



TECHCENTIAL

INTERNATIONAL LTD

特昇國際

特昇國際股份有限公司
Techcential International Ltd

2019 年度股東常會 | 議事手冊
Handbook for 2019 Annual General Meeting

股東常會時間：2019 年 6 月 27 日 上午 9:00 時

Date: 9:00am, 27 June 2019

地點：犇亞商務會議中心-HH 會議室

(台北市松山區復興北路 99 號 15 樓)

Venue: Primasia Conference & Business Center - HH Conference Room (15F, No 99,
Fuxing North Road, Taipei Songshan District)

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壹、開會程序 Meeting Procedures

特昇國際股份有限公司
Techcential International Ltd

2019 年度股東常會開會程序 2019 Annual General Meeting Procedures

- | | |
|---------|---------------------------|
| 一、 宣布開會 | Call the Meeting to Order |
| 二、 主席就位 | Chairperson Takes Chair |
| 三、 主席致詞 | Chairperson Remarks |
| 四、 報告事項 | Report Items |
| 五、 承認事項 | Proposed Resolutions |
| 六、 討論事項 | Discussion Items |
| 七、 選舉事項 | Election Matters |
| 八、 其他議案 | Other Motions |
| 九、 臨時動議 | Extraordinary Motions |
| 十、 散會 | Adjournment |

貳、開會議程 Meeting Agenda

特昇國際股份有限公司
Techcential International Ltd

2019 年度股東常會議程 Meeting Agenda of 2019 Annual General Meeting

時間：2019 年 6 月 27 日星期四上午 9:00 時
Time: 9:00am, 27 June 2019, Thursday

地點：犇亞商務會議中心-HH 會議室(台北市松山區復興北路 99 號 15 樓)
Venue: Primasia Conference & Business Center - HH Conference Room (15F, No 99, Fuxing North Road, Taipei Songshan District)

出席：全體股東及股權代表人

Attendance: All members or their proxy holders

主席：黃董事長 世高

Chairperson: Eng Say Kaw, Chairman of the Company

- 一. 主席宣布開會 Call the Meeting to Order
- 二. 主席致詞 Chairperson Remarks
- 三. 報告事項 Report Items
- 四. 承認事項 Proposed Resolutions
- 五. 討論事項 Discussion Items
- 六. 選舉事項 Election Matters
- 七. 其他議案 Other Motions
- 八. 臨時動議 Extraordinarily Motions
- 九. 散會 Adjournment

一、報告事項 Report Items

(一)：2018年度營業報告書，報請公鑒。

說明：2018 年度營業報告書，請參閱本手冊附件一（第 18 - 21 頁）。

(1) Business Report of 2018.

Explanatory Notes: Please refer to Exhibits 1 (pages 18-21) for Business Report of 2018.

(二)：審計委員會審查2018年度決算表冊報告，報請公鑒。

說明：審計委員會審查2018年度決算表冊報告，請參閱本手冊附件二（第22頁）。

(2) Audit Committee Report for the year of 2018.

Explanatory Notes: Please refer to Exhibits 2 (page 22) for Audit Committee Report for the year of 2018.

(三)：2018年度員工酬勞及董事酬勞分配情形報告，報請公鑒。

說明：2018年度員工酬勞及董事酬勞分配表，請參閱本手冊附件三（第24頁）。

(3) The Distribution of 2018 Employee and Director remuneration.

Explanatory Notes: Please refer to Exhibits 3 (page 24) for the Distribution of 2018 Employee and Director remuneration.

二、承認事項 Proposed Resolutions

第一案（董事會提）

案由：承認本公司2018年度營業報告書及財務報表案

- 說明：（一）本公司 2018 年度合併財務報表及營業報告書業經 2019 年 3 月 20 日董事會決議通過，其中財務報表並經安侯建業聯合會計師事務所趙敏如會計師及關春修會計師查核完竣，上述各項決算表冊亦送請審計委員會查核完竣，並出具審計委員會查核報告書在案。
- （二）前述營業報告書請參閱本手冊附件一（第 18-21 頁），會計師查核報告書及上述財務報表，請參閱本手冊附件四（第 25-32 頁）。
- （三）謹 提請承認。

決議：

(1) Consolidated Financial Statements and Business Report for the year of 2018.
(Proposed by the Board of Directors)

Explanatory Notes:

- (a)The Consolidated Financial Statements for the year 2018 has been completed by the Company and were audited by independent auditors, Ms. Charlotte Chao and Ms. Lisa Kuang of KPMG. Above reports have been reviewed and adopted by the Audit Committee and the Audit Committee has accordingly issued Audit Committee' s Report.
- (b)The 2018 Business Report is attached here to as Exhibit 1 (page 18-21). The independent auditor' s report and the above-mentioned Consolidated Financial Statements are attached here to as Exhibit 4 (page 25-32).
- (c)The above Resolution be and is hereby recommended for the shareholder' s approval.

Resolutions:

第二案（董事會提）

案由：承認本公司2018年度盈餘分配案

說明：（一）本公司2018年度盈餘分配表業經 2019年3月20日董事會決議通過，分配情形請參閱
本手冊附件五（第33頁）。

（二）謹 提請承認。

決議：

(2) Annual Earnings Distributions for the year 2018.

Explanatory Notes:

The Company's 2018 Annual Earnings Distributions Table was approved by the Board of Directors on March 20, 2019. Please refer to Exhibits 5 (page 33) for above-mentioned table.

Resolutions:

三、討論事項 Discussion Items:

第一案（董事會提）

案由：修訂本公司章程部份條文案。

說明：（一）依中華民國財團法人證券櫃檯買賣中心 2018 年 12 月 7 日證櫃審字第 10701102992 號函、配合民國 107 年 11 月 30 日外國發行人註冊地股東權益保護事項檢查表修訂，擬於公司章程增訂條文。

（二）修訂之條文對照表，請參閱附件六（第 34 頁）。

（三）敬請 公決。

決議：

(1) To amend the Company M&A

Explanatory Notes:

(a) In order to conform the mail sent by Taipei Exchange on 7 December 2018, ref No. 10701102992 and in accordance with AOA checklist published by Taiwan Stock Exchange on Nov 30, 2018, the company hereby proposes to amend the Company M&A.

(b) For comparison table of before and after amendment, please refer to Exhibits 6 (page 34).

Resolutions:

第二案（董事會提）

案由：修訂本公司「取得或處分資產處理程序」部份條文案。

說明：（一）依中華民國財團法人證券櫃檯買賣中心 2018 年 12 月 3 日證櫃審字第 1070053145 號函辦理，修正「公開發行公司取得或處分資產處理準則」部分條文。
（二）修訂之條文對照表，請參閱附件七（第 51 頁）。
（三）敬請 公決。

決議：

(2) To amend the Management Procedures for Asset Acquisition and Disposition

Explanatory Notes:

(a) In order to conform the mail sent by Taipei Exchange on 3 Dec 2018, ref No. 1070053145, the company hereby proposes to amend the Management Procedures for Asset Acquisition and Disposition.

(b) For comparison table of before and after amendment, please refer to Exhibits 7 (page 51).

Resolutions:

第三案（董事會提）

案由：修訂本公司「資金貸與作業程序」部份條文案。

說明：（一）依據金融監督管理委員會 108 年 3 月 7 日金管證發字第 1080304826 號函辦理，修正「資金貸與作業程序」部分條文。

（二）修訂之條文對照表，請參閱附件八(第 90 頁)。

（三）敬請 公決。

決議：

(3) To amend the Procedure for Lending Funds to Other Parties

Explanatory Notes:

(a) In order to conform the regulations of Financial Supervisory Commission R.O.C (Taiwan), on March 7, 2019, ref No. 1080304826, the company hereby proposes to amend the “Procedure for Lending Funds to Other Parties” .

(b) For comparison table of before and after amendment, please refer to Exhibits 8 (page 90).

Resolutions:

第四案（董事會提）

案由：修訂本公司「背書保證作業程序」部份條文案。

說明：（一）依據金融監督管理委員會 108 年 3 月 7 日金管證發字第 1080304826 號函辦理，修正「背書保證作業程序」部分條文。

（二）修訂之條文對照表，請參閱附件九(第 97 頁)。

（三）敬請 公決。

決議：

(4) To amend the Endorsement/ Guarantee Operation Procedure

Explanatory Notes:

(a) In order to conform the regulations of Financial Supervisory Commission R.O.C (Taiwan), on March 7, 2019, ref No. 1080304826, the company hereby proposes to amend the “Endorsement/ Guarantee Operation Procedure” .

(b) For comparison table of before and after amendment, please refer to Exhibits 9 (page 97).

Resolutions:

四、選舉事項 Election Motions：

第一案（董事會提）

案由：選舉第三屆董事及獨立董事案

說明：（一）本公司現任董事任期至 2019 年 12 月 4 日止，今為配合股東會召開，及公司經營管理需求及強化公司治理，擬提前辦理董事全面改選。

（二）擬於本次股東常會全面改選董事，現任董事(含獨立董事)將於下屆董事選任完成及本次股東常會結束後解任。

（三）本屆應選任董事七席，應包含三席獨立董事，任期三年，自 2019 年 6 月 27 日至 2022 年 6 月 26 日止。

（四）本公司董事及獨立董事候選人名單，請參閱本手冊附件十(第 103 頁)。

決議：

(1) Election of the 3rd Board of Directors and Independent Director

Explanatory Notes:

(a) The current director of the company is appointed until December 4, 2019. In order to cooperate with the shareholders meeting, and the company's operational management needs and strengthen corporate governance, it is proposed to handle the full re-election of directors in advance.

(b) It is proposed to re-elect the directors at this General Meeting of shareholders. The current directors (including independent directors) will be dismissed after the new Board of Directors is elected and the end of this General Meeting.

(c) The current election of seven directors shall consist of three independent directors for a term of three years, effective from June 27, 2019 to June 26, 2022.

(d) For the list of candidates, please refer to Exhibits 10 (page 103).

Resolutions:

五、其他議案 Others Motions：

第一案（董事會提）

案由：解除新任董事之競業禁止限制案

說明：（一）以股東會決議選任董事為前提，本公司新任董事因其個人業務需要，可能同時擔任與本公司營業範圍相符或類似他公司董事及經理人一職，故提請解除本公司新任董事競業禁止之限制。

（二）本公司董事及獨立董事兼任其他公司職務內容，請參閱本手冊附件十一（第 108 頁）。

決議：

(1) Release of the Directors' Participation in Competing Businesses.

Explanatory Notes:

- (a) subject to the election of the New Directors, as the New Directors may serve as directors/managers of other companies engaged in competing industries which are the same as or similar to the business of the Company, the Board shall approval to release the subject to the election of the New Directors, as the New Directors may serve as directors/managers of other companies engaged in competing industries which are the same as or similar to the business of the Company, the Board shall approval to release the New Directors from any restrictions on their participation in serving as directors/managers of these companies with respect to matters (the "Release").
- (b) the list of companies that New Directors engage in competing industries which are the same as or similar to the business of the Company is attached as Exhibit 11 (page 108).

六、臨時動議 Extraordinary Motions

七、散會 Adjournment

參、附件 Exhibits

一、2018 年度營業報告書 Business Report of 2018

各位股東女士、先生：

非常感謝大家一直以來的支持與愛護。茲將本集團 2018 年底之營業成果及 2019 年度營運展望整理如下：

一、2018 年營業報告

2018 年對特昇國際來說是個多姿多采、充滿挑戰的一年，不管是大環境還是公司內部都遇到許多挑戰，像是年初有美金匯率的大幅波動、年中的馬來西亞政權交替與國家政策調整、年底展開的原材料的生產製造與貿易業務、還有一直持續至今的中美貿易戰，每一個都是考驗。而集團的營運狀況在第一季的時候也不盡理想，可是在經營團隊與全體員工的攜手努力、不屈不撓的設法改善，終於成功在下半年扭轉劣勢、並讓集團第三季與第四季的營收業績有著明顯的增長，且 12 月份的單月營收更較去年同期成長超過了百分之八十五。另外在產業布局之上、中、下游的垂直整合計畫下，集團也在 2018 年 9 月新投資了兩家子公司，主要是投入橡膠木的採購與加工業務，且因為主要的客戶都是馬來西亞中小型家具製造廠，在貨款的部分是以馬幣進行交易，因此也能稍微降低美金匯率波動對集團獲利的影響。

2018 年的公司整體營運情況如下：

（1）營業收入

本集團 2018 年度營業收入淨額為 10.83 億，與 2017 年度 8.76 億相較，成長百分之二十四，除代工與自有品牌新增了數個新客戶，集團也積極研發新的產品組合，以致寢室家具之訂單增加；也有原材料的採購與加工業務，為營業收入挹注新動能。

（2）稅後淨利

本集團 2018 年度稅後淨利 48,402 仟元，與 2017 年度稅後淨利 37,294 仟元相較，成長約百分之三十，除了營收增長，另外也係因為本年度匯率趨於穩定，已無匯兌損失的發生。

二、2019 年度營運計畫概要

本集團除持續提升木製寢室家具之代工產能與開發新客戶、新產品，並積極投入上游之原材料採購與加工業務，對未來的營收及獲利應可帶來助益。在深耕市場與拓展銷售方面，為了強化競爭力與及時滿足客戶對產品設計與品質的需求，集團也會持續研究自動化製程，並且積極開發更多元的產品與設計，以期更貼近客戶與市場之需求。而在自有品牌的業務部分將因應美國的市場趨勢迎來調整，產品類型也將邁入轉型的階段，預計朝產品多樣化努力，待有更確定的消息與計畫後將對外公佈。

謹此對所有股東的持續支持與指教，敬致謝忱。

董 事 長：黃世高



總 經 理：黃凱斌



財 務 長：陳國漢



Business Report of 2018

Dear All Shareholders:

Thank you very much for your continued support and love. The results of the Group's business at the end of 2018 and the operating outlook for 2019 are compiled as follows:

I. Business report for 2018

Year 2018 is a challenging year for Techcential International Ltd. There are many challenges in both the big environment and the company, for example, there was a large fluctuation in the exchange rate of the US dollar at the beginning of the year, the replacement of the Malaysian regime in the middle of the year, the company starts the new business – production and procurement of raw materials at the end of the year, and the China and the United States trade war that has continued to this day. The operation of the group was not satisfactory in the first quarter. However, the management team and all the employees worked together and tried to improve. We finally succeeded in reversing the disadvantages in the second half of the year and let the third and fourth quarters of the group Revenue performance has grown significantly, and December's monthly revenue has grown more than 85 percent from the same period last year. In addition, the Company also invested in two new subsidiaries in September 2018, mainly in the procurement and processing of rubber wood, and because the main customers are Malaysian small and medium-sized furniture manufacturers, in the part of the purchase price is traded in MYR, so it can also slightly reduce the impact of the exchange rate fluctuations of the US dollar on the group's profit.

The overall operation of the company in 2018 is as follows:

(1) Operating income

The Group's net operating income for the year 2018 was NTD 1.083 billion, which was 24% growth compared with NTD 876 million in year 2017. In addition to several new customers added to OEM and own brands, the Company is also actively developing new products. The combination has led to an increase in orders for bedroom furniture; there are also raw materials procurement and processing operations, which are new kinetic energy for operating income.

(2) Net profit after tax

The Company's net profit after tax for 2018 is NTD 48,402 thousand, which is about 30% higher than the net profit after tax of NTD 37,294 thousand in 2017. In addition to the increase in revenue, it is also because the exchange rate has stabilized this year and there is no exchange loss happened.

II. the 2019 annual business plan summary

In addition to continuing to enhance the foundry capacity of wooden bedroom furniture and the development of new customers and new products, and actively investing in the upstream raw material procurement and processing business, the Company will be able to benefit from future revenue and profit. In sales expansion, in order to strengthen competitiveness and timely meet customer demand for product design and quality, the Company will continue to research automation processes and actively develop more products and designs in order to be closer to customers and markets demand. In the business part of the own brand TCH, it will adjust according to the US market trend, and the product type will also enter the stage of transformation. It is expected to diversify towards product diversification and will announce it after more certain news and plans.

We would like to thank you for your continued support and advice to all shareholders.

Chairman : Eng Say Kaw



CEO : Eng Kai Pin



CFO : Tan Kok Bee



二、審計委員會查核報告書 Audit Committee' s Reports

特昇國際股份有限公司
Techcential International Ltd

審計委員會審查報告書

茲准 董事會造送本公司二〇一八年度營業報告書、合併財務報表及盈餘分配表，其中合併財務報表業經董事會委託安侯建業聯合會計師事務所趙敏如會計師及關春修會計師查核竣事提出查核報告。上開董事會造送之各項表冊，經本審計委員會審查認為尚無不符，爰依公司法第二一九條之規定報請 鑑核。

此 上

本公司二〇一九年股東常會

特昇國際股份有限公司

審計委員會召集人：溫立瑋



公 元 二 〇 一 九 年 三 月 二 十 日

特昇國際股份有限公司
Techcential International Ltd

AUDIT COMMITTEE' S REVIEW REPORT

Date: 20 March 2019

To: Shareholder' s Annual General Meeting for Year 2019, Techcential International Ltd

Board of Directors has prepared the Company' s 2018 Business Report, Consolidated Financial Statement, and proposal for Earnings Distribution. The CPA firm of KPMG was retained to audit the Company' s Consolidated Financial Statements. KPMG has completed audit procedures and issued Audit Opinion. Business Report, Financial Statements, and profit allocation proposal have been reviewed and determined to be correct and accurate by Audit Committee members of the Company.

According to Article 14-4 of Securities and Exchange Act and Article 219 of Company Law, we hereby submit this report.

The Audit Committee, Chairman:



Mr Oun Lek Wee

三、2018 年度員工酬勞及董事分派表 the Distribution of 2018 Employee and Director remuneration

特昇國際股份有限公司
Techcential International Ltd

2018年度員工酬勞及董事分派表
Distribution of 2018 Employee and Director Compensation

單位 Unit：新台幣 NTD

項目 Item	董事會擬分派金額 The amount approved by Board of Directors
員工酬勞 Employees' Compensation	1,150,051
董事酬勞 Directors' Compensation	124,723

註一：依本公司董事會通過「公司章程」第14條，本公司年度如有稅前獲利，應提撥員工酬勞至少3%、董事酬勞不高於5%。

Note 1: Compliance with Company Regulation 14.4, if there is profit for the year, the Company shall set aside no less than three per cent (3%) of the profit as employee compensation and no more than 5 per cent (5%) of the profit as compensation for the Directors.

註二：董事酬勞及員工酬勞帳列費用 金額與董事會擬分派金額一致。

Note 2: The proposed compensation amount of Employees' and Directors' is consistent with the accrued expense amount in the financial statements of 2018.

註三：上述酬勞金額以現金分派。

Note 3: The above compensation is distributed by way of Cash.

四、2018 年度合併財務報表暨會計師查核報告 2018 Consolidated Financial Statements and CPA' s Audit Report Statements



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會計師查核報告

特昇國際股份有限公司董事會 公鑒：

查核意見

特昇國際股份有限公司及其子公司(特昇集團)民國一〇七年及一〇六年十二月三十一日之合併資產負債表，暨民國一〇七年及一〇六年一月一日至十二月三十一日之合併綜合損益表、合併權益變動表及合併現金流量表，以及合併財務報告附註(包括重大會計政策彙總)，業經本會計師查核竣事。

依本會計師之意見，上開合併財務報告在所有重大方面係依照證券發行人財務報告編製準則暨經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達特昇集團民國一〇七年及一〇六年十二月三十一日之合併財務狀況，暨民國一〇七年及一〇六年一月一日至十二月三十一日之合併財務績效與合併現金流量。

查核意見之基礎

本會計師係依照會計師查核簽證財務報表規則及一般公認審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報告之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範，與特昇集團保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對特昇集團民國一〇七年度合併財務報告之查核最為重要之事項。該等事項已於查核合併財務報告整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。本會計師判斷應溝通在查核報告上之關鍵查核事項如下：

一、收入認列

有關收入認列之會計政策請詳合併財務報告附註四(十二)收入認列；收入相關揭露請詳合併財務報告附註六(十七)收入。

關鍵查核事項之說明：

特昇集團銷貨收入係投資人及管理階層評估集團財務或業務績效之主要指標，且特昇國際股份有限公司為上櫃公司，先天存有較高不實表達之風險。此外，收入認列及商品控制權移轉時點之判斷，對於財務報表表達極為重要，因此，本會計師將收入認列列為本年度財務報表查核重要事項之一。

因應之查核程序：

本會計師對上述關鍵查核事項之主要查核程序包括：

- 對收入認列有關之內部控制設計及執行有效性進行測試。
- 針對前十大銷售客戶進行變動分析，包括比較本期與最近一期及去年同期之客戶名單及銷售收入金額，以評估有無重大異常，若有重大變動者，查明並分析其原因。
- 抽核全年度銷售交易，以評估銷售交易之真實性、銷貨收入認列金額之正確性及入帳時點之合理性。
- 測試年度結束前後一段期間銷售交易之樣本，以評估收入認列時點是否適當。

二、存貨評價

有關存貨評價之會計政策請詳合併財務報告附註四(八)存貨；存貨評估之會計估計及假設不確定性，請詳合併財務報告附註五；存貨減損之資訊，請詳合併財務報告附註六(五)存貨。

關鍵查核事項之說明：

特昇集團主要營業項目為傢俱製造及銷售，截至民國一〇七年十二月三十一日，存貨餘額130,405千元，佔合併資產總額21%，存貨評價需依據過去歷史經驗及對未來銷售狀況之預測，涉及主要管理階層主觀判斷，因此，本會計師將對存貨之減損評估列為本年度財務報表查核重要事項之一。

因應之查核程序：

本會計師對上述關鍵查核事項之主要查核程序包括：

- 評估特昇集團存貨跌價或呆滯提列政策之合理性。
- 檢視存貨庫齡報表，分析各期存貨庫齡變化情形是否合理。
- 評估存貨之評價是否已按特昇集團既訂之提列政策，並前後一致處理。
- 瞭解特昇集團管理階層所採用之銷售價格及期後存貨市價變動之情形，以評估存貨淨變現價值之合理性，再以抽核方式驗證其售價及淨變現價值計算之正確性，以確認期末備抵存貨跌價損失提列之合理。
- 針對庫齡天數較長之存貨，檢視其期後銷售狀況及評估其所採用之淨變現價值基礎，以驗證特昇集團呆滯存貨損失估列之合理性。

管理階層與治理單位對合併財務報告之責任

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

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

特昇集團之治理單位(含審計委員會)負有監督財務報導流程之責任。

會計師查核合併財務報告之責任

本會計師查核合併財務報告之目的，係對合併財務報告整體是否存有導因於舞弊或錯誤之重大不實表達取得合理確信，並出具查核報告。合理確信係高度確信，惟依照一般公認審計準則執行之查核工作無法保證必能偵出合併財務報告存有之重大不實表達。不實表達可能導因於舞弊或錯誤。如不實表達之個別金額或彙總數可合理預期將影響合併財務報告使用者所作之經濟決策，則被認為具有重大性。

本會計師依照一般公認審計準則查核時，運用專業判斷並保持專業上之懷疑。本會計師亦執行下列工作：

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



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

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

本會計師從與治理單位溝通之事項中，決定對特昇集團民國一〇七年度合併財務報告查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

安侯建業聯合會計師事務所

會計師：

趙敏如
關春修



證券主管機關：金管證審字第1050036075號
核准簽證文號：(88)台財證(六)第18311號
民國一〇八年三月二十日

特昇國際股份有限公司
合併資產負債表

民國一〇六年十二月三十一日

單位：新台幣千元

	107.12.31	106.12.31	107.12.31	106.12.31
	金額	%	金額	%
資產				
流動資產：				
11xx 現金及約當現金(附註六(一))	\$ 103,144	17	60,913	15
1100 透過損益按公允價值衡量之金融資產－流動(附註六(二)及七)	589	-	2,534	1
1110 應收帳款(附註六(三)及(十七))	164,874	27	85,164	20
1170 其他應收款(附註六(四))	21,459	3	16,699	4
1200 存貨(附註六(五))	130,405	21	106,344	26
1310 預付款項	24,671	4	8,738	2
1410 其他流動資產(附註八)	25,932	4	19,258	5
1470 流動資產合計	471,074	76	299,650	73
非流動資產：				
15xx 不動產、廠房及設備(附註六(六)、(八)、(九)、(十一)及八)	121,014	19	100,409	24
1600 無形資產(附註六(七))	285	-	244	-
1780 遞延所得稅資產(附註六(十三))	1,938	-	2,667	1
1840 預付設備款	16,440	3	1,266	-
1915 存出保證金	4,846	1	4,739	1
1920 其他金融資產－非流動(附註八)	3,967	1	3,716	1
1984 非流動資產合計	148,490	24	113,041	27
負債及權益				
流動負債：				
21xx 短期借款(附註六(六)、(八)、七及八)	\$ 137,284	22	57,078	14
2100 應付帳款	60,554	10	38,045	9
2170 應付帳款－關係人(附註七)	227	-	-	-
2180 其他應付款(附註六(九)及七)	42,994	7	21,507	5
2200 本期所得稅負債	5,682	1	3,899	1
2230 一年或一營業週期內到期長期借款(附註六(六)、(十一)、七及八)	5,912	1	5,490	1
2322 應付租賃款－流動(附註六(六)、(九)、七及八)	2,622	-	1,937	-
2355 其他流動負債	30	-	498	-
2399 流動負債合計	255,305	41	128,454	30
非流動負債：				
25xx 長期借款(附註六(六)、(十一)、七及八)	15,441	3	20,256	5
2540 遞延所得稅負債(附註六(十三))	2,498	-	2,263	-
2570 應付租賃款－非流動(附註六(六)、(九)、七及八)	3,289	1	3,385	1
2613 長期應付款－關係人(附註七)	13,828	2	-	-
2622 其他非流動負債	4,818	1	3,155	1
2670 非流動負債合計	39,874	7	29,059	7
負債總計	295,179	48	157,513	37
歸屬母公司業主之權益(附註六(十四)及(十五))：				
31xx 股本：				
3110 普通股股本	236,250	38	210,000	51
3140 預收股本	-	-	2,527	1
3200 資本公積	236,250	38	212,527	52
3300 保留盈餘	23,735	4	3,941	1
3310 法定盈餘公積	84	-	84	-
3350 未分配盈餘	44,460	7	31,032	8
3410 保留盈餘合計	44,544	7	31,116	8
3410 國外營運機構財務報表換算之兌換差額	18,800	3	7,594	2
36xx 歸屬母公司業主之權益小計	323,329	52	255,178	63
非控制權益	1,056	-	-	-
3xxx 權益總計	324,385	52	255,178	63
2-3xxx 負債及權益總計	\$ 619,564	100	412,691	100



董事長：黃世高



(請印)

經理人：黃凱斌



會計主管：陳國漢



特昇國際股份有限公司及子公司

合併綜合損益表

民國一〇七年及一〇六年一月一日至十二月三十一日

單位：新台幣千元

	107年度		106年度	
	金額	%	金額	%
4000 營業收入(附註六(十七)及(十八))	\$ 1,082,868	100	875,674	100
5000 營業成本(附註六(五)、(六)、(七)、(十)、(十二)、七及十二)	897,420	83	723,436	83
5900 營業毛利	185,448	17	152,238	17
6000 營業費用(附註六(三)、(六)、(七)、(十)、(十二)、(十五)、(十九)、七及十二)：				
6100 推銷費用	69,389	6	50,451	6
6200 管理費用	56,243	5	50,616	6
6300 研究發展費用	5,655	1	6,436	-
6450 預期信用減損損失	776	-	-	-
營業費用合計	132,063	12	107,503	12
6900 營業淨利	53,385	5	44,735	5
7000 營業外收入及支出(附註六(二)、(九)、(二十)及七)：				
7010 其他收入	2,398	-	2,837	-
7020 其他利益及損失	2,216	-	(2,563)	-
7050 財務成本	(5,658)	(1)	(4,120)	(1)
營業外收入及支出合計	(1,044)	(1)	(3,846)	(1)
7900 稅前淨利	52,341	4	40,889	4
7950 減：所得稅費用(附註六(十三))	15,152	1	10,611	1
8200 本期淨利	37,189	3	30,278	3
8300 其他綜合損益：				
8360 後續可能重分類至損益之項目				
8361 國外營運機構財務報表換算之兌換差額	11,213	1	7,016	1
8399 與可能重分類之項目相關之所得稅	-	-	-	-
本期其他綜合損益	11,213	1	7,016	1
8500 本期綜合損益總額	<u>\$ 48,402</u>	<u>4</u>	<u>37,294</u>	<u>4</u>
本期淨利歸屬於：				
8610 母公司業主	\$ 37,060	3	30,278	3
8620 非控制權益	129	-	-	-
	<u>\$ 37,189</u>	<u>3</u>	<u>30,278</u>	<u>3</u>
綜合損益總額歸屬於：				
8710 母公司業主	\$ 48,266	4	37,294	4
8720 非控制權益	136	-	-	-
	<u>\$ 48,402</u>	<u>4</u>	<u>37,294</u>	<u>4</u>
本公司每股盈餘(單位：新台幣元)(附註六(十六))				
9750 基本每股盈餘	<u>\$ 1.57</u>		<u>1.44</u>	
9850 稀釋每股盈餘	<u>\$ 1.57</u>		<u>1.44</u>	

董事長：黃世高



(請詳閱後附合併財務報告附註)

經理人：黃凱斌



會計主管：陳國漢





民國一〇七年及一〇八年十二月三十一日

單位：新台幣千元

歸屬於母公司業主之權益

普通股	股本	國外營運機構財務報表換算之兌換差			歸屬於母公司業主之權益			非控制權益	權益總額
		股本	資本公積	法定盈餘公積	保留盈餘	換算之兌換差	歸屬於公司業主之權益總計		
210,000	-	210,000	3,836	-	838	578	215,252	-	215,252
-	-	-	-	84	(84)	-	-	-	-
-	-	-	-	-	30,278	-	30,278	-	30,278
-	-	-	-	-	-	7,016	7,016	-	7,016
-	-	-	-	-	30,278	7,016	37,294	-	37,294
-	2,527	2,527	-	-	-	-	2,527	-	2,527
-	-	-	105	-	-	-	105	-	105
210,000	2,527	212,527	3,941	84	31,032	7,594	255,178	-	255,178
-	-	-	-	-	(23,625)	-	(23,625)	-	(23,625)
-	-	-	-	-	37,060	-	37,060	129	37,189
-	-	-	-	-	-	11,206	11,206	7	11,213
-	-	-	-	-	37,060	11,206	48,266	136	48,402
26,250	(2,527)	23,723	19,794	-	-	-	43,517	-	43,517
-	-	-	-	-	(7)	-	(7)	-	(7)
-	-	-	-	-	-	-	-	920	920
\$ 236,250	-	236,250	23,735	84	44,460	18,800	323,329	1,056	324,385

民國一〇六年一月一日餘額

盈餘指標及分配：

提列法定盈餘公積

本期淨利

本期其他綜合損益

本期綜合損益總額

現金增資

股份基礎給付交易

民國一〇六年十二月三十一日餘額

盈餘指標及分配：

普通股現金股利

本期淨利

本期其他綜合損益

本期綜合損益總額

現金增資

對子公司所有權權益變動

非控制權益增加

民國一〇七年十二月三十一日餘額



董事長：黃世高



(請參閱後附合併財務報告附註)

經理人：黃凱斌

會計主管：陳國漢



特昇國際股份有限公司及子公司

合併現金流量表

民國一〇七年及一〇六年一月一日至十二月三十一日

單位：新台幣千元

營業活動之現金流量：

本期稅前淨利

調整項目：

收益費損項目

折舊費用

攤銷費用

預期信用減損損失數/呆帳費用轉列收入數

利息費用

利息收入

股份基礎給付酬勞成本

處分及報廢不動產、廠房及設備損失

收益費損項目合計

與營業活動相關之資產/負債變動數：

與營業活動相關之資產之淨變動：

透過損益按公允價值衡量之金融資產

應收帳款

其他應收款

存貨

預付款項

其他流動資產

與營業活動相關之資產之淨變動合計

與營業活動相關之負債之淨變動：

透過損益按公允價值衡量之金融負債

應付帳款

應付帳款－關係人

其他應付款

其他流動負債

與營業活動相關之負債之淨變動合計

與營業活動相關之資產及負債之淨變動合計

調整項目合計

營運產生之現金流入(流出)

收取之利息

支付之利息

支付之所得稅

營業活動之淨現金流入(流出)

投資活動之現金流量：

取得不動產、廠房及設備

處分不動產、廠房及設備

存出保證金增加

取得無形資產

其他金融資產增加

預付設備款增加

投資活動之淨現金流出

籌資活動之現金流量：

短期借款增加(減少)

舉借長期借款

償還長期借款

其他應付款－關係人增加

應付租賃款增加

應付租賃款減少

其他非流動負債增加

發放現金股利

現金增資

非控制權益變動

籌資活動之淨現金流入

匯率變動對現金及約當現金之影響

本期現金及約當現金增加數

期初現金及約當現金餘額

期末現金及約當現金餘額

	107年度	106年度
\$	52,341	40,889
	11,187	9,210
	128	81
	776	(18)
	5,658	4,120
	(538)	(517)
	-	105
	8	61
	17,219	13,042
	1,945	(2,534)
	(80,486)	912
	(4,634)	(6,451)
	(24,061)	20,330
	(15,933)	2,686
	2,522	(8,961)
	(120,647)	5,982
	-	(4,418)
	22,509	(10,191)
	227	-
	19,934	(6,560)
	(468)	(1,227)
	42,202	(22,396)
	(78,445)	(16,414)
	(61,226)	(3,372)
	(8,885)	37,517
	494	517
	(5,520)	(4,120)
	(12,603)	(7,920)
	(26,514)	25,994
	(23,125)	(7,763)
	218	54
	(107)	(1,240)
	(159)	(325)
	(9,447)	-
	(18,563)	(1,196)
	(51,183)	(10,470)
	80,206	(351)
	-	9,598
	(5,765)	(5,268)
	13,828	-
	2,969	1,611
	(2,604)	(2,317)
	1,663	1,025
	(23,625)	-
	43,517	2,527
	920	-
	111,109	6,825
	8,819	4,068
	42,231	26,417
	60,913	34,496
\$	103,144	60,913

董事長：黃世高



(請詳閱後附合併財務報告附註)

經理人：黃凱斌



會計主管：陳國漢



五、2018 年度盈餘分配表 Annual Earnings Distributions for the year 2018

特昇國際股份有限公司 2018 年度盈餘分配表
Earnings Distribution Table for Year 2018



(單位:新台幣)

項目	Items	金額 Total
期初未分配盈餘	Beginning retained earnings	7,407,200
加：稅後淨利	Add: net profit after tax	37,060,256
減：提列法定盈餘公積	Statutory reserve (10%)	-
可供分配餘額	Distributable net profit	44,467,456
分配項目：現金股利	Distributable items: Cash Dividend	23,625,000
期末未分配盈餘	Dividends to shareholders	20,842,456

董事長：



經理人：



會計主管：



六、修訂公司章程前後條文對照表 Comparison Table before and after revision for Restated Memorandum of Association

特昇國際股份有限公司
Techcential International Ltd
公司章程 條文修訂之前後對照表

條文	修訂後條文	修訂前條文	說明
新增 14.9	<u>本公司得於每半會計年度終了後辦理盈餘分派或虧損撥補。</u>	-	配合民國107年11月30日外國發行人註冊地國股東權益保護事項檢查表修訂。
新增 14.10	<p><u>本公司前半會計年度盈餘分派或虧損撥補之議案，應連同營業報告書及財務報表交審計委員會查核後，提董事會決議之。</u></p> <p>a. <u>本公司依前述規定分派盈餘時，應先預估並保留應納稅捐、依法彌補虧損及提列法定盈餘公積。但法定盈餘公積，已達實收資本額時，不在此限。</u></p> <p>b. <u>本公司依第14.10條規定分派盈餘而以發行新股方式為之時，應有代表已發行股份總數三分之二以上股東之出席，以出席股東表決權過半數同意為之。出席股東之股份總數不足前述定額者，得以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行之；發放現金者，應經董事會決議。</u></p> <p>c. <u>本公司依第14.10條規定分派盈餘或撥補虧損時，應依經會計師查核或核閱之財務報表為之。</u></p>	-	配合民國107年11月30日外國發行人註冊地國股東權益保護事項檢查表修訂。
新增 18.2	<u>審計委員會之獨立董事除董事會不為召集或不能召集股東會外，得為公司利益，於必要時，召集股東會。</u>	-	配合民國107年11月30日外國發行人註冊地國股東權益保護事項檢查表修訂。

條文	修訂後條文	修訂前條文	說明
			益保護事項 檢 查 表 修 訂。
修訂 19.4	本章程第 19.3 條所稱之股東請求，係指股東一人或數人提出之請求，且於提出請求時，其已繼續一年以上合計持有已發行股份總數百分之三以上股份者， <u>或繼續三個月以上持有已發行股份總數過半數以上股份者。股東持股期間及持股數之計算，以停止股票過戶時之持股為準。</u>	本章程第 19.3 條所稱之股東請求，係指股東一人或數人提出之請求，且於提出請求時，其已繼續一年以上合計持有已發行股份總數百分之三以股份者。	配合民國 107 年 11 月 30 日外國 發行人註冊 地國股東權 益保護事項 檢 查 表 修 訂。
修訂 20.6	股份登錄興櫃買賣或上市櫃期間，下列事項，應載明於股東會召集通知並說明其主要內容，且不得以臨時動議提出。 (a) 選舉或解任董事； (b) 修改章程大綱或本章程； (c) <u>減資；</u> (d) <u>申請停止公開發行；</u> (e) (i)解散、合併、股份轉換或分割， (ii)締結、變更或終止營業出租契約、委託經營契約或共同經營契約， (iii)讓與公司全部或主要部分營業或財產，及 (iv)取得或受讓他人全部營業或財產而對公司營運有重大影響者； (f) 許可董事為自己或他人為屬於公司營業範圍內之行為（包括但不限於解除董事及經理人競業禁止）； (g) 以發行新股或以資本公積或本章程第 17 條所規定之其他金額撥充資本之方式分派全部或部分盈餘； (h) 將法定盈餘公積及發行股票溢價或受領贈與之所得以發行新股或現金方式分配予原股東；及	股份登錄興櫃買賣或上市櫃期間，下列事項，應載明於股東會召集通知並說明其主要內容，且不得以臨時動議提出。 (a) 選舉或解任董事； (b) 修改章程大綱或本章程； (e) (i)解散、合併、股份轉換或分割， (ii)締結、變更或終止營業出租契約、委託經營契約或共同經營契約， (iii)讓與公司全部或主要部分營業或財產，及 (iv)取得或受讓他人全部營業或財產而對公司營運有重大影響者； (d) 許可董事為自己或他人為屬於公司營業範圍內之行為（包括但不限於解除董事及經理人競業禁止）； (e) 以發行新股或以資本公積或本章程第 17 條所規定之其他金額撥充資本之方式分派全部或部分盈餘； (f) 將法定盈餘公積及發行股票溢價或受領贈與之所得以發行新股或現金方式分配予原股東；及 (g) 公司私募發行具股權性質	配合民國 107 年 11 月 30 日外國 發行人註冊 地國股東權 益保護事項 檢 查 表 修 訂。

條文	修訂後條文	修訂前條文	說明
	(i) 公司私募發行具股權性質之有價證券。 <u>其主要內容得置於證券主管機關或公司指定之網站，並應將其網址載明於通知。</u>	之有價證券。	
修訂 20.7	股份登錄興櫃買賣或上市櫃期間，董事會應將公司章程大綱及章程、股東會議事錄、財務報表、股東名冊以及公司發行的公司債存根簿備置於註冊處所（如有適用）及公司於中華民國境內之股務代理機構。股東得隨時檢具利害關係證明文件，指定查閱範圍，請求檢查、查閱、抄錄或複製， <u>公司並應令股務代理機構提供。</u>	股份登錄興櫃買賣或上市櫃期間，董事會應將公司章程大綱及章程、股東會議事錄、財務報表、股東名冊以及公司發行的公司債存根簿備置於註冊處所（如有適用）及公司於中華民國境內之股務代理機構。股東得隨時檢具利害關係證明文件，指定查閱範圍，請求檢查、查閱或抄錄。	配合民國107年11月30日外國發行人註冊地國股東權益保護事項檢查表修訂。
新增 20.9	<u>董事會或其他召集權人召集股東會者，得請求公司或股務代理機構提供股東名冊。</u>	-	配合民國107年11月30日外國發行人註冊地國股東權益保護事項檢查表修訂。
修訂 23.6	股份登錄興櫃買賣或上市櫃期間，於相關之股東名冊停止過戶期間前，持有已發行股份總數百分之一以上股份之股東，得以書面或電子受理方式向公司提出一項股東常會議案。公司應依適用法律所許可之方式與時間辦理公告，敘明受理股東提案之處所及不少於十日之受理期間。如該提案股東提案超過一項，均不列入議案。董事會得不將下列提案列入議案：(a)提案股東持股未達已發行股份總數百分之一者；(b)該提案事項非股東會所得決議者；(c)該提案股東提案超過一項者；(d)議案超過三百字或(e) <u>該提案於公告受理期間截止日後提出者。股東提案係為敦促公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。</u>	股份登錄興櫃買賣或上市櫃期間，於相關之股東名冊停止過戶期間前，持有已發行股份總數百分之一以上股份之股東，得以書面向公司提出一項股東常會議案。公司應依適用法律所許可之方式與時間辦理公告，敘明受理股東提案之處所及不少於十日之受理期間。如該提案股東提案超過一項，均不列入議案。董事會得不將下列提案列入議案：(a)提案股東持股未達已發行股份總數百分之一者；(b)該提案事項非股東會所得決議者；(c)該提案股東提案超過一項者；或(d)該提案於公告受理期間截止日後提出者。	配合民國107年11月30日外國發行人註冊地國股東權益保護事項檢查表修訂。
修訂 36.1	公司得隨時以重度決議解除任何董事之職務。於公司董事任期尚未屆滿前，倘	公司得隨時以重度決議解除任何董事之職務。於公司董事任期尚未屆滿	配合民國107年11月

