Handbook for
2012 Annual General Meeting

日期：中華民國 101 年 6 月 27 日
地點：台北市內湖區文湖街 12 號 9 樓

Date: June 27, 2012
Venue: 9F, No. 12, Wenhu St., Neihu District, Taipei
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1. 宣佈開會  Call the Meeting to Order
2. 主席致詞  Chairman’s Address
3. 報告事項  Report Items
4. 承認事項  Proposed Resolutions
5. 討論事項  Discussion Items
6. 臨時動議  Ad Hoc Motion
7. 散 會  Adjournment
Meet the Teacher
Agenda of 2012 Annual General Meeting

Time: 10:00 a.m. on Wednesday, June 27, 2012.

Venue: 9F, No. 12, Wenhu St., Neihu District, Taipei

Attendants: All shareholders or their proxy holders

Chairman: Mr. Kinying Kwan, Chairman of the Board of Directors

Call the Meeting to Order

Chairman’s Address

Report Items
(1) 2011 Business Report.

Proposed Resolutions
(2) To approve 2011 Dividend Distribution Proposal.
五、討論事項：
(一) 修訂股東會議事規則案。
(二) 修訂取得或處分資產處理程序案。
(三) 修訂衍生性商品交易處理程序案。
(四) 修訂公司章程案。

5. Discussion Items
(1) To approve the amendments of Rules Governing the Procedure for Meetings of Shareholders.
(2) To approve the amendments of Guideline for Acquisition and Disposal of Assets.
(3) To approve the amendments of Guideline for Engaging in Derivatives Transactions.
(4) To approve the amendments of Memorandum and Articles of Association of the Company.

六、臨時動議
Ad Hoc Motion

七、散會
Adjournment
一、報告事項 Report Items

報告案一
案由：本公司民國100年度營業狀況報告，報請公鑒。
說明：本公司民國100年度營業報告書，請參閱本議事手冊第12~15頁附件一。

Report No.1:
Explanatory Notes:
2011 Business Report of the Company is attached as hereto as Exhibit I, please refer to page 12~15.

報告案二
案由：審計委員會審查民國100年度決算表冊報告，報請公鑒。
說明：審計委員會審查報告書，請參閱本議事手冊第16~17頁附件二。

Report No.2:
Explanatory Notes:
The Audit committee’s Review Report is attached as hereto as Exhibit II, please refer to page 16~17.
二、承認事項 Proposed Resolutions

承認案一

案由：民國 100 年度營業報告書及決算表冊案。
說明：一、本公司民國 100 年度營運報告書請參閱本議事手冊第 12~15 頁附件一。
二、本公司民國 100 年度合併財務報告，包括：資產負債表、損益表、股東權益變動表、現金流量表，業經勤業眾信聯合會計師事務所王儀雯及范有偉會計師查核簽證完竣，並出具查核報告書在案。
三、民國 100 年度會計師查核報告及上述合併財務報表，請參閱本議事手冊第 18~31 頁附件三。

決議：

Proposal No.1： Proposed by the Board of Directors

Explanatory Notes:
(1) 2011 Business Report of the Company is attached as hereto as Exhibit I, please refer to page 12~15.
(3) The independent auditors’ audit report and the above-mentioned Consolidated Financial Statements are attached hereto as Exhibit III, please refer to page 18~31.

Resolutions:

承認案二

案由：民國100年度盈餘分配案，提請 承認。
說明：一、民國 100 年度盈餘分配，業經民國 101 年 2 月 24 日董事會依公司法及本公司章程規定擬具分派如下表。
二、本案俟股東常會通過後，授權董事會訂定除息基準日及其他相關事宜。
三、本次盈餘分派於除息基準日前，若基於法令變更、主管機關要求、本公司買回公司股份/員工認股權之行使等因素，影響流通在外股份数量，致使股東配息比率發生變動而需修正時，授權董事會全權處理。
四、本公司盈餘分配表如下：
決議：

Proposal No.2: Proposed by the Board of Directors
To approve 2011 Dividend Distribution Proposal.

Explanatory Notes:
(1) The Board has adopted a proposal for 2011 Dividend Distribution in accordance with the Company Act and Articles of Incorporation.
(2) Upon the approval of the Annual Meeting of Shareholders, it is proposed that the Board of Directors be authorized to resolve the ex-dividend date, and other relevant issues.
(3) In the event that, before the distribution record date, the proposed profit distribution is affected by an amendment to relevant laws or regulations, a request by the competent authorities, or a buyback of shares or employee stock options exercise, it is proposed that the Board of Directors be authorized to adjust the cash to be distributed to each share based on the number of actual shares outstanding on the record date for distribution.
(4) Please refer to 2011 Profit Distribution Table as follows:
### Alchip Technologies, Limited

**PROFIT DISTRIBUTION TABLE**

**Year 2011**

(Unit: USD)

<table>
<thead>
<tr>
<th>Items</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011 Net profit after tax (Note 1)</td>
<td>2,194,519</td>
</tr>
<tr>
<td>2011 Distributable net profit</td>
<td>2,194,519</td>
</tr>
<tr>
<td>Beginning retained earnings</td>
<td>6,880,209</td>
</tr>
<tr>
<td>2011 Unappropriated retained earnings</td>
<td>9,074,728</td>
</tr>
<tr>
<td>Distributable items:</td>
<td></td>
</tr>
<tr>
<td>Dividend to shareholders (USD0.005 per share) (Note 2)</td>
<td>269,357</td>
</tr>
<tr>
<td>Unappropriated retained earnings</td>
<td>8,805,371</td>
</tr>
</tbody>
</table>

**Note 1:** 2011 Net profit has been deducted from the following items.
(1) Employee profit sharing is USD 131,671.
(2) Director compensation is USD 43,890.

**Note 2:** The main intent of the proposed Dividend Distribution: On February 24, 2012, the Board has resolved to issue to shareholders a dividend of USD 0.005 (converted into NT$0.148) per share. This foreign exchange rate is based on the spot rate set by Bank of Taiwan on February 24, 2012. The actual dividend should be subject to the exchange rate of conversion upon the receipt of the dividend by the Company's stock agent.

### Resolutions:
三、討論事項 Discussion Items

討論案一 董事會 提
案由：修訂股東會議事規則案，提請 討論。
說明：為符合台灣上市(櫃)法規，擬修訂本公司「股東會議事規則」，修訂條文對照表請參閱本議事手冊第32~36頁附件四。
決議：

Discussion No.1： Proposed by the Board of Directors
Amendments to the Rules Governing the Procedure for Meetings of Shareholders. Please proceed to discuss.
Explanatory Notes:
It is proposed that the Rules Governing the Procedure for Meetings of Shareholders be amended in accordance with the relevant Taiwan listing regulations. Please refer to page 32~36, Exhibit IV for details.
Resolutions:

討論案二 董事會 提
案由：修訂取得或處分資產處理程序案，提請 討論。
說明：為符合台灣上市(櫃)法規，擬修訂本公司「取得或處分資產處理程序」，修訂條文對照表請參閱本議事手冊第37~56頁附件五。
決議：

Discussion No.2： Proposed by the Board of Directors
Amendments to the Guideline for Acquisition and Disposal of Assets. Please proceed to discuss.
Explanatory Notes:
It is proposed that the Guideline for Acquisition and Disposal of Assets be amended in accordance with the relevant Taiwan listing regulations. Please refer to page 37~56, Exhibit V for details.
Resolutions:

討論案三 董事會 提
案由：修訂衍生性商品交易處理程序案，提請 討論。
Discussion No.3: Proposed by the Board of Directors
Amendments to the Guideline for Engaging in Derivatives Transactions. Please proceed to discuss.

Explanatory Notes:
It is proposed that the Guideline for Engaging in Derivatives Transactions be amended in accordance with the relevant Taiwan listing regulations. Please refer to page 57~58, Exhibit VI for details.

Resolutions:

Discussion No.4: Proposed by the Board of Directors
The amendments of Memorandum and Articles of Association of the Company. Please proceed to discuss.

Explanatory Notes:
Subject to approval by the shareholders by way of a special resolution, it is proposed that the Memorandum and Articles of Association of the Company be amended in accordance with the relevant Taiwan listing regulations set forth in Exhibit VII hereto, in substitution for and to the exclusion of all the existing memorandum and articles of association of the Company. Please refer to page 59~114, Exhibit VII for details.

Resolutions:

四、臨時動議 Ad Hoc Motion
EXHIBITS

一、營業報告書 Business Report

二、審計委員會審核報告書 Audit Committee’s Review Report

三、會計師查核報告暨民國100年度合併財務報表
Independent Auditors’ Report and 2011 Consolidated Financial Statement

四、股東會議事規則修訂對照表
Comparison table for the amendments of Rules Governing the Procedures for Meetings of Shareholders

五、取得或處分資產處理程序修訂對照表
Comparison table for the amendments of Guideline for Acquisition and Disposal of Assets

六、衍生性商品交易處理程序修訂對照表
Comparison table for the amendments of Guideline for Engaging in Derivatives Transactions

七、公司章程修訂對照表
Comparison table for the amendments of Memorandum and Articles of Association
英屬開曼群島商世芯電子股份有限公司

營業報告書

雖然 2011 年全球 ASIC(特殊應用積體電路)/SoC(系統單晶片)市場需求趨緩的情勢下，世芯電子 2011 年的營收依然達到 10%的成長。

2010 年金融風暴後，半導體產業委外代工的趨勢持續發酵，越來越多系統公司將其終端產品的 SoC 設計及製造委外給專業的 Fabless ASIC 公司；與此同時，市場對於先進製程 (65/40/28 奈米)的需求與日俱增，世芯電子掌握了此股潮流，藉著自身在高階製程 SoC 研發、設計及製造的能力，並與世界級的晶片製造代工廠緊密合作，在 2011 年交出亮眼的成績，營收中高達 73%都屬於高階製程 (65 奈米及以下) 設計案。

在產品應用方面，我們與世界級系統大廠合作順利，2011 年完成了許多高效能、低功耗、高複雜度的設計案，產品的應用領域包含:高解析度電視、數位相機、遊戲機、通訊網絡以及行動寬頻通訊設備等，這些新產品及新市場都將成為公司未來持續成長的動能。

依銷售區域分析，日本和台灣地區持續因爭取到大型客戶而突破年度銷售目標；中國區域則因在 TD-SCDMA/LTE 電信和通訊網絡市場的長期耕耘而有大幅成長；此外，本公司在北美和歐洲地區也漸有斬獲，我們將持續拓展新興地區的委外商機，預期所有地區在未來將會有更多獲利。

財務表現

2011 年本公司營業額為新台幣二十六億六仟佰萬元，較 2010 年的營業額新台幣二十四億二仟伍佰萬元成長了 9.9%，2011 年稅後淨利為新台幣六仟佰萬元，較 2010 年的稅後淨利新台幣兩仟伍佰萬元下滑了 74%。以美元來計算，全年營收為八仟八佰萬美元，稅後淨利為二百二十萬美元，分別較前一年成長 5.8% 及下滑 75%。

2011 年經營績效的表現還包括：全年平均毛利率 24%、營業利益率为 4%、資產報酬率为 3.6%、股東權益報酬率为 4.4%。

技術創新

身為無晶圓廠 ASIC 設計領導廠商，世芯電子在開發使用先進製程的高端 SoC 設計上擁有絕佳記錄，核心技術包括時脈電路自動優化技術、信號完整性管理技術、可測性設計、可製造性設計等，並根據不同的市場區隔，提供最有效的解決方案，替客戶建立相應的平台及客製化數位駐智財(IP)服務。

因應未來的成長，本公司將持續投入資源發展 40 奈米/28 奈米先進製程高端 SoC 與客製化 IP 設計之研發，深信我們特殊的設計方法及技術，可以在相同規格的前提下，較其他競爭者展現更小的面積、更好的效能、更高的良率及更低的耗電量，成為客戶最值得信賴的最佳 IC 設計夥伴。

企業發展

本公司總部於 2011 年中遷至內湖科技園區太陽科技廣場，以更寬闊的空間持續提供客戶優質的服務；為因應業務持續擴大之需求，世芯也在中國無錫設立 SoC 設計中心，積極提供客戶更有效率更豐富的設計資源。我們並再次通過 ISO9001 擴充驗證，用最具時效性與最佳成本效益的方法來完成客戶所交付的各式工作項目，我們也將持續強化提升品質
管理系統，全面性提升客戶的滿意度，實現我們對客戶產品品質的保證。

未來展望

展望2012年，世芯電子期許未來在Fabless ASIC的領域中，持續以堅強的核心競爭力與高階先進製程的設計能力，積極擴展國際業務，充分掌握市場未來之商機。

未來，我們預見整體產業將持續成長，本公司將積極研發先進製程的設計流程與技術，並加強後端供應鏈管理以繼續保持在業界的領導地位，為客戶及股東創造更高的價值。

最後，再次誠摯地感謝努力不懈的員工，和各位股東們長久以來對本公司的支持與鼓勵，謹致上最深的謝忱！

董事長：關建英 Kinying Kwan

經理人：沈翔霖 Johnny Shyang Lin Shen

財務長：王德善 Daniel Wang

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In 2011, Alchip had achieved an increase of 10% in total revenue in spite of the market slowdown of global ASIC (Application Specific IC) / SoC (System on Chip) industry.

