



客思達 **COASTER**

INTERNATIONAL CO., LTD

客思達股份有限公司



COASTER®
FINE FURNITURE

議事手冊

一〇八年股東常會

時間：二〇一九年六月二十五日上午九時

地點：台中市西屯區台灣大道四段610號4樓(台中裕元花園酒店)

目 錄

壹、會議議程.....	1
貳、報告事項.....	2
參、承認事項.....	3
肆、討論事項.....	4
伍、臨時動議.....	4
陸、散 會.....	4
附錄一、營業報告書.....	5
附錄二、審計委員會審查報告書.....	7
附錄三、董事會議事規範.....	8
附錄四、會計師查核報告暨合併財務報表.....	15
附錄五、公司章程修訂對照表.....	25
附錄六、取得或處分資產處理程序條文修訂對照表.....	51
附錄七、衍生性商品交易處理程序條文修訂對照表.....	67
附錄八、資金貸與他人作業程序條文修訂對照表.....	68
附錄九、背書及保證作業程序條文修訂對照表.....	70
附錄十、董事會議事規範.....	72
附錄十一、公司章程.....	84
附錄十二、股東會議事規則.....	149
附錄十三、取得或處分資產處理程序.....	155
附錄十四、衍生性商品交易處理程序.....	166
附錄十五、資金貸與他人作業程序.....	171
附錄十六、背書及保證作業程序.....	176
附錄十七、董事暨獨立董事持股情形.....	180
附錄十八、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.....	181

壹、會議議程

時間：西元二〇一九年六月二十五日（星期二）上午九時整

地點：台中市台灣大道四段 610 號 4 樓（台中裕元花園酒店）

開會程序：

一、報告出席股數，宣佈開會。

二、主席致詞

三、報告事項

（一）2018 年度營業狀況。

（二）2018 年度審計委員會審查報告書。

（三）買回公司股份執行情形。

（四）修訂「董事會議事規範」。

四、承認事項

（一）2018 年度營業報告書及合併財務報表案。

（二）2018 年度盈虧撥補案。

五、討論事項

（一）修訂「公司章程」案。

（二）修訂「取得或處分資產處理程序」案。

（三）修訂「衍生性商品交易處理程序」案。

（四）修訂「資金貸與他人作業程序」案。

（五）修訂「背書及保證作業程序」案。

六、臨時動議

七、散會

貳、報告事項

一、2018 年度營業狀況，敬請 鑒察。

說 明：營業狀況，請參閱本手冊第 5～6 頁附錄一。

二、2018 年度審計委員會審查報告書，敬請 鑒察。

說 明：審查報告書，請參閱本手冊第 7 頁附錄二。

三、買回公司股份執行情形，敬請 鑒察。

說 明：西元 2018 年買回本公司股份執行情形報告如下：

買 回 期 次	第一次
買 回 目 的	轉讓股份予員工
買 回 期 間	2018年3月26日 至 2018年5月25日
買 回 區 間 價 格	每股新台幣21元至38元
已買回股份種類及數量（股）	普通股 500,000
已買回股份金額（元）	12,860,943
已 辦 理 銷 除 及 轉 讓 之 股 份 數 量（股）	0
累積持有本公司股份數量（股）	500,000
累積持有本公司股份數量占已 行 股 份 總 數 比 率（%）	0.65

四、修訂「董事會議事規範」，敬請 鑒察。

說 明：依據臺灣證券交易所股份有限公司 2018 年 12 月 27 日臺證治理字第 1070025395 號函修訂「上市公司董事會設置及行使職權應遵循事項要點」，及 2018 年 11 月 30 日臺證上二字第 1071703794 號函修訂後之「外國發行人註冊地國股東權益保護事項檢查表」，擬配合修訂「董事會議事規範」部分條文，條文修訂對照表，請參閱本手冊第 8～14 頁附錄三。

叁、承認事項

第一案：董事會提

案由：2018 年度營業報告書及合併財務報表案，提請 承認。

說明：一、本公司 2018 年度合併財務報表業經資誠聯合會計師事務所潘慧玲、曾惠瑾會計師查核簽證完竣，並出具無保留意見之查核報告書。

二、茲檢附：

(一)營業報告書，請參閱本手冊第 5~6 頁附錄一。

(二)會計師查核報告暨合併財務報表，請參閱本手冊第 15~24 頁附錄四。

三、上開表冊經送審計委員會審查竣事，敬請 承認。

決議：

第二案：董事會提

案由：2018 年度盈虧撥補案，提請 承認。

說明：一、本公司 2018 年度稅後淨損為新台幣 21,949,739 元，擬不發放股利、董事酬勞及員工酬勞。

二、本公司擬具盈虧撥補表如下，本表業經審計委員會查核，提請承認。


Coaster International Co., Ltd.
客思達股份有限公司
西元 2018 年度盈虧撥補表

單位：新台幣元

項 目	金 額
期初未分配盈餘	281,176,483
減：本期淨損	21,949,739
提列法定盈餘公積	0
加：其他調整事項	1,464,020
本期可供分配盈餘總額	260,690,764
減：分配項目：	
股東紅利-現金	0
期末未分配盈餘	260,690,764

董事長



經理人



會計主管



決議：

肆、討論事項

第一案：董事會提

案由：修訂「公司章程」案，敬請 公決。

說明：一、依據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 號函修訂「外國發行人註冊地國股東權益保護事項檢查表」，擬配合修訂「公司章程」，正式公司章程將以英文版為主。
二、修訂對照表請參閱本手冊第 25~50 頁附錄五。

決議：

第二案：董事會提

案由：修訂「取得或處分資產處理程序」案，敬請 公決。

說明：一、依據金融監督管理委員會 2018 年 11 月 26 日金管證發字第 10703410725 號函與實務需要，擬修訂「取得或處分資產處理程序」。
二、條文修訂對照表請參閱本手冊第 51~66 頁附錄六。

決議：

第三案：董事會提

案由：修訂「衍生性商品交易處理程序」案，敬請 公決。

說明：一、依據金融監督管理委員會 2018 年 11 月 26 日金管證發字第 10703410725 號函與實務需要，擬修訂「衍生性商品交易處理程序」。
二、條文修訂對照表請參閱本手冊第 67 頁附錄七。

決議：

第四案：董事會提

案由：修訂「資金貸與他人作業程序」案，敬請 公決。

說明：一、依據金融監督管理委員會 2019 年 3 月 7 日金管證審字第 1080304826 號函與實務需要，擬修訂「資金貸與他人作業程序」。
二、條文修訂對照表請參閱本手冊第 68~69 頁附錄八。

決議：

第五案：董事會提

案由：修訂「背書及保證作業程序」案，敬請 公決。

說明：一、依據金融監督管理委員會 2019 年 3 月 7 日金管證審字第 1080304826 號函與實務需要，擬修訂「背書及保證作業程序」。
二、條文修訂對照表請參閱本手冊第 70~71 頁附錄九。

決議：

伍、臨時動議

陸、散 會

< 附錄 >

附錄一



一、經營方針

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。

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。

二、營運概況

客思達 2018 年在推動聯名品牌 ScottLiving 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。

三、營業計劃實施成果

客思達於 2018 年已達成 ScottLiving 聯名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。

四、營業收支執行情形

1. 營業收入部分

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。

2. 營業支出部分

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。

五、獲利能力分析

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。

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）

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。

敬祝 各位

身體健康、萬事如意！

董事長



總經理



會計主管



附錄二

審計委員會審查報告書

董事會造具本公司 2018 年度營業報告書、合併財務報表及盈虧撥補議案，其中合併財務報表業經資誠聯合會計師事務所潘慧玲會計師及曾惠瑾會計師查核完竣，並出具查核報告。上述營業報告書、合併財務報表及盈虧撥補議案，經本審計委員會查核，認為尚無不合，爰依證券交易法第 14 之 4 及公司法第 219 條規定報告，敬請 鑒核。

客思達股份有限公司

COASTER INTERNATIONAL CO., LTD.

審計委員會召集人：



袁惠兒

日期：西 元 2019 年 3 月 28 日

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	修正條文	說明
Article 3 第三條	<p>Meeting Notice and Meeting Materials 會議通知及會議資料</p> <p>The Board of Directors shall meet at least once quarterly. 董事會每季至少召集一次。</p> <p>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.</p> <p>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</p>	<p>Meeting Notice and Meeting Materials 會議通知及會議資料</p> <p>The Board of Directors shall meet at least once quarterly. 董事會每季至少召集一次。</p> <p>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.</p> <p>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</p>	<ol style="list-style-type: none"> 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	修正條文	說明
	<p>集通知得以電子方式為之。</p> <p>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.</p> <p>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。</p> <p>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.</p> <p>董事會指定之辦理議事事務單位為<u>管理部</u>。</p> <p>The meeting administrative office is responsible to draft agenda for the Board meeting and prepare sufficient meeting materials</p>	<p>集通知得以電子方式為之。</p> <p>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.</p> <p>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。</p> <p>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.</p> <p>董事會指定之辦理議事事務單位為<u>董事會秘書處</u>。</p> <p>The meeting administrative office is responsible to draft agenda for the Board meeting and prepare</p>	

	現行條文	修正條文	說明
	<p>to be mailed with the meeting notice.</p> <p>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。</p> <p>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.</p> <p>董事如認為會議資料不充足，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。</p>	<p>sufficient meeting materials to be mailed with the meeting notice.</p> <p>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。</p> <p>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.</p> <p>董事如認為會議資料不充足，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。</p> <p><u>Since the Company does not have corporate</u></p>	

	現行條文	修正條文	說明
		<p><u>governance manager, the Company's meeting administrative office shall be responsible for handing 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></p> <p><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></p>	
Article 14 第十四條	<p>Director's Avoidance of Conflict of Interest 董事之利益迴避制度</p> <p>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</p>	<p>Director's Avoidance of Conflict of Interest 董事之利益迴避制度</p> <p>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</p>	<p>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。</p>

	現行條文	修正條文	說明
	<p>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 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.</p>	<p>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), <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</p>	

	現行條文	修正條文	說明
	<p>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。</p>	<p>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.</p> <p>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。</p>	
Article 17 第十七條	<u>Supplementary Provisions</u> 附則	<u>Supplementary Provisions</u> 附則	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	修正條文	說明
	<p>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></p> <p>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></p>	<p>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></p> <p>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></p>	<p>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。</p>

附錄四

會計師查核報告

(19)財審報字第 18003108 號

客思達股份有限公司 公鑒：

查核意見

客思達股份有限公司及子公司（以下簡稱「客思達集團」）西元 2018 年及 2017 年 12 月 31 日之合併資產負債表，暨西元 2018 年及 2017 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表、合併現金流量表，以及合併財務報表附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，上開合併財務報表在所有重大方面係依照「證券發行人財務報告編製準則」暨金融監督管理委員會認可之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達客思達集團西元 2018 年及 2017 年 12 月 31 日之合併財務狀況，暨西元 2018 年及 2017 年 1 月 1 日至 12 月 31 日之合併財務績效及合併現金流量。

查核意見之基礎

本會計師係依照「會計師查核簽證財務報表規則」及中華民國一般公認審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報表之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依中華民國會計師職業道德規範，與客思達集團保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對客思達集團西元 2018 年度合併財務報表之查核最為重要之事項。該等事項已於查核合併財務報表整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

客思達集團西元 2018 年度合併財務報表之關鍵查核事項如下：

關鍵查核事項-存貨備抵跌價損失評估

事項說明

存貨評價之會計政策請詳合併財務報告附註四(十)；存貨評價之會計估計及假設請詳合併財務報告附註五(二)；存貨備抵跌價損失之說明請詳合併財務報告附註六(四)。截至西元 2018 年 12 月 31 日，存貨評價後之帳面金額為新台幣 3,003,494 仟元，佔合併資產總額 61%。

客思達集團所營業務為家具買賣進口及批發，主要係向亞洲地區供應商進貨再售予美國當地中小型家具零售店、網路電商及大型連鎖店，在美國各地設有多處倉儲，視自身為銷售客戶之物流中心，以確保商品供應即時無虞，故存貨餘額佔整體合併資產比重較大。客思達集團之存貨評價，係採用成本與淨變現價值孰低進行衡量，針對超過特定時間貨齡之存貨及經個別辨認有呆滯之存貨，其淨變現價值係考量過往歷史出售折價幅度資訊推算而得。由於淨變現價值波動對於存貨評價影響重大，且涉及重大判斷，考量客思達集團之存貨金額重大，因此本會計師將存貨備抵跌價損失評估列為查核重要事項之一。

因應之查核程序

本會計師已執行之查核程序彙總說明如下：

1. 評估管理階層提列存貨呆滯及跌價損失政策之合理性，包含淨變現價值決定之依據、存貨折價幅度之歷史資訊來源及個別辨別呆滯存貨基礎之合理性。
2. 瞭解倉管流程，檢視年度盤點計畫並參與年度存貨盤點，以評估該公司存貨控管及執行呆滯存貨區分之有效性。
3. 瞭解存貨貨齡報表系統邏輯之適當性，並抽核驗證貨齡報表之正確性，以確認報表資訊與其政策一致。
4. 訪談管理階層以評估期末存貨預計未來銷售之合理性；抽查個別存貨料號用以核對折價幅度之歷史資訊，輔以比較前期提列之備抵跌價損失及參酌期後事項，進而評估決定備抵跌價損失之合理性。

關鍵查核事項-退款負債之估列

事項說明

退款負債係與產品銷售相關之退回及折讓，其會計政策請詳合併財務報告附註四(二十四)；退款負債之會計估計及假設請詳合併財務報告附註五(二)；退款負債之說明與變動請詳合併財務報告附註六(九)。

因應科技發展與消費者購物習慣改變，近年以網路銷售的電子商務興起，客思達集團已投入並積極開發新銷售通路之佈局，電子商務銷售比重已佔整體營業收入相當之比重。客思達集團對於電子商務客戶之銷售達一定數量者將給予不同之銷貨折讓。客思達集團針對上述銷貨折讓係依據契約所訂之折讓比率，按預計銷售金額估計退款負債，並定期依實際銷售情形調整。

由於上述折讓之估計因不同電子商務廠商而有不同條件、項目及比率，以及計算涉及管理階層主觀之判斷，包含預計折讓百分比之使用、預計銷售金額等，具有高度不確定性。因此本會計師將相關折讓之認列列為本年度查核重要事項之一。

因應之查核程序

本會計師已執行之查核程序彙總說明如下：

1. 瞭解客思達集團估列退款負債之內部控制程序，包括銷貨折讓協議合約之控管及權責主管覆核之退款負債計算。
2. 檢視退款負債計算明細，抽核個別客戶之折讓比率核符至個別協議內容，以及確認其計算使用之銷貨額與銷貨報表一致，並驗算其計算之正確性。
3. 檢視退款負債之估列與付款情形，據以評估客思達集團估計退款負債之合理性。