條文	修訂後條文	修訂前條文	說明
	經股東會改選全體董事者，如未決議原董事於任期屆滿始為解任，應視為提前解任。前述改選應有代表已發行股份總數過半數股東之親自出席或委託代理人出席。	前，倘經股東會決議改選全體董事者，如未決議原董事於任期屆滿始為解任，應視為提前解任。前述改選應有代表已發行股份總數過半數股東之親自出席或委託代理人出席。	30 日外國發行人註冊地國股東權益保護事項檢查表修訂。
修訂 37.1	<p>董事之職位如有下列情事應被解除：</p> <p>(a)依本章程規定董事被解除職務；</p> <p>(b)董事死亡；</p> <p>(c)依本章程第 34.3 條規定董事當然解任者；</p> <p>(d)董事以書面通知公司辭任董事職位；</p> <p>(e)經法院依本章程第 36.2 條規定裁判解任；或</p> <p>(f)董事有下列情事之一者，當然解任：</p> <p>(i)受破產之宣告或經法院裁定開始清算程序，尚未復權者；</p> <p>(ii)經相關管轄法院或官員裁決其無行為能力，或依適用法律，其行為能力受有限制；</p> <p>(iii)曾犯中華民國法規禁止之組織犯罪，經有罪判決確定，<u>尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後未逾五年</u>；</p> <p>(iv)曾因刑事詐欺、背信或侵占罪，經受宣告有期徒刑一年以上之刑確定，<u>尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後未逾二年</u>；</p> <p>(v)曾服公務虧空公款或曾犯貪污治罪條例之罪，經有罪判決確定，<u>尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後未逾二年</u>；</p> <p>(vi)曾因使用信用工具而經拒絕往來尚未期滿者；或</p> <p>(vii)受輔助宣告尚未撤消。</p> <p>如董事候選人有本條第 37.1(f)款各目情事之一者，該人應被取消董事候選人之資格。</p>	<p>董事之職位如有下列情事應被解除：</p> <p>(a)依本章程規定董事被解除職務；</p> <p>(b)董事死亡；</p> <p>(c)依本章程第 34.3 條規定董事當然解任者；</p> <p>(d)董事以書面通知公司辭任董事職位；</p> <p>(e)經法院依本章程第 36.2 條規定裁判解任；或</p> <p>(f)董事有下列情事之一者，當然解任：</p> <p>(i)受破產之宣告，尚未復權者；</p> <p>(ii)經相關管轄法院或官員裁決其無行為能力，或依適用法律，其行為能力受有限制；</p> <p>(iii)曾犯中華民國法規禁止之組織犯罪，經有罪判決確定，<u>且服刑期滿尚未逾五年</u>；</p> <p>(iv)曾因刑事詐欺、背信或侵占罪，經受有期徒刑一年以上之刑確定，<u>服刑期滿尚未逾二年</u>；</p> <p>(v)曾服公務虧空公款，經有罪判決確定，<u>服刑期滿尚未逾二年</u>；或</p> <p>(vi)曾因使用信用工具而經拒絕往來尚未期滿者。</p> <p>如董事候選人有本條第 37.1(f)款各目情事之一者，該人應被取消董事候選人之資格。</p>	配合民國 107 年 11 月 30 日外國發行人註冊地國股東權益保護事項檢查表修訂。

條文	修訂後條文	修訂前條文	說明
修訂 47.3	縱本章程第 47 條有相反規定，董事對於董事會討論事項，有自身利害關係致有害於公司利益之虞時，不得加入表決，亦不得代理其他董事行使表決權。 <u>董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就前項會議之事項有利害關係者，視為董事就該事項有自身利害關係。</u> 依前述規定不得行使表決權之董事，其表決權不計入已出席董事之表決權數。	縱本章程第 47 條有相反規定，董事對於董事會討論事項，有自身利害關係致有害於公司利益之虞時，不得加入表決，亦不得代理其他董事行使表決權。依前述規定不得行使表決權之董事，其表決權不計入已出席董事之表決權數。	配合民國 107 年 11 月 30 日外國發行人註冊地國股東權益保護事項檢查表修訂。
修訂 48.3	在開曼群島法允許之範圍內，繼續 <u>六個月</u> 以上持有公司已發行股份總數百分之一以上之股東得： (a) 以書面請求董事會授權審計委員會之獨立董事為本公司對董事提起訴訟，並得以臺灣臺北地方法院為 <u>訴訟</u> 管轄法院；或 (b) 以書面請求審計委員會之獨立董事為公司對董事提起訴訟，並得以臺灣臺北地方法院為 <u>訴訟</u> 管轄法院； 於依上述第(a)款或第(b)款提出請求後 30 日內，如(i)受請求之董事會未依第(a)款授權審計委員會之獨立董事或經董事會授權之審計委員會之獨立董事未依第(a)款提起訴訟；或(ii)受請求之審計委員會之獨立董事未依第(b)款提起訴訟時，在開曼群島法允許之範圍內，股東得為公司對董事提起訴訟，並得以臺灣臺北地方法院為訴訟管轄法院。	在開曼群島法允許之範圍內，繼續 <u>一</u> 年以上持有公司已發行股份總數百分之 <u>三</u> 以上之股東得： (a) 以書面請求董事會授權審計委員會之獨立董事為本公司對董事提起訴訟，並得以臺灣臺北地方法院為 <u>第一</u> 審管轄法院；或 (b) 以書面請求審計委員會之獨立董事為公司對董事提起訴訟，並得以臺灣臺北地方法院為 <u>第一</u> 審管轄法院； 於依上述第(a)款或第(b)款提出請求後 30 日內，如(i)受請求之董事會未依第(a)款授權審計委員會之獨立董事或經董事會授權之審計委員會之獨立董事未依第(a)款提起訴訟；或(ii)受請求之審計委員會之獨立董事未依第(b)款提起訴訟時，在開曼群島法允許之範圍內，股東得為公司對董事提起訴訟，並得以臺灣臺北地方法院為訴訟管轄法院。	配合民國 107 年 11 月 30 日外國發行人註冊地國股東權益保護事項檢查表修訂。
新增 67.2	<u>公司經營業務，應遵守法令及商業倫理規範，得採行增進公共利益之行為，以善盡其社會責任。</u>	-	配合民國 107 年 11 月 30 日外國發行人註冊地國股東權益保護事項檢查表修訂。

特昇國際股份有限公司
Techcential International Ltd

Comparison table of Before and After amendment of Company M&A

Article	Content - After amendment	Content - Before amendment	Explanation
Newly Added 14.9	<u>The Company may distribute earnings or offset losses after the first half of the financial year.</u>	-	AOA checklist published by Taiwan Stock Exchange on Nov 30, 2018.
Newly Added 14.10	<u>A proposal of the distribution of earnings or off-set of losses for the first half of the financial year, together with the business report and financial statements, shall be first reviewed by the Audit Committee and then be submitted to the Board of Directors for approval.</u> <u>a. Before the earnings distributing in accordance with preceding section, it shall make provision of the applicable amount of income tax pursuant to applicable tax laws and regulations, offset cumulative losses (if any) and set aside 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.</u> <u>b. In accordance with the Article 14.10, the distributing surplus earning in the form of new shares to</u>	-	AOA checklist published by Taiwan Stock Exchange on Nov 30, 2018.

Article	Content - After amendment	Content - Before amendment	Explanation
	<p><u>be issued by the company shall require the approval of the Members by a Supermajority Resolution; if the distribution of earnings is distributed in the form of cash, it shall be approved by resolution of the Board.</u></p> <p><u>c. In accordance with the Article 14.10, the distribution of earnings or off-set of losses shall be based on the financial statements audited or reviewed by certified public accountant(s).</u></p>		
Newly Added 18.2	<p><u>Subject to the condition that the Board does not or is unable to convene a general meeting, the Independent Director of Audit Committee may, for the benefit of the company, call a general meeting when it is deemed necessary.</u></p>	-	AOA checklist published by Taiwan Stock Exchange on Nov 30, 2018.
Revised 19.4	<p>A Member's requisition set forth in Article 19.3 is a requisition of <u>(a) one or more Members of the Company holding in the aggregate at the date of deposit of the requisition not less than three per cent (3%) of the total number of issued shares of the Company which as at that date have been held by such Member(s) for at least one year, or (b) one or more Members of the Company holding in the aggregate at the date of deposit of the requisition more than fifty per cent (50%) of the total number of issued shares of the Company</u></p>	<p>A Member's requisition set forth in Article 19.3 is a requisition of one or more Members of the Company holding in the aggregate at the date of deposit of the requisition not less than three per cent (3%) of the total number of issued shares of the Company which as at that date have been held by such Member(s) for at least one year.</p>	AOA checklist published by Taiwan Stock Exchange on Nov 30, 2018.

Article	Content - After amendment	Content - Before amendment	Explanation
	<u>which as at that date have been held by such Member(s) for at least three months. The calculation of the holding period and the holding number of shares shall be based on the holding at the time of share transfer suspension date.</u>		
Revised 20.6	<p>For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the following matters shall be stated in the notice of a general meeting, with a summary of the major content to be discussed, and shall not be proposed as an extemporary motion:</p> <ul style="list-style-type: none"> (a) election or discharge of Directors, (b) alteration of the Memorandum or Articles, (c) <u>reduction of capital,</u> (d) <u>application for the Approval of ceasing its status as a public company,</u> (e) (i) dissolution, Merger, share swap or spin-off, (ii) entering into, amending, or terminating any Lease Contract, Management Contract or Joint Operation Contract, (iii) transfer of the whole or any essential part of the business or assets of the Company, and (iv) acquisition or assumption 	<p>For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the following matters shall be stated in the notice of a general meeting, with a summary of the major content to be discussed, and shall not be proposed as an extemporary motion:</p> <ul style="list-style-type: none"> (a) election or discharge of Directors, (b) alteration of the Memorandum or Articles, (e) (i) dissolution, Merger, share swap or spin-off, (ii) entering into, amending, or terminating any Lease Contract, Management Contract or Joint Operation Contract, (iii) transfer of the whole or any essential part of the business or assets of the Company, and (iv) acquisition or assumption of another person, which has a material effect on 	AOA checklist published by Taiwan Stock Exchange on Nov 30, 2018.

Article	Content - After amendment	Content - Before amendment	Explanation
	<p>of the whole of the business</p> <p>or assets of another person, which has a material effect on the operations of the Company,</p> <p>(f) ratification of an action by Director(s) who engage(s) in business for himself or on behalf of another person that is within the scope of the Company's business (including but not limited to lifting Directors' and Officers' non-compete obligations),</p> <p>(g) distribution of the whole or part of the surplus profit of the Company in the form of new shares, capitalization of Capital Reserve and any other amount in accordance with Article 17,</p> <p>(h) making distributions of new shares or cash out of the Statutory Reserve , the premium received on the issuance of any shares and income from endowments received by the Company to its Members, and</p> <p>(i) Private Placement of any equity-related securities to be issued by the Company.</p> <p><u>The essential contents may be posted on the website designated by the competent authority in</u></p>	<p>the operations of the Company,</p> <p>(d) ratification of an action by Director(s) who engage(s) in business for himself or on behalf of another person that is within the scope of the Company's business (including but not limited to lifting Directors' and Officers' non-compete obligations),</p> <p>(e) distribution of the whole or part of the surplus profit of the Company in the form of new shares, capitalization of Capital Reserve and any other amount in accordance with Article 17,</p> <p>(f) making distributions of new shares or cash out of the Statutory Reserve , the premium received on the issuance of any shares and income from endowments received by the Company to its Members, and</p> <p>(g) Private Placement of any equity-related securities to be issued by the Company.</p>	

Article	Content - After amendment	Content - Before amendment	Explanation
	<u>charge of securities affairs or the company, and such website shall be indicated in the above notice.</u>		
Revised 20.7	For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the Board shall keep the Memorandum and Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the Registered Office (if applicable) and the Company's stock affairs agent located in the ROC. Members may request, from time to time, by submitting document(s) evidencing his interests involved and indicating the designated scope of the inspection, access to inspect, review or make copies of the foregoing documents. <u>The company shall make such agent to provide with the access.</u>	For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the Board shall keep the Memorandum and Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the Registered Office (if applicable) and the Company's stock affairs agent located in the ROC. Members may request, from time to time, by submitting document(s) evidencing his interests involved and indicating the designated scope of the inspection, access to inspect, review or make copies of the foregoing documents.	AOA checklist published by Taiwan Stock Exchange on Nov 30, 2018.
Newly Added 20.9	The Board or other authorized conveners of general meeting may require the company or its stock affair agent to provide with the roster of shareholders.	-	AOA checklist published by Taiwan Stock Exchange on Nov 30, 2018.
Revised 23.6	For so long as the shares are traded on the ESM or listed on the TPEx or TSE, member(s) holding one per cent (1%) or more of the Company's total issued shares immediately prior to the relevant book close period,	For so long as the shares are traded on the ESM or listed on the TPEx or TSE, member(s) holding one per cent (1%) or more of the Company's total issued shares immediately prior to the relevant book	AOA checklist published by Taiwan Stock Exchange on

Article	Content - After amendment	Content - Before amendment	Explanation
	during which the Company closed its Register of Members, may propose to the Company in writing <u>or by way of electronic transmission</u> one matter for discussion at an annual general meeting. The Company shall give a public notice in such manner and at such time as permitted by Applicable Law specifying the place and a period of not less than ten (10) days for Members to submit proposals. Proposals submitted for discussion at an annual general meeting shall not be included in the agenda of the annual general meeting where (a) the proposing Member(s) holds less than one cent (1%) of the Company's total issued shares, (b) the matter of such proposal may not be resolved by a general meeting; (c) the proposing Member(s) has proposed more than one proposal or (d) the proposal is submitted to the Company after the date fixed and announced by the Company for accepting Member(s)' proposal(s).	close period, during which the Company closed its Register of Members, may propose to the Company in writing one matter for discussion at an annual general meeting. The Company shall give a public notice in such manner and at such time as permitted by Applicable Law specifying the place and a period of not less than ten (10) days for Members to submit proposals. Proposals submitted for discussion at an annual general meeting shall not be included in the agenda of the annual general meeting where (a) the proposing Member(s) holds less than one cent (1%) of the Company's total issued shares, (b) the matter of such proposal may not be resolved by a general meeting; (c) the proposing Member(s) has proposed more than one proposal or (d) the proposal is submitted to the Company after the date fixed and announced by the Company for accepting Member(s)' proposal(s).	Nov 30, 2018.
Revised 36.1	The Company may from time to time by Supermajority Resolution remove any Director from office. Where re-election of all Directors is effected by a general meeting prior to the expiration of the term of office of existing Directors, the term of office of all current Directors is deemed to have	The Company may from time to time by Supermajority Resolution remove any Director from office. Where re-election of all Directors is effected by a resolution adopted at a general meeting prior to the expiration of the term of office of existing Directors, the term	AOA checklist published by Taiwan Stock Exchange on Nov 30, 2018.

Article	Content - After amendment	Content - Before amendment	Explanation
	expired on the date of the re-election or any other date as otherwise resolved by the Members at the general meeting if the Members do not resolve that all current Directors will only retire at the expiration of their present term of office. Members present in person or by proxy, representing more than one-half of the total issued shares shall constitute a quorum for any general meeting to re-elect all Directors.	of office of all current Directors is deemed to have expired on the date of the re-election or any other date as otherwise resolved by the Members at the general meeting if the Members do not resolve that all current Directors will only retire at the expiration of their present term of office. Members present in person or by proxy, representing more than one-half of the total issued shares shall constitute a quorum for any general meeting to re-elect all Directors.	
Revised 37.1	The office of Director shall be vacated: (a) if the Director is removed from office pursuant to the Articles; (b) if the Director dies; (c) if the Director is automatically discharged from his office in accordance with Article 34.3; (d) if the Director resigns his office by notice in writing to the Company; (e) if the Director is the subject of a court order for his removal in accordance with Article 36.2; or (f) with immediate effect without any action required on behalf of the Company if (i) the Director has been adjudicated bankrupt <u>or</u> <u>adjudicated of the</u>	The office of Director shall be vacated: (a) if the Director is removed from office pursuant to the Articles; (b) if the Director dies; (c) if the Director is automatically discharged from his office in accordance with Article 34.3; (d) if the Director resigns his office by notice in writing to the Company; (e) if the Director is the subject of a court order for his removal in accordance with Article 36.2; or (f) with immediate effect without any action required on behalf of the Company if (i) the Director has been adjudicated bankrupt, and has not been	AOA checklist published by Taiwan Stock Exchange on Nov 30, 2018.

Article	Content - After amendment	Content - Before amendment	Explanation
	<p><u>commencement of liquidation process by a court,</u> and has not been reinstated to his rights and privileges;</p> <p>(ii) an order is made by any competent court or official on the grounds that the Director has no legal capacity, or his legal capacity is restricted according to Applicable Law;</p> <p>(iii) the Director has committed an offence as specified in the ROC statute of prevention of organizational crimes and subsequently has been adjudicated guilty by a final judgment, <u>and has not started serving the sentence, has not completed serving the sentence, or two years have not elapsed since completion of serving the sentence, expiration of the probation, or pardon;</u></p> <p>(iv) the Director has committed an offence in terms of fraud, breach of trust or misappropriation and subsequently has been punished with imprisonment for a term of more than one year, <u>and has not started serving the sentence, has not completed serving the sentence, or two years</u></p>	<p>reinstated to his rights and privileges;</p> <p>(ii) an order is made by any competent court or official on the grounds that the Director has no legal capacity, or his legal capacity is restricted according to Applicable Law;</p> <p>(iii) the Director has committed an offence as specified in the ROC statute of prevention of organizational crimes and subsequently has been adjudicated guilty by a final judgment, and the time elapsed after he has served the full term of the sentence is less than five years;</p> <p>(iv) the Director has committed an offence in terms of fraud, breach of trust or misappropriation and subsequently has been punished with imprisonment for a term of more than one year, and the time elapsed after he has served the full term of such sentence is less than two years;</p> <p>(v) the Director has been</p>	

Article	Content - After amendment	Content - Before amendment	Explanation
	<p><u>have not elapsed since completion of serving the sentence, expiration of the probation, or pardon;</u></p> <p>(v) the Director has been adjudicated guilty by a final judgment for misappropriating public funds during the time of his public service <u>or having committed the offense as specified in the Anti-corruption Act and subsequently convicted of a crime, and has not started serving the sentence, has not completed serving the sentence, or two years have not elapsed since completion of serving the sentence, expiration of the probation, or pardon;</u></p> <p>(vi) the Director has been dishonored for use of credit instruments, and the term of such sanction has not expired yet, <u>or</u></p> <p>(vii) <u>the Director has been adjudicated of the commencement of assistantship and such assistantship having not been revoked yet.</u></p> <p>In the event that any of the foregoing events specified in Article 37.1(f) has occurred in relation to a candidate for election of Director, such person shall be disqualified</p>	<p>adjudicated guilty by a final judgment for misappropriating public funds during the time</p> <p>of</p> <p>his public service, and the time elapsed after he has served the full term of such sentence</p> <p>is</p> <p>less than two years; or</p> <p>(vi) the Director has been dishonored for use of credit instruments, and the term of such sanction has not expired yet.</p> <p>In the event that any of the foregoing events specified in Article 37.1(f) has occurred in relation to a candidate for election of Director, such person shall be disqualified from being elected as a Director.</p>	

Article	Content - After amendment	Content - Before amendment	Explanation
	from being elected as a Director.		
Revised 47.3	Notwithstanding anything to the contrary contained in this Article 47, a Director who has a personal interest in the matter under discussion at a meeting of the Directors, which may conflict with and impair the interest of the Company, shall not vote nor exercise voting rights on behalf of another Director; <u>where the spouse, a blood relative within the second degree of kinship of a director, or any company which has a controlling or subordinate relation with a director has interests in the matters under discussion in the meeting of the preceding paragraph, such director shall be deemed to have a personal interest in the matter.</u> The voting right of such Director who cannot vote or exercise any voting right as prescribed above shall not be counted in the number of votes of Directors present at the board meeting.	Notwithstanding anything to the contrary contained in this Article 47, a Director who has a personal interest in the matter under discussion at a meeting of the Directors, which may conflict with and impair the interest of the Company, shall not vote nor exercise voting rights on behalf of another Director; the voting right of such Director who cannot vote or exercise any voting right as prescribed above shall not be counted in the number of votes of Directors present at the board meeting.	AOA checklist published by Taiwan Stock Exchange on Nov 30, 2018.
Revised 48.3	To the extent permitted under the laws of the Cayman Islands, Members continuously holding three <u>one</u> per cent (<u>1%</u>) or more of the total issued shares of the Company for <u>six months</u> or longer may: (a) request in writing the Board to authorise any Independent Director of the Audit Committee to file a	To the extent permitted under the laws of the Cayman Islands, Members continuously holding three per cent (3%) or more of the total issued shares of the Company for a year or longer may: (a) request in writing the Board to authorise any Independent Director of the Audit Committee to file a	AOA checklist published by Taiwan Stock Exchange on Nov 30, 2018.

Article	Content - After amendment	Content - Before amendment	Explanation
	<p>petition with the Taipei District Court, ROC for and on behalf of the Company against any of the Directors; or</p> <p>(b) request in writing any Independent Director of the Audit Committee to file a petition for and on behalf of the Company against any of the Directors; the petition may be filed with the Taipei District Court, ROC as the court of the <u>litigation</u>; or</p> <p>the Member(s) may, to the extent permitted under the laws of the Cayman Islands, file a petition with the Taipei District Court, ROC for and on behalf of the Company against the relevant Directors within thirty (30) days after such Member(s) having made the request under the preceding clause (a) or (b) if</p> <p>(i) in the case of clause (a), the Board fails to make such authorisation or the Independent Director of the Audit Committee having been authorised by the Board fails to file such petition, or</p> <p>(ii) in the case of clause (b), the Independent Director of the Audit Committee fails to file such petition.</p>	<p>petition with the Taipei District Court, ROC for and on behalf of the Company against any of the Directors; or</p> <p>(b) request in writing any Independent Director of the Audit Committee to file a petition for and on behalf of the Company against any of the Directors; the petition may be filed with the Taipei District Court, ROC as the court of the first instance; or</p> <p>the Member(s) may, to the extent permitted under the laws of the Cayman Islands, file a petition with the Taipei District Court, ROC for and on behalf of the Company against the relevant Directors within thirty (30) days after such Member(s) having made the request under the preceding clause (a) or (b) if</p> <p>(i) in the case of clause (a), the Board fails to make such authorisation or the Independent Director of the Audit Committee having been authorised by the Board fails to file such petition, or</p> <p>(ii) in the case of clause (b), the Independent Director of the Audit Committee fails to file such petition.</p>	
Newly Added 67.2	<p><u>For the purpose of performing corporate social responsibility, the Company shall follow the applicable laws, regulations and</u></p>	-	AOA checklist published by Taiwan

Article	Content - After amendment	Content - Before amendment	Explanation
	<u>business ethics in operating its businesses and may conduct practices to facilitate public interests.</u>		Stock Exchange on Nov 30, 2018.

七、修訂「取得或處分資產處理程序」前後條文對照表 Comparision Table before and after revision for the Management Procedures for Asset Acquisition and Disposition

特昇國際股份有限公司
Techcential International Ltd

取得或處分資產處理程序 條文修訂之前後對照表

條文	修訂後條文	修訂前條文	說明
修訂第二條	<p>本程序所稱資產之適用範圍如下：</p> <p>一、股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購(售)權證、受益證券及資產基礎證券等投資。</p> <p>二、不動產(含土地、房屋及建築、投資性不動產)及設備。</p> <p>三、會員證。</p> <p>四、專利權、著作權、商標權、特許權等無形資產。</p> <p><u>五、使用資產權。</u></p> <p><u>六、金融機構之債權(含應收款項、買匯貼現及放款、催收款項)。</u></p> <p><u>七、衍生性商品。</u></p> <p><u>八、依法律合併、分割、收購或股份受讓而取得或處分之資產。</u></p> <p><u>九、其他重要資產</u></p>	<p>本程序所稱資產之適用範圍如下：</p> <p>一、股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購(售)權證、受益證券及資產基礎證券等投資。</p> <p>二、不動產(含土地、房屋及建築、投資性不動產<u>土地使用權</u>)及設備。</p> <p>三、會員證。</p> <p>四、專利權、著作權、商標權、特許權等無形資產。</p> <p><u>五、金融機構之債權(含應收款項、買匯貼現及放款、催收款項)。</u></p> <p><u>六、衍生性商品。</u></p> <p><u>七、依法律合併、分割、收購或股份受讓而取得或處分之資產。</u></p> <p><u>八、其他重要資產</u></p>	依中華民國財團法人證券櫃檯買賣中心 2018 年 12 月 3 日證櫃審字第 1070053145 號函辦理。
修訂第三條	<p>本程序用詞定義如下：</p> <p>一、<u>衍生性商品：指其價值由特定利率、金融工具價格、商品價格、匯率、價格或費率指數、信用評等或信用指數、或其他變數所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，上述契約之組合，或嵌入衍生性商品之組合式契約或結構型商品等。</u></p> <p><u>所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進(銷)貨契約。</u></p> <p>二、依法律合併、分割、收購或股份受讓而取得或處分之資產：指依企業併購法、金融控股公司法、金融機構合併法或其他法律進行合併、分割或收購而取得或處分之資</p>	<p>本程序用詞定義如下：</p> <p>一、<u>衍生性商品：指其價值由資產、利率、匯率、指數或其他利益等商品所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，及上述之商品組合而成之複合式契約等。</u>所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進(銷)貨契約。</p> <p>二、依法律合併、分割、收購或股份受讓而取得或處分之資產：指依企業併購法、金融控股公司法、金融機構合併法或其他法律進行合併、分割或收購而取得或處分之資產，或依公司法第一百五十六條<u>第八項</u>規定發行</p>	依中華民國財團法人證券櫃檯買賣中心 2018 年 12 月 3 日證櫃審字第 1070053145 號函辦理。

	<p>產，或依公司法第一百五十六條之<u>三</u>規定發行新股受讓他公司股份（以下簡稱股份受讓）者。</p> <p>三、關係人、子公司：應依證券發行人財務報告編製準則規定認定之。</p> <p>四、專業估價者：指不動產估價師或其他依法律得從事不動產、設備估價業務者。</p> <p>五、事實發生日：指交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。</p> <p>六、大陸地區投資：指依經濟部投資審議委員會在大陸地區從事投資或技術合作許可辦法規定從事之大陸投資。</p> <p>七、以投資為專業者：指依法律規定設立，並受當地金融主管機關管理之金融控股公司、銀行、保險公司、票券金融公司、信託業、經營自營或承銷業務之證券商、經營自營業務之期貨商、證券投資信託事業、證券投資顧問事業及基金管理公司。</p> <p>八、證券交易所：國內證券交易所，指台灣證券交易所股份有限公司；外國證券交易所，指任何有組織且受該國證券主管機關管理之證券交易市場。</p> <p>九、證券商營業處所：國內證券商營業處所，指依證券商營業處所買賣有價證券管理辦法規定證券商專設櫃台進行交易之處所；外國證券商營業處所，指受外國證券主管機關管理且得經營證券業務之金融機構營業處所。</p>	<p>新股受讓他公司股份（以下簡稱股份受讓）者。</p> <p>三、關係人、子公司：應依證券發行人財務報告編製準則規定認定之。</p> <p>四、專業估價者：指不動產估價師或其他依法律得從事不動產、設備估價業務者。</p> <p>五、事實發生日：指交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。但屬需經主管機關核准之投資者，以上開日期或接獲主管機關核准之日孰前者為準。</p> <p>六、大陸地區投資：指依經濟部投資審議委員會在大陸地區從事投資或技術合作許可辦法規定從事之大陸投資。</p>	
修訂	本公司取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估	本公司取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估	依中華民國財團法人證

<p>第四條</p>	<p>價者及其估價人員、會計師、律師或證券承銷商應符合下列規定：</p> <p><u>一、未曾因違反本法、公司法、銀行法、保險法、金融控股公司法、商業會計法，或有詐欺、背信、侵占、偽造文書或因業務上犯罪行為，受一年以上有期徒刑之宣告確定與交易當事人不得為關係人。但執行完畢、緩刑期滿或赦免後已滿三年者，不在此限。</u></p> <p><u>二、與交易當事人不得為關係人或實質關係人之情形。</u></p> <p><u>三、公司如應取得二家以上專業估價者之估價報告，不同專業估價者或估價人員不得互為關係人或實質關係人之情形。</u></p> <p><u>前項人員出具估價報告或意見書時，應依下列事項辦理：</u></p> <p><u>i. 承接案件前，應審慎評估自身專業能力、實務經驗及獨立性。</u></p> <p><u>ii. 查核案件時，應妥善規劃及執行適當作業流程，以形成結論並據以出具報告或意見書；並將所執行程序、蒐集資料及結論，詳實登載於案件工作底稿。</u></p> <p><u>iii. 對於所使用之資料來源、參數及資訊等，應逐項評估其完整性、正確性及合理性，以作為出具估價報告或意見書之基礎。</u></p> <p><u>iv. 聲明事項，應包括相關人員具備專業性與獨立性、以評估所使用之資訊為合理與正確及遵循相關法令等事項。</u></p>	<p>價者及其估價人員、會計師、律師或證券承銷商與交易當事人不得為關係人。</p>	<p>券櫃檯買賣中心 2018 年 12 月 3 日證櫃審字第 1070053145 號函辦理。</p>
<p>修訂第六條之二</p>	<p>二. 交易條件及授權額度之決定程序及執行單位</p> <p>(一) 取得或處分不動產或其使用權資產，應參考公告現值、評定價值、鄰近不動產實際交易價格或專業鑑價機構出具之鑑價報告等。</p>	<p>二. 交易條件及授權額度之決定程序及執行單位</p> <p>(一) 取得或處分不動產，應參考公告現值、評定價值、鄰近不動產實際交易價格或專業鑑價機構出具之鑑價報告等。</p> <p>(二) 取得或處分設備，應以詢價、比價、議價或招標方式擇一為之。</p>	<p>1. 依中華民國財團法人證券櫃檯買賣中心 2018 年 12 月 3 日證櫃審字第 1070053145</p>

	<p>(二)取得或處分設備或其使用權資產，應以詢價、比價、議價或招標方式擇一為之。</p> <p>(三)取得或處分不動產、設備或其使用權資產，其金額在新台幣五千萬元以下者，應呈請總經理或其他具核決權限之高階主管核准；超過新台幣五千萬元者，另須提經董事會通過後始得為之。</p> <p>本公司取得或處分不動產、設備或其使用權資產時，應依前項核決權限呈核決後，由使用部門及管理部負責執行。</p>	<p>(三)取得或處分不動產或設備，其金額在台幣五千萬元以下者，應呈請總經理或其他具核決權限之高階主管核准；超過台幣五千萬元者，另須提經董事會通過後始得為之。</p> <p>本公司取得或處分不動產或設備時，應依前項核決權限呈核決後，由使用部門及管理部負責執行。</p>	<p>號函辦理。</p> <p>2. 修訂前條文之「台幣」修正為「新台幣」，其餘條文內容有相同情形者，將一併修正，且不另行列示於修訂對照表。</p>
修訂第六條之三	<p>三、不動產或設備估價報告</p> <p>本公司取得或處分不動產、設備或其使用權資產，除與國內政府機關交易、自地委建、租地委建，或取得、處分供營業使用之設備或其使用權資產外，交易金額達公司實收資本額百分之二十或新台幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並符合下列規定：</p> <p>(一)因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過；其嗣後有，交易條件變更時，亦同。</p> <p>(二)交易金額達新台幣十億元以上者，應請二家以上之專業估價者估價。</p> <p>(三)專業估價者之估價結果有下列情形之一者，應洽請會計師依會計研究發展基金會所發布之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見：</p> <ol style="list-style-type: none"> 1. 估價結果與交易金額差距達交易金額之百分之二十以上者。 2. 二家以上專業估價者之估價結果差距達交易金額百分之十以上者。 	<p>三、不動產或設備估價報告</p> <p>本公司取得或處分不動產或設備，除與政府機關交易、自地委建、租地委建，或取得、處分供營業使用之設備外，交易金額達公司實收資本額百分之二十或台幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並符合下列規定：</p> <p>(一)因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先提經董事會決議通過，<u>未來交易條件變更者，應比照上開程序辦理。</u></p> <p>(二)交易金額達台幣十億元以上者，應請二家以上之專業估價者估價。</p> <p>(三)專業估價者之估價結果有下列情形之一者，應洽請會計師依會計研究發展基金會所發布之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見：</p> <ol style="list-style-type: none"> 1. 估價結果與交易金額差距達交易金額之百分之二十以上者。 2. 二家以上專業估價者之估價結果差距達交易金額百分之十以上者。 	<p>依中華民國財團法人證券櫃檯買賣中心 2018 年 12 月 3 日證櫃審字第 1070053145 號函辦理。</p>

	<p>(四)專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。</p> <p>(五)本公司係經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。</p>	<p>(四)專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。</p> <p>(五)本公司係經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。</p>	
修訂第八條之一	<p><u>第八條 取得或處分無形資產或其使用權資產或會員證處理程序</u></p> <p>一、評估及作業程序</p> <p>本公司取得或處分無形資產或其使用權資產或會員證，悉依本公司內部控制制度採購循環程序辦理。</p>	<p><u>第八條 取得或處分會員證或無形資產處理程序</u></p> <p>一、評估及作業程序</p> <p>本公司取得或處分會員證或無形資產，悉依本公司內部控制制度採購循環程序辦理。</p>	依中華民國財團法人證券櫃檯買賣中心 2018 年 12 月 3 日證櫃審字第 1070053145 號函辦理。
修訂第八條之二	<p>二、交易條件及授權額度之決定程序</p> <p>(一)取得或處分會員證，應參考市場公平價值，決議交易條件及交易價格，做成分析報告提報總經理，其金額在新台幣三千萬元以下者，應呈請董事長核准並應於最近期董事會報備；超過新台幣三千萬元者，另須提經董事會通過後始得為之。</p> <p>(二)<u>取得或處分無形資產或其使用權資產</u>，應參考專家評估報告或市場公平價值，決議交易條件及交易價格，做成分析報告提報董事長，其金額在新台幣五千萬元以下者，應呈請董事長核准並應於最近期董事會報備；超過新台幣五千萬元者，另須提經董事會通過後始得為之。</p>	<p>二、交易條件及授權額度之決定程序</p> <p>(一)取得或處分會員證，應參考市場公平價值，決議交易條件及交易價格，做成分析報告提報總經理，其金額在台幣三千萬元以下者，應呈請董事長核准並應於最近期董事會報備；超過台幣三千萬元者，另須提經董事會通過後始得為之。</p> <p>(二)取得或處分無形資產，應參考專家評估報告或市場公平價值，決議交易條件及交易價格，做成分析報告提報董事長，其金額在台幣五千萬元以下者，應呈請董事長核准並應於最近期董事會報備；超過台幣五千萬元者，另須提經董事會通過後始得為之。</p>	依中華民國財團法人證券櫃檯買賣中心 2018 年 12 月 3 日證櫃審字第 1070053145 號函辦理。
修訂第八條之四	<p>四、會員證或無形資產專家評估意見報告</p> <p>本公司取得或處分無形資產或其使用權資產或會員證之交易金額達本公司實收資本額百分之二十或新台幣三億元以上者，除與國內政府機關交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見。</p>	<p>四、會員證或無形資產專家評估意見報告</p> <p>本公司取得或處分會員證或無形資產之交易金額達本公司實收資本額百分之二十或台幣三億元以上者，除與政府機關交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師並應依會計</p>	依中華民國財團法人證券櫃檯買賣中心 2018 年 12 月 3 日證櫃審字第 1070053145 號函辦理。

	見，會計師並應依會計研究發展基金會所發布之審計準則公報第二十號規定辦理。	研究發展基金會所發布之審計準則公報第二十號規定辦理。	
修訂第十條之一	<p>第十條 向關係人取得不動產之處理程序</p> <p>一、本公司向關係人購買或交換而取得不動產，除依第六條取得不動產處理程序辦理外，交易金額達公司總資產百分之十以上者，亦應依規定取得專業估價者出具之估價報告或會計師意見。</p> <p>另外在判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。</p> <p><u>本公司與子公司、或其直接或間接持有百分之百已發行股份或資本總額之子公司彼此間從事下列交易，董事會得依本程序之規定授權董事長在新台幣伍仟萬元(或等值其他幣別)內先行決行，事後再提報最近期之董事會追認：</u></p> <p>(一) <u>取得或處分供營業使用之設備或其使用權資產；</u></p> <p>(二) <u>取得或處分供營業使用之不動產使用權資產。</u></p>	<p>第十條 向關係人取得不動產之處理程序</p> <p>一、本公司向關係人購買或交換而取得不動產，除依第六條取得不動產處理程序辦理外，交易金額達公司總資產百分之十以上者，亦應依規定取得專業估價者出具之估價報告或會計師意見。</p> <p>另外在判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。</p>	依中華民國財團法人證券櫃檯買賣中心 2018 年 12 月 3 日證櫃審字第 1070053145 號函辦理。
修訂第十條之二	<p>二、評估及作業程序</p> <p>本公司向關係人取得或處分不動產或其使用權資產，或與關係人取得或處分不動產外或其使用資產權外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新台幣三億元以上者，除買賣國內公債、附買回、賣回條件之債券、申購或贖回中華民國境內證券投資信託事業發行之貨幣市場基金外，應將下列資料經審計委員會全體成員二分之一以上同意，並提董事會決議，始得為之：</p> <p>(一)取得或處分不動產之目的、必要性及預計效益。</p> <p>(二)選定關係人為交易對象之原因。</p>	<p>二、評估及作業程序</p> <p>本公司向關係人取得或處分不動產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新台幣三億元以上者，除買賣公債、附買回、賣回條件之債券、申購或贖回中華民國境內證券投資信託事業發行之貨幣市場基金外，應將下列資料經審計委員會全體成員二分之一以上同意，並提董事會決議，始得為之：</p> <p>(一)取得或處分不動產之目的、必要性及預計效益。</p> <p>(二)選定關係人為交易對象之原因。</p>	依中華民國財團法人證券櫃檯買賣中心 2018 年 12 月 3 日證櫃審字第 1070053145 號函辦理。

	<p>(三)依本條第三項第(一)款及(四)款規定評估預定交易條件合理性之相關資料。</p> <p>(四)關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。</p> <p>(五)預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。</p> <p>(六)依前項規定取得之專業估價者出具之估價報告，或會計師意見。</p> <p>(七)本次交易之限制條件及其他重要約定事項。</p> <p><u>前項交易金額之計算，應依第二十條第二項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本準則規定提交董事會通過及審計委員會承認部分免在計入。</u></p>	<p>(三)依本條第三項第(一)款及(四)款規定評估預定交易條件合理性之相關資料。</p> <p>(四)關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。</p> <p>(五)預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。</p> <p>(六)依前項規定取得之專業估價者出具之估價報告，或會計師意見。</p> <p>(七)本次交易之限制條件及其他重要約定事項。</p>	
修訂第十條之三	<p>三、交易成本之合理性評估</p> <p>(一)本公司向關係人取得不動產<u>或其使用權資產</u>，應按下列方法評估交易成本之合理性：</p> <ol style="list-style-type: none"> 1. 按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於財政部公布之非金融業最高借款利率。 2. 關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。 <p>(二)合併購買<u>或租賃</u>同一標的之土地及房屋者，得就土地及房屋分別</p>	<p>三、交易成本之合理性評估</p> <p>(一)本公司向關係人取得不動產，應按下列方法評估交易成本之合理性：</p> <ol style="list-style-type: none"> 1. 按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於財政部公布之非金融業最高借款利率。 2. 關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。 	依中華民國財團法人證券櫃檯買賣中心 2018 年 12 月 3 日證櫃審字第 1070053145 號函辦理。