With the influence of worldwide financial crisis in past year, there have been more and more SoC design and manufacturing outsource activities released from system houses which need to have their own ASIC/SoC for the end products they sell.

As the demands for 65nm/40nm or more advanced process keep increasing, the revenue contributed from 65nm and under process nodes has achieved 73% of our total 2011 revenue. The major applications of the SoC we designed and in volume production are in the areas of digital TV engines, digital cameras, gaming, networking and TD-SCDMA/LTE telecommunication. Our customers include the global top leaders in digital TV, digital cameras, and mobile phones, and networking equipment.

Geographically, Japan and Taiwan areas continue their strong revenue contributions with many marquee accounts added. China area shows stronger growth in TD-SCDMA/LTE telecom and networking markets. North America and Europe areas also start to glow.

### Financial Results
In New Taiwan Dollars (NT$), total revenue in 2011 was NT$2,666M, with a 9.9% increase from NT$2,425M in 2010. Net income in 2011 was NT$66.4M, with a 74% decrease from NT$255.3M in 2010.

In terms of US Dollars (USD), total revenue was USD 88M with a 5.8% increase from the one in 2010. Net profit was USD 2.2M in 2011, with a 75% decrease from the one in 2010.

Among other highlights in 2011, Alchip Technologies Limited achieved:
- Average gross profit margin of 24%
- Average operating profit margin of 4%
- Return on Assets 3.6%
- Return on Equity 4.4%

### Technology Innovation
As an ASIC technology leader, Alchip Technologies is committed to investing in long-term growth by delivering continuous innovation and leading SoC design technologies.

Alchip Technologies has several core technologies in SoC design and manufacturing, and is continuously investing in research and development in this area, offering a total SoC design and manufacturing solutions which include clocking optimization technology, DFT (Design for Testability), DFM (Design for Manufacturability) design solution, flipped chip RDL technology, customized circuits and IP development in advanced process nodes of 40nm/28nm and below.

### Corporate Developments
In July 2011, we relocated Alchip’s headquarters to a new building to better serve our customers with bigger office space at Neihu Technology Park in Taipei. We had established a SoC design center in Wuxi, China, which will strengthen our design resource a lot to support more SoC
design projects. We achieved ISO 9001 recertification again. This is a testimony to the company’s commitment to maintaining quality and improving processes throughout the organization.

## Outlook

As we are heading into 2012, the global economy is expected to start recovery and enterprises and consumers are investing more in new technologies and semiconductor products. While there are more growing outsource activities from system houses and diminishing IDM, we expect Alchip will benefit from this big available market with our proven faster time-to-market and cost-effective SoC design and manufacturing total solutions. While we harvest the fruits from the investment in our technology infrastructure and the ramping up volume production of designs in the past years, Alchip’s strengths in technology leadership, operational efficiency, and customer partnerships will continue to grow and lead us to become the most advanced, innovative and profitable provider of high-performance cost-effective ASIC/SoC in the global market.

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Kinying Kwan  
**Chairman**

Johnny Shyang Lin Shen  
**Chief Executive Officer**

Daniel Wang  
**Chief Finance Officer**
英屬開曼群島商世芯電子股份有限公司

審計委員會審查報告書

董事會造送本公司民國一百年度營業報告書、財務報表及盈餘分配之議案，其中財務報表業經委託勤業眾信聯合會計師事務所王儀雯、范有偉會計師查核竣事並出具查核報告。上述營業報告書、財務報表及盈餘分配之議案經本審計委員會審查，認為尚無不符，爰依證券交易法第十四條之四及公司法二百一十九條之規定報告如上，敬請鑒察。

此致

本公司一百零一年股東常會

英屬開曼群島商世芯電子股份有限公司

審計委員會召集人：洪茂蔚

中華民國一百零一年二月二十四日
To: Shareholders’ Annual General Meeting for Year 2012, Alchip Technologies, Limited

The Board of Directors has prepared and submitted to the undersigned, Audit Committee of Alchip Technologies, Limited 2011 Business Report, Consolidated Financial Statements and Dividend Distribution proposal. The Consolidated Financial Statements have been duly audited by Certified Public Accountants Janice Wang and Peter Fan of Deloitte Touche Tohmatsu. The above Business Report, Consolidated Financial Statements and Dividend Distribution proposal have been examined and determined to be correct and accurate by the undersigned. This Report is duly submitted in accordance with Article 14-4 of Securities and Exchange Law and Article 219 of the Company Law.

The Audit Committee, Chairman:

Mr. Mao-Wei Hung

[Signature]
【附件三】EXHIBIT III

會計師查核報告

Alchip Technologies, Limited  公鑒：

Alchip Technologies, Limited 及子公司民國一○○年及九十九年十二月三十一日之合併資產負債表，暨民國一○○年及九十九年一月一日至十二月三十一日之合併損益表、合併股東權益變動表及合併現金流量表，業經本會計師查核竣事。上開合併財務報表之編製係管理階層之責任，本會計師之責任則為根據查核結果對上開合併財務報表表示意見。

本會計師係依照中華民國會計師查核簽證財務報表規則及一般公認審計準則規畫並執行查核工作，以合理確信合併財務報表有無重大不實表達。此項查核工作包括以抽查方式獲取合併財務報表所列金額及所揭露事項之查核證據、評估管理階層編製合併財務報表所採用之會計原則及所作之重大會計估計，暨評估合併財務報表整體之表達。本會計師相信此項查核工作可對所表示之意見提供合理之依據。

依本會計師之意見，第一段所述合併財務報表在所有重大方面係依照中華民國證券發行人財務報告編製準則及一般公認會計原則編製，足以允當表達 Alchip Technologies, Limited 及子公司民國一○○年及九十九年十二月三十一日之合併財務狀況，暨民國一○○年及九十九年一月一日至十二月三十一日之合併經營成果與合併現金流量。

勤業眾信聯合會計師事務所
會計師 王儀雯  會計師 范有偉

行政院金融監督管理委員會核准文號
金管證審字第 0980032818 號

財政部證券暨期貨管理委員會核准文號
台財證六字第 0920123784 號

中華民國一○一年二月二十四日
### 民國一○○年 十二月三十一日

<table>
<thead>
<tr>
<th>代表人資產</th>
<th>一○○年十二月三十一日</th>
<th>代表人負債及股本</th>
<th>一○○年十二月三十一日</th>
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</thead>
<tbody>
<tr>
<td>現金及銀行存款</td>
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### 固定資產

<table>
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<th>代表人負債及股本</th>
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### 負債及權益綜合計算

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<th>一○○年十二月三十一日</th>
<th>代表人負債及股本</th>
<th>一○○年十二月三十一日</th>
</tr>
</thead>
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### 附注

- 上列財務報表之所有資產、負債及權益科目金額除每單位新台幣十元之資本以歷史成本報表外，一○○年及一九九九年係分別以各年度十二月三十一日之美元新台幣匯率（USD1: 30.275; USD1: 29.13）換算填報。

- 財務報表之附註係合併財務報表之一部分。

### 董事長:

### 總經理:

### 會計主管:

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透光之附註係合併財務報表之一部分。
### Alchip Technologies Limited 及子公司

#### 民國一○○年及前一年度綜合財務報表

#### 一年度至十二月三十一日

單位：除每股市價外，其他為新台幣元或美元

<table>
<thead>
<tr>
<th>代碼</th>
<th>一○○年度</th>
<th>一○一年度</th>
<th>百分比</th>
<th>百分比</th>
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</thead>
<tbody>
<tr>
<td>4000</td>
<td>收入：</td>
<td>新台幣百萬</td>
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<tr>
<td>5000</td>
<td>成本：</td>
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<td>%</td>
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<tr>
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<td>6500</td>
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<td>美元百萬</td>
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#### 負債及所有者權益

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<th>百分比</th>
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<td>美元百萬</td>
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<td>9850</td>
<td>資本：</td>
<td>美元百萬</td>
<td>美元百萬</td>
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注：上述財務報表之所有損益科目金額，一○○年及九九年係分別以各該年度十二月三十一日之美元兌新台幣匯率（USD$1: 30.275；USD$1: 29.13）轉換換算。

後附之附註係本合併財務報表之部分。

董事長：

經理人：

會計主管：

-20-
<table>
<thead>
<tr>
<th>项目</th>
<th>普通股股本</th>
<th>特别股股本</th>
<th>合计</th>
<th>股本</th>
<th>股本</th>
<th>公积股本</th>
<th>合计</th>
<th>保留盈余</th>
<th>合計</th>
<th>附注（待确认）</th>
<th>合計</th>
<th>股东权益</th>
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<tr>
<td>九十九年一月一日余额</td>
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<tr>
<td>可转换特别股转换为普通股－九十九年六月二十四日</td>
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<td>-</td>
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<td>九十九年十二月三十一日余额</td>
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後附之附註係本合併財務報表之部分。
### Alchip Electronics Limited 及子公司

#### 損益表

#### 民國一〇〇年十一月一日至十二月三十一日

單位：新台幣仟元

<table>
<thead>
<tr>
<th>股份</th>
<th>普通股</th>
<th>特別股</th>
<th>合計</th>
<th>資本發行</th>
<th>損益</th>
<th>合計</th>
<th>現金</th>
<th>預留盈餘合計</th>
<th>統籌之差額及差額轉移</th>
<th>經營外流益合計</th>
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<td>行使員工認股權及認股證</td>
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<td>九十九年度合併總損益</td>
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<td>匯率影響數</td>
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<td>( 56,318)</td>
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<td>九十九年十二月三十一日餘額</td>
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<tr>
<td>認股權酬勞成本</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>4,146</td>
<td>4,146</td>
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<tr>
<td>一〇〇年度合併總損益</td>
<td>-</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>66,440</td>
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<tr>
<td>外幣長期投資累積匯兌調整數</td>
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<tr>
<td>匯率影響數</td>
<td></td>
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</tr>
<tr>
<td>一〇〇年十二月三十一日餘額</td>
<td>$ 538,713</td>
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<td>$ 538,713</td>
<td>$ 655,557</td>
<td>$ 11,560</td>
<td>$ 667,131</td>
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<td>$ 57,504</td>
<td>$ 1,555,701</td>
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### 註

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### 董事長：

### 經理人：

### 會計主管：
## 營業活動之現金流量

<table>
<thead>
<tr>
<th></th>
<th>一○○○年度</th>
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<tbody>
<tr>
<td>合併總純益</td>
<td>美金 $2,195</td>
<td>新台幣 $66,440</td>
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<tr>
<td>折舊及攤銷</td>
<td>美金 9,499</td>
<td>新台幣 287,590</td>
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<tr>
<td>減損損失</td>
<td>美金 818</td>
<td>新台幣 24,760</td>
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<td>存貨跌價損失</td>
<td>美金 755</td>
<td>新台幣 22,874</td>
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<td>遞延所得稅</td>
<td>美金 398</td>
<td>新台幣 12,046</td>
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<tr>
<td>遞延收益本期實現</td>
<td>(美金 234)</td>
<td>(新台幣 7,082)</td>
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<td>提列（週轉）呆帳</td>
<td>美金 141</td>
<td>新台幣 4,270</td>
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<td>員工認股權酬勞成本</td>
<td>美金 137</td>
<td>新台幣 4,146</td>
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<tr>
<td>處分及報廢固定資產損失</td>
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<tr>
<td>一淨額</td>
<td>美金 16</td>
<td>新台幣 487</td>
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<tr>
<td>特別股債負債折價攤銷</td>
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<td>-</td>
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<tr>
<td>營業資產及負債之淨變動</td>
<td></td>
<td></td>
</tr>
<tr>
<td>儲收到賬及帳款</td>
<td>(美金 4,418)</td>
<td>(新台幣 133,757)</td>
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<td>存貨</td>
<td>美金 1,044</td>
<td>新台幣 31,609</td>
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<td>其他應收款</td>
<td>美金 1,951</td>
<td>新台幣 59,067</td>
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<tr>
<td>預付款項</td>
<td>(美金 134)</td>
<td>(新台幣 4,045)</td>
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<tr>
<td>其他流動資產</td>
<td>美金 807</td>
<td>新台幣 24,412</td>
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<tr>
<td>應付帳款</td>
<td>(美金 176)</td>
<td>(新台幣 5,319)</td>
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<tr>
<td>應付費用</td>
<td>(美金 137)</td>
<td>(新台幣 4,162)</td>
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<tr>
<td>應付所得稅</td>
<td>(美金 897)</td>
<td>(新台幣 25,791)</td>
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<tr>
<td>其他流動負債</td>
<td>(美金 165)</td>
<td>(新台幣 5,009)</td>
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<tr>
<td>資本支出</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>營業活動之淨現金流入</td>
<td>美金 11,600</td>
<td>新台幣 352,536</td>
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## 投資活動之現金流量