管理階層與治理單位對合併財務報表之責任

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

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

客思達集團之治理單位(含審計委員會)負有監督財務報導流程之責任。

會計師查核合併財務報表之責任

本會計師查核合併財務報表之目的，係對合併財務報表整體是否存有導因於舞弊或錯誤之重大不實表達取得合理確信，並出具查核報告。合理確信係高度確信，惟依照中華民國一般公認審計準則執行之查核工作無法保證必能偵出合併財務報表存有之重大不實表達。不實表達可能導因於舞弊或錯誤。如不實表達之個別金額或彙總數可合理預期將影響合併財務報表使用者所作之經濟決策，則被認為具有重大性。

本會計師依照中華民國一般公認審計準則查核時，運用專業判斷並保持專業上之懷疑。本會計師亦執行下列工作：

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

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

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

本會計師從與治理單位溝通之事項中，決定對客思達集團西元 2018 年度合併財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

資 誠 聯 合 會 計 師 事 務 所

潘慧玲



會計師

曾惠瑾



前財政部證券暨期貨管理委員會

核准簽證文號：(88)台財證(六)第 95577 號

前財政部證券管理委員會

核准簽證文號：(79)台財證(一)第 27815 號

西 元 2 0 1 9 年 3 月 2 8 日

客思達股份有限公司及其子公司
合併資產負債表
西元2018年及2017年12月31日



單位：新台幣仟元

資 產		附註	2018 年 12 月 31 日			2017 年 12 月 31 日		
			金	額	%	金	額	%
流動資產								
1100	現金及約當現金	六(一)	\$	462,555	9	\$	348,475	7
1170	應收帳款淨額	六(二)		602,142	12		537,906	10
1200	其他應收款	六(三)		223,675	5		281,400	5
1220	本期所得稅資產			25,829	1		12,917	-
130X	存貨	六(四)		3,003,494	61		3,690,749	68
1410	預付款項			119,634	2		100,296	2
11XX	流動資產合計			4,437,329	90		4,971,743	92
非流動資產								
1600	不動產、廠房及設備	六(五)		98,284	2		106,634	2
1780	無形資產			43,206	1		35,509	-
1840	遞延所得稅資產	六(二十)		296,503	6		273,853	5
1920	存出保證金			44,555	1		43,118	1
15XX	非流動資產合計			482,548	10		459,114	8
1XXX	資產總計		\$	4,919,877	100	\$	5,430,857	100

(續次頁)



客思達股份有限公司 子公司
合併資產負債表
西元 2018 年 12 月 31 日

單位：新台幣仟元

負債及權益		附註	2018 年 12 月 31 日			2017 年 12 月 31 日		
			金	額	%	金	額	%
流動負債								
2100	短期借款	六(六)	\$	844,107	17	\$	1,389,196	26
2130	合約負債—流動			50,905	1		-	-
2150	應付票據			1,491	-		7,496	-
2170	應付帳款			662,237	14		605,068	11
2200	其他應付款	六(七)		328,546	7		330,078	6
2220	其他應付款項—關係人	七		1,734	-		1,749	-
2230	本期所得稅負債			2,587	-		19,336	-
2250	負債準備—流動	六(八)		63,159	1		151,465	3
2365	退款負債—流動	六(九)		71,739	1		-	-
2399	其他流動負債—其他			1,219	-		52,702	1
21XX	流動負債合計			<u>2,027,724</u>	<u>41</u>		<u>2,557,090</u>	<u>47</u>
非流動負債								
2570	遞延所得稅負債	六(二十)		182	-		37	-
2640	淨確定福利負債—非流動	六(十)		25,044	1		29,149	1
2670	其他非流動負債—其他			104,203	2		107,859	2
25XX	非流動負債合計			<u>129,429</u>	<u>3</u>		<u>137,045</u>	<u>3</u>
2XXX	負債總計			<u>2,157,153</u>	<u>44</u>		<u>2,694,135</u>	<u>50</u>
權益								
3110	普通股股本	六(十二)		765,557	16		765,557	14
3200	資本公積			1,789,584	36		1,786,070	32
保留盈餘		六(十三)						
3310	法定盈餘公積			55,493	1		52,640	1
3350	未分配盈餘			260,690	5		306,996	6
3400	其他權益		(95,752)	(2)	(174,541)	(3)
3500	庫藏股票	六(十二)	(12,848)	-		-	-
3XXX	權益總計			<u>2,762,724</u>	<u>56</u>		<u>2,736,722</u>	<u>50</u>
重大或有負債及未認列之合約承諾								
3X2X	負債及權益總計		\$	<u>4,919,877</u>	<u>100</u>	\$	<u>5,430,857</u>	<u>100</u>

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。

董事長：高黎莎

經理人：葉伯璘

會計主管：潘敏行



客思達股份有限公司及子公司
合併財務報告表
西元2018年及2017年1月1日至12月31日

單位：新台幣仟元
(除每股盈餘(虧損)為新台幣元外)

項目	附註	2018 年 度	2017 年 度
		金 額 %	金 額 %
4000 營業收入	六(十四)及十二(五)	\$ 12,013,456 100	\$ 11,913,042 100
5000 營業成本	六(四)(十)(十八)(十九)	(8,694,921) (72)	(8,350,567) (70)
5900 營業毛利		3,318,535 28	3,562,475 30
營業費用	六(十)(十八)(十九)及七		
6100 推銷費用		(2,291,918) (19)	(2,245,505) (19)
6200 管理費用		(1,021,999) (9)	(1,025,515) (9)
6450 預期信用減損損失	十二(二)	(7,086) -	- -
6000 營業費用合計		(3,321,003) (28)	(3,271,020) (28)
6900 營業(損失)利益		(2,468) -	291,455 2
營業外收入及支出			
7010 其他收入	六(十五)	6,190 -	3,818 -
7020 其他利益及損失	六(十六)	(2,246) -	(22,429) -
7050 財務成本	六(十七)	(51,115) -	(44,952) -
7000 營業外收入及支出合計		(47,171) -	(63,563) -
7900 稅前(淨損)淨利		(49,639) -	227,892 2
7950 所得稅利益(費用)	六(二十)	27,689 -	(199,361) (2)
8200 本期(淨損)淨利		(\$ 21,950) -	\$ 28,531 -
其他綜合損益			
不重分類至損益之項目			
8311 確定福利計畫之再衡量數	六(十)	\$ 1,830 -	(\$ 2,666) -
8361 國外營運機構財務報表換算之兌換差額		82,172 -	(271,924) (2)
8349 與不重分類之項目相關之所得稅	六(二十)	(366) -	453 -
後續可能重分類至損益之項目			
8361 國外營運機構財務報表換算之兌換差額		(3,383) -	5,387 -
8300 本期其他綜合利益(損失)之稅後淨額		\$ 80,253 -	(\$ 268,750) (2)
8500 本期綜合利益(損失)總額		\$ 58,303 -	(\$ 240,219) (2)
淨利(損)歸屬於：			
8610 母公司業主		(\$ 21,950) -	\$ 28,531 -
綜合損益總額歸屬於：			
8710 母公司業主		\$ 58,303 -	(\$ 240,219) (2)
9750 基本每股盈餘(虧損)	六(二十一)	(\$ 0.29)	\$ 0.37
9850 稀釋每股盈餘(虧損)	六(二十一)	(\$ 0.29)	\$ 0.35

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。

董事長：高黎莎

經理人：葉伯璘

會計主管：潘敏行

客思達股份有限公司及其子公司
合併權益變動表
西元2018年及2017年1月1日至12月31日

單位：新台幣仟元

		歸屬	於	母	公	司	業	主	之	權	益																									
		資	本	公	積	保	留	盈	餘																											
										國外營運機構 財務報表換算 之兌換差額																										
附註	普通	股	本	發	行	溢	價	員	工	認	股	權	法	定	盈	餘	公	積	未	分	配	盈	餘	之	兌	換	差	額	庫	藏	股	票	權	益	總	額
2017 年 度																																				
2017 年 1 月 1 日餘額		\$	765,557	\$	1,764,524	\$	13,267	\$	17,758	\$	621,783	\$	91,996	\$	-	\$	3,274,885																			
本期合併淨利		-	-	-	-	-	-	-	-	-	28,531	-	-	-	-	-	28,531																			
本期其他綜合損益		-	-	-	-	-	-	-	-	-	(2,213)	(266,537)	-	-	-	(268,750)																				
本期綜合損益總額		-	-	-	-	-	-	-	-	-	26,318	(266,537)	-	-	-	(240,219)																				
盈餘指撥及分配：		六(十三)																																		
提列法定盈餘公積		-	-	-	-	-	-	-	34,882	(34,882)	-	-	-	-	-	-	-																			
普通股現金股利		-	-	-	-	-	-	-	-	(306,223)	-	-	-	-	-	(306,223)																				
員工認股權酬勞成本		六(十一)		-	-	8,279	-	-	-	-	-	-	-	-	-	8,279																				
2017 年 12 月 31 日餘額		\$	765,557	\$	1,764,524	\$	21,546	\$	52,640	\$	306,996	(\$ 174,541)	\$	-	\$	2,736,722																				
2018 年 度																																				
2018 年 1 月 1 日餘額		\$	765,557	\$	1,764,524	\$	21,546	\$	52,640	\$	306,996	(\$ 174,541)	\$	-	\$	2,736,722																				
本期合併淨損		-	-	-	-	-	-	-	-	(21,950)	-	-	-	-	-	(21,950)																				
本期其他綜合損益		-	-	-	-	-	-	-	-	1,464	78,789	-	-	-	-	80,253																				
本期綜合損益總額		-	-	-	-	-	-	-	-	(20,486)	78,789	-	-	-	-	58,303																				
盈餘指撥及分配：		六(十三)																																		
提列法定盈餘公積		-	-	-	-	-	-	-	2,853	(2,853)	-	-	-	-	-	-																				
普通股現金股利		-	-	-	-	-	-	-	-	(22,967)	-	-	-	-	-	(22,967)																				
員工認股權酬勞成本		六(十一)		-	-	3,514	-	-	-	-	-	-	-	-	-	3,514																				
買回庫藏股		六(十二)		-	-	-	-	-	-	-	-	-	-	(12,848)	(12,848)																					
2018 年 12 月 31 日餘額		\$	765,557	\$	1,764,524	\$	25,060	\$	55,493	\$	260,690	(\$ 95,752)	(\$ 12,848)	\$	2,762,724																					

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。

董事長：高黎莎

經理人：葉伯璘

會計主管：潘敏行

客思達股份有限公司及其子公司
合併現金流量表
西元2018年及2017年1月1日至12月31日

單位：新台幣仟元

	附註	2018 年 度	2017 年 度
營業活動之現金流量			
本期稅前(淨損)淨利		(\$ 49,639)	\$ 227,892
調整項目			
收益費損項目			
預期信用減損損失	十二(二)	7,086	-
呆帳費用迴轉數	十二(四)	-	(291)
折舊費用	六(五)(十八)	36,046	36,236
攤銷費用	六(十八)	9,800	2,933
處分不動產、廠房及設備利益	六(十六)	(205)	(801)
利息費用	六(十七)	30,589	22,873
利息收入	六(十五)	(1,284)	(844)
股份基礎給付酬勞成本	六(十一)	3,514	8,279
與營業活動相關之資產/負債變動數			
與營業活動相關之資產之淨變動			
應收帳款		(71,322)	(26,456)
其他應收款		57,725	(2,212)
預付款項		(28,585)	10,003
存貨		687,255	(873,114)
與營業活動相關之負債之淨變動			
合約負債—流動		2,241	-
應付票據		(6,005)	4,699
應付帳款		57,169	(66,178)
其他應付款		(1,532)	2,332
其他應付款—關係人		(15)	(43)
負債準備—流動		(426)	16,910
退款負債—流動		(20,497)	-
其他流動負債—其他		(2,819)	1,968
淨確定福利負債		(2,641)	776
其他非流動負債—其他		(3,656)	17,392
營運產生之現金流入(流出)		702,799	(617,646)
本期收取之利息		1,284	844
本期支付之利息		(30,589)	(22,873)
本期支付之所得稅		(15,659)	(111,820)
營業活動之淨現金流入(流出)		657,835	(751,495)
投資活動之現金流量			
出售不動產、廠房及設備價款		336	1,088
購置不動產、廠房及設備	六(五)	(25,549)	(25,398)
購置無形資產		(7,207)	(57)
存出保證金(增加)減少		(1,437)	4,942
投資活動之淨現金流出		(33,857)	(19,425)
籌資活動之現金流量			
短期借款增加		1,129,777	2,097,710
短期借款減少		(1,675,910)	(1,018,747)
本期發放之現金股利	六(十三)	(22,967)	(306,223)
買回庫藏股	六(十二)	(12,848)	-
籌資活動之淨現金(流出)流入		(581,948)	772,740
匯率影響數		103,835	(288,238)
本期現金及約當現金增加(減少)數		145,865	(286,418)
期初現金及約當現金餘額		278,048	564,466
期末現金及約當現金餘額		\$ 423,913	\$ 278,048
現金及約當現金之組成：			
資產負債表帳列之現金及約當現金	六(一)	\$ 462,555	\$ 348,475
其他符合國際會計準則第七號現金及約當現金定義之項目	六(六)	(38,642)	(70,427)
期末現金及約當現金餘額		\$ 423,913	\$ 278,048

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。

董事長：高黎沙

經理人：葉伯璘

會計主管：潘敏行

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	<p>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>)</p> <p>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)</p>	<p>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>)</p> <p>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)</p>	<p>To update the date of special resolution adopted by the shareholders at the annual general meeting.</p> <p>於股東會以特別決議通過此次修正章程之日期。</p>
Interpretation 定義	[New Article]	<p><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 Merger,</u></p>	<p>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.</p>

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。
31	<p>The Company may also by Special Resolution:</p> <p>(a) change its name;</p> <p>(b) subject to the Law, reduce its share capital and any capital redemption reserve in any manner authorised by law; and</p> <p>(c) effect a Merger of the Company in accordance with the Applicable Listing Rules and the Law.</p> <p>本公司亦得以特別決議：</p> <p>(a) 變更其名稱；</p> <p>(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</p> <p>(c) 本公司得依照上市櫃法令及公司法之規定進行合併。</p>	<p>The Company may also by Special Resolution:</p> <p>(a) change its name;</p> <p>(b) subject to the Law, reduce its share capital and any capital redemption reserve in any manner authorised by law; and</p> <p>(c) effect a Merger of the Company in accordance with the Applicable Listing Rules and the Law.</p> <p><u>For the avoidance of doubt, in case a Merger is a Delisting, Article 33A shall apply.</u></p> <p>本公司亦得以特別決議：</p> <p>(a) 變更其名稱；</p> <p>(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</p> <p>(c) 本公司得依照上市櫃法令及公司法之規定進行合併。</p> <p><u>為免疑義，如合併同時將終止上市，第 33A 條應適用之。</u></p>	<p>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.</p> <p>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。</p>
33A	[New Article]	<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