	<p>按前項所列任一方法評估交易成本。</p> <p>(三) 本公司向關係人取得不動產或其使用權資產，依前二項規定評估不動產或其使用權資產成本，並應洽請會計師複核及表示具體意見。</p> <p>(四) 本公司向關係人取得不動產或其使用權資產依本條第三項第(一)、(二)款規定評估結果均較交易價格為低時，應依本條第三項第(五)款規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限：</p> <p>1. 關係人係取得素地或租地再行興建者，得舉證符合下列條件之一者：</p> <p>(1) 素地依前條規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近三年度關係人營建部門之平均營業毛利率或財政部公布之最近期建設業毛利率孰低者為準。</p> <p>(2) 同一標的房地之其他樓層或鄰近地區一年內之其他非關係人交易案例，其面積相近，且交易條件經按不動產買賣或租賃慣例應有之合理樓層或地區價差評估後條件相當者。</p> <p>2. 本公司舉證向關係人購入之不動產或租賃取得不動產使用權資產，其交易條件與鄰近地區一年內之其他非關係人交易案例相當且面積相近者。</p> <p>前述所稱鄰近地區交易案例，以同一或相鄰街廓且距離交易標的物方圓未逾五百公尺或其公告現值相近者為原則；所稱面積相近，則以其他非關係人交易案例之面積不低於交易標的物面積百</p>	<p>(二) 合併購買同一標的之土地及房屋者，得就土地及房屋分別按前項所列任一方法評估交易成本。</p> <p>(三) 本公司向關係人取得不動產，依本條第三項第(一)款及第(二)款規定評估不動產成本，並應洽請會計師複核及表示具體意見。</p> <p>(四) 本公司向關係人取得不動產依本條第三項第(一)、(二)款規定評估結果均較交易價格為低時，應依本條第三項第(五)款規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限：</p> <p>1. 關係人係取得素地或租地再行興建者，得舉證符合下列條件之一者：</p> <p>(1) 素地依前條規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近三年度關係人營建部門之平均營業毛利率或財政部公布之最近期建設業毛利率孰低者為準。</p> <p>(2) 同一標的房地之其他樓層或鄰近地區一年內之其他非關係人成交案例，其面積相近，且交易條件經按不動產買賣慣例應有之合理樓層或地區價差評估後條件相當者。</p> <p>(3) 同一標的房地之其他樓層一年內之其他非關係人租賃案例，經按不動產租賃慣例應有合理之樓層價差推估其交易條件相當者。</p> <p>2. 本公司舉證向關係人購入之不動產，其交易條件與鄰近地區一年內之其他非關係人成交案例相當且面積相近者。</p> <p>前述所稱鄰近地區成交案例，以同一或相鄰街廓且距離交易標的</p>	
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	<p>分之五十為原則；所稱一年內係以本次取得不動產或其使用權資產事實發生之日為基準，往前追溯推算一年。</p> <p>(五) 本公司向關係人取得不動產或其使用權資產，如經按本條第三項第(一)、(二)款規定評估結果均較交易價格為低者，除按下列三點規定事項外，本公司及對本公司之投資採權益法評價之公開發行公司經前述規定提列特別盈餘公積者，應俟高價購入或承租之資產已認列跌價損失或處分或終止租約或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經行政院金融監督管理委員會同意後，始得動用該特別盈餘公積。</p> <ol style="list-style-type: none"> 1. 本公司應就不動產或其使用權資產交易價格與評估成本間之差額，依證券交易法第四十一條第一項規定提列特別盈餘公積，不得予以分派或轉增資配股。對本公司之投資採權益法評價之投資者如為公開發行公司，亦應就該提列數額按持股比例依證券交易法第四十一條第一項規定提列特別盈餘公積。 2. 審計委員會應依公司法第二百十八條規定辦理。 3. 應將前二款處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。 <p>(六) 本公司向關係人取得不動產或其使用權資產，有下列情形之一者，應依本條第一項及第二項有關評估及作業程序規定辦理即可，不適用本條第三項(一)、(二)、(三)款有關交易成本合理性之評估規定：</p> <ol style="list-style-type: none"> 1. 關係人係因繼承或贈與而取得不動產或其使用權資產。 	<p>物方圓未逾五百公尺或其公告現值相近者為原則；所稱面積相近，則以其他非關係人成交案例之面積不低於交易標的物面積百分之五十為原則；所稱一年內係以本次取得不動產事實發生之日為基準，往前追溯推算一年。</p> <p>(五) 本公司向關係人取得不動產，如經按本條第三項第(一)、(二)款規定評估結果均較交易價格為低者，除按下列三點規定事項外，本公司及對本公司之投資採權益法評價之公開發行公司經前述規定提列特別盈餘公積者，應俟高價購入之資產已認列跌價損失或處分或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經行政院金融監督管理委員會同意後，始得動用該特別盈餘公積。</p> <ol style="list-style-type: none"> 1. 本公司應就不動產交易價格與評估成本間之差額，依證券交易法第四十一條第一項規定提列特別盈餘公積，不得予以分派或轉增資配股。對本公司之投資採權益法評價之投資者如為公開發行公司，亦應就該提列數額按持股比例依證券交易法第四十一條第一項規定提列特別盈餘公積。 2. 審計委員會應依公司法第二百十八條規定辦理。 3. 應將上述第一點及第二點處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。 <p>(六) 本公司向關係人取得不動產，有下列情形之一者，應依本條第一項及第二項有關評估及作業程序規定辦理即可，不適用本條第三項(一)、(二)、(三)款有關交易成本合理性之評估規定：</p> <ol style="list-style-type: none"> 1. 關係人係因繼承或贈與而取得不動產。 	
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	<p>2. <u>關係人訂約取得不動產或其使用權資產</u>時間距本交易訂約日已逾五年。</p> <p>3. 與關係人簽訂合建契約，或自地委建、租地委建等委請關係人興建不動產而取得不動產。</p> <p>4. <u>本公司與其子公司、或其直接或間接持有百分之百已發行股份或資本總額之子公司彼此間，取得供營業使用之不動產使用權資產。</u></p> <p>(七) 本公司向關係人取得不動產或其使用權資產，若有其他證據顯示交易有不合營業常規之情事者，亦應本條第三項第(五)款規定辦理。</p>	<p>2. 關係人訂約取得不動產時間距本交易訂約日已逾五年。</p> <p>3. 與關係人簽訂合建契約，或自地委建、租地委建等委請關係人興建不動產而取得不動產。</p> <p>(七)本公司向關係人取得不動產，若有其他證據顯示交易有不合營業常規之情事者，亦應本條第三項第(五)款規定辦理。</p>	
修訂第十四條	參與合併、分割、收購或股份受讓之公司有非屬上市或股票在證券商營業處所買賣之公司者，本公司若為上市或股票在證券商營業處所買賣之公司應與其簽訂協議，並依 <u>前二項</u> 規定辦理。	參與合併、分割、收購或股份受讓之公司有非屬上市或股票在證券商營業處所買賣之公司者，本公司若為上市或股票在證券商營業處所買賣之公司應與其簽訂協議，並依 <u>第二項及第三項</u> 規定辦理。	依中華民國財團法人證券櫃檯買賣中心 2018年12月3日證櫃審字第1070053145號函辦理。
修訂第二十條之一	<p>一、應公告申報項目及公告申報標準</p> <p>(一) 向關係人取得或處分不動產<u>或其使用權資產</u>，或與關係人為取得或處分不動產<u>或其使用權資產</u>外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新台幣三億元以上。但買賣<u>國內</u>公債、附買回、賣回條件之債券、申購或買回中華民國境內證券投資信託事業發行之貨幣市場基金，不在此限。</p> <p>(二) 從事大陸地區投資。</p> <p>(三) 進行合併、分割、收購或股份受讓。</p> <p>(四) 從事衍生性商品交易損失達所訂處理程序規定之全部或個別契約損失上限金額。</p> <p>(五) 取得或處分之資產種類屬供營業使用之設備<u>或其使用權資產</u>，且</p>	<p>一、應公告申報項目及公告申報標準</p> <p>(一) 向關係人取得或處分不動產，或與關係人為取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新台幣三億元以上。但買賣公債、附買回、賣回條件之債券、申購或買回中華民國境內證券投資信託事業發行之貨幣市場基金，不在此限。</p> <p>(二) 從事大陸地區投資。</p> <p>(三) 進行合併、分割、收購或股份受讓。</p> <p>(四) 從事衍生性商品交易損失達所訂處理程序規定之全部或個別契約損失上限金額。</p> <p>(五) 取得或處分之資產種類屬供營業使用之設備，且其交易對象非為</p>	依中華民國財團法人證券櫃檯買賣中心 2018年12月3日證櫃審字第1070053145號函辦理。

<p>其交易對象非為關係人，交易金額並達下列規定之一：</p> <ol style="list-style-type: none"> 1. 實收資本額未達新台幣一百億元之公開發行公司，交易金額達新台幣五億元以上。 2. 實收資本額達新台幣一百億元以上之公開發行公司，交易金額達新台幣十億元以上。 <p>(六) 以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，<u>且其交易對象非為關係人</u>，公司預計投入之交易金額達新台幣五億元以上。</p> <p>(七) 除前六款以外之資產交易，其交易金額達公司實收資本額百分之二十或新台幣三億元以上者。但下列情形不在此限：</p> <ol style="list-style-type: none"> 1. 買賣國內公債。 2. 以投資為專業者，於海內外證券交易所或證券商營業處所為之有價證券買賣，或於中華民國境內初級市場認購募集發行之普通公司債及未涉及股權之一般金融債券(不含次順位債券)。 3. 買賣附買回、賣回條件之債券、申購或買贖回中華民國境內證券投資信託事業發行之貨幣市場基金。 <p>(八) 前述交易金額之計算方式如下：</p> <ol style="list-style-type: none"> 1. 每筆交易金額。 2. 一年內累積與同一相對人取得或處分同一性質標的交易之金額。 3. 一年內累積取得或處分(取得、處分分別累積)同一開發計畫不動產或其使用權資產之金額。 4. 一年內累積取得或處分(取得、處分分別累積)同一有價證券之金額。 <p>本款所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一</p>	<p>關係人，交易金額並達下列規定之一：</p> <ol style="list-style-type: none"> 1. 實收資本額未達新台幣一百億元之公開發行公司，交易金額達新台幣五億元以上。 2. 實收資本額達新台幣一百億元以上之公開發行公司，交易金額達新台幣十億元以上。 <p>(六) 以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，公司預計投入之交易金額達新台幣五億元以上。</p> <p>(七) 除前六款以外之資產交易，其交易金額達公司實收資本額百分之二十或新台幣三億元以上者。但下列情形不在此限：</p> <ol style="list-style-type: none"> 1. 買賣公債。 2. 以投資為專業者，於海內外證券交易所或證券商營業處所為之有價證券買賣，或於中華民國境內初級市場認購募集發行之普通公司債及未涉及股權之一般金融債券。 3. 買賣附買回、賣回條件之債券、申購或買贖回中華民國境內證券投資信託事業發行之貨幣市場基金。 <p>(八) 前述交易金額之計算方式如下：</p> <ol style="list-style-type: none"> 1. 每筆交易金額。 2. 一年內累積與同一相對人取得或處分同一性質標的交易之金額。 3. 一年內累積取得或處分(取得、處分分別累積)同一開發計畫不動產之金額。 4. 一年內累積取得或處分(取得、處分分別累積)同一有價證券之金額。 <p>本款所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一</p>	
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	<p>年，已依本處理程序規定公告部分免再計入。</p> <p>本公司應按月將本公司及非屬中華民國境內公開發行之子公司截至上月底止從事衍生性商品交易之情形依規定格式，於每月十日前輸入證券主管機關指定之資訊申報網站。</p> <p>本公司依規定應公告項目如於公告時有錯誤或缺漏而應予補正時，應於知悉之即日起算二日內將全部項目重行公告申報。</p> <p>本公司取得或處分資產，應將相關契約、議事錄、備查簿、估價報告、會計師、律師或證券承銷商之意見書備置於公司，除其他法律另有規定者外，至少保存五年。</p>	<p>年，已依本處理程序規定公告部分免再計入。</p> <p>本公司應按月將本公司及非屬中華民國境內公開發行之子公司截至上月底止從事衍生性商品交易之情形依規定格式，於每月十日前輸入證券主管機關指定之資訊申報網站。</p> <p>本公司依規定應公告項目如於公告時有錯誤或缺漏而應予補正時，應於知悉之即日起算二日內將全部項目重行公告申報。</p> <p>本公司取得或處分資產，應將相關契約、議事錄、備查簿、估價報告、會計師、律師或證券承銷商之意見書備置於<u>本公司</u>，除其他法律另有規定者外，至少保存五年。</p>	
修訂第二十二條	<p>公開發行公司之子公司非屬中華民國境內公開發行公司，取得或處分資產有本辦法規定應公告申報情事者，由公開發行公司為之。前述子公司適用第二十條第一項之應公告申報標準有關達實收資本額或總資產規定，以公開發行公司之實收資本額或總資產為準。</p>	<p>公開發行公司之子公司非屬中華民國境內公開發行公司，取得或處分資產有本辦法規定應公告申報情事者，由公開發行公司為之。前述子公司適用第二十條第一項之應公告申報標準有關達實收資本額<u>百分之二十</u>或總資產<u>百分之十</u>規定，以公開發行公司之實收資本額或總資產為準。</p>	依中華民國財團法人證券櫃檯買賣中心 2018 年 12 月 3 日證櫃審字第 1070053145 號函辦理。
修訂第二十三條	<p>本準則有關總資產百分之十之規定，以證券發行人財務報告編製準則規定之最近期個體或個別財務報告中之總資產金額計算。</p> <p>公司股票無面額或每股面額非屬新台幣十元者，本準則有關實收資本額百分之二十之交易金額規定，以歸屬於母公司業主之權益百分之十計算之；<u>本準則有關實收資本額達新台幣一百億元之交易金額規定，以歸屬於母公司業主之權益新台幣二百億元計算之。</u></p>	<p>本準則有關總資產百分之十之規定，以證券發行人財務報告編製準則規定之最近期個體或個別財務報告中之總資產金額計算。</p> <p>公司股票無面額或每股面額非屬新台幣十元者，本準則有關實收資本額百分之二十之交易金額規定，以歸屬於母公司業主之權益百分之十計算之。</p>	依中華民國財團法人證券櫃檯買賣中心 2018 年 12 月 3 日證櫃審字第 1070053145 號函辦理。

特昇國際股份有限公司
Techcential International Ltd

Comparison table of Before and After amendment of
Management Procedures for Asset Acquisition and Disposition

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
Revised Article 2	<p>Article 2 The scope of asset mentioned in this Procedure is as follow:</p> <p>i. Shares, government bonds, corporate bonds, financial bonds, recognized Fund's securities, depositary receipts, call (put) warrants, the beneficial securities and asset-based securities and etc investment.</p> <p>ii. Real property (including land, houses and buildings, investment property) and equipment.</p> <p>iii. Membership.</p> <p>iv. Copyright, trademark, franchise and other intangible assets.</p> <p>v. <u>Right-of-use assets.</u></p> <p>vi. Financial institutions debt (including receivables purchased, discounts and loans, nonperforming loans).</p> <p>vii. Derivatives product.</p> <p>viii. Asset acquired or disposed through lawful merge, split, acquisition or shares transfer.</p> <p>ix. Other major asset.</p>	<p>Article 2 The scope of asset mentioned in this Procedure is as follow:</p> <p>i. Shares, government bonds, corporate bonds, financial bonds, recognized Fund's securities, depositary receipts, call (put) warrants, the beneficial securities and asset-based securities and etc investment.</p> <p>ii. Real property (including land, houses and buildings, investment property, rights to use land, and construction enterprise inventory) and equipment.</p> <p>iii. Membership.</p> <p>iv. Copyright, trademark, franchise and other intangible assets.</p> <p>v. Financial institutions debt (including receivables purchased, discounts and loans, nonperforming loans).</p> <p>vi. Derivatives product.</p> <p>vii. Asset acquired or disposed through lawful merge, split, acquisition or shares transfer.</p> <p>viii. Other major asset.</p>	In order to conform the mail sent by Taipei Exchange on 3 Dec 2018, ref No. 1070053145
Revised Article 3	<p>Article 3 The definition of the terms used in this Procedure is as below:</p>	<p>Article 3 The definition of the terms used in this Procedure is as below:</p>	In order to conform the mail sent by Taipei

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p>i. Derivative products: Refers to the value derived from exchange rate, index or other commodities forward contracts, options contracts, futures contracts, leveraged margin contract, swap contract, or hybrid contracts combining the above contracts; <u>or hybrid contracts or structured products containing embedded derivatives</u>. Called forward contract, excluding insurance contract, performance contract, service contract, long-term lease contracts and long-term (sales) futures contracts.</p> <p>ii. Asset acquired or disposed through lawful merge, split, acquisition or shares transfer.: refers to acquisition or disposition of assets as a result of the merger in accordance with the law of corporate mergers and acquisitions, the Financial Holding Company Act, the Financial Institutions Merger Act or any other law, split, or acquisition or the acquisition of shares of the Company (hereinafter referred to as the shares of the transferee) in accordance with the provisions of Article 156-<u>3</u> of the Company Act.</p> <p>iii. Related party: As defined in the Regulations Governing the Preparation of</p>	<p>i. Derivative products: Refers to the value derived from assets, interest rates, exchange rate, index or other interests and other commodities forward contracts, options contracts, futures contracts, leveraged margin contract, swap contract, and the commodities combination of composite contract. Called forward contract, excluding insurance contract, performance contract, service contract, long-term lease contracts and long-term (sales) futures contracts.</p> <p>ii. Asset acquired or disposed through lawful merge, split, acquisition or shares transfer.: refers to acquisition or disposition of assets as a result of the merger in accordance with the law of corporate mergers and acquisitions, the Financial Holding Company Act, the Financial Institutions Merger Act or any other law, split, or acquisition or the acquisition of shares of the Company (hereinafter referred to as the shares of the transferee) in accordance with the provisions of Article 156, paragraph 8 of the Company Act.</p> <p>iii. Related party: As defined in the Regulations Governing</p>	Exchange on 3 Dec 2018, ref No. 1070053145

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p>Financial Reports by Securities Issuers.</p> <p>iv. The Professional valuer: real estate valuer or by law to have engaged in real estate or equipment valuation business.</p> <p>v. The fact occurred Day: refers to trading contract date, payment date, commissioned date, close date, the date Board resolved, or other information that is sufficient to determine the date of what the former trading partners, and the date of the transaction amount. But investors that require the approval of the relevant authority, between the above mentioned dates or receipt of the date of approval by the competent authority, the former shall prevail.</p> <p>vi. Investment in mainland area: refers to engagement in the mainland investment required by the Investment Commission of the Ministry of Economic Affairs Investment or Technical Cooperation in the Mainland Area Regulations Governing Permission mainland China investment.</p> <p><u>vii. Investment professional: Refers to financial holding companies, banks, insurance companies, bill finance companies, trust enterprises, securities firms operating</u></p>	<p>the Preparation of Financial Reports by Securities Issuers.</p> <p>iv. The Professional valuer: real estate valuer or by law to have engaged in real estate or equipment valuation business.</p> <p>v. The fact occurred Day: refers to trading contract date, payment date, commissioned date, close date, the date Board resolved, or other information that is sufficient to determine the date of what the former trading partners, and the date of the transaction amount. But investors that require the approval of the relevant authority, between the above mentioned dates or receipt of the date of approval by the competent authority, the former shall prevail.</p> <p>vi. Investment in mainland area: refers to engagement in the mainland investment required by the Investment Commission of the Ministry of Economic Affairs Investment or Technical Cooperation in the Mainland Area Regulations Governing Permission mainland China investment.</p>	

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p><u>proprietary trading or underwriting business, futures commission merchants operating proprietary trading business, securities investment trust enterprises, securities investment consulting enterprises, and fund management companies, that are lawfully incorporated and are regulated by the competent financial authorities of the jurisdiction where they are located.</u></p> <p><u>viii. Securities exchange: "Domestic securities exchange" refers to the Taiwan Stock Exchange Corporation; "foreign securities exchange" refers to any organized securities exchange market that is regulated by the competent securities authorities of the jurisdiction where it is located.</u></p> <p><u>ix. Over-the-counter venue ("OTC venue", "OTC"):</u> <u>"Domestic OTC venue" refers to a venue for OTC trading provided by a securities firm in accordance with the Regulations Governing Securities Trading on the Taipei Exchange; "foreign OTC venue" refers to a venue at a financial institution that is regulated by the foreign competent authority and that is permitted to conduct securities business.</u></p>		

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
Revised Article 4	<p>For valuation report obtained by the Company or submission from an accountant, a lawyer or a securities underwriter, the professional valuer, accountants, lawyers or securities underwriters <u>shall meet the following requirements:</u></p> <p>i. <u>May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.</u></p> <p>ii. <u>May not be a related party or de facto related party of any party to the transaction.</u></p> <p>iii. <u>If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related</u></p>	<p>For valuation report obtained by the Company or submission from an accountant, a lawyer or a securities underwriter, the professional valuer, accountants, lawyers or securities underwriters <u>and the parties to the transaction should not be related.</u></p>	<p>In order to conform the mail sent by Taipei Exchange on 3 Dec 2018, ref No. 1070053145</p>

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p><u>parties or de facto related parties of each other.</u></p> <p><u>When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the following:</u></p> <p><u>i. Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.</u></p> <p><u>ii. When examining a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers.</u></p> <p><u>iii. They shall undertake an item-by-item evaluation of the comprehensiveness, accuracy, and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.</u></p> <p><u>iv. They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the</u></p>		

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<u>information used is reasonable and accurate, and that they have complied with applicable laws and regulations.</u>		
Revised Article 6	<p>Management procedures for acquisition and disposition of real estate, equipment <u>or right-of-use assets</u></p> <p>i. Evaluation operation procedures The requestor department should submit application the relevant department to evaluate for the necessity and reasonableness as well as process according to company' s internal control system on fixed asset cycle procedure.</p> <p>ii. Transaction condition and Authorized amount of decision-making process and execution unit</p> <p>a. Acquisition or disposition of real estate <u>or right-of-use assets</u>: should refer to the publicly announced value, assessed value, actual transaction prices of nearby real estate or valuation report provided by professional appraisal organizations.</p> <p>b. Acquisition or disposition of equipment <u>or right-of-use assets</u>: should perform price inquiry, price comparison and price negotiation or choose from tendering method.</p>	<p>Management procedures for acquisition and disposition of real estate, or equipment</p> <p>i. Evaluation operation procedures The requestor department should submit application the relevant department to evaluate for the necessity and reasonableness as well as process according to company' s internal control system on fixed asset cycle procedure.</p> <p>ii. Transaction condition and Authorized amount of decision-making process and execution unit</p> <p>a. Acquisition or disposition of real estate: should refer to the publicly announced value, assessed value, actual transaction prices of nearby real estate or valuation report provided by professional appraisal organizations.</p> <p>b. Acquisition or disposition of equipment: should perform price inquiry, price comparison and price negotiation or choose from tendering method.</p> <p>c. Acquisition or disposition of real estate, or equipment: the amount below NT\$50 million</p>	<p>In order to conform the mail sent by Taipei Exchange on 3 Dec 2018, ref No. 1070053145</p>

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p>c. Acquisition or disposition of real estate, equipment <u>or right-of-use assets</u>: the amount below NT\$50 million should be approved by General Manager and approved authorized personnel; those exceeding NT\$50 million should be proposed and passed in the board of director meeting. The acquisition and disposition of real estate, equipment <u>or right-of-use assets</u> should be approved according to the authorized limit; thereafter the user and management department is responsible for the implementation.</p> <p>iii. Valuation report for real estate or equipment. For the acquisition and disposition of real estate, equipment <u>or right-of-use assets</u> by the Company, other than transactions with <u>domestic</u> government agencies, contracted development on own land or rented land, or acquisition and disposition of equipment <u>or right-of-use assets</u> used for operating purpose, the transaction amount that reaches 20% of the paid up capital or NT\$ 300 million or more, should first obtain a valuation report prior to the date of occurrence of the event from professional valuer, and to</p>	<p>should be approved by General Manager and approved authorized personnel; those exceeding NT\$50 million should be proposed and passed in the board of director meeting. The acquisition and disposition of real estate, or equipment should be approved according to the authorized limit; thereafter the user and management department is responsible for the implementation.</p> <p>iii. Valuation report for real estate or equipment. For the acquisition and disposition of real estate, or equipment by the Company, other than transactions with government agencies, contracted development on own land or rented land, or acquisition and disposition of equipment used for operating purpose, the transaction amount that reaches 20% of the paid up capital or NT\$ 300 million or more, should first obtain a valuation report prior to the date of occurrence of the event from professional valuer, and to comply with the following requirements:</p> <p>a. For special reason a fixed, specific price or special price is used as reference for trading price, the transaction should be</p>	

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p>comply with the following requirements:</p> <p>a. For special reason a fixed, specific price or special price is used as reference for trading price, the transaction should be mentioned in the board of directors meeting and approved; <u>the same procedure shall also be followed whenever there is any subsequent change to the terms and conditions of the transaction.</u></p> <p>b. For transaction amount that above NT\$1 billion, should request for 2 and above professional valuer for the valuation.</p> <p>c. If the valuation result of professional valuer resulted in one of the following circumstances, should contact the certified public accountant to handle in accordance with Auditing Standards No. 20 published by the Accounting Research and Development Foundation, and produce a specific opinion on the reason for differences and the fairness of the transaction price:</p> <ol style="list-style-type: none"> 1. The difference between trading amount and valuation result is $\geq 20\%$ of the trading amount. 2. The valuation result between two and more 	<p>mentioned in the board of directors meeting and approved; future change of trading conditions should be processed according to previous mentioned procedures.</p> <p>b. For transaction amount that above NT\$1 billion, should request for 2 and above professional valuer for the valuation.</p> <p>c. If the valuation result of professional valuer resulted in one of the following circumstances, should contact the certified public accountant to handle in accordance with Auditing Standards No. 20 published by the Accounting Research and Development Foundation, and produce a specific opinion on the reason for differences and the fairness of the transaction price:</p> <ol style="list-style-type: none"> 1. The difference between trading amount and valuation result is $\geq 20\%$ of the trading amount. 2. The valuation result between two and more valuer resulted difference of $\geq 10\%$ of the trading amount. <p>d. The date of valuation report shall not exceed three months of the date of contract establishment.</p>	

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p>valuer resulted difference of $\geq 10\%$ of the trading amount.</p> <p>d. The date of valuation report shall not exceed three months of the date of contract establishment. However, if it applies to the same period of announced present value and does not exceed 6 months period, the former professional valuation should issue the opinion letter.</p> <p>e. If the company is acquired or disposed the asset through court auction process, documents issued by the court instead of the valuation report or accountant advice, should be used.</p>	<p>However, if it applies to the same period of announced present value and does not exceed 6 months period, the former professional valuation should issue the opinion letter.</p> <p>e. If the company is acquired or disposed the asset through court auction process, documents issued by the court instead of the valuation report or accountant advice, should be used.</p>	
Revised Article 8	<p>Management Procedure to Acquire or Dispose of Intangible Assets or right-of-use assets thereof or <u>memberships.</u></p> <p>i. Assessment Operation Procedure The company should comply with the internal control policy-purchasing cycle procedures to process the acquisition and disposition of <u>intangible assets or right-of-use assets thereof or memberships.</u></p> <p>ii. Trading condition, decision making authorized limit and execution unit a. For the acquisition and disposition of the</p>	<p>Management Procedure to Acquire or Dispose of Membership or Intangible Asset.</p> <p>i. Assessment Operation Procedure The company should comply with the internal control policy-purchasing cycle procedures to process the acquisition and disposition of the membership <u>and</u> intangible asset.</p> <p>ii. Trading condition, decision making authorized limit and execution unit a. For the acquisition and disposition of the membership, should prepare an analysis report to report to</p>	<p>In order to conform the mail sent by Taipei Exchange on 3 Dec 2018, ref No. 1070053145</p>

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p>membership, should prepare an analysis report to report to the general manager, taking into consideration the market fair value, transaction condition and trading price. The chairman of the board should approve the transaction for amount less than NT\$ 30 million and filed in the latest board meeting; for the transaction amount more than NT\$ 30 million, should first propose in the board meeting and be executed after approval.</p> <p>b. For the acquisition and disposition of the intangible asset <u>or right-of-use assets</u>, should prepare an analysis report to report to the general manager, taking into consideration the professional valuation report or market fair value, transaction condition and trading price. The chairman of the board should approve the transaction for amount less than NT\$ 50 million and filed in the latest board meeting; for the transaction amount more than NT\$ 50 million, should first propose in the board meeting and be executed after approval.</p> <p>iii. Execution unit For the acquisition and disposition of intangible assets <u>or right-of-use assets</u></p>	<p>the general manager, taking into consideration the market fair value, transaction condition and trading price. The chairman of the board should approve the transaction for amount less than NT\$ 30 million and filed in the latest board meeting; for the transaction amount more than NT\$ 30 million, should first propose in the board meeting and be executed after approval.</p> <p>b. For the acquisition and disposition of the intangible asset, should prepare an analysis report to report to the general manager, taking into consideration the professional valuation report or market fair value, transaction condition and trading price. The chairman of the board should approve the transaction for amount less than NT\$ 50 million and filed in the latest board meeting; for the transaction amount more than NT\$ 50 million, should first propose in the board meeting and be executed after approval.</p> <p>iii. Execution unit For the acquisition and disposition <u>of membership and</u> intangible asset, the user department, finance department or administrative department is responsible for the</p>	

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p>thereof or <u>memberships</u>, the user department, finance department or administrative department is responsible for the execution after approved according to the earlier mentioned authorization level.</p> <p>iv. Professional Valuation Report on Membership or Intangible Asset</p> <p>If the company acquires or disposes of <u>intangible assets or right-of-use assets thereof or memberships</u> which the transaction amount is 20% of the paid-up capital or more than NT\$ 300 million, except in transactions with a government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price. Accountants and should process in accordance with Auditing Standards No. 20 published by the Accounting Research and Development Foundation.</p>	<p>execution after approved according to the earlier mentioned authorization level.</p> <p>iv. Professional Valuation Report on Membership or Intangible Asset</p> <p>If the company acquires or disposes of <u>membership or</u> intangible assets which the transaction amount is 20% of the paid-up capital or more than NT\$ 300 million, except in transactions with a government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price.</p> <p>Accountants and should process in accordance with Auditing Standards No. 20 published by the Accounting Research and Development Foundation.</p>	
Revised Article 10	<p>Management Procedure to acquire real estate from related party</p> <p>i. When the Company is purchasing or exchanging real estate from related party, other than comply with the Article 6 for acquisition of real estate processing procedures, there should be handled in accordance with the following provisions.</p>	<p>Management Procedure to acquire real estate from related party</p> <p>i. When the Company is purchasing or exchanging real estate from related party, other than comply with the Article 6 for acquisition of real estate processing procedures, there should be handled in accordance with the</p>	<p>In order to conform the mail sent by Taipei Exchange on 3 Dec 2018, ref No. 1070053145</p>

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p>If the transaction amount reaches 10 percent or more of the company's total assets, the company shall also obtain an appraisal report from a professional appraiser or a CPA's opinion.</p> <p>When judging whether a trading counterparty is a related party, in addition to legal formalities, the substance of the relationship shall also be considered.</p> <p><u>With respect to the types of transactions listed below, when to be conducted between the company and its subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, the Board may pursuant to this management procedure delegating the Chairman to decide such matters when the transaction amount is less than NT\$ 50 million and have the decisions subsequently submitted to and ratified by the next Board meeting:</u></p> <p><u>i. Acquisition or disposal of equipment or right-of-use assets thereof held for business use.</u></p> <p><u>ii. Acquisition or disposal of real property right-of-use assets held for business use.</u></p> <p>ii. Assessment Operation procedures</p>	<p>following provisions. If the transaction amount reaches 10 percent or more of the company's total assets, the company shall also obtain an appraisal report from a professional appraiser or a CPA's opinion.</p> <p>When judging whether a trading counterparty is a related party, in addition to legal formalities, the substance of the relationship shall also be considered.</p> <p>ii. Assessment Operation procedures</p> <p>If the company intends to acquire or dispose of real property from or to a related party, or when it intends to acquire or dispose of assets other than real property from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT\$300 million or more, except in trading of government bonds or bonds under repurchase and resale agreements, or subscription or redemption of domestic money market funds, the company may not proceed to enter into a transaction contract or make a payment until the following information is approved by more than half of all audit committee members</p>	

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p>If the company intends to acquire or dispose of real property <u>or right-of-use assets</u> from or to a related party, or when it intends to acquire or dispose of assets other than real property <u>or right-of-use assets</u> from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT\$300 million or more, except in trading of government bonds or bonds under repurchase and resale agreements, or subscription or redemption of domestic money market funds, the company may not proceed to enter into a transaction contract or make a payment until the following information is approved by more than half of all audit committee members and submitted to the Board for adoption:</p> <ol style="list-style-type: none"> The purpose, necessity and anticipated benefit of the acquisition or disposal of assets. The purpose of choosing the related party as trading partner. Relevant information to assess the reasonableness of the trading condition according to this Article, (iii) subsection (a) and (d). Related party's previous acquired date and price, 	<p>and submitted to the Board for adoption:</p> <ol style="list-style-type: none"> The purpose, necessity and anticipated benefit of the acquisition or disposal of assets. The purpose of choosing the related party as trading partner. Relevant information to assess the reasonableness of the trading condition according to this Article, (iii) subsection (a) and (d). Related party's previous acquired date and price, counter party and its relationship with the related party and the company. Expected cash income and expenditure forecasts for the coming year from the month of contract, and the assessment of the necessity of the transaction and the reasonableness of the use of funds. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article. Restrictions of the transactions and other important stipulations. <p>iii. Assessment of the Reasonableness of transaction cost</p> <ol style="list-style-type: none"> The company should comply with the following method to 	

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p>counter party and its relationship with the related party and the company.</p> <p>e. Expected cash income and expenditure forecasts for the coming year from the month of contract, and the assessment of the necessity of the transaction and the reasonableness of the use of funds.</p> <p>f. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article.</p> <p>g. Restrictions of the transactions and other important stipulations.</p> <p><u>The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with Article 20, paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the Board and recognized by the Audit Committee need not be counted toward the transaction amount.</u></p> <p>iii. Assessment of the Reasonableness of transaction cost</p> <p>a. The company should comply with the following method to assess the reasonableness of</p>	<p>assess the reasonableness of transaction cost for the acquisition of real estate from related party:</p> <p>1. Add on capital interest and the buyer cost in accordance with the law to the related party trading price. The capital interest cost is computed by the weighted average interest rate of the annual borrowing for the purchase of the assets, but should not be higher than the highest borrowing rate of the non-financial sector announced by the Ministry of Finance.</p> <p>2. Once the related party charges the subject matter of secured borrowings to the financial institution, financial institutions set the assessed value of the subject matter of the granted loans. However, the actual extending loans accumulated value of the subject matter should be more than 70% of the total granted loans and extended loans period is over a year or more. It is not applicable of the financial institutions with a party to the transactions is related.</p> <p>b. The combined purchase of the same subject matter i.e. land and housing, transaction</p>	

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p>transaction cost for the acquisition of real estate <u>or right-of-use assets</u> from related party:</p> <p>1. Add on capital interest and the buyer cost in accordance with the law to the related party trading price. The capital interest cost is computed by the weighted average interest rate of the annual borrowing for the purchase of the assets, but should not be higher than the highest borrowing rate of the non-financial sector announced by the Ministry of Finance.</p> <p>2. Once the related party charges the subject matter of secured borrowings to the financial institutions, financial institutions set the assessed value of the subject matter of the granted loans. However, the actual extending loans accumulated value of the subject matter should be more than 70% of the total granted loans and extended loans period is over a year or more. It is not applicable of the financial institutions with a party to the transactions is related.</p> <p>b. The combined purchase <u>or leased</u> of the same subject matter i.e. land and housing,</p>	<p>costs should be assessed using any method mentioned earlier.</p> <p>c. The purchase of real estate from related party should be processed according to this Article, third paragraph, sub subject (a) and (b) to assess the real estate cost and contact the accountant to review and provide specific opinion.</p> <p>d. If the assessment results for the real estate purchased by the company with related party in accordance with those referred to in this Article third paragraph sub subject (a) and (b) is lower than the transaction price, it should be handled in accordance with sub subject (e) referred to in the third paragraph in this Article. However, situation as a result of the following circumstances, and with the provision of objective evidence and has obtained professional valuations and accountants reasonable observations on the real estate is excluded:</p> <p>1. Related party that obtain prime or rent land and perform construction work should have proofed to meet one of the following conditions:</p> <p>1.1 Prime land is evaluated based on the</p>	

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p>transaction costs should be assessed using any method mentioned earlier.</p> <p>c. The purchase of real estate <u>or right-of-use assets</u> from related party should be processed according to this Article, third paragraph, sub subject (a) and (b) to assess the real estate cost and contact the accountant to review and provide specific opinion.</p> <p>d. If the assessment results for the real estate <u>or right-of-use assets</u> purchased by the company with related party in accordance with those referred to in this Article third paragraph sub subject (a) and (b) is lower than the transaction price, it should be handled in accordance with sub subject (e) referred to in the third paragraph in this Article. However, situation as a result of the following circumstances, and with the provision of objective evidence and has obtained professional valuations and accountants reasonable observations on the real estate is excluded:</p> <p>1. Related party that obtain prime or rent land and perform construction work should have proofed to</p>	<p>method in accordance with the preceding article, whereas for the construction of the houses will be at the construction costs plus a reasonable construction profits, and its total is more than the actual transaction price. The term "reasonable construction profits" refers to the average operating margin of construction sector for the last three years or the most recent construction industry gross margin announced by the Ministry of Finance announced, whichever is lower.</p> <p>1.2 The other building of the same subject premises area or other non-related trading cases in the adjacent areas within one year, the area is in similar size, the trading condition is similar after valuation for the building or area price variance according to real estate trading practice.</p> <p>1.3 The other building of the same subject premises area or other non-related renting cases within one year, the</p>	

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p>meet one of the following conditions:</p> <p>1.1 Prime land is evaluated based on the method in accordance with the preceding article, whereas for the construction of the houses will be at the construction costs plus a reasonable construction profits, and its total is more than the actual transaction price. The term "reasonable construction profits" refers to the average operating margin of construction sector for the last three years or the most recent construction industry gross margin announced by the Ministry of Finance announced, whichever is lower.</p> <p>1.2 The other building of the same subject premises area or other non-related trading cases in the adjacent areas within one year, the area is in similar size, the trading condition is similar after valuation for the building or area price variance according to real estate trading <u>or leasing</u> practice.</p> <p>2. The company should provide evidence for the purchase of real estate <u>or</u></p>	<p>trading condition is similar after valuation for the building price variance according to real estate renting practice.</p> <p>2. The company should provide evidence for the purchase of real estate from related party and the trading transactions condition and area size is similar to the non related party transaction cases in the adjacent areas within one year. The mentioned trading case in adjacent areas refers to the same or nearby street and the distance from the subject matter is not more than 500km or with the similar announced market value. The term similar area size is based on the principle that the other non related trading cases' area not less than 50% of the subject area; and the term within one year means one year after the acquire date for the real estate.</p> <p>e. If the assessment results for the real estate purchased by the company with related party in accordance with those referred to in this Article third paragraph sub subject (a) and (b) is lower than the transaction price, in addition to the following three</p>	

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p><u>right-of-use assets</u> from related party and the trading transactions condition and area size is similar to the non related party transaction cases in the adjacent areas within one year. The mentioned <u>transactions</u> case in adjacent areas refers to the same or nearby street and the distance from the subject matter is not more than 500km or with the similar announced market value. The term similar area size is based on the principle that the other non related <u>transactions</u> cases' area not less than 50% of the subject area; and the term within one year means one year after the acquire date for the real estate <u>or right-of-use assets</u>.</p> <p>e. If the assessment results for the real estate <u>or right-of-use assets</u> purchased by the company with related party in accordance with those referred to in this Article third paragraph sub subject (a) and (b) is lower than the transaction price, in addition to the following three provisions, the Company and the public company which invested in the company using equity method and set up special reserve, as soon as</p>	<p>provisions, the Company and the public company which invested in the company using equity method and set up special reserve, as soon as the high-priced assets acquired has been recognized as allowance for loss or disposed or as appropriate compensation or restitution, or there is other evidence to determine there is no unreasonable matter, they can only draw on the special reserve after the consent from the financial Supervisory Commission of Executive Department.</p> <p>1. The company should provide special reserve for the price difference between trading price of real estate and assessment cost according to the Securities Exchange Act Article 41 Paragraph 1 and may not be distributed or transferred as stock dividend. If the investor of the company which uses equity method for the investment is a public company, then it should provide the amount according to the shareholding and set the special reserve complying with the Securities Exchange Act Article 41 Paragraph 1.</p>	

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p>the high-priced assets acquired <u>or leased</u> has been recognized as allowance for loss or disposed or as appropriate compensation or restitution, or there is other evidence to determine there is no unreasonable matter, they can only draw on the special reserve after the consent from the financial Supervisory Commission of Executive Department.</p> <p>1. The company should provide special reserve for the price difference between trading price of real estate <u>or right-of-use assets</u> and assessment cost according to the Securities Exchange Act Article 41 Paragraph 1 and may not be distributed or transferred as stock dividend. If the investor of the company which uses equity method for the investment is a public company, then it should provide the amount according to the shareholding and set the special reserve complying with the Securities Exchange Act Article 41 Paragraph 1.</p> <p>2. The audit committee should process according to the company act Article 218.</p> <p>3. Should report the <u>preceding 2 items</u> above in the shareholder meeting and</p>	<p>2. The audit committee should process according to the company act Article 218.</p> <p>3. Should report the <u>item 1 & 2</u> above in the shareholder meeting and disclose the detail transaction content in the annual report and prospectus.</p> <p>f. If the acquisition of real estate from related party fall under one of the following situations, it should be processed according to this Article paragraph (i) and (ii) in relation to assessment procedures and is not suitable to use assessment requirement for the related reasonableness of the trading cost as stipulated in this Article paragraph (iii) sub section (a), (b) and (c):</p> <p>1. The related party acquired real property by inheritance or gift.</p> <p>2. The period between the acquisition of the real property by related party and current transaction is more than 5 years.</p> <p>3. The real property is acquired through signing of a joint development contract with the related party, or through engaging a related party to build real property, either on the</p>	

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p>disclose the detail transaction content in the annual report and prospectus.</p> <p>f. If the acquisition of real estate <u>or right-of-use assets</u> from related party fall under one of the following situations, it should be processed according to this Article paragraph (i) and (ii) in relation to assessment procedures and is not suitable to use assessment requirement for the related reasonableness of the trading cost as stipulated in this Article paragraph (iii) sub section (a), (b) and (c):</p> <ol style="list-style-type: none"> 1. The related party acquired real property <u>or right-of-use assets</u> by inheritance or gift. 2. The period between the acquisition of the real property <u>or right-of-use assets</u> by related party and current transaction is more than 5 years. 3. The real property is acquired through signing of a joint development contract with the related party, or through engaging a related party to build real property, either on the company's own land or on rented land, 4. <u>The real property right-of-use assets for</u> 	<p>company's own land or on rented land,</p> <p>g. If there is any evidence showing that the acquisition of the real estate from related party is not fulfilling the normal operating practice, the transaction should be processed according to this Article paragraph (iii) sub section (e).</p>	

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p><u>business use are acquired by the company with its subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital.</u></p> <p>g. If there is any evidence showing that the acquisition of the real estate <u>or right-of-use assets</u> from related party is not fulfilling the normal operating practice, the transaction should be processed according to this Article paragraph (iii) sub section (e).</p>		
Revised Article 20	<p>If the following situations occur where the Company acquire or dispose of the assets after public offering, the company should base on the nature of the prescribed format, announce and report information in securities authorities designated website within two days from the date of occurrence of the event:</p> <p>i. Declared item and standard for announcement</p> <p>a. Acquisition or disposal of real property <u>or right-of-use assets</u> from or to a related party, or acquisition or disposal of assets other than real property <u>or right-of-use assets</u> from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10</p>	<p>If the following situations occur where the Company acquire or dispose of the assets after public offering, the company should base on the nature of the prescribed format, announce and report information in securities authorities designated website within two days from the date of occurrence of the event:</p> <p>i. Declared item and standard for announcement</p> <p>a. Acquisition or disposal of real property from or to a related party, or acquisition or disposal of assets other than real property from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or</p>	<p>In order to conform the mail sent by Taipei Exchange on 3 Dec 2018, ref No. 1070053145</p>