<table>
<thead>
<tr>
<th></th>
<th>一○○○年度</th>
<th>九九年年度</th>
</tr>
</thead>
<tbody>
<tr>
<td>購置固定資產</td>
<td>(美金 8,561)</td>
<td>(新台幣 259,170)</td>
</tr>
<tr>
<td>受限制資金增加</td>
<td>(美金 1,992)</td>
<td>(新台幣 60,308)</td>
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<tr>
<td>購置無形資產</td>
<td>(美金 1,026)</td>
<td>(新台幣 31,073)</td>
</tr>
<tr>
<td>存出保證金增加</td>
<td>(美金 11)</td>
<td>(新台幣 340)</td>
</tr>
<tr>
<td>遞延費用增加</td>
<td>(美金 10)</td>
<td>(新台幣 286)</td>
</tr>
<tr>
<td>固定資產處分價款</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>投資活動之淨現金流出</td>
<td>(美金 11,599)</td>
<td>(新台幣 351,174)</td>
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</table>

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<table>
<thead>
<tr>
<th></th>
<th>一〇〇年年度</th>
<th>一九九九年年度</th>
</tr>
</thead>
<tbody>
<tr>
<td>美元</td>
<td>新台幣</td>
<td>美元</td>
</tr>
<tr>
<td>支付現金股利</td>
<td>($ 1,886)</td>
<td>($ 57,083)</td>
</tr>
<tr>
<td>發行E種負債特別股</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>員工行使認股權取得價款</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>短期借款減少</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>行使認股權價款取得普通股</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>融資活動之淨現金流量（出）</td>
<td>($ 1,886)</td>
<td>($ 57,083)</td>
</tr>
<tr>
<td>匯率影響數</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>本年度現金淨（減少）增加數</td>
<td>(1,623)</td>
<td>(26,370)</td>
</tr>
<tr>
<td>年初現金餘額</td>
<td>19,896</td>
<td>579,581</td>
</tr>
<tr>
<td>年底現金餘額</td>
<td>$18,273</td>
<td>$533,211</td>
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<tr>
<td>現金流量資訊之補充揭露</td>
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<tr>
<td>支付利息</td>
<td>$ -</td>
<td>$ 175</td>
</tr>
<tr>
<td>支付所得稅</td>
<td>$ 868</td>
<td>$ 26,273</td>
</tr>
<tr>
<td>同時影響現金及非現金項目之投資活動：</td>
<td></td>
<td></td>
</tr>
<tr>
<td>固定資產及無形資產增加數</td>
<td>($ 10,852)</td>
<td>($ 328,536)</td>
</tr>
<tr>
<td>加：年初應付款</td>
<td>(320)</td>
<td>(9,321)</td>
</tr>
<tr>
<td>減：年底應付款</td>
<td>1,585</td>
<td>47,980</td>
</tr>
<tr>
<td>匯率影響數</td>
<td>-</td>
<td>(366)</td>
</tr>
<tr>
<td>本年度購置固定資產及無形資產支付現金數</td>
<td>($ 9,587)</td>
<td>($ 290,243)</td>
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</tbody>
</table>

不影響現金流量之投資活動

不影響現金流量之投資活動

可轉換特別股轉換成普通股

（附註十一）

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<tbody>
<tr>
<td>-</td>
<td>-</td>
<td>631</td>
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</tbody>
</table>

註：上列財務報表之所有科目金額，一〇〇年及九十九年係分別以各該年度十二月三十一日之美元對新台幣匯率（USD$1：30.275；USD$1：29.13）簡易換算。

後附之附註係本合併財務報表之一部分。

董事長：

經理人：

會計主管：

-24-
INDEPENDENT AUDITORS’ REPORT

The Board of Directors and Stockholders
Alchip Technologies, Limited

We have audited the accompanying consolidated balance sheets of Alchip Technologies, Limited (the “Corporation”) and subsidiaries as of December 31, 2011 and 2010, and the related consolidated statements of income, changes in stockholders’ equity and cash flows for the years then ended. These consolidated financial statements are the responsibility of the Corporation’s management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

We conducted our audits in accordance with the Rules Governing the Audit of Financial Statements by Certified Public Accountants and auditing standards generally accepted in the Republic of China. Those rules and standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall consolidated financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Alchip Technologies, Limited and subsidiaries as of December 31, 2011 and 2010, and the results of their operations and their cash flows for the years then ended, in conformity with the Guidelines Governing the Preparation of Financial Reports by Securities Issuers and accounting principles generally accepted in the Republic of China.

February 24, 2012

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally accepted and applied in the Republic of China.

For the convenience of readers, the auditors’ report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language auditors’ report and consolidated financial statements shall prevail.
## ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

### CONSOLIDATED BALANCE SHEETS

**DECEMBER 31, 2011 AND 2010**

(In Thousands of U.S. Dollars or New Taiwan Dollars, Except Par Value)

<table>
<thead>
<tr>
<th></th>
<th>2011</th>
<th>2010</th>
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</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td>US$</td>
<td>%</td>
</tr>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
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<td></td>
</tr>
<tr>
<td>Cash (Note 4)</td>
<td>18,273</td>
<td>29</td>
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<tr>
<td>Accounts receivable, net (Notes 2, 3, and 5)</td>
<td>13,357</td>
<td>21</td>
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<tr>
<td>Inventories, net (Notes 2 and 6)</td>
<td>5,868</td>
<td>9</td>
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<tr>
<td>Other receivables (Note 2 and 9)</td>
<td>4,086</td>
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<tr>
<td>Prepaid expenses</td>
<td>2,216</td>
<td>4</td>
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<tr>
<td>Deferred income taxes - current (Notes 2 and 12)</td>
<td>642</td>
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<tr>
<td>Other current assets (Note 17)</td>
<td>2,326</td>
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<td><strong>Total current assets</strong></td>
<td>46,768</td>
<td>75</td>
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<td><strong>PROPERTY AND EQUIPMENT</strong></td>
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<td>Machinery equipment</td>
<td>25,757</td>
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<td>Computer equipment</td>
<td>2,135</td>
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<td>Office equipment</td>
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<td>Leasehold improvements</td>
<td>348</td>
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<td>Transportation equipment</td>
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<td><strong>Total cost</strong></td>
<td>28,559</td>
<td>46</td>
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<tr>
<td><strong>Net properties and equipment</strong></td>
<td>12,153</td>
<td>19</td>
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<tr>
<td><strong>INTANGIBLE ASSETS</strong> (Notes 2 and 9)</td>
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<td><strong>OTHER ASSETS</strong></td>
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<td>Receivables from suppliers (Note 8)</td>
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<td>Total other assets</td>
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<td><strong>TOTAL</strong></td>
<td>58,846</td>
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<table>
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<tr>
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<tr>
<td><strong>LIABILITIES AND STOCKHOLDERS’ EQUITY</strong></td>
<td>US$</td>
<td>%</td>
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<tr>
<td><strong>CURRENT LIABILITIES</strong></td>
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<td></td>
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<tr>
<td>Accounts payable</td>
<td>63,644</td>
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<td>Accrued expenses (Note 10)</td>
<td>3,633</td>
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<tr>
<td>Deferred income taxes - current (Notes 2 and 6)</td>
<td>1,36</td>
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<td><strong>Total current liabilities</strong></td>
<td>69,011</td>
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<tr>
<td><strong>STOCKHOLDERS’ EQUITY</strong> (Notes 2 and 11)</td>
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<tr>
<td>Common shares - NT$10 par value</td>
<td>16,855</td>
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<tr>
<td>Authorized: 100,000 thousand shares</td>
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<tr>
<td>Issued: 53,871 thousand shares</td>
<td>16,736</td>
<td>27</td>
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<tr>
<td>Capital surplus</td>
<td>22,036</td>
<td>35</td>
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<tr>
<td>Retained earnings</td>
<td>9,075</td>
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<td>Cumulative translation adjustments</td>
<td>3,539</td>
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<tr>
<td><strong>Total stockholder's equity</strong></td>
<td>51,386</td>
<td>82</td>
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</table>

**Note:** The U.S. dollar amounts were translated into New Taiwan dollars at U.S$1 NT$30.275 for 2011 and U.S$1 NT$29.13 for 2010, except the U.S. dollar amount of the common shares with NT$10 par value which uses the historical rate.

The accompanying notes are an integral part of the consolidated financial statements.
## ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF INCOME
**YEARS ENDED DECEMBER 31, 2011 AND 2010**
*(In Thousands of U.S. Dollars or New Taiwan Dollars, Except Earnings Per Share)*

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<th></th>
<th>2011 US$</th>
<th>2011 NT$</th>
<th>%</th>
<th>2010 US$</th>
<th>2010 NT$</th>
<th>%</th>
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<tr>
<td><strong>OPERATING REVENUE</strong> (Notes 2 and 16)</td>
<td>$88,050</td>
<td>$2,665,705</td>
<td>100</td>
<td>$83,246</td>
<td>$2,424,978</td>
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<td><strong>OPERATING COST</strong> (Notes 2, 6 and 14)</td>
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<td>66,788</td>
<td>2,022,007</td>
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<td><strong>GROSS PROFIT</strong></td>
<td>21,262</td>
<td>643,698</td>
<td>24</td>
<td>23,186</td>
<td>675,412</td>
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<tr>
<td><strong>OPERATING EXPENSES</strong> (Notes 2 and 14)</td>
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<td>17,760</td>
<td>537,704</td>
<td>20</td>
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<tr>
<td>Selling expenses</td>
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<td>85,538</td>
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<td>2,259</td>
<td>65,822</td>
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<tr>
<td>General and administrative expenses</td>
<td>4,247</td>
<td>128,580</td>
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<td>3,565</td>
<td>103,837</td>
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<td>Research and development expenses</td>
<td>10,688</td>
<td>323,586</td>
<td>12</td>
<td>8,256</td>
<td>240,492</td>
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<tr>
<td><strong>Total operating expenses</strong></td>
<td>17,760</td>
<td>537,704</td>
<td>20</td>
<td>14,080</td>
<td>410,151</td>
<td>17</td>
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<tr>
<td><strong>OPERATING INCOME</strong></td>
<td>3,502</td>
<td>105,994</td>
<td>4</td>
<td>9,106</td>
<td>265,261</td>
<td>11</td>
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<tr>
<td><strong>NONOPERATING INCOME AND GAINS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest income</td>
<td>75</td>
<td>2,280</td>
<td>-</td>
<td>64</td>
<td>1,875</td>
<td>-</td>
</tr>
<tr>
<td>Gain on disposal of properties and equipment (Notes 2 and 14)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Exchange gain, net (Note 2)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>117</td>
<td>3,411</td>
<td>-</td>
</tr>
<tr>
<td>Others (Note 18)</td>
<td>439</td>
<td>13,281</td>
<td>1</td>
<td>350</td>
<td>10,176</td>
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<tr>
<td><strong>Total nonoperating income and gains</strong></td>
<td>514</td>
<td>15,563</td>
<td>1</td>
<td>531</td>
<td>15,468</td>
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<tr>
<td><strong>NONOPERATING EXPENSES AND LOSSES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Impairment loss (Note 2)</td>
<td>818</td>
<td>24,760</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Exchange loss, net (Note 2)</td>
<td>416</td>
<td>12,603</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Loss on disposal of properties and equipment (Note 2)</td>
<td>16</td>
<td>489</td>
<td>-</td>
<td>21</td>
<td>608</td>
<td>-</td>
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<tr>
<td>Interest expense (Note 16)</td>
<td>6</td>
<td>175</td>
<td>-</td>
<td>189</td>
<td>5,507</td>
<td>-</td>
</tr>
<tr>
<td>Others</td>
<td>29</td>
<td>876</td>
<td>-</td>
<td>63</td>
<td>1,860</td>
<td>-</td>
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<tr>
<td><strong>Total nonoperating expenses and losses</strong></td>
<td>1,285</td>
<td>38,903</td>
<td>2</td>
<td>273</td>
<td>7,975</td>
<td>-</td>
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<tr>
<td><strong>INCOME BEFORE INCOME TAX</strong></td>
<td>2,731</td>
<td>82,654</td>
<td>3</td>
<td>9,364</td>
<td>272,754</td>
<td>11</td>
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<tr>
<td><strong>INCOME TAX EXPENSE</strong> (Notes 2 and 12)</td>
<td>536</td>
<td>16,214</td>
<td>1</td>
<td>598</td>
<td>17,409</td>
<td>-</td>
</tr>
<tr>
<td><strong>CONSOLIDATED NET INCOME</strong></td>
<td>$2,195</td>
<td>$66,440</td>
<td>2</td>
<td>$8,766</td>
<td>$255,345</td>
<td>11</td>
</tr>
<tr>
<td><strong>ATTRIBUTED TO STOCKHOLDERS OF PARENT</strong></td>
<td>$2,195</td>
<td>$66,440</td>
<td>2</td>
<td>$8,766</td>
<td>$255,345</td>
<td>11</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>Basic</td>
<td>US$ $0.05</td>
<td>NT$ $0.04</td>
<td>US$ $0.29</td>
<td>NT$ $0.27</td>
</tr>
<tr>
<td>Diluted</td>
<td>US$ $0.05</td>
<td>NT$ $0.04</td>
<td>US$ $0.18</td>
<td>NT$ $0.17</td>
</tr>
</tbody>
</table>

**Note:** The U.S. dollar amounts were translated into New Taiwan dollars at US$1:NT$30.275 for 2011 and US$1:NT$29.13 for 2010.

