

股票代碼:2936

# 2021

H A N D B O O K

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**COASTER®**  
FINE FURNITURE



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

客思達股份有限公司

2021 Annual Shareholder Meeting

Time and Date: June 23, 2021 at 9:00am

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

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## **I. MEETING PROCEDURE**

### **COASTER INTERNATIONAL CO., LTD Procedure of 2021 Annual General Meeting**

1. Call the Meeting to Order
2. Chairman's Address
3. Report Items
4. Ratification Items
5. Discussion Items
6. Election Items
7. Other Items
8. Extraordinary Motions
9. Adjournment

## II. Meeting Agenda

### COASTER INTERNATIONAL CO., LTD Agenda of 2021 Annual General Meeting

Time : 9:00 a.m. on Wednesday, June 23, 2021

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

1. Announcement of the Total Shares Represented by Shareholders Present in Person or by Proxy and Calling the Meeting to Order.
2. Chairman's Address.
3. Report Items
  - (1) 2020 Business Report
  - (2) 2020 Audit Committee's Review Report
  - (3) 2020 Employees and Directors Remuneration distribution
  - (4) Amendment to the "PROCEDURAL RULES OF BOARD MEETING"
4. Ratification Items
  - (1) Ratification the 2020 Business Report and Financial Statements
  - (2) Ratification the Profit and loss appropriation of 2020 earnings
5. Discussion Items
  - (1) Amendment to the "Article of Incorporation"
  - (2) Amendment to the "GUIDELINES GOVERNING ELECTION"
  - (3) Amendment to the "PROCEDURAL RULES OF GENERAL MEETINGS"
6. Election Items

To elect directors to the Board of Directors for the 3<sup>rd</sup> Term (7 seat Directors include 3 seat Independent Directors)
7. Other Items

To approve the removal of non-competition restrictions of Board of Directors elected in the shareholders' meeting
8. Extraordinary Motions
9. Adjournment



### III. Report Items

#### 1. 2020 Business Report

Explanation : Please refer to Attachment 1 for the 2020 Business Report (HandBook P.9~P.13) °

#### 2. 2020 Audit Committee's Review Report

Explanation : Please refer to Attachment 2 for the 2020 Audit Committee's Review Report(HandBook P.14) °

#### 3. 2020 Employees and Directors Remuneration distribution

Explanation : 1. According to the Articles of Incorporation, where the Company makes profits before tax for the annual financial year, the Company shall allocate a maximum of 15% and a minimum of 1% of such annual profits before tax for the purpose of employees' remunerations (including employees of the Company and/or any Affiliated Company); and a maximum of 2% of such annual profits before tax for the purpose of Directors' remunerations.

2. It is proposed that for the 2020, the Company distributes directors' compensation in the amount of NT\$2,359,990 and distributes employees' compensation in the amount of NT\$2,359,990. The distribution will take place in cash. °

3. This proposal has been approved by the 6th meeting of the second-term Remuneration Committee on March 23, 2021.

#### 4. Amendment to the "PROCEDURAL RULES OF BOARD MEETING"

Explanation : 1. For actual operation needs and according to the official letters (Ref. No.:

Tai-Zheng-Zhi-LiZi-10900094681, Tai-Zheng-Zhi-LiZi-11000014461 ), the company hereby processes to amend article 9~12 and article 14 of "PROCEDURAL RULES OF BOARD MEETING".

2. Please refer to Attachment 3 (Page 15-19 of this HandBook) for the Comparison Table.

## IV. Ratification Items

Proposal No. 1 : Ratification the 2020 Business Report and Financial Statements  
(Proposed by the Board of Directors)

Explanation : 1. The preparation of the Company's 2020 business report and consolidated financial statements were completed. Among them, the financial statements have been audited by the Company's auditing CPAs, Penny Pen and David Teng of PwC Taiwan, the CPAs issued an audit report with an unqualified opinion. The above-mentioned financial statements together with the business report were reviewed by the Audit Committee, which the Audit Committee's review report is presented.




2. Please refer to Attachment 1 (Page 9-13 of this Handbook) for the business report, and Attachment 4 (Page 20-30 of this Handbook) for accountant's audit report and consolidated financial statements.

3. Please ratify.

Resolutions :

Proposal No. 2 : Ratification the Profit and loss appropriation of 2020 earnings  
(Proposed by the Board of Directors)

Explanation : 1. The profit and loss appropriation of 2020 earnings has been approved by the Board of Directors on March 23, 2021, and has been prepared in accordance with the Articles of Incorporation, as follows :

COASTER INTERNATIONAL CO., LTD.		
Profit and Loss Appropriation Table for Year 2020		
unit : dollar		
Item	USD	NTD
Beginning retained earnings	2,812,132	109,521,078
Add : Net income after tax	8,362,491	246,332,224
Less : 10% Legal Reserve	(57,221)	(1,606,764)
Less : Remeasurements of the net defined benefit liability	(830,527)	(24,472,546)
Less : Special Reserve	173,428	(309,363,662)
Distributable Net Income	10,460,303	20,410,330
Less : Cash Dividend to Shareholders	0	0
2020 Unappropriated retained earnings	10,460,303	20,410,330
Exchange Rate : 1USD = 29.4568NTD		
Chairperson	President	Accounting Manager
		

2. 2020 net income after tax of the Company is US\$8,362,491 (about NT\$ 246,332,224), distributable Net Income amounts to US\$10,460,303 (NT\$ 20,410,330). It is proposed to reserve all appropriable earnings to meet future needs and not to allocate dividends. °

3. Please ratify.

Resolutions :

## V. Discussion Items

Proposal No. 1 : Amendment to the “Article of Incorporation”

(This Proposal shall be approved by Special Resolution)

(Proposed by the Board of Directors)

Explanation : 1. For business needs the Company proposes to amend its “Article of Incorporation”.

2. Please refer to Attachment 5 (pages 31-37 of this HandBook) for the Comparison Table.

3. Please approve.

Resolutions :

Proposal No. 2 : Amendment to the “GUIDELINES GOVERNING ELECTION”

(Proposed by the Board of Directors)

Explanation : 1. For actual operation needs and according to the official letters (Ref. No.: Tai-Zheng-Zhi-Li Zi-1090009468, Tai-Zheng-Zhi-Li Zi-11000014461), it is proposed to amend the “GUIDELINES GOVERNING ELECTION” of the Company.

2. Please refer to Attachment 6 (Page 38-40 of this HandBook) for the comparison table. °

3 Please approve.

Resolutions :

Proposal No. 3 : Amendment to the “PROCEDURAL RULES OF GENERAL MEETINGS”

(Proposed by the Board of Directors)

Explanation : 1. For actual operation needs and according to the official letters (Ref. No.: Tai-Zheng-Zhi-Li Zi-11000014461), it is proposed to amend the “PROCEDURAL RULES OF GENERAL MEETINGS” of the Company.

2. Please refer to Attachment 7 (Page 41-45 of this HandBook) for the comparison table.

3. Please approve.

Resolutions :

## VI. Elections Items

To elect directors to the Board of Directors for the 3<sup>rd</sup> Term (7 seat Directors include 3 seat Independent Directors)

(Proposed by the Board of Directors)

Explanation :

1. The terms of the second-term Board of Directors will expire on June 11, 2021. For the Company set to hold a shareholders' meeting to elect new Directors, according to article 80 of the Articles of Incorporation, 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 shall be extended until the time new Directors or supervisors (if any) are elected and assume their office.
2. According to article 74 of the Articles of Incorporation, the number of Directors shall be no less than five (5) Directors with a maximum of nine (9) Directors. 9 directors (including 3 independent directors) must be elected, via the candidates-nomination system, with three-year term starts from June 23, 2021 and conclude on June 22, 2024.
3. The candidates list of Directors was reviewed by the Board of Directors on March 23, 2021, please refer to Attachment 8 (Page 46-47 of this HandBook) for the candidate list and reference information.
4. Please proceed to vote.

Resolutions :



## VII. Other Items

To approve the removal of non-competition restrictions on Board of Directors elected in the shareholders' meeting

(Proposed by the Board of Directors)

- Explanation :
1. According to Article 209 of the Company Act, as applied mutatis mutandis under “The Operation Directions for Compliance with the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers”, apply to Director conducting business for himself/herself or on another's behalf, and the scope of which coincides with the Company's business scope, shall explain at the Shareholders' Meeting the essential contents of such conduct and obtain approval from shareholders in the Meeting. °
  2. The condition that Directors hold current positions in enterprises whose business is partly the same or similar with the Company, shall be submitted to shareholders' meeting for approval according to the foregoing stipulation of Article 209 of the Company Act, to grant a waiver to the director's obligation of non-competition. °
  3. The proposal to release non-competition restrictions on the third-term director candidates was approved by the Board of Directors on March 23, 2021, please refer to Attachment 9 (Page 48 of this HandBook) for a list of proposed release of prohibition on Directors from participation in competing business. °
  4. Please approve.

Resolutions :

## VIII. Extemporaneous Motions

## IX. Adjournment

## 【Attachment 1】 Business Report

**英屬開曼群島商客思達股份有限公司**  
**COASTER INTERNATIONAL CO., LTD.**  
**營業報告書**  
**Business Report**

### 一、經營方針

#### 1. The operational guidelines

2020 年新型冠狀病毒肆虐全球，大幅度地改變民眾的生活方式及消費習慣，對全球貨物航運及供應鏈管理亦造成全面性的影響。客思達集團憑藉長期耕耘美國家具市場之經驗，面對快速變化的市場及各種挑戰，步步為營，將精神集中於配銷通路之管理及調控，客思達經營團隊貫徹設定之年度營運目標，積極檢視營收品質且費用控管得宜，達成 2020 年稅後淨利新台幣 246,332 千元，年度稅後每股盈餘 3.24 元之經營成果。

The 2020 COVID-19 pandemic disrupts consumer life-style, shopping behavior, and imposes serious strains on global supply chain including the shortage on materials, slower reactivating workforce, limited production capacities, and constrained logistics resources. Starting from the second half of 2020, with the gradually recovery on some part of Asian production facilities, the shortage of global shipping resources exacerbates the flow of furniture and other consumer products from Asia to US. In response, Coaster focuses on inventory distribution and sales channels management to mitigate the negative impacts and has achieved its 2020 annual profit goal by reporting its 2020 after-tax profit of NT\$246,332 thousand, and EPS of NT\$ 3.24.

展望未來，客思達仍將致力於提升營業收入之品質，依營收來源分析貢獻度，在存貨成本持續上升之壓力下，繼續維持有競爭力的售價及毛利率，同時強化自行開發之數位銷售平台(CC3)以及採購管理平台(RP2)之功能，以增進交易效率、減少存貨及物流之處理成本及費用，進而達成獲利。展望 2021 年，延續上一年度之經營目標與實績，客思達將繼續投注心力及資源於管理數據、資訊決策系統之優化，希望結合客思達之供貨能力以及遍及全美之中小型實體通路業者之實體服務，建立自有電子商務銷售平台，朝向 O2O 線上到線下的銷售模式邁進。

Looking forward, with respect to the challenge of inventory sourcing cost increase, Coaster is dedicated to continue enhancing its digital transaction platforms to gain efficiency, and investing in data analytical capability to gain decision making quality. The primary objective is to enable Coaster with a long-term sustainable growth. With respect to the digital platform enhancement, in 2020, Coaster enabled its self-developed platforms of CC3 and RP2 with several add-on functions to provide better user experience and/or decision support information. In light of the 2021 focus of improving operation efficiency, more tools and measurements will be developed to enhance the quality and responsiveness of decision-making.

With respect to supporting local furniture retailers to more effectively leveraging Coaster on-line marketing assets in promoting Coaster brand products, Coaster offers its dealers with “O2O” (Online-to-Offline) solution to enable Coaster local dealers to leverage Coaster digital tools on

consumer centric on-line marketing with the intend to bring consumer traffic to the local dealer stores for completing the sales, local delivery and after-sales services. The success on “O2O” solution implementation shell strengthen Coaster relationship with its over 8,000 dealers in the US, as well as enable consumers gain favorable shopping experience from purchasing Coaster brand products.

## 二、營運概況

### 2. An overview of enterprise operations

受到新冠肺炎疫情以及新台幣匯率升值之影響，客思達 2020 年全年合併營收為新台幣 10,314,597 千元，較前一年度減少 12.12%。營業毛利率自 2019 年之 28.65% 上升至 30.77%，2020 年全年營業毛利新台幣 3,173,407 千元，較前一年度減少 5.65%。

Negatively impacted by the pandemic and the appreciation of NT dollars against the functional currency of US dollars, the Company's 2020 operating revenue of NT\$ 10,314,597 thousand, down by 12.12% (YOY) compares to that of the prior year. The gross margin ratio increases from 28.65% of 2019 to 30.77% of 2020, with the 2020 gross profit of NT\$ 3,173,407 thousand, represents a decrease of 5.65% from that of the previous year.

由於集團持續控管費用，加上配合防疫措施，員工全年出勤時數減少以及縮減家具商展行銷活動等因素，致推銷費用及管理費用分別較上一年度減少 16.79% 及 16.20%，2020 年全年合併營業費用新台幣 2,838,659 千元，較前一年度之新台幣 3,360,756 千元減少 15.54%。

Due to the pandemic, the Company took proper epidemic prevention measures and implemented proper control over expenditure. With the reduction of on-site marketing activities and decreased working hours of employees, compared to that of prior year, the Company's 2020 selling expenses and general and administrative expenses decreased by 16.79% and 16.20% respectively. The 2020 operating expense was NT\$ 2,838,659 thousand, decreased by 15.54% from that of 2019 of NT\$ 3,360,756 thousand.

2020 年合併營業外收支為淨支出新台幣 103,411 千元，較前一年度減少 15.37%，主要係財務成本較上一年度減少 33,769 千元所致（財務成本包含銀行借款之利息、關係人借款之利息以及租賃負債之利息）。

Comparing to that of 2019, the 2020 non-operating net expenses decreased by 15.37% to NT\$103,411 thousand. This is mainly attributable to the decrease of 2020 Finance Cost by NT\$33,769 thousand from that of previous year; where Finance Cost consists of interest expense on bank loan, related party loan and lease liability.

2020 年全年稅前淨利為新台幣 231,337 千元，加計所得稅利益新台幣 14,995 千元，2020 年度稅後淨利新台幣 246,332 千元，年度稅後每股盈餘 3.24 元。

The company's 2020 profit before income tax is NT\$231,337 thousand, including tax refund benefit of NT\$14,995 thousand, the 2020 net after-tax profit amounts to NT\$246,332 thousand, with an EPS of NT\$ 3.24.

### 三、營業計劃實施成果

#### 3. The implementation of business plan

客思達集團 2020 年之營運目標，為積極檢視營收來源品質以及減少營業費用，達成年度獲利。在經營團隊貫徹營業計劃之下，2020 年營業毛利率較上一年度提升至 30.77%，加上費用管控得宜，營業費用較上一年度減少 15.54%，達成 2020 年稅後淨利新台幣 246,332 千元，年度稅後每股盈餘 3.24 元之經營結果。

In execution of its 2020 business plan, the Company's management focused on retaining profitable sales and control on operating expenses. Company's 2020 gross margin ratio raised to 30.77%, the operating expenses of the year reduced 15.54% from that of prior year. The net profit of 2020 amounts to NT\$246,332 thousand, EPS NT\$ 3.24.

客思達集團之長期營運目標為發展 O2O 線上到線下的銷售模式。客思達集團於 2020 年推出連結經銷商社群之專案，由合作中小型實體業者及經銷商加入，由實體業者提供運送、組裝、及售後支援之實體在地服務，同時由客思達總部支援中小實體業者及經銷商之銷售及服務業務。客思達集團之中長期營運計畫為結合客思達之供貨能力以及遍及全美之中小型實體通路業者之實體服務，建立自有電子商務銷售平台，朝向 O2O 線上到線下的銷售模式邁進。客思達集團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。

One of the long-term marketing objective is to successfully implementing Coaster's "O2O" (Online-to-Offline) new retailing business solution for its dealers and consumers. In 2020 Coaster launched Coaster CCN Initiative (Coaster Community Network) by selecting thousand of independent furniture retailers who have actively leveraged Coaster On-Line marketing tools in promoting and sales Coaster brand products to consumers. Coaster invests in consumer-centric On-Line Marketing to attract consumers to CCN dealer stores, where dealers conclude the sales on Coaster products and assist consumers select the preferred delivery & service modes (e.g., drop-shipping or local truck delivery with or without assembly service). It is expected that with the full implementation of "O2O" and CCN service network, Coaster will be able to more effectively connecting its local furniture dealers and consumer communities. With implementing the new retailing solutions like "O2O" and CCN and leveraging the decision support tools, Coaster is confident to maintain an adequate level of inventory, strengthen its competitiveness through healthy financial structure management to drive long-term profitable growth.