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p>percent or more of the company's total assets, or NT\$300 million or more; provided, this shall not apply to trading of <u>domestic</u> government bonds or bonds under repurchase and resale agreements, or subscription or redemption of domestic money market funds.</p> <p>b. Involve investment in mainland</p> <p>c. Participating in merger, split, acquisition or shares transfer</p> <p>d. Engaged in derivatives trading losses which amounted more than all or individual contract loss limit as set in handling procedures.</p> <p>e. The assets acquired or disposed are categorised as equipment <u>or right-of-use assets</u> used for operating purpose and the transaction party is non related party; the trading amount is either one of the following:</p> <ol style="list-style-type: none"> 1. A public company with paid up capital of below NT \$ 10 billion, asset transaction is NT \$ 500 million or more. 2. A public company with paid up capital of NT \$ 10 billion or more, asset transaction is NT \$ 1 billion or more. <p>f. The property is acquired through contracted development</p>	<p>NT\$300 million or more; provided, this shall not apply to trading of government bonds or bonds under repurchase and resale agreements, or subscription or redemption of domestic money market funds.</p> <p>b. Involve investment in mainland</p> <p>c. Participating in merger, split, acquisition or shares transfer</p> <p>d. Engaged in derivatives trading losses which amounted more than all or individual contract loss limit as set in handling procedures.</p> <p>e. The assets acquired or disposed are categorised as equipment used for operating purpose and the transaction party is non related party; the trading amount is either one of the following:</p> <ol style="list-style-type: none"> 1. A public company with paid up capital of below NT \$ 10 billion, asset transaction is NT \$ 500 million or more. 2. A public company with paid up capital of NT \$ 10 billion or more, asset transaction is NT \$ 1 billion or more. <p>f. The property is acquired through contracted development on own land, building allocated from jointly development, share of sales of building from jointly</p>	

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p>on own land, building allocated from jointly development, share of sales of building from jointly development and separate sales of land and building through jointly development, <u>and furthermore the transaction counterparty is not a related party</u>; the transaction value that the company is expected to invest is less than NT \$ 500 million.</p> <p>g. Other than asset transaction mentioned in previous 64 provision, transaction amount is 20% of the company' s paid up capital or NT\$ 300 million. The following situation is exempted:</p> <ol style="list-style-type: none"> 1. Trading of <u>domestic</u> bonds 2. Securities trading by investment professionals at local or foreign stock exchange or securities dealer business premise, or in domestic to subscribe for the issuance of ordinary corporate bonds and equity is not involved in the general financial bonds <u>(excluding subordinated debt)</u>. 3. Trading of bonds under repurchase/resale agreements, or subscription or redemption of domestic money market funds. 	<p>development and separate sales of land and building through jointly development, the transaction value that the company is expected to invest is less than NT \$ 500 million.</p> <p>g. Other than asset transaction mentioned in previous 64 provision, transaction amount is 20% of the company' s paid up capital or NT\$ 300 million. The following situation is exempted:</p> <ol style="list-style-type: none"> 1. Trading of bonds 2. Securities trading by investment professionals at local or foreign stock exchange or securities dealer business premise, or in domestic to subscribe for the issuance of ordinary corporate bonds and equity is not involved in the general financial bonds. 3. Trading of bonds under repurchase/resale agreements, or subscription or redemption of domestic money market funds. <p>h. The trading amount mentioned earlier is calculated as below:</p> <ol style="list-style-type: none"> 1. Each transaction amount. 2. The accumulated transaction amount for acquisition or disposition of the same nature of the underlying transaction with 	

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p>h. The trading amount mentioned earlier is calculated as below:</p> <ol style="list-style-type: none"> 1. Each transaction amount. 2. The accumulated transaction amount for acquisition or disposition of the same nature of the underlying transaction with the same party within a year. 3. The accumulated amount for acquisition and disposition for real estate <u>or right-of-use assets</u> under same development plan within a year (separate accumulation for acquisition and disposition) 4. The accumulated amount for acquisition and disposition for same securities within a year (separate accumulation for acquisition and disposition). <p>The one year mentioned in this provision refers to the date of the transaction occurrence as a basis and project one year forward. The announcement portions that complying with this management procedure is excluded.</p> <p>The Company shall by monthly declare the engagement activities in derivative transactions of the Company</p>	<p>the same party within a year.</p> <ol style="list-style-type: none"> 3. The accumulated amount for acquisition and disposition for real estate under same development plan within a year (separate accumulation for acquisition and disposition) 4. The accumulated amount for acquisition and disposition for same securities within a year (separate accumulation for acquisition and disposition). <p>The one year mentioned in this provision refers to the date of the transaction occurrence as a basis and project one year forward. The announcement portions that complying with this management procedure is excluded.</p> <p>The Company shall by monthly declare the engagement activities in derivative transactions of the Company and subsidiaries which is non-domestic public offerings for the period ended last month, in the prescribed format, before the 10th of each month in reporting website designated by the securities authorities.</p> <p>If pursuant to regulations for announcement there is an</p>	

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	<p>and subsidiaries which is non-domestic public offerings for the period ended last month, in the prescribed format, before the 10th of each month in reporting website designated by the securities authorities.</p> <p>If pursuant to regulations for announcement there is an error or lack of disclosure that requires correction, the company should re-declare all items within 2 days of awareness date. The company should keep the relevant contract, minutes, memorandum, valuation report, opinion from accountant, lawyer or securities underwriter in the company for at least 5 years, unless regulated by other law and regulation.</p>	<p>error or lack of disclosure that requires correction, the company should re-declare all items within 2 days of awareness date. The company should keep the relevant contract, minutes, memorandum, valuation report, opinion from accountant, lawyer or securities underwriter in the company for at least 5 years, unless regulated by other law and regulation.</p>	
Revised Article 22	<p>Information required to be publicly announced and reported in accordance with the provisions of Chapter III on acquisitions and disposals of assets by a subsidiary of a public company that is not itself a public company in Taiwan shall be reported by the public [parent] company.</p> <p>The paid-in capital or total assets of the public company shall be the standard for determining whether or not a</p>	<p>Information required to be publicly announced and reported in accordance with the provisions of Chapter III on acquisitions and disposals of assets by a subsidiary of a public company that is not itself a public company in Taiwan shall be reported by the public [parent] company.</p> <p>The paid-in capital or total assets of the public company shall be the standard for determining whether or not a</p>	<p>In order to conform the mail sent by Taipei Exchange on 3 Dec 2018, ref No. 1070053145</p>

Article	Content - After amendment	Content - Before amendment	Reasons for Amendment
	subsidiary referred to in the preceding paragraph is subject to Article 20, paragraph 1 requiring a public announcement and regulatory filing in the event the type of transaction specified therein reaches <u>a threshold</u> of paid-in capital or the total assets.	subsidiary referred to in the preceding paragraph is subject to Article 20, paragraph 1 requiring a public announcement and regulatory filing in the event the type of transaction specified therein reaches 20 percent of paid-in capital or 10 percent of the total assets.	
Revised Article 23	<p>For the calculation of 10 percent of total assets under these Regulations, the total assets stated in the most recent parent company only financial report or individual financial report prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used.</p> <p>In the case of a company whose shares have no par value or a par value other than NT\$10, for the calculation of transaction amounts of 20 percent of paid-in capital under these Regulations, 10 percent of equity attributable to owners of the parent shall be substituted; <u>for calculations under the provisions of these Regulations regarding transaction amounts relative to paid-in capital of NT\$10 billion, NT\$20 billion of equity attributable to owners of the parent shall be substituted.</u></p>	<p>For the calculation of 10 percent of total assets under these Regulations, the total assets stated in the most recent parent company only financial report or individual financial report prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used.</p> <p>In the case of a company whose shares have no par value or a par value other than NT\$10, for the calculation of transaction amounts of 20 percent of paid-in capital under these Regulations, 10 percent of equity attributable to owners of the parent shall be substituted.</p>	In order to conform the mail sent by Taipei Exchange on 3 Dec 2018, ref No. 1070053145

八、資金貸與作業程序 修訂之條文對照表 Comparison Table before and after revision of Procedure for Lending Funds to Other Parties

特昇國際股份有限公司
Techcential International Ltd
資金貸與作業程序 條文修訂之前後對照表

條文	修訂後條文	修訂前條文	說明
修訂 第一條	第一條 目的 為使本公司資金貸與他人作業程序有所依循，特訂定本辦法， <u>但金融相關法令另有規定者，從其規定。</u>	第一條 目的 為使本公司資金貸與他人作業程序有所依循，特訂定本辦法。	依據金融監督管理委員會 108 年 3 月 7 日金管證發字第 1080304826 號函辦理
修訂 第四條	第四條 本公司資金貸與他人總額及個別對象之限額： 資金貸與總額： 本公司資金貸與他人之金額，融資總額不得超過本公司淨值之百分之四十。 一、 與本公司有業務往來之公司或行號：資金貸與總額以不超過本公司淨值百分之十為限。 二、 與本公司有短期融通資金之公司或行號：資金貸與總額以不超過本公司淨值之百分之三十為限。 惟本公司直接及間接持有表決權股份百分之百之國外公司間，從事資金貸與， <u>或本公司直接及間接持有表決權股份百分之百之國外公司對本公司從事資金貸與</u> ，融資金額則不受貸與公司淨值百分之四十之限制。其融通資金之資金貸與總限額及個別對象資金貸之限額，以不超過本公司淨值之百分之三百為限。 資金貸與個別對象之限額如下： 一、 與本公司有業務往來之公司或行號：個別貸與金額以不超過雙方間最近一年度業務往	第四條 本公司資金貸與他人總額及個別對象之限額： 資金貸與總額： 本公司資金貸與他人之金額，融資總額不得超過本公司淨值之百分之四十。 一、 與本公司有業務往來之公司或行號：資金貸與總額以不超過本公司淨值百分之十為限。 二、 與本公司有短期融通資金之公司或行號：資金貸與總額以不超過本公司淨值之百分之三十為限。 惟本公司直接及間接持有表決權股份百分之百之國外公司間，從事資金貸與，融資金額則不受貸與公司淨值百分之四十之限制。其融通資金之資金貸與總限額及個別對象資金貸之限額，以不超過本公司淨值之百分之三百為限。 資金貸與個別對象之限額如下： 一、 與本公司有業務往來之公司或行號：個別貸與金額以不超過雙方間最近一年度業務往	依據金融監督管理委員會 108 年 3 月 7 日金管證發字第 1080304826 號函辦理

條文	修訂後條文	修訂前條文	說明
	<p>來金額為限（所稱業務往來之額係指雙方間進貨或銷貨金額孰高者）。</p> <p>二、 與本公司有短期融通資金之公司或行號：個別貸與金額以不超過本公司淨值之百分之十為限。</p> <p>第一項所稱融資金額，係指本公司短期融通資金之累計餘額。</p>	<p>係指雙方間進貨或銷貨金額孰高者）。</p> <p>二、 與本公司有短期融通資金之公司或行號：個別貸與金額以不超過本公司淨值之百分之十為限。</p> <p>第一項所稱融資金額，係指本公司短期融通資金之累計餘額。</p>	
修訂 第十二條	<p>第十二條</p> <p>本公司經理人及主辦人員於辦理資金貸與相關事宜時，應遵循本作業程序之規定辦理，使本公司免於遭受作業不當之損失。如有違反相關法令或本作業程序規定之情事，其懲戒悉依本公司相關人事規章之規定辦理。</p>	<p>第十二條</p> <p>本公司經理人及主辦人員於辦理資金貸與相關事宜時，應遵循本作業程序之規定，使本公司免於遭受作業不當之損失。如有違反相關法令或本作業程序規定之情事，其懲戒悉依本公司相關人事規章之規定辦理。</p>	依據金融監督管理委員會 108 年 3 月 7 日金管證發字第 1080304826 號函辦理
修訂 第十三條	<p>第十三條 公告申報程序</p> <p>三、 本公司之子公司若非屬國內公開發行公司者，該子公司有前項第三款應公告申報之事項，應由本公司為之。</p> <p><u>所稱公告申報，係指輸入金融監督管理委員會指定之資訊申報網站。</u></p> <p>所稱事實發生日，係指簽約日、付款日、董事會決議日或其他足資確定資金貸與對象及金額之日等日期孰前者。</p>	<p>第十三條 公告申報程序</p> <p>三、 本公司之子公司若非屬國內公開發行公司者，該子公司有前項第三款應公告申報之事項，應由本公司為之。</p> <p>所稱事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。</p>	依據金融監督管理委員會 108 年 3 月 7 日金管證發字第 1080304826 號函辦理
修訂 第十五條	<p>第十五條</p> <p>本作業程序應先經審計委員會全體成員二分之一以上同意，再由董事會通過，並應提股東會同意，修正時亦同。如有董事表示異議且有紀錄或書面聲明者，本公司應將其異議併送審計委員會及提報股東會討論，修訂時亦同。</p> <p><u>前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事</u></p>	<p>第十五條</p> <p>本作業程序應先經審計委員會同意，再由董事會通過，並應提股東會同意，修正時亦同。如有董事表示異議且有紀錄或書面聲明者，本公司應將其異議併送審計委員會及提報股東會討論，修訂時亦同。</p>	依據金融監督管理委員會 108 年 3 月 7 日金管證發字第 1080304826 號函辦理

條文	修訂後條文	修訂前條文	說明
	<u>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。</u> <u>第一項所稱審計委員會全體成員及前項所稱全體董事，以實際在任者計算之。</u>		

特昇国际股份有限公司

Techcential International Ltd

Comparison table of Before and After amendment of
Procedure for Lending Funds to Other Parties

Article	Content - After Amendment	Conten - Before Amendment	Reasons
Revised Article 1	<p><u>Article 1</u>: Purpose</p> <p>The Procedures are established for purpose of giving reference for granting of loans to a third party by the Company. <u>Provided that where another act or regulation provides otherwise, the provisions of such act shall prevail.</u></p>	<p><u>Article 1</u>: Purpose</p> <p>The Procedures are established for purpose of giving reference for granting of loans to a third party by the Company.</p>	In order to conform the Act (ref No.1080304826) published by Financial Supervisory Commission R.O.C on 7 March 2019
Revised Article 4	<p><u>Article 4</u>: Total Amount of Loan and Limits to Individual Subjects</p> <p>Total amount of loan: The maximum aggregate amount of loans granted shall not exceed 40% of the net worth of the Company.</p> <p>1. The amount of loan granted by the Company to a company or business with business relationship with the Company shall not exceed 10% of the net worth of the Company.</p> <p>2. Where funds are lent to a company or business with short-term financial need, total amount of loan shall not exceed 30% of the net worth of the Company.</p> <p>When there is a lending for funding needs between offshore subsidiaries whose voting shares are 100% owned, directly or indirectly, by the Company and its subsidiaries; <u>or there</u></p>	<p><u>Article 4</u>: Total Amount of Loan and Limits to Individual Subjects</p> <p>Total amount of loan: The maximum aggregate amount of loans granted shall not exceed 40% of the net worth of the Company.</p> <p>1. The amount of loan granted by the Company to a company or business with business relationship with the Company shall not exceed 10% of the net worth of the Company.</p> <p>2. Where funds are lent to a company or business with short-term financial need, total amount of loan shall not exceed 30% of the net worth of the Company.</p> <p>When there is a lending for funding needs between offshore subsidiaries whose voting shares are 100% owned, directly or indirectly, by the Company and its subsidiaries, the total</p>	In order to conform the Act (ref No.1080304826) published by Financial Supervisory Commission R.O.C on 7 March 2019

Article	Content - After Amendment	Content - Before Amendment	Reasons
	<p><u>is a lending for funding needs between the company and the offshore subsidiaries whose voting shares are 100% owned directly or indirectly by the company,</u> the total amount for such lending shall not subject to the limit of 40% of the net worth of the Company. The individual amount and total amount for lending to the company for funding for a short-term period shall not exceed 300% of the net worth of the Company.</p> <p>The lending limits for any borrower are set forth below:</p> <ol style="list-style-type: none"> 1. The amount of an individual loan granted by the Company to a company or business with business relationship with the Company shall not exceed the business transaction amount in the past year between the parties. "Business transaction amount" refers to the amount of purchase or sale between the parties, whichever is higher. 2. Where funds are lent to a company or business with short-term financial need, each individual loan shall not exceed 10% of the net worth of the Company. <p>The term "financing amount" as used in this Article means the cumulative balance</p>	<p>amount for such lending shall not subject to the limit of 40% of the net worth of the Company. The individual amount and total amount for lending to the company for funding for a short-term period shall not exceed 300% of the net worth of the Company.</p> <p>The lending limits for any borrower are set forth below:</p> <ol style="list-style-type: none"> 1. The amount of an individual loan granted by the Company to a company or business with business relationship with the Company shall not exceed the business transaction amount in the past year between the parties. "Business transaction amount" refers to the amount of purchase or sale between the parties, whichever is higher. 2. Where funds are lent to a company or business with short-term financial need, each individual loan shall not exceed 10% of the net worth of the Company. <p>The term "financing amount" as used in this Article means the cumulative balance of the Company's short-term financing.</p>	

Article	Content - After Amendment	Content - Before Amendment	Reasons
	of the Company's short-term financing.		
Revised Article 12	<p><u>Article 12:</u> The Company's managers and persons-in-charge shall follow the Procedures <u>to act</u> in order to prevent the Company from incurring any losses. Should there be any violation of related regulations or the Procedures, subsequent castigation is subject to the related Personnel Articles of the Company.</p>	<p><u>Article 12:</u> The Company's managers and persons-in-charge shall follow the Procedures in order to prevent the Company from incurring any losses. Should there be any violation of related regulations or the Procedures, subsequent castigation is subject to the related Personnel Articles of the Company.</p>	In order to conform the Act (ref No.1080304826) published by Financial Supervisory Commission R.O.C on 7 March 2019
Revised Article 13	<p><u>Article 13: Public Announcement and Declaration</u></p> <p>3.Where a subsidiary of the Company is not a public company in the ROC, preceding subparagraph (C) above shall be applicable to the Company where such subsidiary has met the announcement threshold.</p> <p><u>The term "announce and report" as used in these Regulations means the process of entering data to the information reporting website designated by the Financial Supervisory Commission (FSC).</u></p> <p>The term "date of occurrence of the fact" as used in the Procedures refers to the date of contract signing, date of payment, dates of boards of directors resolutions, or other date that can confirm the counterpart and monetary amount</p>	<p><u>Article 13: Public Announcement and Declaration</u></p> <p>3.Where a subsidiary of the Company is not a public company in the ROC, preceding subparagraph (C) above shall be applicable to the Company where such subsidiary has met the announcement threshold.</p> <p>The term "date of occurrence of the fact" as used in the Procedures refers to the date of contract signing, date of payment, dates of boards of directors resolutions, or other date that can confirm the counterpart and monetary amount of the <u>transaction</u>, whichever date is earlier.</p>	In order to conform the Act (ref No.1080304826) published by Financial Supervisory Commission R.O.C on 7 March 2019

Article	Content - After Amendment	Content - Before Amendment	Reasons
	of the <u>loan</u> , whichever date is earlier.		
Revised Article 15	<p><u>Article 15:</u> The Procedures shall be approved by the Audit Committee <u>by resolution adopted with the approval of one-half or more of the entire membership of the audit committee</u>, the Board of Directors, and the Shareholders' Meeting. Any amendment is subject to the same procedure. Where any Director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the documents related to the dissent to the Audit Committee and the Shareholders' meeting for discussion.</p> <p><u>If approval of more than half of all audit committee members as required in the preceding paragraph is not obtained, the procedures may be implemented if approved by more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the board of directors meeting.</u></p> <p><u>The term "entire membership" in the paragraph 1 and "all directors" in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.</u></p>	<p><u>Article 15:</u> The Procedures shall be approved by the Audit Committee, the Board of Directors, and the Shareholders' Meeting. Any amendment is subject to the same procedure. Where any Director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the documents related to the dissent to the Audit Committee and the Shareholders' meeting for discussion.</p>	<p>In order to conform the Act (ref No.1080304826) published by Financial Supervisory Commission R.O.C on 7 March 2019</p>

九、背書保證作業程序 修訂之條文對照表 Comparison Table before and after revision
for Endorsement/ Guarantee Operation Procedure

特昇國際股份有限公司
Techcential International Ltd
背書保證作業程序 條文修訂之前後對照表

條文	修訂後條文	修訂前條文	說明
修訂 第一條	第一條 本公司有關背書保證事項均依本作業程序之規定施行之， <u>但金融相關法令另有規定者，從其規定。</u>	第一條 本公司有關背書保證事項均依本作業程序之規定施行之， <u>如有未盡事宜，另依相關法令之規定辦理。</u>	依據金融監督管理委員會 108 年 3 月 7 日金管證發字第 1080304826 號函辦理
修訂 第七條	第七條 背書保證辦理程序如下， <u>並應依所定作業程序辦理：</u> 一、 被保證公司要求背書時，應提供公司基本資料及財務資料，並填寫申請書，送交本公司財會單位申請。	第七條 背書保證辦理程序如下： 一、 被保證公司要求背書時，應提供公司基本資料及財務資料，並填寫申請書，送交本公司財會單位申請。	依據金融監督管理委員會 108 年 3 月 7 日金管證發字第 1080304826 號函辦理
修訂 第九條	第九條 應公告申報之時限及內容 一、 本公司應於每月10日前將本公司及子公司上月份背書保證餘額公告申報。 二、 本公司背書保證達下列標準之一者，應於事實發生之日起二日內公告申報： (一)本公司及子公司背書保證餘額達本公司最近期財報表淨值百分之五十以上。 (二)本公司及子公司對單一企業背書保證餘額達本公司最近期財務報表淨值百分之二十以上。 (三)本公司及子公司對單一企業背書保證餘額達台幣一千萬元以上且對其背書保證、 <u>長期採用權益法之投資帳面金額</u> 及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上。 (四)本公司或子公司新增背書保證金額達台幣三千萬元	第九條 應公告申報之時限及內容 一、 本公司應於每月10日前將本公司及子公司上月份背書保證餘額公告申報。 二、 本公司背書保證達下列標準之一者，應於事實發生之日起二日內公告申報： (一)本公司及子公司背書保證餘額達本公司最近期財報表淨值百分之五十以上。 (二)本公司及子公司對單一企業背書保證餘額達本公司最近期財務報表淨值百分之二十以上。 (三)本公司及子公司對單一企業背書保證餘額達台幣一千萬元以上且對其背書保證、 <u>長期投資及資金貸與餘額合計數</u> 達本公司最近期財務報表淨值百分之三十以上。 (四)本公司或子公司新增背書保證金額達台幣三千萬元	依據金融監督管理委員會 108 年 3 月 7 日金管證發字第 1080304826 號函辦理

條文	修訂後條文	修訂前條文	說明
	<p>以上且達本公司最近期財務報表淨值百分之五以上。</p> <p>本公司之子公司非屬國內公開發行公司者，該子公司有前項第四款應公告申報之事項，應由本公司為之。</p> <p><u>所稱之公告申報，係指輸入金融監督管理委員會指定之資訊申報網站。</u></p> <p><u>所稱事實發生日，係指簽約日、付款日、董事會決議日或其他足資確定背書保證對象及金額之日等日期孰前者。</u></p>	<p>以上且達本公司最近期財務報表淨值百分之五以上。</p> <p>本公司之子公司非屬國內公開發行公司者，該子公司有前項第四款應公告申報之事項，應由本公司為之。</p>	
修訂第十二條	<p>第十二條 實施與修訂</p> <p>本作業程序應經審計委員會全體成員二分之一以上同意，再由董事會通過後，並提報股東會同意。如有董事表示異議且有紀錄或書面聲明者，本公司應將其異議併送審計委員會及提報股東會討論，修訂時亦同。</p> <p><u>前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。</u></p> <p><u>第一項所稱審計委員會全體成員及前項所稱全體董事，以實際在任者計算之。</u></p>	<p>第十二條 實施與修訂</p> <p>本作業程序應經審計委員會同意，再由董事會通過後，並提報股東會同意。如有董事表示異議且有紀錄或書面聲明者，本公司應將其異議併送審計委員會及提報股東會討論，修訂時亦同。</p>	依據金融監督管理委員會 108 年 3 月 7 日金管證發字第 1080304826 號函辦理

特昇國際股份有限公司
Techcential International Ltd
Comparison table of Before and After amendment of
Endorsement / Guarantee Operation Procedure

Article	Content - After Amendment	Content - Before Amendment	Reasons
Revised Article 1	<u>Article 1</u> Endorsement/guarantee matter of the company should be implemented according to this operation procedure. <u>Provided that where another act or regulation provides otherwise, the provisions of such act shall prevail.</u>	<u>Article 1</u> Endorsement/guarantee matter of the company should be implemented according to this operation procedure. Not mentioned items should be process according to relevant regulation.	In order to conform the Act (ref No.1080304826) published by Financial Supervisory Commission R.O.C on 7 March 2019
Revised Article 7	<u>Article 7</u> The processing procedure for Endorsement/guarantee as below, <u>and should be handle according to the specified operating procedures:</u> a) The guarantee company should provide the company with the basic and financial information, as well as the application letter whenever requires endorsement from the company. The application should be submitted to the company' s finance department.	<u>Article 7</u> The processing procedure for Endorsement/guarantee as below: a) The guarantee company should provide the company with the basic and financial information, as well as the application letter whenever requires endorsement from the company. The application should be submitted to the company' s finance department.	In order to conform the Act (ref No.1080304826) published by Financial Supervisory Commission R.O.C on 7 March 2019
Revised Article 9	<u>Article 9</u> Declaring Timing and Content a) The company should declare the company and its subsidiary Endorsement / guarantee balance for last month before 10th of each month. b) The Endorsement / guarantee of the company that fulfill one of the criteria	<u>Article 9</u> Declaring Timing and Content a) The company should declare the company and its subsidiary Endorsement / guarantee balance for last month before 10th of each month. b) The Endorsement / guarantee of the company that fulfill one of the criteria	In order to conform the Act (ref No.1080304826) published by Financial Supervisory Commission R.O.C on 7 March 2019

Article	Content - After Amendment	Content - Before Amendment	Reasons
	<p>below should declare within 2 days of the incident:</p> <p>i. The Endorsement/guarantee amount for the company and its subsidiary reaches 50% and above of the company' s net worth as shown in the latest financial report.</p> <p>ii. The Endorsement/guarantee amount for the company and its subsidiary on single entity reaches 20% and above of the company' s net worth as shown in the latest financial report.</p> <p>iii. The Endorsement/guarantee amount for the company and its subsidiary on single entity reaches NT\$10 million and above; the total of the Endorsement/guarantee, <u>the carrying amount of the investment accounted for using the equity method</u> and borrowing reaches 30% and above of the company' s net worth as shown in the latest financial report.</p> <p>iv. The new Endorsement/guarantee amount for the company and its subsidiary reaches NT\$30 million and above and 5% and above of the company' s net worth as shown in the latest financial report.</p> <p>The subsidiary of the company should not be local public traded company. The company should declare for its subsidiary if the subsidiary meets the 4 criteria mentioned earlier.</p>	<p>below should declare within 2 days of the incident:</p> <p>i. The Endorsement/guarantee amount for the company and its subsidiary reaches 50% and above of the company' s net worth as shown in the latest financial report.</p> <p>ii. The Endorsement/guarantee amount for the company and its subsidiary on single entity reaches 20% and above of the company' s net worth as shown in the latest financial report.</p> <p>iii. The Endorsement/guarantee amount for the company and its subsidiary on single entity reaches NT\$10 million and above; the total of the Endorsement/guarantee, long term investment and borrowing reaches 30% and above of the company' s net worth as shown in the latest financial report.</p> <p>iv. The new Endorsement/guarantee amount for the company and its subsidiary reaches NT\$30 million and above and 5% and above of the company' s net worth as shown in the latest financial report.</p> <p>The subsidiary of the company should not be local public traded company. The company should declare for its subsidiary if the subsidiary meets the 4 criteria mentioned earlier.</p>	

Article	Content - After Amendment	Content - Before Amendment	Reasons
	<p><u>The term "announce and report" as used in these Regulations means the process of entering data to the information reporting website designated by the Financial Supervisory Commission (FSC).</u></p> <p><u>The term "Date of occurrence" in these Regulations means the date of contract signing, date of payment, dates of boards of directors resolutions, or other date that can confirm the counterparty and monetary amount of the Endorsement / guarantee, whichever date is earlier.</u></p>		
Revised Article 12	<p><u>Article 12</u> Implementation and amendments</p> <p>This operation procedures should be approved by audit committee by resolution adopted with the <u>approval of one-half or more of the entire membership of the audit committee</u>, adopted by the board of directors, and proposed for resolution in shareholder' s meeting. Where any Director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the documents related to the dissent to the Audit Committee and the Shareholders' meeting for discussion. Same procedures apply for the amendments made.</p>	<p><u>Article 12</u> Implementation and amendments</p> <p>This operation procedures should be approved by audit committee, adopted by the board of directors, and proposed for resolution in shareholder' s meeting. Where any Director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the documents related to the dissent to the Audit Committee and the Shareholders' meeting for discussion. Same procedures apply for the amendments made.</p>	<p>In order to conform the Act (ref No.1080304826) published by Financial Supervisory Commission R.O.C on 7 March 2019</p>

Article	Content - After Amendment	Content - Before Amendment	Reasons
	<p><u>If approval of more than half of all audit committee members as required in the preceding paragraph is not obtained, the procedures may be implemented if approved by more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the board of directors meeting.</u></p> <p><u>The term "entire membership" in the paragraph 1 and "all directors" in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.</u></p>		

十、董事及獨立董事候選人名單 List of Candidates for Directors

特昇國際股份有限公司
Techcential International Ltd
 董事及獨立董事候選人名單

序號	戶號	姓名	國籍	身分證字號	主要學(經歷)	持有股數
1	1	黃世高	馬來西亞	EN19*****	馬來西亞 SMK Tengku Mahkota 中學 大馬教育文憑 SPM VI Industries Bhd. 總經理 Idealhope Furniture Sdn. Bhd. 總經理	2,100,000
2	2	Eng Synergy Management Sdn. Bhd.	馬來西亞	1077****	—	9,844,000
		代表人：黃凱斌	男	馬來西亞	馬來西亞麻坡中化中學 Techcential Sdn. Bhd. 業務經理及市場部經理	8,000
3	3	Surging Success Sdn. Bhd.	馬來西亞	1198****	—	1,890,000
		代表人：傅慶玲	女	馬來西亞	馬來西亞 Universiti Utara Malaysia 經濟學學士 LH Kiln Dry & Moulding Sdn. Bhd. 總經理特助 Techcential Sdn. Bhd. 特助兼成本核算與採購專員 Techcential Sdn. Bhd. 成本核算與採購副理	8,000
4	—	張明煌	台灣	M120*****	國立中正大學法律學碩士 瑞啟會計師事務所 會計師	0
5	—	鄭貝川	馬來西亞	TA19*****	英國倫敦大學法律榮譽學士 武吉阿曼皇家警察局督察 Fajar Sawmill Sdn. Bhd. 工廠經理	0

					Syarikat Teong Sheng Sdn. Bhd. 工廠 經理 Fadzilah Ong Chee Seong & Associates 律師 馬來西亞國會上議員	
6	-	溫立瑋	馬來 西亞	OU19*****	馬來西亞多媒體大學 會計學士 Ernst & Young Malaysia (Melaka Office) 審計部查帳 員、副理、經理及資 深經理 英國註冊會計師 馬來西亞註冊會計師	0
7	-	廖偉全	台灣	R120*****	台灣中原大學會計系 學士 元富證券承銷輔導部 組長 凱基證券資本市場部 協理 台灣工銀證券承銷部 副總	0

特昇國際股份有限公司
Techcential International Ltd
List of Candidates

No	Shareholder No	Name	Nationality	ID No	Qualification	No of shares held
1	1	Eng Say Kaw	Malaysia	EN19*****	Malaysia SMK Tengku Mahkota Malaysia SPM VI Industries Bhd., CEO Idealhope Furniture Sdn. Bhd., CEO	2,100,000
2	2	Eng Synergy Management Sdn. Bhd.	Malaysia	1077****	–	9,844,000
		Representative: Eng Kai Pin	Malaysia	EN19*****	Malaysia Muar Chung Hwa High School Techcential Sdn. Bhd., Marketing Manager	8,000
3	3	Surging Success Sdn. Bhd.	Malaysia	1198****	–	1,890,000
		Representative: Poa Keng Ling	Malaysia	P019*****	Universiti Utara Malaysia, Bachelor of Economic LH Kiln Dry & Moulding Sdn. Bhd., PA of CEO Techcential Sdn. Bhd., Executive of Costing & Purchasing Techcential Sdn. Bhd., Manager of Costing & Purchasing	8,000

4	–	Chang Ming-Huang	Taiwan R. O. C.	M120*****	National Chung-Cheng University, Master of Law	0
5	–	Tay Puay Chuan	Malaysia	TA19*****	Bachelor of Laws, University of London, UK; Bukit Oman Royal Police Inspector; Fajar Sawmill Sdn. Bhd., Factory Manager; Syarikat Teong Sheng Sdn. Bhd., Factory Manager; Fadzilah Ong Chee Seong & Associates Lawyer; Member of Parliament of Malaysia	0
6	–	Oun Lek Wee	Malaysia	OU19*****	Malaysia Multimedia University, Bachelor of Accounting Ernst & Young Malaysia (Melaka Office) Audit Executive, Manager & Senior Manager ACCA Member MIA Member	0
7	–	Liao Wei Chuan	Taiwan R. O. C.	R120*****	Chung Yuan Christian University, Bachelor of Accounting	0

					Masterlink Securities Group, Underwriting Dev, VP KGI Securities, Investment Banking Dev, Senior VP ICBC Securities Underwriting Dev, Senior Executive VP	
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十一、董事候選人兼任他公司職務內容 List of companies that New Directors engage in competing industries

特昇國際股份有限公司
Techcential International Ltd
董事候選人兼任他公司職務內容

姓名	職稱	兼任他公司職務內容
黃世高	特昇國際股份有限公司 董事	Techcential International Ltd 董事長 Zelaxis Sdn. Bhd. 董事 Everglow Upholstery Sdn. Bhd. 董事 Exus Biomass Sdn. Bhd. 董事 Woodvature Sdn. Bhd. 董事 Idealtage Development Sdn. Bhd. 董事 EHL Trading Sdn. Bhd. 董事 Eng Synergy Management Sdn. Bhd. 董事 Grace Impact Sdn. Bhd. 董事 TC Home Sdn. Bhd. 董事
鄭貝川	特昇國際股份有限公司 獨立董事	Tay Puay Chuan & Co. 律師樓創辦人 Guan Chong Berhad Sdn. Bhd. 獨立董事 Sern Kou Resources Sdn. Bhd. 獨立董事 Homeritz Corporation Sdn. Bhd. 獨立董事 Star Foundation 董事 Vtar Sdn. Bhd. 董事

特昇國際股份有限公司

Techcential International Ltd

List of companies that New Directors engage in competing industries

Name	Position	Job content of other companies
Eng Say Kaw	Techcential International Ltd Director	Zelaxis Sdn. Bhd. Director Everglow Upholstery Sdn. Bhd. Director Exus Biomass Sdn. Bhd. Director Woodvature Sdn. Bhd. Director Idealtage Development Sdn. Bhd. Director EHL Trading Sdn. Bhd. Director Eng Synergy Management Sdn. Bhd. Director Grace Impact Sdn. Bhd. Director TC Home Sdn. Bhd. Director
Tay Puay Chuan	Techcential International Ltd Independent Director	Founder of Tay Puay Chuan & Co. Guan Chong Berhad Sdn. Bhd., Independent Director Sern Kou Resources Sdn. Bhd., Independent Director Homeritz Corporation Sdn. Bhd., Independent Director Star Foundation, Director Vtar Sdn. Bhd., Director

肆、附錄 Appendix

一、股東會議事規範 Rules and Procedures of Members' Meeting

Techcential International Ltd	Rules and Procedures of Shareholders' Meetings	Document No.: TIL/AGM
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第一條

為建立本公司良好股東會治理制度、健全監督功能及強化管理機能，爰依上市上櫃公司治理實務守則第五條規定訂定本規則，以資遵循。

第二條

本公司股東會之議事規則，除法令或章程另有規定者外，應依本規則之規定。

第三條

本公司股東會除法令另有規定外，由董事會召集之。

本公司應於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事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所委任之專業股務代理機構，且應於股東會現場發放。

通知及公告應載明召集事由；其通知經相對人同意者，得以電子方式為之。

選任或解任董事、變更章程、公司解散、合併、分割或公司法第一百八十五第一項各款、證券交易法第二十六條之一、第四十三條之六、發行人募集與發行有價證券處理準則第五十六條之一及第六十條之二之事項應在召集事由中列舉，不得以臨時動議提出。

持有已發行股份總數百分之一以上股份之股東，得以書面向本公司提出股東常會議案。但以一項為限，提案超過一項者，均不列入議案。另股東所提議案有公司法第 172 條之 1 第 4 項各款情形之一，董事會得不列為議案。

本公司應於股東常會召開前之停止股票過戶日前公告受理股東之提案、受理處所及受理期間；其受理期間不得少於十日。

股東所提議案以三百字為限，超過三百字者，不予列入議案；提案股東應親自或委託他人出席股東常會，並參與該項議案討論。

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本公司應於股東會召集通知日前，將處理結果通知提案股東，並將合於本條規定之議案列於開會通知。對於未列入議案之股東提案，董事會應於股東會說明未列入之理由。

第四條

股東得於每次股東會，出具本公司印發之委託書，載明授權範圍，委託代理人，出席股東會。

一股東以出具一委託書，並以委託一人為限，應於股東會開會五日前送達本公司，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。

委託書送達本公司後，股東欲親自出席股東會或欲以書面或電子方式行使表決權者，應於股東會開會二日前，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。

第五條

股東會召開之地點，應於本公司所在地或便利股東出席且適合股東會召開之地點為之，會議開始時間不得早於上午九時或晚於下午三時，召開之地點及時間，應充分考量獨立董事之意見。

第六條

本公司應於開會通知書載明受理股東報到時間、報到處地點，及其他應注意事項。

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

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

本公司應設簽名簿供出席股東簽到，或由出席股東繳交簽到卡以代簽到。

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

政府或法人為股東時，出席股東會之代表人不限於一人。法人受託出席股東會時，僅得指派一人代表出席。

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第七條

股東會如由董事會召集者，其主席由董事長擔任之，董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定常務董事一人代理之；其未設常務董事者，指定董事一人代理之，董事長未指定代理人者，由常務董事或董事互推一人代理之。

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

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，及各類功能性委員會成員至少一人代表出席，並將出席情形記載於股東會議事錄。

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

本公司得指派所委任之律師、會計師或相關人員列席股東會。

第八條

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。

前項影音資料應至少保存一年。但經股東提起訴訟者，應保存至訴訟終結為止。

第九條

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。

已屆開會時間，主席應即宣布開會，惟未有代表已發行股份總數過半數之股東出席時，主席得宣布延後開會，其延後次數以二次為限，延後時間合計不得超過一小時。延後二次仍不足有代表已發行股份總數三分之一以上股東出席時，由主席宣布流會。

前項延後二次仍不足額而有代表已發行股份總數三分之一以上股東出席時，得依公司法第一百七十五條第一項規定為假決議，並將假決議通知各股東於一個月內再行召集股東會。

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

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第十條

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

股東會如由董事會以外之其他有召集權人召集者，準用前項之規定。

前二項排定之議程於議事（含臨時動議）未終結前，非經決議，主席不得逕行宣布散會；主席違反議事規則，宣布散會者，董事會其他成員應迅速協助出席股東依法定程序，以出席股東表決權過半數之同意推選一人擔任主席，繼續開會。

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

第十一條

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

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

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

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

法人股東指派二人以上之代表出席股東會時，同一議案僅得推由一人發言。

出席股東發言後，主席得親自或指定相關人員答覆。

第十二條

股東會之表決，應以股份為計算基準。

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。

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股東對於會議之事項，有自身利害關係致有害於本公司利益之虞時，不得加入表決，並不得代理他股東行使其表決權。

前項不得行使表決權之股份數，不算入已出席股東之表決權數。

除信託事業或經證券主管機關核准之股務代理機構外，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。

第十三條

股東每股有一表決權；但受限制或公司法第一百七十九條第二項所列無表決權者，不在此限。

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；其以書面或電子方式行使表決權時，其行使方法應載明於股東會召集通知。

前項以書面或電子方式行使表決權者，其意思表示應於股東會開會二日前送達公司，意思表示有重複時，以最先送達者為準。但聲明撤銷前意思表示者，不在此限。

股東以書面或電子方式行使表決權後，如欲親自出席股東會者，應於股東會開會二日前以與行使表決權相同之方式撤銷前項行使表決權之意思表示；逾期撤銷者，以書面或電子方式行使之表決權為準。如以書面或電子方式行使表決權並以委託書委託代理人出席股東會者，以委託代理人出席行使之表決權為準。

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

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

議案表決之監票及計票人員，由主席指定之，但監票人員應具有股東身分。

股東會表決或選舉議案之計票作業應於股東會場內公開處為之，且應於計票完成後，當場宣布表決結果，包含統計之權數，並作成紀錄。

第十四條

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

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

第十五條

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

前項議事錄之分發，本公司得以輸入公開資訊觀測站之公告方式為之。

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

第十六條

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，依規定格式編造之統計表，於股東會場內為明確之揭示。

股東會決議事項，如有屬法令規定、臺灣證券交易所股份有限公司（財團法人中華民國證券櫃檯買賣中心）規定之重大訊息者，本公司應於規定時間內，將內容傳輸至公開資訊觀測站。

第十七條

辦理股東會之會務人員應佩帶識別證或臂章。

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」字樣臂章或識別證。

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。

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

第十八條

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

股東會排定之議程於議事（含臨時動議）未終結前，開會之場地屆時未能繼續使用，得由股東會決議另覓場地繼續開會。

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股東會得依公司法第一百八十二條之規定，決議在五日内延期或續行集會。

第十九條

本規則經股東會通過後施行，修正時亦同。

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Article 1

To establish a strong governance system and sound supervisory capabilities for the Company's shareholders meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 2

The rules of procedures for the Company's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.

Article 3

Unless otherwise provided by law or regulation, the Company's shareholders meetings shall be convened by the board of directors.

The Company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting.

The Company shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting.

In addition, before 15 days before the date of the shareholders meeting, the Company shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby as well as being distributed onsite at the meeting place.