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	[本條新增]	<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>	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。
50	<p>The following matters shall be specified in the notice of a general meeting, and shall not be proposed as ad hoc motions:</p> <p>(a) election or discharge of Directors or supervisors (if any);</p> <p>(b) amendments to the Memorandum of Association and/or these Articles;</p> <p>(c) dissolution, share swap (as defined in the Applicable Listing Rules), Merger or Spin-off of the Company;</p>	<p>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></p> <p>(a) election or discharge of Directors or supervisors (if any);</p> <p>(b) amendments to the Memorandum of Association and/or these Articles;</p> <p>(c) <u>reduction in share capital of the Company;</u></p> <p>(d) <u>application for de-registration as a public company;</u></p> <p>(e) dissolution, share swap (as defined in the Applicable Listing Rules), Merger or Spin-off of the Company;</p>	<p>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.</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>(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;</p> <p>(e) the transfer of the whole or any material part of its business or assets;</p> <p>(f) the takeover of another's whole business or assets, which will have a material effect on the business operation of the Company;</p> <p>(g) the private placement of equity-linked securities;</p> <p>(h) granting waiver to the Director's engaging in any business within the scope of business of the Company;</p> <p>(i) distribution of part or all of its dividends or bonus by way of issuance of new Shares;</p> <p>(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;</p>	<p>(f) entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others;</p> <p>(g) the transfer of the whole or any material part of its business or assets;</p> <p>(h) the takeover of another's whole business or assets, which will have a material effect on the business operation of the Company;</p> <p>(i) the private placement of equity-linked securities;</p> <p>(j) granting waiver to the Director's engaging in any business within the scope of business of the Company;</p> <p>(k) distribution of part or all of its dividends or bonus by way of issuance of new Shares;</p> <p>(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;</p>	

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>(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</p> <p>(l) the transfer of Treasury Shares to its employees by the Company.</p> <p>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.</p> <p>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：</p> <p>(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；</p> <p>(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；</p> <p>(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；</p>	<p>(m)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;</p> <p>(n)the transfer of Treasury Shares to its employees by the Company; <u>and</u></p> <p>(o)<u>the Delisting.</u></p> <p>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.</p> <p>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></p> <p>(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；</p> <p>(c)<u>減資；</u></p> <p>(d)<u>申請停止公開發行；</u></p> <p>(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；</p> <p>(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；</p>	<p>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。</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>(e) 讓與本公司全部或任何主要部分營業或財產；</p> <p>(f) 受讓他人全部營業或財產而對公司營運有重大影響者；</p> <p>(g) 私募發行具股權性質之有價證券；</p> <p>(h) 董事從事競業禁止行為之許可；</p> <p>(i) 以發行新股方式分派股息及紅利之全部或一部分；</p> <p>(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；</p> <p>(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></p> <p>(l) 本公司將庫藏股移轉予員工。</p> <p>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。</p>	<p>(g) 讓與本公司全部或任何主要部分營業或財產；</p> <p>(h) 受讓他人全部營業或財產而對公司營運有重大影響者；</p> <p>(i) 私募發行具股權性質之有價證券；</p> <p>(j) 董事從事競業禁止行為之許可；</p> <p>(k) 以發行新股方式分派股息及紅利之全部或一部分；</p> <p>(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；</p> <p>(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；</p> <p>(n) 本公司將庫藏股移轉予員工；<u>以及</u></p> <p>(o) 終止上市。</p> <p>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。</p>	
52	<p>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 <u>proposal</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</p>	<p><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</p>	<p>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</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>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.</p> <p>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</p>	<p>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.</p> <p>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</p>	<p>November 30, 2018.</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>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).</p>	<p>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 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).</p>	
	<p>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。</p>	<p>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。</p>	<p>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。</p>
	<p>有下列情形之一者，董事會<u>得拒絕</u>股東之提案<u>且該議案不得</u>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</p>	<p><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</p>	

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>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</p>	<p>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；(四)<u>議案超過三百字</u>；或(五)<u>於</u>董事會訂定之受理截止日期<u>外</u>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。</p>	
53A	<p>[New Article]</p> <p>[本條新增]</p>	<p><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 afore-mentioned holding period and number of Shares shall be based on the Shares held immediately prior to the relevant book close period.</u></p> <p><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></p>	<p>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.</p> <p>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。</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
54A	<p>[New Article]</p> <p>[本條新增]</p>	<p><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 Shareholders' Service Agent to provide the Register of Members.</u></p> <p><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></p>	<p>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.</p> <p>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。</p>
63	<p>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</p>	<p>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</p>	<p>To amend this Article to reflect the fact that the proxy instrument is in the form approved by the Company.</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>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.</p> <p>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。</p>	<p>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.</p> <p>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。</p>	<p>本條修正係反映委託書格式由本公司批准並寄送之實務。</p>
77	<p>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.</p> <p>If <u>it is resolved</u> at a general meeting held prior to the expiration of the term of the current Directors <u>that all</u></p>	<p>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.</p> <p>If all Directors are re-elected at a general meeting held prior to the expiration of the term of the current</p>	<p>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.</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p><u>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 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.</p> <p>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。</p> <p>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。</p>	<p>Directors(the "Re-Election"), unless otherwise resolved at such general meeting, the term of the existing Directors shall be deemed to have expired immediately prior to the Re-Election. The aforesaid re-election of all Directors shall be held in the general meeting attended by Shareholders representing more than fifty percent (50%) of total issued Shares of the Company.</p> <p>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。</p> <p>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。</p>	<p>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。</p>
82B	<p>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</p>	<p>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,</p>	<p>To amend this Article pursuant to the requirement of the Articles of Association Checklist announced by the Taiwan Stock Exchange (letter</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>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).</p> <p>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.</p> <p>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</p>	<p>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).</p> <p>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.</p> <p>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</p>	<p>No. Tai-Jeng-Shang II 10717037941) on November 30, 2018.</p> <p>配合臺灣證券交易所股份有限公司 2018 年 11 月 30 日</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>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。</p> <p>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。</p>	<p>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。</p> <p>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(<u>不含獨立董事</u>)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。</p>	<p>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。</p>
102	<p>A person shall not act as a Director and shall be discharged or vacated from the office of Director, if he or she:</p> <p>(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;</p> <p>(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</p>	<p>A person shall not act as a Director and shall be discharged or vacated from the office of Director, if he or she:</p> <p>(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;</p> <p>(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</u></p>	<p>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.</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>less than two (2) years;</p> <p>(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;</p> <p>(d) becomes bankrupt and has not been discharged from bankruptcy;</p> <p>(e) has been dishonored for unlawful use of credit instruments, and the term of such sanction has not expired yet;</p> <p>(f) has no or only limited legal capacity;</p> <p>(g) dies or is found to be or becomes of unsound mind;</p> <p>(h) resigns his office by notice in writing to the Company; or</p> <p>(i) is removed from office and</p>	<p><u>the full term of the sentence, or the time elapsed after he has served the full term of such sentence, <u>his term of probation has expired</u> or he has been <u>pardoned</u></u> is less than two (2) years;</p> <p>(c) has been adjudicated guilty by a final judgment for <u>violating anti-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, <u>his term of probation has expired</u> or he has been <u>pardoned</u></u> is less than two (2) years;</p> <p>(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>;</p> <p>(e) has been dishonored for unlawful use of credit instruments, and the term of such sanction has not expired yet;</p> <p>(f) has no or only limited legal capacity;</p> <p>(g) dies or is found to be or becomes of unsound mind;</p> <p>(h) resigns his office by notice in writing to the Company;</p> <p>(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</p> <p>(j) is removed from office and</p>	

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>ceases to be the Director pursuant to these Articles.</p> <p>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：</p> <p>(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；</p> <p>(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；</p> <p>(c) 曾<u>服公務虧空公款</u>，經判決確定，<u>服刑期滿</u>尚未逾二年者；</p> <p>(d) 宣告破產且尚未解除；</p> <p>(e) 使用票據經拒絕往來尚未期滿者；</p> <p>(f) 無法律行為能力或限制行為能力者；</p> <p>(g) 死亡或被認為或陷入精神耗弱；</p> <p>(h) 以書面通知公司辭任董事職位；或</p> <p>(i) 經依本章程解任者。</p>	<p>ceases to be the Director pursuant to these Articles.</p> <p>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：</p> <p>(a) 曾犯組織犯罪，經有罪判決確定，<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>尚未逾五年者；</p> <p>(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；</p> <p>(c) 曾犯貪污治罪條例之罪，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；</p> <p>(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；</p> <p>(e) 使用票據經拒絕往來尚未期滿者；</p> <p>(f) 無法律行為能力或限制行為能力者；</p> <p>(g) 死亡或被認為或陷入精神耗弱；</p> <p>(h) 以書面通知公司辭任董事職位；</p> <p>(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</p> <p>(j) 經依本章程解任者。</p>	<p>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。</p>
107	<p>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</p>	<p>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</p>	<p>To amend this Article pursuant to the requirement of the Articles of Association</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>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:</p> <p>(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</p> <p>(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;</p> <p>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.</p> <p>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</p>	<p>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:</p> <p>(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</p> <p>(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;</p> <p>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.</p> <p>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</p>	<p>Checklist announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018.</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>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.</p> <p>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.</p> <p>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：</p> <p>(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</p>	<p>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.</p> <p>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.</p> <p><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></p> <p>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：</p> <p>(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</p>	<p>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。</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>(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；</p> <p>應視為已依本條關於該等契約或協議之自身利害關係為適當之揭露，但此等通知僅有於董事會會議中為之或該董事採取合理步驟以確保該通知能於其發送後之董事會會議中被提出並審閱。</p> <p>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。</p> <p>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。</p>	<p>(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；</p> <p>應視為已依本條關於該等契約或協議之自身利害關係為適當之揭露，但此等通知僅有於董事會會議中為之或該董事採取合理步驟以確保該通知能於其發送後之董事會會議中被提出並審閱。</p> <p>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。</p> <p>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。</p> <p><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></p>	
117	<p>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:</p> <p>(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</p>	<p>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:</p> <p>(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</p>	<p>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</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>others;</p> <p>(b) the sale or transfer of the whole or any material part of its business or assets;</p> <p>(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;</p> <p>(d) the election of Chairman of the Board pursuant to these Articles;</p> <p>(e) the allocation of Employees' Remunerations and Directors' Remunerations pursuant to Article 129; and</p> <p>(f) issuance of corporate bonds.</p> <p>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：</p> <p>(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；</p> <p>(b) 出售或轉讓其全部或主要部分的營業或財產；</p> <p>(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；</p> <p>(d) 按本章程選任董事長；</p> <p>(e) 依據第 129 條提撥員工酬勞及董事酬勞；以及</p>	<p>others;</p> <p>(b) the sale or transfer of the whole or any material part of its business or assets;</p> <p>(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;</p> <p>(d) the election of Chairman of the Board pursuant to these Articles;</p> <p>(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></p> <p>(f) the allocation of Employees' Remunerations and Directors' Remunerations pursuant to Article 129; and</p> <p>(g) issuance of corporate bonds.</p> <p>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：</p> <p>(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；</p> <p>(b) 出售或轉讓其全部或主要部分的營業或財產；</p> <p>(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；</p> <p>(d) 按本章程選任董事長；</p> <p>(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></p> <p>(f) 依據第 129 條提撥員工酬勞及董事酬勞；以及</p>	<p>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.</p> <p>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。</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	(f) 發行公司債券。	(g) 發行公司債券。	
121	<p>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.</p> <p>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。</p>	<p>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 on the Directors or officers of the Company for any information in their possession relating to the books or affairs of the Company.</p> <p>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。</p>	<p>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.</p> <p>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。</p>
123	<p>Subject to the Cayman Islands law, any Shareholder(s) holding <u>three</u> percent (3%) or more of the total number of the issued Shares of the Company for <u>one</u> (1) 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.</p>	<p>Subject to the Cayman Islands law, any Shareholder(s) holding <u>one</u> percent (1%) or more of the total number of the issued Shares of the Company for <u>six</u> (6) 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.</p>	<p>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.</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>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.</p> <p>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。</p> <p>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。</p>	<p>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.</p> <p>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。</p> <p>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。</p>	<p>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。</p>
123A	[New Article]	<p><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></p>	<p>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.</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	<p>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.</p> <p>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</p>	<p>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. <u>The Company shall cause its Shareholders' Service Agent to provide the aforesaid documents.</u></p> <p>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></p>	<p>announced by the Taiwan Stock Exchange (letter No. Tai-Jeng-Shang II 10717037941) on November 30, 2018.</p> <p>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。</p>
159	[New Article]	<p><u>CORPORATE SOCIAL RESPONSIBILITY</u></p> <p><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></p>	<p>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.</p>

No.條次	Current Articles 現行條文	Amendments 修正條文	修正理由
	[本條新增]	<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>	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。

附錄六

COASTER INTERNATIONAL CO., LTD.