The accompanying notes are an integral part of the consolidated financial statements.
<table>
<thead>
<tr>
<th>Capital Stock</th>
<th>Capital Surplus</th>
<th>Retained Earnings (or Cumulative Deficit)</th>
<th>Cumulative Translation Adjustments</th>
<th>Total Stockholders' Equity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Ordinary Shares</td>
<td>Preference Shares</td>
<td>Total</td>
<td>Additional Paid-in Capital</td>
</tr>
<tr>
<td>BALANCE, JANUARY 1, 2010</td>
<td>$ 4</td>
<td>$ 10</td>
<td>$ 14</td>
<td>$ 16,926</td>
</tr>
<tr>
<td>Conversion of preferred shares - June 24, 2010</td>
<td>22</td>
<td>(10)</td>
<td>12</td>
<td>41,644</td>
</tr>
<tr>
<td>Exercise of employee stock options and warrants</td>
<td>451</td>
<td>-</td>
<td>451</td>
<td>3,449</td>
</tr>
<tr>
<td>Stock-based compensation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Consolidated net income in 2010</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Offset accumulated deficit with additional paid-in-capital</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(24,106)</td>
</tr>
<tr>
<td>Issuance of common shares from capital surplus</td>
<td>16,259</td>
<td>-</td>
<td>16,259</td>
<td>(16,259)</td>
</tr>
<tr>
<td>Change in cumulative translation adjustments on long-term investment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>BALANCE, DECEMBER 31, 2010</td>
<td>16,736</td>
<td>-</td>
<td>16,736</td>
<td>21,654</td>
</tr>
<tr>
<td>Stock-based compensation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Cash dividends</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Consolidated net income in 2011</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Change in cumulative translation adjustments on long-term investment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>BALANCE, DECEMBER 31, 2011</td>
<td>$ 16,736</td>
<td>-</td>
<td>$ 16,736</td>
<td>$ 21,654</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of the consolidated financial statements.
# ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY

**YEARS ENDED DECEMBER 31, 2011 AND 2010**

(In Thousands of New Taiwan Dollars)

<table>
<thead>
<tr>
<th></th>
<th>Capital Stock</th>
<th></th>
<th>Capital Surplus</th>
<th></th>
<th>Retained Earnings (or Cumulative Deficit)</th>
<th>Cumulative Translation Adjustments</th>
<th>Total Stockholders' Equity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Ordinary Shares</td>
<td>Preference Shares</td>
<td>Total</td>
<td>Additional Paid-in Capital</td>
<td>Warrants</td>
<td>Total</td>
<td>(or)</td>
</tr>
<tr>
<td><strong>BALANCE, JANUARY 1, 2010</strong></td>
<td>$135</td>
<td>$321</td>
<td>$456</td>
<td>$541,468</td>
<td>$1,368</td>
<td>$542,836</td>
<td>(771,150)</td>
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<tr>
<td>Conversion of preferred shares - June 24, 2010</td>
<td>631</td>
<td>(291)</td>
<td>340</td>
<td>1,213,076</td>
<td>-</td>
<td>1,213,076</td>
<td>-</td>
</tr>
<tr>
<td>Exercise of employee stock options and warrants</td>
<td>13,150</td>
<td>-</td>
<td>13,150</td>
<td>100,463</td>
<td>-</td>
<td>100,463</td>
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<tr>
<td>Stock-based compensation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>5,887</td>
<td>5,887</td>
<td>-</td>
</tr>
<tr>
<td>Consolidated net income in 2010</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>255,345</td>
</tr>
<tr>
<td>Offset accumulated deficit with additional paid-in capital</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(702,207)</td>
<td>-</td>
<td>(702,207)</td>
<td>702,207</td>
</tr>
<tr>
<td>Issuance of common shares from capital surplus</td>
<td>523,365</td>
<td>-</td>
<td>523,365</td>
<td>(523,365)</td>
<td>-</td>
<td>(523,365)</td>
<td>-</td>
</tr>
<tr>
<td>Change in cumulative translation adjustments on long-term investment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>BALANCE, DECEMBER 31, 2010</strong></td>
<td>$538,713</td>
<td>$-</td>
<td>$538,713</td>
<td>$630,777</td>
<td>7,133</td>
<td>$637,910</td>
<td>255,345</td>
</tr>
<tr>
<td>Stock-based compensation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>4,146</td>
<td>4,146</td>
<td>-</td>
</tr>
<tr>
<td>Cash dividends</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Consolidated net income in 2011</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>66,440</td>
</tr>
<tr>
<td>Change in cumulative translation adjustments on long-term investment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>BALANCE, DECEMBER 31, 2011</strong></td>
<td>$538,713</td>
<td>$-</td>
<td>$538,713</td>
<td>$655,571</td>
<td>11,560</td>
<td>$667,131</td>
<td>274,737</td>
</tr>
</tbody>
</table>

Note: The U.S. dollar amounts were translated into New Taiwan dollars at US$1=NT$30.275 for 2011 and US$1=NT$29.13 for 2010, except the U.S. dollar amount of the commons shares with NT$10 par value which uses the historical rate.

The accompanying notes are an integral part of the consolidated financial statements.
## CASH FLOWS FROM OPERATING ACTIVITIES

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Consolidated net income</td>
<td>$2,195</td>
<td>$66,440</td>
<td>$8,766</td>
<td>$255,345</td>
</tr>
<tr>
<td><strong>Adjustments to reconcile net income to net cash provided by operating activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td>9,499</td>
<td>287,590</td>
<td>6,698</td>
<td>195,106</td>
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<tr>
<td>Impairment loss</td>
<td>818</td>
<td>24,760</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Provision for loss on inventories</td>
<td>755</td>
<td>22,874</td>
<td>367</td>
<td>10,681</td>
</tr>
<tr>
<td>Deferred income tax</td>
<td>398</td>
<td>12,046</td>
<td>(498)</td>
<td>(14,487)</td>
</tr>
<tr>
<td>Realization of deferred income</td>
<td>(234)</td>
<td>(7,082)</td>
<td>(181)</td>
<td>(5,286)</td>
</tr>
<tr>
<td>Provision for (recovery of) doubtful accounts</td>
<td>141</td>
<td>4,270</td>
<td>(44)</td>
<td>(1,285)</td>
</tr>
<tr>
<td>Stock-based compensation</td>
<td>137</td>
<td>4,146</td>
<td>202</td>
<td>5,887</td>
</tr>
<tr>
<td>Loss on disposal of properties and equipment, net</td>
<td>16</td>
<td>487</td>
<td>21</td>
<td>602</td>
</tr>
<tr>
<td>Amortization of discount on liability component on preferred shares</td>
<td>-</td>
<td>-</td>
<td>8</td>
<td>239</td>
</tr>
<tr>
<td><strong>Net changes in operating assets and liabilities</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>(4,418)</td>
<td>(133,757)</td>
<td>207</td>
<td>6,050</td>
</tr>
<tr>
<td>Inventories</td>
<td>1,044</td>
<td>31,609</td>
<td>(4,292)</td>
<td>(125,031)</td>
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<tr>
<td>Other receivables</td>
<td>1,951</td>
<td>59,067</td>
<td>(6,037)</td>
<td>(175,853)</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>(134)</td>
<td>(4,045)</td>
<td>(944)</td>
<td>(27,493)</td>
</tr>
<tr>
<td>Other current assets</td>
<td>807</td>
<td>24,412</td>
<td>(939)</td>
<td>(27,373)</td>
</tr>
<tr>
<td>Accounts payable</td>
<td>(176)</td>
<td>(5,319)</td>
<td>2,267</td>
<td>66,051</td>
</tr>
<tr>
<td>Accrued expenses</td>
<td>(137)</td>
<td>(4,162)</td>
<td>(1,018)</td>
<td>(29,656)</td>
</tr>
<tr>
<td>Income tax payable</td>
<td>(897)</td>
<td>(25,791)</td>
<td>1,184</td>
<td>34,455</td>
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<tr>
<td>Other current liabilities</td>
<td>(165)</td>
<td>(5,009)</td>
<td>(16)</td>
<td>(464)</td>
</tr>
<tr>
<td><strong>Other liabilities</strong></td>
<td>-</td>
<td>-</td>
<td>(141)</td>
<td>(4,093)</td>
</tr>
<tr>
<td><strong>Net cash provided by operating activities</strong></td>
<td><strong>11,600</strong></td>
<td><strong>352,536</strong></td>
<td><strong>5,610</strong></td>
<td><strong>163,395</strong></td>
</tr>
</tbody>
</table>

## CASH FLOWS FROM INVESTING ACTIVITIES

<table>
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<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Acquisition of properties and equipment</td>
<td>(8,561)</td>
<td>(259,170)</td>
<td>(9,489)</td>
<td>(276,403)</td>
</tr>
<tr>
<td>Increase in restricted assets</td>
<td>(1,992)</td>
<td>(60,308)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Acquisition of intangible assets</td>
<td>(1,026)</td>
<td>(31,073)</td>
<td>(1,642)</td>
<td>(47,844)</td>
</tr>
<tr>
<td>Increase in refundable deposits</td>
<td>(11)</td>
<td>(340)</td>
<td>(81)</td>
<td>(2,349)</td>
</tr>
<tr>
<td>Increase in deferred charges</td>
<td>(10)</td>
<td>(286)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Proceeds from disposal of properties and equipment</td>
<td>1</td>
<td>3</td>
<td>1</td>
<td>16</td>
</tr>
<tr>
<td><strong>Net cash used in investing activities</strong></td>
<td>(11,599)</td>
<td>(351,174)</td>
<td>(11,211)</td>
<td>(326,580)</td>
</tr>
</tbody>
</table>

(Continued)
ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2011 AND 2010
(In Thousands of U.S. Dollars and New Taiwan Dollars)

<table>
<thead>
<tr>
<th></th>
<th>2011</th>
<th></th>
<th>2010</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>US$</td>
<td>NT$</td>
<td>US$</td>
<td>NT$</td>
</tr>
<tr>
<td>CASH FLOWS FROM FINANCING ACTIVITIES</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash dividends</td>
<td>$ (1,886)</td>
<td>$ (57,083)</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Proceeds from issuance of series E preferred shares</td>
<td>-</td>
<td>-</td>
<td>15,578</td>
<td>453,782</td>
</tr>
<tr>
<td>Proceeds from exercise of employee stock options</td>
<td>-</td>
<td>-</td>
<td>3,020</td>
<td>87,978</td>
</tr>
<tr>
<td>Decrease in short-term loans</td>
<td>-</td>
<td>-</td>
<td>(1,000)</td>
<td>(29,130)</td>
</tr>
<tr>
<td>Exercise of employee stock option - common shares</td>
<td>-</td>
<td>-</td>
<td>880</td>
<td>25,635</td>
</tr>
<tr>
<td>Net cash (used in) provided by financing activities</td>
<td>(1,886)</td>
<td>(57,083)</td>
<td>18,478</td>
<td>538,265</td>
</tr>
<tr>
<td>EFFECT OF EXCHANGE RATE CHANGES</td>
<td>262</td>
<td>29,351</td>
<td>1,419</td>
<td>25,355</td>
</tr>
<tr>
<td>NET (DECREASE) INCREASE IN CASH</td>
<td>(1,623)</td>
<td>(26,370)</td>
<td>14,296</td>
<td>400,435</td>
</tr>
<tr>
<td>CASH, BEGINNING OF YEAR</td>
<td>19,896</td>
<td>579,581</td>
<td>5,600</td>
<td>179,146</td>
</tr>
<tr>
<td>CASH, END OF YEAR</td>
<td>$ 18,273</td>
<td>$ 553,211</td>
<td>$ 19,896</td>
<td>$ 579,581</td>
</tr>
<tr>
<td>SUPPLEMENTARY DISCLOSURE OF CASH FLOW INFORMATION</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest paid</td>
<td>$ 6</td>
<td>$ 175</td>
<td>$ 181</td>
<td>$ 5,268</td>
</tr>
<tr>
<td>Income taxes paid</td>
<td>$ 868</td>
<td>$ 26,273</td>
<td>$ 20</td>
<td>$ 581</td>
</tr>
<tr>
<td>CASH AND NONCASH INVESTING ACTIVITIES</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Increase in properties, equipment and intangible assets</td>
<td>$ (10,852)</td>
<td>$ (328,536)</td>
<td>$ (8,748)</td>
<td>$ (254,842)</td>
</tr>
<tr>
<td>Add: Accounts payable at beginning of year</td>
<td>(320)</td>
<td>(9,321)</td>
<td>(2,703)</td>
<td>(86,454)</td>
</tr>
<tr>
<td>Less: Accounts payable at end of year</td>
<td>1,585</td>
<td>47,980</td>
<td>320</td>
<td>9,321</td>
</tr>
<tr>
<td>Effect of exchange rate changes</td>
<td>-</td>
<td>(366)</td>
<td>-</td>
<td>7,728</td>
</tr>
<tr>
<td>Purchase of properties, equipment and intangible assets</td>
<td>$ (9,587)</td>
<td>$ (290,243)</td>
<td>$ (11,131)</td>
<td>$ (324,247)</td>
</tr>
<tr>
<td>NONCASH INVESTING AND FINANCING ACTIVITIES</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conversion of preferred shares to common shares (Note 11)</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 22</td>
<td>$ 631</td>
</tr>
</tbody>
</table>

Note: The U.S. dollar amounts were translated into New Taiwan dollars at US$=NT$30.275 for 2011 and US$=NT$29.13 for 2010.

