

- 6.2.1 本公司對外背書保證之總額不得超過本公司當期淨值 40%。
- 6.2.2 本公司對單一企業背書保證之累計金額不得超過本公司當期淨值 20%為限，唯對單一子公司背書保證之累計金額則以不超過本公司當期淨值 40%為限。
- 6.2.3 本公司直接及間接持有表決權股份達 90%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 10%。但本公司直接及間接持有表決權股份 100%之公司間背書保證限額不在此限。
- 6.2.4 因業務關係從事背書保證者則不得超過最近一年度與本公司交易之總額（雙方間進貨或銷貨金額孰高者）。
- 6.2.5 本公司及子公司整體對外背書保證之總額不得超過本公司當期淨值 50%。
- 6.2.6 本公司及子公司整體對單一企業背書保證之累計金額不得超過本公司當期淨值 20%為限，唯對單一子公司則以不超過本公司當期淨值 40%為限。

6.3. 背書保證申請程序：

- 6.3.1 凡符合本公司背書保證資格之公司欲申請背書保證時須說明被擔保企業名稱、承諾擔保事項、金額及解除擔保責任之條件、日期等，並提供基本資料及財務資料送交會計部門最高主管審核。
- 6.3.2 會計部門最高主管審核評估時，應辦理徵信及風險評估工作。評估項目包括其必要性及合理性、因業務往來關係從事背書保證，其背書保證金額與業務往來金額是否相當、對本公司之營運風險、財務狀況及股東權益之影響，以及是否應取得擔保品及擔保品之價值評估等。惟本公司對直接及間接持有表決權百分之百股份之子公司，其背書保證得不辦理上述徵信及風險評估工作。
- 6.3.3 本公司會計部門最高主管將前項相關資料及評估結果匯整，呈會計長、總經理及董事長裁示後辦理。
- 6.3.4 印鑒管理：對外擔保所用印鑒，應以正式對外登記之公司印鑒為背書保證之專用印鑒，該印鑒章應由經董事會同意之專人保管，並依規定程序始得用印或簽發票據。

- 6.3.5 本公司之子公司對外擔保使用印鑑章者，應比照前述規定辦理。本公司若對外國人為保證行為時，公司所出具的保證函應由董事會授權之人簽屬；另本公司之外國子公司無印鑑章者，由本公司 Coaster International Corp. Ltd. 董事會授權之人簽屬。
- 6.3.6 財務部門應建立「背書保證備查簿」，應就背書保證對象、金額、董事會通過或被授權主管決行日期、背書保證日期、依本規定應審慎評估之事項、擔保品內容及其評估價值以及解除背書保證責任之條件與日期等，詳予登載備查。
- 6.3.7 被背書保證企業還款時，應將還款之資料照會本公司，以便解除本公司保證之責任，並登載於「背書保證備查簿」上。
- 6.3.8 財務單位應依國際會計準則公報第三十七號之規定，定期評估並認列背書保證之或有損失且於財務報告中適當揭露背書保證資訊，並提供簽證會計師相關資料，以供會計師實行必要查核程序，出具允當之查核報告。
- 6.3.9 本公司或子公司為淨值低於實收資本額二分之一之子公司背書保證時，應定期評估背書保證相關風險呈權責單位審閱，以管控背書保證所可能產生之風險。
- 6.4. 背書保證之核准：背書保證事項，應先經董事會決議同意後為之。董事會休會期間，若業務需要得由董事會授權董事長在一定額度內決行，事後再提報董事會追認之。已設置獨立董事者，其為他人背書保證，應充份考慮各獨立董事意見，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紀錄。
- 6.5. 注意事項
- 6.5.1 本公司之內部稽核人員應至少每季稽核本作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面通知審計委員會。
- 6.5.2 本公司如因情事變更，致背書保證對象不符本作業程序或相關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。
- 6.5.3 本公司辦理背書保證因業務需要，而有超過本作業程序所訂額度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，並修正本作業程序，報經股東會追認之；股東會不同意時，應訂定計劃於一定期限內銷除超限部分。於前項董事會討論時，應充分考慮各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。
- 6.5.4 本公司及子公司整體為背書保證之總額達本公司淨值 50%以上者，並應於股東會說明其必要性及合理性，俾使股東知悉公開發行公司從事背書保證之風險情形。