### 四、營業收支執行情形

#### 4. The execution of the budget derivative of operating revenue and expenditure

##### (1) Revenue

2020 年度合併營業收入為新台幣 10,314,597 千元，較 2019 年之新台幣 11,737,383 千元減少新台幣 1,422,786 千元，主要受到新冠肺炎疫情以及新台幣匯率升值之影響，致營業收入下滑 12.12%。以功能性貨幣表示，2020 年度合併營業收入美金 350,160 千元，較 2019 年度之美金 379,698 千元減少美金 29,538 千元，下降幅度為 7.78%。

The Company's operating revenue of 2020 reached to NT\$ 10,314,597 thousand, a decrease of NT\$1,422,786 thousand from that of 2019 operating revenue of NT\$ 11,737,383 thousand. Impacted by the coronavirus pandemic and the appreciation of NT dollars against the function currency of US dollars, The Company's 2020 operating revenue was down by 12.12% year-over-year. Presented in the Company's functional currency, the Company's operating revenue of 2020 amounts to US\$ 350,160 thousand, decreased by US\$29,538 thousand from US\$379,698 thousand of 2019, representing a decrease of 7.78% compares to that of the previous year.

## (2) Operating expense

2020 年度營業費用新台幣 2,838,659 千元，較 2019 年之新台幣 3,360,756 千元減少 522,097 千元，營業費用減少幅度達 15.54%，由於集團持續控管費用，加上配合防疫措施，全年員工出勤時數減少以及縮減家具商展行銷活動等因素，推銷費用及管理費用分別較上一年度減少 16.79% 及 16.20% 所致。

The Company's operating expense of 2020 amounts to NT\$ 2,838,659 thousand, comparing to 2019 operating expense of NT\$ 3,360,756 thousand, representing a decrease of NT\$ 522,097 thousand and 15.54% decrease compares to that of the previous year. Thanks to the Company's adequate control over expenses and taking proper epidemic prevention measures, with reduction of on-site marketing activities and decrease of working hours of employees, compares to that of prior year, the Company's selling expenses and general and administrative expenses of 2020 decreased by 16.79% and 16.20% respectively.

## 五、獲利能力分析

### 5. Profitability analysis

由於客思達集團積極檢視營收來源品質以及減少營業費用，達成 2020 年度稅後淨利新台幣 246,332 千元，稅後每股盈餘 3.24 元。

Thanks to the healthy margin on sales and expenses control, the Company reports a 2020 net profit of NT\$246,332 thousand, EPS NT\$ 3.24.

## 六、研究發展狀況(本公司於資訊決策、行銷及管理層面投入之研究發展)

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

為強化資訊決策的品質與效率，本集團已建立資訊之取得與資料分析之方法，包含架設平台與工具蒐集公司現有數據及資料進行分析，同時開發 RPA 流程機器人，運用內部及外部資源來達成資訊處理自動化之目標，達成效率。

In connection with enhancing the quality and responsiveness of decision-making, Coaster leverages various methodologies in analyzing data and developing decision support systems. Coaster leverages various tools including RPA (robotic process automation), API (Application Programming Interface) or EDI, to start a journey on process automation to gain operation efficiency.

此外，本集團致力於建立品牌形象及影響力，持續投入行銷資源。在銷售層面，本集團持續優化自行開發之數位銷售平台“CC3”來協助經銷商(Dealer)完成交易，使經銷商(Dealer)易於檢視訂單之訂購數量、應付金額及運費資訊，同時便於其追蹤及管理貨物運送進度及付款情形，



加快交易流程及效率。在採購管理層面，本集團持續優化自行開發之採購管理系統“RP2”，將貨物運輸關務進程以及庫存情形等資訊即時並準確地傳遞予決策部門，提升資訊透明度及決策品質，進而減少貨物於美國本土再次裝載轉運次數，減少人力及時間成本，提升營運效率。

Coaster continues investing and building up its own brand recognition and expanding influence among targeted consumer communities and social media groups. With respect to building digital assets and marketing intangibles, Coaster continues updating its CC3 platform with additional features and functions with the user feedbacks from sales team members, dealers and consumers; including fast and easy way to check order quantities and amount, charge on shipping, tracking orders and to make payments. With respect to the procurement of inventory, Coaster continues updating its Supply Chain & Procurement Management system (RP2) to deliver real-time inventory information to management and provide relevant and timing information to assist sales officers to better service their dealers and branch management to effectively managing their workforce and gain operating efficiency (e.g., scheduling cargo unloading the incoming containers).

敬祝 各位 身體健康、萬事如意

Chairperson



President



Accounting  
Manager



## 【Attachment 2】 2020 Audit Committee's Review Report

### Audit Committee's Review Report

The Board of Directors has prepared the Company's 2020 Business Report, Consolidated Financial Statements, and proposal for profit and loss appropriation of 2020 earnings. The CPA Pan, Hui-Lin and Teng, Sheng-Wei for and on behalf of PricewaterhouseCoopers, Taiwan was retained to audit Company's Financial Statements and issued an audit report relating to the Financial Statements. The Company's 2020 Business Report, Consolidated Financial Statement and proposal for profit and loss appropriation of 2020 earnings have been reviewed and determined to be correct and accurate by the Audit Committee of COASTER INTERNATIONAL CO., LTD. Pursuant to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report. Please review.

COASTER INTERNATIONAL CO., LTD.

Chairman of the Audit Committee :



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Yuan, Hui-Erh

On the date of March 23, 2021

**【Attachment 3】Revision Comparison Table for PROCEDURAL RULES OF BOARD MEETINGS**

Coaster International Co., Ltd.

客思達股份有限公司

**Revision Comparison Table for PROCEDURAL RULES OF BOARD MEETINGS**

**董事會議事規範修訂對照表**

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
9	<p>Meeting Agenda 議事內容</p> <p>The agenda for the regular Board meetings shall include the following matters for the least:</p> <p>定期性董事會之議事內容，至少包括下列各事項：</p> <p>1. Matters to be reported:</p> <p>報告事項：</p> <p>(1)Minutes of proceedings of former meeting and status of implementation;</p> <p>(2)Important financial and business reports;</p> <p>(3)Internal audit reports; and</p> <p>(4)Other important reports.</p> <p>(1)前次會議紀錄及執行情形。</p> <p>(2)重要財務業務報告。</p> <p>(3)內部稽核業務報告。</p> <p>(4)其他重要報告事項。</p> <p>2.Matters for discussion:</p> <p>討論事項：</p> <p>(1)Matters reserved for further discussion from former meeting; and</p> <p>(2)Matters to be discussed during the meeting.</p> <p>(1)前次會議保留之討論事項。</p> <p>(2)本次會議預定討論事項。</p> <p>3.Extempore Motion</p> <p>臨時動議。</p>	<p>Meeting Agenda 議事內容</p> <p>The agenda for the regular Board meetings shall include the following matters for the least:</p> <p>定期性董事會之議事內容，至少包括下列各事項：</p> <p>1. Matters to be reported:</p> <p>報告事項：</p> <p>(1)Minutes of proceedings of former meeting and status of implementation;</p> <p>(2)Important financial and business reports;</p> <p>(3)Internal audit reports; and</p> <p>(4)Other important reports.</p> <p>(1)前次會議紀錄及執行情形。</p> <p>(2)重要財務業務報告。</p> <p>(3)內部稽核業務報告。</p> <p>(4)其他重要報告事項。</p> <p>2.Matters for discussion:</p> <p>討論事項：</p> <p>(1)Matters reserved for further discussion from former meeting; and</p> <p>(2)Matters to be discussed during the meeting.</p> <p>(1)前次會議保留之討論事項。</p> <p>(2)本次會議預定討論事項。</p> <p>3.Extempore Motion</p> <p>臨時動議。</p>	<p>English version typo correction</p> <p>英文版錯字修正</p>
10	<p>Proposal Discussion 議案討論</p> <p>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.</p> <p>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。</p> <p>The Chairman may not declare adjournment without the consent of a majority of the Directors present at the meeting.</p> <p>非經出席董事過半數同意者，主席不得逕行宣布散會。</p> <p>During a Board meeting, if the Directors present the meeting do not exceed half of the Directors attendance at the meeting, upon motion filed by the Directors present</p>	<p>Proposal Discussion 議案討論</p> <p>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.</p> <p>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。</p> <p>The Chairman may not declare adjournment without the consent of a majority of the Directors present at the meeting.</p> <p>非經出席董事過半數同意者，主席不得逕行宣布散會。</p> <p>During a Board meeting, if the Directors present the meeting do not exceed half of the Directors attendance at the meeting, upon motion filed by the Directors present</p>	<p>Item adjustment</p> <p>項次調整</p>

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
	in the meeting, the Chairman shall declare suspension of the meeting and the provisions under Paragraph 3, Article 7 of the Rules may apply <i>mutatis mutandis</i> . 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。	in the meeting, the Chairman shall declare suspension of the meeting and the provisions under Paragraph 4, Article 7 of the Rules may apply <i>mutatis mutandis</i> . 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，並準用第七條第四項規定。	
11	Matters that Must be Discussed at the Board Meeting 應經董事會討論事項 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 <del>biannual financial report, exclusive of the semi-annual financial report</del> which is <del>not</del> required to be audited by <del>the accountants pursuant to the Applicable Listing Rules</del> ; 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; and	Matters that Must be Discussed at the Board Meeting 應經董事會討論事項 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 reports and <b><u>second-quarter</u></b> financial reports <b><u>that must</u></b> be audited <b><u>and attested by a CPA, which are signed or sealed by the chairman, managerial officer, and accounting officer;</u></b> <b><u>由董事長、經理人及會計主管簽名或蓋章之</u></b> 年度財務報告及須經會計師查核簽證之 <b><u>第二季財務報告</u></b> 。 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. <b><u>Any matter relating to the personal interest of the Director;</u></b> <b><u>涉及董事自身利害關係之事項。</u></b> 6. <b><u>The entering into of a transaction relating to material assets or derivatives;</u></b> <b><u>重大之資產或衍生性商品交易。</u></b> 7. <b><u>A material monetary loan, endorsement, or provision of guarantee;</u></b> <b><u>重大之資金貸與、背書或提供保證。</u></b> 8. 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	Pursuant to the Tai-Jeng-Jili-No 10900094681, dated June 3, 2020 and Article 14-5 of Securities and Exchange Act and "Sample Template for XXX Co., Ltd. Rules Governing the Scope of Powers of Independent Directors to revised the related content 配合臺證治理字第10900094681號函、證券交易法第14條之5及獨立董事職責範疇規則修正並調整項次

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
	<p>對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。</p> <p>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.</p> <p>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。 (以下略)</p>	<p>證券。</p> <p><b><u>9. The hiring or dismissal of an attesting certified public accountant as the auditors of the Company, or the compensation given thereto;</u></b> <b><u>簽證會計師之委任、解任或報酬。</u></b></p> <p><b><u>10. Appointment and/or dismissal of a financial, accounting or internal audit officers;</u></b> 財務、會計或內部稽核主管之任免。</p> <p><b><u>11. 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; and</u></b> 對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。</p> <p><b><u>12. 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.</u></b> 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。 (以下略)</p>	
12	<p>Voting(1) 表決(1)</p> <p>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.</p> <p>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。</p> <p>Votes shall be cast for the proposal in the agenda of the Board meeting.</p> <p>表決時應就董事會議案內容所載之事由為之。</p> <p>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.</p> <p>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。</p> <p>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:</p> <p>表決方式由主席就下列各款規定擇一行</p>	<p>Voting(1) 表決(1)</p> <p>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.</p> <p>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。</p> <p>Votes shall be cast for the proposal in the agenda of the Board meeting.</p> <p>表決時應就董事會議案內容所載之事由為之。</p> <p>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.</p> <p>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。</p> <p><b><u>When a proposal comes to a vote at a Board meeting, if no attending director voices an objection following an inquiry by the Chairman, the proposal will be deemed approved. If there is an objection following an inquiry by the Chairman, the proposal shall be</u></b></p>	Revise with practical operations 配合實務運作進行修訂



Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
	<p>之，但出席者有異議時，應徵求多數之意見決定之：</p> <p>1. Vote by show of hands or by voting system;</p> <p>2. Roll-call vote;</p> <p>3. Vote by ballots; or</p> <p>4. Any other voting method as determined by the Company.</p> <p>1. 舉手表決或投票器表決。</p> <p>2. 唱名表決。</p> <p>3. 投票表決。</p> <p>4. 其他本公司自行選用之表決。</p>	<p><b><u>brought to a vote.</u></b></p> <p><b><u>本公司董事會議案表決時，經主席徵詢出席董事全體無異議者，視為通過。如經主席徵詢而有異議者，即應提付表決。</u></b></p> <p>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:</p> <p>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：</p> <p>1. Vote by show of hands or by voting system;</p> <p>2. Roll-call vote;</p> <p>3. Vote by ballots; or</p> <p>4. Any other voting method as determined by the Company.</p> <p>1. 舉手表決或投票器表決。</p> <p>2. 唱名表決。</p> <p>3. 投票表決。</p> <p>4. 其他本公司自行選用之表決。</p>	
14	<p><b>Voting on Proposal 議案之表決</b></p> <p>Unless otherwise provided for under the Applicable Listing Rules or the Articles, a proposal put to a vote shall be approved by consent of a majority of Shareholders present at the meeting attended.</p> <p>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。</p> <p>In case of an amendment proposal or substitute proposal to an original proposal, the chairman shall decide on the order of vote together with the original proposal. However, if one of the proposals has been approved, the others shall be deemed overruled and no further vote is required.</p> <p>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。</p> <p>Where directors and/or supervisors are elected at a Shareholders' meeting, the election shall be conducted in accordance with the applicable election rules established by the Company and the election results, including the list of elected directors and/or supervisors and numbers of shares voted for the election of directors and/or supervisors, shall be announced at the same meeting.</p> <p>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。</p> <p>Voting ballots cast in the election of</p>	<p><b>Voting on Proposal 議案之表決</b></p> <p>Unless otherwise provided for under the Applicable Listing Rules or the Articles, a proposal put to a vote shall be approved by consent of a majority of Shareholders present at the meeting attended.</p> <p>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。</p> <p>In case of an amendment proposal or substitute proposal to an original proposal, the chairman shall decide on the order of vote together with the original proposal. However, if one of the proposals has been approved, the others shall be deemed overruled and no further vote is required.</p> <p>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。</p> <p>Where directors and/or supervisors are elected at a Shareholders' meeting, the election shall be conducted in accordance with the applicable election rules established by the Company and the election results, including the <b><u>name</u></b> list of <b><u>all elected</u></b> directors and/or supervisors <b><u>nominated for election</u></b> and numbers of <b><u>votes</u></b> shares <del>voted for the election of directors and/or supervisors</del>, shall be announced at the same meeting.</p> <p>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<b>及落選董事、</b></p>	<p>Pursuant to the amendment of the "Sample Template for XX Co., Ltd. Rules of Procedure for shareholders Meeting" (Tai-Jeng-Jili-No 11000014461, dated January 28, 2021) 配合臺證治理字第 11000014461 號函修訂「○○股份有限公司股東會議事規則」參考範例修正本條以提升公司治理並維護股東權益。</p>

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
	<p>director(s) shall be signed and sealed by scrutinizer and properly kept for at least one (1) years; provided, however, that in case of a litigation instituted by Shareholder, these ballots shall then be kept until conclusion of the litigation.</p> <p>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。</p>	<p><u>監察人(如有)與其獲得之選舉權數。</u> Voting ballots cast in the election of director(s) shall be signed and sealed by scrutinizer and properly kept for at least one (1) years; provided, however, that in case of a litigation instituted by Shareholder, these ballots shall then be kept until conclusion of the litigation.</p> <p>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。</p>	

## **【Attachment 4】 Independent Auditors’ Report and 2020 Consolidated Financial Statements**

### INDEPENDENT AUDITORS’ REPORT

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

#### ***Opinion***

We have audited the accompanying consolidated balance sheets of COASTER INTERNATIONAL CO., LTD. and its subsidiaries (the “Group”) as at December 31, 2020 and 2019, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2020 and 2019, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission.