The accompanying notes are an integral part of the consolidated financial statements. (Concluded)
### Comparison table for the amendments of Rules Governing the Procedures for Meetings of Shareholders

#### 委託書送達本公司後，股東欲親自出席股東會者，至遲應於股東會開會前一暨，日，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。

3.2.3 After the delivery of instrument of proxy to the Company, in case a shareholder intends to attend the shareholders’ meeting in person, a proxy revocation notice shall be in writing and filed with the Company prior to the date scheduled for the shareholders’ meeting. Votes given in accordance with the terms of an instrument of proxy shall be valid if the relevant shareholder fails to revoke the proxy before the prescribed time.

<table>
<thead>
<tr>
<th>Changes to Original Form</th>
<th>Amended Form</th>
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</thead>
<tbody>
<tr>
<td>3.2.3 委託書送達本公司後，股東欲親自出席股東會者，至遲應於股東會開會前一暨，日，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。</td>
<td>3.2.3 委託書送達本公司後，股東欲親自出席股東會者，至遲應於股東會開會前一暨，日，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。</td>
</tr>
<tr>
<td>3.7.4 前項不得行使表決權之股分數，不算入已出席股東之表決權數。</td>
<td>3.7.4 前項不得行使表決權之股分數，不算入已出席股東之表決權數。</td>
</tr>
<tr>
<td>3.7.4 Shares which cannot exercise any voting right as prescribed in the preceding paragraph shall not be counted in the number of votes of shareholders present at the shareholders’ meeting.</td>
<td>3.7.4 備註: 此條文僅修訂中譯版內容，原英文版內容未修訂。</td>
</tr>
<tr>
<td>3.8.2 如股東會於中華民國召開者，董事會得決定股東於股東會之表決權得以書面投票或電子方式行使之。如股東會於中華民國境外召開者，股東行使表決權之</td>
<td>3.8.2 如股東會於中華民國召開者，董事會得決定股東於股東會之表決權得以書面投票或電子方式行使之。如股東會於中華民國境外召開者，股東行使表決權之</td>
</tr>
</tbody>
</table>

Note: The modification in this article is limited to the content in Chinese. The content in English remains unchanged.
方式應包括得採行以書面投票或電子方式行使表決權。如表決權得以書面投票或電子方式行使時，行使表決權的方式應載明於寄發予股東之股東會通知。以前述方式行使表決權的股東應被視為已指派股東會主席為其代理人，以書面文件或電子文件中指示方式在股東會中行使其股份之表決權。惟此種指派不應視為依公開發行公司法令之委託代理人。擔任代理人之主席無權就書面或電子文件中未提及或載明之任何事項而行該等股東之表決權，亦不應就股東會中提案之任何原議案之修訂或任何臨時動議行使表決權。以此種方式行使表決權之股東應視為已拋棄其就該次股東會之臨時動議或原議案之修正之通知及表決權之權利。故本公司宜避免提出臨時動議及原議案之修正。如股東會主席未依該等股東之指示代為行使表決權，則該股份數不得算入已出席股東之表決權數，惟應算入計算股東會最低出席人數時之股數。

3.8.2 If a general meeting is to be held in Taiwan, the Directors may determine in their discretion that the voting power of a Member at such general meeting may be exercised by way of a written ballot or by way of an electronic transmission. If a general meeting is to be held outside of Taiwan, the methods by which Members are permitted to exercise their voting power shall include written ballot or voting by way of an electronic transmission. Where these methods of exercising voting power are to be available at a general meeting, they shall be described in the general meeting notice given to the Members in
respect of the relevant general meeting. A Member exercising voting power by way of a written ballot or by way of an electronic transmission shall be deemed to have appointed the chairman of the general meeting as his proxy to exercise his or her voting right at such general meeting in accordance with the instructions stipulated in the written or electronic document; provided, however, that such appointment shall be deemed not to constitute the appointment of a proxy for the purposes of the Applicable Public Company Rules. The chairman, acting as proxy of a Member, shall not exercise the voting right of such Member in any way not stipulated in the written or electronic document, nor exercise any voting right in respect of any resolution revised at the meeting or any impromptu proposal at the meeting. A Member voting in such manner shall be deemed to have waived notice of, and the right to vote in regard to, any ad hoc resolution or amendment to the original agenda items to be resolved at the said general meeting. Should the chairman not observe the instructions of a Member in exercising such Member's voting right in respect of any resolution, the Shares held by such Member shall not be included in the calculation of votes in respect of such resolution but shall nevertheless be included in the calculation of quorum for the meeting.

respect of the relevant general meeting. A Member exercising voting power by way of a written ballot or by way of an electronic transmission shall be deemed to have appointed the chairman of the general meeting as his proxy to exercise his or her voting right at such general meeting in accordance with the instructions stipulated in the written or electronic document; provided, however, that such appointment shall be deemed not to constitute the appointment of a proxy for the purposes of the Applicable Public Company Rules. The chairman, acting as proxy of a Member, shall not exercise the voting right of such Member in any way not stipulated in the written or electronic document, nor exercise any voting right in respect of any resolution revised at the meeting or any impromptu proposal at the meeting. A Member voting in such manner shall be deemed to have waived notice of, and the right to vote in regard to, any ad hoc resolution or amendment to the original agenda items to be resolved at the said general meeting. The Company should do its best to avoid any ad hoc resolution and amendment to the original agenda items. Should the chairman not observe the instructions of a Member in exercising such Member's voting right in respect of any resolution, the Shares held by such Member shall not be included in the calculation of votes in respect of such resolution but shall nevertheless be included in the
| 3.8.4 | A Member who has submitted a vote by written ballot or electronic transmission pursuant to Article 3.8.2 may, at least one day prior to the date of the relevant general meeting, revoke such vote by written ballot or electronic transmission and such revocation shall constitute a revocation of the proxy deemed to be given to the chairman of the general meeting pursuant to Article 3.8.2. If a Member who has submitted a written ballot or electronic transmission pursuant to Article 3.8.2 does not submit such a revocation before the prescribed time, the proxy deemed to be given to the chairman of the general meeting pursuant to Article 3.8.2 shall not be |

| 3.8.4 | A Member who has submitted a vote by written ballot or electronic transmission pursuant to Article 3.8.2 may, at least two days prior to the date of the relevant general meeting, revoke such vote by written ballot or electronic transmission and such revocation shall constitute a revocation of the proxy deemed to be given to the chairman of the general meeting pursuant to Article 3.8.2. If a Member who has submitted a written ballot or electronic transmission pursuant to Article 3.8.2 does not submit such a revocation before the prescribed time, the proxy deemed to be given to the chairman of the general meeting pursuant to Article 3.8.2 shall not be |
revoked and the chairman of the general meeting shall exercise the voting right of such Member in accordance with that proxy. If, subsequent to submitting a written ballot or electronic transmission pursuant to Article 3.8.2, a Member submits a proxy appointing a person of the general meeting as his proxy to attend the relevant general meeting on his behalf, then the subsequent appointment of that person as his proxy shall be deemed to be a revocation of such Member’s deemed appointment of the chairman of the general meeting as his proxy pursuant to Article 3.8.2.

| 3.10.2 本公司對於持有記名股票未滿一千股之股東，前項議事錄之分發，得以輸入公開資訊觀測站之公告方式為之。 |
|－36－

| 3.10.2 The production and distribution of meeting minutes setting forth in the preceding paragraph may be by means of an announcement on the Market Observation Post System Website. |

| 3.10.2 The production and distribution of meeting minutes setting forth in the preceding paragraph may be by means of an announcement on the Market Observation Post System Website. |

| 3.10.2 本公司對於前項議事錄之分發，得以輸入公開資訊觀測站之公告方式為之。 |

| 3.10.2 The production and distribution of meeting minutes setting forth in the preceding paragraph may be by means of an announcement on the Market Observation Post System Website. |
### Comparison table for the amendments of Guideline for Acquisition and Disposal of Assets

<table>
<thead>
<tr>
<th>Changes to Original Form</th>
<th>Amended Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.2 本公司及子公司取得或處分資產之評估、決定交易條件及價格等之作業程序，應依下列規定辦理：</td>
<td>4.2 本公司及子公司取得或處分資產之評估、決定交易條件及價格等之作業程序，應依下列規定辦理：</td>
</tr>
<tr>
<td>4.2 The valuation, terms of transaction and pricing procedures for acquisition or disposal of assets by the Company/Subsidiary shall proceed as follows:</td>
<td>4.2 The valuation, terms of transaction and pricing procedures for acquisition or disposal of assets by the Company/Subsidiary shall proceed as follows:</td>
</tr>
</tbody>
</table>

| | (a) For acquisition or disposal of securities from the central trading market or securities broker, the relevant personnel should draft the reason, the subject, price reference of the acquisition or disposal, and submit for approval by the authorized management. For acquisition or disposal of securities from/at other than the central trading market or securities broker, or |

(a) For acquisition or disposal of securities from the central trading market or securities broker, the relevant personnel should draft the reason, the subject, price reference of the acquisition or disposal, and submit for approval by the authorized management. For acquisition or disposal of securities from/at other than the central trading market or securities broker, or
privately placed securities, the relevant personnel should draft the reason, subject, trading counterparty, transfer pricing, terms of closing, price reference and submit for approval by the authorized management, thereafter submit for the approval of the board of directors. For transactions of major assets, approval by the majority of the audit committee should be obtained as well as approved by the board of directors.

(b) Acquisition or disposal of real estate and other fixed assets shall proceed by way of either comparison of prices, negotiation of prices or auction. For real estates, the public announced current value, assessed current value, actual trading value of the neighborhood should be referenced for determining the transaction pricing and transaction terms; after approval by the
relevant authority as stipulated by the Company/Subsidiary, for transactions whose amount exceeds NT$50,000,000, such transaction should be reported to the next meeting of the board of directors; for transactions whose amount exceeds NT$100,000,000, the transaction can only proceed after approval by the board of directors.

Transactions stipulated by this Guideline or other legal requirements to require the approval of the board of directors are material assets transactions and should be approved by the majority of the members of the audit committee and submitted for resolution by the board of directors; in the event the transaction is not approved by the majority of the members of the audit committee then the transaction shall be approved by the supermajority (2/3) of the members of the board of directors, and the meeting minutes of the board of directors shall clearly stipulate the decision of the audit committee. The members of the audit committee and board of directors referred herein shall mean those actually in office.

(c) For acquisition or disposal of membership, the pricing should take into account of expected future increase in value and benefits produced, and proceed after approval by the relevant authority as stipulated by the Company/Subsidiary.

relevant authority as stipulated by the Company/Subsidiary, for transactions whose amount exceeds NT$50,000,000, such transaction should be reported to the next meeting of the board of directors; for transactions whose amount exceeds NT$100,000,000, the transaction can only proceed after approval by the board of directors.

Transactions stipulated by this Guideline or other legal requirements to require the approval of the board of directors are material assets transactions and should be approved by the majority of the members of the audit committee and submitted for resolution by the board of directors; in the event the transaction is not approved by the majority of the members of the audit committee then the transaction shall be approved by the supermajority (2/3) of the members of the board of directors, and the meeting minutes of the board of directors shall clearly stipulate the decision of the audit committee. The members of the audit committee and board of directors referred herein shall mean those actually in office.

三、取得或處分會員證，價格應考慮未來預期的增值及產生的效益綜合評估之，依本公司及子公司所訂核決許可權核准後為之。

(c) For acquisition or disposal of membership, the pricing should take into account of expected future increase in value and benefits produced, and proceed after approval by the relevant authority as stipulated by the Company/Subsidiary.
<table>
<thead>
<tr>
<th>4.3.1 本公司及子公司訂定或修正取得或處分資產處理程序，應經審計委員會全體成員二分之一以上同意，提董事會決議，並提報股東會同意。</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.3.1 The stipulation or the amendment of the handling procedures for acquisition or disposal of assets by the Company/Subsidiary shall be approved by the majority of the members of the audit committee and submitted for approval by the board of directors, followed by approval by the shareholders.</td>
</tr>
<tr>
<td>4.3.5 本處理程序訂定後，如遇相關法令變更，本處理程序應適時配合修正，並應依照法令及/或股東會決議通過。</td>
</tr>
<tr>
<td>4.3.5 The procedures of this article will be revised in accordance with relevant laws and regulations, and shall be approved by the board of directors and the shareholders as required.</td>
</tr>
</tbody>
</table>
### 4.3.5 After the stipulation of the handling procedure, in the event of amendment in relevant regulations, the handling procedure shall complement the relevant amendments, and be approved by the board of directors (audit committee) and/or shareholders resolution in accordance with law.