客思達股份有限公司

取得或處分資產處理程序修正條文對照表

序	現行條文	修正條文	修正理由
1	<p>3. 適用範圍：</p> <p>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：</p> <p>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。</p> <p>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。</p> <p>3.3. 會員證。</p> <p>3.4. 專利權、著作權、商標權、特許權等無形資產。</p> <p>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）。</p> <p>3.6. 衍生性商品。</p> <p>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。</p> <p>3.8. 其他重要資產。</p>	<p>3. 適用範圍：</p> <p>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：</p> <p>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。</p> <p>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。</p> <p>3.3 會員證。</p> <p>3.4 專利權、著作權、商標權、特許權等無形資產。</p> <p>3.5 <u>使用資產權</u>。</p> <p>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）。</p> <p>3.7 衍生性商品。</p> <p>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。</p> <p>3.9 其他重要資產。</p>	<p>配合適用國際財務報導準則第十六號租賃公報規定，擴大使用權資產範圍，並將現行土地使用權移至 3.5 規範。</p>
2	<p>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。</p>	<p>5.1 衍生性商品：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，<u>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</u></p>	<p>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。</p>

序	現行條文	修正條文	修正理由
		<u>進(銷)貨合約。</u>	
3	<p>6. 作業程序</p> <p>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<u>當事人不得為關係人。</u></p>	<p>6. 作業程序</p> <p>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<u>應符合下列規定：</u></p> <p>(1) <u>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。</u></p> <p>(2) <u>與交易當事人不得為關係人或有實質關係人之情形。</u></p> <p><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。</u></p> <p><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：</u></p> <p>(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。</u></p> <p>(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。</u></p>	<p>一、為簡化法規，將前財政部證券暨期貨管理委員會九十二年三月二十一日台財證一字第○九二○〇〇一一五一號令補充規定第四點有關公開發行公司洽請專業估價者及其估價人員、會計師、律師或證券承銷商等專家應注意事項納入本準則，並參酌證券交易法第五十三條第四款有關董事、監察人及經理人消極資格及發行人募集與發行有價證券處理準則第八條第一項第十五款發行人或其負責人之誠信原則等規定，新增第一項</p>

序	現行條文	修正條文	修正理由
		<p>(3) 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。</p> <p>(4) 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。</p>	<p>第一款至第三款，明定相關專家之消極資格，並廢止前揭令。</p> <p>二、明確外部專家責任，參酌證券發行人財務報告。</p>
4	<p>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：</p> <p>(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。</p> <p>(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</p>	<p>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：</p> <p>(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。</p> <p>(2) 取得或處分不動產及其使用權資產與其他固定資產，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</p>	<p>配合適用國際財務報導準則第十六號租賃公報規定，將非供營業使用五款之不動產使用權資產納入公司所定處理程序規範之限額計算。</p>

序	現行條文	修正條文	修正理由
	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。	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。	
5	<p>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<u>政府</u>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：</p> <p>(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，<u>未來</u>交易條件變更者，亦應比照上開程序辦理。</p>	<p>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<u>國內</u>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：</p> <p>(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；<u>其嗣後有</u>交易條件變更者，亦應比照上開程序辦理。</p>	<p>一、本項所定政府機關，主係考量與我國中央及地方政府機關交易，需依相關規定辦理標售或競價等，價格遭操縱之可能性較低，爰得免除專家意見之取得，至與外國政府機關交易，因其相關規定及議價機制較不明確，尚不在本條豁免範圍，爰修正本項明定僅限國內政府機關。</p> <p>二、配合適用國際財務報導準則第十六號租賃公報規定，爰修正本項，將使用權資產納入本條</p>

序	現行條文	修正條文	修正理由
			<p>規範。</p> <p>三、本項酌作文字修正，以符法制作業。</p>
6	<p>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。</p>	<p>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。</p>	<p>一、本項所定政府機關，主係考量與我國中央及地方政府機關交易，需依相關規定辦理標售或競價等，價格遭操縱之可能性較低，爰得免除專家意見之取得，至與外國政府機關交易，因其相關規定及議價機制較不明確，尚不在本條豁免範圍，爰修正本項明定僅限國內政府機關。</p> <p>二、配合適用國際財務報導準則第十六號租賃公報規定，爰修正本項，將使用權資產納入本條規範。</p> <p>三、本項酌作文字修正，以符法制作業。</p>
7	<p>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</p> <p>(1) 本公司投資限額：</p> <p>A. 非供營業使用之不動產投資以不超過公司淨值 20%為限。</p>	<p>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</p> <p>(1) 本公司投資限額：</p> <p>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 20%為</p>	<p>配合適用國際財務報導準則第十六號租賃公報規定，爰修正將非供營業使用之不動產使用權資產納入公司所定處理程序規範之</p>

序	現行條文	修正條文	修正理由
	<p>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。</p> <p>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。</p> <p>(2) 子公司投資限額：</p> <p>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。</p> <p>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。</p> <p>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。</p> <p>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。</p>	<p>限。</p> <p>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。</p> <p>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。</p> <p>(2) 子公司投資限額：</p> <p>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。</p> <p>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。</p> <p>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。</p> <p>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。</p>	<p>限額計算。</p>
8	<p>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</p>	<p>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%或新臺幣 3 億元以上者，除買賣<u>國內</u>公</p>	<p>一、本項所定公債，係指國內之公債，主係考量我國中央及地方政府債信明確且容易查詢，爰得免除提交董事會通過及審</p>

序	現行條文	修正條文	修正理由
	<p>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：</p> <p>(1)取得或處分資產之目的、必要性及預計效益。</p> <p>(2)選定關係人為交易對象之原因。</p> <p>(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。</p> <p>(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。</p> <p>(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。</p> <p>(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。</p> <p>(7)本次交易之限制條件及其他重要約定事項。</p> <p>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。</p> <p>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。</p>	<p>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：</p> <p>(1)取得或處分資產之目的、必要性及預計效益。</p> <p>(2)選定關係人為交易對象之原因。</p> <p>(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。</p> <p>(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。</p> <p>(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。</p> <p>(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。</p> <p>(7)本次交易之限制條件及其他重要約定事項。</p> <p>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。</p> <p>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：</p> <p>(1)取得或處分供營業使用</p>	<p>計委員會承認之程序，至外國政府債信不一，尚不在本條豁免範圍，明定僅限國內公債；另配合適用國際財務報導準則第十六號租賃公報規定，將使用權資產納入本條規範，爰修正以為明確。</p> <p>二、考量公開發行公司與其母公司、子公司，或其直接或間接百分之百持有之子公司彼此間，因業務上之整體規劃，有統籌集體採買或租賃供營業使用之設備再有移轉（含買賣或轉租）之必要及需求，或租賃不動產，再分租之可能，且該等交易風險較低，爰修正第三項，放寬該等公司間取得或處分供營業使用之設備、其使用權資產或供營業使用之不動產使用權資產，得授權董事長先行辦理，並酌修文字。</p>

序	現行條文	修正條文	修正理由
	<p>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。</p>	<p><u>之設備或其使用權資產。</u> (2)取得或處分供營業使用之不動產使用權資產</p> <p>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。</p>	
9	<p>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：</p> <p>(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。</p> <p>(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</p>	<p>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：</p> <p>(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。</p> <p>(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</p>	<p>一、配合適用國際財務報導準則第十六號租賃公報規定，爰修正第一項至第四項，將向關係人租賃取得不動產使用權資產納入本條規範。</p> <p>二、考量公開發行公司與其母公司、子公司，或其直接或間接百分之百持有之子公司彼此間，因業務上之整體規劃，有統籌集體租賃不動產，再分租之可能，且前揭交易涉非常規交易之風險較低，爰新增第四項</p>

序	現行條文	修正條文	修正理由
	<p>上。但金融機構與交易之一方互為關係人者，不適用之。</p> <p>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。</p> <p>本公司及子公司向關係人取得不動產，依<u>第一項及第二項</u>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。</p>	<p>上。但金融機構與交易之一方互為關係人者，不適用之。</p> <p>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。</p> <p>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<u>前兩項</u>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。</p>	<p>第四款，排除該等交易應依本條評估交易成本（關係人取得不動產交易價格或租賃不動產支付之價格）合理性之規定，另因該等交易已排除本條之適用，爰亦無須依第十七條有關舉證交易價格合理性及第十八條有關應提列特別盈餘公積等規定辦理。</p> <p>三、酌作文字修正，以符法制作業。</p>
10	<p>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：</p> <p>(1) 關係人係因繼承或贈與而取得不動產。</p> <p>(2) 關係人訂約取得不動產時間距本交易訂約日已逾 5 年。</p> <p>(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。</p>	<p>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：</p> <p>(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>。</p> <p>(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。</p> <p>(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。</p> <p>(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。</u></p>	<p>一、配合適用國際財務報導準則第十六號租賃公報規定，爰修正將向關係人租賃取得不動產使用權資產納入本條規範。</p> <p>二、考量公開發行公司與其母公司、子公司，或其直接或間接百分之百持有之子公司彼此間，因業務上之整體規劃，有統籌集體租賃不動產，再分租之可能，且前揭交易涉非常規交易之風險較低，爰新增排除</p>

序	現行條文	修正條文	修正理由
			<p>該等交易應依本條評估交易成本（關係人取得不動產交易價格或租賃不動產支付之價格）合理性之規定，另因該等交易已排除本條之適用，爰亦無須依第十七條有關舉證交易價格合理性及第十八條有關應提列特別盈餘公積等規定辦理。</p> <p>三、本項序文酌作文字修正，以符法制作業。</p>
11	<p>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：</p> <p>(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：</p> <p>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</p>	<p>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：</p> <p>(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：</p> <p>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</p>	<p>配合廠房等不動產租賃之實務運作，放寬向關係人取得不動產使用權資產，得以鄰近地區一年內非關係人租賃交易作為設算及推估交易價格合理性之參考案例，及增訂租賃案例亦為交易案例，爰修正以為明確。</p>

序	現行條文	修正條文	修正理由
	<p>關公佈之最近期建設業毛利率孰低者為準。</p> <p>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。</p> <p>c. 同一標的房地之其他樓層一年內之其他非關係人租賃案例，經按不動產租賃慣例應有之合理樓層價差推估其交易條件相當者。</p> <p>(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。</p> <p>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。</p>	<p>關公佈之最近期建設業毛利率孰低者為準。</p> <p>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。</p> <p>(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。</p> <p>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。</p>	
12	<p>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：</p> <p>(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</p>	<p>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：</p> <p>(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</p>	<p>一、配合適用國際財務報導準則第十六號租賃公報規定，爰修正將向關係人租賃取得之不動產使用權資</p>

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	<p>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。</p> <p>(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。</p> <p>(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。</p> <p>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。</p> <p>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。</p>	<p>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。</p> <p>(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。</p> <p>(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。</p> <p>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。</p> <p>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。</p>	<p>產，納入評估成本較交易價格低時之應辦事項規範。</p> <p>二、本項酌作文字修正，以符法制作業。</p>
13	<p>6.8 資訊公開</p> <p>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</p>	<p>6.8 資訊公開</p> <p>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</p>	<p>一、修正第一項第一款及第七款第一目所定公債，主係考量我國</p>

序	現行條文	修正條文	修正理由
	<p>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：</p> <p>(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。</p> <p>(2) 進行合併、分割、收購或股份受讓。</p> <p>(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。</p> <p>(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：</p> <p>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。</p> <p>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。</p> <p>(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。</p> <p>(6) 除前五款以外之資產交</p>	<p>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：</p> <p>(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。</p> <p>(2) 進行合併、分割、收購或股份受讓。</p> <p>(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。</p> <p>(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：</p> <p>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。</p> <p>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。</p> <p>(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未達新臺幣 5 億元以上。</p> <p>(6) 除前五款以外之資產交</p>	<p>中央及地方政府債信明確且容易查詢，爰得免除公告，至外國政府債信不一，尚不在本條豁免範圍，爰修正明定僅限國內公債。</p> <p>二、配合適用國際財務報導準則第十六號租賃公報規定，爰修正第一項第一款、第四款、第五款本文及第二項第三款，將使用權資產納入本條規範。</p> <p>三、鑑於營建業者銷售自行興建完工建案之不動產，屬公司進行日常業務銷售所必須之行，為規模較大之營建業者興建之建案因金額較高而有容易達到公告申報標準，易導致頻繁公告之情形，基於資訊揭露之重大性考量，爰參酌公司取得或處分供營業使用之設備規範，於第一項第五款新增</p>

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	<p>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：</p> <p>a. 買賣公債。</p> <p>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。</p> <p>前項交易金額依下列方式計算之：</p> <p>(1) 每筆交易金額。</p> <p>(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。</p> <p>(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。</p> <p>(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。</p> <p>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。</p>	<p>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：</p> <p>a. 買賣<u>國內</u>公債。</p> <p>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。</p> <p>前項交易金額依下列方式計算之：</p> <p>(1) 每筆交易金額。</p> <p>(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。</p> <p>(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。</p> <p>(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。</p> <p>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。</p>	<p>後段，放寬其進行前開處分交易，且交易對象非為關係人之公告申報標準。</p> <p>四、考量第一項第一款已明定關係人交易之公告規範，同項第六款係規範非關係人交易之情形，為利公司遵循，爰修正第一項第六款，以為明確。</p> <p>五、修正第一項第七款第二目：（一）考量以投資為專業者於海內外證券交易所或證券商營業處所所為之有價證券買賣屬經常營業行為，易導致頻繁公告之情形，基於資訊揭露之重大性考量，爰豁免其公告，且為統一本準則規範用語，將本準則所稱之標的或機構等原則一致包含海內外，爰刪除海內外之用語。（二）考量以投資為專業者於國外初級市場</p>

序	現行條文	修正條文	修正理由
			<p>認購普通公司債之行為，屬經常性行為，且其商品性質單純；另國內證券投資信託事業及期貨信託事業受金管會監管，且申購或買回其募集之基金(不含境外基金)亦屬以投資為專業者之經常性行為，爰修正放寬以投資為專業者買賣前開有價證券得豁免公告，並考量次順位債券風險較高，亦明定所指普通公司債及未涉及股權之一般金融債券，不包含次順位債券。</p> <p>六、第一項第三款酌作文字修正，以符法制作業。</p> <p>七、第四項及第六項酌作文字修正。</p>
14	<p>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。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。</p>	<p>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。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<u>或總資產</u>規定，以本公司之實收資本額或總資產為準。</p>	<p>一、子公司之公告申報標準，應與其母公司一致，爰修正規定，使子公司亦得適用該公告申報標準。</p> <p>二、酌作文字修正，以符法制作業。</p>

序	現行條文	修正條文	修正理由
15	<p>7. <u>制訂歷程</u></p> <p>7.1. 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。</p> <p>7.2. 本程序於西元 2015 年 9 月 16 日提報股東會。</p> <p>7.3. 本程序於西元 2017 年 6 月 26 日提報股東會。</p>	<p>7. <u>制訂歷程</u></p> <p>7.1 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。</p> <p>7.2 本程序於西元 2015 年 9 月 16 日提報股東會。</p> <p>7.3 本程序於西元 2017 年 6 月 26 日提報股東會。</p> <p>7.4 <u>本程序於西元 2019 年 x 月 x 日提報股東。</u></p>	修訂歷程。

附錄七

COASTER INTERNATIONAL CO., LTD.

客思達股份有限公司

衍生性商品交易處理程序 修正條文對照表

序	現行條文	修正條文	修正理由
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。）	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。	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。
2	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. 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 2019 年 x 月 x 日提報股東會。	修訂歷程

附錄八

COASTER INTERNATIONAL CO., LTD.