#### ***Basis for opinion***

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

### ***Key audit matters***

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

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

#### ***Assessment of allowance for inventory valuation losses***

##### Description

Refer to Note 4(11) for accounting policies on inventory assessment, Note 5(2) for accounting estimates and assumptions applied on inventory assessment, and Note 6(5) for details of allowance for inventory valuation losses. As of December 31, 2020, the balance of inventory amounted to NT\$1,590,795 thousand, constituting 29% of total consolidated assets.

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

##### How our audit addressed the matter

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

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

- B. We obtained an understanding of the inventory management process and observed the annual stock take to assess the effectiveness of management's classification and controls over obsolete and slow-moving inventory.
- C. We obtained an understanding of the appropriateness of the logic of the inventory aging statements, and randomly checked the accuracy of inventory aging statements to confirm that the information on the statements is consistent with its policies.
- D. We tested the appropriateness of the net realisable value as shown in the inventory list.
- E. We verified certain samples of separately numbered inventories against the historical data of discounts, compared the samples to prior allowance for inventory valuation losses and referred to subsequent transactions to assess the reasonableness of allowance for inventory valuation losses.
- F. We assessed the reasonableness of loss on decline in market value based on the evaluation of the inventory aging and the net realisable value.

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

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

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

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

***Auditors' responsibilities for the audit of the consolidated financial statements***

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors'



report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the generally accepted auditing standards in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the generally accepted auditing standards in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

F. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

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

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Penny Pan

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David Teng

For and on behalf of PricewaterhouseCoopers, Taiwan

March 23, 2021

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

COASTER INTERNATIONAL CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED BALANCE SHEETS  
DECEMBER 31, 2020 AND 2019  
(Expressed in thousands of New Taiwan dollars)

Assets			Notes		December 31, 2020		December 31, 2019	
					AMOUNT	%	AMOUNT	%
Current assets								
1100	Cash and cash equivalents	6(1)	\$	1,077,127	20	\$	447,213	7
1136	Financial assets at amortised cost - current	6(2)		8,424	-		-	-
1170	Accounts receivable, net	6(3)		338,098	6		670,796	11
1200	Other receivables	6(4)		246,725	5		135,923	2
1220	Current income tax assets	6(21)		81,798	2		25,662	-
130X	Inventories, net	6(5)		1,590,795	29		2,483,028	41
1410	Prepayments			113,294	2		96,344	2
11XX	Total current assets			3,456,261	64		3,858,966	63
Non-current assets								
1535	Financial assets at amortised cost - non-current	6(2), 8 and 9		85,644	2		-	-
1600	Property, plant and equipment	6(6)		102,858	2		104,505	2
1755	Right-of-use assets	6(7)		1,444,764	27		1,708,453	28
1780	Intangible assets			21,548	-		37,298	-
1840	Deferred income tax assets	6(21)		240,440	4		370,106	6
1920	Refundable deposits			41,115	1		44,054	1
15XX	Total non-current assets			1,936,369	36		2,264,416	37
1XXX	Total assets		\$	5,392,630	100	\$	6,123,382	100

(Continued)

COASTER INTERNATIONAL CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED BALANCE SHEETS  
DECEMBER 31, 2020 AND 2019  
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity		Notes	December 31, 2020		December 31, 2019	
			AMOUNT	%	AMOUNT	%
Current liabilities						
2100	Short-term borrowings	6(8)	\$ 26,869	1	\$ 910,743	15
2130	Contract liabilities - current		75,082	1	56,374	1
2150	Notes payable		4,600	-	6,505	-
2170	Accounts payable		321,656	6	227,051	4
2200	Other payables	6(9)	297,204	6	289,596	5
2220	Other payables - related parties	7	213,601	4	-	-
2230	Current income tax liabilities		9,978	-	4,235	-
2250	Provisions - current		53,413	1	61,254	1
2280	Lease liabilities - current	7	480,984	9	541,195	9
2365	Refund liabilities - current	6(10)	106,075	2	75,895	1
2399	Other current liabilities		614	-	1,615	-
21XX	Total current liabilities		1,590,076	30	2,174,463	36
Non-current liabilities						
2570	Deferred income tax liabilities	6(21)	4,321	-	4,234	-
2580	Lease liabilities - non-current	7	1,117,067	21	1,334,690	22
2640	Net defined benefit liability, non-current	6(11)	28,446	-	26,243	-
2670	Other non-current liabilities		8,327	-	8,164	-
25XX	Total non-current liabilities		1,158,161	21	1,373,331	22
2XXX	Total liabilities		2,748,237	51	3,547,794	58
Equity						
3110	Ordinary shares	6(13)	765,557	14	765,557	12
3200	Capital surplus		1,791,308	33	1,791,308	29
	Retained earnings	6(14)				
3310	Legal reserve		55,493	1	55,493	1
3350	Unappropriated retained earnings		354,246	7	109,520	2
3400	Other equity interest		( 309,363 )	( 6 )	( 133,442 )	( 2 )
3500	Treasury shares	6(13)	( 12,848 )	-	( 12,848 )	-
3XXX	Total equity		2,644,393	49	2,575,588	42
	Significant contingent liabilities and unrecorded contract commitments	9				
3X2X	Total liabilities and equity		\$ 5,392,630	100	\$ 6,123,382	100

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

COASTER INTERNATIONAL CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
YEARS ENDED DECEMBER 31, 2020 AND 2019  
(Expressed in thousands of New Taiwan dollars, except for earnings (loss) per share amount)

			Year ended December 31			
			2020		2019	
Items	Notes		AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(15)	\$ 10,314,597	100	\$ 11,737,383	100
5000	Operating costs	6(5)(11)(19)(20)	( 7,141,190)	( 69)	( 8,374,047)	( 71)
5900	Gross profit		3,173,407	31	3,363,336	29
	Operating expenses	6(11)(19)(20)				
6100	Selling expenses		( 1,932,621)	( 19)	( 2,322,701)	( 20)
6200	General and administrative expenses		( 869,670)	( 9)	( 1,037,748)	( 9)
6450	Expected credit losses	12(2)	( 36,368)	-	( 307)	-
6000	Total operating expenses		( 2,838,659)	( 28)	( 3,360,756)	( 29)
6900	Operating profit		334,748	3	2,580	-
	Non-operating income and expenses					
7100	Interest income	6(2)	444	-	1,606	-
7010	Other income	6(16)	6,572	-	22,819	-
7020	Other gains and losses	6(17)	( 6,784)	-	( 9,201)	-
7050	Finance cost	6(18) and 7	( 103,643)	( 1)	( 137,412)	( 1)
7000	Total non-operating income and expenses		( 103,411)	( 1)	( 122,188)	( 1)
7900	<b>Profit (loss) before income tax</b>		231,337	2	( 119,608)	( 1)
7950	Income tax benefit	6(21)	14,995	-	47,382	-
8200	<b>Profit (loss) for the year</b>		<u>\$ 246,332</u>	<u>2</u>	<u>( \$ 72,226)</u>	<u>( 1)</u>
	<b>Other comprehensive income (loss)</b>					
	<b>Components of other comprehensive income that will not be reclassified to profit or loss</b>					
8311	Losses on remeasurements of defined benefit plans	6(11)	( \$ 2,008)	-	( \$ 952)	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss		402	-	190	-
	<b>Components of other comprehensive income that will be reclassified to profit or loss</b>					
8361	Exchange differences on translation of foreign financial statements		( 175,921)	( 2)	( 37,690)	-
8300	<b>Other comprehensive loss, net for tax</b>		<u>( \$ 177,527)</u>	<u>( 2)</u>	<u>( \$ 38,452)</u>	<u>-</u>
8500	<b>Total comprehensive income (loss)</b>		<u>\$ 68,805</u>	<u>-</u>	<u>( \$ 110,678)</u>	<u>( 1)</u>
	Profit (loss) attributable to:					
8610	Owners of the parent		<u>\$ 246,332</u>	<u>2</u>	<u>( \$ 72,226)</u>	<u>( 1)</u>
	Comprehensive income (loss) attributable to:					
8710	Owners of the parent		<u>\$ 68,805</u>	<u>-</u>	<u>( \$ 110,678)</u>	<u>( 1)</u>
	Earnings (loss) per share					
9750	Basic earnings (loss) per share	6(22)	<u>\$ 3.24</u>		<u>( \$ 0.95)</u>	
9850	Diluted earnings (loss) per share	6(22)	<u>\$ 3.10</u>		<u>( \$ 0.95)</u>	

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

**COASTER INTERNATIONAL CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019**  
(Expressed in thousands of New Taiwan dollars)

	Equity attributable to owners of the parent						
	Capital Reserves			Retained Earnings			
	Share capital - common stock	Total capital surplus, additional paid-in capital	Employee stock warrants	Legal reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Treasury stocks
Notes							Total equity
<b>Year ended December 31, 2019</b>							
Balance at January 1, 2019	\$ 765,557	\$ 1,764,524	\$ 25,060	\$ 55,493	\$ 260,690	(\$ 95,752)	\$ 2,762,724
Retrospective application impact	-	-	-	-	( 78,182)	-	( 78,182)
Balance at January 1, 2019 adjusted	765,557	1,764,524	25,060	55,493	182,508	( 95,752)	2,684,542
Loss for the year	-	-	-	-	( 72,226)	-	( 72,226)
Other comprehensive loss for the year	-	-	-	-	( 762)	( 37,690)	( 38,452)
Total comprehensive loss	-	-	-	-	( 72,988)	( 37,690)	( 110,678)
Compensation cost of employee stock options	-	-	1,724	-	-	-	1,724
Balance at December 31, 2019	\$ 765,557	\$ 1,764,524	\$ 26,784	\$ 55,493	\$ 109,520	(\$ 133,442)	\$ 2,575,588
<b>Year ended December 31, 2020</b>							
Balance at January 1, 2020	\$ 765,557	\$ 1,764,524	\$ 26,784	\$ 55,493	\$ 109,520	(\$ 133,442)	\$ 2,575,588
Profit for the year	-	-	-	-	246,332	-	246,332
Other comprehensive loss for the year	-	-	-	-	( 1,606)	( 175,921)	( 177,527)
Total comprehensive income (loss)	-	-	-	-	244,726	( 175,921)	68,805
Balance at December 31, 2020	\$ 765,557	\$ 1,764,524	\$ 26,784	\$ 55,493	\$ 354,246	(\$ 309,363)	\$ 2,644,393

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

COASTER INTERNATIONAL CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2020 AND 2019  
(Expressed in thousands of New Taiwan dollars)

		Year ended December 31	
	Notes	2020	2019
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
Profit (loss) before tax		\$ 231,337	(\$ 119,608 )
Adjustments			
Adjustments to reconcile profit (loss)			
Expected credit losses	12(2)	36,368	307
Gains on write-off of past due payable	6(16)	-	( 15,631 )
Depreciation	6(19)	555,284	583,170
Amortization	6(19)	10,296	11,478
Gains on disposals of property, plant and equipment	6(17)	( 103 )	( 352 )
Interest expense	6(18)	79,897	120,276
Interest income		( 444 )	( 1,606 )
Compensation cost of employee stock options	6(12)	-	1,724
Gain on lease modification	6(17)	( 4,981 )	-
Changes in operating assets and liabilities			
Changes in operating assets			
Accounts receivable		296,330	( 68,961 )
Other receivables		( 110,802 )	87,752
Prepayments		( 16,950 )	23,290
Inventories		892,233	520,466
Changes in operating liabilities			
Contract liabilities-current		18,708	5,469
Notes payable		( 1,905 )	5,014
Accounts payable		94,605	( 435,186 )
Other payables		7,608	( 41,284 )
Other payables-related parties		-	( 1,734 )
Provisions-current		( 3,932 )	( 981 )
Refund liabilities-current		36,978	5,379
Other current liabilities		( 1,001 )	396
Net defined benefit liability, non-current		194	247
Other non-current liabilities		163	( 18,183 )
Cash inflow generated from operations		2,119,883	661,442
Interest received		444	1,606
Interest paid		( 79,897 )	( 120,276 )
Income tax paid		( 6,988 )	( 27,149 )
Income tax refund received		78,095	-
Net cash flows from operating activities		2,111,537	515,623

(Continued)



COASTER INTERNATIONAL CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2020 AND 2019  
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2020	2019
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Increase in financial assets at amortised cost - current		(\$ 8,424 )	\$ -
Increase in financial assets at amortised cost - non-current		( 85,644 )	-
Proceeds from disposal of property, plant and equipment		584	544
Acquisition of property, plant and equipment	6(6)	( 39,272 )	( 48,953 )
Acquisition of intangible assets		-	( 6,182 )
Decrease in refundable deposits		2,939	501
Net cash flows used in investing activities		( 129,817 )	( 54,090 )
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings	6(23)	14,728	788,266
Decrease in short-term borrowings	6(23)	( 839,362 )	( 737,903 )
Lease payments	6(23)	( 518,637 )	( 526,080 )
Increase in other payables - related parties	6(23)	213,601	-
Net cash flows used in financing activities		( 1,129,670 )	( 475,717 )
Effect of exchange rate changes on cash and cash equivalents		( 180,622 )	( 30,899 )
Net increase (decrease) in cash and cash equivalents		671,428	( 45,083 )
Cash and cash equivalents at beginning of year		378,830	423,913
Cash and cash equivalents at end of year		<u>\$ 1,050,258</u>	<u>\$ 378,830</u>
The components of cash and cash equivalents			
Cash and cash equivalents reported in the statement of financial position	6(1)	\$ 1,077,127	\$ 447,213
Other items qualifying for cash and cash equivalents under the definition of IAS 7	6(8)	( 26,869 )	( 68,383 )
Cash and cash equivalents at end of reporting period		<u>\$ 1,050,258</u>	<u>\$ 378,830</u>

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

# 【Attachment 5】Revision Comparison Table for ARTICLES OF INCORPORATION

Coaster International Co., Ltd.

客思達股份有限公司

## Revision Comparison Table for ARTICLES OF INCORPORATION

公司章程修訂對照表

條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
特別決議日期	THE COMPANYYS LAW(AS AMENDED) COMPANY LIMITED BY SHARES AMENDED AND RESTATED ARTICLES OF ASSOCAITION OF COASTER INTERNATIONAL CO., LTD. 客思達股份有限公司 (Adopted by special Resolution Passed on June 23, <u>2020</u> ) 股份有限公司 公司法(如修訂版) COASTER INTERNATIONAL CO., LTD. 客思達股份有限公司 之 公司章程 修訂和重述版 (於 <u>2020</u> 年 6 月 23 日以特別決議通過)	THE COMPANYYS LAW(AS AMENDED) COMPANY LIMITED BY SHARES AMENDED AND RESTATED ARTICLES OF ASSOCAITION OF COASTER INTERNATIONAL CO., LTD. 客思達股份有限公司 (Adopted by special Resolution Passed on June 23, <u>2021</u> ) 股份有限公司 公司法(如修訂版) COASTER INTERNATIONAL CO., LTD. 客思達股份有限公司 之 公司章程 修訂和重述版 (於 <u>2021</u> 年 6 月 23 日以特別決議通過)	To update the date of special resolution adopted by the shareholders at annual general meeting. 於股東會以特別決議通過此次修正章程日期。
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; <del>or</del> (d)in connection with meeting the Company's obligation under preferred Shares vested with rights to acquire Shares- 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。	The Shareholders' pre-emptive right prescribed under Article 14 shall not apply in the event that new Shares are issued due to the following reasons or for the following purpose: (a)in connection with a Merger with another company, or the Spin-off of the Company, or pursuant to any reorganization of the Company; (b)in connection with meeting the Company's obligation under Share subscription warrants and/or options; (c)in connection with meeting the Company's obligation under corporate bonds which are convertible bonds or vested with rights to acquire Shares; (d)in connection with meeting the Company's obligation under preferred Shares vested with rights to acquire Shares-; <b><u>(e)in connection with bonus share as the employees' remunerations;</u></b> <b><u>(f)in connection with the employee restricted shares; or</u></b> <b><u>(g)in connection with a private placement.</u></b> 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	To update the content is due to the shareholders' pre-emptive right shall not apply in the event include restricted shares for employees (17B), private placement (17C) and the allotment of bonus shares in employees' remunerations (139A). 增訂不適用股東優先認購權者，應包含限制員工權利新股(17B)、私募(17C)及員工酬勞發行新股(139A)。