- 6.6. 公告申報:本公司於公開發行後應就背書保證有關事項，依相關法令辦理相關公告事項。依相關法令辦理申報公告事宜係俟本公司股票正式於台灣證券交易所股份有限公司或財團法人中華民國證券櫃檯買賣中心掛牌交易後始適用之。
- 6.7. 相關人員違反本作業程序及其相關法令規定者，悉依本公司規定，依其情節輕重處罰。
- 6.8. 擔保尋求：若本公司需其他企業對本公司進行擔保或互為擔保時，由財務長擬稿，董事會核准後發函並存查。
- 6.9. 本作業程序之訂定：
- 6.9.1. 本作業程序經審計委員會通過後，送董事會決議並提報股東會同意，如有董事表示異議且有記錄或書面聲明者，本公司應將其董事異議資料送審計委員會並提報股東會討論，修正時亦同。本作業程序訂定後，如遇相關法令變更，本作業程序應適時配合修正，並應依照法令經審計委員會、董事會及股東會決議通過。
- 6.9.2. 依前項規定將本作業程序提報董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會議事錄。
- 6.9.3. 訂定或修正本作業程序，應經審計委員會全體成員（以實際在任者計算之）1/2 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）1/2 以上同意者，得由全體董事（以實際在任者計算之）2/3 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。

7. 制訂歷程

- 7.1. 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。
- 7.2. 本程序於西元 2015 年 9 月 16 日提報股東會。
- 7.3. 本程序於西元 2016 年 9 月 15 日提報股東會。

Attachment 17 附錄十七

客思達股份有限公司

COASTER INTERNATIONAL CO., LTD.

董事暨獨立董事持股情形

Shareholdings of Directors and Independent Directors

- 一、截至股東常會停止過戶日止，本公司實收資本額為新台幣765,556,960元，已發行股數76,555,696股。

As of the date for suspension of share transfer for shareholders meeting, the total paid-in capital is NT\$765,556,960, the total shares issued is 76,555,696 common shares.

- 二、依據證券交易法第26條及公開發行公司董事監察人股權成數及查核實施規則第2條第1項第2款規定，全體董事及監察人最低應持有之股數如下：

In accordance with paragraph 2 of Article 26 of the Securities and Exchange Act and paragraph 1 of Article 2 of the Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies, the total shares of nominal stocks held by the entire body of either directors or supervisors of an issuer shall not be less than a specified percentage of its total issued shares, as follow:

- 1.全體董事法定應持有之股數：6,124,455股

The total registered shares owned by all directors shall not be less than 6,124,455 shares.

- 2.全體監察人法定應持有之股數：不適用(本公司設置審計委員會)

The minimum shareholding requirements for all supervisors do not apply. (The company has established the Audit Committee).

- 三、截至西元2019年4月27日股東名簿登載之個別及全體董事暨獨立董事持有股數，請詳下表：

As of 4/27/2019, shares held by all Directors and Independent Directors on the shareholder register shown as the table below:

日期：2019年4月27日 單位:股

Date: 2019/4/27 unit: share

職稱 Title	姓名 Name	選任日期 Date Elected	任期 Tenure	選任時持有股份 Shareholding when Elected		停止過戶日 持有股數 Current Shares
				股數 Shares	持股比率 Shares % (註) (Note)	
董事長 Chairperson	高黎莎 Lisa Kao	2018/06/12	3年 3 years	0	0	0
董 事 Director	Yeko LLC 代表人:葉伯璘 Representative:	2018/06/12	3年 3 years	26,172,351	34.19%	26,172,351

職稱 Title	姓名 Name	選任日期 Date Elected	任期 Tenure	選任時持有股份 Shareholding when Elected		停止過戶日 持有股數 Current Shares
				股數 Shares	持股比率 Shares % (註) (Note)	
	Michael P Yeh					
董 事 Director	潘敏行 Alexander Pan	2018/06/12	3年 3 years	86,000	0.11%	180,000
董 事 Director	劉榮星 Rong Zing Liu	2018/06/12	3年 3 years	0	0	0
獨立董事 Independent Director	袁惠兒 Hui-Erh Yuan	2018/06/12	3年 3 years	0	0	0
獨立董事 Independent Director	陳忠榮 Jong Rong Chen	2018/06/12	3年 3 years	0	0	0
獨立董事 Independent Director	齊隆壬 Lung Zin Chi	2018/06/12	3年 3 years	0	0	0
合 計 Total				26,258,351		26,352,351

註：選任時持股比率係以當時已發行股份 76,555,696 股計算。

Note: The shares percentage are calculated base on 76,555,696 shares issued on the time of election.