The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

Election or dismissal of directors, amendments to the articles of incorporation, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 261 and 436 of the Securities and Exchange Act, or Articles 561 and 602 of the Regulations Governing the Offering and Issuance of Securities by Securities

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Issuers shall be set out in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.

A shareholder holding 1 percent or more of the total number of issued shares may submit to the Company a written proposal for discussion at a regular shareholders meeting. Such proposals, however, are limited to one item only, and no proposal containing more than one item will be included in the meeting agenda. In addition, when the circumstances of any subparagraph of Article 1721, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda.

Prior to the book closure date before a regular shareholders meeting is held, the Company shall publicly announce that it will receive shareholder proposals, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the board of directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article 4

For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to the Company before 5 days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company before 2 business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

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Article 5

The venue for a shareholders meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

Article 6

The Company shall specify in its shareholders meeting notices the time during which shareholder attendance registrations will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations.

Shareholders and their proxies (collectively, "shareholders") shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance.

The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

The Company shall furnish the attending shareholders with an attendance book to sign or attending shareholders may hand in a sign-in card in lieu of signing in.

The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, preprinted ballots shall also be furnished.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

Article 7

If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair, or, if there are no managing

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directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

When a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the company. The same shall be true for a representative of a juristic person director that serves as chair.

It is advisable that shareholders meetings convened by the board of directors be chaired by the chairperson of the board in person and attended by a majority of the directors and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

If a shareholders meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a nonvoting capacity.

Article 8

The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures.

The recorded materials of the preceding paragraph shall be retained for at least 1 year. If, however, a shareholder files a lawsuit, the recording shall be retained until the conclusion of the litigation.

Article 9

Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned.

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If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within 1 month.

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

Article 10

If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the board of directors.

The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed and call for a vote.

Article 11

Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech

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violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.

When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.

After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

Article 12

Voting at a shareholders meeting shall be calculated based the number of shares.

With respect to resolutions of shareholders meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3 percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13

A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed nonvoting shares under Article 179, paragraph 2 of the Company Act.

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When the Company holds a shareholders meeting, it may allow the shareholders to exercise voting rights by correspondence or electronic means. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company before 2 days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before 2 business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the relevant laws and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company.

Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced onsite at the meeting, and a record made of the vote.

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Article 14

The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced onsite immediately, including the names of those elected as directors and the numbers of votes with which they were elected.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least 1 year. If, however, a shareholder files a lawsuit, the ballots shall be retained until the conclusion of the litigation.

Article 15

Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their results, and shall be retained for the duration of the existence of the Company.

Article 16

On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the shareholders meeting.

If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or GreTai Securities Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17

Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.

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The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18

When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a shareholders meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Company Act.

Article 19

These Rules, and any amendments hereto, shall be implemented after adoption by shareholders meetings.

二、董事選舉辦法 Rules of Election of Directors

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第一條

爲公平、公正、公開選任董事，爰依「上市上櫃公司治理實務守則」第二十一條及第四十一條規定訂定本程序。

第二條

本公司董事之選任，除法令或章程另有規定者外，應依本程序辦理。

第三條

本公司董事之選任，應考量董事會之整體配置。董事會成員組成應考量多元化，並就本身運作、營運型態及發展需求以擬訂適當之多元化方針，宜包括但不限於以下二大面向之標準：

- 一、基本條件與價值：性別、年齡、國籍及文化等。
- 二、專業知識技能：專業背景（如法律、會計、產業、財務、行銷或科技）、專業技能及產業經驗等。

董事會成員應普遍具備執行職務所必須之知識、技能及素養，其整體應具備之能力如下：

- 一、營運判斷能力。
- 二、會計及財務分析能力。
- 三、經營管理能力。
- 四、危機處理能力。
- 五、產業知識。
- 六、國際市場觀。
- 七、領導能力。
- 八、決策能力。

董事間應有超過半數之席次，不得具有配偶或二親等以內之親屬關係。

本公司董事會應依據績效評估之結果，考量調整董事會成員組成。

第四條

本公司獨立董事之資格，應符合「公開發行公司獨立董事設置及應遵循事項辦法」第二條、第三條以及第四條之規定。

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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，並應依據「上市上櫃公司治理實務守則」第二十四條規定辦理。

第五條

本公司董事之選舉，均應依照公司法第一百九十二條之一所規定之候選人提名制度程序為之，為審查董事候選人之資格條件、學經歷背景及有無公司法第三十條所列各款情事等事項，不得任意增列其他資格條件之證明文件，並應將審查結果提供股東參考，俾選出適任之人選。

董事因故解任，致不足五人者，公司應於最近一次股東會補選之。但董事缺額達章程所定席次三分之一者，公司應自事實發生之日起六十日內，召開股東臨時會補選之。

獨立董事之人數不足證券交易法第十四條之二第一項但書、臺灣證券交易所上市審查準則相關規定或中華民國證券櫃檯買賣中心「證券商營業處所買賣有價證券審查準則第 10 條第 1 項各款不宜上櫃規定之具體認定標準」第 8 款規定者，應於最近一次股東會補選之；獨立董事均解任時，應自事實發生之日起六十日內，召開股東臨時會補選之。

第六條

本公司董事之選舉應採用累積投票制，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。

第七條

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，選舉人之記名，得以在選舉票上所印出席證號碼代之。

第八條

本公司董事依公司章程所定之名額，分別計算獨立董事、非獨立董事之選舉權，由所得選舉票代表選舉權數較多者分別依次當選，如有二人以上得權數相同而超過規定名額時，由得權數相同者抽籤決定，未出席者由主席代為抽籤。

第九條

選舉開始前，應由主席指定具有股東身分之監票員、計票員各若干人，執行各項有關職務。投票箱由董事會製備之，於投票前由監票員當眾開驗。

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第十條

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明文件編號。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。

第十一條

選舉票有左列情事之一者無效：

- 一、不用董事會製備之選票者。
- 二、以空白之選票投入投票箱者。
- 三、字跡模糊無法辨認或經塗改者。
- 四、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、身分證明文件編號經核對不符者。
- 五、除填被選舉人之戶名（姓名）或股東戶號（身分證明文件編號）及分配選舉權數外，夾寫其他文字者。
- 六、所填被選舉人之姓名與其他股東相同而未填股東戶號或身分證明文件編號可資識別者。

第十二條

投票完畢後當場開票，開票結果應由主席當場宣布，包含董事當選名單與其當選權數。前項選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。

第十三條

當選之董事由本公司董事會發給當選通知書。

第十四條

本程序由股東會通過後施行，修正時亦同。

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Article 1

To ensure a just, fair, and open election of directors, these Procedures are adopted pursuant to Articles 21 and Articles 41 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 Company's articles of incorporation, elections of directors shall be conducted in accordance with these Procedures.

Article 3

The overall composition of the board of directors shall be taken into consideration in the selection of the Company's directors. The composition of the board of directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs. It is advisable that the policy include, without being limited to, the following two general standards:

1. Basic requirements and values: Gender, age, nationality, and culture.
2. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.

Each board member shall have the necessary knowledge, skill, and experience to perform their duties; the abilities that must be present in the board as a whole are as follows:

1. The ability to make judgments about operations.
2. Accounting and financial analysis ability.
3. Business management ability.
4. Crisis management ability.
5. Knowledge of the industry.
6. An international market perspective.
7. Leadership ability.
8. Decision-making ability.

More than half of the directors shall be persons who have neither a spousal relationship nor a relationship within the second degree of kinship with any other director.

The board of directors of the Company shall consider adjusting its composition based on the results of performance evaluation.

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Article 4

The qualifications for the independent directors of the Company shall comply with Articles 2, 3, and 4 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

The election of independent directors of the Company shall comply with Articles 5, 6, 7, 8, and 9 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, and shall be conducted in accordance with Article 24 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 5

Elections of directors at the Company shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act.

The Company shall review the qualifications, education, working experience, background, and the existence of any other matters set forth in Article 30 of the Company Act with respect to nominee directors and may not arbitrarily add requirements for documentation of other qualifications. It shall further provide the results of the review to shareholders for their reference, so that qualified directors will be elected.

When the number of directors falls below five due to the dismissal of a director for any reason, the Company shall hold a by-election to fill the vacancy at its next shareholders meeting. When the number of directors falls short by one third of the total number prescribed in the Company's articles of incorporation, the Company shall call a special shareholders meeting within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

When the number of independent directors falls below that required under the proviso of Article 14-2, paragraph 1 of the Securities and Exchange Act, or the related provisions of the Taiwan Stock Exchange Corporation rules governing the review of listings, or subparagraph 8 of the Standards for Determining Unsuitability for GTSM Listing under Article 10, Paragraph 1 of the GreTai Securities Market Rules Governing the Review of Securities for Trading on the GTSM, a by-election shall be held at the next shareholders meeting to fill the vacancy. When the independent directors are dismissed en masse, a special shareholders meeting shall be called within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

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Article 6

The cumulative voting method shall be used for election of the directors at the Company. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.

Article 7

The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.

Article 8

The number of directors will be as specified in the Company's articles of incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.

Article 9

Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel. The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.

Article 10

If a candidate is a shareholder, a voter must enter the candidate's account name and shareholder account number in the "candidate" column of the ballot; for a non-shareholder, the voter shall enter the candidate's full name and identity card number. However, when the candidate is a governmental organization or juristic-person shareholder, the name of the governmental organization or juristic-person shareholder shall be entered in the column for the candidate's account name in the ballot paper, or both the name of the governmental organization or juristic-person shareholder and the name of its representative may be entered. When there are multiple representatives, the names of each respective representative shall be entered.

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Article 11

A ballot is invalid under any of the following circumstances:

1. The ballot was not prepared by the board of directors.
2. A blank ballot is placed in the ballot box.
3. The writing is unclear and indecipherable or has been altered.
4. The candidate whose name is entered in the ballot is a shareholder, but the candidate's account name and shareholder account number do not conform with those given in the shareholder register, or the candidate whose name is entered in the ballot is a non-shareholder, and a cross-check shows that the candidate's name and identity card number do not match.
5. Other words or marks are entered in addition to the candidate's account name or shareholder account number (or identity card number) and the number of voting rights allotted.
6. The name of the candidate entered in the ballot is identical to that of another shareholder, but no shareholder account number or identity card number is provided in the ballot to identify such individual.

Article 12

The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors and the numbers of votes with which they were elected, shall be announced by the chair on the site.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 13

The board of directors of the Company shall issue notifications to the persons elected as directors.

Article 14

These Procedures, and any amendments hereto, shall be implemented after approval by a shareholders meeting.

三、董事持股情形 Shareholdings of Directors

職稱	姓名或代表人	停止過戶日持有股數	佔目前發行總股份比率
董事長	黃世高	2,100,000	8.89
董事	Eng Synergy Management Sdn Bhd	9,844,000	41.67
	代表人：黃凱斌	8,000	0.03
董事	張明煌	—	—
董事	Surging Success Sdn Bhd	1,890,000	8.00
	代表人：傅慶玲	8,000	0.03
獨立董事	鄭貝川	—	—
獨立董事	溫立瑋	—	—
獨立董事	廖偉全	—	—

COMPANIES LAW (REVISED)

COMPANY LIMITED BY SHARES

THIRD AMENDED AND RESTATED MEMORANDUM OF ASSOCIATION

OF

TECHCENTIAL INTERNATIONAL LTD
特昇國際股份有限公司

(Adopted by a special resolution passed on 29 June 2018)

THE COMPANIES LAW (REVISED)

COMPANY LIMITED BY SHARES

THIRD AMENDED AND RESTATED MEMORANDUM OF ASSOCIATION

OF

TECHCENTIAL INTERNATIONAL LTD

特昇國際股份有限公司

(Adopted by a special resolution passed on 29 June 2018)

1. The name of the Company is Techcential International Ltd 特昇國際股份有限公司.
2. The Company's registered office will be situated at the office of Portcullis (Cayman) Ltd., The Grand Pavilion Commercial Centre, Oleander Way, 802 West Bay Road, P.O. Box 32052, Grand Cayman KY1-1208, Cayman Islands, or at such other place in the Cayman Islands as the Directors may from time to time decide.
3. The objects for which the Company is established are unrestricted and the Company shall have full power and authority to carry out any object not prohibited by any law as provided by Section 7(4) of the Companies Law (Revised).
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 Companies Law (Revised).
5. Nothing in the preceding sections shall permit the Company to carry on the business of a bank or trust company without being licensed in that behalf under the Banks and Trust Companies Law (Revised) or to carry on insurance business from within the Cayman Islands or the business of an insurance manager, agent, sub-agent or broker without being licensed in that behalf under the Insurance Law (Revised) or to carry on the business of company management without being licensed in that behalf under the Companies Management Law (Revised).
6. 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, but nothing in this paragraph shall be so construed as to prevent the Company effecting and concluding contracts in the Cayman Islands and exercising in the Cayman Islands any of its powers necessary for the carrying on of its business outside the Cayman Islands.
7. The liability of each Member is limited to the amount from time to time unpaid on such Member's shares.
8. The authorised share capital of the Company is New Taiwan Dollars 500,000,000 divided into 50,000,000 ordinary shares of a par value of New Taiwan Dollars 10.00 each provided always that subject to the provisions of the Companies Law (as amended) 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 or special privilege or subject to any postponement of rights or to any conditions or restrictions whatsoever and so that unless the conditions of issue shall otherwise expressly provide every issue of shares whether stated to be Ordinary, Preference or otherwise shall be subject to the powers on the part of the Company hereinbefore provided

9. If the Company is registered as exempted, its operations will be carried on subject to the provisions of Section 174 of the Companies Law (as amended).
10. Capitalised terms that are not defined in this Memorandum of Association bear the same meaning as those given in the Articles of Association of the Company and the interpretations section of the Articles of Association of the Company shall apply to this Memorandum of Association.

COMPANIES LAW (REVISED)

COMPANY LIMITED BY SHARES

THIRD AMENDED AND RESTATED ARTICLES OF ASSOCIATION

OF

TEHCENTIAL INTERNATIONAL LTD

特昇國際股份有限公司

(Adopted by a special resolution passed on 29 June 2018)

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THE COMPANIES LAW (REVISED)

COMPANY LIMITED BY SHARES

THIRD AMENDED AND RESTATED ARTICLES OF ASSOCIATION

OF

TEHCENTIAL INTERNATIONAL LTD

特昇國際股份有限公司

(Adopted by a special resolution passed on 29 June 2018)

Table A

The regulations in Table A in the First Schedule to the Law (as defined below) do not apply to the Company.

INTERPRETATION

1. Definitions

1.1 In these Amended and Restated Articles, the following words and expressions shall, where not inconsistent with the context, have the following meanings, respectively:

- | | |
|--------------------------------------|---|
| (i) Applicable Law | the Applicable Public Company Rules, the Law or such other rules or legislation applicable to the Company; |
| (ii) Applicable Public Company Rules | the ROC laws, rules and regulations (including, without limitation, the Company Law of the ROC, the Securities and Exchange Law of the ROC, the rules and regulations promulgated by the FSC, the rules and regulations promulgated by the TPEx and the rules and regulations promulgated by the TSE, as amended from time to time) affecting public reporting companies or companies listed on any ROC stock exchange or securities market that from time to time are required by the relevant regulator as applicable to the Company; |
| (iii) Articles | the Articles of Association as altered from time to time; |
| (iv) Audit Committee | the audit committee of the Board, which shall comprise solely of all the Independent Directors of the Company; |
| (v) Board | the board of directors appointed or elected pursuant |

	to the Articles and acting at a meeting of directors at which there is a quorum in accordance with the Articles;
(vi) Capital Reserve	for the purpose of the Articles only, comprises of the premium paid on the issuance of any share and income from endowments received by the Company under the Law;
(vii) Chairman	the Director elected amongst all the Directors as the chairman of the Board;
(viii) Company	Techcential International Ltd 特昇國際股份有限公司;
(ix) Compensation Committee	a committee of the Board, which shall be comprised of professional individuals and having the functions, in each case, prescribed by the Applicable Public Company Rules;
(x) Cumulative Voting	the voting mechanism for an election of Directors as described in Article 35.2 hereof;
(xi) Directors	the directors for the time being of the Company and shall include any and all Independent Director(s);
(xii) Electronic Record	has the same meaning as in the Electronic Transactions Law;
(xiii) Electronic Transactions Law	the Electronic Transactions Law (2003 Revision) of the Cayman Islands;
(xiv) ESM	the emerging stock market of the ROC;
(xv) Family Relationship within Second Degree of Kinship	in respect of a person, means another 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 shall include the parents, siblings, grandparents, children and grandchildren of the first person as well as the parents, siblings and grandparents of the first person's spouse;
(xvi) FSC	the Financial Supervisory Commission of the ROC;
(xvii) Independent Directors	the Directors who are elected as "Independent Directors" in accordance with the Applicable Public Company Rules or the Articles;
(xviii) Joint Operation Contract	a contract between the Company and one or more person(s) or entit(ies) where the parties thereto agree to pursue the same business venture and jointly bear losses and enjoy profits arising out of such business venture in accordance with the terms thereof;
(xix) Law	The Companies Law (as amended) of the Cayman

	Islands and every modification, reenactment or revision thereof for the time being in force;
(xx) Lease Contract	a contract or arrangement between the Company and any other person(s) pursuant to which such person(s) lease or rent from the Company the necessary means and assets to operate the whole business of the Company in the name of such person, and as consideration, the Company receives a pre-determined compensation from such person;
(xxi) Litigious and Non-Litigious Agent	a person appointed by the Company pursuant to the Applicable Law as the Company's process agent for purposes of service of documents in the relevant jurisdiction and the Company's responsible person in the ROC under the Securities and Exchange Law of the ROC;
(xxii) Management Contract	a contract or arrangement between the Company and any other person(s) pursuant to which such person(s) manage and operate the business of the Company in the name of and for the benefit of the Company, and as consideration, such person(s) receive a pre-determined compensation from the Company while the Company continues to be entitled to the profits (or losses) of such business;
(xxiii) Market Observation Post System	the public company reporting system maintained by the TSE;
(xxiv) Member	the person registered in the Register of Members as the holder of shares in the Company and, when two or more persons are so registered as joint holders of shares, means the person whose name stands first in the Register of Members as one of such joint holders or all of such persons, as the context so requires;
(xxv) Memorandum	the memorandum of association of the Company;
(xxvi) Merger	means : (a) a "merger" or "consolidation" as defined under the Law ; or (b) other forms of mergers and acquisitions which fall within the definition of "merger and/or consolidation" under the Applicable Public Company Rules;
(xxvii) month	calendar month;
(xxviii) Notice	written notice as further provided in the Articles unless otherwise specifically stated;
(xxix) Officer	any person appointed by the Board to hold an office in the Company;

(xxx) Ordinary Resolution	a resolution passed at a general meeting (or, if so specified, a meeting of Members holding a class of shares) of the Company by not less than a simple majority vote of the Members present at the meeting, in person or by proxy;
(xxxvi) Preferred Shares	has the meaning given thereto in Article 6;
(xxxvii) Private Placement	means, for so long as the shares are traded on the ESM or listed on the TPEx or TSE, the private placement by the Company of shares or other securities of the Company as permitted by the Applicable Public Company Rules;
(xxxviii) Register of Directors and Officers	the register of directors and officers referred to in Article 42 hereof;
(xxxix) Register of Members	the register of members of the Company maintained in accordance with the Law and (as long as the shares of the Company are traded on the ESM or listed on the TPEx or TSE) the Applicable Public Company Rules;
(xl) Registered Office	the registered office for the time being of the Company;
(xli) Related Parties	has the meaning as set out in No. 24 of the International Accounting Standard;
(xlii) Restricted Shares	has the meaning given thereto in Article 2.5;
(xliiii) ROC	Taiwan, the Republic of China;
(xliv) Seal	the common seal or any official or duplicate seal of the Company;
(xlv) Secretary	the person appointed to perform any or all of the duties of secretary of the Company and includes any deputy or assistant secretary and any person appointed by the Board to perform any of the duties of the Secretary;
(xlvi) share(s)	share(s) of par value New Taiwan Dollars 10.00 each in the Company;
(xlvii) Special Resolution	Subject to the Law, means a resolution passed at a general meeting of the Company by a majority of at least two-thirds of the votes cast by such Members who, being entitled to do so, vote in person or by their proxies, or, in the case of Members that are corporations or other non-natural person, by their duly authorised representatives by computing the number of votes to which each Member is entitled;
(xlviii) Subsidiary	with respect to any company, (1) the entity, more than one half of whose total number of the issued voting shares or the total amount of the share

	capital are directly or indirectly held by such company; or (2) the entity that such company has a direct or indirect control over its personnel, financial or business operation;
(xlv) Supermajority Resolution	a resolution passed by a majority vote of the Members present at a general meeting attended by Members who represent two-thirds or more of the total issued shares or, if the total number of shares represented by the Members present at the general meeting is less than two-thirds of the total issued shares, but more than one half of the total issued shares, means instead, a resolution passed by two-thirds or more of votes cast by the Members present at such general meeting;
(xlv) Treasury Shares	means shares of the Company held in treasury pursuant to the Law and the Articles;
(xlvi) TDCC	the Taiwan Depository & Clearing Corporation;
(xlvii) TPEX	the Taipei Exchange;
(xlviii) TSE	the Taiwan Stock Exchange Corporation; and
(xlix) year	calendar year.

1.2 In the Articles, where not inconsistent with the context:

- (a) words denoting the plural number include the singular number and vice versa;
- (b) words denoting the masculine gender include the feminine and neuter genders;
- (c) words importing persons include companies, associations or bodies of persons whether corporate or not;
- (d) the words:-
 - (i) "may" shall be construed as permissive; and
 - (ii) "shall" shall be construed as imperative;
- (e) "written" and "in writing" include all modes of representing or reproducing words in visible form, including the form of an Electronic Record;
- (f) a reference to statutory provision shall be deemed to include any amendment or re-enactment thereof;
- (g) unless otherwise provided herein, words or expressions defined in the Law shall bear the same meaning in the Articles; and
- (h) Section 8 of the Electronic Transactions Law shall not apply to the extent that it imposes obligations or requirements in addition to those set out in the Articles.

1.3 In the Articles expressions referring to writing or its cognates shall, unless the contrary intention appears, include facsimile, printing, lithography, photography, electronic mail and other modes of representing words in visible form.

1.4 Headings used in the Articles are for convenience only and are not to be used or relied upon in the construction hereof.

SHARES

2. Power to Issue Shares

- 2.1** Subject to the Applicable Law, Articles and any resolution of the Members to the contrary, and without prejudice to any special rights previously conferred on the holders of any existing shares or class of shares, the Board shall have the power to issue any unissued shares of the Company on such terms and conditions as it may determine and any shares or class of shares (including the issue or grant of options, warrants and other rights, renounceable or otherwise in respect of shares) may be issued with such preferred, deferred or other special rights or such restrictions, whether in regard to dividend, voting, return of capital, or otherwise as the Company may by resolution of the Members prescribe, provided that no share shall be issued at a discount except in accordance with the Law and the Applicable Public Company Rules.
- 2.2** Unless otherwise provided in the Articles, the issue of new shares of the Company shall be approved by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors. The issue of new shares shall at all times be subject to the sufficiency of the authorized capital of the Company.
- 2.3** For so long as the shares are traded on the ESM or listed on the TPEx or TSE, where the Company increases its issued share capital by issuing new shares for cash consideration in the ROC, the Company shall allocate 10% of the total amount of the new shares to be issued, for offering in the ROC to the public ("**Public Offering Portion**") unless it is not necessary or appropriate, as determined by the FSC or the TPEx or TSE (as the case may be) for the Company to conduct the aforementioned public offering or otherwise provided by Applicable Law. However, if a percentage higher than the aforementioned 10% is resolved by the Members in a general meeting by Ordinary Resolution to be offered, the percentage determined by such resolution shall prevail and shares corresponding to such percentage shall be reserved as Public Offering Portion. The Company may also reserve 10% to 15% of such new shares for subscription by the employees of the Company and its Subsidiaries (the "**Employee Subscription Portion**"). The Company may prohibit such employees from transferring the shares so subscribed within a certain period; provided, however, that such a period cannot be more than two years.
- 2.4** Unless otherwise resolved by the Members in general meeting by Ordinary Resolution, where the Company increases its issued share capital by issuing new shares for cash consideration pursuant to Article 2.3 hereof, after allocation of the Public Offering Portion, including, for the avoidance of doubt, any percentage in excess of 10% of the total amount of the new shares to be issued for offering in the ROC to the public as resolved by the Members in general meeting be offered pursuant to Article 2.3, and the Employee Subscription Portion pursuant to Article 2.3 hereof, the Company shall make a public announcement and notify each Member in writing that he is entitled to exercise a pre-emptive right to purchase his pro rata portion of the remaining new shares, to be issued in the capital increase for cash consideration. The Company shall state in such announcement and notices to the Members the procedures for exercising such pre-emptive rights and that if any Member fails to purchase his pro rata portion of such remaining newly-issued shares within the prescribed period, such Member shall be deemed to forfeit his pre-emptive right to purchase such newly-issued shares. Where an exercise of the pre-emptive right may result in fractional entitlement of a Member, the entitlements (including fractional entitlements) of two or more Members may be combined to jointly subscribe for one or more whole new shares in the name of a single Member, subject to compliance with such directions and terms and conditions as determined by the Board and

the Applicable Public Company Rules. If the total number of the new shares to be issued has not been fully subscribed for by the Members within the prescribed period, the Company may consolidate such shares into the public offering tranche or offer any un-subscribed new shares to a specific person or persons in such manner as is consistent with the Applicable Public Company Rules.

- 2.5** Subject to the Applicable Law, the Company may issue new shares with restricted rights ("**Restricted Shares**") to employees of the Company and its Subsidiaries with the sanction of a Supermajority Resolution provided that Article 2.3 hereof shall not apply in respect of the issue of such shares. For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the terms of issue of Restricted Shares, including but not limited to the number of Restricted Shares so issued, issue price of Restricted Shares and other related matters shall be in accordance with the Applicable Public Company Rules.
- 2.6** The pre-emptive right of Members under Article 2.4 shall not apply in the event that new shares are issued due to the following reasons or for the following purposes:
- (a) in connection with a Merger, spin-off, or pursuant to any reorganization of the Company;
 - (b) in connection with meeting the Company's obligations under share subscription warrants and/or options, including those rendered in Articles 2.8 and 2.11 hereof;
 - (c) in connection with the issue of Restricted Shares in accordance with Article 2.5 hereof;
 - (d) in connection with meeting the Company's obligations under convertible bonds or corporate bonds vested with rights to acquire shares;
 - (e) in connection with meeting the Company's obligations under Preferred Shares vested with rights to acquire shares; or
 - (f) in connection with Private Placement of the securities issued by the Company.
- 2.7** The Company shall not issue any unpaid shares or partly paid-up shares.
- 2.8** Notwithstanding Article 2.5 hereof, the Company may, upon approval by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, adopt one or more employee incentive programmes and may issue shares or options, warrants or other similar instruments, to employees of the Company and its Subsidiaries, and for the avoidance of doubt, resolution of the Members is not required.
- 2.9** Options, warrants or other similar instruments issued in accordance with Article 2.8 above are not transferable save by inheritance.
- 2.10** Directors of the Company and its Subsidiaries shall not be eligible for Restricted Shares pursuant to Article 2.5 hereof or the incentive programmes pursuant to Article 2.8 hereof, provided that directors who are also employees of the Company or its Subsidiaries may subscribe for Restricted Shares or participate in an incentive programme in their capacity as an employee and not as a director of the Company or its Subsidiaries.
- 2.11** The Company may enter into agreements with employees of the Company and/or the employees of its Subsidiaries in relation to the incentive programme approved pursuant to Article 2.8 above, whereby employees may subscribe for, within a specific period, a specific number of the shares. The terms and conditions of such agreements shall be no less restrictive

on the relevant employee than the terms specified in the applicable incentive programme.

3. Redemption and Purchase of Shares

- 3.1** Subject to the Law and Applicable Public Company Rules, the Company is authorised to issue shares which are to be redeemed or are liable to be redeemed at the option of the Company or a Member.
- 3.2** Subject to the Applicable Public Company Rules, the Company is authorised to make payments in respect of the redemption of its shares out of capital or out of any other account or fund authorised for this purpose in accordance with the Law.
- 3.3** The redemption price of a redeemable share, or the method of calculation thereof, shall be fixed by the Board at or before the time of issue.
- 3.4** Every share certificate relating to redeemable share shall indicate that the share is redeemable.
- 3.5** Subject to the Applicable Law and the Articles, the Company may, upon approval by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, purchase its own shares (including any redeemable shares) on such terms and in such manner as the Directors may determine and hold them as Treasury Shares in accordance with the Applicable Law PROVIDED THAT if any purchase of the Company's own shares involves any immediate cancellation of shares of the Company, such repurchase of shares is subject to approval by the Members by way of an Ordinary Resolution and the number of shares of the Company to be cancelled shall be allocated among all the Members as of the date of such cancellation on a pro rata basis (as rounded up or down to the nearest whole number as determined by the Directors) based on the then prevailing percentage of shareholding of the Members, unless otherwise provided for in the Law or the Applicable Public Company Rules.

Upon approval by Members by way of an Ordinary Resolution to repurchase and cancel shares of the Company, the repurchase price may be paid in any manner authorized by the Law, including in cash or in kind, provided that where any repurchase price is to be paid in kind, the monetary equivalent value of such payment in kind shall be (a) assessed by an ROC certified public accountant before being submitted by the Board to the Members for approval as part of the Ordinary Resolution authorising the repurchase and cancellation of shares of the Company; and (b) agreed to individually by each Member who will be receiving the repurchase price in kind. Without prejudice to this Article 3.5, in the case of a repurchase of shares by the Company for purposes of changing the currency denomination of share capital of the Company, consent of the holders of the shares subject to such repurchase shall not be required.

- 3.6** In the event that the Company proposes to purchase any share traded on the ESM or listed on the TPEX or TSE pursuant to the preceding Article, the resolution of the Board approving such proposal and the implementation thereof should be reported to the Members in the next general meeting in accordance with the Applicable Public Company Rules. Such reporting obligation shall also apply even if the Company does not implement the proposal to purchase its shares traded on the ESM or listed on the TPEX or TSE for any reason.
- 3.7** For so long as the shares are traded on the ESM or listed on the TPEX or TSE, the Company is authorised to purchase any share traded on the ESM or listed on the TPEX or TSE in

accordance with the following manner of purchase:

- (a) the total price of the shares purchased by the Company shall not exceed the sum of retained earnings minus earnings distribution resolved by the Board or the general meeting, plus the following realized capital reserve:
 - (i) the premium received from the disposal of assets that has not been booked as retained earnings;
 - (ii) the premium paid on the issuance of any share and income from endowments received by the Company provided however that income from the shares shall not be included before such shares have been transferred to others;
 - (b) the maximum number of shares purchased by the Company shall not exceed ten percent of the total number of issued and outstanding shares of the Company; and
 - (c) the purchase shall be at such time, at such price and on such other terms as determined and agreed by the Board in its sole discretion provided however that:
 - (i) such purchase transactions shall be in accordance with the laws and regulations of the ROC relating to securities transactions and Applicable Public Company Rules; and
 - (ii) such purchase transactions shall be in accordance with the Law.
- 3.8** Subject to Article 3.5 and the Applicable Public Company Rules, the redemption or repurchase price may be paid in any manner permissible under the Law as determined by the Board.
- 3.9** A delay in payment of the redemption price shall not affect the redemption but, in the case of a delay of more than thirty 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 banks holding “A” licenses (as defined in the Banks and Trust Companies Law (Revised) of the Cayman Islands) in the Cayman Islands for thirty day deposits in the same currency.
- 3.10** The Directors may exercise as they think fit the powers conferred on the Company by Section 37(5) of the Law (payment out of capital) but only if and to the extent that the redemption could not otherwise be made (or not without making a fresh issue of shares for this purpose).
- 3.11** Subject as aforesaid, the Directors may determine, as they think fit all questions that may arise concerning the manner in which the redemption of the shares shall or may be effected.
- 3.12** No share may be redeemed unless it is fully paid-up.
- 3.13** The Board may designate as Treasury Shares any of its shares that it purchases or redeems, or any shares surrendered to it, in accordance with the Applicable Law.
- 3.14** No dividend may be declared or paid, and no other distribution (whether in cash or otherwise) of the Company's assets (including any distribution of assets to Members on a winding up of the Company) may be made to the Company in respect of a Treasury Share.
- 3.15** The Company shall be entered in the Register of Members 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 the Articles or the Law.

3.16 After the Company purchases the shares traded on the ESM or listed on the TPEx or TSE, any proposal to transfer the Treasury Shares to the employees of the Company and its Subsidiaries at a price below the average actual repurchase price must be approved by Special Resolution in the next general meeting and the items required by the Applicable Public Company Rules shall be specified in the notice of the general meeting and may not be proposed as an extemporaneous motion. The aggregate number of Treasury Shares resolved at all general meetings and transferred to the employees of the Company and its Subsidiaries shall not exceed 5% of the total issued shares, and each employee may not subscribe for more than 0.5% of the total issued shares in aggregate. The Company may prohibit such employees from transferring such Treasury Shares within a certain period; provided, however, that such a period cannot be more than two years.

3.17 Subject to Article 3.16 and the Applicable Public Company Rules, Treasury Shares may be disposed of by the Company on such terms and conditions in accordance with the Applicable Law as determined by the Directors.

4. Rights Attaching to Shares

Subject to Article 2.1, the Memorandum and the Articles, other contractual obligations or restrictions that the Company is bound by and any resolution of the Members to the contrary and without prejudice to any special rights conferred thereby on the holders of any other shares or class of shares, the share capital of the Company shall be divided into shares of a single class the holders of which shall, subject to the provisions of the Articles:

- (a) be entitled to one vote per share;
- (b) be entitled to such dividends as recommended by the Board and approved by the Members at general meeting;
- (c) in the event of a winding-up or dissolution of the Company, whether voluntary or involuntary or for the purpose of a reorganization or otherwise or upon any distribution of capital, be entitled to the surplus assets of the Company; and
- (d) generally be entitled to enjoy all of the rights attaching to shares.

5. Share Certificates

5.1 The Company may issue shares in uncertificated/crippless form or issue share certificates. Where share certificates are issued, every Member shall be entitled to a certificate issued under the Seal (or a facsimile thereof), which shall be affixed or imprinted with the authority of the Board, specifying the number and, where appropriate, the class of shares held by such Member. The Board may by resolution determine, either generally or in a particular case, that any or all signatures on certificates may be printed thereon or affixed by mechanical means. For so long as the shares are traded on the ESM or listed on the TPEx or TSE, shares of the Company shall be issued in uncertificated/crippless form unless the issuance of share certificates is required by the provisions of the Applicable Public Company Rules.

- 5.2** If any share certificate shall be proved to the satisfaction of the Board to have been worn out, lost, mislaid, or destroyed the Board may cause a new certificate to be issued and request an indemnity for the lost certificate if it sees fit.
- 5.3** Share may not be issued in bearer form.
- 5.4** When the Company shall issue share certificates pursuant to Article 5.1 hereof, the Company shall deliver the share certificates to the subscribers within thirty (30) days from the date such share certificates may be issued pursuant to the Law, the Memorandum, the Articles, and the Applicable Public Company Rules, and shall make a public announcement prior to the delivery of such share certificates pursuant to the Applicable Public Company Rules.
- 5.5** Where the Company shall issue the shares in uncertificated/scripless form, the Company shall upon the issue of such shares cause the name of the subscriber and other particulars to be entered onto the Register of Members in accordance with the Law and the Applicable Public Company Rules.

6. Preferred Shares

- 6.1** The Company may by Special Resolution designate one or more classes of shares with preferred or other special rights as the Company, by Special Resolution, may determine (shares with such preferred or other special rights, the "Preferred Shares"), and amend the Memorandum and these Articles as appropriate to reflect the designation of shares as Preferred Shares and the rights and obligations attached thereto.
- 6.2** For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the rights and obligations of Preferred Shares may include (but not limited to) the following terms and shall be consistent with the Applicable Public Company Rules:
- (a) the order of priority and fixed amount or fixed ratio of allocation of dividends and bonus on Preferred Shares;
 - (b) the order of priority and fixed amount or fixed ratio of allocation of surplus assets of the Company;
 - (c) the order of priority for or restriction on the voting right(s) (including declaring no voting rights whatsoever) of the Members holding the Preferred Shares;
 - (d) the method by which the Company is authorized or compelled to redeem the Preferred Shares, or a statement that redemption rights shall not apply; and
 - (e) other matters concerning rights and obligations incidental to Preferred Shares.

REGISTRATION OF SHARES

7. Register of Members

- (a) For so long as shares are traded on the ESM or listed on the TPEx or TSE, the Board shall cause to be kept a Register of Members which may be kept outside the Cayman Islands at such place as the Directors shall appoint and which shall be maintained in accordance with the Law and the Applicable Public Company Rules.
- (b) In the event that the Company has shares that are not traded on the ESM or listed on the TPEx or TSE, the Company shall also cause to be kept a register of such shares in accordance with Section 40 of the Law.

8. Registered Holder Absolute Owner

Except as required by law:

- (a) no person shall be recognised by the Company as holding any share on any trust; and
- (b) no person other than the Member shall be recognised by the Company as having any right in a share.

9. Transfer of Registered Shares

- 9.1** Title to shares traded on the ESM or listed on the TPEx or TSE may be evidenced and transferred in a manner consistent with the Applicable Public Company Rules (including through the book-entry system of the TDCC).
- 9.2** All transfers of shares which are in certificated form may be effected by an instrument of transfer in writing in any usual form or in any other form which the Board may approve and shall be executed by or on behalf of the transferor and, if the Board so requires, by or on behalf of the transferee. Without prejudice to the foregoing, the Board may also resolve, either generally or in any particular case, upon request by either the transferor or transferee, to accept mechanically executed transfers. Notwithstanding the foregoing, an instrument of transfer shall not be required for a repurchase of shares by the Company for purposes of changing the currency of share capital of the Company.
- 9.3** The Board may refuse to recognise any instrument of transfer in respect of shares in certificated form unless it is accompanied by the certificate in respect of the shares to which it relates and by such other evidence as the Board may reasonably require to show the right of the transferor to make the transfer.
- 9.4** The joint holders of any share may transfer such share to one or more of such joint holders, and the surviving holder or holders of any share previously held by them jointly with a deceased Member may transfer any such share to the executors or administrators of such deceased Member.
- 9.5** The Board may in its absolute discretion and without assigning any reason therefor refuse to register the transfer of a share in certificated form in the event such registration of transfer would (i) conflict with the Applicable Law; or (ii) conflict with the Memorandum and/or the Articles. If the Board refuses to register a transfer of any share, the Secretary shall, within three months after the date on which the transfer was lodged with the Company, send to the transferor and transferee notice of the refusal.

10. Transmission of Registered Shares

- 10.1** In the case of the death of a Member, the survivor or survivors where the deceased Member was a joint holder, and the legal personal representatives of the deceased Member where the deceased Member was a sole holder, shall be the only persons recognised by the Company as having any title to the deceased Member's interest in the shares. Nothing herein contained shall release the estate of a deceased joint holder from any liability in respect of any share which had been jointly held by such deceased Member with other persons. Subject to the provisions of Section 39 of the Law, for the purpose of this Article, legal personal representative means the executor or administrator of a deceased Member or such other person as the Board may, in its absolute discretion, decide as being properly authorised to deal with the shares of a deceased Member.

- 10.2** Any person becoming entitled to a share in consequence of the death or bankruptcy of any Member may be registered as a Member upon such evidence as the Board may deem sufficient or may elect to nominate some person to be registered as a transferee of such share.
- 10.3** On the presentation of the evidence as the Board may require to prove the title of the transferor, the transferee shall be registered as a Member. Notwithstanding the foregoing, the Board shall, in any case, have the same right to decline or suspend registration or refuse registration as stipulated in Article 9.3 hereof as it would have had in the case of a transfer of the share by that Member before such Member's death or bankruptcy, as the case may be.
- 10.4** Where two or more persons are registered as joint holders of a share or shares, then in the event of the death of any joint holder or holders the remaining joint holder or holders shall be absolutely entitled to the said share or shares and the Company shall recognise no claim in respect of the estate of any joint holder except in the case of the last survivor of such joint holders.

ORDINARY RESOLUTION, SPECIAL RESOLUTION AND SUPERMAJORITY RESOLUTION

11. Alteration of Capital

- 11.1** The Company may from time to time by Ordinary Resolution alter the conditions of its Memorandum to:
- (a) increase its share capital by new shares of such sum, to be divided into shares of such classes and amount, as the resolution shall prescribe;
 - (b) consolidate and divide all or any of its share capital into shares of a larger amount than its existing shares;
 - (c) convert all or any of its paid up shares into stock and reconvert that stock into paid up shares of any denomination;
 - (d) sub-divide its existing shares, or any of them into shares of a smaller amount provided that in the subdivision the proportion between the amount paid and the amount, if any, unpaid on each reduced share shall be the same as it was in case of the share from which the reduced share is derived and may by such resolution determine that, as between the holders of the shares resulting from such sub-division, one or more of the shares may have any such preferred, deferred or other rights or be subject to any such restrictions as compared with the other or others as the Company has power to attach to unissued or new shares; or
 - (e) cancel any shares which, 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.
- 11.2** The Board may settle as it considers expedient any difficulty which arises in relation to any consolidation and division under the last preceding Article and in particular but without prejudice to the generality of the foregoing may issue certificates in respect of fractions of shares or arrange for the sale of the shares representing fractions and the distribution of the new proceeds of sale (after deduction of the expenses of such sale) in due proportion amongst the Members who would have been entitled to the fractions, and for this purpose the Board may authorise some person to transfer the shares representing fractions to their

purchaser or resolve that such net proceeds be paid to the Company for the Company's benefit. Such purchaser will not be bound to see to the application of the purchase money nor will his title to the shares be affected by any irregularity or invalidity in the proceedings relating to the sale.

12. Special Resolution and Supermajority Resolution

12.1 Subject to the Law and the Articles, the Company may from time to time by Special Resolution:

- (a) change its name;
- (b) alter or add to the Articles;
- (c) alter or add to the Memorandum with respect to any objects, powers or other matters specified therein;
- (d) reduce its share capital and any capital redemption reserve fund; or
- (e) effect a Merger under the Law.