條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
		<p>權契約之義務有關；</p> <p>(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；</p> <p>(d)與本公司履行附認股權特別股之義務有關；</p> <p><u>(e)與分派員工酬勞有關者；</u></p> <p><u>(f)與限制員工權利新股有關者；或</u></p> <p><u>(g)與私募有關。</u></p>	
50	<p>The following matters and their respective material contents shall be specified in the notice of a general meeting, and shall not be proposed as ad hoc motions; <del>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:</del></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) reduction in share capital of the Company;</p> <p>(d) application for de-registration as a public company;</p> <p>(e) dissolution, share swap (as defined in the Applicable Listing Rules), Merger or Spin- off of the Company;</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> <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</p>	<p>The following matters and their respective material contents 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) reduction in share capital of the Company;</p> <p>(d) application for de-registration as a public company;</p> <p>(e) dissolution, share swap (as defined in the Applicable Listing Rules), Merger or Spin- off of the Company;</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> <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</p>	<p>Pursuant to the amendment of the "Sample Template for XX Co., Ltd. Rules of Procedure for shareholders Meeting" (Tai-Jeng-Jili-No 10900094681, dated June 3, 2020 and 1080024221, dated January 2, 2021) 配合臺證治理字第 10900094681 號及 11000014461 號函修訂「○○股份有限公司股東會議事規則」參考範例修正本條</p>

條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
	<p>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; and</p> <p>(o) the Delisting.</p> <p>下列事項應於股東會召集通知中列舉並說明其主要內容，不得以臨時動議提出；其 <del>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；</del></p> <p>(a)選任或解任董事或監察人(如有)；</p> <p>(b)變更備忘錄及/或本章程；</p> <p>(c)減資；</p> <p>(d)申請停止公開發行；</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>(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；以及</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>	<p>employees by the Company;</p> <p>(o) the Delisting.</p> <p><b><u>(p)issuance of employee stock warrants with the exercise price lower than the closing price of the company stocks as of the issuing date; and</u></b></p> <p><b><u>(q)issuance of new employee restricted shares.</u></b></p> <p>下列事項應於股東會召集通知中列舉並說明其主要內容，不得以臨時動議提出：</p> <p>(a)選任或解任董事或監察人(如有)；</p> <p>(b)變更備忘錄及/或本章程；</p> <p>(c)減資；</p> <p>(d)申請停止公開發行；</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>(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；</p> <p>(o)終止上市；</p> <p><b><u>(p)發行認股價格低於發行日標的股票收盤價之員工認股權憑證；以及</u></b></p> <p><b><u>(q)發行限制員工權利新股。</u></b></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>One or more Shareholders holding in the aggregate of one percent (1%) or more of the total number of issued Shares immediately prior to the relevant book close period may propose in writing or by way of electronic transmission to the Company a matter for discussion at an annual general meeting. The Company shall give a public notice in such manner as permitted by the Applicable Listing Rules at such time deemed appropriate by the Board specifying the place and a period of not less than ten (10) days for Members to submit proposals. Any Shareholder(s) whose proposal has been submitted and accepted by the Board,</p>	<p>One or more Shareholders holding in the aggregate of one percent (1%) or more of the total number of issued Shares immediately prior to the relevant book close period may propose in writing or by way of electronic transmission to the Company a matter for discussion at an annual general meeting. The Company shall give a public notice in such manner as permitted by the Applicable Listing Rules at such time deemed appropriate by the Board specifying the place and a period of not less than ten (10) days for Members to submit proposals. Any Shareholder(s) whose proposal has been submitted and accepted by the Board,</p>	<p>Pursuant to the amendment of the “Sample Template for XX Co., Ltd. Rules of Procedure for shareholders Meeting” (Tai-Jeng-Jili-No 10900094681, dated June 3, 2020 配合臺證治理字第 10900094681 號函修訂「○○股份有限公司股東會議事規則」參考範例修正本條</p>



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	<p>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 shall accept a proposal submitted by one or more Shareholders and arrange for the proposal to be discussed at the annual general meeting unless (i) the number of Shares held by such one or more Shareholders is less than one percent (1%) in aggregate of the total number of issued Shares in the Register of Members as of the record date determined by the Board or upon commencement of the period for which the Register shall be closed before the general meeting; (ii) the proposal involves matters which cannot be resolved at the annual general meeting in accordance with or under the Law or Applicable Listing Rules; (iii) the proposal submitted concerns more than one matter; (iv) the proposal submitted exceeds three hundred words; or (v) the proposal is not submitted within the specified period determined by the Board; provided, however, that if the proposal submitted is to urge the Company to facilitate the public interest or perform social responsibility, the Board may accept that proposal and arrange for it being discussed at the annual general meeting.</p> <p>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合計持有已發行股份總數百分之一(1%)以上之一或多位股東，得以書面或電子受理方式向本公司提出年度股東常會議案。本公司應按上市櫃法令所允許之方式，於董事會認為適當的時間，公告受理股東提案之地點和期間(不得少於10日)。任何其提案為董事會所採納之股東，仍有權親自或由委託代理人或當該股東為法人時，由其代表人出席該年度股東常會並參與該議案之討論。除非有下列情形之一者，董事會應將該一或多位股東之提案列入議案，於該年度股東常會討論：(一)提案的一或多位股東於董事會訂定之股東名簿基準日或截至該次停止過戶期間前，合計持股未達已發行股份總數百分之一(1%)；(二)其提案按公司法或上市櫃法令非股東會所得決議</p>	<p>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 shall accept a proposal submitted by one or more Shareholders and arrange for the proposal to be discussed at the annual general meeting unless (i) the number of Shares held by such one or more Shareholders is less than one percent (1%) in aggregate of the total number of issued Shares in the Register of Members as of the record date determined by the Board or upon commencement of the period for which the Register shall be closed before the general meeting; (ii) the proposal involves matters which cannot be resolved at the annual general meeting in accordance with or under the Law or Applicable Listing Rules; (iii) the proposal submitted concerns more than one matter; (iv) the proposal submitted exceeds three hundred words; or (v) the proposal is not submitted within the specified period determined by the Board; provided, however, that if the proposal submitted is to urge the Company to facilitate the public interest or perform social responsibility, the Board may accept that proposal and arrange for it being discussed at the annual general meeting, <b><u>which shall still subject to the preceding (iii).</u></b></p> <p>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合計持有已發行股份總數百分之一(1%)以上之一或多位股東，得以書面或電子受理方式向本公司提出年度股東常會議案。本公司應按上市櫃法令所允許之方式，於董事會認為適當的時間，公告受理股東提案之地點和期間(不得少於10日)。任何其提案為董事會所採納之股東，仍有權親自或由委託代理人或當該股東為法人時，由其代表人出席該年度股東常會並參與該議案之討論。除非有下列情形之一者，董事會應將該一或多位股東之提案列入議案，於該年度股東常會討論：(一)提案的一或多位股東於董事會訂定之股東名簿基準日或截至該次停止過戶期間前，合計持股未達已發行股份總數百分之一(1%)；(二)其提案按公</p>	

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	者；(三)提案超過一項；(四)議案超過三百字；或(五)於董事會訂定之受理截止日期外提出者。但股東提案係為敦促公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。本公司應於發出該年度股東常會召集通知前通知股東提案之結果，並於該召集通知中列舉經採納得於該年度股東常會討論並表決之議案。董事會應於該年度股東常會說明拒絕採納股東提案之理由。	司法或上市櫃法令非股東會所得決議者；(三)提案超過一項；(四)議案超過三百字；或(五)於董事會訂定之受理截止日期外提出者。但股東提案係為敦促公司增進公共利益或善盡社會責任之建議， <u>惟提案超過1項者，不列入</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。	
74	<p>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 <u>four (4)</u> 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.</p> <p>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.</p> <p>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<u>四人</u>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。</p> <p>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)。</p>	<p>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 <u>three (3)</u> 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, <u>if the chairman of the Board of Directors and the president or person of an equivalent post are the same person, spouses or relatives within the first degree of kinship</u>, 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, <u>which shall be no less than four (4) Independent Directors prior to December 31, 2023</u>. 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.</p> <p>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.</p> <p>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<u>三人</u>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，<u>如董事長與總經理或相當職務者為同一人或互為配偶或一親等親屬者</u>，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，應於</p>	<p>To discretionary the content is for business operation needs and based in Taiwan Stock Exchange Corporation Operation Directions for Compliance with the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers.</p> <p>基於公司實務運作及臺灣證券交易所股份有限公司上市董事會設置及行使職權應遵循事項之規定，酌修文字。</p>



條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
		<b>2023 年 12 月 31 日前不得少於四人。</b> 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)。	
119	<p>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:</p> <p>(a) adoption of or amendment to an internal control system;</p> <p>(b) assessment of the effectiveness of the internal control system;</p> <p>(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;</p> <p>(d) any matter relating to the personal interest of the Directors;</p> <p>(e) the entering into of a transaction relating to material assets or derivatives;</p> <p>(f) a material monetary loan, endorsement, or provision of guarantee;</p> <p>(g) the offering, issuance, or private placement of the Shares or any equity-linked securities;</p> <p>(h) the hiring or dismissal of an attesting certified public accountant as the auditor of the Company, or the compensation given thereto;</p> <p>(i) the appointment or discharge of a financial, accounting, or internal auditing officers;</p> <p>(j) <del>approval of</del> annual and semi-annual financial reports, and</p> <p>(k) any other material matter deemed necessary by the Board of Directors or so required by Applicable Listing Rules or the competent authority.</p> <p>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：</p> <p>(a)訂定或修正內部控制制度；</p> <p>(b)內部控制制度有效性之考核；</p> <p>(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；</p>	<p>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:</p> <p>(a) adoption of or amendment to an internal control system;</p> <p>(b) assessment of the effectiveness of the internal control system;</p> <p>(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;</p> <p>(d) any matter relating to the personal interest of the Directors;</p> <p>(e) the entering into of a transaction relating to material assets or derivatives;</p> <p>(f) a material monetary loan, endorsement, or provision of guarantee;</p> <p>(g) the offering, issuance, or private placement of the Shares or any equity-linked securities;</p> <p>(h) the hiring or dismissal of an attesting certified public accountant as the auditor of the Company, or the compensation given thereto;</p> <p>(i) the appointment or discharge of a financial, accounting, or internal auditing officers;</p> <p>(j) <b><u>the annual financial reports which are signed or sealed by the chairman, managerial officer, and a accounting officer and second-quarter financial reports that must be audited and attested by a CPA;</u></b> and</p> <p>(k) any other material matter deemed necessary by the Board of Directors or so required by Applicable Listing Rules or the competent authority.</p> <p>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：</p> <p>(a)訂定或修正內部控制制度；</p> <p>(b)內部控制制度有效性之考核；</p>	<p>Pursuant to the amendment of the “Sample Template for XX Co., Ltd. Audit Committee Charter” (Tai-Jeng-Jili-No 10900094681, dated June 3, 2020 配合臺證治理字第 10900094681 號函修訂</p>

條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
	(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 <u>半年度</u> 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。	(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) <u>由董事長、經理人及會計主管簽名或蓋章之年度財務報告及須經會計師查核簽證之第二季</u> 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。	

# 【Attachment 6】 Revision Comparison Table for GUIDELINES GOVERNING ELECTION

Coaster International Co., Ltd.

客思達股份有限公司

## Revision Comparison Table for GUIDELINES GOVERNING ELECTION

### 董事選舉規範修訂對照表

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
1-1	-	<p><b><u>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.</u></b></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，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。</p>	<p>New provision, Pursuant to the amendment of the “Sample Template for XX Co., Ltd. Rules of Procedure for Election of Directors” (Tai-Jeng-Jili-No 10900094681, dated June 3, 2020)</p> <p>本條新增，配合公司章程第 79 條及臺證治理字第 10900094681 號函修訂「○○股份有限公司董事選任程序」參考範例增訂</p>
4	<p>Prior to the commencement of an election, the chairman shall appoint several ballot examiners and ballot counters to perform related duties.</p> <p>選舉開始前，應由主席指定監票員、計票員各若干人，執行各項有關職務。</p>	<p>Prior to the commencement of an election, the chairman shall appoint several ballot examiners and ballot counters <b><u>with shareholder status</u></b> to perform related duties.</p> <p>選舉開始前，應由主席指定<b><u>具有股東身份之</u></b>監票員、計票員各若干人，執行各項有關職務。</p>	<p>According with practical operation 配合實務運作修訂</p>
8	<p>The ballot shall be null and invalid upon occurrence of one of the following: 選舉票有下列情事之一者無效： 1. Ballots which are not in compliance with these Guidelines. 不用本規範規定之選票。 2. Blank ballots which are cast into the ballot box;</p>	<p>The ballot shall be null and invalid upon occurrence of one of the following: 選舉票有下列情事之一者無效： 1. Ballots which are not in compliance with these Guidelines. 不用本規範規定之選票。 2. Blank ballots which are cast into the ballot box;</p>	<p>Compliance the regulation -Listed companies shall adopt a candidate nomination for director election from 2021, amendment the relative item and</p>

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
	<p>以空白之選舉票投入投票箱者。</p> <p>3.Scribbled and unidentifiable writing or writing which has been altered; 字跡模糊無法辨認或經塗改者。</p> <p>4.A candidate <u>who is also a Member whose account name and Member number are inconsistent with the information recorded in the Register of Members; where a candidate who is not a Member, the name and identification number provided are inconsistent upon further verification.</u> 所填被選舉人如為股東身分者，其戶名、股東戶號與股東名簿不符者；所填被選舉人如非股東身分者，其姓名、身份證統一編號經核對不符者。</p> <p>5.<u>Writing other than the name of the candidate or Member number (identification number) and the number of votes entitled.</u> 除填被選舉人之戶名(姓名)或股東戶號(身份證統一編號)及分配選舉權數外，夾寫其它文字者。</p> <p>6.<del>The account name (name) or Member number (identification number) of the candidate has not been specified.</del> 未填被選舉人之戶名(姓名)或股東戶號(身份證統一編號)者。</p> <p>7.Two or more candidates are included in a single ballot. 同一選舉票填列被選舉人二人或二人以上者。</p>	<p>以空白之選舉票投入投票箱者。</p> <p>3.Scribbled and unidentifiable writing or writing which has been altered; 字跡模糊無法辨認或經塗改者。</p> <p>4.A candidate <u>whose name is entered in the ballot does not confirm to the director candidate list.</u> 所填被選舉人與董事候選人名單經核對不符者。</p> <p>5.<u>Other word or marks are entered in addition to the number of voting rights allotted.</u> 除填分配選舉權數外，夾寫其它文字者。</p> <p>6.Two or more candidates are included in a single ballot. 同一選舉票填列被選舉人二人或二人以上者。</p>	<p>adjustment 依主管機關規定，上市櫃公司自 2021 年起董事選舉全面採行候選人提名制，故予以修訂相關條文及調整項次</p>
10	<p>Ballots shall be counted upon completion of the voting procedures and the result of the ballot counting, including the list of <del>persons elected as directors</del> and the total number of votes <del>for the elected directors</del>, shall be announced by the chairman immediately. The ballots shall be kept for at least one year after sealed and signed by the ballot examiners, provided that in the case that shareholders file lawsuits in accordance with the Applicable Listing Rules, the ballots shall be kept until the end of the lawsuits.</p> <p>投票完畢後當場開票，開票結果應由主席當場宣佈董事當選名單與其當選權數。選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依上市(櫃)法令相關規定提起訴訟者，應保存至訴訟終結為止。</p>	<p>Ballots shall be counted upon completion of the voting procedures and the result of the ballot counting, including the <u>name</u> list of <u>all</u> directors <u>who were elected and lost the election</u> and the total number of votes, shall be announced by the chairman immediately. The ballots shall be kept for at least one year after sealed and signed by the ballot examiners, provided that in the case that shareholders file lawsuits in accordance with the Applicable Listing Rules, the ballots shall be kept until the end of the lawsuits.</p> <p>投票完畢後當場開票，開票結果應由主席當場宣佈董事當選名單與其當選權數及落選董事與其獲得之選舉權數。選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依上市(櫃)法令相關規定提起訴訟者，應保存至訴訟終結為止。</p>	<p>Pursuant to the amendment of the "Sample Template for XX Co., Ltd. Rules of Procedure for shareholders Meeting" (Tai-Jeng-Jili-No 11000014461, dated January 28, 2021) 配合臺證治理字第 11000014461 號函修訂「○○股份有限公司股東會議事規則」參考範例修正本條以提升公司治理並維護股東權益。</p>

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
12	The Board of Directors shall send each elected Director a notice of appointment. 當選之董事由本公司董事會分別發給當選通知書。	<b><u>For so long as the shares of the Company are registered in the Emerging Market or listed on the GreTai Securities Market or the Taiwan Stock Exchange, accordance with the regulations of the competent authority, Company shall provide the “Directors and Supervisors of TWSE/TPEX-Listed and Emerging Market Companies”, “Declaration of Directors of OO Company”, “Securities Market Regulations” and “Consent to Act as Director” to elected directors, and report to competent authority after such member signature.</u></b> <u>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，本公司應依主管機關規定提供「董監事法規宣導手冊」、「聲明書」、「應行注意證券市場規範事項」及「願任同意書」予當選董事，經完成簽章後向主管機關辦理報備。</u>	For practical operation needs to amend the Company shall provide document to elected director 配合公司實務運作，並無當選通知書，故修改為依主管機關規定，提供應簽署文件予當選董事



**【Attachment 7】 Revision Comparison Table for PROCEDURAL RULES OF  
GENERAL MEETINGS**

Coaster International Co., Ltd.