### 4.4.1 Except for transactions with governmental institutions, commissioned construction on self-owned land, commissioned construction on leased land, or acquisition or disposal of equipment for business usage, for acquisition or disposal of real estate or other fixed assets by the Company/Subsidiary where the amount reaches 20% of the paid in capital of the company or exceeds NT$300,000,000, appraisal report by professional appraiser shall first be obtained, and the following conditions shall apply:

一、因特殊原因须以限定价格或特定价格作为交易价格之参考依据时，该项交易应先行经董事会决议通过，未来交易条件变更者，亦应比照上开程序办理。

(a) For special reason limited price or specific price as the reference basis for the transaction, the transaction should be approved by the board of directors first, and the following conditions shall apply:

**(a)** For special reason limited price or specific price as the reference basis for the transaction, the transaction should be approved by the board of directors first, and the following conditions shall apply:
specific price shall be referenced for transaction consideration, then the transaction shall be approved by the board of directors; changes in the transaction terms in the future shall also observe the foregoing procedure.

二、交易金額達新臺幣十億元以上者，應請二家以上之專業估價者估價。

(b) Transaction amount exceeds NT 1 billion, more than two professional appraisers shall be engaged to appraise the value.

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佈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：

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。

(c) Where the result of appraisal by the professional appraiser meets any one of the following conditions, the Company/Subsidiary should request the accountant to proceed with Statement on Audit Standards No. 20 (“SAS No.20”) issued by Accounting Research and Development Foundation, and opine on the reason for difference and appropriateness of the transaction price:

1. Where the appraisal result and transaction amount differ by more than 20% of the transaction amount.
2. The difference in the values appraised by the two professional appraisers exceeds 10% of the transaction amount.

specific price shall be referenced for transaction consideration, then the transaction shall be approved by the board of directors; changes in the transaction terms in the future shall also observe the foregoing procedure.

二、交易金額達新臺幣十億元以上者，應請二家以上之專業估價者估價。

(b) Transaction amount exceeds NT 1 billion, more than two professional appraisers shall be engaged to appraise the value.

三、專業估價者之估價結果有下列情形之一，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師依會計研究發展基金會所發佈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：

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。

(c) Where the result of appraisal by the professional appraiser meets any one of the following conditions, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, the Company/Subsidiary should request the accountant to proceed with Statement on Audit Standards No. 20 (“SAS No.20”) issued by Accounting Research and Development Foundation, and opine on the reason for difference and appropriateness of the transaction price:

1. Where the appraisal result and transaction amount differ by more than 20% of the transaction amount.
2. The difference in the values appraised by the two professional appraisers exceeds 10% of the transaction amount.
transaction amount differ by more than 20% of the transaction amount.

2. The difference in the values appraised by the two professional appraisers exceeds 10% of the transaction amount.

(d) Where the appraisal was conducted before the contract becomes effective, the date of the appraisal report and the date of the contract shall not be apart for more than 3 months, except where the same publicly announced present value applies and have not exceeded six months, then the original opinion issued by the original professional appraiser may be used.
for reference in appraising the transaction price, and if the transaction price reaches 20 percent of the Company's paid-in capital or NT$300 million or more, The Company shall also engage a CPA to provide an opinion regarding the reasonableness of the transaction price. This requirement does not apply, however, to publicly quoted prices of securities that have an active market or where otherwise provided by the regulatory authorities.

4.4.3 Where the Company/Subsidiary acquires or disposes of membership or intangible assets of transaction value exceeding 20% of the company’s paid in capital or NT$300,000,000, an accountant should be engaged to issue opinion on the reasonableness of the transaction price, and the accountant should proceed in accordance with SAS No.20. issued by Accounting Research and Development Foundation.
|備註：4.4.6 為新增條文。  
Note：Article 4.4.6 was added. |
<table>
<thead>
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<tr>
<td>Foundation</td>
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|4.4.6 第 4.4.1 條至第 4.4.3 條交易金額之計算，應依第 4.8.1 條第二項規定辦理，且所稱一年內係指本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定取得專業估價者出具之估價報告或會計師意見部分免再計入。  
4.4.6 The calculation of the transaction amount referred to the provisions from 4.4.1 to 4.4.3 shall be done in accordance with the provision of 4.8.1, paragraph 2 herein, and “within the preceding year” as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a CPA’s opinion has been obtained need not be counted toward the transaction amount. |

|4.5 向關係人取得不動產程序  
4.5 The procedures for acquisition of real estate from related parties |
|---|
|4.5 關係人交易  
4.5 Related party Transactions |
|4.5.1 本公司及子公司向關係人購買或交換而取得不動產，應依本處理程序前述及本條規定辦理相關決議程序及評估交易條件合理性等事項。  
4.5.1 The Company / Subsidiary acquires real property from a related party through purchase or swap shall ensure that the necessary resolutions are adopted, the reasonableness of the transaction terms is appraised, and other relevant matters are carried out, in compliance with this |
|4.5.1 本公司及子公司與關係人取得或處分資產，除應依本處理程序前述及本條規定辦理相關決議程序及評估交易條件合理性等事項外，交易金額達公司總資產百分之十以上者，亦應依第 4.4 條規定取得專業估價者出具之估價報告或會計師意見。前項交易金額之計算，應依第 4.4.6 條規定辦理。  
4.5.1 The Company / Subsidiary engages in any acquisition or disposal of assets from or to a related party, in addition to ensuring that the necessary resolutions are adopted and the reasonableness of the transaction terms is appraised, if the transaction amount reaches 10 percent or
Guideline and this provision.

more of the Company’s total assets, the Company shall also obtain an appraisal report from a professional appraiser or a CPA’s opinion in compliance with Article 4.4. The calculation of the transaction amount referred to in the preceding paragraph shall be made in accordance with the provision of 4.4.6.

4.5.2 本公司及子公司向關係人取得不動產，應將下列資料提交審計委員會及董事會通過後，始得為之：

4.5.2 The Company/Subsidiary that intends to acquire real property from a related party may not proceed with the transaction until the following matters have been submitted to and approved by the audit committee members and the board of directors:

一、取得不動產之目的、必要性及預計效益。

(a) The purpose, necessity and anticipated benefit of the real property acquisition.

二、選定關係人為交易對象之原因。

(b) The reason for choosing the related party as a trading counterparty.

三、依第4.5.3~4.5.5條規定評估預定交易條件。

4.5.2 本公司及子公司向關係人取得或處分不動產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，應將下列資料提交審計委員會及董事會通過後，始得簽訂交易契約及支付款項：

4.5.2 The Company/Subsidiary that intends to acquire or dispose of real property from or to a related party, or 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$300,000,000 or more, may not proceed with the transaction or make a payment until the following matters have been submitted to and approved by the audit committee members and the board of directors:

一、取得或處分資產之目的、必要性及預計效益。

(a) The purpose, necessity and anticipated benefit of the acquisition or the disposing of assets.

二、選定關係人為交易對象之原因。

(b) The reason for choosing the related party as a trading counterparty.

三、向關係人取得不動產，依第4.5.3~4.5.5條規定評估預定交易條件。
件合理性之相關資料。

(c) Information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with the provisions of 4.5.3 and 4.5.5 herein.

四、關係人原取得日期及價格、交易對象及其與本公司及所屬公司和關係人之關係等事項。

(d) The date and price at which the related party originally acquired the real property, the subject of transaction, and that transaction the relationship to the Company, Subsidiary and the related party.

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。

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

六、本次交易之限制條件及其他重要約定事項。

(f) Restrictive covenants and other important stipulations associated with the transaction.
依第4.5.2条規定提報董事會討論前，應先經審計委員會全體成員二分之一以上同意，並提董事會決議。如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。於提報董事會討論時，應充分考慮各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會中提出並載明於董事會議事錄。本項所稱審計委員會全體成員及全體董事，以實際在任者計算之。

依第4.5.2条規定提報董事會討論前，應先經審計委員會全體成員二分之一以上同意，並提董事會決議。如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。於提報董事會討論時，應充分考慮各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會中提出並載明於董事會議事錄。本項所稱審計委員會全體成員及全體董事，以實際在任者計算之。

The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with the provision of 4.8.1, paragraph 2 herein, and “within the preceding year” as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the board of directors and recognized by the supervisors need not be counted toward the transaction amount.

With respect to the acquisition or dispose of business-use machinery and equipment between the Company and its parent or subsidiaries, the Company’s board of directors may delegate the board chairman to decide such matters when the transaction is within a certain amount and
According to provision 4.5.2 herein, prior to submitting to the board of directors, relevant matters shall be submitted for approval by the majority of the members of the audit committee. If the transaction is not approved by the majority of the members of the audit committee then the transaction shall be approved by a supermajority (2/3) of the board of directors and the audit committee’s resolution shall be duly noted in the meeting minutes of the board of directors. When submitting the matter for the board’s discussion, the opinion of the independent director shall be sufficiently considered. If the independent director oppose or reserve his/her opinion, such should be duly noted in the meeting minutes of the directors. The members of the audit committee and board of directors referred herein shall mean those actually in office.
authority, shall convene its board of directors meeting and shareholders meeting on the same day as the other participating companies to resolve matters relevant to the merger, spin-off, or acquisition. The Company/Subsidiary participating in a transfer of shares, unless otherwise provided by applicable regulations or approved by the relevant authority, shall convene its board of directors meeting on the same day as the other participating companies.

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

<table>
<thead>
<tr>
<th>一、人員基本資料: 包括消息公開前所有參與合併、分割、收購或股份受讓計畫或計畫執行之人，其職稱、姓名、身分證字號（如為外國人則為護照號碼）。</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Basic identification information of personnel: Including the occupational titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, spin-off, acquisition, or transfer of another company's shares prior to disclosure of the information.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>二、重要事項日期: 包括簽訂意向書或備忘錄、委託財務或法律顧問、簽訂契約及董事會等日期。</th>
</tr>
</thead>
<tbody>
<tr>
<td>(b) Dates of material events: Including the signing of any letter of intent or memorandum of understanding, the signing of any letter of intent or memorandum of understanding, the</td>
</tr>
<tr>
<td>4.8.1</td>
</tr>
<tr>
<td>---</td>
</tr>
<tr>
<td>4.8.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>4.8.1</th>
<th>本公司及子公司取得或處分資產，有下列情形者，應按性質依主管機關規定格式，於事實發生之日起二日內將相關資訊於主管機關指定網站辦理公告申報：</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.8.1</td>
<td>Under any of the following circumstances, in connection with the acquisition or disposal of assets, the Company/Subsidiary shall, within two days commencing immediately from the day of occurrence of the fact, publicly announce and report the relevant information to the website</td>
</tr>
</tbody>
</table>

(c) Important documents and minutes:
- Including merger, spin-off, acquisition, and share transfer plans,
- any letter of intent or memorandum of understanding,
- material contracts,
- and minutes of board of directors meetings.

In accordance with the relevant regulations, the Company shall, within two days from the resolution by the board of directors, file (in the prescribed format and via the Internet-based information system) the information set out in paragraphs (a) and (b) to the relevant authority for recordation.
designated by the relevant authority in the appropriate format as prescribed by regulations:

<table>
<thead>
<tr>
<th>Paragraph</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>一.</td>
<td>向關係人取得不動產。</td>
</tr>
<tr>
<td>(a)</td>
<td>Acquisition of real property from a related party.</td>
</tr>
<tr>
<td>二.</td>
<td>從事大陸地區投資。</td>
</tr>
<tr>
<td>(b)</td>
<td>Investment in the Mainland China.</td>
</tr>
<tr>
<td>三.</td>
<td>進行合併、分割、收購或股份受讓。</td>
</tr>
<tr>
<td>(c)</td>
<td>Merger, spin-off, acquisition, or transfer of shares.</td>
</tr>
<tr>
<td>四.</td>
<td>從事衍生性商品交易損失達全部或個別契約之損失上限金額。</td>
</tr>
<tr>
<td>(d)</td>
<td>Losses from derivatives trading reaching the maximum aggregate losses or maximum individual contract loss.</td>
</tr>
<tr>
<td>五.</td>
<td>除前三款以外之資產交易或金融機構處分債權，其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臺幣三億元以上者。但下列情形不在此限：</td>
</tr>
<tr>
<td>(e)</td>
<td>Where an asset transaction other than any of those referred to in the preceding four subparagraphs, or a disposal of receivables by a financial institution, information to the website designated by the relevant authority in the appropriate format as prescribed by regulations:</td>
</tr>
<tr>
<td>一.</td>
<td>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臺幣三億元以上。但買賣公債或附買回、賣回條件之債券，不在此限。</td>
</tr>
<tr>
<td>(a)</td>
<td>Acquisition or disposal of real property from 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 NT$300 million or more; provided, this shall not apply to trading of government bonds or bonds under repurchase and resale agreements.</td>
</tr>
<tr>
<td>二.</td>
<td>從事合併、分割、收購或股份受讓。</td>
</tr>
<tr>
<td>(b)</td>
<td>Merger, spin-off, acquisition, or transfer of shares.</td>
</tr>
<tr>
<td>三.</td>
<td>從事衍生性商品交易損失達全部或個別契約之損失上限金額。</td>
</tr>
<tr>
<td>(c)</td>
<td>Losses from derivatives trading reaching the maximum aggregate losses or maximum individual contract loss.</td>
</tr>
<tr>
<td>四.</td>
<td>除前三款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新臺幣三億元以上者。但下列情形不在此限：</td>
</tr>
</tbody>
</table>
| (d) | Where an asset transaction other than any of those referred to in the preceding four subparagraphs, a disposal of receivables by a financial institution, or an
reaches 20 percent or more of paid-in capital or NT$300 million; provided, this shall not apply to the following circumstances:

1. 買賣公債。
   ① Trading of government bonds
2. 買賣附買回、賣回條件之債券。
   ② Trading of bonds under repurchase/resale agreements
3. 取得或處分之資產種類屬供營業使用之機器設備且其交易對象非為關係人，交易金額未達新臺幣五億元以上。
   ③ Where the type of asset acquired or disposed is equipment/machinery for operational use, the trading counterparty is not a related party, and the transaction amount is less than NT$500 million
4. 以自地委建、合建分屋、合建分成、合建分售方式取得不動產，本公司及子公司預計投入之交易金額未達新臺幣五億元以上。
   ④ Where land is acquired under an arrangement for commissioned construction on self-owned land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and the amount the Company expects to invest in the transaction is less than NT$500 million.

