

Techcential International Ltd	Rules Governing the Scope of Powers of Independent Director	Document No.: TIL/ID
		Effective Date : 5 Dec 16
特昇國際股份有限公司	獨立董事之職責範疇規則	Revision No : 1
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第一條

為建立本公司良好之公司治理及獨立董事制度，使獨立董事對董事會及公司營運發揮其功能，爰參考上市上櫃公司治理實務守則第二十六條第一項之規定訂定本規則，以資遵循。

第二條

本公司獨立董事之職責相關事項，除法令或章程另有規定者外，應依本規則之規定。

第三條

下列事項應提董事會決議通過，獨立董事如有反對意見或保留意見，應於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄：

- 一、 公司之營運計畫。
- 二、 年度財務報告及半年度財務報告。
- 三、 審核公司訂定或修正之內部控制制度。
- 四、 審核公司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、為他人背書保證或提供保證之重大財務業務行為之處理程序。
- 五、 涉及董事自身利害關係之事項。
- 六、 重大之資產或衍生性商品交易。
- 七、 重大之之資金貸與、背書或提供保證。
- 八、 募集、發行或私募具有股權性質之有價證券。
- 九、 簽證會計師之委任、解任或報酬。
- 十、 財務、會計或內部稽核主管之任免。
- 十一、 其他依法令、章程規定應由股東會決議或提請董事會之事項或經主管機關規定之重大事項。

第四條

本公司得為獨立董事購買責任保險。

第五條

本公司獨立董事之酬金，應於公司章程或依股東會決議訂之，並得酌訂與一般董事及監察人不同之合理酬金。該獨立董事之酬金亦得經相關法定程序酌定為月支之固定酬金，而不參與公司之盈餘分派。

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第六條

本公司獨立董事應持續進修，包括參加必要之相關進修課程。

第七條

本公司或董事會其他成員，不得妨礙、拒絕或規避獨立董事執行職務。獨立董事執行職務認有必要時，得請求董事會指派相關人員或聘請專家協助辦理。前項聘請專家及其他獨立董事行使職權必要之費用，由本公司負擔之。

第八條

本規則經董事會通過後施行，修正時亦同。

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Article 1

To ensure good corporate governance and establish a sound independent director system, these Rules are adopted pursuant to Article 26, paragraph 1 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 2

Except as otherwise provided by law and regulation or by the articles of incorporation, matters concerning the duties of independent supervisors of the Company shall be as set out in these Rules.

Article 3

The following matters shall be submitted to the board of directors for resolution. When an independent director objects to or expresses reservations about any of the matters, it shall be recorded in the board meeting minutes. If an independent director intends to express an objection or reservations is but unable to attend the board meeting in person, then unless there is a legitimate reason to do otherwise, the independent director shall issue a written opinion in advance, which shall be recorded in the board meeting minutes:

1. The Company's business plan.
2. Annual and semi-annual financial reports.
3. Review of the adoption of or amendments to the internal control system of the Company.
4. Review of the adoption of or amendments to the procedures for handling material financial or business activities, such as acquisition or disposal of assets, derivatives trading, loans of funds to others, and endorsements or guarantees for others.
5. Matters in which a director is an interested party.
6. Asset transactions or derivatives trading of a material nature.
7. Loans of funds, endorsements, or provision of guarantees of a material nature.
8. The offering, issuance, or private placement of equity-type securities.
9. The hiring or dismissal of a certified public accountant and their compensation.
10. The appointment or discharge of a financial, accounting, or internal audit officer.
11. Other matters required by law, regulation, or the articles of incorporation to be approved by resolution at a shareholders meeting or a board meeting, or any matter of a material nature as prescribed by the competent authority.

Article 4

The Company may take out liability insurance for its independent directors.

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Article 5

The Company shall set the remuneration of the independent directors in its articles of incorporation or by a resolution of a shareholders meeting, and may consider providing a reasonable level of remuneration different from that of ordinary directors and supervisors. The Company may also, in accordance with procedures prescribed by law, consider providing remuneration for independent directors in the form of a fixed monthly salary, rather than as distributions from the earnings of the company.

Article 6

All independent directors of the Company shall pursue continuing education; including attending the relevant training courses as required.

Article 7

Neither the Company nor other board members may obstruct, refuse, or evade the actions of independent directors in the performance of their duties. As they deem necessary to performing those duties, independent directors may request the board to appoint relevant personnel or to hire professionals for assistance. Any expenses necessary to the hiring of professionals or the exercise of powers by the independent directors under the preceding paragraph shall be borne by the Company.

Article 8

These Rules and any amendments hereto, shall be implemented after adoption by the board of directors.