客思達股份有限公司

Revision Comparison Table for PROCEDURAL RULES OF GENERAL MEETINGS

股東會議事規則修訂對照表

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
1-1		<p><b><u>Notice of General Meeting 股東會召集通知</u></b>  <b><u>The following matters and their respective material contents shall be specified in the notice of a general meeting, and shall not be proposed as ad hoc motions:</u></b>  <b><u>(a)election or discharge of Directors or supervisors (if any);</u></b>  <b><u>(b)amendments to the Memorandum of Association and/or these Articles;</u></b>  <b><u>(c)reduction in share capital of the Company;</u></b>  <b><u>(d)application for de-registration as a public company;</u></b>  <b><u>(e)dissolution, share swap (as defined in the Applicable Listing Rules), Merger or Spin- off of the Company;</u></b>  <b><u>(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;</u></b>  <b><u>(g)the transfer of the whole or any material part of its business or assets;</u></b>  <b><u>(h)the takeover of another's whole business or assets, which will have a material effect on the business operation of the Company;</u></b>  <b><u>(i)the private placement of equity-linked securities;</u></b>  <b><u>(j)granting waiver to the Director's engaging in any business within the scope of business of the Company;</u></b>  <b><u>(k)distribution of part or all of its dividends or bonus by way of issuance of new Shares;</u></b>  <b><u>(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;</u></b>  <b><u>(m)subject to the Law, distribution of the Legal Reserves and Capital Reserves</u></b></p>	<p>According to Article 3 of "Sample Template for XX Co., Ltd. Rules of Procedure for shareholders Meeting" to addition content            本條新增，配合臺灣證券交易所「○○股份有限公司股東會議事規則」參考範例第三條增訂</p>



Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
		<p><u>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;</u></p> <p><u>(n)the transfer of Treasury Shares to its employees by the Company;</u></p> <p><u>(o)the Delisting;</u></p> <p><u>(p)issuance of employee stock warrants with the exercise price lower than the closing price of the company stocks as of the issuing date; and</u></p> <p><u>(q)issuance of new employee restricted shares.</u></p> <p>下列事項應於股東會召集通知中列舉並說明其主要內容，不得以臨時動議提出：</p> <p><u>(a)選任或解任董事或監察人(如有)；</u></p> <p><u>(b)變更備忘錄及/或本章程；</u></p> <p><u>(c)減資；</u></p> <p><u>(d)申請停止公開發行；</u></p> <p><u>(e)本公司之解散、股份轉換(依據上市櫃法令定義)、合併或分割；</u></p> <p><u>(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；</u></p> <p><u>(g)讓與本公司全部或任何主要部分營業或財產；</u></p> <p><u>(h)受讓他人全部營業或財產而對公司營運有重大影響者；</u></p> <p><u>(i)私募發行具股權性質之有價證券；</u></p> <p><u>(j)董事從事競業禁止行為之許可；</u></p> <p><u>(k)以發行新股方式分派股息及紅利之全部或一部分；</u></p> <p><u>(l)將法定盈餘公積及因發行股票溢價或受領贈與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；</u></p> <p><u>(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；</u></p> <p><u>(n)本公司將庫藏股移轉予員工；</u></p> <p><u>(o)終止上市；</u></p> <p><u>(p)發行認股價格低於發行日標的股票收盤價之員工認股權憑證；以及</u></p> <p><u>(q)發行限制員工權利新股。</u></p>	
2	<p>Attendance and Sign-in 出席與簽名</p> <p>The Company shall include the information about the time slot when shareholders may report to the meeting, the reporting location, and other important messages in the notice of general meetings.</p> <p>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。</p> <p>The time slot when shareholders may</p>	<p>Attendance and Sign-in 出席與簽名</p> <p>The Company shall include the information about the time slot when shareholders may report to the meeting, the reporting location, and other important messages in the notice of general meetings.</p> <p>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。</p> <p>The time slot when shareholders may</p>	<p>Amendment For practical operation needs and regulations of the competent authority</p> <p>配合實務運作及主管機關法令修改</p>

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
	<p>report to the meeting in the preceding paragraph shall begin no later than thirty minutes before the meeting. The reporting location shall be clearly identified and there should an adequate number of staff assigned for the matter.</p> <p>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。</p> <p>Shareholders or their appointed proxies (the "Shareholders") shall attend a Shareholders' meeting by presenting an attendance ID, sign-in card or other attendance identification. The Company shall not request any additional attendance identification randomly. A proxy solicitor shall bring his/her ID for verification.</p> <p>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。</p> <p>The Company shall provide a sign-in book allowing attending Shareholders or their appointed proxies to sign in or require attending Shareholders to submit attendance cards in lieu of signing in.</p> <p>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。</p> <p>The Company shall deliver the meeting agenda, annual report, attendance ID, summary of speech form, voting ballot and other meeting information to Shareholders who attend a Shareholder's meeting. In case of election of director(s) and/or supervisor(s), the election ballot shall also be provided.</p> <p>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。</p> <p>Unless otherwise regulated in the Applicable Listing Rules or the Law, corporate Shareholders' attendance of a general meeting shall be in accordance with the Articles.</p> <p>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。</p>	<p>report to the meeting in the preceding paragraph shall begin no later than thirty minutes before the meeting. The reporting location shall be clearly identified and there should an adequate number of staff assigned for the matter.</p> <p>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。</p> <p>Shareholders or their appointed proxies (the "Shareholders") shall attend a Shareholders' meeting by presenting an attendance ID, sign-in card or other attendance identification. The Company shall not request any additional attendance identification randomly. A proxy solicitor shall bring his/her ID for verification.</p> <p>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。</p> <p>The Company shall provide a sign-in book allowing attending Shareholders or their appointed proxies to sign in or require attending Shareholders to submit attendance cards in lieu of signing in.</p> <p>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。</p> <p>The Company shall deliver the meeting agenda, annual report, attendance ID, summary of speech form, voting ballot and other meeting information to Shareholders who attend a Shareholder's meeting. In case of election of director(s) and/or supervisor(s), the election ballot shall also be provided.</p> <p>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。</p> <p><b><u>A corporate shareholder may be represented by more than one representative at a general meeting. When a corporate shareholder is appointed to attend as proxy, it may designate only one person to represent it in the meeting.</u></b> Unless otherwise regulated in the Applicable Listing Rules or the Law, corporate Shareholders' attendance of a general meeting shall be in accordance with the Articles.</p> <p>法人出席股東會之代表人不限於一人。 <b><u>法人受託出席股東會時，僅得指派一人代表出席。除上市(櫃)法令或法律另有規</u></b></p>	

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
		<p>定外，法人出席股東會部分應遵守本章程之規定。</p> <p><b><u>Where re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the Shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.</u></b></p> <p><b><u>股東會召集事由已載明全面改選董事，並載明就任日期，該次股東會改選完成後，同次會議不得再以臨時動議或其他方式變更其就任日期。</u></b></p>	
8	<p>Convention of A Meeting 會議召開</p> <p>The chairman shall call the general meeting to order at the time scheduled for the general meeting. If the number of Shares represented by the attending Shareholders has not yet constituted the quorum (more than an aggregate of one-half (1/2) of all Shares in issue present in person or by proxy and entitled to vote) at the time scheduled for the general meeting, the chairman may postpone the time for the meeting. The postponements shall be limited to two times at most, and the general meeting shall not be postponed for more than one hour in total. If after two postponements the number of Shares represented by the attending Shareholders has constituted more than one-third (1/3) of all Shares in issue present in person or by proxy and entitled to vote, a tentative resolution may be passed in accordance with the Applicable Listing Rules. Before the end of such a meeting, if the number of Shares represented by the attending Shareholders has already constituted more than an aggregate of one-half (1/2) of all Shares in issue, the chairman may put the tentative resolution(s) already passed to the Shareholders' resolution again in accordance with the Applicable Listing Rules.</p> <p>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</p>	<p>Convention of A Meeting 會議召開</p> <p>The chairman shall call the general meeting to order at the time scheduled for the general meeting <b><u>and announce the number of non-voting rights and the number of shares present.</u></b> If the number of Shares represented by the attending Shareholders has not yet constituted the quorum (more than an aggregate of one-half (1/2) of all Shares in issue present in person or by proxy and entitled to vote) at the time scheduled for the general meeting, the chairman may postpone the time for the meeting. The postponements shall be limited to two times at most, and the general meeting shall not be postponed for more than one hour in total. If after two postponements the number of Shares represented by the attending Shareholders has constituted more than one-third (1/3) of all Shares in issue present in person or by proxy and entitled to vote, a tentative resolution may be passed in accordance with the Applicable Listing Rules. Before the end of such a meeting, if the number of Shares represented by the attending Shareholders has already constituted more than an aggregate of one-half (1/2) of all Shares in issue, the chairman may put the tentative resolution(s) already passed to the Shareholders' resolution again in accordance with the Applicable Listing Rules.</p> <p>已屆開會時間，主席應即宣布開會，<b><u>並同時公布無表決權數及出席股份數等相關資訊。</u></b>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</p>	<p>Pursuant to the amendment of the “Sample Template for XX Co., Ltd. Rules of Procedure for shareholders Meeting” (Tai-Jeng-Jili-No 11000014461, dated January 28, 2021) 配合臺證治理字第 11000014461 號函修訂「○○股份有限公司股東會議事規則」參考範例修正本條以提升公司治理並維護股東權益。</p>

Article 條次	Current Articles (English) 現行條文-中文	Amendments(English) 修正條文-中文	Explanation 修正理由
	會表決。	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。	
14	<p>Voting on Proposal 議案之表決 Unless otherwise provided for under the Applicable Listing Rules or the Articles, a proposal put to a vote shall be approved by consent of a majority of Shareholders present at the meeting attended. 議案之表決，除上市(櫃)法令或本章程另有規定外，以出席股東表決權過半數之同意通過之。 In case of an amendment proposal or substitute proposal to an original proposal, the chairman shall decide on the order of vote together with the original proposal. However, if one of the proposals has been approved, the others shall be deemed overruled and no further vote is required. 同一議案有修正案或替代案時，由主席併同原案定其表決之順序。如其中一案已獲通過時，其他議案即視為否決，毋庸再行表決。 Where directors and/or supervisors are elected at a Shareholders' meeting, the election shall be conducted in accordance with the applicable election rules established by the Company and the election results, including the list of <del>elected</del> directors and/or supervisors and numbers of shares <del>voted for the election of directors and/or supervisors</del>, shall be announced at the same meeting. 股東會有選舉董事、監察人(如有)時，應依本公司所訂相關選任規範辦理，並應當場宣布選舉結果，包含當選董事、監察人之名單與其當選權數。 Voting ballots cast in the election of director(s) shall be signed and sealed by scrutinizer and properly kept for at least one (1) years; provided, however, that in case of a litigation instituted by Shareholder, these ballots shall then be kept until conclusion of the litigation. 董事選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依法令提起訴訟者，應保存至訴訟終結為止。</p>	<p>Voting on Proposal 議案之表決 Unless otherwise provided for under the Applicable Listing Rules or the Articles, a proposal put to a vote shall be approved by consent of a majority of Shareholders present at the meeting attended. 議案之表決，除上市(櫃)法令或本章程另有規定外，以出席股東表決權過半數之同意通過之。 In case of an amendment proposal or substitute proposal to an original proposal, the chairman shall decide on the order of vote together with the original proposal. However, if one of the proposals has been approved, the others shall be deemed overruled and no further vote is required. 同一議案有修正案或替代案時，由主席併同原案定其表決之順序。如其中一案已獲通過時，其他議案即視為否決，毋庸再行表決。 Where directors and/or supervisors are elected at a Shareholders' meeting, the election shall be conducted in accordance with the applicable election rules established by the Company and the election results, including the <u>name</u> list of <u>all</u> directors and/or supervisors <u>who were elected and lost the election</u> and number of <u>their votes</u> shall be announced at the same meeting. 股東會有選舉董事、監察人(如有)時，應依本公司所訂相關選任規範辦理，並應當場宣布選舉結果，包含當選董事、監察人之名單與其當選權數<u>及落選董事、監察人(如有)與其獲得之選舉權數</u>。 Voting ballots cast in the election of director(s) shall be signed and sealed by scrutinizer and properly kept for at least one (1) years; provided, however, that in case of a litigation instituted by Shareholder, these ballots shall then be kept until conclusion of the litigation. 董事選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依法令提起訴訟者，應保存至訴訟終結為止。</p>	<p>Pursuant to the amendment of the "Sample Template for XX Co., Ltd. Rules of Procedure for shareholders Meeting" (Tai-Jeng-Jili-No 11000014461, dated January 28, 2021) 配合臺證治理字第 11000014461 號函修訂「○○股份有限公司股東會議事規則」參考範例修正本條以提升公司治理並維護股東權益。</p>



**【Attachment 8】 Candidate List of the 3rd Term of Board of Directors**

No.	Candidate for	Name	ID	Career Background	Major Experience	Current Position with Other Company	Current No. of shares held (Unit : shares)	Served as an Independent Director for 3 consecutive terms
1	Independent Director	Hui Erh, Yuan (R.O.C.)	B220*****	MBA, Southern Illinois University, USA Master of Science in Accountancy , University of Missouri, USA	1. Partner, PricewaterhouseCoopers Taiwan 2. Supervisor of Sheng Yen Education Foundation	1. Supervisor, Dharma Drum Mountain Buddhist Foundation 2. Director, Sheng Yen Education Foundation 3. Independent Director, Yuanta Futures Co., Ltd.	0	N
2	Independent Director	Jong Rong, Chen (R.O.C.)	A100*****	Ph.D, Economics, University of North Carolina at Chapel Hill, USA	1. Professor, Graduated Institute of the Industrial Economics, National Central University, Taiwan 2. Visiting Research Fellow, Economic Research Center, School of Economics, Nagoya University, Japan 3. Visiting Fellow, Center for Business and Government, Kennedy School of Government, Harvard University, USA 4. Visiting Scholar, Institute of Economics, Academia Sinica, Taiwan 5. Join Appointment Research Fellow, Research Center for Humanities and Social Sciences, Academia Sinica, Taiwan 6. Joined Researcher at National Taiwan University Public Economic Research Center 7. 2017~2020 Summer College Invitees of National Bureau of Economic Research (NBER), USA	1. Jointed Professor, Graduated Institute of the Industrial Economics, National Central University, Taiwan 2. Director, Taiwan Cooperative Financial Holding Co., Ltd.	0	N
3	Independent Director	Lung Zin, Chi (R.O.C.)	L100*****	BA. and M.A. in Department of Cinema and Audiovisual, University Paris III – Sorbonne Nouvelle, France	Director, Department of Radio, Television & File, Shin-Hsin University	Jointed Professor, Department of Radio, Television & File, Shin-Hsin University	0	N
4	Director	Yeko LLC (USA)	4	—	—	—	26,176,351	—

No.	Candidate for	Name	ID	Career Background	Major Experience	Current Position with Other Company	Current No. of shares held (Unit : shares)	Served as an Independent Director for 3 consecutive terms
		Representative Michael P. Yeh (R.O.C.)	A104*****	KaiNan Vocational High School, Taiwan	Funder of COASTER Group	President, Director, Executive Directors, COASTER Group and related party of COASTER	0	—
5	Director	Lisa, Kao (R.O.C.)	A203*****	Bachelor, School for Foreign Languages and Cultures, Soochow University, Taiwan	Funder of COASTER Group	Director, Executive Directors, COASTER Group and related party of COASTER	0	—
6	Director	Alexander Pan (R.O.C.)	7	Ph.D. Business administration, University of Southern California, USA MBA. (Finance), University of Southern California, USA Master(Economics), Soochow University, Taiwan	Partner, PricewaterhouseCoopers USA Certified Public Account, USA	1. Accounting Manager of COASTER Group 2. Chief Finance Officer of COA, Inc. 3. Member, American Institute of Certified Public Accountants 4. Member, CALIFORNIA BOARD OF ACCOUNTANCY	180,000	—
7	Director	Rong Zing, Liu (R.O.C.)	A104*****	Master of Business Administration, University of KANSAS, USA	CFO and Independent Supervisor of Alcor Micro Corp.	1. Director, Alcor Micro Technology Corp 2., Director of COA Asia, Inc.	0	—



## 【Attachment 9】 Current Position of the Candidate

Candidate for	Name	Concurrent Position
Independent Director	Hui Erh, Yuan	1. Supervisor of Dharma Drum Mountain Buddhist Foundation 2. Director of Sheng Yen Education Foundation 3. Independent Director of Yuanta Futures Co., Ltd.
Independent Director	Jong Rong, Chen	1. Jointed Professor, Graduate Institute of the Industrial Economics, National Central University, Taiwan 2. Director, Taiwan Cooperative Financial Holding Co., Ltd.
Independent Director	Lung Zin, Chi	Jointed Professor, Department of Radio, Television & Film, Shin-Hsin University
Director	Alexander Pan	1. Chief Finance Officer of COA, Inc. 2. Member, American Institute of Certified Public Accountants 3. Member, CALIFORNIA BOARD OF ACCOUNTANCY
Director	Rong Zing, Liu	1. Director, Alcor Micro Technology Corp 2. Director of COA Asia, Inc.