4.8.5 本公司及子公司依第4.8.1~4.8.3條規定公告申報之交易後，有下列情形之一

4.8.5 本公司及子公司依第4.8.1~4.8.3條規定公告申報之交易後，有下列情形之一
4.8.5 Where any of the following circumstances occurs with respect to a transaction that the Company has already publicly announced and reported in accordance with the preceding 4.8.1~4.8.3, a public report of relevant information shall be made on the information reporting website designated by the relevant authority within two days from the day of occurrence of the fact:

1. Change, termination, or rescission of a contract signed in regard to the original transaction.
2. The merger, spin-off, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.
3. Change to the originally publicly announced and reported information.

4.8.6 The reporting and public announcement in accordance with the relevant regulations is only applied after the Company’s shares are officially trading on a public market.

4.9.1 The company’s subsidiaries that are not domestic publicly listed companies, obtaining or disposing of assets under Article 4.8, shall announce the facts to the public.

Note: This article was added.

Note: Article 4.8.6 was removed.
<table>
<thead>
<tr>
<th>前項子公司適用第 4.8.1 條第一項第五款之應公告申報標準有關達實收資本額百分之二十規定，以本公司之實收資本額為準。</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.9.1 Information required to be reported in accordance with the 4.8 of the acquisitions and disposals of assets by a Subsidiary that is not itself, a domestic public company, shall be reported by the Company. The paid-in capital of the Company is the basis for determining whether or not a Subsidiary under 4.8.1 is required to make a public announcement and file with the authority in the event the type of transaction specified therein reaches 20 percent of the paid-in capital of the Company.</td>
</tr>
</tbody>
</table>

備註：4.9.4 為新增條文。
Note: Article 4.9.4 was added.

<table>
<thead>
<tr>
<th>前項子公司適用第 4.8.1 條第一項第四款之應公告申報標準有關達實收資本額百分之二十或總資產百分之十規定，以本公司之實收資本額或總資產為準。</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.9.1 Information required to be reported in accordance with the 4.8 of the acquisitions and disposals of assets by a Subsidiary that is not itself, a domestic public company, shall be reported by the Company. The paid-in capital or total assets of the Company is the basis for determining whether or not a Subsidiary under 4.8.1 is required to make a public announcement and file with the authority in the event the type of transaction specified therein reaches 20 percent of the paid-in capital of the Company or 10 percent of the total assets.</td>
</tr>
</tbody>
</table>

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

Note: 4.9.4 The Company should supervise its subsidiary to establish and to implement the procedure for the acquisition or disposal of assets, and execute the procedure after approval of the Audit Committee and/ or Board meeting and/ or shareholders meeting in accordance with the relevant regulations. The Company’s subsidiary should provide the relevant information periodically for the review when it engages in any acquisition or disposal of assets.
| 4.9.4 本處理程序未盡事宜部分，依有關法令及本公司相關規章辦理。 |
| Any matters not dealt with by this Guideline shall be proceeded in accordance with the relevant regulations and the Company’s relevant rules. |
| 4.9.5 本處理程序未盡事宜部分，依有關法令及本公司相關規章辦理。 |
| Any matters not dealt with by this Guideline shall be proceeded in accordance with the relevant regulations and the Company’s relevant rules. |
### Comparison table for the amendments of
Guideline for Engaging in Derivatives Transactions
衍生性商品交易處理程序修訂對照表

<table>
<thead>
<tr>
<th>Changes to Original Form</th>
<th>Amended Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>原條文修改</td>
<td>修改後條文</td>
</tr>
<tr>
<td>3.13.1. 本處理程序經董事會通過後，送審計委員會並提報股東會同意，如有董事表示異議且有記錄或書面聲明者，本公司應將其董事異議資料送審計委員會並提報股東會討論，修正時亦同。本處理程序訂定後，如遇相關法令變更，本處理程序應適時配合修正，並應依照法令經董事會及股東會決議通過。</td>
<td>3.13.1. 本處理程序應經審計委員會全體成員二分之一以上同意，提董事會決議，並提報股東會同意，如有董事表示異議且有記錄或書面聲明者，本公司應將其董事異議資料送審計委員會並提報股東會討論，修正時亦同。本處理程序訂定後，如遇相關法令變更，本處理程序應適時配合修正，並應依照法令經審計委員會、董事會及股東會決議通過。</td>
</tr>
<tr>
<td>3.13.3. 本公司已設置審計委員會者，訂定或修正本處理程序，應經審計委員會全體成員(以實際在任者計算之)二分之一以上同意，並提董事會決議，前項如未經</td>
<td>3.13.3. 第 3.13.1 條如未經審計委員會全體成員(以實際在任者計算之)二分之一以上同意者，得由全體董事(以實際在任者計算之)三分之二以上同意行之，並</td>
</tr>
</tbody>
</table>

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審計委員會全體成員(以實際在任者計算之)二分之一以上同意者，得由全體董事(以實際在任者計算之)三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。

<table>
<thead>
<tr>
<th>審計委員會全體成員(以實際在任者計算之)二分之一以上同意者，得由全體董事(以實際在任者計算之)三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。</th>
</tr>
</thead>
</table>
3.13.3. If the Company has in place an audit committee, the making or amendment of this Guideline shall be approved by the majority of all members of the audit committee (those in office) and submitted for resolution by the directors. If the same is not approved by the majority of all members of the audit committee (those in office), then the same shall be approved by the supermajority (2/3) of the members of the board of directors (those in office) and the resolution of the audit committee shall be duly recorded in the meeting minutes of the board of directors.

<table>
<thead>
<tr>
<th>應於董事會議事錄載明審計委員會之決議。</th>
</tr>
</thead>
</table>
3.13.3. If Article 3.13.1 is not approved by the majority of all members of the audit committee (those in office), then the same shall be approved by the supermajority (2/3) of the members of the board of directors (those in office) and the resolution of the audit committee shall be duly recorded in the meeting minutes of the board of directors.
<table>
<thead>
<tr>
<th>Changes to Original Form</th>
<th>Amended Form</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>AMENDED AND RESTATED MEMORANDUM OF ASSOCIATION</strong></td>
<td><strong>AMENDED AND RESTATED MEMORANDUM OF ASSOCIATION</strong></td>
</tr>
<tr>
<td>3 公司設立之目的未受限制，公司有權實行未受《公司法》（2010年修訂版）及其日後修正之版本或任何其他開曼群島法律所禁止的任何目的。</td>
<td>3 公司設立之目的未受限制，公司有權實行未受《公司法》（2011年修訂版）及其日後修正之版本或任何其他開曼群島法律所禁止的任何目的。</td>
</tr>
<tr>
<td>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 the Companies Law (2010 Revision) or as the same may be revised from time to time, or any other law of the Cayman Islands.</td>
<td>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 the Companies Law (2011 Revision) or as the same may be revised from time to time, or any other law of the Cayman Islands.</td>
</tr>
<tr>
<td>5 公司授權資本額是新台幣 1,000,000,000 元，劃分為 100,000,000 股，每股面額新台幣 10.00 元，根據《公司法》（2010年修訂版）及其日後修正之版本和公司章程，公司有權購回或購買任何股份，有權分割或合併其中任何股票，有權發行全部或部分資本，無論是否有任何性質的優先權或特權或任何遞延權利，或任何性質的條件或限制等，除非已明確說明每股發行條件為普通股或特別股，否則公司有權依前述約定規定發行條件。</td>
<td>5 The authorised capital of the Company is New Taiwan Dollar 1,000,000,000, divided into 100,000,000 shares of New Taiwan Dollar 10.00, according to the Companies Law (2011 Revision) and the Company’s articles of association, the Company has the right to repurchase or purchase any shares, has the right to divide or merge any shares, has the right to issue all or part of the capital, regardless of any nature of preferential rights or rights or any delayed rights, or any nature of conditions or restrictions, etc., unless it is clearly stated that the issue conditions of each share are ordinary shares or special shares, otherwise the Company has the right to issue shares in accordance with the provisions of the above.</td>
</tr>
</tbody>
</table>
Taiwan Dollar 10.00 each, provided always that subject to the provisions of the Companies Law (2010 Revision) as amended and the Articles of Association, the Company shall have power to redeem or purchase any or all of such shares and to sub-divide or consolidate the said shares of any of them and to issue all or any part of its capital whether 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.

### AMENDED AND RESTATED ARTICLES OF ASSOCIATION

<table>
<thead>
<tr>
<th>AMENDED AND RESTATED ARTICLES OF ASSOCIATION</th>
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</tr>
</thead>
<tbody>
<tr>
<td>修訂和重述章程</td>
<td>修訂和重述章程</td>
</tr>
<tr>
<td>1.1 “公開發行公司法令”</td>
<td>1.1 “公開發行公司法令”</td>
</tr>
<tr>
<td>指影響公開發行公司或任何在臺灣證券交易市場上市的公司的中華民國法律，規則和規章，包括但不限於《公司法》，《證券交易法》，《企業併購法》等的相關規定，經濟部發布的規章制度金管會發布的規章制度和臺灣地區與大陸地區人民關係條例及其相關規範等。</td>
<td>指影響公開發行公司或任何在臺灣證券交易市場上市的公司的中華民國法律，規則和規章，包括但不限於《公司法》，《證券交易法》，《企業併購法》等相關規定，經濟部發布的規章制度、金融監督管理委員會（以下簡稱「金管會」）發布的規章制度，財團法人中華民國證券櫃檯買賣中心（以下簡稱「櫃買中心」）（或臺灣證券交易所股份有限公司，如適用，以下簡稱「證交所」）發布的規章制度和臺灣地區與大陸地區人民關係條例及其相關規範等。</td>
</tr>
<tr>
<td>1.1 “Applicable Public Company Rules”</td>
<td>1.1 備註：此條文僅修訂中譯版內容，英文版內容未修訂。</td>
</tr>
<tr>
<td>means the R.O.C. laws, rules and regulations affecting public reporting</td>
<td>Note: The modification in the article is</td>
</tr>
</tbody>
</table>

Note: The modification in the article is

-60-
companies or companies listed on any R.O.C. stock exchange or securities market, including, without limitation, the relevant provisions of the Company Law, Securities and Exchange Law, the Enterprise Mergers and Acquisitions Law, the rules and regulations promulgated by the Ministry of Economic Affairs, the rules and regulations promulgated by the FSC, the rules and regulations promulgated by the GTSM and the Acts Governing Relations Between Peoples of the Taiwan Area and the Mainland Area and its relevant regulations.

1.1 “公開資訊觀測站”
指證交所透過 http://newmops.twse.com.tw/ 網址監管的公開發行公司申報系統。

1.1 “Market Observation Post System”
means the public company reporting system maintained by the TWSE, via http://newmops.twse.com.tw/.

1.1 “獨立董事”
指為符合當時有效之公開發行公司法令而於股東會經股東選舉為“獨立董事”的董事。

1.1 “Independent Directors”
means the Directors who are elected by the Members at a general meeting and designated as “Independent Directors” for the purpose of the Applicable Public Company Rules which are in force from time to time.

1.1 “法令”
指開曼群島《公司法》(2010年修訂)。

1.1 “Statute”
means the Companies Law (2010 Revision) of the Cayman Islands.

limited to the content in Chinese. The content in English remains unchanged.

1.1 “公開資訊觀測站”
指金管會指定之網際網路資訊申報系統。

1.1 “Market Observation Post System”
means the internet information reporting system designated by the FSC.

1.1 “獨立董事”
指為符合當時有效之《公開發行公司法令》而經股東會選任為“獨立董事”的董事。

1.1 “Statute”
means the Companies Law (2011 Revision) of the Cayman Islands.