客思達股份有限公司

資金貸與他人作業程序 修正條文對照表

序	現行條文	修正條文	修正理由
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> 。	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> 。	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。
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。	[本條刪除]	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> 。	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> 。	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相關準則規定或餘額超限時，應訂定改善計畫，將相	4.7.2. 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	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

序	現行條文	修正條文	修正理由
	關改善計畫 <u>送審計委員會</u> ，並依計畫時程完成改善。	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。	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>	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> <u>(1) 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> <u>(2) 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> <u>(3) 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>	正面表列應公告事項，以加強本公司於法令規範之遵循。
6	5. 制訂歷程 5.1. 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。 5.2. 本程序於西元 2015 年 9 月 16 日提報股東會。 5.3. 本程序於西元 2016 年 6 月 15 日提報股東會。	5 制訂歷程 5.1 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。 5.2 本程序於西元 2015 年 9 月 16 日提報股東會。 5.3 本程序於西元 2016 年 6 月 15 日提報股東會。 5.4 <u>本程序於西元 2019 年 X 月 X 日提報股東會。</u>	修訂歷程

附錄九

COASTER INTERNATIONAL CO., LTD.

客思達股份有限公司

背書及保證作業程序 修正條文對照表

序	現行條文	修正條文	修正理由
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> 。	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> 。	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。	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。	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。
3	6.6. <u>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>	6.6. <u>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：</u> 6.6.1. <u>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。</u> 6.6.2. <u>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。</u> 6.6.3. <u>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</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	修正條文	修正理由
		<p><u>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</u></p> <p>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。</p> <p><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></p>	
4	<p>7. 制訂歷程</p> <p>7.1. 本程序於西元2014年9月15日第一次修訂並實施。</p> <p>7.2. 本程序於西元2015年9月16日提報股東會。</p> <p>7.3. 本程序於西元2016年6月15日提報股東會。</p>	<p>7. 制訂歷程</p> <p>7.1. 本程序於西元2014年9月15日第一次修訂並實施。</p> <p>7.2. 本程序於西元2015年9月16日提報股東會。</p> <p>7.3. 本程序於西元2016年9月15日提報股東會。</p> <p>7.4. <u>本程序於西元2019年x月x日提報股東會。</u></p>	修訂歷程。

附錄十

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 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 董事會開會地點及時間之
第五條 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
第七條 Convening the Board Meeting 董事會參考資料、列席人員與董事會召開

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。

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 depository in Taiwan. No Person shall be entitled to a certificate for any or all of his/her Shares, unless the Directors shall determine otherwise.

FRACTIONAL SHARES

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

TRANSFER OF SHARES

22. Title to Shares which are registered in the Emerging Market or listed in the 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.



公司法(如修訂版)

股份有限公司

COASTER INTERNATIONAL CO., LTD.

客思達股份有限公司

之

公司章程

修訂和重述版

公司法(如修訂版)
股份有限公司
COASTER INTERNATIONAL CO., LTD.

客思達股份有限公司

之

備忘錄

修訂和重述版

(於 2017 年 6 月 27 日以特別決議通過)

1. 公司名稱為Coaster International Co., Ltd. 客思達股份有限公司(下稱「本公司」)。
2. 本公司註冊辦事處設於Intertrust Corporate Services (Cayman) Limited, 190 Elgin Avenue, George Town, Grand Cayman KY1-9005, Cayman Islands，或其他由董事會隨時決定之辦事處地點。
3. 本公司的目的事業範圍並無特定限制。

本公司具備完整的權力與權限以從事任何英屬開曼群島公司法(如修訂版)(下稱「公司法」)第7(4)條或其他法律沒有禁止之目的事業範圍。

4. 本公司具備完整行使如自然人般之權利能力，不論是否有任何公司法第 27(2)條規定之公司利益問題。
5. 除為推廣本公司在英屬開曼群島以外進行的業務外，本公司將不會在英屬開曼群島與任何人、商號或公司進行貿易，但本條的任何規定不得解釋為禁止本公司在英屬開曼群島執行並簽訂契約，及在英屬開曼群島執行能讓其進行英屬開曼群島以外的業務所需之所有權力。
6. 本公司股東之責任，應以其分別持有之股份之未繳納股款(如有)為限。
7. 本公司的資本額為**新台幣 2,000,000,000 元**，共分為**200,000,000 普通股**，每股面額**新台幣 10 元**。基於公司法及公司章程，本公司有權贖回或買回其任何股份，並對其全部或部分分割或合併，及發行其全部或一部之原始、贖回、增加或減少之股本，無論是否有優惠權、優先權、特別權或其他權利或有任何權利之列後或任何條件或限制，且除發行條件無論係普通股、特別股或其他應於每次發行時明確規定外，應受本公司於上文所述權力之限制。.
8. 本公司得依公司法第 206 條撤銷其在英屬開曼群島的註冊並以繼續經營的方式在其他司法管轄區內註冊。

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)

表 A

下列所載條款為構成 Coaster International Co., Ltd. 客思達股份有限公司(下稱「**本公司**」)之公司章程，而公司法附錄一表 A 中所包括或記載的規則將不適用於本公司。

定義

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

「**關係企業**」意指依據上市櫃法令規定所定義之關係企業；

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

「**本章程**」意指本公司之章程及其因情況所需而修改或替換後之版本；

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

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

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

「**董事長**」具有本章程第 82 條所賦予的涵義；

「**類別**」意指本公司因視其所需而不時發行之任何股票類別；

「**金管會**」意指臺灣金融監督管理委員會或是任何當時臺灣證券交易法之主管機關；

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

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

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

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

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

「**興櫃**」意指中華民國證券櫃檯買賣中心證券商營業處所之興櫃市場；

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

「**董事選舉規範**」意指上市櫃法令規定之本公司董事選舉規範及其因情況所需而修改或替換後之版本；

「**被補償人**」意指具有本章程第 152 條規定所賦予的涵義；

「**獨立董事**」意指在上市櫃法令中所定義的獨立董事；

「**公司法**」意指英屬開曼群島公司法(如修訂版)；

「**法定盈餘公積**」意指按上市櫃法令所提出的法定盈餘公積；

「**備忘錄**」意指本公司之備忘錄，及其不時修改或替換之版本；

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

「**經濟部**」意指臺灣公司法和相關公司事務之臺灣主管機關；

「**辦事處**」意指公司按公司法規定註冊之辦事處；

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

「**繳足**」意指對發行之任何股票其應付面額及任何溢價之繳足，包括帳面上之繳足；

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

「**特別股**」意指具有本章程第 10 條規定所賦予的涵義；

「董事會議事規範」意指上市櫃法令規定之本公司董事會議事規範及其因情況所需而修改或替換後之版本；

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

「名簿」或是「股東名簿」意指依公司法備置之本公司股東名簿；

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

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

「審計委員會組織規程」意指上市櫃法令規定之本公司審計委員會組織規程及其因情況所需而修改或替換後之版本；

「印章」意指經本公司採用之普通印章包括任何其摹本；

「秘書」意指任何由董事會所委任以履行本公司秘書的任何職責之人；

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

「股東」意指已登記在股東名簿之股份持有人；

「資本溢價科目」意指按照本章程及公司法所設定之資本溢價科目；

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

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

「特別盈餘公積」意指按上市櫃法令或股東會的決議由保留盈餘所分配的公積；

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

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

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

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

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

「**證券櫃檯買賣中心**」意指中華民國證券櫃檯買賣中心；

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

「**證交所**」意指臺灣證券交易所。

2. 在本章程中，除文意另有所指外：

單數詞語包括複數含義，反之亦然；

陽性詞語包括陰性含義按文意所指之任何人；

「得」或「可」一詞應解為許可性質，而「應」應解為命令性質；

所提及的任何法令規定應包含其當時有效的任何修訂或重新制定版本；

所提及的任何董事會決定，應理解為其絕對自由裁量下之決定並應適用於一般或個別情況；及

所提及的「書面」應理解為書面或任何可以書面方式複製的，包括任何形式之列印、印刷、電子郵件、傳真、照片或電傳，或任何其他替代品或存儲或傳輸格式，或是上述個類形式之混合應用。

3. 除前二條文另有規定外，任何公司法規定之定義，在不違反其主題或是上下文的情況下，具有與本章程相同的涵義

序言

4. 本公司成立後可於任何時間開始運營。

5. 辦事處可由董事會不時決定設立於英屬開曼群島的任一地址。此外，本公司亦可由董事會不時決定建立及維持其他辦事處、營業點及代表處。

6. 本公司成立及發行股票所產生的費用應由本公司承擔支付。此費用可由董事會決定其分期攤銷之期限，且因此所支付的金額，則應由董事會決定於本公司之會計上自本公司收入和/或公司資本內支付之。

7. 董事會應自行或透過他人於董事會得隨時決定之英屬開曼群島境內或境外地點保存股東名簿。若董事會未做出任何決定，則股東名簿應被保管於公司辦事處。

股份

8. 除本章程另有規定外，所有尚未發行之股份皆悉由董事會管控，董事會得：
- (a) 按其認為適當的條件向其所認為適當的人分配、發行、或處分具有其認為適當的權利並受有其認為適當的限制之此等股份；及
 - (b) 授與認股選擇權、發行相關權證或是類似之證券；
- 基於以上目的，董事會得保留一定適當數量之當時未發行的股份。
9. 董事會得授權將股份分為任何類別。不同類別之股份應經授權、建立及指定(或根據情況重新指定)而不同類別間權利(包括但不限於表決權、股息及贖回)、限制、優先權、特權及付款義務之區別(如有)則應由董事會決定並固定之。
10. 本公司得經董事會三分之二以上董事之出席及出席董事過半數以上之同意，並經特別決議通過，發行相較於普通股享有優先權之股份(「特別股」)。按本第 10 條所核准之任何特別股發行前，本公司應修改本章程以明定特別股之權利及義務(變更特別股之權利時亦同)，包括但不限於以下條款：
- (a) 本公司已發行之特別股總數，及本公司授權發行之特別股總數；
 - (b) 特別股分派股息及紅利之順序、定額或定率；
 - (c) 特別股分派本公司賸餘財產之順序、定額或定率；
 - (d) 特別股股東行使表決權之順序或限制(包括無表決權等)；
 - (e) 與特別股權利義務有關的其他事項；以及
 - (f) 本公司被授權或被強制要購回特別股時，其贖回之方法，或當贖回權不適用時，其聲明。
11. 除本章程或上市櫃法令另有規定外，本公司發行新股，應經董事會三分之二以上董事之出席及出席董事過半數之同意。新股份之發行應於本公司之授權資本額內為之。
12. 本公司不得發行任何未繳足或部分繳足股款之股份，亦不得發行無記名股份。
13. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，發行新股時，董事會得保留不超過百分之十五(15%)之新股供本公司及/或本公司子公司之員工認購，得認購新股員工之資格由董事會依其合理裁量決定之。前述「子公司」係依據國際財務報導準則第十號、第十一號及國際會計準則第二十八號之規定。
14. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，除本章程或上市櫃法令另有規定或經本公司股東會普通決議外，本公司董事會發行新股時，除依本章程第 13 條保留部分比例新股供員工認購(如有)及依本章程第 16 條保留部分比例供於台灣公開發行外，其餘新股應以公告及書面通知原有股東按其原持股比例儘先分認。該公告及書面通知應聲明股東未認購者喪失其權利。原有股東持有股份按比例不足分認一新股者，得合併共同認購或歸併一人認購；原有股東未認購者，得公開發行或洽由特定人認購。

15. 按第 14 條規定的股東優先認購權，在因下列原因或目的而發行新股時不適用：
- (a) 與他公司合併、本公司分割或本公司重整有關；
 - (b) 與本公司履行其認股權憑證和/或認股權契約之義務有關；
 - (c) 與本公司履行可轉換公司債或附認股權公司債之義務有關；或
 - (d) 與本公司履行附認股權特別股之義務有關。
16. 於本公司股份已登錄興櫃之期間，除上市櫃法令另有規定外，本公司於臺灣境內辦理現金增資發行新股時，除金管會依據上市櫃法令認為無須或不適宜對外公開發行外，得提撥發行新股總額之百分之十(10%)，在臺灣境內對外公開發行；於本公司股份於證券櫃檯買賣中心或證交所上市之期間，除上市櫃法令另有規定外，本公司於臺灣境內辦理現金增資發行新股時，除金管會依據上市櫃法令認為無須或不適宜對外公開發行外，應提撥發行新股總額之百分之十(10%)，在臺灣境內對外公開發行；但股東會另有較高提撥比率之普通決議者，從其決議。於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市期間，除上市櫃法令另有規定外，本公司應取得金管會及其他主管機關就其現金增資(即發行新股)(無論臺灣境內或臺灣境外)之核准。
17. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，在上市櫃法令範圍內，本公司得經董事會以三分之二以上董事之出席及出席董事過半數同意之決議，通過並採用一個或更多員工激勵計畫(例如員工認股權計畫)，並依該計畫發行選擇權、認股權憑證或其他得以取得股份之類似證券給任何本公司及/或本公司子公司之員工，使其得認購股份。員工依任何員工認股權方案取得之選擇權、認股權憑證或其他得以取得股份之類似證券不得轉讓，但因繼承者不在此限。前述「子公司」係依據國際財務報導準則第十號、第十一號及國際會計準則第二十八號之規定。
- 除上市櫃法令另有規定外，董事會應為其依據本章程第 17 條規定發行員工認股權計畫保留最多 20,000,000 未發行之股份。
- 17B. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，本公司得以 A 型特別決議或 B 型特別決議通過發行限制員工權利新股。關於前述發行限制員工權利新股，其發行數量、發行價格、發行條件及其他事項應遵守上市櫃法令及金管會之相關規定。

私募

- 17C. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，依據上市櫃法令規定，本公司得經股東會有代表已發行股份總數過半數股東之出席，出席股東表決權三分之二以上之同意，在台灣對下列之人進行有價證券之私募：
- (a) 銀行業、票券業、信託業、保險業、證券業或其他經金管會核准之法人或機構；
 - (b) 符合金管會所定條件之自然人、法人或基金；及
 - (c) 本公司或關係企業之董事、監察人(如有)及經理人。

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

股份權利變更

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

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

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

股票

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

畸零股

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

股份轉讓

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

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

23. 轉讓股份的文件應以任何常規或通用形式，或是經董事會依其裁量決定之格式，或於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市期間，以證券櫃檯買賣中心或證交所規定之格式，由讓與人或讓與人之代表人簽署(如經董事會要求，受讓人亦應簽署)，連同其股票(如有)及其他董事會得合理要求以證明讓與人有權為此讓與之證據。於受讓人的名稱登記於本公司股東名簿之前，讓與人仍應視為股份持有者。本公司就已登錄興櫃或是在證券櫃檯買賣中心或證交所之上市之股份得維持一股東名簿，以易於辨認之形式紀錄公司法

規定之詳細資料，但該紀錄應以符合適用於興櫃、證券櫃檯買賣中心或證交所之法律及上市櫃法令規定為限。在股東名簿係以易於辨認之形式紀錄之前提下，如非屬於易於辨認之形式時，必須複製為易於辨認之版本。

24. 董事會得拒絕登記任何股份轉讓，除非：

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

不論前述內容為何，董事會不得不具合理理由拒絕任何股份轉讓。於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市期間，本條規定不予適用。