## **Appendix**

**(Appendix 1) Article of Incorporation <Before Amendment>**

**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 23, 2020)

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 23, 2020)

**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:

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

**"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;

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

**"electronic"** shall have the meaning given to it in the Electronic Transactions 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 Special Resolution"** means a Special Resolution approved by the Shareholders holding at least two-thirds (2/3) of the Shares in issue at the time of the general meeting;

**"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

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. Subject to Article 12A, the Company shall not issue any unpaid Shares or partly paid-up Shares. The Company shall not issue shares in bearer form.
- 12A. If a subscriber fails to pay any call or instalment of call with respect of any Shares on the day fixed for

payment, the Directors may, at any time thereafter during such time as any part of such call or instalment remains unpaid, serve a notice on him requiring payment of so much of the call or instalment as is unpaid, together with any interest which may have accrued, within a period of not less than 1 month from the date of the notice given by the Directors. The notice shall name a further day (not earlier than the expiration of aforesaid one month or longer period from the date of the notice) on or before which the payment required by the notice is to be made, and shall state that in the event of non-payment at or before the time fixed the Shares in respect of which the call was made will be liable to be forfeited. If the requirements of any such notice as aforesaid are not complied with, any Share in respect of which the notice has been given may at any time thereafter, before the payment required by notice has been made, be forfeited by a determination of the Directors to that effect. A forfeited Share may be sold or otherwise disposed of on such terms and in such manner as the Directors think fit, and at any time before a sale or disposition the forfeiture may be cancelled on such terms as the Directors think fit. A Person whose Shares have been forfeited shall cease to be a Shareholder in respect of the forfeited Shares, but shall, notwithstanding, remain liable to pay to the Company all moneys which at the date of forfeiture were payable by him to the Company in respect of the Shares forfeited, but his liability shall cease if and when the Company receives payment in full of the amount unpaid on the Shares forfeited. The provisions of these Articles as to forfeiture shall apply in the case of non-payment of any sum which by the terms of issue of a Share becomes due and payable, whether on account of the amount of the Share, or by way of premium, as if the same had been payable by virtue of a call duly made and notified. Under the aforesaid circumstances, compensation for loss or damage, if any, may still be claimed against such defaulting Shareholder.

13. For so long as the Shares are registered in the Emerging Market or listed on the 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.
- For the avoidance of doubt, in case a Merger is a Delisting, Article 33A shall apply.
32. The Company may also by either a Supermajority Resolution Type A or the Supermajority Resolution Type B:
- (a) enter into, amend, or terminate any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others;
  - (b) transfer the whole or any material part of its business or assets;
  - (c) take over the transfer of another's whole business or assets, which will have a material effect on the business operation of the Company;
  - (d) effect any Spin-off of the Company in accordance with the Applicable Listing Rules;
  - (e) grant waiver to the Director's engaging in any business within the scope of the Company's business;
  - (f) issue restricted shares for employees pursuant to Article 17B;
  - (g) distribute part or all of its dividends or bonus by way of issuance of new Shares, for the avoidance of doubts, the allotment of bonus shares in connection with the Employees' Remunerations and Directors' Remunerations pursuant to Article 129 shall not require the approval of a Supermajority Resolution Type A or a Supermajority Resolution Type B; and
  - (h) share swap.
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.

33A. The Company shall pass a Supermajority Special Resolution if the Company effects a Delisting in accordance with the Applicable Listing Rules.

34. Subject to the 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, Acquisition or share swap 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 in writing at the then prevailing fair price within twenty (20) days after the date of the resolution and specifies the price of the Shares to be repurchased.

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

For the Shareholder who requests the Company to purchase all of his Shares in accordance with the second paragraph, in the event the Company fails to reach such agreement with the Shareholder within sixty (60) days after the date on which the resolution was adopted, the Company shall apply to the court for a ruling on the fair price against all the dissenting shareholders as the opposing party within thirty (30) days after such sixty-day period, and Taiwan Taipei District Court has the jurisdiction.

#### **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 and their respective material contents shall be specified in the notice of a general meeting, and shall not be proposed as ad hoc motions; material contents of such matters may be uploaded onto the website designated by the TWSE, TPEX or the Company with the address of website indicated in the notice:
- (a) election or discharge of Directors or supervisors (if any);
  - (b) amendments to the Memorandum of Association and/or these Articles;
  - (c) reduction in share capital of the Company;
  - (d) application for de-registration as a public company;
  - (e) dissolution, share swap (as defined in the Applicable Listing Rules), Merger or Spin-off of the Company;
  - (f) entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others;
  - (g) the transfer of the whole or any material part of its business or assets;
  - (h) the takeover of another's whole business or assets, which will have a material effect on the business operation of the Company;
  - (i) the private placement of equity-linked securities;
  - (j) granting waiver to the Director's engaging in any business within the scope of business of the Company;
  - (k) distribution of part or all of its dividends or bonus by way of issuance of new Shares;
  - (l) capitalization of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, in whole or in part, by issuing new Shares which shall be distributable as dividend shares to the then Shareholders in proportion to the number of Shares being held by each of them;
  - (m) subject to the Law, distribution of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, in whole or in part, by paying cash to the then Shareholders in proportion to the number of Shares being held by each of them;
  - (n) the transfer of Treasury Shares to its employees by the Company; and
  - (o) the Delisting.

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. One or more Shareholders holding in the aggregate of one percent (1%) or more of the total number of issued Shares immediately prior to the relevant book close period may propose in writing or by way of electronic transmission to the Company a matter for discussion at an annual general meeting. The Company shall give a public notice in such manner as permitted by the Applicable Listing Rules at such time deemed appropriate by the Board specifying the place and a period of not less than ten (10) days for Members to submit proposals. Any Shareholder(s) whose proposal has been submitted and accepted by the Board, shall continue to be entitled to attend the annual general meeting in person or by proxy or in the case of a corporation, by its authorised representative(s), and participate in the discussion of such proposal.

The Board shall accept a proposal submitted by one or more Shareholders and arrange for the proposal to be discussed at the annual general meeting unless (i) the number of Shares held by such one or more Shareholders is less than one percent (1%) in aggregate of the total number of issued Shares in the Register of Members as of the record date determined by the Board or upon commencement of the period for which the Register shall be closed before the general meeting; (ii) the proposal involves

matters which cannot be resolved at the annual general meeting in accordance with or under the Law or Applicable Listing Rules; (iii) the proposal submitted concerns more than one matter; (iv) the proposal submitted exceeds three hundred words; or (v) the proposal is not submitted within the specified period determined by the Board; provided, however, that if the proposal submitted is to urge the Company to facilitate the public interest or perform social responsibility, the Board may accept that proposal and arrange for it being discussed at the annual general meeting. The Company shall, prior to the dispatch of a notice of the annual general meeting, inform the Shareholders the result of submission of proposals and list in the notice of annual general meeting the proposals accepted for consideration and approval at the annual general meeting. The Board shall explain at the annual general meeting the reasons for excluding proposals submitted by such Shareholder(s).

53. Subject to the Applicable Listing Rules, the Chairman, 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.
- 53A. Any one or more Shareholders holding in aggregate more than half of the total number of the issued Shares of the Company for at least three (3) consecutive months may convene an extraordinary general meeting. The determination of the afore-mentioned holding period and number of Shares shall be based on the Shares held immediately prior to the relevant book close period.
54. Subject to the Applicable Listing Rules, for a general meeting convened by any other person having the convening right, such person shall act as the chairman of that meeting; provided that if there are two (2) or more persons jointly having the convening right, the chairman of the meeting shall be elected from those persons.
- 54A. The Board of Directors or any person who is entitled to convene a general meeting pursuant to Article 53A above or under these Articles may demand the Company or its Shareholders' Service Agent to provide the Register of Members.
55. Subject to the Applicable Listing Rules, at any general meeting a resolution put to the vote of the meeting shall be decided on a poll. The number or proportion of the votes in favour of, or against, that resolution shall be recorded in the minutes of the meeting.
56. Unless otherwise expressly required by the 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 cast by the person as proxy shall prevail.
63. The instrument appointing a proxy shall be in the form approved by the Company and be expressed to be for a particular meeting only. The form of proxy shall include at least the following information: (a) instructions on how to complete such proxy, (b) the matters to be voted upon pursuant to such proxy, and (c) basic identification information relating to the relevant Shareholder, proxy recipient and proxy solicitation agent (if any). The form of proxy shall be provided to the Shareholders together with the relevant notice by mail or electronic transmission for the relevant general meeting. Notwithstanding any other provisions of these Articles, the distribution of the notice and proxy materials shall be made to all Shareholders and such distribution, regardless of delivering by email or by electronic transmission, shall be made on the same day.
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, 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 four (4) 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 all Directors are re-elected at a general meeting held prior to the expiration of the term of the current Directors (the "**Re-Election**"), unless otherwise resolved at such general meeting, the term of the existing Directors shall be deemed to have expired immediately prior to the Re-Election. The aforesaid re-election of all Directors shall be held in the general meeting attended by Shareholders representing more than fifty percent (50%) of total issued Shares of the Company.

78. The general meeting of the Shareholders may appoint any natural person or corporation to be a Director 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 (other than the Independent 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 (other than as an Independent 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 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 the sentence, his term of probation has expired or he has been pardoned is less than five(5) years;
  - (b) has been sentenced to imprisonment for a term of more than one (1) year for commitment of fraud, breach of trust or misappropriation, and he has not served the term of the sentence yet, he has not served the full term of the sentence, or the time elapsed after he has served the full term of such sentence, his term of probation has expired or he has been pardoned is less than two (2) years;
  - (c) has been adjudicated guilty by a final judgment for violating anti-corruption law, and he has not served the term of the sentence yet, he has not served the full term of the sentence, or the time elapsed after he has served the full term of such sentence, his term of probation has expired or he has been pardoned is less than two (2) years;
  - (d) becomes bankrupt or enters into liquidation process by a court order and has not been discharged from bankruptcy or liquidation;
  - (e) has been dishonored for unlawful use of credit instruments, and the term of such sanction has not expired yet;
  - (f) has no or only limited legal capacity;
  - (g) dies or is found to be or becomes of unsound mind;
  - (h) resigns his office by notice in writing to the Company;
  - (i) becomes subject to the order of commencement of assistance due to incapacity pursuant to relevant Taiwan law and the order has not been revoked; or
  - (j) is removed from office and ceases to be the Director pursuant to these Articles.
103. In case a Director has, in the course of performing his/her duties, committed any act resulting in material damage to the Company or in serious violation of applicable laws and regulations and these Articles, but not been discharged or removed by a resolution of the general meeting, any Shareholder(s) holding three percent (3%) or more of the total number of issued Shares may, within thirty (30) days after that general meeting, submit a petition to a competent court having proper jurisdiction, including, the Taipei District Court of the Republic of China if applicable, in respect of such matter, for the removal of such Director, at the Company's expense.

#### **PROCEEDINGS OF DIRECTORS**

104. 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; before the Company adopts any resolution of Merger, Acquisition, Spin-off or share swap, a Director who has a personal interest in the transaction of Merger, Acquisition, Spin-off or share swap shall declare such interest to the Board at the Board meeting and to the shareholders at the general meeting the essential contents of such personal interest and the reasons that the relevant resolution shall be approved or dissented.

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

108. A Director (exclusive of any Independent Directors) who does anything for himself or on behalf of another person that is within the scope of the Company's business shall declare the essential contents of such behaviour to the general meeting of the Shareholders and be approved by either a Supermajority Resolution Type A or a Supermajority Resolution Type B. Failure in obtaining such approval shall cause the Director being so interested be liable to account to the Company for any profit realised by any such behaviour if the general meeting so resolves by an Ordinary Resolution within one (1) year from such behaviour.

109. Notwithstanding the preceding Articles, subject to the Applicable Listing Rules, a Director (exclusive of any Independent Directors) may hold any other office or place of profit under the Company (other than the office of internal auditor) in conjunction with his office of Director for such period and on such terms (as to remuneration and otherwise) as the Directors may determine and no Director or intending Director shall be disqualified by his office from contracting with the Company either with regard to his tenure of any such other office or place of profit nor shall any Director so contracting or being so interested be liable to account to the Company for any profit realised by any such contract or arrangement by reason of such Director holding that office or of the fiduciary relation thereby established.

110. Subject to these Articles and the Applicable Listing Rules, any Director (exclusive of any Independent Directors) may act by himself or his firm in a professional capacity for the Company, and he or his firm shall be entitled to remuneration for professional services as if he were not a Director; provided that nothing herein contained shall authorise a Director or his firm to act as internal auditor to the Company.

111. The Directors shall cause all minutes to be made in books or loose-leaf folders provided for the purpose of recording:

- (a) all appointments of officers made by the Directors;

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

#### **AUDIT COMMITTEE**

118. The Company shall set up an Audit Committee, and the professional qualifications of members, formation, appointment, discharge, how such committee functions and exercises its power and other relevant matters shall be subject to the Applicable Listing Rules. The Audit Committee shall comprise solely of all Independent Directors and the number of committee members shall not be less than three (3). 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.

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

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

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

If the 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.

- 123A. 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.
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.
- 125A. Notwithstanding the preceding Article (125), the Directors may distribute part or all of the dividends or bonus by way of cash with the approval of a majority of the votes of the Directors present at a Board meeting attended by at least two-thirds (2/3) of all Directors, and report the aforementioned distribution to the Shareholders at the next general meeting.
126. Subject to Article 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. The Company shall cause its Shareholders' Service Agent to provide the aforesaid documents.

149. Without prejudice to the rights set forth in these Articles, no Shareholder shall be entitled to require discovery of any information in respect of any detail of the Company's trading or any information which is or may be in the nature of a trade secret or secret process which may relate to the conduct of the business of the Company and which in the opinion of the Board would not be in the interests of the members of the Company to communicate to the public.

150. The Board shall be entitled to release or disclose to any regulatory or judicial authority any information in its possession, custody or control regarding the Company or its affairs to any of its Shareholder including, without limitation, information contained in the Register of Members and transfer books of the Company.

#### **INDEMNITY OR INSURANCE**

151. The Company may by Ordinary Resolution adopt one (1) of the protection mechanisms as described in Article 152 (a) and (b).

152. (a) Every Director and other officer for the time being and from time to time of the Company (each an "Indemnified Person") may be indemnified and secured harmless out of the assets and funds of the Company against all actions, proceedings, costs, charges, expenses, losses, damages or liabilities incurred or sustained by such Indemnified Person, other than by reason of such Indemnified Person's own dishonesty, wilful default or fraud, in or about the conduct of the Company's business or affairs (including as a result of any mistake of judgment) or in the execution or discharge of his duties, powers, authorities or discretions, including without prejudice to the generality of the foregoing, any costs, expenses, losses or liabilities incurred by such Indemnified Person in defending (whether successfully or otherwise) any civil proceedings concerning the Company or its affairs in any court whether in the Cayman Islands or elsewhere.