12.2 Subject to the Law, the Company may, by Special Resolution, issue securities by way of Private Placement within the territory of the ROC in accordance with Applicable Public Company Rules; provided that, for issuance of corporate bonds which do not involve the grant of a warrant, option, or right of conversion or otherwise grant the holders of the bonds the right to acquire equity or similar rights by way of Private Placement within the territory of the ROC, the Company may do so by resolution of the Board in different tranches within one year from the date of the resolution of the Board in accordance with Applicable Public Company Rules.

12.3 Subject to the Law and Article 12.4 hereof, the following actions by the Company shall require the approval of the Members by a Supermajority Resolution:

- (a) effecting any capitalization of distributable dividends and/or bonuses and/or any other amount prescribed under Article 17 hereof;
- (b) effecting any Merger (except for any Merger which falls within the definition of "merger" and/or "consolidation" under the Law, which requires the approval of the Company by Special Resolution only) or spin-off of the Company;
- (c) entering into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;
- (d) the transferring of the whole or any essential part of the business or assets of the Company; or
- (e) acquiring or assuming the whole business or assets of another person, which has a material effect on the Company's operation.

12.4 Subject to the Law and Applicable Public Company Rules, the Company may be wound up voluntarily:

- (a) if the Company resolves by Ordinary Resolution that it be wound up voluntarily because the Company is unable to pay its debts as they fall due; or
- (b) if the Company resolves by Special Resolution that it be wound up voluntarily for reasons other than set out in Article 12.4(a) above.

12.5 Subject to the Applicable Law, the Company may by Supermajority Resolution, distribute its

Capital Reserve, in whole or in part, by issuing new shares which shall be distributed as bonus shares to its existing Members in proportion to the number of shares being held by each of them or by cash.

- 12.6** After the Company become a listed company, if it participates in the ceasing to exist after consolidation or merger, general assignment, share conversion or splitting, which results in the termination of the listing, and the surviving, transferee, existing or newly established company is a non-listed company, it shall be subject to the consent of the shareholders of more than two-thirds of the total number of shares issued by the Company.

13. Variation of Rights Attaching to Shares

If, at any time, the share capital is divided into different classes of shares, the rights attached to any class (unless otherwise provided by the terms of issue of the shares of that class) may, whether or not the Company is being wound-up, be varied with the sanction of a Special Resolution passed at a general meeting of the holders of the shares of the class. Notwithstanding the foregoing, if any modification or alteration in the Articles is prejudicial to the preferential rights of any class of shares, such modification or alteration shall be adopted by a Special Resolution and shall also be adopted by a Special Resolution passed at a separate meeting of Members of that class of shares. The rights conferred upon the holders of the shares of any class issued with preferred or other rights shall not, unless otherwise expressly provided by the terms of issue of the shares of that class, be deemed to be varied by the creation or issue of further shares ranking *pari passu* therewith. To any such meeting all the provisions of the Articles relating to general meetings shall apply *mutatis mutandis*.

DIVIDENDS AND CAPITALISATION

14. Dividends

- 14.1** The Board may, subject to approval by the Members by way of Ordinary Resolution or, in the case of Article 12.3(a), Supermajority Resolution and subject to the Articles and any direction of the Company in general meeting, declare a dividend to be paid to the Members in proportion to the number of shares held by them, and such dividend may be paid in cash or shares.
- 14.2** Subject to the Applicable Law, no dividends or other distribution shall be paid except out of profits of the Company, realised or unrealised, out of share premium account or any reserve, fund or account as otherwise permitted by the Law. Except as otherwise provided by the rights attached to any shares, all dividends and other distributions shall be paid according to the number of the shares that a Member holds. If any share is issued on terms providing that it shall rank for dividend as from a particular date, that share shall rank for dividends accordingly.
- 14.3** Subject to the Law and this Article and except as otherwise provided by the rights attached to any shares, the Company may distribute profits in accordance with a proposal for profits distribution approved by the Board and sanctioned by the Members by an Ordinary Resolution, in annual general meetings.
- 14.4** If there is profit (defined below) for the year, the Company shall set aside no less than one per cent (1%) of the profit as employee compensation and no more than 5 per cent (5%) of the profit as compensation for the Directors. However, if the Company has accumulated losses in previous years, it shall reserve an amount of the pre-tax profit for offsetting the

accumulated losses. The employee compensation referred to in this Article 14.4 shall be distributed in the form of stock or cash and may be distributed to employees of the Company's Subsidiaries, if such employees satisfy certain qualifications as may be resolved by the Board from time to time. For the purpose of this Article 14.4, "profit" means the profit before tax and before the compensation for employees and Directors are set aside.

- 14.5** The Company is in the business of supplying customized products in a specific market and is in the growth stage. The Board shall prepare the dividend proposal by taking into account the profit of the year, overall development, financial plans, capital need, projection of the industry and the Company's prospects and so on and submit the proposal for the Members' approval. For so long as the shares are traded on the ESM or listed on the TPEx or TSE, if there are profits, in making the profits distribution recommendation, the Board shall set aside out of the profits of the Company for each financial year: (i) a reserve for payment of tax for the relevant financial year; (ii) an amount to offset losses incurred in previous years; and (iii) a special surplus reserve as required by the applicable securities authority of the ROC under the Applicable Public Company Rules. If there should be any remaining profits, subject to the discretion of the Directors, after combining all or part of the accumulated undistributed profits in the previous years and the reversed special surplus reserve, the combined amount shall be allocated as dividends to the Members in proportion to their shareholdings. Subject to the Law and the Applicable Public Company Rules, and after having considered the financial, business and operational factors of the Company, the dividends shall not be less than ten per cent (10%) of profit after tax of the relevant year, provided that if in any year, the Company has net loss or the amount of the accumulated undistributed profits is less than twenty per cent (20%) of the paid-in capital of the Company, the Company may not distribute any dividend to the Members. The distribution may be made by way of cash dividends or by way of stock dividends or a combination thereof, provided that, the cash dividends shall not be less than ten per cent (10%) of the total amount of dividends payable.
- 14.6** The Board shall fix any date as the record date for determining the Members entitled to receive any dividend or other distribution.
- 14.7** For the purpose of determining Members entitled to receive payment of any dividend or other distributions, the Directors may provide that the Register of Members be closed for transfers for five (5) days before the relevant record date or such other period consistent with the Applicable Public Company Rules subject to compliance with the Law.
- 14.8** No unpaid dividend shall bear interest as against the Company.

15. Capital Reserve and Power to Set Aside Profits

- 15.1** The Board may, before declaring a dividend, set aside out of the surplus or profits of the Company, such sum as it thinks proper as a reserve to be used to meet contingencies or for meeting the deficiencies for implementing dividend distribution plans or for any other purpose to which those funds may be properly applied. Pending application, such sums may be in the absolute discretion of the Directors either be employed in the business of the Company or invested in such investment as Directors may from time to time think fit, and need not be kept separate from other assets of the Company. The Directors may also, without placing the same to reserve, carry forward any profit which they decide not to distribute.
- 15.2** Subject to any direction from the Company in general meeting, the Directors may on behalf of the Company exercise all the powers and options conferred on the Company by the Law

in regard to the Capital Reserve.

16. Method of Payment

- 16.1** Any dividend, interest, or other monies payable in cash in respect of the shares may be paid by wire transfer to the Member's designated account or by cheque or draft sent through the post directed to the Member at such Member's address in the Register of Members, or to such person and to such address as the holder may in writing direct.
- 16.2** In the case of joint holders of shares, any dividend, interest or other monies payable in cash in respect of shares may be paid by cheque or draft sent through the post directed to the address of the holder first named in the Register of Members, or to such person and to such address as the holder may in writing direct. If two or more persons are registered as joint holders of any shares any one can give an effectual receipt for any dividend paid in respect of such shares.
- 16.3** For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the payment of any dividend shall comply with the Applicable Public Company Rules and the Law.

17. Capitalisation

Subject to the Applicable Law and Article 12.3(a), the Board may capitalise any sum for the time being standing to the credit of the Capital Reserve or other reserve accounts or to the credit of the profit and loss account or otherwise available for distribution by applying such sum in paying up unissued shares to be allotted as fully paid bonus shares pro rata to the Members.

MEETINGS OF MEMBERS

18. Annual General Meetings

- 18.1** The Company shall hold a general meeting as its annual general meeting within six months following the end of each fiscal year, which shall be called by the Board.
- 18.2** Subject to Article 18.1, the annual general meeting of the Company may be held at such time and place as the Board shall determine. For so long as the shares are traded on the ESM or listed on the TPEx or TSE, unless otherwise provided by the Law, the general meetings shall be held in the ROC. If the Board resolves to hold a general meeting outside the ROC, the Company shall apply for the approval of the TPEx or TSE (as the case may be) within two days after the Board adopts such resolution. Where a general meeting is to be held outside the ROC, the Company shall engage a professional stock affairs agent in the ROC to handle the administration of such general meeting (including but not limited to the handling of the voting of proxies submitted by Members).

19. Extraordinary General Meetings

- 19.1** General meetings other than annual general meetings shall be called extraordinary general meetings.
- 19.2** The Board may convene an extraordinary general meeting of the Company whenever in their judgment such a meeting is necessary or is desirable.
- 19.3** For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the Board shall on a Member's requisition as defined in Article 19.4 forthwith proceed to convene an

extraordinary general meeting of the Company.

- 19.4** A Member's requisition set forth in Article 19.3 is a requisition of one or more Members of the Company holding in the aggregate at the date of deposit of the requisition not less than three per cent (3%) of the total number of issued shares of the Company which as at that date have been held by such Member(s) for at least one year.
- 19.5** The Member's requisition must state in writing the matters to be discussed at the extraordinary general meeting and the reason therefor.
- 19.6** If the Board does not within fifteen (15) days from the date of the deposit of the Member's requisition dispatch the notice of an extraordinary general meeting, the requisitionists may themselves convene an extraordinary general meeting in the same manner, as nearly as possible, as that in which general meetings may be convened by the Board. If it is proposed that the extraordinary general meeting be held outside the ROC, an application shall be submitted by such requisitionists to the TPEX or TSE (as the case may be) for its prior approval.

20. Notice

- 20.1** Before the shares are traded on the ESM or listed on the TPEX or TSE, at least five days' notice of a general meeting shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held and the general nature of business to be conducted at the meeting.
- 20.2** For so long as the shares are traded on the ESM or listed on the TPEX or TSE, at least thirty days' notice of an annual general meeting, and at least fifteen days' notice of an extraordinary general meeting shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held and the general nature of the business to be considered at the meeting. The notice may, as an alternative, be given by means of electronic transmission, after obtaining a prior written consent from the recipient(s) thereof.
- 20.3** Prior to the shares being traded on the ESM or listed on the TPEX or TSE, the accidental omission to give notice of a general meeting to, or the non-receipt of a notice of a general meeting by, any person entitled to receive notice shall not invalidate the proceedings at that meeting. For so long as the shares are traded on the ESM or listed on the TPEX or TSE, the accidental omission to give notice of a general meeting to, or the non-receipt of a notice of a general meeting by, any person shall be handled in accordance with Article 23.4.
- 20.4** For so long as the shares are traded on the ESM or listed on the TPEX or TSE, the Board shall fix a record date for determining the Members entitled to receive notice of and to vote at any general meeting of the Company in accordance with Applicable Public Company Rules and close its Register of Members accordingly in accordance with Applicable Public Company Rules.
- 20.5** For so long as the shares are traded on the ESM or listed on the TPEX or TSE, the Company shall announce to the public the notice of a general meeting, the proxy instrument, agendas and materials relating to the matters to be reported and discussed in the general meetings, including but not limited to, election or discharge of Directors, in accordance with Article 20.2 hereof, and shall transmit the same via the Market Observation Post System in accordance with Applicable Public Company Rules. If the voting power of a Member at a general meeting shall be exercised by way of a written ballot, the Company shall also send the written document for the Member to exercise his voting power together with the above

mentioned materials in accordance with Article 20.2. The Directors shall prepare a meeting handbook of the relevant general meeting and supplemental materials, which will be made available to all Members and shall be transmitted to the Market Observation Post System in accordance with the Applicable Public Company Rules twenty-one (21) days prior to the annual general meetings or, in the case of extraordinary general meetings, fifteen (15) days prior to such meeting.

- 20.6** For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the following matters shall be stated in the notice of a general meeting, with a summary of the major content to be discussed, and shall not be proposed as an extemporary motion:
- (a) election or discharge of Directors,
 - (b) alteration of the Memorandum or Articles,
 - (c) (i) dissolution, Merger, share swap or spin-off, (ii) entering into, amending, or terminating any Lease Contract, Management Contract or Joint Operation Contract, (iii) transfer of the whole or any essential part of the business or assets of the Company, and (iv) acquisition or assumption of the whole of the business or assets of another person, which has a material effect on the operations of the Company,
 - (d) ratification of an action by Director(s) who engage(s) in business for himself or on behalf of another person that is within the scope of the Company's business (including but not limited to lifting Directors' and Officers' non-compete obligations),
 - (e) distribution of the whole or part of the surplus profit of the Company in the form of new shares, capitalization of Capital Reserve and any other amount in accordance with Article 17,
 - (f) making distributions of new shares or cash out of the Statutory Reserve, the premium received on the issuance of any shares and income from endowments received by the Company to its Members, and
 - (g) Private Placement of any equity-related securities to be issued by the Company.
- 20.7** For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the Board shall keep the Memorandum and Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the Registered Office (if applicable) and the Company's stock affairs agent located in the ROC. Members may request, from time to time, by submitting document(s) evidencing his interests involved and indicating the designated scope of the inspection, access to inspect, review or make copies of the foregoing documents.
- 20.8** For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the Company shall make available all the statements and records prepared by the Board and the report prepared by the Audit Committee which will be submitted to the Members at the annual general meeting at the Registered Office (if applicable) and its stock affairs agent located in the ROC ten (10) days prior to such annual general meeting in accordance with Applicable Public Company Rules. Members may inspect and review the foregoing documents from time to time and may be accompanied by their lawyers or certified public accountants for the purpose of such inspection and review.

21. Giving Notice

- 21.1** Any Notice or document, whether or not to be given or issued under the Articles from the Company to a Member, shall be in writing either by delivering it to such Member in person or by sending it by letter mail or courier service to such Member at his registered address as

appearing in the Register of Members or at any other address supplied by him to the Company for the purpose or, as the case may be, by transmitting it to any such address. For the purposes of this Article, a notice may be sent via electronic means if so agreed to by the shareholder in writing.

- 21.2** Any Notice or other document shall be deemed to be effective when it is sent in accordance with Articles 20 and 21 of these Articles. Any Notice or document may be given to a Member either in the Chinese language or the English language, subject to due compliance with all Applicable Law, rules and regulations. This Article shall apply *mutatis mutandis* to the service of any document by a Member on the Company under the Articles.

22. Postponement of General Meeting

The Board may postpone any general meeting called in accordance with the provisions of the Articles provided that notice of postponement is given to each Member before the time for such meeting. A notice stating the date, time and place for the postponed meeting shall be given to each Member in accordance with the provisions of the Articles provided that in the event that the Members resolve to postpone the general meeting to a specified date which is not more than five days, Articles 20.1, 20.2, 20.3, 20.4, 20.5 and 21 do not apply and notice of the adjournment shall not be required.

23 Quorum and Proceedings at General Meetings

- 23.1** No resolutions shall be adopted unless a quorum is present. Unless otherwise provided for in the Articles, Members present in person or by proxy or in the case of a corporate Member, by corporate representative, representing more than one-half of the total issued shares of the Company entitled to vote, shall constitute a quorum for any general meeting.
- 23.2** For so long as the shares are traded on the ESM or listed on the TPEX or TSE, the Board shall submit business reports, financial statements and proposals for distribution of profits or allocation of losses prepared by it for the purposes of annual general meetings of the Company for ratification by the Members in a manner consistent with the Applicable Public Company Rules. After ratification by the Members at the general meeting, the Board shall distribute copies of or announce to the public the ratified financial statements and the Company's resolutions on distribution of profits or allocation of losses, to each Member or otherwise make the same available to the Members in accordance with the Applicable Public Company Rules.
- 23.3** Unless otherwise provided in the Articles, a resolution put to the vote of the meeting shall be decided on a poll.
- 23.4** For so long as the shares are traded on the ESM or listed on the TPEX or TSE, if and to the extent permitted under the Law, nothing in the Articles shall prevent any Member from initiating proceedings in a court of competent jurisdiction for an appropriate remedy in connection with the convening of any general meeting or the passage of any resolution in violation of applicable laws or regulations or the Articles within 30 days after passing of such resolution. The Taiwan Taipei District Court, ROC, may be the court for adjudicating any disputes arising out of the foregoing.
- 23.5** Unless otherwise expressly required by the Law, the Memorandum or the Articles, any matter which has been presented for resolution, approval, confirmation or adoption by the Members at any general meeting may be passed by an Ordinary Resolution.
- 23.6** For so long as the shares are traded on the ESM or listed on the TPEX or TSE, member(s) holding one per cent (1%) or more of the Company's total issued shares immediately prior to

the relevant book close period, during which the Company closed its Register of Members, may propose to the Company in writing one matter for discussion at an annual general meeting. The Company shall give a public notice in such manner and at such time as permitted by Applicable Law specifying the place and a period of not less than ten (10) days for Members to submit proposals. Proposals submitted for discussion at an annual general meeting shall not be included in the agenda of the annual general meeting where (a) the proposing Member(s) holds less than one cent (1%) of the Company's total issued shares, (b) the matter of such proposal may not be resolved by a general meeting; (c) the proposing Member(s) has proposed more than one proposal or (d) the proposal is submitted to the Company after the date fixed and announced by the Company for accepting Member(s)' proposal(s).

- 23.7 The rules and procedures of general meetings shall be established by the Board and approved by an Ordinary Resolution, and such rules and procedures shall be in accordance with the Law, these Articles and the Applicable Public Company Rules.

24. Chairman to Preside

- 24.1 In the event that the general meeting is convened by the Board, the Chairman shall act as chairman at all meetings of the Members at which such person is present. In his absence the Directors who are present at the meeting of Members shall elect one from among themselves to act as the chairman at such meeting in lieu of the Chairman.
- 24.2 For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the chairman at all meetings of the Members shall be appointed or elected in accordance with the Applicable Public Company Rules.

25. Voting on Resolutions

- 25.1 Subject to any rights, privileges or restrictions attached to any share, every Member who (being an individual) is present in person or by proxy or (in the case of a corporation or other non-natural person) by duly authorized corporate representative(s) or by proxy shall have one vote for every share of which he is the holder. A Member who holds shares for benefit of others, need not use all his votes or cast all the votes he holds in the same way as he uses his votes in respect of shares he holds for himself. The qualifications, scope, methods of exercise, operating procedures and other matters with respect to exercising voting power separately shall comply with the Applicable Public Company Rules.
- 25.2 No person shall be entitled to vote at any general meeting or at any separate meeting of the holders of a class of shares unless he is registered as a Member on the record date for such meeting nor unless he has paid all the calls on all shares held by such Member.
- 25.3 Votes may be cast either in person or by proxy. A Member may appoint another person as his proxy by specifying the scope of appointment in the proxy instrument prepared by the Company to attend and vote at a general meeting, provided that a Member may appoint only one proxy under one instrument to attend and vote at such meeting.
- 25.4 Subject to the Law, for so long as the shares are traded on the ESM or listed on the TPEx or TSE, the Company shall provide the Members with a method for exercising their voting power by way of a written ballot or electronic transmission. The method for exercising such voting power shall be described in the general meeting notice to be given to the Members. Any Member who intends to exercise his voting power by way of a written ballot or by way of electronic transmission shall serve the Company with his voting decision at least two (2) days prior to the date of such general meeting. Where more than one voting decision are received from the same Member by the Company, the first voting decision shall prevail,

unless an explicit written statement is made by the relevant Member to revoke the previous voting decision in the later-received voting decision. A Member who exercises his voting power at a general meeting by way of a written ballot or by electronic transmission shall be deemed to have appointed the chairman of the general meeting as his proxy to vote his shares at the general meeting only in the manner directed by his written instrument or electronic document. The chairman of the general meeting as proxy shall not have the power to exercise the voting rights of such Members with respect to any matters not referred to or indicated in the written or electronic document and/or any amendment to resolution(s) proposed at the said general meeting. For the purpose of clarification, such Members voting in such manner shall be deemed to have waived their voting rights with respect to any extemporary matters or amendment to resolution(s) proposed at the general meeting.

- 25.5** In the event any Member who intended to exercise his voting power by way of a written ballot or electronic transmission and has served his voting decision on the Company pursuant to Article 25.4 hereof later intends to attend the general meetings in person, he shall, at least two (2) days prior to the date of such general meeting, serve the Company with a separate notice revoking his previous voting decision. Such separate notice shall be sent to the Company in the same manner (e.g., by courier, registered mail or electronic transmission, as applicable) as the previous voting decision under Article 25.4 was given to the Company. Votes by way of a written ballot or electronic transmission shall remain valid if the relevant Member fails to revoke his voting decision before the prescribed time.
- 25.6** A Member who has served the Company with his voting decision in accordance with Article 25.4 for the purpose of exercising his voting power by way of a written ballot or by way of electronic transmission may appoint a person as his proxy to attend the meeting in accordance with the Articles, in which case the vote cast by such proxy shall be deemed to have revoked his previous voting decision served on the Company and the Company shall only count the vote(s) cast by such expressly appointed proxy at the meeting.

26. Proxies

- 26.1** The instrument of proxy shall be in the form approved by the Board from time to time and be expressed to be for a particular meeting only. The form of proxy shall include at least the following information: (a) instructions on how to complete such proxy, (b) the matters to be voted upon pursuant to such proxy, and (c) basic identification information relating to the relevant Member, proxy and the solicitor (if any). The form of proxy shall be provided to the Members together with the relevant notice for the relevant general meeting, and such notice and proxy materials shall be distributed to all Members on the same day.
- 26.2** An instrument of proxy shall be in writing, be executed under the hand of the appointor or of his attorney duly authorised in writing, or, if the appointor is a corporation or other non-natural person, under the hand of an officer or attorney duly authorised for that purpose. A proxy need not be a Member of the Company.
- 26.3** For so long as the shares are traded on the ESM or listed on the TPEx or TSE, subject to the Applicable Public Company Rules, except for an ROC trust enterprise or stock affair agents approved pursuant to Applicable Public Company Rules, save with respect to the Chairman being deemed appointed as proxy under Article 25.4, in the event a person acts as the proxy for two or more Members, the total number of issued and voting shares entitled to be voted as represented by such proxy shall be no more than three per cent (3%) of the total number of issued and voting shares of the Company immediately prior to the relevant book closed period, during which the Company close its Register of Member; any vote in respect of the portion in excess of such three per cent (3%) threshold shall not be counted.
- 26.4** In the event that a Member exercises his voting power by way of a written ballot or electronic

transmission and has also authorised a proxy to attend a general meeting, then the voting power exercised by the proxy at the general meeting shall prevail. In the event that any Member who has authorised a proxy to attend a general meeting later intends to attend the general meeting in person or to exercise his voting power by way of a written ballot or electronic transmission, he shall, at least two (2) days prior to the date of such general meeting, serve the Company with a separate notice revoking his previous appointment of the proxy. Votes by way of proxy shall remain valid if the relevant Member fails to revoke his appointment of such proxy before the prescribed time.

- 26.5** The instrument of proxy shall be deposited at the Registered Office or the office of the Company's stock affairs agent in the ROC or at such other place as is specified for that purpose in the notice convening the meeting, or in any instrument of proxy sent out by the Company not less than five (5) days before the time for holding the meeting or adjourned meeting at which the person named in the instrument proposes to vote, save with respect to the Chairman being deemed appointed as proxy under Article 25.4. Where more than one instrument to vote are received from the same Member by the Company, the first instrument received shall prevail, unless an explicit written statement is made by the relevant Member to revoke the previous proxy in the later-received instrument.

27. Proxy Solicitation

For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the use and solicitation of proxies shall be in compliance with the Applicable Public Company Rules, including but not limited to "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies."

28. Dissenting Member's Appraisal Right

- 28.1** Subject to compliance with the Law, in the event any of the following resolutions is passed at general meetings, any Member who has notified the Company in writing of his objection to such matter prior to the meeting and has raised again his objection at the meeting, may request the Company to purchase all of his shares at the then prevailing fair price:

- (a) the Company proposes to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;
- (b) the Company transfers the whole or an essential part of its business or assets, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company; or
- (c) acquires or assumes the whole business or assets of another person, which has a material effect on the operation of the Company.

- 28.2** In the event any part of the Company's business is spun off or involved in any Merger, any Member, who has abstained from voting in respect of such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the general meeting approving such spin off or Merger, may request the Company to purchase all of his shares at the then prevailing fair price.

29. Shares that May Not be Voted

- 29.1** Shares held:

- (a) by the Company itself;
- (b) by any entity in which the Company owns, legally or beneficially, more than fifty per cent (50%) of its total issued and voting share or share capital; or

- (c) by any entity in which the Company, together with (i) the holding company of the Company and/or (ii) any Subsidiary of (a) the holding company of the Company or (b) the Company owns, legally or beneficially, directly or indirectly, more than fifty per cent (50%) of its issued and voting share or share capital.

shall not carry any voting rights nor be counted in the total number of issued shares at any given time but only for so long as the circumstances as set out in sub-paragraphs (a) to (c) (as applicable) above continue.

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

29.3 For so long as the shares are traded on the ESM or listed on the TPEx or TSE, if the number of shares pledged by a Director at any time amounts to more than 50% of the total shares held by such Director at the time of his latest appointment, such pledged shares exceeding 50% of the total shares held by such Director at the time of his latest appointment, up to 50% of the total number of shares held by the Director at the time of his latest appointment, shall not carry any voting rights and such above-threshold shares shall not be counted in determining the number of votes of the Members present at a general meeting but shall be counted towards the quorum of the general meeting.

30. Voting by Joint Holders of Shares

In the case of joint holders, the joint holders should appoint among themselves one person to exercise the rights of a shareholder pursuant to the Applicable Public Company Rules. In case no agreement is reached among the joint holders, the vote of the senior who tenders a vote (whether in person or by proxy) shall be accepted to the exclusion of the votes of the other joint holders, and for this purpose seniority shall be determined by the order in which the names stand in the Register of Members.

31. Representation of Corporate Member

31.1 A corporation or non-natural person which is a Member may, by written instrument, authorise such person or persons as it thinks fit to act as its representative at any meeting of the Members and any person so authorised shall be entitled to exercise the same powers on behalf of the corporation or such non-natural person which such person represents as that corporation or non-natural person could exercise if it were an individual Member, and that Member shall be deemed to be present in person at any such meeting attended by its authorised representative or representatives.

31.2 Notwithstanding the foregoing, the chairman of the meeting may accept such assurances as he thinks fit as to the right of any person to attend and vote at general meetings on behalf of a corporation or non-natural person which is a Member.

32. Adjournment of General Meeting

The chairman of a general meeting may, with the consent of a majority in number of the Members present at any general meeting at which a quorum is present, and shall if so directed, adjourn the meeting. Unless the meeting is adjourned to a specific date, place and time announced at the meeting

being adjourned and the meeting is adjourned for more than five (5) days, a notice stating the date, place and time for the resumption of the adjourned meeting shall be given to each Member entitled to attend and vote thereat in accordance with the provisions of the Articles.

33. Directors Attendance at General Meetings

The Directors of the Company shall be entitled to receive notice of, attend and be heard at any general meeting.

DIRECTORS AND OFFICERS

34. Number and Term of Office of Directors

- 34.1** The number of Directors shall be no less than seven (7) and no more than nine (9). The term of office for each Director shall not exceed a period of three (3) years provided that in the event the expiration of the term of office of such Directors would otherwise leave the Company with no Directors, the term of office of such Directors shall be extended automatically to the date of the general meeting next following the expiration of such term, at which new Directors will be elected to assume office. Directors may be eligible for re-election. The Company may from time to time by Special Resolution increase or reduce the number of Directors, subject to the foregoing and the Applicable Law.
- 34.2** For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the number of Directors having a spousal relationship or familial relationship within the second degree of kinship with any other Directors shall be less than half of the total number of Directors.
- 34.3** In the event that the Company convenes a general meeting for the election of Directors and any of the Directors elected does not meet the requirements provided in Article 34.2 hereof, the non-qualifying Director(s) who was elected with the fewest number of votes shall be deemed not to have been elected, to the extent necessary to meet the requirements provided for in Article 34.2 hereof. Any person who has already served as a Director but is in violation of the aforementioned requirements shall be automatically discharged from his office effective from such violation without any action required on behalf of the Company.
- 34.4** For so long as the shares traded on the ESM or listed on the TPEx or TSE, unless otherwise permitted under the Applicable Public Company Rules, there shall be at least three (3) Independent Directors. To the extent required by the Applicable Public Company Rules, at least one of the Independent Directors shall be domiciled in the ROC and at least one of them shall have accounting or financial expertise. Before the shares are traded on the ESM or listed on the TPEx or TSE, the Board may resolve that the Company shall hold an election of Independent Director(s) at the general meeting.
- 34.5** Prior to the shares being traded on the ESM or listed on the TPEx or TSE, the Directors (including Independent Directors) may be nominated by adopting the candidate nomination system specified in the Applicable Public Company Rules provided that the Directors (including Independent Directors) shall be nominated by adopting the candidate nomination system specified in the Applicable Public Company Rules for so long as the shares are traded on the ESM or listed on the TPEx or TSE.
- 34.6** Independent Directors shall have professional knowledge and shall maintain independence within the scope of their directorial duties, and shall not have any direct or indirect interests in the Company. The professional qualifications, restrictions on shareholdings and concurrent positions, and assessment of independence with respect to Independent Directors shall be consistent with the Applicable Public Company Rules.

35. Election of Directors

- 35.1** The Company may at a general meeting elect any person to be a Director, which vote shall be calculated in accordance with Article 35.2 below. Members present in person or by proxy, representing more than one-half of the total issued shares shall constitute a quorum for any general meeting to elect one or more Directors.
- 35.2** The Director(s) shall be elected by Members upon a poll vote by way of cumulative voting (the manner of voting described in this Article to be referred to as "**Cumulative Voting**") in the following manner:
- (a) on an election of Directors, the numbers of votes attached to each voting share held by a Member shall be cumulative and correspond to the number of Directors nominated for appointment at the general meeting;
 - (b) the Member(s) may vote all or part of their cumulated votes in respect of one or more Director candidates;
 - (c) such number of Director candidates receiving the highest number of votes in the same category (namely, independent or non-independent) of Directors to be elected shall be appointed; and
 - (d) where two or more Director candidates in the same category receive the same number of votes and as a result the total number of new Directors in such category intended to be appointed is exceeded, there shall be a draw by such Director candidates receiving the same number of votes to determine who shall be appointed; the chairman of the meeting shall draw for a Director nominated for appointment who is not present at the general meeting.
- 35.3** For so long as the shares are traded on the ESM or listed on the TPEx or TSE, if the number of Independent Directors is less than three (3) persons due to the resignation or removal of such Independent Directors for any reason, the Company shall hold an election of Independent Directors at the next following general meeting. If all of the Independent Directors are resigned or removed, the Board shall hold, within sixty (60) days from the date of resignation or removal of last Independent Director, a general meeting to elect succeeding Independent Directors to fill the vacancies.
- 35.4** For so long as the shares are traded on the ESM or listed on the TPEx or TSE, if the number of Directors is less than seven (7) persons due to the vacancy of Director(s) for any reason, the Company shall call an election of Director(s) at the next following general meeting to fill the vacancies. When the number of vacancies in the Board of the Company equals to one third of the total number of Directors elected, the Board shall hold, within sixty (60) days from the date of the occurrence of vacancies, a general meeting to elect succeeding Directors to fill the vacancies.
- 35.5** Any corporation (or other legal entity) which is a Member shall be entitled to appoint such person or persons as its representative to be elected as a Director (the "**Appointed Representative**"). The election of an Appointed Representative as a Director is subject to the approval of Members in accordance with the provisions of this Article 35.
- 35.6** Where the Appointed Representative has been elected as a Director of the Company, the corporation (or other legal entity) which is a Member which has appointed the Appointed Representative to be elected as a Director, may at any time, serve notice on the Company giving notice to replace the Appointed Representative with another person. Such replacement of the Appointed Representative as a Director (the "**Replacement**") shall take effect from the

date specified in the notice or in the absence of such date, from the date on which the notice was served on the Company, and will not require any shareholders' approval. Accordingly, Articles 35.1, 35.2 and 35.5 do not apply in respect of the Replacement.

36. Removal of Directors

- 36.1** The Company may from time to time by Supermajority Resolution remove any Director from office. Where re-election of all Directors is effected by a resolution adopted at a general meeting prior to the expiration of the term of office of existing Directors, the term of office of all current Directors is deemed to have expired on the date of the re-election or any other date as otherwise resolved by the Members at the general meeting if the Members do not resolve that all current Directors will only retire at the expiration of their present term of office. Members present in person or by proxy, representing more than one-half of the total issued shares shall constitute a quorum for any general meeting to re-elect all Directors.
- 36.2** For so long as the shares are traded on the ESM or listed on the TPEx or TSE, in case a Director has, in the course of performing his duties, committed any act resulting in material damages to the Company or is in serious violation of applicable laws, regulations and/or the Articles, but has not been removed by a Supermajority Resolution, the Member(s) holding three per cent (3%) or more of the total number of issued shares of the Company may, within thirty (30) days after such general meeting, to the extent permissible under Applicable Law, institute a lawsuit to remove such Director. The Taiwan Taipei District Court, ROC, may be the court for this matter.

37. Vacation of Office of Director

37.1 The office of Director shall be vacated:

- (a) if the Director is removed from office pursuant to the Articles;
- (b) if the Director dies;
- (c) if the Director is automatically discharged from his office in accordance with Article 34.3;
- (d) if the Director resigns his office by notice in writing to the Company;
- (e) if the Director is the subject of a court order for his removal in accordance with Article 36.2;
or
- (f) with immediate effect without any action required on behalf of the Company if
 - (i) the Director has been adjudicated bankrupt, and has not been reinstated to his rights and privileges;
 - (ii) an order is made by any competent court or official on the grounds that the Director has no legal capacity, or his legal capacity is restricted according to Applicable Law;
 - (iii) the Director has committed an offence as specified in the ROC statute of prevention of organizational crimes and subsequently has been adjudicated guilty by a final judgment, and the time elapsed after he has served the full term of the sentence is less than five years;
 - (iv) the Director has committed an offence in terms of fraud, breach of trust or misappropriation and subsequently has been punished with imprisonment for a term of more than one year, and the time elapsed after he has served the full term of such sentence is less than two years;
 - (v) the Director has been adjudicated guilty by a final judgment for misappropriating public funds during the time of his public service, and the time elapsed after he has served the

full term of such sentence is less than two years; or

- (vi) the Director has been dishonored for use of credit instruments, and the term of such sanction has not expired yet.

In the event that any of the foregoing events specified in Article 37.1(f) has occurred in relation to a candidate for election of Director, such person shall be disqualified from being elected as a Director.

- 37.2 In case a Director has, during the term of office as a Director, transferred more than one half of the Company's shares being held by him at the time he is elected, he shall, ipso facto, be removed automatically from the position of Director with immediate effect and no shareholders' approval shall be required.
- 37.3 If any Director has, after having been elected as a Director and before his inauguration of the office of director, transferred more than one half of the Company's shares being held by him at the time of his election as a Director, then he shall immediately cease to be a Director and no shareholders' approval shall be required. If any Director has transferred more than one half of the Company's shares then being held by him within the share transfer prohibition period prior to a shareholders' meeting according to the Applicable Public Company Rules, then he shall immediately cease be a Director and no shareholders' approval shall be required.

38. Compensation of Directors

- 38.1 For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the Board shall, in accordance with the Applicable Public Company Rules, establish a Compensation Committee comprised of at least three members, one of whom shall be an Independent Director. The professional qualifications of the members of the Compensation Committee, the responsibilities, powers and other related matters of the Compensation Committee shall comply with the Applicable Public Company Rules. Upon the establishment of the Compensation Committee, the Board shall, by a resolution, adopt a charter for the Compensation Committee the provisions of which shall be consistent with the Applicable Public Company Rules. Before the shares are traded on the ESM or listed on the TPEx or TSE, the Board may resolve to establish a Compensation Committee.
- 38.2 The compensation referred in the preceding Article shall include the compensation, stock option and other incentive payments of Directors and managers of the Company.
- 38.3 The compensation of the Directors may be decided by the Board by reference to recommendation made by the Compensation Committee, the standard generally adopted by other enterprises in the same industry, and shall be paid in cash only. The Directors may also be paid all travel, hotel and other expenses properly incurred by them in attending and returning from the meetings of the Board, any committee appointed by the Board, general meetings of the Company, or in connection with the business of the Company or their duties as Directors generally. A Director is also entitled to distribution of profits of the Company if permitted by the Law, the Applicable Public Company Rules, the service agreement or other similar contract that he/she has entered into with the Company.

39. Defect in Election of Director

Subject to Article 23.4 and the Applicable Law, all acts done in good faith by the Board or by a committee of the Board or by any person acting as a Director shall, notwithstanding that it be afterwards discovered that there was some defect in the election of any Director, or that they or any of them were disqualified, be as valid as if every such person had been duly elected and was qualified to be a Director.

40. Directors to Manage Business

The business of the Company shall be managed and conducted by the Board. In managing the business of the Company, the Board may exercise all such powers of the Company as are not, by the Law or by the Articles, required to be exercised by the Company in general meeting subject, nevertheless, to the Articles, the provisions of the Law, and to such directions as may be prescribed by the Company in general meeting.

41. Powers of the Board of Directors

Without limiting the generality of Article 40 and subject to the Applicable Law, the Board may:

- (a) appoint, suspend, or remove any manager, secretary, clerk, agent or employee of the Company and may fix their compensation and determine their duties;
- (b) exercise all the powers of the Company to borrow money and to mortgage or charge or otherwise grant a security interest in its undertaking, property and uncalled capital, or any part thereof, and may issue debentures, debenture stock and other securities whether outright or as security for any debt, liability or obligation of the Company or any third party;
- (c) appoint one or more Directors to the office of managing director or chief executive officer of the Company, who shall, subject to the control of the Board, supervise and administer all of the general business and affairs of the Company;
- (d) appoint a person to act as manager of the Company's day-to-day business and may entrust to and confer upon such manager such powers and duties as it deems appropriate for the transaction or conduct of such business;
- (e) by power of attorney, appoint any company, firm, person or body of persons, whether nominated directly or indirectly by the Board, to be an attorney of the Company for such purposes and with such powers, authorities and discretions (not exceeding those vested in or exercisable by the Board) and for such period and subject to such conditions as it may think fit and any such power of attorney may contain such provisions for the protection and convenience of persons dealing with any such attorney as the Board may think fit and may also authorise any such attorney to sub-delegate all or any of the powers, authorities and discretions so vested in the attorney. Such attorney may, if so authorised, execute any deed or instrument in any manner permitted by the Law;
- (f) procure that the Company pays all expenses incurred in promoting and incorporating the Company;
- (g) delegate any of its powers (including the power to sub-delegate) to a committee of one or more persons appointed by the Board and every such committee shall conform to such directions as the Board shall impose on them. Subject to any directions or regulations made by the Directors for this purpose, the meetings and proceedings of any such committee shall be governed by the provisions of the Articles regulating the meetings and proceedings of the Board;
- (h) delegate any of its powers (including the power to sub-delegate) to any person on such terms and in such manner as the Board sees fit;
- (i) present any petition and make any application in connection with the liquidation or reorganisation of the Company;
- (j) in connection with the issue of any share, pay such commission and brokerage as may be permitted by law; and

- (k) authorise any company, firm, person or body of persons to act on behalf of the Company for any specific purpose and in connection therewith to execute any agreement, document or instrument on behalf of the Company.

42. Register of Directors and Officers

42.1 The Board shall cause to be kept in one or more books at the Registered Office a Register of Directors and Officers in accordance with the Law and shall enter therein the following particulars with respect to each Director and Officer:

- (a) first name and surname; and
- (b) address.

42.2 The Board shall, within the period of thirty days from the occurrence of:-

- (a) any change among its Directors and Officers; or
- (b) any change in the particulars contained in the Register of Directors and Officers, cause to be entered on the Register of Directors and Officers the particulars of such change and the date on which such change occurred, and shall notify the Registrar of Companies in accordance with the Law.

43. Officers

The Officers shall consist of a Secretary and such additional Officers as the Board may determine all of whom shall be deemed to be Officers for the purposes of the Articles.

44. Appointment of Officers

The Secretary (and additional Officers, if any) shall be appointed by the Board from time to time.

45. Duties of Officers

The Officers shall have such powers and perform such duties in the management, business and affairs of the Company as may be delegated to them by the Board from time to time.

46. Compensation of Officers

The Officers shall receive such compensation as the Board may determine.

47. Conflicts of Interest

47.1 Any Director, or any Director's firm, partner or any company with whom any Director is associated, may act in any capacity for, be employed by or render services to the Company and such Director or such Director's firm, partner or company shall be entitled to compensation as if such Director were not a Director; provided that this Article 47.1 shall not apply to Independent Directors.

47.2 Notwithstanding anything to the contrary contained in this Article 47, a Director who is directly or indirectly interested in any matter under discussion at a meeting of the Directors or a contract or proposed contract or arrangement with the Company shall declare the nature and the essential contents of such interest at the relevant meeting of the Directors as required by the Applicable Law.

47.3 Notwithstanding anything to the contrary contained in this Article 47, a Director who has a

personal interest in the matter under discussion at a meeting of the Directors, which may conflict with and impair the interest of the Company, shall not vote nor exercise voting rights on behalf of another Director; the voting right of such Director who cannot vote or exercise any voting right as prescribed above shall not be counted in the number of votes of Directors present at the board meeting.

- 47.4 Notwithstanding anything to the contrary contained in this Article 47, a Director who is engaged in anything on his own account or on behalf of another person, which is within the scope of the Company's business, shall explain to the Members in a general meeting the essential contents of such conduct and seek their approval by Supermajority Resolution.