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

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

股份轉移

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

28. 因股東死亡或破產而對股份享有權利的人，於董事會所可能要求的相關證據提出後，得選擇登記成為該相關股份之持有人或於該股東死亡或破產前本得轉讓該股份之範圍內轉讓該股份。如其選擇登記成為持有人，則應遞交或寄發經其簽署之書面通知予本公司，表示其做出此選擇，但無論係何種情形，董事會有權按該股東死亡或破產前轉讓其股份時的情況一樣，拒絕或中止股份轉讓之登記，或於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市期間，依據適用於興櫃、證券櫃檯買賣中心或證交所之法律及上市櫃法令規定辦理。

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

決議之表決

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

本公司得不時以普通決議：

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

31. 本公司亦得以特別決議：

- (a) 變更其名稱；
- (b) 除公司法另有規定外，依法律許可之方式減少其資本和資本贖回準備金；及
- (c) 本公司得依照上市櫃法令及公司法之規定進行合併。

32. 本公司亦得以 A 型特別決議或 B 型特別決議：

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

33. 除公司法、本章程及上市櫃法令關於法定出席數另有規定外，就本公司之解散本公司應：

- (a) 如本公司因無法支應到期之債務而決議自願解散者，經 A 型特別決議或 B 型特別決議通過；或
- (b) 如本公司因前款以外之事由而決議自願解散者，經特別決議通過。

34. 在依據公司法之前提下，若股東會決議通過上述第 32 條之第(a)、(b) 或(c)款之事項，任何於該股東會前以書面通知本公司表示反對該議案並嗣後在該股東會上表示反對之股東，得於該決議日後 20 日內請求本公司以當時公平價格收買其全部之股份。若本公司未能與該股東於該決議日後 60 日內達成收買協議，該股東得於此 60 日期間經過後之 30 日內聲請任何臺灣管轄法院為價格之裁定，此裁定於其得於台灣以外被承認並執行之限度內，於本公司及提出請求之股東間僅就裁定之價格有確定之拘束力。

在依據公司法之前提下，如本公司的任何營業經決議進行分割或參與與其他公司之合併，就此事項放棄表決權並以書面或言詞(經記錄者)在股東會前或股東會進行中表示異議之股

東，得於該決議日後 20 日內要求本公司以當時公平價格購買其全部之股份。若本公司未能與該股東於該決議日後 60 日內達成收買協議，該股東得於此 60 日期間經過後之 30 日內聲請任何臺灣管轄法院為價格之裁定，此裁定於其得於台灣以外被承認並執行之限度內，於本公司及提出請求之股東間僅就裁定之價格有確定之拘束力。

股份之贖回與買回

35. 除公司法、上市櫃法令及本章程另有規定外，本公司有權發行可由股東或本公司行使賣回權或贖回權的股份。於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，公司買回股份之相關事項應遵守上市櫃法令及英屬開曼群島法律。
36. 本公司有權依公司法和上市櫃法令以任何合法的資金(包括公司資本)，支付其贖回其股份之股款。
37. 可贖回股份之贖回價格或其計算方式應由董事會在該股份發行時或發行前決定。除本章程另有規定外，每一表彰可贖回股份之股票須記明該股份為可贖回股份。
38. 除上市櫃法令、第 38B 條與第 39B 條另有規定外，經普通決議通過並授權買回之方式與條件，董事會得代表本公司按照與股東的合意或股份發行的條款買回公司的任何股份(包括可贖回股份)，並依照公司法、上市櫃法令及普通決議授權之買回方式與條件支付買回價款。
- 38B. 根據上市櫃法令，本公司得經董事會三分之二以上董事之出席及出席董事超過二分之一同意，買回在證券櫃檯買賣中心或證交所上市之本公司股份。前述董事會之決議及該決議之執行情形，應於最近一次之股東會向股東報告。如本公司未能依據前述董事會決議完成買回在證券櫃檯買賣中心或證交所上市之本公司股份，應於最近一次之股東會向股東報告。
39. 贖回價款或買回價款得按公司法及本章程之規定支付之。遲延支付贖回價款或買回價款將不影響股份之贖回或買回，但如遲延超過 30 日者則應自屆期日起至實際付款時止支付利息，其利率按董事會於適當之調查後估算足以代表英屬開曼群島 A 類銀行對相同貨幣提供的 30 日存款利率計之。
- 39B. 本公司得以 A 型特別決議或 B 型特別決議通過以本公司股本或其他合法帳戶或資金進行股份之買回並銷除該等買回之股份。依據前述規定買回並銷除之股份數量，應依據股東各自之持股比例為之。

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

庫藏股

40. 股份非經繳足股款不得為贖回。本公司買回、贖回或取得(透過返還或其他方式)之股份得經本公司選擇依據公司法或上市櫃法令規定立即註銷或以庫藏股方式持有。若董事會未指明相關股份應以庫藏股方式持有，該等股份應予以註銷。
- 40B. 關於庫藏股，不得發放或支付股利，亦不得發放或支付本公司資產之其他分派(包括清算時向股東分派資產)(無論以現金或其他形式)。

40C. 股東名簿中應將本公司記載為該等庫藏股之持有人，惟：

- (a) 不應以任何理由將本公司視為股東，且不應行使任何關於庫藏股之權利，且任何行使該等權利之主張均應屬無效；
- (b) 庫藏股在本公司之任何會議中均不應直接或間接參與表決，且於任何時候均不應將庫藏股計入已發行股份總數，無論是否基於本章程或公司法之目的，但除上市櫃法令或公司法另有規定外，庫藏股准以已繳足股款之紅利股配售股份者，該等配售之股份應視為庫藏股。

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

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

- (a) 所定轉讓價格、折價比率、計算依據及合理性；
- (b) 轉讓股數、目的及合理性；
- (c) 認股員工之資格條件及得認購之股數；以及
- (d) 對股東權益影響事項：(i) 可能費用化之金額及對公司每股盈餘稀釋情形。(ii) 說明低於本公司實際買回股份之平均價格轉讓予員工對公司造成之財務負擔。

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

股份停止過戶日或基準日

41. 為了確定有權在股東會或延期股東會召開時受通知、出席或表決或是有權領取股息的股東，或是為了任何其他理由須確定股東，董事會得規定於一定期間內停止股東名簿變更登記。於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市之期間，每年度股東常會召開日(含股東常會當日)前至少 60 日內、每一臨時股東會召開日(含臨時股東會當日)前至少 30 日內及於股息分派基準日(含股息分派基準日當日)前至少 5 日內，應停止股東名簿變更登記。

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

股東會

43. 除年度股東常會外之所有股東會，應稱為臨時股東會。

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

股東會通知

48. 任何年度股東常會之召集，至少應於 20 日前以書面通知各股東，任何臨時股東會之召集，至少應於 10 日前以書面通知各股東；惟如本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市之期間，任何年度股東常會之召集，至少應於 30 日前以書面通知各股東，任何臨時股東會之召集，至少應於 15 日前以書面通知各股東。每一通知之發出日或視為發出日及送達日應不予計入。該通知應載明會議地點、日期、時間和召集事由。倘本公司取得股東之事前同意，股東會之通知得以電子通訊方式為之。
- 48B. 於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市之期間，本公司應於股東常會開會至少 30 日前或臨時股東會開會至少 15 日前，公告股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事或監察人(如有)事項等各項議案之案由及說明資料。

如本公司同意股東依據第 67 條規定得以書面或電子方式行使表決權時，本公司應將前述資料及書面行使表決權用紙，併同寄送給股東。

49. 於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市之期間，董事會應編製股東會議事手冊，記載該股東會之議程(包括所有擬於該股東會決議之議題及事項)，並應依上市櫃法令許可之方式將該議事手冊及其他相關資料於股東常會開會前至少 21 日前或股東臨時會開會前至少 15 日前公告。董事會並應於該股東會將該議事手冊分發給所有親自或委託代理人出席的股東或法人股東之代表人。
50. 下列事項應於股東會召集通知中列舉，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；
- (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；以及
- (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。

股東會之程序

- 51. 股東會非達法定出席數，不得為任何決議。除本章程另有規定外，股東會法定出席數應有代表已發行股份總數過半數之有表決權股東親自或委託代理人出席。
- 52. 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會召集通知前通知股東提案之結果，並於該召集通知中列舉經採納得於該年度股東常會討論並表決之議案。董事會應於該年度股東常會說明拒絕採納股東提案之理由。
- 53. 除上市櫃法令另有規定外，股東會如由董事會所召集，其主席應由董事長(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。
- 54. 除上市櫃法令另有規定外，股東會如由董事會以外之其他召集權人召集者，主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。
- 55. 除上市櫃法令另有規定外，在任何股東會上進行表決的決議應以投票表決方式為之，贊成或反對該決議之表決權數或比例應記載於會議記錄。

56. 除公司法或本章程另有規定外，任何在股東會上提交決議、同意、確認或採納之事項，應經普通決議通過。
57. 在表決權數相同的情況下，股東會主席不得附議或投決定票。除本章程或上市櫃法令另有規定外，本公司應另遵守股東會議事規則。

股東投票

58. 除本章程另有規定或股份另附有任何權利或限制外，每一親自出席或委託代理人出席之股東於進行表決時，就其所持有的每一股份均有一表決權。除公司法或本章程另有規定外，任何股東會之決議應以普通決議為之。

於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，任何股東為其他受益人(下各稱「**受益人**」)持有股份時，該股東得根據該受益人之請求分別行使表決權。關於前述分別行使表決權之資格條件、適用範圍、行使方式、作業程序及其他應遵循事項，應遵守上市櫃法令之規定。

59. 股東持有之下列股份無表決權：

- (a) 本公司依據公司法、本章程與上市櫃法令規定所持有之庫藏股；
- (b) 被本公司持有已發行有表決權之股份總數或資本總額超過半數之從屬公司(定義依據上市櫃法令規定)，所持有本公司之股份；或
- (c) 被本公司及其從屬公司直接或間接持有其已發行有表決權之股份總數或資本總額合計超過半數之他公司，所持有本公司之股份。

違反上述規定行使之表決權於計算第 51 條之法定出席數時，不計入已發行股份總數。

60. 就共同持有之股份，所有共同持有人應互推一位代表行使其股東權，由該代表親自或委託代理人行使之表決權應有排除其他共同持有人行使之表決權之效力。
61. 股東精神耗弱或經管轄法院裁定為精神失常者時，其表決權可由其委員會或由該法院所指派具有與委員會相同功能之其他人或其代理人、監護人或其他法院指定具監察人性質之人行使之。
62. 股東得以通常或一般之形式或經董事同意之其他形式出具本公司印發之委託書，載明授權範圍，委託代理人出席股東會。每一股東於每一股東會以出具一上述之委託書，並以委託一人為限，應於股東會開會 5 日前送達公司，委託書有重複時，以最先送達者為準。但聲明撤銷前委託者，不在此限。
- 62B. 委託書送達本公司後，如股東欲親自出席股東會或欲以書面或電子方式行使表決權者，應於股東會開會至少 2 日前，以書面向公司為撤銷委託之通知。如逾前述期間為撤銷者，應以委託代理人出席行使之表決權為準。
63. 委託書格式應經董事會批准，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。

64. 委託書須由委託人或是經其書面授權之代理人親筆簽署。如委託人為一法人，則需該法人之印章或由該法人授權之高級職員或代理人親筆簽署。受託代理人不需為股東。
65. 除中華民國信託事業或經中華民國證券主管機關核准的股務代理機構或依據第 68 條指派主席外，一人同時受二人以上股東委託時，其代理之表決權不得超過已發行股份總數表決權之百分之三(3%)，超過時其超過百分之三(3%)之表決權，不予計算。
66. 於上市櫃法令要求之範圍內，股東對於提交股東會同意之提案事項(下稱「**提案事項**」)，有自身利害關係致有害於本公司利益之虞時，就該提案事項不得親自或代理他股東或代表法人股東行使其本可行使之任何表決權，但其不得行使表決權之股份數仍應計入第 51 條之法定出席數。就該提案事項之決議，任何違反上開規定行使之表決權不算入已出席股東之表決權數。
67. 除本章程另有規定外，本公司召開股東會時，得採行以書面或電子方式行使其表決權；但其行使方法應載明於股東會召集通知。除上市櫃法令另有規定外，如本公司股份自 2016 年 1 月 1 日(含)起於證券櫃檯買賣中心或證交所上市，本公司召開股東會時，應將電子方式列為股東會的表決權行使管道之一。董事會決定於中華民國境外召開股東會者，應提供股東得採行以書面或電子方式行使表決權。
68. 依據前條規定以書面或電子方式行使表決權之股東，視為委託股東會主席依據該書面或電子文件之指示代表其於股東會行使其表決權，但就該次股東會之臨時動議及原議案之修正，視為棄權，惟前述之委託應視為不構成上市櫃法令之委託代理人規定。由主席代表股東時，不得以該書面或電子文件未載之方式行使該股東之表決權。

在本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市期間，本公司於中華民國境外召開股東會時，應於中華民國境內委託經金管會、證券櫃檯買賣中心或證交所核可之股務代理機構，以處理該次股東會之行政事宜(包括但不限於受理股東投票事宜)。

69. 股東應於股東會召集至少 2 日前依據第 67 條規定向本公司以書面或電子方式提出表決。若股東向本公司提出 2 份以上之書面或電子表決，應以依據第 68 條規定以第一份書面或電子表決提出於股東會主席之委託為準，但之後提出之書面或電子表決明示撤銷先前書面或電子表決者，不在此限。
70. 如股東已以書面或電子方式提出表決後，欲親自出席股東會者，至遲應於股東會開會前 2 日，以書面或電子方式撤銷其表決，其表決之撤銷應構成第 68 條規定所稱委託股東會主席之撤銷。如股東已依據第 67 條規定提出書面或電子表決超過前述期限撤銷其表決者，應以其書面或電子表決及第 68 條規定所稱委託股東會主席為準。

如股東依據第 67 條規定提出書面或電子表決後，另以委託書委託代理人代表其出席股東會者，應視為第 68 條規定所稱委託股東會主席之撤銷，並以該委託代理人出席行使之表決權為準。

71. 股東會之召集程序或其決議方法違反公司法、上市櫃法令或本章程時，股東得於決議日起 30 日內訴請管轄法院撤銷其決議，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。

代理人及委託書之徵求

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

法人代表出席之會議

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

董事

74. 除股東會另有決議外，本公司董事會，設置董事不得少於五人，最多為九人，其中獨立董事人數不得少於三人且獨立董事應達全體董事席次五分之一以上，其中至少一人應在中華民國設有戶籍。於本公司股份於證券櫃檯買賣中心或證交所上市之期間，董事會之獨立董事席次應符合相關法令或上市櫃法令關於外國發行人之規定。董事及獨立董事之資格條件、組成、選任、解任、職權行使及其他應遵循事項，應遵循上市櫃法令規定。