(b) The Company may purchase directors and officers liability insurance ("D&O insurance") for the benefit of every Director and other officer for the time being and from time to time of the Company. Such D&O insurance shall only cover the liability arising from the duty of such Director or officer in accordance with these Articles, the 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

#### **CORPORATE SOCIAL RESPONSIBILITY**

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



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 2020 年 6 月 23 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 2020 年 6 月 23 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：
  - 「收購」意指一公司取得他公司之股份、營業或財產，並以股份、現金或其他財產作為對價之行為。
  - 「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；
  - 「終止上市」係指(a)本公司於任何台灣之證券交易所或證券市場登錄或上市之股份因本公司參與合併後消滅、概括讓與、股份轉換或分割而致終止上市，且(b)存續、受讓、既存或新設之公司之股份未於任何台灣之證券交易所或證券市場登錄或上市；
  - 「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；

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

「**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：

(a)單數詞語包括複數含義，反之亦然；

(b)陽性詞語包括陰性含義按文意所指之任何人；

(c)「得」或「可」一詞應解為許可性質，而「應」應解為命令性質；

(d)所提及的任何法令規定應包含其當時有效的任何修訂或重新制定版本；

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

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

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

### 序言

4. 本公司成立後可於任何時間開始運營。

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

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

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

### 股份

8. 除本章程另有規定外，所有尚未發行之股份皆悉由董事會管控，董事會得：

(a)按其認為適當的條件向其所認為適當的人分配、發行、或處分具有其認為適當的權利並受有其認為適當的限制之此等股份；及

(b)授與認股選擇權、發行相關權證或是類似之證券；

基於以上目的，董事會得保留一定適當數量之當時未發行的股份。

9. 董事會得授權將股份分為任何類別。不同類別之股份應經授權、建立及指定(或根據情況重新指定)而不同類別間權利(包括但不限於表決權、股息及贖回)、限制、優先權、特權及付款義務之區別(如有)則應由董事會決定並固定之。

10. 本公司得經董事會三分之二以上董事之出席及出席董事過半數以上之同意，並經特別決議通過，發行相較於普通股享有優先權之股份(「特別股」)。按本第 10 條所核准之任何特別股發行前，本公司應修改本章程以明定特別股之權利及義務(變更特別股之權利時亦同)，包括但不限於以下條款：

(a)本公司已發行之特別股總數，及本公司授權發行之特別股總數；

(b)特別股分派股息及紅利之順序、定額或定率；

(c)特別股分派本公司賸餘財產之順序、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. 除本章程第12A條另有規定外，本公司不得發行任何未繳足或部分繳足股款之股份，亦不得發行無記名股份。

12A. 若認股人未能在約定的付款日就任何股份繳足任何股款或分期款項，則董事會得於其後的任何時間，於該股款或分期款項的任何部分仍未繳足的情況下，通知該認股人自董事會所訂不少於通知之日起 1 個月之期限內繳納未繳足的股款或分期款項以及可能產生的任何利息。該通知應明訂到期日(不早於前述通知之日起一個月以上期限之末日)，指明該通知所要求的款項應在該日或之前支付，該通知並應指明，若未於指定時間或之前付款，則就該催繳股款的股份將失其權利。倘不遵守此等通知之規定，得由董事會於發出通知之日後、繳納該通知要求之股款前的任何時間，認定就該通知的股份失其權利。該喪失權利的股份得以董事會認為合適的條件及方式出售或以其他方式處分，並得在出售或處分前的任何時間，以董事會認為合適的條款取消該失權。持有失權股份的人將不

再是該失權股份的股東，然而，儘管如此，他仍應支付其在失權之日應向本公司支付該失權股份的全部款項予本公司，惟當本公司收到該失權股份的全部未付款項時，其責任應即告終止。本章程關於失權之規定，應適用於任何依股份發行條件為到期且應付的總額(不論是按股份金額或是溢價)為未付的情況，如同該金額已經催繳及通知而應付。在上述情形下，仍得向該違約股東要求賠償損失或損害(如有)。

13. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，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。
- 為免疑義，如合併同時將終止上市，第 33A 條應適用之。

32. 本公司亦得以A型特別決議或B型特別決議：

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

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

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

- 33A 就本公司之終止上市，應依據上市櫃法令經重度特別決議通過。

34. 在依據公司法之前提下，若股東會決議通過上述第 32 條之(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，得於該決議日起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起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、收購或股份轉換，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，得於該決議日起 20 日內以書面提出，並列明請求收買價格，要求本公司以當時公平價格購買其全部之股份。

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



股東依第 2 項向本公司請求收買其所有之股份者，若本公司未能與該股東於該決議日起 60 日內達成收買協議，本公司應於此 60 日期間經過後 30 日內，以全體未達成協議之股東為相對人，聲請法院為價格之裁定，並得以臺灣臺北地方法院為訴訟管轄法院。。

#### 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42條)決定基準日(即為召集股東會之目的)者，該基準日應訂在為股東會之前，且董事會應立即依據上市櫃法令，於金管會及證券櫃檯買賣中心或證交所所指定的網站上公告之。

#### **股東會**

43. 除年度股東常會外之所有股東會，應稱為臨時股東會。
44. 董事會得於任何其認為適當時召集股東會，但本公司應每一會計年度終了後6個月內召開年度股東常會，並應在股東會召集通知中表明為股東常會。
45. 董事會應於股東會提出報告(如有)，於本公司股份已登錄興櫃及/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並說明其主要內容，不得以臨時動議提出；其主要內容得置於證券櫃檯買賣中心或證交所或公司指定之網站，並應將其網址載明於召集通知內：
- (a)選任或解任董事或監察人(如有)；
  - (b)變更備忘錄及/或本章程；
  - (c)減資；
  - (d)申請停止公開發行；



- (e)本公司之解散、股份轉換(依據上市櫃法令定義)、合併或分割；
- (f)締結、變更或終止關於出租本公司全部營業、委託經營或與他人經常共同經營之契約；
- (g)讓與本公司全部或任何主要部分營業或財產；
- (h)受讓他人全部營業或財產而對公司營運有重大影響者；
- (i)私募發行具股權性質之有價證券；
- (j)董事從事競業禁止行為之許可；
- (k)以發行新股方式分派股息及紅利之全部或一部分；
- (l)將法定盈餘公積及因發行股票溢價或受領贈與之資本公積之全部或一部分，以發行新股方式，按持股比例分配與原股東者；
- (m)根據公司法規定，將法定盈餘公積及因發行股票溢價所得或受領贈與所得之資本公積之全部或一部分，以發放現金方式，按持股比例分配與原股東；
- (n)本公司將庫藏股移轉予員工；以及
- (o)終止上市。除公司法或本章程另有規定外，股東得於股東會提案，惟僅以原議案內容範圍者為限。

#### 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合計持有已發行股份總數百分之一(1%)以上之一或多位股東，得以書面或電子受理方式向本公司提出年度股東常會議案。本公司應按上市櫃法令所允許之方式，於董事會認為適當的時間，公告受理股東提案之地點和期間(不得少於10日)。任何其提案為董事會所採納之股東，仍有權親自或由委託代理人或當該股東為法人時，由其代表人出席該年度股東常會並參與該議案之討論。  
除非有下列情形之一者，董事會應將該一或多位股東之提案列入議案，於該年度股東常會討論：(一)提案之一或多位股東於董事會訂定之股東名簿基準日或截至該次停止過戶期間前，合計持股未達已發行股份總數百分之一(1%)；(二)其提案按公司法或上市櫃法令非股東會所得決議者；(三)提案超過一項；(四)議案超過三百字；或(五)於董事會訂定之受理截止日期外提出者。但股東提案係為敦促公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。本公司應於發出該年度股東常會召集通知前通知股東提案之結果，並於該召集通知中列舉經採納得於該年度股東常會討論並表決之議案。董事會應於該年度股東常會說明拒絕採納股東提案之理由。
- 53. 除上市櫃法令另有規定外，股東會如由董事會所召集，其主席應由董事長(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。
- 53A. 繼續三個月以上合計持有已發行股份總數過半數股份之一或多位股東，得自行召集股東臨時會。股東持股期間及持股數之計算，以停止股票過戶時之持股為準。
- 54. 除上市櫃法令另有規定外，股東會如由董事會以外之其他召集權人召集者，主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。
- 54A. 董事會或依第 53A 條或本章程規定之召集權人召集股東會者，得請求本公司或股務代理機構提供股東名簿。
- 55. 除上市櫃法令另有規定外，在任何股東會上進行表決的決議應以投票表決方式為之，贊成或反對該決議之表決權數或比例應記載於會議記錄。
- 56. 除公司法或本章程另有規定外，任何在股東會上提交決議、同意、確認或採納之事項，應經普通決議通過。
- 57. 在表決權數相同的情況下，股東會主席不得附議或投決定票。除本章程或上市櫃法令另有規定外，本公司應另遵守股東會議事規則。

#### 股東投票

- 58. 除本章程另有規定或股份另附有任何權利或限制外，每一親自出席或委託代理人出席之股東於進行表決時，就其所持有的每一股份均有一表決權。除公司法或本章程另有規定外，任何股東會之決議應以普通決議為之。  
於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，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. 委託書格式應經本公司批准，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四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改選全體董事(「全面改選」)者，除股東會另有決議外，視為現任董事之任期在全面改選前立即提前屆滿。前述在股東會中改選全體董事時，該股東會應有代表公司已發行股份總數過半數股東之出席。

78. 股東會可選任任一自然人或法人為董事或監察人(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。

80. 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。

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(不含獨立董事)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(不含獨立董事)或監察人(如有)，在下述任一期間內轉讓其在當選日所持有本公司股份數額二分之一時，該指派或選任應失去效力：(i) 在當選日到其就任董事或監察人(如有)前的期間；或(ii) 在召開提議指派或選任其為董事或監察人(如有)之股東會前之停止過戶期間。
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之任期、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，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後尚未逾五年者；

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

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

(d)受宣告破產或經法院裁定開始清算程序，且尚未解除；

(e)使用票據經拒絕往來尚未期滿者；

(f)無法律行為能力或限制行為能力者；

(g)死亡或被認為或陷入精神耗弱；

(h)以書面通知公司辭任董事職位；

(i)因欠缺行為能力經依台灣法律受輔助宣告尚未撤銷；或

(j)經依本章程解任者。

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

#### **董事會之程序**

104. 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，董事對於董事會議之事項，包括但不限於契約或契約之提案或協議或本公司擬進行之交易，有自身利害關係(無論直接或間接)致有害於本公司利益之虞時，不得加入表決，並不得代理他董事行使表決權。董事違反前述規定親自或由代理人行使之表決權，本公司應不予計算，但該董事仍應計入該次會議之法定出席數。不論本條第一項內容如何，如任何董事對於董事會議之事項，有自身利害關係(不論直接或間接)時，該董事應於當次董事會揭露並說明其自身利害關係之重要內容；於公司決議進行合併、收購、分割或股份轉換時，董事應向董事會及股東會說明其與合併、收購、分割或股份轉換交易自身利害關係之重要內容及贊成或反對有關決議之理由。董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就董事會之會議事項有利害關係者，視為董事就該事項有自身利害關係。
108. 董事(不含獨立董事在內)為自己或他人從事屬於本公司業務範圍之行為，應於股東會上揭露該等行為的主要內容，並取得A型特別決議或B型特別決議許可。就未獲上述授權之董事，股東會得於該等行為發生後1年內，以普通決議要求該董事將其因該等行為所獲利益歸於本公司。
109. 除上市櫃法令另有規定外，董事(不含獨立董事在內)得依董事會所定之期間及條件(關於報酬及其他)兼任本公司任何其他給薪職位(除內部稽核人員外)，且董事或有此意圖之董事不應因就上開兼職與本公司簽訂契約而被解任，且董事因上開兼職與本公司簽訂契約或因上開兼職而有利害關係者，不應因其兼職或由該等契約或協議建立之善良管理人關係而應將其就該等契約或協議所獲利益歸於本公司。
110. 除本章程及上市櫃法令另有規定外，董事(不含獨立董事在內)得以個人或其商號的身份向本公司提供專業服務，該董事個人或其商號有權就其提供之專業服務收取相當於如其非為董事情況下的同等報酬。但此條款不授權該董事或其商號擔任本公司內部稽核人員。
111. 董事會應將所有會議記錄集結成冊以記錄以下事項：
- (a)董事會對高階經理人之所有任命；
- (b)每一董事會會議及委員會會議出席董事的姓名；以及
- (c)所有本公司之會議、董事會會議及委員會會議的所有決議及程序。
112. 除上市櫃法令另有規定外，當董事會會議主席簽署該會議之會議記錄，則該會議應視為已合法召集。
113. 除上市櫃法令另有規定外，無論董事會是否有缺額席次，留任董事均得行使其職權，但如其人數因而低於本章程所定之法定出席數者，留任董事僅得為召集股東會之目的行使職權。
114. 除上市櫃法令另有規定及董事會另有規範外，董事會任命的委員會得選任其會議主席。若未選任主席，或在任何會議該主席未能於既定開會時間15分鐘內抵達，則出席該會議的委員可由出席委員中選出一位擔任該會議的主席。



115. 董事會任命之委員會得依其認為適當的方式召集會議或休會。除上市櫃法令另有規定及董事會另有規範外，任何於會議中提出的問題及議案應以出席者多數決決定。
116. 除上市櫃法令另有規定及董事會另有規範外，任何董事會會議或委員會會議或任何行使董事職權之人之行為，即使其後發現此等董事或人之選任有瑕疵或其中任何董事或人資格不符，該行為仍與其每一人均經合法選任且具備董事資格之情況下所為者具有同等效力。
117. 下列事項應經至少三分之二董事出席董事會、出席董事過半數之同意：
- (a) 締結、變更或終止有關出租本公司全部營業、委託經營或與他人經常共同經營的契約；
  - (b) 出售或轉讓其全部或主要部分的營業或財產；
  - (c) 受讓他人全部營業或財產，對本公司營運產生重大影響者；
  - (d) 按本章程選任董事長；
  - (e) 依據第 125A 條以現金方式分派股息及紅利之全部或一部；
  - (f) 依據第 129 條提撥員工酬勞及董事酬勞；以及
  - (g) 發行公司債券。

#### 審計委員會

118. 本公司應設置審計委員會，其成員專業資格、組成、選任、解任、所定職權之行使及相關事項，應遵守上市櫃法令之規定。審計委員會應由全體獨立董事組成且其委員不得少於3人。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。
- 119A. 公司於召開董事會決議合併、收購、分割或股份轉換事項前，應由審計委員會委請獨立專家就包括但不限於換股比例或配發股東之現金或其他財產之合理性提供意見，以便就合併、收購、分割或股份轉換計畫與交易之公平性、合理性進行審議，並將審議結果提報董事會及股東會(但依公司法規定如無須召開股東會決議前述交易者，得不提報股東會)，且審議結果及獨立專家意見應於發送股東會召集通知時一併發送股東。但依公司法規定前述交易免經股東會決議者，應於最近一次股東會就併購事項提出報告。前項應發送股東之文件，經公司於中華民國證券主管機關指定之網站公告同一內容，且備置於股東會會場供股東查閱，對於股東視為已發送。
120. 本公司帳簿每年至少應查核一次。
121. 審計委員會有權於任何合理的時間審閱、抄錄或複製本公司之所有帳簿、帳目、相關的付款憑單及任何文件。審計委員會得約訪本公司董事及高階經理人詢問任何其所持有與本公司帳簿或事務有關之資訊。
122. 按本章程備置之收支報表及資產負債表應由審計委員會查核並與本公司帳簿、帳目及有關付款憑單核對。審計委員會應就此製作書面報告，說明是否該報表和資產負債表確實反映本公司在此審查期間之財務與營運狀況，如曾向本公司董事及高級職員詢問資訊，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，繼續六個月以上持有本公司已發行股份總數百分之一(1%)以上之股東，得以書面請求審計委員會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。
- 123A. 審計委員會之獨立董事除董事會不為召集或不能召集股東會外，得為公司利益，於必要時，召集股東會。
124. 除本章程或上市櫃法令另有規定外，本公司應另遵守審計委員會組織規程之規定。

#### 股息

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

除上市櫃法令另有規定外，本公司年度如有稅前獲利，本公司應在稅前獲利中提撥：(1) 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 小時後視為已送達；或