48. Indemnification and Exculpation of Directors and Officers

- 48.1 The Directors and Officers of the Company and any trustee for the time being acting in relation to any of the affairs of the Company and every former director, officer or trustee and their respective heirs, executors, administrators, and personal representatives (each of which persons being referred to in this Article as an "indemnified party") shall be indemnified and secured harmless out of the assets of the Company from and against all actions, costs, charges, losses, damages and expenses which they or any of them shall or may incur or sustain by or by reason of any act done, concurred in or omitted in or about the execution of their duty, or supposed duty, or in their respective offices or trusts, and no indemnified party shall be answerable for the acts, receipts, neglects or defaults of the others of them or for joining in any receipts for the sake of conformity, or for any bankers or other persons with whom any moneys or effects belonging to the Company shall or may be lodged or deposited for safe custody, or for insufficiency or deficiency of any security upon which any moneys of or belonging to the Company shall be placed out on or invested, or for any other loss, misfortune or damage which may happen in the execution of their respective offices or trusts, or in relation thereto, PROVIDED THAT this indemnity shall not extend to any matter in respect of any fraud, dishonesty or breach of duties provided under Article 48.4 which may attach to any of the said persons.

- 48.2 The Company may purchase and maintain insurance for the benefit of any Director or Officer of the Company against any liability incurred by him in his capacity as a Director or Officer of the Company or indemnifying such Director or Officer in respect of any loss arising or liability attaching to him by virtue of any rule of law in respect of any negligence, default, breach of duty or breach of trust of which the Director or Officer may be guilty in relation to the Company or any Subsidiary thereof.

- 48.3 To the extent permitted under the laws of the Cayman Islands, Members continuously holding three per cent (3%) or more of the total issued shares of the Company for a year or longer may:

- (a) request in writing the Board to authorise any Independent Director of the Audit Committee to file a petition with the Taipei District Court, ROC for and on behalf of the Company against any of the Directors; or
- (b) request in writing any Independent Director of the Audit Committee to file a petition for and on behalf of the Company against any of the Directors; the petition may be filed with the Taipei District Court, ROC as the court of the first instance; or

the Member(s) may, to the extent permitted under the laws of the Cayman Islands, file a petition with the Taipei District Court, ROC for and on behalf of the Company against the relevant Directors within thirty (30) days after such Member(s) having made the request under the preceding clause (a) or (b) if (i) in the case of clause (a), the Board fails to make such authorisation or the Independent Director of the Audit Committee having been authorised by the Board fails to file such petition, or (ii) in the case of clause (b), the Independent Director

of the Audit Committee fails to file such petition.

- 48.4** Without prejudice and subject to the general directors' duties that a Director owe to the Company and its shareholders under common law principals and the laws of the Cayman Islands, a Director shall perform his fiduciary duties of loyalty and due care of a good administrator in the course of conducting the Company's business, and shall indemnify the Company, to the maximum extent legally permissible, from any loss incurred or suffered by the Company arising from breach of his fiduciary duties. If a Director has made any profit for the benefit of himself or any third party as a result of any breach of his fiduciary duties, the Company shall, if so resolved by the Members by way of an Ordinary Resolution, take all such actions and steps as may be appropriate and to the maximum extent legally permissible to seek to recover such profit from such relevant Director. If a Director has, in the course of conducting the Company's business, violated any laws or regulations that causes the Company to become liable for any compensation or damages to any person, such Director shall become jointly and severally liable for such compensation or damages with the Company and if any reason such Director is not made jointly and severally liable with the Company, such Director shall indemnify the Company for any loss incurred or suffered by the Company caused by a breach of duties by such Director. The Officers, in the course of performing their duties to the Company, shall assume such duties and obligations to indemnify the Company in the same manner as if they are Directors.

MEETINGS OF THE BOARD OF DIRECTORS

49. Board Meetings

- 49.1** Board meetings shall be convened by the Chairman, and the Board may meet for the transaction of business, adjourn and otherwise regulate its meetings as it sees fit.
- 49.2** For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the Company shall hold regular meetings of the Board at least on a quarterly basis and such meetings shall be held in compliance with the Applicable Public Company Rules.
- 49.3** A resolution put to the vote at a meeting of the Board shall be carried by the affirmative votes of a majority of the votes cast and in the case of an equality of votes the resolution shall fail.

50. Notice of Board Meetings

- 50.1** The Chairman may, and the Secretary on the requisition of the Chairman shall, at any time summon a meeting of the Board.
- 50.2** Before the shares are traded on the ESM or listed on the TPEx or TSE, at least 48 hours prior notice shall be given for any meeting of the Board provided that in the case of urgent circumstances, a meeting of the Board may be convened on short notice, or be held anytime after notice has been given to every Director or be convened without prior notice if all Directors agree. For so long as the shares are traded on the ESM or listed on the TPEx or TSE, to convene a meeting of the Board, a notice setting forth therein the matters to be considered and if appropriate, approved at the meeting shall be given to each Director no later than seven (7) days prior to the scheduled meeting date. However, in the case of urgent circumstances, the meeting may be convened with a shorter notice period in a manner consistent with the Applicable Public Company Rules. For the purposes of this Article, a notice may be sent via electronic means if so agreed to by the Directors.

51. Participation in Meetings by Video Conference

Directors may participate in any meeting of the Board by means of video conference or other communication facilities, as permitted by the Applicable Law, where all persons participating in the meeting to communicate with each other simultaneously and instantaneously, and participation in such a meeting shall constitute presence in person at such meeting.

52. Quorum at Board Meetings

The quorum for a meeting of the Board shall be more than one-half of the total number of the Directors.

53. Board to Continue in the Event of Vacancy

The Board may act notwithstanding any vacancy in its number.

54. Chairman to Preside

The Chairman, if there be one, shall act as chairman at all meetings of the Board at which such person is present. In his absence a chairman shall be appointed or elected in accordance with the Applicable Public Company Rules.

55. Validity of Prior Acts of the Board

No regulation or alteration to the Articles made by the Company in general meeting shall invalidate any prior act of the Board which would have been valid if that regulation or alteration had not been made.

CORPORATE RECORDS

56. Minutes

The Board shall cause minutes to be duly entered in books provided for the purpose:

- (a) of all elections and appointments of Officers;
- (b) of the names of the Directors present at each meeting of the Board and of any committee appointed by the Board; and
- (c) of all resolutions and proceedings of general meetings of the Members, meetings of the Board, meetings of managers and meetings of committees appointed by the Board.

57. Register of Mortgages and Charges

57.1 The Directors shall cause to be kept the Register of Mortgages and Charges required by the Law.

57.2 The Register of Mortgages and Charges shall be open to inspection by Members and creditors in accordance with the Law, at the Registered Office on every business day in the Cayman Islands, subject to such reasonable restrictions as the Board may impose, so that not less than two (2) hours in each such business day be allowed for inspection.

58. Form and Use of Seal

58.1 The Seal shall only be used by the authority of the Directors or of a committee of the Directors authorised by the Directors in that behalf; and, until otherwise determined by the Directors, the Seal shall be affixed in the presence of a Director or the Secretary or an assistant secretary or some other person authorised for this purpose by the Directors or the

committee of Directors.

- 58.2** Notwithstanding the foregoing, the Seal may without further authority be affixed by way of authentication to any document required to be filed with the Registrar of Companies in the Cayman Islands, and may be so affixed by any Director, Secretary or assistant secretary of the Company or any other person or institution having authority to file the document as aforesaid.
- 58.3** The Company may have one or more duplicate Seals, as permitted by the Law; and, if the Directors think fit, a duplicate Seal may bear on its face of the name of the country, territory, district or place where it is to be issued.

TENDER OFFER AND ACCOUNTS

59. Tender Offer

For so long as the shares are traded on the ESM or listed on the TPEx or TSE, within seven (7) days after the receipt of the copy of a tender offer application form and relevant documents by the Company or its Litigious and Non-Litigious Agent, the Board shall resolve to recommend to the Members whether to accept or object to the tender offer and make a public announcement of the following:

- (a) the types and number of the shares held by the Directors and the Members holding more than ten per cent (10%) of the total issued shares in their own names or in the names of other persons.
- (b) recommendations to the Members on the tender offer, which shall set forth the names of the Directors who abstain or object to the tender offer and the reason(s) therefor.
- (c) whether there is any material change in the financial condition of the Company after the submission of the latest financial report and an explanation of the change, if any.
- (d) the types, numbers and amount of the shares of the tender offeror or its affiliates held by the Directors and the Members holding more than ten per cent (10%) of the total number of issued shares held in their own names or in the name of other persons.

60. Books of Account

60.1 The Board shall cause to be kept proper records of account with respect to all transactions of the Company and in particular with respect to:

- (a) all sums of money received and expended by the Company and the matters in respect of which the receipt and expenditure relates;
- (b) all sales and purchases of goods by the Company; and
- (c) all assets and liabilities of the Company.

Such books of account shall be kept for at least five (5) years from the date they are prepared.

60.2 Such records of account shall be kept and proper books of account shall not be deemed to be kept with respect to the matters aforesaid if there are not kept, at such place as the Board thinks fit, such books as are necessary to give a true and fair view of the state of the Company's affairs and to explain its transactions.

60.3 The instruments of proxy, documents, forms/statements and information in electronic media prepared in accordance with the Articles and relevant rules and regulations shall be kept for at least one (1) year. However, if a Member institutes a lawsuit with respect to such instruments of proxy, documents, forms/statements and/or information mentioned herein, they shall be

kept until the conclusion of the litigation if longer than one (1) year.

61. Financial Year End

Unless the Directors otherwise specify, the financial year of the Company:

- (a) shall end on 31st December in the year of its incorporation and each following year; and
- (b) shall begin when it was incorporated and on 1st January each following year.

AUDIT COMMITTEE

62. Number of Committee Members

For so long as the shares are listed on the TPEx or TSE, the Board shall set up an Audit Committee. The Audit Committee shall comprise solely of Independent Directors and all Independent Directors shall be members of the Audit Committee. The number of committee members shall not be less than three (3). One 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 of the Audit Committee members shall have accounting or financial expertise. A valid resolution of the Audit Committee requires approval of one-half or more of all its members.

63. Powers of Audit Committee

63.1 The Audit Committee (if established) shall have the responsibilities and powers as specified under the Applicable Public Company Rules. Any of the following matters of the Company shall require the consent of one-half or more of all Audit Committee members and be submitted to the Board for resolution:

- (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, extension of monetary loans to others, or endorsements or guarantees for others;
- (d) any matter relating to the personal interest of the Directors;
- (e) a material asset or derivatives transaction;
- (f) a material monetary loan, endorsement, or provision of guarantee;
- (g) the offering, issuance, or Private Placement of any equity-related securities;
- (h) the hiring or dismissal of an attesting certified public accountant, or the compensation given thereto;
- (i) the appointment or discharge of a financial, accounting, or internal auditing officer;
- (j) approval of annual and semi-annual financial reports (if applicable under the Applicable Public Company Rules); and
- (k) any other matter so determined by the Company from time to time or required by any competent authority overseeing the Company.

With the exception of item (j), any other matter that has not been approved with the consent of one-half or more of all Audit Committee members may be undertaken upon the consent of two-thirds or more of the members of the Board, and the resolution of the Audit Committee shall be recorded in the minutes of the Directors meeting.

- 63.2** Subject to the Applicable Law and to the extent permitted under the laws of the Cayman Islands, the Independent Directors of the Audit Committee shall supervise the execution of business operations of the Company, and may at any time or from time to time investigate the business and financial conditions of the Company, examine the accounting books and documents, and request the Board or officers to report on matters referred to above. Subject to the Applicable Law and to the extent permitted under the laws of the Cayman Islands, the Board may authorise any Independent Director of the Audit Committee to appoint on behalf of the Company, a practicing lawyer and independent auditors to conduct the examination.
- 63.3** The Audit Committee shall audit the various financial statements and records prepared by the Board for submission to the general meeting, and shall report their findings and opinions at such meeting.

VOLUNTARY DISSOLUTION AND WINDING-UP

64. Voluntary Dissolution and Winding-Up

- 64.1** The Company may be voluntarily wound-up in accordance with Article 12.4.
- 64.2** If the Company shall be wound up the liquidator may, with the sanction of a Special Resolution, divide amongst the Members in specie or in 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 Members or different classes of Members subject to the Applicable Law. The liquidator may, with the like sanction, vest the whole or any part of such assets in the trustees upon such trusts for the benefit of the Members as the liquidator shall think fit, but so that no Member shall be compelled to accept any shares or other securities or assets whereon there is any liability.

CHANGES TO CONSTITUTION

65. Changes to Articles

Subject to the Law, Applicable Public Company Rules and to the conditions contained in its Memorandum, the Company may, by Special Resolution, alter or add to its Articles.

LITIGIOUS AND NON-LITIGIOUS AGENT

66. Appointment of Litigious and Non-Litigious Agent

For so long as the shares are traded on the ESM or listed on the TPEx or TSE, the Company shall appoint a Litigious and Non-Litigious Agent pursuant to the Applicable Law to act as the Company's responsible person in the ROC under the Securities and Exchange Law of the ROC to handle matters stipulated in the Securities and Exchange Law of the ROC and the relevant rules and regulations thereto. The Litigious and Non-Litigious Agent shall be an individual who has a residence or domicile in the ROC.

OTHERS

67. ROC Securities Laws and Regulations

For so long as the shares are traded on the ESM or listed on the TPEX or TSE, the qualifications, composition, appointment, removal, exercise of functions and other matters with respect to the Directors, Independent Directors, Compensation Committee and Audit Committee which are required to be followed by the Company shall comply with the applicable ROC securities laws and regulations.

本中譯文僅供參考之用，
正確內容應以英文版為準

(中譯文)

第三次修訂及重述章程大綱和章程

Techcential International Ltd

特昇國際股份有限公司

(經 2018 年 6 月 29 日特別決議通過生效)

**開曼群島公司法（及其修正）
股份有限公司**

**第三次修訂及重述章程大綱
Techcential International Ltd
特昇國際股份有限公司**

(經 2018 年 6 月 29 日特別決議通過生效)

1. 本公司名稱為 Techcential International Ltd 特昇國際股份有限公司。
2. 本公司註冊所在地為 Portcullis (Cayman) Ltd.之所在地，即開曼群島 The Grand Pavilion Commercial Centre, Oleander Way, 802 West Bay Road, P.O. Box 32052, Grand Cayman KY1-1208，或董事會日後決議之其他開曼群島地點。
3. 本公司設立之目的未受限制，且公司有權從事公司法第 7(4)條（及其修正）所未禁止之任何營業項目。
4. 公司有權依公司法第 27(2)條（及其修正）規定從事具有完全行為能力自然人所得為之行為。
5. 縱有前述規定，公司於依銀行及信託公司法（及其修正）規定取得相關執照前不得從事銀行或信託業務，於依保險法規定（及其修正）取得相關執照前不得於開曼群島內從事保險業務或保險經理人、代理人、經紀人業務，於依公司管理法（Companies Management Law）（及其修正）取得相關執照前不得從事公司管理之業務。
6. 除為促進公司於開曼群島外經營業務外，公司不得於開曼群島與任何人士、事務所或公司進行交易；惟本條之規定不得解讀為限制公司於開曼群島簽訂契約，及於開曼群島行使所有為執行其於開曼群島外之業務所需之權力。
7. 各股東對本公司之義務限於其未繳清之股款。
8. 本公司授權資本額為新台幣 500,000,000 元，分成 50,000,000 股普通股，每股面額為新台幣 10.00 元。公司有權依公司法（及其修正）或公司章程贖回或買回股份、分割或整合股份，將原有、買回、增加或減少之資本額全數或部分發行為附（或無）優先、特別、遞延權利或附限制之股份。除非股份發行條款有明示規定者外，所發行之股份無論為普通股或特別股均與公司先前所發行股份之權利相同。
9. 若本公司登記為豁免公司者，其營運將受公司法第 174 條（及其修正）所拘束。
10. 本章程大綱未定義之名詞，其意義如同本公司章程之規定，章程中關於解釋之條款亦適用於本章程大綱。

本中譯文僅供參考之用，
正確內容應以英文版為準

開曼群島公司法（及其修正）
股份有限公司

第三次修訂及重述章程
Techcential International Ltd
特昇國際股份有限公司
(經 2018 年 6 月 29 日特別決議通過生效)

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第三次修訂及重述章程
Techcential International Ltd
特昇國際股份有限公司
(經 2018 年 6 月 29 日特別決議通過生效)

開曼公司法（如后定義）附件一表格 A 中之法令不適用於本公司。

釋義

1 定義

1.1 本修訂及重述章程中，下列文字及用語於與前後文內容不牴觸之情況下，應定義如下：

“適用法律”	指公開發行公司規則、開曼公司法或其他適用於公司之規則或法令。
“公開發行公司規則”	指相關主管機關隨時針對公開發行公司或任何在臺灣之證券交易所或證券市場上市或上櫃公司訂定之中華民國法律、規則和規章（包括但不限於中華民國公司法、證券交易法、金管會（定義如后）發布之法令規章、證交所（定義如后）或櫃買中心（定義如后）發布之規章制度，及其日後之修訂版本），而經相關主管機關要求應適用公司者。
“章程”	指不時變更之本章程。
“審計委員會”	指董事會轄下之審計委員會，由公司之全體獨立董事組成。
“董事會”	指依本章程指派或選舉之董事會，並依本章程於達法定出席人數之董事會議中行使權限。
“資本公積”	為本章程之目的，係指公司依開曼公司法發行股份之溢價加計受領贈與後之金額。
“董事長”	指由所有董事間選出擔任董事會主席之董事。
“公司”	指 Techcential International Ltd 特昇國際股份有限公司。
“薪資報酬委員會”	指董事會轄下，依公開發行公司規則之規定由專業人士組成，並具有所規定之各項職能之一委員會。
“累積投票制”	指本章程第 35.2 條所規定之選舉董事之投票機制。
“董事”	指公司當時之董事，包括任一和全部獨立董事。
“電子紀錄”	定義如《電子交易法》之定義。
“電子交易法”	指開曼群島之《電子交易法》（2003 年修訂）。
“興櫃”	指中華民國之興櫃股票市場。
“二親等以內之親屬”	就任一人而言，指另一人因血緣或婚姻之緣故而與該人有親屬關係，且係屬二親等以內之關係，應包括該任一之父母、

關係”	兄弟姊妹、祖父母、子女、孫子女、及該任一人之配偶之父母、兄弟姊妹及祖父母。
“金管會”	指中華民國金融監督管理委員會。
“獨立董事”	指依公開發行公司規則或本章程選出之獨立董事。
“共同經營契約”	指公司與他人，或其他機構所訂立之契約，契約各當事人同意，將按契約條款共同經營某一事業，並共擔虧損、共享獲利者。
“開曼公司法”	指開曼群島之公司法(含其後修訂)及所有對現行法之修正、重新制定或修訂。
“營業出租契約”	指公司與他人所訂立之契約或協議，約定將公司之某些必要機具及資產出租予對方，而該他人以自身名義經營公司之全部營業；公司則自該他人受領一筆事先約定之報酬作為對價。
“訴訟及非訴訟代理人”	指公司為在相關司法管轄地收受文書，而依適用法律所指定之送達代收人並為公司依中華民國證券交易法在中華民國境內之負責人。
“委託經營契約”	公司與他人所訂立之契約或協議，依該契約或協議委託對方以公司名義，並基於公司利益，經營公司之事業，公司則向該方給付一筆事先約定之報酬做為對價；該部分事業之獲利和虧損，仍繼續由公司享有及負擔。
“公開資訊觀測站”	指證交所（如下定義）維護之公開發行公司申報系統。
“股東”	指股東名冊登記持有公司股份之股東，若為二人以上登記為共同持有股份者，指股東名簿中登記為第一位之共同持有人或全部共同持有人，依其前後文需求適用之。
“章程大綱”	指公司章程大綱。
“合併”	指： (a) 開曼公司法所定義之「併購」或「合併」；或 (b) 其他符合公開發行公司規則定義之「併購及／或合併」。
“月”	指日曆月。
“通知”	除另有指明外，指本章程所指之書面通知。
“經理人”	任何經董事會指派擔任公司職務之人。
“普通決議”	指公司股東會中（或如特別指明，持有特定種類股份之股東會議）以出席股東（親自出席或委託代理人出席）簡單多數決通過的決議。
“特別股”	其意義如本章程第 6 條之定義。
“私募”	指股份登錄興櫃或上市櫃期間，由公司依公開發行公司規則私募股份或公司之其他證券。
“董事及經理人名冊”	本章程第 42 條所指董事及經理人名冊。

“股東名冊”	指公司依開曼公司法備置之股東名冊，且公司股份登錄與櫃買賣或上市櫃者，則指公司依公開發行公司規則備置之股東名冊。
“註冊處所”	指公司當時之註冊營業處所。
“關係人”	定義如國際會計準則第 24 號之定義。
“限制型股票”	其意義如本章程第 2.5 條之定義。
“中華民國”	指臺灣，中華民國。
“印章”	指公司通用圖章或正式或複製之印章。
“秘書”	經指派執行所有公司秘書職務之人，包括任何代理或助理秘書，及任何經董事會指派執行該秘書職務之人。
“股份”	指每股面額新台幣 10.00 元之公司股份。
“特別決議”	在不違反開曼公司法情形下，指於公司股東會中，經有權參與表決之股東親自出席、或經由委託書表決、或經法人股東或非自然人股東合法授權之代表出席表決，經計算每位股東有權表決權數後，以出席股東表決權至少三分之二同意通過之決議；
“附屬公司”	就任一公司而言，指(1)被該公司直接或間接持有超過半數已發行有表決權之股份總數或全部資本總額之公司；或 (2)該公司對其人事、財務或業務經營有直接或間接控制權之公司。
“重度決議”	由代表公司已發行股份總數三分之二以上之股東出席者，指由該等出席股東表決權過半數同意通過之決議；或如出席股東會之股東所代表之股份總數，少於公司已發行股份總數之三分之二，但超過公司已發行股份總數之半數時，則指由該等出席股東表決權三分之二以上之同意通過之決議。
“庫藏股”	指本公司依開曼公司法及本章程持有庫藏之股份。
“集保結算所”	指臺灣集中保管結算所股份有限公司。
“櫃買中心”	指財團法人中華民國證券櫃檯買賣中心。
“證交所”	臺灣證券交易所股份有限公司。
“年”	日曆年。

1.2 本章程中，於內容不抵觸之情況下：

- (a) 複數詞語包括單數含義，反之亦然；
- (b) 陽性詞語包括陰性及中性含義；
- (c) 人包括公司、組織或個人團體，不論是否為公司；
- (d) 文字(i) “得”應被解釋為“可以”；
 - (ii) “應”應被解釋為“必須”。

- (e) “書面”和“以書面形式”包括所有以可視形式呈現的重述或複製之文字模式，包括電子紀錄；
 - (f) 所提及任何法律或規章之規定應包括該規定之增補或重新制定；
 - (g) 除另有規定，於開曼公司法定義之文字或意義於本章程應有相同解釋；且
 - (h) 除本章程明定者外，電子交易法第八條所規定的各項義務及要求均不適用。
- 1.3 本章程中，除非有相反之意思，「書面」包含傳真、列印、印刷、相片、電子郵件及其他以可見方式顯示文字之態樣。
- 1.4 本章程之標題僅為方便之用，不應用以或據以解釋本章程。

股份

2 發行股份之權力

- 2.1 除適用法律、本章程或股東會另有決議外，於未損及任何現有股份或股別持有人之特別權利下，董事會有權依其決定之條件發行任何公司尚未發行之股份，且得依股東決議發行任何就股息、表決權、資本返還或其他事項具有優先權、遞延權或其他特殊權利或限制之股份或股別（包括就股份所發行得棄權或其他種類之選擇權、認股權憑證和其他權利），惟除依開曼公司法規定及公開發行公司規則外，不得折價發行股票。
- 2.2 除本章程另有規定外，公司發行新股應經董事會三分之二以上董事出席及出席董事超過二分之一之同意，並限於公司之授權資本內為之。
- 2.3 股份登錄與櫃買賣或上市櫃期間，本公司在中華民國境內辦理現金增資發行新股時，除適用法律另有規定或經金管會或櫃買中心或證交所（依其情形適用之）認為公司無須或不適宜辦理外，公司應提撥發行新股總額百分之十，在中華民國境內對外公開發行（下稱「公開銷售部分」）；然若股東會以普通決議另為較高比率之決議者，從其決議，並提撥相當於該等較高比率之股份作為公開銷售部分。公司得保留發行新股總額百分之十至百分之十五供本公司及附屬公司之員工認購（下稱「員工認股部分」）。公司對該等員工認購之新股，得限制在一定期間內不得轉讓，但其期間最長不得超過二年。
- 2.4 除經股東會另以普通決議為不同決議外，公司依本章程第 2.3 條辦理現金增資發行新股時，於依本章程第 2.3 條提撥公開銷售部分（為免疑義，包含公司依第 2.3 條增資發行新股，股東會決議提撥高於發行新股總額百分之十之股份在中華民國境內對外公開發行，其超過發行新股總額百分之十的部分）及員工認股部分後，應公告及書面通知原有股東，其有權按照原有股份比例優先認購剩餘新股。公司應在前開公告中聲明行使此優先認股權之方式，及若任何股東逾期不認購者，視為喪失其權利。原有股東持有股份按比例不足分認一新股者，得依董事會決定之條件及公開發行公司規則，合併其認股權而以單一股東名義共同認購一股或多股；原有股東於前述時間內未認足者，公司得就未認購部分依符合公開發行公司規則之方式辦理公開銷售或洽特定人認購。
- 2.5 於不違反或抵觸適用法律之前提下，公司得經股東會重度決議發行限制員工權利之新股（下稱「限制型股票」）予本公司及附屬公司之員工，不適用本章程第 2.3 條之規定。股份登錄與櫃買賣或上市櫃期間，限制型股票之發行條件，包括但不限於發行數量、發行價格及其他相關事項，應符合公開發行公司規則。

2.6 本章程第 2.4 條規定之股東優先認股權於公司因以下原因或基於以下目的發行新股時，不適用之：

- (a) 公司合併、分割，或為公司重整；
- (b) 公司為履行認股權憑證及／或選擇權下之義務，包括本章程第 2.8 條及第 2.11 條所規定者；
- (c) 公司依本章程第 2.5 條規定發行限制型股票；
- (d) 公司為履行可轉換公司債或附認股權公司債下之義務；
- (e) 公司為履行附認股權特別股下之義務；或
- (f) 公司進行私募有價證券時。

2.7 公司不得發行任何未繳納股款或繳納部分股款之股份。

2.8 縱有本章程第 2.5 條之規定，公司得經董事會三分之二以上董事出席及出席董事超過二分之一之同意，通過一個以上之員工獎勵措施，並得發行股份或選擇權、認股權憑證或其他類似之證券予公司及其附屬公司之員工；為免疑義，上開事項無需另經股東會決議通過。

2.9 依前述本章程第 2.8 條發行之選擇權、認股權憑證或其他類似之證券不得轉讓，但因繼承者不在此限。

2.10 公司及其附屬公司之董事非本章程第 2.5 條所定發行限制型股票及第 2.8 條所定獎勵措施之對象，但倘董事亦為公司或其附屬公司之員工，該董事得基於員工身分（而非董事身分）認購限制型股票或參與獎勵措施。

2.11 公司得與其員工及／或其附屬公司之員工就前述本章程第 2.8 條所定之獎勵措施簽訂契約，約定於一定期間內，員工得認購特定數量之公司股份。此等契約之條款對相關員工之限制不得少於其所適用之獎勵措施所載條件。

3 贖回及買回股份

3.1 在不違反開曼公司法規定及公開發行公司規則之情形下，公司得發行將由或應由公司或股東行使贖回權或贖回選擇權的股份。

3.2 於依開曼公司法規定授權之範圍內，且不違反公開發行公司規則之前提下，授權公司得自資本或其他帳戶或其他資金中支付贖回股份之股款。

3.3 得贖回股份之贖回價格或其計算方式，應於股份發行前由董事會訂之。

3.4 有關得贖回股份之股票應載明該等股份係可贖回。

3.5 在不違反適用法律規定及本章程之情況下，本公司得依董事會三分之二以上董事出席及出席董事過半數同意所定之條件及方式，買回其自身股份（包括可贖回之股份），並依據適用法律規定作為庫藏股由本公司持有。如本公司擬購買其股份並立即銷除所購買之本公司股份者，該買回需經股東會普通決議通過，且除開曼公司法或公開發行

公司規則另有規定外，銷除所買回股份，應依股東於註銷股份當日所持股份比例減少之（四捨五入至董事決定之整數位）。

經股東會以普通決議通過之買回並註銷公司股份，得以適用法律所允許之方式，包含以現金或其他財產，支付買回股款；惟以其他財產支付買回股款時，該財產之價值應：(a)於董事會提交股東會決議前，送交中華民國會計師查核簽證，作為普通決議授權買回並註銷公司股份之依據，及(b)經收受以其他財產支付買回股款之各股東同意。縱有本章程第 3.5 條之規定，公司為變更票面額而買回公司股份時，為完成票面額之變更，無需取得各該相關股東之同意。

- 3.6 本公司如依前條規定買回登錄興櫃買賣或上市櫃之股份者，應依公開發行公司規則之規定，將董事會決議及執行情形，於最近一次之股東會報告；其因故未買回登錄興櫃買賣或上市櫃之股份者，亦同。
- 3.7 股份登錄興櫃買賣或上市櫃期間，公司有權依下列買回方式以買回任何登錄興櫃買賣或上市櫃之股份：
- (a) 買回股份之總金額，不得逾保留盈餘減除公司董事會或股東會已決議分派之盈餘及下列已實現之資本公積之金額：
 - (i) 尚未轉列為保留盈餘之處分資產之溢價收入；
 - (ii) 發行股份之溢價及本公司受領贈與所得之總金額。但受領之物為本公司股份者，於未再出售前不予計入；
 - (b) 買回股份之總數量，不得超過公司已發行股份總數百分之十；及
 - (c) 買回之時點、價格及其他條件應由董事會自行決定，惟：
 - (i) 相關買回交易應依中華民國證券法令之規定及公開發行公司規則辦理；且
 - (ii) 相關買回交易應符合開曼公司法。
- 3.8 在不違反本章程第 3.5 條及公開發行公司規則之情形下，本公司得依董事會決定及開曼公司法允許之任何方式，支付贖回或買回股款。
- 3.9 股份贖回款項之給付遲延不影響股份之贖回，惟如遲延超過三十日，應按董事會經適當查詢後所預估可代表開曼群島持有 A 級執照（定義如開曼群島銀行及信託公司法（修訂版）所示）之銀行同類貨幣三十日之定存利率，支付自到期日至實際支付款項期間之利息。
- 3.10 限於無法以其他方式贖回（或非另為此發行新股，無法贖回）之情形及範圍下，董事會始可於其認為適當時，行使開曼公司法第 37 條第(5)項（從資本中撥款支付）賦予公司之權限。
- 3.11 限於前述範圍內，有關股份贖回應實行或可實行之方式，而可能產生之一切問題，董事會得自為適當決定。
- 3.12 除股款已全數繳清，不得贖回該股份。

- 3.13 董事會得依適用法律之規定，指定任何本公司購買、贖回或經放棄予本公司之股份作為庫藏股。
- 3.14 對於庫藏股，不得配發或支付股利予公司，亦不得就公司之資產為任何其他分配（無論係以現金或其他方式）予公司（包括公司清算時對於股東的任何資產分配）。
- 3.15 公司應以庫藏股持有人之身份載入股東名冊，惟：
- (a) 不得因任何目的將公司視同股東，且公司不得就庫藏股行使任何權利，意圖行使該權利者，應屬無效；
 - (b) 於公司任一會議中，庫藏股均不得直接或間接參與表決，且無論係為本章程或開曼公司法之目的，如欲決定任何特定時點之已發行股份總數時，庫藏股亦不應計入。
- 3.16 公司買回登錄興櫃買賣或上市櫃之股份後，以低於實際買回股份之平均價格轉讓庫藏股予公司或附屬公司員工之任何議案，應經最近一次股東會特別決議通過，且公開發行公司規則要求之事項應於股東會開會通知中載明，而不得以臨時動議提出。歷次股東會通過且轉讓予公司及附屬公司員工之庫藏股總數，累計應不得超過已發行股份總數的 5%，且每一名員工認購總數累計不得超過已發行股份總數的 0.5%。公司買回自己之股份轉讓予員工者，得限制在一定期間內不得轉讓，但其期間最長不得超過二年。
- 3.17 除本章程第 3.16 條及公開發行公司規則規定者外，公司得由董事會依據適用法律之規定所決定之條款及條件處分庫藏股。

4 股份所附權利

除本章程第 2.1 條、章程大綱及本章程另有規定、公司依契約另負其他義務或受其他限制、及股東另為不同決議者外，且在不損及任何股份及股別之股份持有人之特別權利之範圍內，公司之股份應只有單一種類，其股東依本章程規定：

- (a) 每股有一表決權；
- (b) 享有董事會所提議並經股東會決議之股息；
- (c) 於公司清算或解散時（無論該清算或解散係自願或非自願、或係為重整或其他目的、或於分配資本時），有權受領公司剩餘資產之分派；及
- (d) 得享有一般附加於股份上之全部權利。

5 股票

- 5.1 公司得發行實體股票或以無實體發行之。公司如發行實體股票，各股東有權獲得蓋有印章之股份憑證（或其複本），該印章由董事會依其權限所鈐印，憑證上並載明股東之持股股數及股別（如有）。董事會得決議於一般或特定情況下，憑證之任一或所有簽名得以印刷或機器方式為之。股份登錄興櫃買賣或上市櫃期間，除依公開發行公司規則應發行實體股票者外，公司股份應以無實體發行。
- 5.2 如股票塗污、磨損、遺失或損壞，經提出董事會滿意之證據，董事會得換發新股票。如董事會認為適當，並得請求遺失股票之賠償。

5.3 不得發行無記名股份。

5.4 公司依本章程第 5.1 條發行實體股票時，公司應於該等實體股票依開曼公司法、章程大綱、本章程及公開發行公司規則規定得發行之日起三十日內，交付實體股票予認股人，並應於交付該等實體股票前，依公開發行公司規則辦理公告。

5.5 公司應發行無實體股票時，應依開曼公司法及公開發行公司規則規定，於發行時使認購人姓名及其他事項載明於股東名冊。

6 特別股

6.1 公司得以特別決議，發行一種或一種以上類別具有優先或其他特別權利之股份（下稱「特別股」），並修改章程大綱及本章程以明訂特別股之發行及其權利及義務。

6.2 股份登錄興櫃買賣或上市櫃期間，特別股之權利及義務應包含（但不限於）下列項目，且應符合公開發行公司規則之規定：

- (a) 特別股之股息及紅利分配之順序、固定額度或固定比率；
- (b) 公司剩餘財產分配之順序、固定額度或固定比率；
- (c) 特別股股東表決權之順序或限制（包括宣佈無表決權）；
- (d) 公司經授權或被迫贖回特別股之方式或不適用贖回權之聲明；及
- (e) 有關特別股之附隨權利及義務等其他事項。

股份登記

7 股東名冊

(a) 股份登錄興櫃買賣或上市櫃期間，董事會應備置一份股東名冊，備置地點得為開曼群島境外經董事會認為適當之處所，並應依開曼公司法及公開發行公司規則維護之。

(b) 若公司有未登錄興櫃買賣或上市櫃之股份者，公司應依開曼公司法第 40 條備置此等股票之名冊。

8 登記持有人為絕對所有人

除法令另有規定外：

- (a) 公司無須承認因信託而持有股份之人；且
- (b) 除股東外，公司無須承認任何人對股份享有任何權利。

9 記名股份轉讓

9.1 登錄興櫃買賣或上市櫃之股份，其所有權之證明及移轉得依符合公開發行公司規則之方式（包括透過集保結算所帳簿劃撥系統）為之。

9.2 以實體發行之股票，其轉讓得依一般書面格式、或董事會通過之其他書面格式為之。該等書面應由讓與人或以讓與人之名義簽署，惟如董事會要求時，該等書面得僅由受

讓人簽署。於不違反前述規定之前提下，董事會得應讓與人或受讓人之要求，一般性地或針對個案，決議接受機械方式簽署之轉讓書面。縱有前述規定，公司為變更票面額而買回股份時，無需以股份轉讓之書面為之。

- 9.3 就實體股票之轉讓，除提供相關股份之股票及董事會合理要求得證明讓與人係有權轉讓之其他證據外，董事會得拒絕承認任何轉讓文件。
- 9.4 股份共同持有人得轉讓該股份予其他一名或多名共同持有人，且先前與死亡股東共同持有股份之存續股份持有人，得轉讓該等股份予該死亡股東之執行人或管理人。
- 9.5 若登記該轉讓將致下列情事者，董事會得毋須檢具任何理由自行決定拒絕實體股份轉讓之登記：(i)違反適用法律；或(ii)違反章程大綱或本章程。如董事會拒絕登記股份移轉，於該轉讓登記向公司提出之日起三個月內，秘書應將拒絕通知寄送與讓與人及受讓人。

10 記名股份移轉

- 10.1 如股東死亡，其共同持有股份之他尚存共同持有人，或如為單獨持有股份者，其法定代理人，為公司唯一承認有權享有該死亡股東之股東權益之人。死亡股東之財產就其所共同持有之股份所生之義務，不因本章程之規定而免除。依開曼公司法第 39 條規定，本條所稱法定代理人係指該死亡股東之執行人或管理人、或依董事會裁量決定之其他經適當授權處理該股份事宜之人。
- 10.2 因股東死亡、破產而對股份享有權利之人，於董事會認為證據充足時得登記為股東，或選擇指定他人登記為股份受讓人。
- 10.3 經檢附董事會要求證明讓與人為所有權人之文件與董事會時，應登記受讓人為股東。縱有上述規定，如董事會於該喪失權利之股東尚未死亡或破產時，有權拒絕或暫停股東登記或依本章程第 9.3 條拒絕登記，董事會於任何情況下應享有與該情形相同之拒絕或暫停登記之權利。
- 10.4 如有二位或以上之人登記為股份共同持有人，而共同持有人中有人死亡時，尚存之共同持有人就該股份有絕對之所有權，且除該共同持有人為最後尚存之共同持有人外，公司不承認任何對該共同持有人遺產之權利主張。

普通決議、特別決議及重度決議

11 變更資本

- 11.1 公司得隨時以普通決議變更章程大綱中之以下事項：
 - (a) 以發行新股增加依普通決議所定之股本，及此等股本所得分成之股份種類及金額得享有的權利；
 - (b) 將全部或部分股份合併且分割為較現有股份面額大之股份；
 - (c) 將全部或一部已繳納股款之股份轉換為任何面額之已繳納股款之股份；
 - (d) 將現有股份之全部或一部再分割為較小金額股份，惟，每一再分割股份之已繳股款與未繳股款(如有)應按原股份再分割之比例等比例減少之，且公司得以普通決

議，使該等再分割之股份，享有優先、遞延或其他權利，或受其他公司就未發行股份或新股得賦加之限制；及

- (e) 銷除任何於決議通過之日尚未為任何人取得或同意取得之股份，並註銷與所銷除股份等值之資本。

11.2 為達成公司依前條規定合併或分割股份之目的，董事會得為任何其認為適當之相應措施；於無礙前述目的之情形下，包括但不限於發行表彰畸零部分之股份，或出售該等畸零部分之股份，並將所得股款（扣除出售費用後）按比例發放予有權受領之股東。為此，董事會得授權他人轉讓該等表彰畸零部分之股份予各該買受人，或決議將上述扣除相關費用之股款淨額，為公司之利益支付予公司。如相關出售程序中有任何異常或無效情事，各該買受人就股款之用途不負監督義務，其股份所有人之權益亦不受影響。

12 特別決議及重度決議

12.1 在不違反開曼公司法及本章程之情況下，公司得隨時經特別決議：

- (a) 變更其名稱；
- (b) 修改或增加章程；
- (c) 修改或增加章程大綱有關公司目的、權力或其他特別載明之事項；
- (d) 減少資本及資本贖回準備金；或
- (e) 進行開曼公司法之合併。

12.2 在不違反開曼公司法規定之情形下，公司得以特別決議在中華民國境內依公開發行公司規則進行有價證券之私募；如係於中華民國境內私募普通公司債（即未附有認股權、選擇權、轉換權或得使持有人獲得公司股份之其他相似權利的公司債），公司得依公開發行公司規則逕以董事會決議並於董事會決議之日起一年內分次辦理。

12.3 於不違反開曼公司法和本章程第 12.4 條之情形下，公司之下列行為應取得股東重度決議之許可：

- (a) 將得分派之股息及/或紅利及/或其他第 17 條所定款項撥充資本；
- (b) 合併（除符合開曼公司法所定義之「併購及／或合併」須特別決議）或分割；
- (c) 締結、變更或終止營業出租契約、委託經營契約或共同經營契約；
- (d) 讓與其全部或主要部分之營業或財產；或
- (e) 取得或受讓他人的全部營業或財產而對公司營運有重大影響者。

12.4 在不違反開曼公司法及公開發行公司規則之情形下，公司得以下列決議方式自願解散：

- (a) 如公司係因無法清償到期債務而決議自願解散者，經普通決議；或

(b) 如公司係因前述第 12.4 條(a)款以外之事由而決議自願解散者，經特別決議。

- 12.5 在不違反適用法律規定之情形下，公司得以重度決議，將其資本公積之一部或全部，按股東所持股份比例，以發行新股（作為紅利股份）或現金之形式，分配予股東。
- 12.6 公司上櫃掛牌後，若參與合併後消滅、概括讓與、股份轉換或分割而致終止上櫃，且存續、受讓、既存或新設之公司為非上市（櫃）公司者，應經該上櫃公司已發行股份總數三分之二以上股東之同意行之。

13 股份權利之變更

無論公司是否已清算，如公司資本分為不同種類之股份，除該類股份發行條件另有規範外，該類股份之權利得經該類股份持有人之股東會以特別決議變更之。縱如前述規定，如章程之任何修改或變更將損及任一種類股份的優先權，則相關之修改或變更應經特別決議通過，並應經該類受損股份股東另行召開之股東會特別決議通過。除該類股份發行條件另有明確規範外，各股份持有人就各該股份之優先權或其他權利不受其他同等順位股票之創設或發行而影響。就各類股份持有人之股東會，應準用本章程有關股東會之規定。