◎本公司設置審計委員會，故無監察人法定應持有股數之適用。

The Company has established the audit committee, the minimum shareholding requirements for supervisors do not apply.

◎獨立董事持股不計入董事持股數。

The shares held by Independent Directors do not count in the shareholding of all directors.

Attachment 18 附錄十八

本次無償配股對本公司營業績效、每股盈餘及股東投資報酬率之影響：

Issuance of bonus shares and its impacts to the business performance, earnings per share, and shareholders' return of investments of the Company:

項目 Item		年度 Year	2019 年度 Year 2019
期初實收資本額 Actual paid-in capital at the preliminary period			NT\$ 765,556,960
本年度配股 配息情形 Shares allotment for this year Payout status (註一) (Note 1)	董監酬勞 Compensation to Directors and Supervisors		0
	每股現金股利 Cash dividend per share		0
	盈餘轉增資每股配發股數 Shares allotted per share for recapitalization of retained earnings		0
	資本公積配發現金股利 Cash dividend per share for recapitalization of capital reserve		0
	資本公積轉增資每股配發股數 Shares allotted per share for recapitalization of capital reserve		0
	營業利益 Operating profit		不適用(註二) Not applicable (Note 2)
營業績效變 化情形	營業利益較去年同期增(減)比率 Increase (decrease) in operating profit compared to the same period last year		
	稅後純益 Net income after tax		
	稅後純益較去年同期增(減)比率 Increase (decrease) in net income after tax compared to the same period last year		
	每股盈餘(元) Earnings per share		
	每股盈餘較去年同期增(減)比率 Increase (decrease) in earnings per share compared to the same period last year		
	年平均投資報酬率(年平均本益比倒數) Yearly average of return of investments (reciprocal of the yearly average of the price-to-earnings ratio)		
	若盈餘轉增資全數改配 放現金股利	擬制每股盈餘(元) Pro forma earnings per share	
			不適用(註二) Not applicable (Note 2)

擬制性每股 盈餘及本益 比	If the entire sum of the recapitalization of retained earnings is issued as cash dividend	擬制年平均投資報酬率 Pro forma yearly average of return of investments	
	若未辦理資本公積轉增資 If recapitalization of capital reserve is not implemented	擬制每股盈餘(元) Pro forma earnings per share	
		擬制年平均投資報酬率 Pro forma yearly average of return of investments	
	若未辦理資本公積且盈餘轉增資以現金股利發放 If recapitalization of capital reserve is not implemented, and recapitalization of retained earnings is issued in the form of cash dividend	擬制每股盈餘(元) Pro forma earnings per share	
		擬制年平均投資報酬率 Pro forma yearly average of return of investments	

註一：西元二〇一九年度之配股及配息情形，係依據西元二〇一九年三月二十八日董事會之決議，俟本年度股東常會決議通過後，依相關規定辦理。

Note1: The Shares allotment and Payout status for year 2019 is based on the resolution of the Board meeting of 3/28/2019 and should be implemented according to related regulations after the shareholders meeting for this year.

註二：依『公開發行公司公開財務預測資訊處理準則』規定，本公司無須公開西元二〇一九年度財務預測資訊。

Note2: According to statutory regulations, the Company does not need to disclose its 2019 financial forecasts, and is therefore not applicable.

西元二〇一九年股東常會受理股東提案處理情形說明：本公司於提案期間並未接獲任何股東提案。
The discription of implementation for convening a regular shareholders meeting to handle shareholder proposals: there's no proposal from shareholders during the period for introduction of proposals.



客思達 COASTER
INTERNATIONAL CO., LTD