(d)電子郵件送達，則應於電子郵件發送之當時視為已送達。

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

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

#### 資訊

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

**企業社會責任**

159. 公司經營業務，應遵守法令及商業倫理規範，得採行增進公共利益之行為，以善盡其社會責任。

## (Appendix 2) GUIDELINES GOVERNING ELECTION <Before Amendment>

### Coaster International Corp. Ltd.

#### 客思達股份有限公司

### GUIDELINES GOVERNING ELECTION

#### 董事選舉規範(修訂前)

- Article 1**  
**第一條**
- To establish a well-functioning election system for the Directors of the Company, these Guidelines are established in accordance with the Applicable Listing Rules for compliance.  
為建立本公司良好董事選舉制度，爰依上市(櫃)法令訂定本規範，以資遵循。
- Unless otherwise defined in these Guidelines, any capital letters as used in these Guidelines 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**  
**第二條**
- In the election of Directors of the Company, the number of votes exercisable in respect of one Share shall be the same as the number of Directors to be elected, and the total number of votes per Share may be consolidated for election of one candidate or may be split for election of two or more candidates.  
本公司董事之選舉，每一股份有與應選出董事人數相同之選舉權，得集中選舉一人，或分配選舉數人。
- Article 3**  
**第三條**
- The Board of Directors shall prepare the number of ballots equal to the number of Directors to be elected and shall fill in the number of votes to be distributed to the attending Members in a general meeting.  
董事會應製備與應選出董事人數相同之選舉票，並加填其權數，分發出席股東會之股東。
- Article 4**  
**第四條**
- Prior to the commencement of an election, the chairman shall appoint several ballot examiners and ballot counters to perform related duties.  
選舉開始前，應由主席指定監票員、計票員各若干人，執行各項有關職務。
- Article 5**  
**第五條**
- The Board of Directors shall set up a ballot box for the election of Directors to be inspected by the ballot examiners prior to the casting of ballots.  
董事之選舉，由董事會設置投票箱，於投票前由監票員當眾開驗。
- Article 6**  
**第六條**
- Where a candidate is also a Member, the person casting the vote shall specify the account name and the Member number on the ballot in the column entitled “Candidate”. If the candidate is not a Member, the person casting the vote shall specify the name and identification number of the candidate in the said column. Provided, however, if the candidate is a Member and a government entity or a juristic person, the person casting the vote shall specify the name of the government entity or jurisdiction person and may in addition specify the name of the representative of the government entity or juristic person. Where there are multiple representatives, the name of each representative shall be indicated.  
被選舉人如為股東身分者，選舉人須在選舉票「被選舉人」欄填明被選舉人戶名及股東戶號；如非股東身分者，應填明被選舉人姓名及身分證統一編號。惟政府或法人股東為被選舉人時，選舉票之被選舉人戶名欄應填列該政府或法人名稱，亦得填列該政府或法人名稱及其代表人姓名；代表人有數人時，應分別加填代表人姓名。
- 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.  
法人為股東時，得由其代表人當選為董事或監察人(如有)。代表人有數人時，得分別當選，但不得同時當選或擔任董事及監察人(如有)。
- Article 7**  
**第七條**
- Independent Directors and non-Independent Directors shall be elected in the same election, but the respective votes shall be separately calculated to determine the elected Independent Directors and non-Independent Directors.  
董事之選票依獨立董事與非獨立董事一併選舉分別計票分別當選。
- Article 7-1**
- For so long as the shares of the Company are registered in the Emerging Market or listed on the



**第 7-1 條**

GreTai Securities Market or the Taiwan Stock Exchange, the election of the Independent Director(s) shall be governed by Articles 5, 6, 7, 8, and 9 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

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，本公司獨立董事之選任，應符合「公開發行公司獨立董事設置及應遵循事項辦法」第五條、第六條、第七條、第八條以及第九條之規定。

**Article 8**

**第 8 條**

The ballot shall be null and invalid upon occurrence of one of the following:

選舉票有下列情事之一者無效：

1. Ballots which are not in compliance with these Guidelines.  
不用本規範規定之選票。
2. Blank ballots which are cast into the ballot box;  
以空白之選舉票投入投票箱者。
3. Scribbled and unidentifiable writing or writing which has been altered;  
字跡模糊無法辨認或經塗改者。
4. A candidate who is also a Member whose account name and Member number are inconsistent with the information recorded in the Register of Members; where a candidate who is not a Member, the name and identification number provided are inconsistent upon further verification.  
所填被選舉人如為股東身分者，其戶名、股東戶號與股東名簿不符者；所填被選舉人如非股東身分者，其姓名、身份證統一編號經核對不符者。
5. Writing other than the name of the candidate or Member number (identification number) and the number of votes entitled.  
除填被選舉人之戶名(姓名)或股東戶號(身份證統一編號)及分配選舉權數外，夾寫其它文字者。
6. The account name (name) or Member number (identification number) of the candidate has not been specified.  
未填被選舉人之戶名(姓名)或股東戶號(身份證統一編號)者。
7. Two or more candidates are included in a single ballot.  
同一選舉票填列被選舉人二人或二人以上者。

**Article 9**

**第 9 條**

Pursuant to the number of Directors required under the Articles, the candidates to whom the ballots cast represent a prevailing number of votes shall be elected based on the result of the election as Independent Directors or non-Independent Directors, respectively in descending order. If two or more candidates receive an equal number of votes, a draw shall take place between these candidates to determine who shall be elected. Where a candidate is not present, the chairman shall draw on behalf of the candidate.

本公司董事，由股東會就有行為能力之人選任之。本公司董事依據本章程所定之名額，分別計算獨立董事或非獨立董事之選舉權數，由所得選舉票代表選舉權數較多者分別依次當選。如有二人或二人以上所得權數相同而超過規定名額時，由得權數相同者抽籤決定，未在场者由主席代為抽籤。

The Company shall not elect supervisors when it has established the Audit Committee.

本公司設置審計委員會時不另選舉監察人。

**Article 10**

**第 10 條**

Ballots shall be counted upon completion of the voting procedures and the result of the ballot counting, including the list of persons elected as directors and the total number of votes for the elected directors, shall be announced by the chairman immediately. The ballots shall be kept for at least one year after sealed and signed by the ballot examiners, provided that in the case that shareholders file lawsuits in accordance with the Applicable Listing Rules, the ballots shall be kept until the end of the lawsuits.

投票完畢後當場開票，開票結果應由主席當場宣佈董事當選名單與其當選權數。選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依上市(櫃)法令相關規定提起訴訟者，應保存至訴訟終結為止。

**Article 11**

**第 11 條**

The election of candidate who is disqualified by the Applicable Listing Rules (including without limitation to Paragraphs 3 and 4 of Article 26-3 of the Taiwan Securities and Exchange Act) shall be ineffective.

不符合上市(櫃)法令(包括但不限於臺灣證券交易法第二十六條之三第三項及第四項)規定者，當選失其效力。

**Article 12**

**第 12 條**

The Board of Directors shall send each elected Director a notice of appointment.

當選之董事由本公司董事會分別發給當選通知書。

**Article 13**

**第 13 條**

Establishment and amendment to these Guidelines shall be subject to approval of the Board of Directors, which shall be further approved by Ordinary Resolution at a general meeting.

本規範之訂定及修正應經本公司董事會同意，並經股東會之普通決議通過。

## (Appendix 3) PROCEDURAL RULES OF GENERAL MEETING <Before Amendment>

### Coaster International Corp. Ltd.

### 客思達股份有限公司

## PROCEDURAL RULES OF GENERAL MEETING

### 股東會議事規則

#### Article 1 第一條

#### Legal Basis 法令依據

Unless otherwise provided in the Applicable Listing Rules and the Law, the general meetings of the Company shall be held in accordance with the Rules.

本公司股東會之議事規則除上市(櫃)法令或法律另有規定外，應依本規則辦理。

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

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

#### Article 2 第二條

#### Attendance and Sign-in 出席與簽名

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

本公司應於開會通知書載明受理股東報到時間、報到處地點，及其他應注意事項。

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

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

Shareholders or their appointed proxies (the "**Shareholders**") shall attend a Shareholders' meeting by presenting an attendance ID, sign-in card or other attendance identification. The Company shall not request any additional attendance identification randomly. A proxy solicitor shall bring his/her ID for verification.

股東本人或股東所委託之代理人(以下稱「**股東**」)應憑出席證、出席簽到卡或其他出席證件出席股東會，本公司對股東出席所憑依之證明文件不得任意增列要求提供其他證明文件；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。

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

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

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

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

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

除上市(櫃)法令或法律另有規定外，法人出席股東會部分應遵守本章程之規定。

**Article 3****第三條****Calculation of Attending Shares 出席股數之計算**

The number of Shares represented by Shareholders attending the general meeting shall be calculated in accordance with the sign-in book or the number of attendance cards submitted by Shareholders in plus the number of shares whose voting rights are exercised by correspondence or electronically.

股東會之出席應以股份為計算基準，出席股數依簽名簿或繳交之簽到卡，加計以書面或電子方式行使表決權之股數計算之。

**Article 4****第四條****Venue and Time of General Meetings 開會地點及時間**

According to the Articles and the Applicable Listing Rules, all general meetings shall be convened at such venues convenient for Shareholders' attendance and suitable for convention, and shall not begin earlier than 9:00 a.m. or later than 3:00 p.m.

依據本章程及上市(櫃)法令規定，股東會召開之地點，應於便利股東出席且適合股東會召開之地點為之，會議開始時間不得早於上午九時或晚於下午三時。

**Article 5****第五條****Identification of Appointed Professionals and Other Relevant Persons Who May Be Present 委託專業人士與相關人員得列席之識別**

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

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

**Article 6****第六條****Audio Recording or Videotaping of Meetings for Evidence 開會過程錄音或錄影之存證**

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

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

**Article 7****第七條****The Chairman and Agent 主席及代理人**

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

除上市(櫃)法令另有規定外，股東會如由董事會所召集，其主席應由董事長(如有)擔任之，董事長請假或因故不能行使職權時，由董事長指定董事一人代理之，董事長未指定代理人者，由董事互推一人代理之。

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

前項主席係由常務董事或董事代理者，以任職六個月以上，並瞭解公司財務業務狀況之常



務董事或董事擔任之。主席如為法人董事之代表人者，亦同。

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

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

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

本公司應於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事、監察人事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。並於股東常會開會二十一日前或股東臨時會開會十五日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於本公司及本公司委任之專業股務代理機構，且應於股東會現場發放。

## Article 8

### Convention of A Meeting 會議召開

#### 第八條

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

已屆開會時間，主席應即宣布開會，惟未達法定出席數(即有代表已發行股份總數過半數之有表決權股東親自或委託代理人出席)時，主席得宣布延後開會，其延後次數以二次為限，延後時間合計不得超過一小時。延後二次而仍不足額有代表已發行股份總數三分之一以上之有表決權股東親自或委託代理人出席時，得依據上市(櫃)法令規定為假決議。於當次會議未結束前，如出席股東所代表股數達已發行股份總數過半數時，主席得將作成之假決議，依據上市(櫃)法令規定重新提請股東會表決。

## Article 9

### Proposal Discussion 議案討論

#### 第九條

For a Shareholders' meeting convened by the Board of Directors, it is advised that the chairman shall host the Shareholders' meeting in person and a majority of the Directors are present at the meeting. In addition, all functional committees shall send at least one representative to preside over the Shareholders' meeting and their attendance shall be recorded in the meeting minutes.

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

類功能性委員會成員至少一人代表出席，並將出席情形記載於股東會議事錄。

The agenda of general meeting shall be set by the Board of Directors if the meeting is convened by the Board of Directors. Related proposals (including extemporary motions and amendments to the original proposals) should be voted by shareholders separately. Unless otherwise approved in the general meeting, the general meeting shall proceed in accordance with the agenda.

股東會如由董事會召集者，其議程由董事會訂定之，相關議案(包括臨時動議及原議案修正)均應採逐案表決，會議應依排定之議程進行，非經股東會決議通過不得變更之。

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

股東會如由董事會以外之其他有召集權人召集者，準用前項之規定。

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

前二項排定之議程於議事未終結前，非經決議或依本規則第十七條之規定，主席不得逕行宣布散會；會議散會後，股東不得另推選主席於原址或另覓場所續行開會，但主席違反本規則，宣布散會者，董事會其他成員應迅速協助出席股東依法定程序，以出席股東表決權過半數之同意推選一人擔任主席，繼續開會。

The chairman shall provide sufficient time for the explanation and discussion of all items listed in the agenda and amendments submitted by Shareholders. The chairman may announce an end of discussion and submit an item for a vote if the chairman deems that the agenda item is ready for voting and the discussion and amendments proposed complied with the Applicable Listing Rules and the Articles. The chairman shall provide sufficient time for voting.

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，並安排適足之投票時間。

## Article 10

### Speech of Shareholder 股東發言

#### 第十條

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

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

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

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

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

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

Unless otherwise permitted by the chairman and the speaking Shareholder, no Shareholder shall

interrupt the speech of other Shareholders. The chairman shall stop such interruption.

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

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

法人股東指派二人以上之代表出席股東會時，同一議案僅得推由一人發言。

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

出席股東發言後，主席得親自或指定相關人員答覆。

## Article 11

### 第十一條

#### Proposal by Shareholder 股東提案

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

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

## Article 12

### 第十二條

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

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

股東會之表決，應以股份為計算基準。

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

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

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

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

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

股東會之決議，對無表決權股東之股份數，不算入已發行股份之總數。

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

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

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

前項不得行使表決權之股份數，就相關決議不算入已出席股東之表決權數。

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

number of votes of the Company and the portion of excessive votes represented by such proxy shall not be counted.

除中華民國信託事業或經中華民國證券主管機關核准的股務代理機構外，一人同時受二人以上股東委託時，其代理之表決權不得超過已發行股份總數表決權之百分之三，超過時其超過之表決權，不予計算。

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

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

## Article 13

### 第十三條

#### Principle for Voting Right 表決權原則

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

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

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

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

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

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

## Article 14

### 第十四條

#### Voting on Proposal 議案之表決

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

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

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

同一議案有修正案或替代案時，由主席併同原案定其表決之順序。如其中一案已獲通過時，其他議案即視為否決，毋庸再行表決。



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

股東會有選舉董事、監察人(如有)時，應依本公司所訂相關選任規範辦理，並應當場宣布選舉結果，包含當選董事、監察人之名單與其當選權數。

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

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

## Article 15

### Checking and Counting Ballots 監票及計票

#### 第十五條

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

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

## Article 16

### Meeting Minutes 議事錄

#### 第十六條

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

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

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

於本公司於中華民國掛牌期間，前項議事錄之分發，得以輸入公開資訊觀測站之公告方式為之。

The meeting minutes must faithfully record the meeting's date (year, month, day), place, Chairman's name, resolution method, summary of proceedings, and results of voting resolutions (including the numbers of shares voted). In case of election of director(s) and/or supervisor(s), the number of votes of each candidate should be disclosed. Meeting minutes shall be kept during the existence of the Company.

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

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

決議之表決結果(包括贊成及反對)之票數及總投票數均應載明於議事錄。

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

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

**Article 17**  
**第十七條**

**Intermission and Resumption of A Meeting 休息、續行集會**

During the general meeting, the chairman may, at his or her discretion, set time for intermission. In exceptional cases, when there are incidents that temporarily prevent the normal progress of the general meeting, the chairman may decide to temporarily suspend the general meeting and announce, depending on the situation, the time that the meeting will resume.

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

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

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

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

股東會得依上市(櫃)法令及本章程之規定，決議在五日内延期或續行集會。

**Article 18**  
**第十八條**

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

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

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

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

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

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

會場備有擴音設備者，股東非以本公司配置之設備發言時，主席得制止之。

**Article 19**  
**第十九條**

**Enforcement and Amendment 實施與修訂**

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

本規則之訂定及修正應經董事會同意，並經股東會以普通決議通過。

**(Appendix 4) Shareholding of All Directors**

Record Date : April 25, 2021

Title	Name	Date elected	Shareholding while elected			Current shareholding		
			Type	shares	Share holding ratio (Note 1)	Type	shares	Share holding ratio (Note 2)
Chairman	Lisa Kao	2018/06/12	Common Shares	0	0	Common Shares	0	0%
Director	Yeko LLC Representative Michael P. Yeh	2018/06/12	Common Shares	26,172,351	34.19%	Common Shares	26,172,351	34.19%
Director	Alexander Pan	2018/06/12	Common Shares	86,000	0.11%	Common Shares	180,000	0.24%
Director	Rong Zing, Liu	2018/06/12	Common Shares	0	0	Common Shares	0	0%
Independent Director	Hui Erh, Yuan	2018/06/12	Common Shares	0	0	Common Shares	0	0%
Independent Director	Jong Rong, Chen	2018/06/12	Common Shares	0	0	Common Shares	0	0%
Independent Director	Lung Zin, Chi	2018/06/12	Common Shares	0	0	Common Shares	0	0%
Total			—	26,258,351	34.30%	—	26,352,351	34.43%

Note 1 : Total issued shares on June 12, 2018 : 76,555,696 shares

Note 2 : Total issued shares on April 25, 2021 : 76,555,696 shares





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