股息及撥充資本

14 股息

- 14.1 董事會經股東會以普通決議通過後，或於章程第 12.3(a)條所述情況下，依重度決議通過後，於不違反章程及股東會之指示下，依各股東持股比例發放股息予股東，且股息得以現金或股份發放。
- 14.2 於不違反適用法律情形下，除以公司已實現或未實現利潤、股份發行溢價帳戶或開曼公司法允許之公積、準備金或其他款項支付股息或為其他分派外，公司不得發放股息或為其他分派。除股份所附權利另有規定者外，所有股息及其他分派應依股東持有股份比例計算之。如股份發行條件係從一特定日期開始計算股利，則該股份之股利應依此計算。
- 14.3 除開曼公司法、本章程或股份所附權利另有規定者外，本公司盈餘分派依董事會通過之盈餘分派提案，經股東常會以普通決議通過分派之。
- 14.4 本公司年度如有獲利（定義如后），應提撥不低於百分之三（3%）之獲利為員工酬勞，及不高於百分之五（5%）之獲利為董事酬勞。但公司尚有累積虧損時，應預先保留彌補數額。本第 14.4 條所稱之員工酬勞應以股票或現金為之，對象包括符合一定條件之從屬公司員工，其資格由本公司董事會決定。本第 14.4 條之「獲利」係指公司估列員工酬勞及董事酬勞前之稅前淨利。
- 14.5 本公司係特定市場客製化產品之業者，處於成長階段，由董事會視本公司各該會計年度之盈餘、整體發展、財務規劃、資本需求、產業展望及本公司未來前景等，並由董事會擬具股東股利分派議案，提請股東會決議分派之。股份登錄興櫃買賣或上市櫃期間，董事會於盈餘分派提案時，應於每會計年度盈餘中先提列：(i)支付相關會計年度稅款之準備金；(ii)彌補過去虧損之數額；及(iii)中華民國證券主管機關依公開發行公司

規則要求之特別盈餘公積。如尚有盈餘，董事會得決議是否合併經迴轉之特別盈餘公積併同以往年度累積之未分配盈餘之全部或一部，作為股東股利，依股東持股比例進行分派，依開曼公司法及公開發行公司規則，在考量財務、業務及經營因素後，股利發放不低於當年度稅後盈餘之百分之十（10%）。惟年度決算虧損或累積可供分配盈餘低於實收資本百分之二十（20%）時，得不予分配。股東股利得以現金、股票或兩者互相配合方式分派，惟其中現金股利不得低於百分之十（10%）。

14.6 董事會應擇定基準日決定有權獲配股息或其他分派之股東。

14.7 為決定有權獲配股息或其他分配之股東，董事會得決定股東名冊之變更於相關基準日前五日、或其他符合公開發行公司規則及開曼公司法規定之期間內，不得為之。

14.8 公司就未分派之股息概不支付利息。

15 資本公積及盈餘之提撥

15.1 董事會得於分派股息前，自公司盈餘或利潤中提撥部分其所認適當之準備金以支應或有支出、或填補執行股利分配計畫不足之數額或為其他妥適使用之目的。該等款項於運用前，得由董事會全權決定用於公司業務或依董事會隨時認為之適當投資，且無須與公司其他資產分離。董事會亦得不提撥準備金而保留不予分配之利潤。

15.2 於不違反股東會指示下，董事會得代表公司就資本公積行使開曼公司法賦予公司之權力及選擇權。

16 付款方式

16.1 任何股息、利息或股份相關之現金支付得以匯款轉帳至股東指定帳戶、或以支票或匯票郵寄至股東名冊所載股東地址、或該股東以書面指定之第三人及其地址之方式支付之。

16.2 於共同持有股份之情形，任何股息、利息或股份相關之現金支付，得以支票或匯票郵寄至股東名冊所載第一列名持有人地址、或該持有人以書面指定之第三人及其地址之方式支付之。如二人以上之人登記為股份共同持有人，任一人皆有權於收訖該股份之股息後，出具有效之收據。

16.3 於股份登錄興櫃買賣或上市櫃期間內，任何股利之支付應遵守公開發行公司規則及開曼公司法。

17 撥充資本

在不違反適用法律或章程第 12.3(a)條之情形下，董事會得以資本公積、其他準備金帳戶或損益帳戶之餘額或其他可供分配之款項，繳足未發行股份之股款，以按股東持股比例發放股票紅利予股東，以撥充資本。

股東會

18 股東常會

18.1 公司應於每一會計年度終了後六個月內由董事會召集股東常會。

18.2 在不違反本章程第 18.1 條之情形下，本公司股東常會應於董事會決定之時間及地點召開。股份登錄興櫃買賣或上市櫃期間，除開曼公司法另有規定外，股東會應於中華民國

國境內召開。如董事會決議在中華民國境外召開股東會，公司應於董事會決議後二日內申報櫃買中心或證交所（依其情形適用之）核准。於中華民國境外召開股東會時，公司應委任一中華民國境內之專業股務代理機構，受理該等股東會行政事務（包括但不限於受理股東委託行使表決權事宜）。

19 股東臨時會

19.1 股東常會外所召集之股東會，為股東臨時會。

19.2 董事會隨時依其判斷而認為必要時，得召集股東會。

19.3 股份登錄興櫃買賣或上市櫃期間，經股東請求（如本章程第 19.4 條所定義）時，董事會應立即召集股東臨時會。

19.4 本章程第 19.3 條所稱之股東請求，係指股東一人或數人提出之請求，且於提出請求時，其已繼續一年以上合計持有已發行股份總數百分之三以上股份者。

19.5 股東請求須以書面記明提議於股東臨時會討論之事項及理由。

19.6 如董事會於股東提出請求日起十五日內未為股東臨時會召集之通知，提出請求之股東得以與董事會召開股東會之相同方式（盡量相似）自行召集股東臨時會。如召開股東臨時會之地點位於中華民國境外，提出請求之股東應事先申報櫃買中心或證交所（依其情形適用之）核准。

20 通知

20.1 股份登錄興櫃買賣或上市櫃前，股東會之召開，應至少於五日前通知各有權出席及表決之股東，並載明會議召開之日期、地點及時間及召集事由。

20.2 股份登錄興櫃買賣或上市櫃期間，股東常會之召開，應至少於三十日前，股東臨時會之召開，應至少於十五日前，通知各有權出席及表決之股東，並載明會議召開之日期、地點及時間及召集事由。開會通知於取得相對人之事前書面同意後，得以電子傳輸方式為之。

20.3 股份登錄興櫃買賣或上市櫃前，公司意外漏發股東會通知予有權收受通知之人、或有權收受通知之人漏未收到股東會通知，股東會之程序不因之而無效。股份登錄興櫃買賣或上市櫃期間，如公司意外漏發股東會通知予有權收受通知之人、或有權收受通知之人漏未收到股東會通知，應依照本章程第 23.4 條辦理。

20.4 股份登錄興櫃買賣或上市櫃期間，董事會應依公開發行公司規則擇定基準日以決定得收受股東會通知及得表決之股東，並相應地停止股東名冊記載之變更。

20.5 股份登錄興櫃買賣或上市櫃期間，公司應依本章程第 20.2 條的規定，一併公告股東會開會通知書、委託書用紙、有關承認案與討論案（包含但不限於選任或解任董事之議案）等各項議案之案由及說明資料，並依公開發行公司規則傳輸至公開資訊觀測站；其採行書面行使表決權者，應將上述資料及書面行使表決權用紙，併同寄送給股東。董事會應依公開發行公司規則，於股東常會召開二十一日前，或於股東臨時會召開十五日前，備妥股東會議事手冊和補充資料供所有股東索閱，並傳輸至公開資訊觀測站。

20.6 股份登錄興櫃買賣或上市櫃期間，下列事項，應載明於股東會召集通知並說明其主要內容，且不得以臨時動議提出：

- (a) 選舉或解任董事；
- (b) 修改章程大綱或本章程；
- (c) (i)解散、合併、股份轉換或分割，(ii)締結、變更或終止營業出租契約、委託經營契約或共同經營契約，(iii)讓與公司全部或主要部分營業或財產，及(iv)取得或受讓他人全部營業或財產而對公司營運有重大影響者；
- (d) 許可董事為自己或他人為屬於公司營業範圍內之行為（包括但不限於解除董事及經理人競業禁止）；
- (e) 以發行新股或以資本公積或本章程第 17 條所規定之其他金額撥充資本之方式分派全部或部分盈餘；
- (f) 將法定盈餘公積及發行股票溢價或受領贈與之所得以發行新股或現金方式分配予原股東；及
- (g) 公司私募發行具股權性質之有價證券。

20.7 股份登錄興櫃買賣或上市櫃期間，董事會應將公司章程大綱及章程、股東會議事錄、財務報表、股東名冊以及公司發行的公司債存根簿備置於註冊處所（如有適用）及公司於中華民國境內之股務代理機構。股東得隨時檢具利害關係證明文件，指定查閱範圍，請求檢查、查閱或抄錄。

20.8 股份登錄興櫃買賣或上市櫃期間，公司應依公開發行公司規則之規定，將董事會準備之所有表冊，及審計委員會擬提交股東常會所準備之報告書，於股東常會十日前備置於註冊處所（如有適用）及公司位於中華民國境內之股務代理機構。股東可隨時檢查和查閱前述文件，並可偕同其律師或會計師進行檢查和查閱。

21 寄發通知

21.1 任何通知或文件，不論是否由公司依本章程所寄送予股東者，應以書面由專人親自送達或或信件或快遞服務之方式寄送至股東名冊所載該股東之地址或該股東為此目的指示之其他地址。為本條之目的，其通知經股東書面同意者，得以電子方式為之。

21.2 任何通知或其他文件根據本章程第 20 條及第 21 條發送時，即生效力。在符合所有適用法律、規則及規定之前提下，得以中文或英文作成，發送予股東。股東依本章程之規定送達任何文件予公司時，應準用本條之規定。

22 股東會延期

董事會得於依本章程規定召集之股東會會議開始前，發出延期通知。該通知應載明延期會議召開之日期、時間及地點，並應依本章程規定送達各股東。如股東會決議延期在五日以內之特定日期舉行股東會，則不適用本章程第 20.1 條、第 20.2 條、第 20.3 條、第 20.4 條、第 20.5 條及第 21 條之規定，且毋須延期通知。

23 股東會之法定出席數及議事程序

- 23.1 除非出席股東代表股份數已達法定出席股份數，股東會不得為任何決議。除章程另有規定外，代表已發行有表決權股份總數過半數之股東親自出席、委託代理人出席或由法人股東代表人出席，應構成股東會之法定出席股份數。
- 23.2 股份登錄興櫃買賣或上市櫃期間，董事會應依符合公開發行公司規則所定之方式，將其所備妥之營業報告書、財務報表、及盈餘分派或虧損撥補之議案，提交於股東常會供股東承認。經股東於股東會承認後，董事會應將經承認之財務報表及公司盈餘分派或虧損撥補議案之決議副本寄送或公告各股東，或依公開發行公司規則以其他方式提供之。
- 23.3 除本章程另有規定者外，會議決議之表決應以投票方式決定之。
- 23.4 股份登錄興櫃買賣或上市櫃期間，於開曼公司法允許之前提下，本章程之內容不妨礙任何股東於決議作成後三十日內，以股東會之召集程序或決議方法有違反法令或本章程，向有管轄權之法院提起訴訟，尋求有關之適當救濟。因前述事項所生之爭議，得以臺灣臺北地方法院為訴訟管轄法院。
- 23.5 除開曼公司法、章程大綱或本章程另有明文規定者外，任何於股東會上提交股東決議、同意、確認或承認者，均應以普通決議為之。
- 23.6 股份登錄興櫃買賣或上市櫃期間，於相關之股東名冊停止過戶期間前，持有已發行股份總數百分之一以上股份之股東，得以書面向公司提出一項股東常會議案。公司應依適用法律所許可之方式與時間辦理公告，敘明受理股東提案之處所及不少於十日之受理期間。如該提案股東提案超過一項，均不列入議案。董事會得不將下列提案列入議案：(a)提案股東持股未達已發行股份總數百分之一者；(b)該提案事項非股東會所得決議者；(c)該提案股東提案超過一項者或(d)該提案於公告受理期間截止日後提出者。
- 23.7 股東會之議事規則及程序應由董事會訂定，並經股東會普通決議通過，且該議事規則及程序應依開曼公司法，本章程及公開發行公司規則予以訂定。

24 會議主席

- 24.1 股東會由董事會召集者，董事長如出席，應擔任股東會主席。如其未出席，應由出席股東會之董事互選出會議主席。
- 24.2 股份登錄興櫃買賣或上市櫃期間，股東會主席應依公開發行公司規則指派或選舉會議主席。

25 股東表決

- 25.1 在不影響其股份所附有之任何權利或限制下，每一親自出席或委託代理人出席之自然人股東，或經由其合法授權之代表親自出席或委託代理人出席之公司或非自然人股東，就其所持有的每一股份均有一表決權。股東係為他人持有股份時，股東得主張分別行使表決權，其分別行使表決權之資格條件、適用範圍、行使方式、作業程序及其他事項，應依公開發行公司規則之規定辦理。

- 25.2 除於相關股東會或特定類別股份股東會基準日已登記為該股份之股東，且已繳納相關股款者外，任何人均無權在股東會上行使表決權。
- 25.3 股東得親自或透過代理人行使表決權。股東得以公司準備之委託書，載明委託範圍委託代理人出席股東會行使表決權；惟一股東以出具一委託書，並以委託一個代理人出席股東會並行使表決權為限。
- 25.4 除開曼公司法另有規定外，股份已登錄興櫃買賣或上市櫃期間，公司應提供股東得以書面投票或電子方式行使表決權，該等行使表決權之方式應載明於寄發予股東之股東會通知。股東擬以書面投票或電子方式行使其表決權者，至遲應於股東會開會二日前將其投票指示送達於公司，投票指示有重複時，以最先送達者為準，但聲明撤銷先前投票指示者，不在此限。股東依前開規定以書面投票或電子方式行使其於股東會之表決權時，視為委託會議主席為其代理人，於股東會上依其書面或電子文件指示之方式行使表決權。會議主席基於代理人之地位，就書面或電子文件中未提及或未載明之事項、及／或該股東會上所提出對原議案之修正，皆無權行使該股東之表決權。為釐清疑義，該股東以該等方式行使表決權，即應視為其就該次股東會中所提之臨時動議及／或原議案之修正，業已放棄表決權之行使。
- 25.5 倘股東擬以書面或電子方式行使表決權並已依本章程第 25.4 條之規定向公司送達其投票指示後，欲親自出席股東會者，至遲應於股東會開會前二日，以與先前依本章程第 25.4 條送達之投票指示之相同送達方式（如快遞、掛號郵件或電子方式，依實際情形而定），另向公司送達其欲撤銷先前投票指示之個別通知。倘股東逾期撤銷其投票決定者，以書面或電子方式行使之表決權為準。
- 25.6 股東為以書面或電子方式行使表決權，而已依本章程第 25.4 條之規定向公司送達其投票指示者，有權依本章程規定另行指定他人代理其出席該次股東會。於此情形，該代理人就表決權之行使應視為撤銷該股東先前送達公司之投票指示，公司應僅計算該受明示指定之代理人所行使之表決權。

26 代理

- 26.1 委託書應以董事會同意之格式為之，並載明僅為特定股東會使用。委託書之格式應至少包含下列資訊：(a)填表須知，(b)股東委託行使事項，及(c)相關股東、代理人及委託書徵求人（若有）之個人基本資料。委託書表格應連同該次會議之相關通知，一併提供予股東，且該等通知及委託書文件亦應於同日發送予所有股東。
- 26.2 委託書應為書面，並經委託人或其以書面合法授權之代理人簽署。如委託人為公司或非自然人股東時，由其合法授權之職員或代理人簽署。受託代理人毋庸為公司之股東。
- 26.3 股份登錄興櫃買賣或上市櫃期間，於不違反公開發行公司規則之情況下，除根據中華民國信託事業或經公開發行公司規則核准之股務代理機構外，一人同時受兩人以上股東委託時，除依本章程第 25.4 條之規定而視為股東代理人之會議主席外，其代理的表決權數不得超過公司停止過戶期間前，已發行有表決權股份總數之百分之三；超過該百分之三之表決權，不予計算。
- 26.4 倘股東以書面或電子方式行使表決權，並以委託書委託代理人出席股東會者，以受託代理人出席行使之表決權為準。委託書送達公司後，股東欲親自出席股東會或欲以書

面或電子方式行使表決權者，應於股東會開會二日前，以書面向公司為撤銷委託之通知；逾期撤銷者，以受託代理人出席行使之表決權為準。

- 26.5 除依本章程第 25.4 條規定而視會議主席為股東代理人之情形者外，委託書應至少於委託書所載代理人所擬行使表決權之股東會或其延會五日前，送達公司之註冊處所、公司在中華民國之股務代理機構辦公室、或於股東會召集通知上或公司寄出之委託書上所指定之處所。公司收到同一股東之數份委託書時，除股東於後送達之委託書中明確以書面聲明撤銷先前之委託者外，應以最先送達之委託書為準。

27 委託書徵求

股份登錄興櫃買賣或上市櫃期間，委託書之使用與徵求應遵守公開發行公司規則，包括但不限於「公開發行公司出席股東會使用委託書規則」。

28 異議股東股份收買請求權

- 28.1 於不違反開曼公司法規範下，股東會決議下列任一事項時，於會議前已以書面通知公司其反對該事項之意思表示，並於股東會上提出反對意見的股東，得請求公司以當時公平價格收買其所有之股份：

- (a) 公司擬締結、變更或終止任何營業出租契約、委託經營契約或共同經營契約；
- (b) 公司轉讓其全部或主要部分的營業或財產，但公司依解散所為之轉讓，不在此限；或
- (c) 公司取得或受讓他人全部營業或財產，對公司營運產生重大影響者。

- 28.2 於公司營業被分割或進行合併之情況下，於作成分割或合併決議之股東會前或股東會中，以書面表示異議、或以口頭表示異議經紀錄，且已放棄表決權之股東，得要求公司按當時公平價格收買其持有之股份。

29 無表決權股份

- 29.1 下列股份於其有下列情形（依其適用情形）之期間內，於任何股東會上均無表決權，亦不算入已發行股份之總數：

- (a) 公司持有自己之股份；
- (b) 直接或間接被持有已發行有表決權之股份總數或資本總額超過半數之附屬公司，所持有之公司股份；或
- (c) 公司、附屬公司、公司之控股公司及該控股公司之附屬公司直接或間接持有他公司已發行有表決權之股份總數或資本總額超過半數之公司，所持有之公司股份。

- 29.2 股東對於股東會討論之事項，有自身利害關係致有害於公司利益之虞時，不得加入表決，且其持有之股份數不算入已出席股東之表決權數。惟其持有之股份數仍得算入計算法定出席人數時之股份數。上述股東亦不得代理他股東行使表決權。

- 29.3 股份登錄興櫃買賣或上市櫃期間，董事以股份設定質權超過選任當時所持有之公司股份數額二分之一時，其超過部分無表決權，亦不算入已出席股東之表決權數，但應算入股東會法定出席股份數之計算。

30 共同股份持有人之表決

股份為數人共有者，其共有人應依據公開發行公司規則推定一人行使股東之權利。若共有人間無法達成協議，順位較前者所行使之表決權（不論親自出席或委託代理人出席）應被接受並排除其他共同持有人之表決。前所稱之順位，係指股東名冊中名字記載之次序。

31 法人股東之代表

31.1 法人股東或非自然人股東得以書面授權其認為適當之人為其代表人，參與任何股東之會議。代表人有權行使該被代表法人或非自然人之權利內容，與假設該法人或非自然人為自然人股東時所得行使者同。於代表人出席之會議，該法人股東或非自然人股東並應視為已親自出席。

31.2 縱有如上規定，就任何人是否有權以法人股東或非自然人股東名義出席股東會並參與表決，會議主席仍得接受其認為適當之確認方式。

32 股東會延會

於股東會達法定出席股份數並經出席股東多數同意，股東會主席應得依其指示宣佈散會。除散會時已宣布延會之召開日期、地點及時間且延會超過五（5）日外，新會議召開日期、地點及時間之通知，應依本章程條款規定送交有權出席及表決之股東。

33 董事出席股東會

公司董事應有權收受任何股東會之通知、出席並發言。

董事及經理人

34 董事人數及任期

34.1 公司董事會，設置董事人數不得少於七（7）人，且不得多於九（9）人。每一董事任期不得逾三年，倘該任期屆滿將致公司無董事，該任期得延長至任期屆滿後次一選任董事之股東會召開之日止。董事得連選連任。於符合適用法律規範及前述董事人數範圍之前提下，公司得隨時以特別決議增加或減少董事人數。

34.2 股份登錄興櫃買賣或上市櫃期間，董事間應有超過半數之席次，不具有配偶關係或二親等以內之親屬關係。

34.3 公司召開股東會選任董事者，當選人不符本章程第 34.2 條之規定時，不符規定之董事中所得選票代表選舉權較低者，於符合本章程第 34.2 條規定之必要限度內，其當選失效。已充任董事而違反前述規定者，應自違反之日起，當然解任。

34.4 股份於興櫃或上市櫃期間，除依公開發行公司規則另准許者外，應設置獨立董事，人數不得少於三人。於公開發行公司規則要求範圍內，獨立董事其中至少一人應在中華民國境內設有戶籍，且至少一名獨立董事應具有會計或財務專業知識。股份興櫃或上市櫃前，董事會得決議本公司應於股東會選任獨立董事。

34.5 股份於興櫃或上市櫃前，董事（含獨立董事）之提名得依公開發行公司規則採候選人提名制度；股份於興櫃或上市櫃期間內，應依公開發行公司規則採候選人提名制度。

34.6 獨立董事應具備專業知識，且於執行董事業務範圍內應保持獨立性，不得與公司有直接或間接之利害關係。獨立董事之專業資格、持股與兼職限制、獨立性之認定，應符合公開發行公司規則之規定。

35 董事選舉

35.1 公司得於股東會選任任何人為董事，其得票數應依下述第 35.2 條計算之。有代表公司已發行股份總數過半數之股東出席（親自出席或委託代理人出席）者，即構成選舉一席以上董事之股東會法定出席股份數。

35.2 董事應由股東以下述累積投票制選出（本條所規範之投票方式下稱「累積投票制」）：

- (a) 董事選舉時，每一股東得行使之投票權數，為其所持之股份乘以該次股東會應選出董事人數之數目；
- (b) 股東得將其投票權數集中選舉一名董事候選人，或分配選舉數名董事候選人；
- (c) 相同類別之董事中（即獨立董事或非獨立董事），與董事應選出人數相當，並獲得最多選票之候選人，當選為董事；且
- (d) 如有兩名以上之相同類別之董事候選人獲得相同選票數，且當選人數超過該類別董事應選人數時，相同票數之董事應以抽籤決定當選之人。如董事候選人未出席該次股東會，會議主席應代其抽籤。

35.3 股份登錄興櫃買賣或上市櫃期間，獨立董事因故辭職或解任，致人數不足三人時，公司應於最近一次股東會補選之。所有獨立董事均辭職或解任時，董事會應於最後一位獨立董事辭職或解任之日起六十日內，召開股東臨時會補選獨立董事以填補缺額。

35.4 股份登錄興櫃買賣或上市櫃期間，董事因故解任，致不足七人者，公司應於最近一次股東會補選之。但董事缺額達已選任董事總數三分之一者，董事會應自事實發生之日起六十日內，召集股東臨時會補選之。

35.5 法人（或其他法人實體）為股東時，得指派一人或數人為其代表人（下稱「指派代表人」）被選舉為董事。指派代表人選任為董事應依本章程第 35 條之規定經股東同意。

35.6 指派代表人經選任為董事者，指定該指派代表人選舉為董事之法人（或其他法人實體）股東，得隨時通知本公司改派他人為指派代表人（下稱「改派」）。改派應自通知內所載明之日期生效，如通知未載明日期者，則應自通知送達本公司時生效，且無須經股東同意。改派不適用本章程第 35.1 條、第 35.2 條及第 35.5 條之規定。

36 董事解任

36.1 公司得隨時以重度決議解除任何董事之職務。於公司董事任期尚未屆滿前，倘經股東會決議改選全體董事者，如未決議原董事於任期屆滿始為解任，應視為提前解任。前述改選應有代表已發行股份總數過半數股東之親自出席或委託代理人出席。

- 36.2 股份登錄興櫃買賣或上市櫃期間，董事執行業務，有重大損害公司之行為或違反法令及／或本章程之重大事項，但未以重度決議將其解任者，於適用法律許可之範圍內，持有公司已發行股份總數百分之三以上之股東，得於該次股東會後三十日內訴請法院裁判解任之，並得以臺灣臺北地方法院為訴訟管轄法院。

37 董事職位之解除

- 37.1 董事之職位如有下列情事應被解除：

- (a) 依本章程規定董事被解除職務；
- (b) 董事死亡；
- (c) 依本章程第 34.3 條規定董事當然解任者；
- (d) 董事以書面通知公司辭任董事職位；
- (e) 經法院依本章程第 36.2 條規定裁判解任；或
- (f) 董事有下列情事之一者，當然解任：
 - (i) 受破產之宣告，尚未復權者；
 - (ii) 經相關管轄法院或官員裁決其無行為能力，或依適用法律，其行為能力受有限制；
 - (iii) 曾犯中華民國法規禁止之組織犯罪，經有罪判決確定，且服刑期滿尚未逾五年；
 - (iv) 曾因刑事詐欺、背信或侵占罪，經受有期徒刑一年以上宣告，服刑期滿尚未逾二年；
 - (v) 曾服公務虧空公款，經有罪判決確定，服刑期滿尚未逾二年；或
 - (vi) 曾因使用信用工具而經拒絕往來尚未期滿者。

如董事候選人有本條第 37.1(f)款各目情事之一者，該人應被取消董事候選人之資格。

- 37.2 若董事在任期中轉讓超過選任當時所持有之公司股份數額二分之一時，其董事自動當然解任，且解任毋須經股東會之同意立即生效。
- 37.3 任何董事當選後，於就任前轉讓超過選任當時所持有之公司股份數額二分之一時，或於股東會前依公開發行公司規則之停止股票過戶期間內，轉讓持股超過二分之一時，毋須經股東會之同意，其應立即喪失董事資格。

38 董事報酬

- 38.1 股份登錄興櫃買賣或上市櫃期間，董事會應依公開發行公司規則設立至少由三名成員組成之薪資報酬委員會，且成員中之一人須為獨立董事。薪資報酬委員會成員之專業資格、所定職權之行使及相關事項，應符合公開發行公司規則之規定。於薪資報酬委員會設立時，董事會應以決議通過薪資報酬委員會之組織章程，且該組織章程並應符合公開發行公司規則之規定。董事會得決議於登錄興櫃或上市櫃前設置薪資報酬委員會。
- 38.2 前條所稱薪資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。

38.3 董事報酬得由董事會參考薪資報酬委員會之建議及其他同業一般水準決定之，惟僅得以現金支付。公司亦得支付董事因往返董事會、董事會轄下之委員會、公司股東會或與公司業務相關或為董事通常職務而適當支出之差旅費、住宿費及其他費用。董事有權依開曼公司法、公開發行公司規則、服務協議或其他與公司簽訂之相類契約，獲配公司利益。

39 董事選舉瑕疵

除本章程第 23.4 條及適用法律規定之情形外，董事會、董事會之委員會或任何董事依誠信所為之行為，縱使嗣後經查董事選舉程序有瑕疵，或有董事不具備董事資格之情形者，其效力仍與經正當程序選任之董事、或具備董事資格之董事所為者，同等有效。

40 董事管理業務

公司業務應由董事會管理及執行。於管理公司業務時，於本章程、開曼公司法及公司於股東會指示之範圍內，除經開曼公司法或本章程要求應由公司於股東會行使者外，董事會得行使公司之一切權力。

41 董事會之職權

41.1 於不影響本章程第 40 條之概括規定及不違反適用法律情形下，董事會得：

- (a) 指派、終止或解免任何公司經理、秘書、職員、代理人或僱員，並決定其報酬及其職責；
- (b) 借入款項、就公司事業、財產和尚未繳納股款之全部或一部設定抵押、質押或擔保，或發行債券、債券性質股份或其他有價證券，或發行此等有價證券以作為公司或第三人債務、責任或義務之擔保；
- (c) 指派一位或數位董事擔任公司之執行董事或執行長，於董事會管理下監督及管理公司所有一般業務及事務；
- (d) 指派公司經理人負責公司日常業務，並得委託及賦予該經理人為從事此種業務之交易或執行之適當之權力與職責；
- (e) 以授權方式，指派董事會直接或間接提名之公司、行號、個人或團體，擔任公司代理人，於董事會認為適當之期間與條件內，基於其認為適當之目的，賦予其認為適當之權力、授權及裁量權（但不得超過董事會所擁有或得以行使之權力）。該等授權書得涵蓋董事會認為適當之條款，以保護或便利與該代理人處理事務之人，亦得授權該代理人複委任其權力、授權及裁量權。若經授權時，該代理人並得依開曼公司法所允許之方式，簽署任何契約或文件；
- (f) 促使公司支付所有創立及成立公司所生費用；
- (g) 授與權限（包括複委任之權限）予董事會指定之一人或數人所成立之委員會，各該委員會並應依董事會指示行事。除董事另有指示或規範外，該委員會之會議及議事程序應依本章程所定之董事會議及其議事程序而進行；
- (h) 以董事會認為適當之條件及其方式授予任何人權限（包括複委任之權限）；
- (i) 提出公司清算或重整之聲請或申請；
- (j) 於發行股份時，支付法律允許相關之佣金及經紀費；及
- (k) 授權任何公司、行號、個人及團體為特定目的代理公司，並以公司名義簽署任何

相關之協議、文件與契約。

42 董事及經理人名冊

42.1 董事會應依開曼公司法規定，備置一本或數本董事及經理人名冊於註冊處所，內容應包括下列關於董事及經理人之事項：

(a) 姓名；及

(b) 地址。

42.2 董事會應於下列事情發生三十日內，變更董事及經理人名冊內之記載及發生日期，並依開曼公司法規定通知公司登記處：

(a) 董事及經理人變更；或

(b) 董事及經理人名冊內事項變更。

43 經理人

就本章程所稱之經理人係由董事會指派之秘書及其他經理人組成。

44 指派經理人

秘書（及其他經理人，如有）應由董事會隨時指派。

45 經理人職責

經理人應有董事會所隨時委託之管理並處理業務及事務之權力與職責。

46 經理人報酬

經理人之報酬由董事會定之。

47 利益衝突

47.1 任何董事或其公司、合夥人或與董事有關之公司，得以任何地位而為公司行事、被公司僱用或向公司提供服務，而該董事或其公司、合夥人或與董事有關之公司有權收取之報酬，與假設其非為董事之情形者同。惟本第 47.1 條於獨立董事不適用之。

47.2 縱本章程第 47 條有相反規定，董事對於董事會議討論之事項或與公司之契約、擬簽定之契約或協議有直接或間接利害關係者，應依適用法律於相關之董事會說明其自身利害關係之性質及重要內容。

47.3 縱本章程第 47 條有相反規定，董事對於董事會討論事項，有自身利害關係致有害於公司利益之虞時，不得加入表決，亦不得代理其他董事行使表決權。依前述規定不得行使表決權之董事，其表決權不計入已出席董事之表決權數。

47.4 縱本章程第 47 條有相反規定，董事為自己或他人為屬於公司營業範圍內之行為者，應於股東會向股東說明其行為之重要內容，並取得股東會重度決議之許可。

48 董事及經理人之補償及免責

- 48.1 公司董事及經理人及任何受託管理人在處理與公司有關業務之期間，及各前任董事、前任經理人、前任受託管理人，及其各自之繼承人、執行人、管理人、個人代表人（各該人等於本條稱為「被補償人」），因執行其職務或其應盡之職責、或於其職務上或信託中，因其作為、同時發生之作為、或其不作為所衍生或遭受之求償、成本、費用、損失、損害及支出，公司應以其資產補償之，且被補償人對其他被補償人之行為、所收款項、過失或違約，或為一致性需求所參與之收取，或就公司應或得存放保管金錢或財產之銀行或他人，或對公司因擔保而應存入或補提之任何不足金額或財產，或因執行其職務或信託而生或相關聯之任何其他損失、災禍或損害，概不負責；惟如係因上述人員之詐欺、不誠實或因違反本章程第 48.4 條所致者，不在此限。
- 48.2 公司得為其董事或經理人就其因擔任董事或經理人而生之責任購買保險或續保，或以該保險補償其對公司或附屬公司可能因過失、違約、違反職責或背信而有罪，所依法而生之損失或義務。
- 48.3 在開曼群島法允許之範圍內，繼續一年以上持有公司已發行股份總數百分之三以上之股東得：
- (a) 以書面請求董事會授權審計委員會之獨立董事為本公司對董事提起訴訟，並得以臺灣臺北地方法院為第一審管轄法院；或
 - (b) 以書面請求審計委員會之獨立董事為公司對董事提起訴訟，並得以臺灣臺北地方法院為第一審管轄法院；

於依上述第(a)款或第(b)款提出請求後 30 日內，如(i)受請求之董事會未依第(a)款授權審計委員會之獨立董事或經董事會授權之審計委員會之獨立董事未依第(a)款提起訴訟；或(ii)受請求之審計委員會之獨立董事未依第(b)款提起訴訟時，在開曼群島法允許之範圍內，股東得為公司對董事提起訴訟，並得以臺灣臺北地方法院為訴訟管轄法院。

- 48.4 於不影響及不違反公司之董事依開曼群島之普通法原則及法律對公司及股東所負之一般董事責任之情形下，董事於執行公司之業務經營時，應忠實執行業務並盡善良管理人之注意義務，如有違反致公司受有損害者，於法律允許之最大限度內，應負損害賠償責任。如董事因為違反上開規定之行為，而為自己或他人取得任何利益時，於經股東會普通決議通過下，公司應採取所有適當之行動及步驟及於法律允許之最大限度內，自該董事處使該等利益歸為公司所有。公司之董事於其執行業務經營時，如有違反法律或命令導致公司對於任何人負有任何補償或損害責任時，該董事應與公司就該等補償或損害負連帶賠償之責，且若因任何原因，該董事無須與公司負連帶賠償之責，該董事應就其違反其責任導致公司所受之任何損失予以補償。經理人於執行公司職務時，應負與公司董事相同之損害賠償責任。

董事會

49 董事會

- 49.1 董事會由董事長召集之，且董事會得因執行業務而召集、休會及依其認為適切之其他方式管理其會議。

49.2 股份登錄與櫃買賣或上市櫃期間，公司應至少於每季至少召開一次董事會，並依公開發行公司規則辦理。

49.3 董事會會議中之決議應由多數贊成票之支持始為通過，票數相同時則為不通過。

50 董事會通知

50.1 董事長得隨時召集董事會，但秘書經董事長要求時應隨時召集董事會。

50.2 股份登錄與櫃買賣或上市櫃前，董事會之召集應至少於 48 小時前通知各董事；但遇有緊急情況時，得以較短之召集通知、或於通知每位董事後、或經每位董事同意後無需事前通知，而為召集。股份登錄與櫃買賣或上市櫃期間，召集董事會時，應於預定開會日七日前，將載明擬討論事項及承認事項（如屬適當）之開會通知寄發各董事。但遇有緊急情況時，得依符合公開發行公司規則之方式，於較短之期間內通知各董事召集之。為本條之目的，如經董事同意時，開會通知得以電子方式寄送。

51 視訊會議參與董事會

董事得以視訊會議，或於適用法律許可範圍內，以其他通訊器材參與董事會，使所有與會者同時並即時參與討論，並視為親自出席。

52 董事會之法定出席數

董事會會議所需之法定出席人數，應為過半數之董事。

53 董事會成員缺額之運作

董事會成員如有缺額仍得運作。

54 董事會主席

董事長（如有）如出席董事會，應為董事會議主席。董事長缺席時，應依公開發行公司規則指派或選舉會議主席。

55 董事會先前行為之效力

公司於股東會就本章程所為之制定或修改，不應使董事會於本章程未制定或修改前之有效行為變為無效。

公司紀錄

56 議事錄

董事會應將會議紀錄納入所備置之簿冊，以供下列目的之用：

- (a) 所有公司經理人之選任與任命；
- (b) 各次董事會之出席董事姓名，及董事會所委任之委員會各次會議之出席董事姓名；及
- (c) 股東會、董事會、經理人會議與董事會委任之委員會會議中所有決議及議事程序。

57 抵押擔保登記簿

57.1 董事應依開曼公司法備置抵押及擔保登記簿。

57.2 依開曼公司法規定，抵押擔保登記簿應備置於註冊處所，於開曼群島各營業日供股東及債權人檢閱，但應受限於董事會所為之合理限制；惟每營業日開放供檢閱之時間應不少於二小時。

58 印章之形式和使用

58.1 印章僅能依董事或董事授權之董事委員會依授權使用之；於董事另有決定前，印章應於董事或秘書或助理秘書或其他經董事或董事委員會授權之人在場時蓋印。

58.2 縱有如上規定，印章得於未經授權下，為應檢送予開曼群島公司登記處之文件，而由公司任一董事、秘書或助理秘書或其他有權檢送前述文件之人或機構，以驗證之方式於該文件上蓋印。

58.3 於開曼公司法許可下，公司得有一個或數個複製印章；且如董事認為適當，得在該複製印章表面加上其將使用之城市、領土、地區或地點的名稱。

公開收購及帳簿

59 公開收購

股份登錄興櫃買賣或上市櫃期間，董事會於公司或公司依公開發行公司規則之規定指派之訴訟及非訟代理人接獲公開收購申報書副本及相關書件後 7 日內，應對建議股東接受或反對本次公開收購作成決議，並公告下列事項：

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

60 會計帳簿

60.1 董事會就所有公司交易應備置適當之會計帳簿，尤其是：

- (a) 公司所有收受及支出之款項、及與該收受或支出之相關事宜；
- (b) 公司所銷售及購買之一切物品；及
- (c) 公司之所有資產及負債。

會計帳簿自備置日起，應至少保存五年。

60.2 會計帳簿應予保存。若於董事會認為之適當處所，未備有能正確、公平反映公司事務及說明相關交易所必要之會計帳簿者，視同未就前述事項妥善備置會計帳簿。

60.3 依本章程與依相關法規製作之委託書、文件、表冊及電子媒體資訊等，應保存至少一年。惟如有股東就該委託書、文件、表冊及／或本條所述之資訊等提起訴訟時，倘該訴訟費時逾一年，則應保存至該訴訟終結為止。

61 會計年度結束

除本公司董事會另為議定者外，本公司之會計年度：

- (a) 於設立當年度及其後每年，於每年十二月三十一日結束；且
- (b) 自本公司設立時起算；並於其後每年度之一月一日開始起算。

審計委員會

62 委員會人數

股份登錄興櫃或上市櫃期間，董事會應設立審計委員會。審計委員會僅得由獨立董事組成，且全體獨立董事均應為審計委員會成員。其委員會人數不得少於三人，其中一人為召集人，負責不定期召集審計委員會會議，且至少一人應具備會計或財務專長。審計委員會之決議，應有審計委員會全體成員二分之一（含）以上之同意。

63 審計委員會之職權

63.1 審計委員會（若有設置者）應依公開發行公司規則之規定行使職權。下列事項應經審計委員會全體成員二分之一以上同意，並提董事會決議：

- (a) 訂定或修正公司內部控制制度；
- (b) 內部控制制度有效性之考核；
- (c) 訂定或修正重要財務或業務行為之處理程序，例如取得或處分資產、衍生性商品交易、資金貸與他人，或為他人背書或保證；
- (d) 涉及董事自身利害關係之事項；
- (e) 重大之資產或衍生性商品交易；
- (f) 重大之資金貸與、背書或提供保證；
- (g) 募集、發行或私募具有股權性質之有價證券；
- (h) 簽證會計師之委任、解任或報酬；
- (i) 財務、會計或內部稽核主管之任免；
- (j) 年度及半年度財務報告（如依公開發行公司規則而有適用）之核可；及
- (k) 公司隨時認定或公司監理主管機關所要求之其他事項。

除第(j)款以外，其他任何事項如未經審計委員會成員半數（含）以上同意者，得經全體董事三分之二（含）以上同意行之，不受前項規定之限制，審計委員會之決議並應載明於董事會議事錄中。

63.2 在不違反適用法律規定及開曼群島法允許之範圍內，審計委員會之獨立董事成員應監督公司業務之執行，並得隨時調查公司業務及財務狀況，查核簿冊文件，並得請求董事會或經理人提出報告。在不違反適用法律規定及開曼群島法允許之範圍內，審計委員會之獨立董事成員依本條行使職權時，董事會得授權審計委員會之獨立董事代表公司委任會計師、律師審核之。

63.3 審計委員會對於董事會編造提出股東會之各種表冊，應予查核，並報告意見於股東會。

自願解散和清算

64 自願解散和清算

64.1 公司得依本章程第 12.4 條之規定自願解散。

64.2 如公司應行清算，清算人經特別決議同意後，得將公司全部或部分之資產（無論其是否由性質相同之財產所組成）以其實物分配予各股東，並得依適用法律，以其所認公平之方式，決定前開應分配財產之價值，及各股東間、或不同股別股東間之分配方式。經特別決議，清算人得依其認為適當之方式，將該等資產之全部或一部，為股東之利益而交付信託。惟股東毋庸接受其上附有任何負債之股份、或其他有價證券或財產。

變更章程

65 變更章程

在不違反開曼公司法規定、公開發行規則及章程大綱之情形下，公司得經特別決議變更或增訂其章程。

訴訟及非訟代理人

66 委任訴訟及非訟代理人

股份登錄興櫃買賣或上市櫃期間，公司應依適用法律委任訴訟及非訟代理人，擔任公司依中華民國證券交易法在中華民國境內之負責人，處理中華民國證券交易法及與中華民國證券交易法相關之規則及規定所定事務。前述訴訟及非訟代理人須為在中華民國境內有住所或居所之自然人。

其他

67 中華民國證券法令

股份登錄興櫃買賣或上市櫃期間內，董事、獨立董事、薪資報酬委員會或審計委員會之資格條件、組成、選任、解任、職權行使及其他應遵行事項，應遵循中華民國證券法令適用於本公司的規定。