如股東係法人時，得由其代表人當選為董事或監察人(如有)。如法人股東之代表人有數人時，該等代表人得分別當選董事或監察人(如有)，但不得同時當選董事及監察人(如有)。

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

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

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

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

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

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

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

79. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，關於董事(包含獨立董事)及監察人(如有)之選任，除上市櫃法令另有規定外，本公司應採用符合上市櫃法令的候選人提名機制，另為避免爭議，(i)董事(不包含獨立董事)或監察人(如有)應由股東在董事(不包含獨立董事)及監察人(如有)之候選人名單中選任；及(ii)獨立董事應由股東在獨立董事之候選人名單中選任。

除本章程或上市櫃法令另有規定外，本公司應另遵守董事選舉規範之規定。

80. 除本章程另有規定外，每一董事及監察人(如有)之任期不得超過三年，但得連選連任。若董事或監察人(如有)任期屆滿而尚未選任新董事或監察人(如有)者，則該董事或監察人(如有)之任期應予延長至新董事或監察人(如有)選出並開始任職為止。
81. 股東會得隨時以 A 型特別決議或 B 型特別決議解任董事。於任期中無充分理由遭解任之董事，得向本公司請求因被解任所受之任何或全部損害。
82. 董事會應以三分之二以上董事出席、出席董事過半數之同意選任董事長。

- 82B. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，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。

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。

83. 除相關法令及上市櫃法令另有要求外，董事會得不時採用、制定、修訂、修改或撤銷公司治理政策或措施。該等政策或措施應以記載本公司及董事會就董事會不時決議之各項公司治理相關事項之政策為目的。
84. 董事無須持有任何本公司之股份。
- 84B. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，除上市櫃法令另有規定外，本公司董事亦持有本公司股份時，如該董事以股份設定質權(下稱「設質股份」)超過其經股東會選任為董事當時所持有之本公司股份數額二分之一時，其超過之股份(即設質股份超過其經股東會選任為董事當時所持有股份數額二分之一的部分)不得行使表決權，不算入已出席股東之表決權數。

董事之酬金及費用

85. 除本章程或上市櫃法令另有規定外，董事之報酬(若有)應由董事會參酌同業水準決議通過之。每一位董事就其所有因出席董事會會議或董事委員會會議或股東會或任何類別股份或公司債券的個別會議，或是其他與其董事職務之履行相關之合理支出或即將支出之旅遊、住宿及附隨之花費，皆有權受償還或預支。

86. 除應符合第 85 條規定外，任何董事因公司需求須出訪或移居國外，或是經董事會認定其工作超出一般董事職責時，得經董事會決定領取額外報酬，此等額外報酬應外加於或取代任何依據其他條款所提供之一般報酬。
- 86B. 本公司應設置薪資報酬委員會，其成員專業資格、組成、選任、解任、所定職權之行使及相關事項，應遵守上市櫃法令之規定。前述薪資與報酬應包括董事及經理人之薪資、股票選擇權與其他具有實質獎勵之措施。

替代

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

董事會權力及職責

89. 每會計年度終了，董事會應編造營業報告書、財務報表、及盈餘分派或虧損撥補之議案，提出於年度股東常會請求承認，經本公司年度股東常會承認後，董事會應依本章程及上市櫃法令，將財務報表、盈餘分派及/或虧損撥補議案之決議，分發或公告予各股東。於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市，前述財務報表、盈餘分派及/或虧損撥補決議之分發得以本公司公告方式為之。
90. 除公司法、本章程、上市櫃法令以及任何股東會之決議另有規定外，本公司的事務應由董事會管理。董事會得行使本公司之所有權力，並得支付於創立及註冊本公司時所產生的所有費用。
91. 董事會得在其認為就本公司之管理有必要下隨時任命任何人(不含獨立董事在內)，無論該任何人是否為董事，依其認為合適之任期、酬勞(無論是薪資、佣金、分紅或是以上之組合)、權力和責任，出任本公司之職務，包括但不限於執行長、總經理、一名以上之副總經理或財務長，惟就董事擔任此等職務所得之酬勞應準用第 85 條規定。任何經董事會任命之人亦可由董事會解除其職務。
92. 董事會得依其認為合適的任期、報酬、條件及權力任命秘書(或如有需要，一或更多助理秘書)。任何經董事會任命之秘書或助理秘書，亦得由董事會解除其職位。
93. 董事會得於其認為適當時將其任何權力委託給由一位或多位董事所組成的委員會行使。任何因此成立之委員會就受委任權力之行使應遵守董事會加諸之規定。
94. 董事會得隨時以委任書(經蓋印章或親筆簽署)或其他方式指定任何公司、商號、個人或數人組成之機構(無論由董事會直接或間接提名)，依董事會認為適當的目的、權力、權限、裁量權(惟不得超過董事會根據本章程所擁有或得以行使的權力)、條件與期間，作為本公司之代理人。此等委任書或其他指定方式，得包含董事會為與進行此等代理人交易之人之保護與便利認為適當之規定，亦得授權此等代理人將其所受委任的權力、權限及裁量權為複委任。

95. 董事會得隨時以其認為合適的方式管理本公司事務。以下二條規定，不得限制本條所賦予的一般權力。
96. 董事會得隨時建立任何委員會以管理本公司任何事務(其中包含但不限於薪酬委員會)，除上市櫃法令另有規定外，董事應為該等委員會成員；如任何董事擔任委員會成員，其酬勞應準用第 85 條規定。
97. 任何前述受任人得由董事會授權複委任其當時具有之全部或部分權力、權限及裁量權。
- 97B 依據英屬開曼群島法律及上市櫃法令，任何董事對公司均有忠實義務，且該等忠實義務應包含但不限於遵守一般忠誠與善意以及避免義務衝突與自身利益衝突等。如任何董事有違反前述忠實義務，依據英屬開曼群島法律及上市櫃法令，該董事應對因此所生之損害負責。

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

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

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

董事會借貸權力

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

印章

99. 除了經董事會決議授權，該印章不得使用於任何文件，但該授權得於用印之前或之後為之，其於用印後為之者得為對數次用印之一般性確認形式。該印章之使用需有董事或秘書(或助理秘書)在場，或是任何董事為此目的任命的一或更多人在場，此等在場之人應簽署任何該印章於其在場時蓋過之文書。
100. 本公司得保留一份印章摹本於董事會指定的國家或地點。該印章摹本非經董事會決議授權不得使用於任何文件，但該授權得於使用之前或之後為之，其於使用後為之者得為對數次使用之一般性確認形式。
101. 秘書或助理秘書有權為證明文書內容真實性之目的且其內容不會對本公司產生任何義務之情形下，於任何文書蓋章，不受以上規定限制。

董事之解任

102. 有下列情形之一，任何人不得擔任董事，如已擔任董事者，應解除其董事職位：
- (a) 曾犯組織犯罪，經有罪判決確定，服刑期滿尚未逾五年者；

- (b) 曾犯詐欺、背信、侵占罪經受有期徒刑一年以上宣告，服刑期滿尚未逾二年者；
- (c) 曾服公務虧空公款，經判決確定，服刑期滿尚未逾二年者；
- (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。

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

董事會之程序

104. 董事得(於英屬開曼群島境內或境外)集會討論事務處理、休會或是其認為適當之其他董事會會議及其程序之規範。任何於會議中提出的問題應以出席董事之多數決決定。在得票數相等的情況下，主席不得投下第二票或決定票。董事會之召集通知應載明召集事由，並於 7 日前以寄發或電子方式通知予各董事，但有緊急情形時得依據上市櫃法令隨時召集。除本章程或上市櫃法令另有規定外，本公司應另遵守董事會議事規範之規定。
105. 董事得透過視訊或所有與會人員可同時互相交流的其他通訊設備，出席任何董事會會議或經董事會委任而其為成員之委員會會議。以此方式參加會議者，視為親自出席。
106. 除本章程另有規定外，董事會之法定出席數應為全體董事過半數。於計算法定出席數時，由替代董事代表出席之董事應視為親自出席。
107. 董事對於董事會會議相關事項(包括但不限於契約或預計與公司進行之契約或安排)有直接或間接自身利害關係者，如其知悉該利害關係當時已存在，則應於董事會會議中揭露該自身利害關係之性質，或於任何其他情況於其知悉有此自身利害關係後之首次董事會會議中為之。為本條之目的，董事對董事會關於以下之一般性通知：
- (a) 其為特定公司或商號之股東或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。

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

117. 下列事項應經至少三分之二董事出席董事會、出席董事過半數之同意：

- (a) 締結、變更或終止有關出租本公司全部營業、委託經營或與他人經常共同經營的契約；
- (b) 出售或轉讓其全部或主要部分的營業或財產；
- (c) 受讓他人全部營業或財產，對本公司營運產生重大影響者；
- (d) 按本章程選任董事長；
- (e) 依據第 129 條提撥員工酬勞及董事酬勞；以及
- (f) 發行公司債券。

審計委員會

118. 本公司應設置審計委員會，其成員專業資格、組成、選任、解任、所定職權之行使及相關事項，應遵守上市櫃法令之規定。審計委員會應由全體獨立董事組成且其委員不得少於 3 人。除上市櫃法令另有規定外，其中 1 人應為審計委員會會議召集人，得隨時召集會議。且其中至少 1 人應具有會計或財務專長。審計委員會之決議應經全體委員過半數之同意方為有效。

119. 不論本章程是否有相反之規定，下列事項應經審計委員會全體委員過半數之同意，並經董事會批准：

- (a) 訂定或修正內部控制制度；
- (b) 內部控制制度有效性之考核；
- (c) 訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序；
- (d) 涉及董事自身利害關係之事項；
- (e) 重大之資產或衍生性商品交易；
- (f) 重大之資金貸與、背書或提供保證；
- (g) 募集、發行或私募股份或具有股權性質之有價證券；
- (h) 簽證會計師之委任、解任或報酬；
- (i) 財務、會計或內部稽核主管之任免；
- (j) 批准年度財務報告及半年度財務報告；以及
- (k) 其他經董事會認為或任何主管機關或上市櫃法令規定之重大事項。

除上市櫃法令另有規定外，上述各款事項如未經審計委員會全體委員過半數之同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議，但不適用於上述第(j)款事項。

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

120. 本公司帳簿每年至少應查核一次。
121. 審計委員會有權於任何合理的時間審閱本公司之所有帳簿以及帳目以及相關的付款憑單。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。
122. 按本章程備置之收支報表及資產負債表應由審計委員會查核並與本公司帳簿、帳目及有關付款憑單核對。審計委員會應就此製作書面報告，說明是否該報表和資產負債表確實反映本公司在此審查期間之財務與營運狀況，如曾向本公司董事及高級職員詢問資訊，該等資訊是否已提供並符合要求。審計委員會得為本公司委任執業律師和註冊會計師以進行查核。本公司財務報表應經董事會任命之審計人員依據公認之審計標準查核。該審計人員應按公認之審計標準製作書面報告並於股東會交付股東。所稱「公認之審計標準」得為英屬開曼群島以外的國家或司法管轄區的標準，於此情形，財務報表和審計人員之報告應揭露此一事實及該國家或司法管轄區之名稱。
123. 在符合英屬開曼群島法律之情形下，繼續一年以上持有本公司已發行股份總數百分之三(3%)以上之股東，得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。
124. 除本章程或上市櫃法令另有規定外，本公司應另遵守審計委員會組織規程之規定。

股息

125. 在不牴觸公司法、任何股份當時另有附加權利或限制或本章程之規定下，本公司得以普通決議宣佈分派已發行股份之股息及其他分派，並授權以本公司於法律上可動用的資金支付之。
126. 在不牴觸公司章程第 129 條之規定下，董事會在建議任何股息分派前，得從依法得用以分配股息的資金中保留其認為合適的數額為公積金，該公積金按董事會之裁量應用於預防突發情形、平衡股息或其他得適當運用該公積金之目的，且在進行此等運用前，得依董事會之絕對裁量用於本公司之業務或進行董事會隨時認為適當之投資。
127. 任何股息之支付得以支票郵寄至股東或有權受領人或共同持有人代表之登記地址或其指定之地址。每一支票應以收件人或其所指定之人為收款人。
128. 除任何股份當時另有附加權利或限制外，所有股息應按股東持有股份數分派之。

129. 本公司處於成長階段，基於資本支出、業務擴充及健全財務規劃以求永續發展等需求，本公司之股利政策將依據本公司未來資金支出預算及資金需求情形，以現金股利及/或股票股利方式配發予本公司股東。

除上市櫃法令另有規定外，本公司年度如有稅前獲利，本公司應在稅前獲利中提撥：(1) 最多為百分之十五(15%)、最低為百分之一(1%)作為員工酬勞(包含本公司員工及/或關係企業員工)(下稱「員工酬勞」)；及(2) 最多為百分之二(2%)作為董事酬勞(下稱「董事酬勞」)。無論前述內容為何，如本公司年度仍有以前年度之累積虧損，本公司應在提撥員工酬勞及董事酬勞前預先保留彌補數額。依據英屬開曼法律規定、上市櫃法令規定及不論第 139 條規定，經董事會以董事三分之二以上之出席及出席董事過半數同意之決議，員工酬勞及董事酬勞得以現金及/或股票方式發放。前述關於發放員工酬勞及董事酬勞之董事會決議，應於董事會決議通過後在股東會中向股東報告。

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

- (a) 依法提撥應繳納之稅款；
 - (b) 彌補以前年度之累積虧損(如有)；
 - (c) 依據上市櫃法令規定提撥百分之十(10%)為法定盈餘公積，但法定盈餘公積已達本公司之實收資本額時，不在此限；
 - (d) 依據上市櫃法令規定或主管機關要求提撥特別盈餘公積；及
 - (e) 按當年度盈餘扣除前述第(a)項至第(d)項後之數額，加計前期累計未分配盈餘為可供分配盈餘，可供分配盈餘得經董事會提議股利分派案，送請股東常會依據上市櫃法令決議後通過分派之。股利之分派得以現金股利及/或股票股利方式發放，在不牴觸英屬開曼群島法律下，股利金額最低至少應為當年度盈餘扣除前述第(a)項至第(d)項之百分之十(10%)，且現金股利分派之比例不得低於股東股利總額之百分之十(10%)，並以百分之百(100%)為上限。
130. 如任何股份登記為由數人共同持有，則其中任何一人均得就股息或其他與該股份相關之應付款項發給有效之收據。任何股息均不加計利息。

會計帳簿、審計、公司年報及申報

131. 本公司會計帳簿應按董事會不時決定之保存方式保存之。
132. 本公司會計帳簿應存於辦事處或其他董事會認為合適的存放地點，並應隨時允許董事會查閱。
133. 董事會應將其所造具之各項表冊，提出於年度股東常會請求承認。經其承認後，董事會應將營業報告書、財務報表、盈餘分派及/或虧損撥補之決議，分發各股東。於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市，前述財務報表、盈餘分派及/或虧損撥補決議之分發得以本公司公告方式為之。
134. 除上市櫃法令另有規定外，董事會應於年度股東常會開會 10 日前，將年度營業報告、財務報表及其他相關文件備置於中華民國境內之股務代理機構，股東得隨時查閱。

135. 除第 134 條及第 148 條另有規定外，董事會應隨時決定本公司會計帳簿之全部或一部分是否供非董事之股東查閱，以及其範圍、時間、地點及條件或規定。除法令或董事會或普通決議另有授權外，非董事之股東無權查閱公司任何會計帳簿或文件。
136. 本公司帳簿應按董事會不時決定或上市櫃法令規定之審計方式和會計年度為審計。
137. 董事會應於每年準備本公司年報及申報記載公司法所定事項並副知英屬開曼群島公司登記處。

內部稽核

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

公積金轉增資

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

公開收購

140. 於本公司股份已登錄興櫃及/或在證券櫃檯買賣中心或證交所上市之期間，除上市櫃法令另有規定外，本公司股票之任何公開收購應依據上市櫃法令規定，其中包含但不限於公開收購公開發行公司有價證券管理辦法。

資本溢價科目

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

通知

143. 除本章程或上市櫃法令另有規定外，任何通知或公文得由本公司或有權發佈通知之人當面遞交或以傳真送達於股東，或以郵寄(預付郵資)或合格之快遞(運費預付)等方式寄送至股東於股東名簿所載之地址，或於相關法令許可範圍內，以電子方式將通知或文書發送至經股東書面確認過為受通知之用之電子郵件位址。如股份為共同持有者，所有通知應向股東名簿中登記為其代表人之共同持有人為之，依此所為之通知視為已向所有其他共同持有人為之。
144. 股東親自或是委託代理人出席本公司任何會議者，應為所有目的視為已合法收到該會議及，若有必要，其目的之通知。
145. 除本章程或上市櫃法令另有規定外，任何通知或文件若以：
- (a) 郵寄或快遞送達，則應於包含該通知或文件之信件交於郵局或快遞服務之 5 日後視為已送達；
 - (b) 傳真送達，則應於傳真機產生確認全部成功傳輸至收件傳真號碼之報告後視為已送達；
 - (c) 合格快遞送達，則應於包含該通知或文件之信件交於快遞服務 48 小時候視為已送達；或
 - (d) 電子郵件送達，則應於電子郵件發送之當時視為已送達。

如包含該通知或文件之信件已正確記載地址且被郵局或快遞服務收下，即足以證明已依郵寄或快遞送達。

146. 按本章程之規定以郵寄交付或寄送或置於股東登記簿所載之地址之任何通知或文件，即使該股東當時已過世或破產且不論本公司是否已受通知上情，就登記於該股東名下之單獨或共同持有之任何股份，除該股東於該通知或文件送達時已自股東名簿中除名外，均應視為已合法送達，且應為所有目的視為已送達所有該股份之利害關係人(無論是共同或經由請求或以其名義)。
147. 每一股東會的召集通知應發給：
- (a) 所有有權受通知且已向本公司提供受通知之地址之股東；以及
 - (b) 所有因股東死亡或破產(該股東若非死亡或破產仍有權受通知者)而對其股份有權利之人。

其他人無權受股東會召集通知。

資訊

148. 董事會應將備忘錄、本章程及歷屆股東會議事錄、財務報表、股東名簿及本公司發行之公司債存根簿備置於中華民國境內之股務代理機構，股東得檢具利害關係證明文件，指定範圍，隨時請求查閱或抄錄前述文件。

149. 在不影響本章程條款所列之權利下，任何股東無權要求披露任何有關公司任何交易的詳細資訊，或是任何性質為或可能為營業秘密或公司商業行為的機密程序且董事會認為對外公開並不會對公司股東有利之資訊。
150. 董事會有權向任何主管機關或是司法機關發表或揭露任何其持有、保管或控制之與本公司或其與股東之事務之資訊，包括但不限於本公司股東名簿及股票過戶登記簿所包含之資訊。

補償或保險

151. 本公司得以普通決議採用第 152 (a)及(b)條規定之其中一種保護機制。
152. (a) 每一位董事以及其他本公司當時之高級職員(下稱「**被補償人**」)，因其所受或產生之一切行動、程序、成本、費用、支出、損失、損害，除因被補償人關於本公司業務或事務或於執行或解除其職責、權力、權限或裁量之自身不誠實、故意違約或詐欺(包括任何判斷失誤所致者)外，得由本公司之資產與資金受補償並不受傷害，包括但在不損害前述規定的一般性的原則下，被補償人在英屬開曼群島或其他地方之法院，為防禦任何與本公司或本公司事務有關的民事程序(不論成功與否)所生之任何成本、費用、損失或責任。
- (b) 為每一位董事及其他本公司當時之高級職員之利益，本公司得為董事及高級職員購買責任保險(下稱「**董事及高級職員保險**」)。該董事及高級職員保險應僅限於其因本章程、公司法及上市櫃法令所定之職責而產生之責任。

會計年度

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

清算

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

變更章程

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

訴訟及非訟代理人

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

附錄十二

COASTER INTERNATIONAL CO., LTD.

客思達股份有限公司

股東會議事規則

第一條 法令依據

本公司股東會之議事規則除上市(櫃)法令或法律另有規定外，應依本規則辦理。

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。

第二條 出席與簽名

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。

前項受理股東報到時間至少應於會議開始前三十分鐘辦理之；報到處應有明確標示，並派適足適任人員辦理之。

股東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。

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。

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。

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。

第三條 出席股數之計算

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。

第四條 開會地點及時間

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。

第五條 委託專業人士與相關人員得列席之識別

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。

第六條 開會過程錄音或錄影之存證

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

第七條 主席及代理人

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。

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。

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

本公司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。

第八條 會議召開

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。

第九條

議案討論

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。

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。

股東會如由董事會以外之其他有召集權人召集者，準用前項之規定。

前二項排定之議程於議事未終結前，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。

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。

第十條

股東發言

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

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

同一議案每一股東發言，非經主席之同意不得超過兩次，每次不得超過五分鐘，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。

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

法人股東指派二人以上之代表出席股東會時，同一議案僅得推由一人發言。

出席股東發言後，主席得親自或指定相關人員答覆。

第十一條

股東提案

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。

第十二條

表決股數之計算、迴避制度

股東會之表決，應以股份為計算基準。

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。

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。

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。

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。

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。

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。

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。

第十三條

表決權原則

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。

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。

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。

第十四條 **議案之表決**

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。

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。

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。

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。

第十五條 **監票及計票**

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。

第十六條 **議事錄**

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。

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。

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。

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。

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。

第十七條

休息、續行集會

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。

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。

股東會得依上市(櫃)法令及本章程之規定，決議在五日以內延期或續行集會。

第十八條

會場秩序之維持

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。

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。

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。

第十九條

實施與修訂

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。

附錄十三

COASTER INTERNATIONAL CO., LTD.

客思達股份有限公司

取得或處分資產處理程序(修訂前)

1. 依據：

依證券交易法第 36 條之一規定訂定之。

2. 目的：

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。

3. 適用範圍：

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：

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。

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。

3.3 會員證。

3.4 專利權、著作權、商標權、特許權等無形資產。

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）。

3.6 衍生性商品。

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。

3.8 其他重要資產。

4. 權責

本公司及子公司：依照本處理程序辦理相關事項。

5. 定義

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。

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。

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。

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。

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。

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。

6. 作業程序

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。

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：

(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。

(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。

(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。

(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。

6.3 處理程序之訂定：

- 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。
- 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。
- 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。

6.4 資產之取得或處分：

- 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：
- (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。
 - (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。
 - (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：
 - a. 估價結果與交易金額差距達交易金額之20%以上。
 - 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。
 - (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。
- 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。

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。

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

(1) 本公司投資限額：

- A. 非供營業使用之不動產投資以不超過公司淨值 20%為限。
- 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。
- 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。

(2) 子公司投資限額：

- 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。
- 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。
- 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。

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。

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。

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。

6.5 關係人交易

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。

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：

- (1) 取得或處分資產之目的、必要性及預計效益。
- (2) 選定關係人為交易對象之原因。
- (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。
- (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。
- (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。
- (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。
- (7) 本次交易之限制條件及其他重要約定事項。

前項交易金額之計算，應依第 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。

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。

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：

- (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。

- (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。
- 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。

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。

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：

- (1) 關係人係因繼承或贈與而取得不動產。
- (2) 關係人訂約取得不動產時間距本交易訂約日已逾 5 年。
- (3) 與關係人簽訂合建契約，或自地委建、租地委建等委請關係人興建不動產而取得不動產。

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：

- (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：
 - 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。
 - 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。
- (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。

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。

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：

- (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。
- (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。
- (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。

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。

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。

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

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。

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。

6.7.3 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。

6.7.4 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。

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：

- (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）。
- (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。
- (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。

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。

6.7.5 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。

6.7.6 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：

- (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。
- (2) 處分公司重大資產等影響公司財務業務之行為。
- (3) 發生重大災害、技術重大變革等影響公司股東權益或證券價格情事。
- (4) 參與合併、分割、收購或股份受讓之公司任一方依法買回庫藏股之調整。

(5) 參與合併、分割、收購或股份受讓之主體或家數發生增減變動。

(6) 已於契約中訂定得變更之其他條件，並已對外公開揭露者。

6.7.7 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：

(1) 違約之處理。

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

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

(4) 參與主體或家數發生增減變動之處理方式。

(5) 預計計畫執行進度、預計完成日程。

計畫逾期未完成時，依法令應召開股東會之預定召開日期等相關處理程序。

6.7.8 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。

6.8 資訊公開

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：

(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。

(2) 進行合併、分割、收購或股份受讓。

(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。

(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：

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。

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。

(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。

(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：

a. 買賣公債。

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。

前項交易金額依下列方式計算之：

(1) 每筆交易金額。

(2) 一年內累積與同一相對人取得或處分同一性質標的交易之金額。

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

(4) 一年內累積取得或處分（取得、處分分別累積）同一有價證券之金額。

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。

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。

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。

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。

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：

(1) 原交易簽訂之相關契約有變更、終止或解除情事。

(2) 合併、分割、收購或股份受讓未依契約預定日程完成。

(3) 原公告申報內容有變更。

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。

6.9 附則

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。

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規定，以本公司之實收資本額或總資產為準。

6.9.2 本公司及子公司對取得或處分資產之控管程序：

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。

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。

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。

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。

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 2017 年 6 月 26 日提報股東會。

附錄十四

COASTER INTERNATIONAL CO., LTD.

客思達股份有限公司

衍生性商品交易處理程序(修訂前)

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。

附錄十五

COASTER INTERNATIONAL CO., LTD.

客思達股份有限公司

資金貸與他人作業程序(修訂前)

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

4.1 資金貸放對象與限額

4.1.1 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。

4.1.2 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。

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淨值 100%。

4.1.4 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)

4.1.5 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。

4.1.6 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。

4.2 申請程序

- 4.2.1 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。
- 4.2.2 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。
- 4.2.3 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。
- 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。

4.3 核准

- 4.3.1 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。
- 4.3.2 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。

4.3.3 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。

4.3.4 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。

4.4 撥款

4.4.1 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。

4.4.2 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。

4.4.3 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。

4.4.4 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。

4.4.5 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。

4.4.6 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。

4.4.7 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。

4.5 還款

4.5.1 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。

4.5.2 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。

4.5.3 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。

- 4.5.4 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。

4.6 案件之登記與保管

- 4.6.1 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。
- 4.6.2 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。

4.7 注意事項

- 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，應即以書面通知審計委員會。
- 4.7.2 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。
- 4.7.3 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。
- 4.7.4 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。
- 4.8 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。

4.9 資訊公開

- 4.9.1 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。
- 4.9.2 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。）
- 4.9.3 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。
- 4.10. 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。

4.11. 本作業程序之訂定

- 4.10.1 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。
- 4.10.2 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。
- 4.10.3 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

- 5.1 本程序於西元 2014 年 9 月 15 日第一次修訂並實施。
- 5.2 本程序於西元 2015 年 9 月 16 日提報股東會。
- 5.3 本程序於西元 2016 年 6 月 15 日提報股東會。

附錄十六

COASTER INTERNATIONAL CO., LTD.

客思達股份有限公司

背書及保證作業程序(修訂前)

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。

附錄十七

客思達股份有限公司

董事暨獨立董事持股情形

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。

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項第二款規定，全體董事及監察人最低應持有之股數如下：

1. 全體董事法定應持有之股數：6,124,455股

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)

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：

日期：2019年4月27日 單位：股

職稱	姓名	選任日期	任期	選任時持有股份		停止過戶日 持有股數
				股數	持股比率 (註)	
董事長	高黎莎	2018/06/12	3年	0	0	0
董 事	Yeko LLC 代表人: 葉伯璘	2018/06/12	3年	26,172,351	34.19%	26,172,351
董 事	潘敏行	2018/06/12	3年	86,000	0.11%	180,000
董 事	劉榮星	2018/06/12	3年	0	0	0
獨立董事	袁惠兒	2018/06/12	3年	0	0	0
獨立董事	陳忠榮	2018/06/12	3年	0	0	0
獨立董事	齊隆壬	2018/06/12	3年	0	0	0
合 計				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

◎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

◎獨立董事持股不計入董事持股數

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：

項目		年度	2019 年度
期初實收資本額			765,556,960 元
本年度配股 配息情形 (註一)	董監酬勞		0
	每股現金股利		0
	盈餘轉增資每股配發股數		0
	資本公積配發現金股利		0
	資本公積轉增資每股配發股數		0
營業績效變 化情形	營業利益		不適用(註二)
	營業利益較去年同期增(減)比率		
	稅後純益		
	稅後純益較去年同期增(減)比率		
	每股盈餘(元)		
	每股盈餘較去年同期增(減)比率		
擬制性每股 盈餘及本益 比	若盈餘轉增資全數改配 放現金股利	擬制每股盈餘(元)	不適用(註二)
		擬制年平均投資報酬率	
	若未辦理資本公積轉增 資	擬制每股盈餘(元)	
		擬制年平均投資報酬率	
	若未辦理資本公積且盈 餘轉增資以現金股利發 放	擬制每股盈餘(元)	
		擬制年平均投資報酬率	

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。

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。

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。

感謝您參加股東常會！
請繼續給予支持指教！



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