Note: The modification in the article is limited to the content in Chinese. The content in English remains unchanged.

1.1 “法令”
指開曼群島《公司法》(2011年修訂)。

1.1 "Statute"
means the Companies Law (2011 Revision) of the Cayman Islands.
<table>
<thead>
<tr>
<th>1.1</th>
<th>備註：此為新增條文。</th>
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<tr>
<td>Note: The article was added.</td>
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<table>
<thead>
<tr>
<th>1.1</th>
<th>“庫藏股”</th>
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<tbody>
<tr>
<td>指依據法令登記於公司名下之庫藏股。</td>
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</tr>
<tr>
<td>“Treasury Shares”</td>
<td></td>
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<tr>
<td>means a Share held in the name of the Company as a treasury share in accordance with the Statute.</td>
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<table>
<thead>
<tr>
<th>1.2</th>
<th>在本章程中：</th>
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<tbody>
<tr>
<td>(a) 單數詞語包括複數含義，反之亦然；</td>
<td></td>
</tr>
<tr>
<td>(b) 陽性詞語包括陰性含義；</td>
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<tr>
<td>(c) 表述個人的單詞包括公司含義；</td>
<td></td>
</tr>
<tr>
<td>(d) “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，包括以電子記錄形式；</td>
<td></td>
</tr>
<tr>
<td>(f) 帶有“包括”、“尤其”或任何類似之表達語句應理解為僅具有說明性質，不應限制其所描述之詞語的意義；</td>
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<thead>
<tr>
<th>1.2</th>
<th>In the Articles:</th>
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<tbody>
<tr>
<td>(a) words importing the singular number include the plural number and vice versa;</td>
<td></td>
</tr>
<tr>
<td>(b) words importing the masculine gender include the feminine gender;</td>
<td></td>
</tr>
<tr>
<td>(c) words importing persons include corporations;</td>
<td></td>
</tr>
<tr>
<td>(d) &quot;written&quot; and &quot;in writing&quot; include all modes of representing or reproducing words in visible form, including in the form of an Electronic Record;</td>
<td></td>
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<tr>
<td>(f) any phrase introduced by the terms &quot;including&quot;, &quot;include&quot;, &quot;in particular&quot; or any similar expression shall be construed as illustrative and shall not limit the sense of the words preceding those terms;</td>
<td></td>
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<tr>
<th>3.1</th>
<th>根據法令、章程大綱、章程和公開發行公司法令（以及股東會上公司可能給予的任何指示）的相關規定（如有），在不損害現有股份所附屬權利的情況下，董事會可以在其認為適當的時間、按其認為適當的條件、向其所認為適當的人</th>
</tr>
</thead>
<tbody>
<tr>
<td>根據法令、章程大綱、章程和公開發行公司法令（以及股東會上公司可能給予的任何指示）的相關規定（如有），在不損害現有股份所附屬權利的情況下，董事會可以在其認為適當的時間、按其認為適當的條件、向其所認為適當的人</td>
<td></td>
</tr>
</tbody>
</table>
分配、發行、授與認股權或以其他方式處分股份，無論該股份是否有優先權，遞延權或其他權利或限制，無論是關於股利、表決權、資本返還或其他方面的內容。且公司有權贖回或買回任何或所有此等股份、分割或合併任何此等股份及就其資本之任一部或全部發行，不論是賦予優先或特別之權利或加上權利之遞延或其他任何條件或限制等，且因此除發行條件另有明文規定外，每一股份之發行不論係稱為普通股、特別股或其他，均應受前述公司權力之限制。

3.1 Subject to the provisions, if any, in the Statute, the Memorandum, the Articles and Applicable Public Company Laws (and to any direction that may be given by the Company in general meeting) and without prejudice to any rights attached to any existing Shares, the Directors may allot, issue, grant options over or otherwise dispose of Shares with or without preferred, deferred or other rights or restrictions, whether in regard to Dividend, voting, return of capital or otherwise and to such persons, at such times and on such other terms as they think proper, and the Company shall have power to redeem or purchase any or all of such Shares and to sub-divide or consolidate the said Shares of any of them and to issue all or any part of its capital whether 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.

4.1 The Directors shall keep, or cause to be kept, the Register of Members at such place as the Directors may from time to time determine and, in the absence of any such determination, the Register of Members shall be kept at the Office.

4.3 For so long as any Shares are listed on the GTSM, title to such listed Shares may be evidenced and transferred in accordance with the laws applicable to and the rules and regulations of the GTSM that are or shall be applicable to such listed Shares and the Register of Members maintained by the Company in respect of such listed Shares may be kept by recording the particulars required by section 40 of the Statute in a form otherwise than legible if such recording otherwise complies with the laws applicable to and the rules and regulations of the GTSM that are or shall be applicable to such listed Shares and the Register of Members maintained by the Company in respect of such listed Shares.

4.3 For so long as any Shares are listed on the GTSM (or the TWSE, as applicable), title to such listed Shares may be evidenced and transferred in accordance with the laws applicable to and the rules and regulations of the GTSM (or the TWSE, as applicable) that are or shall be applicable to such listed Shares and the Register of Members maintained by the Company in respect of such listed Shares may be kept by recording the particulars required by section 40 of the Statute in a form otherwise than legible if such recording otherwise complies with the laws applicable to and the rules and regulations of the GTSM (or the TWSE, as applicable) that are or shall be applicable to such listed Shares and the Register of Members maintained by the Company in respect of such listed Shares.

Note: The modification in the article is limited to the content in English. The content in Chinese remains unchanged.
<table>
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<tr>
<th>regulations of the that are or shall be applicable to such listed Shares.</th>
<th>laws applicable to and the rules and regulations of the GTSM (or TWSE, as applicable) that are or shall be applicable to such listed Shares.</th>
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<tr>
<td><strong>5.1</strong></td>
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<td><strong>5.1</strong></td>
<td>為決定有權獲得股東會或股東會延會通知之股東，或有權在股東會或股東會延會投票之股東，或有權獲得股利之股東或為其他目的而需決定股東名單者，董事會應決定股東名冊之開鎖期間，且該開鎖期間不應少於公開發行公司法令規定之最低期間。</td>
</tr>
<tr>
<td><strong>5.1 For the purpose of determining Members entitled to notice of, or to vote at any meeting of Members or any adjournment thereof, or Members entitled to receive payment of any Dividend, or in order to make a determination of Members for any other purpose, the Directors shall determine the period that the Register of Members shall be closed for transfers and such period shall not be less than the minimum period of time as prescribed by the Applicable Public Company Rules.</strong></td>
<td><strong>5.1 For the purpose of determining Members entitled to notice of, or to vote at any meeting of Members or any adjournment thereof, or Members entitled to receive payment of any Dividend, or in order to make a determination of Members for any other purpose, the Directors shall determine the period that the Register of Members shall be closed for transfers and such period shall not be less than the minimum period of time as prescribed by the Applicable Public Company Rules.</strong></td>
</tr>
<tr>
<td><strong>5.2</strong></td>
<td><strong>5.2</strong></td>
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<tr>
<td><strong>5.2</strong></td>
<td>於依第 5.1 條之限制下，除股東名冊變更之停止外，或為取代股東名冊變更之停止，董事會為決定有權獲得股東會通知，或有權在股東會或股東會延會投票之股東名單，或為決定有權獲得股利或為任何其他目的而需決定股東名單時，得预先或延後指定一特定日作為基準日。董事會依本 5.2 條規定指定基準日時，董事會應依公開發行公司法令透過公開資訊觀測站公告該基準日。</td>
</tr>
<tr>
<td><strong>5.2 Subject to Article 5.1 hereof, in lieu of, or apart from, closing the Register of Members, the Directors may fix in advance or arrears a date as the record date for any such determination of</strong></td>
<td><strong>5.2 Subject to Article 5.1 hereof, in lieu of, or apart from, closing the Register of Members, the Directors may fix in advance or arrears a date as the record date for any such determination of Members entitled to</strong></td>
</tr>
</tbody>
</table>
Members entitled to notice of, or to vote at any meeting of the Members or any adjournment thereof, or for the purpose of determining the Members entitled to receive payment of any Dividend or in order to make a determination of Members for any other purpose. In the event the Directors designate a record date in accordance with this Article 5.2, the Directors shall make a public announcement of such record date via the Market Observation Post System in accordance with the Applicable Public Company Rules.

5.3 The rules and procedures governing the implementation of book closed periods, including notices to Members in regard to book closed periods, shall be in accordance with policies adopted by the Directors from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.

7.1 The Company may issue Shares with rights which are preferential to those of ordinary Shares issued by the Company ("Preferred Shares") with the approval...
of a majority of the Directors present at a meeting attended by two-thirds or more of the total number of the Directors and with the approval of a Special Resolution.

<table>
<thead>
<tr>
<th>8.3</th>
<th>Where the Company increases its capital in cash by issuing new Shares in Taiwan, the Company shall allocate 10% of the total amount of the new Shares to be issued, for offering in Taiwan to the public unless it is not necessary or appropriate, as determined by the Directors according to the Applicable Public Company Rules and/or the instruction of the FSC or GTSM (or the TWSE, as applicable), for the Company to conduct the aforementioned public offering. Provided however, if a percentage higher than the aforementioned 10% is resolved by a general meeting to be offered, the percentage determined by such resolution shall prevail.</th>
</tr>
</thead>
</table>

| 8.5 | 第 8.2 條規定的股東優先認購權，在因下列原因或目的而發行新股時不適用：(a)與他公司合併，公司分割或公司重整有關；(b)與公司履行其認股權憑證及∕或認股權契約之義務有關，包括第 11 條所提及者；(c)與公司履行可轉換公司債或附認股權公司債之義務有關；(d)與公司履行附認股權特別股之義務有關。 | 8.5 | 第 8.2 條規定的股東優先認購權，在因下列原因或目的而發行新股時不適用：(a)與他公司合併，公司分割或公司重整有關；(b)與公司履行其認股權憑證及∕或認股權契約之義務有關，包括第 11 條所提及者；(c)與公司履行可轉換公司債或附認股權公司債之義務有關；(d)與公司履行附認股權特別股之義務有關。 |
8.5 The pre-emptive right of Members provided under Article 8.2 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 with another company, or the Spin-off of the Company, or pursuant to any reorganization of the Company; (b) in connection with meeting the Company’s obligations under Share subscription warrants and/or options, including those referenced in Article 11; (c) in connection with meeting the Company’s obligations under convertible bonds or corporate bonds vested with rights to acquire Shares; (d) in connection with meeting the Company’s obligations under Preferred Shares vested with rights to acquire Shares; or (e) in connection with a Private Placement; or (f) in connection with the issue of Restricted Shares in accordance with Article 8.7.

8.7 The Company may, with the approval of a Supermajority Resolution in a general meeting, issue new Shares with restricted rights to the employees of the Company ("Restricted Shares") and the provision of Article 8.2 shall not apply to any such issue of Restricted Shares. The terms of issue of Restricted Shares, including, but
not limited to the number, issue price and issue conditions shall comply with the Applicable Public Company Rules.

Note: Article 8.8 was added.

8.8 Subject to the provisions of the Statute, the Company may, by resolutions of the Members passed at a general meeting attended by Members who represent a majority of the outstanding Shares and approved by the Members who represent two-thirds or more of the Shares present and entitled to vote on such resolution, conduct Private Placements, and shall comply with the Applicable Public Company Rules to determine, inter alia, the purchaser(s), the types of securities, the determination of the offer price, and the restrictions on transfer of securities of such Private Placement.

Subject to the Statute and the Applicable Public Company Rules, Shares issued by the Company shall be freely transferable, provided that any Shares issued to the employees of the Company may be subject to transfer restrictions for a period of not longer than two years, in each case as the Directors may determine in their discretion.

Subject to the Statute and the Applicable Public Company Rules, Shares issued by the Company shall be freely transferable.

8.8 於不違反法令規定下，公司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辦理私募，其對象、有價證券種類、價格訂定及有價證券之轉讓限制等事項，應遵循公開發行公司法令。

9.1 於不違反法令及公開發行公司法令之規定下，公司發行的股份應得自由轉讓。但公司給員工認購之股份得由董事會自行決定限制員工在一定期間內不得轉讓，惟其期間最長不得超過2年。

9.1 Subject to the Statute and the Applicable Public Company Rules, Shares issued by the Company shall be freely transferable, provided that any Shares issued to the employees of the Company may be subject to transfer restrictions for a period of not longer than two years, in each case as the Directors may determine in their discretion.
<table>
<thead>
<tr>
<th>9.2</th>
<th>Subject to these Articles and the Applicable Public Company Rules, any Member may transfer all or any of his Shares by an instrument of transfer.</th>
</tr>
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<tbody>
<tr>
<td>9.2</td>
<td>除於不違反章程和公開發行公司法令之規定下，股東得以簽署轉讓文件之方式轉讓股份。</td>
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<tr>
<td>9.2</td>
<td>Note: The modification in the article is limited to the content in Chinese. The content in English remains unchanged.</td>
</tr>
<tr>
<td>9.4</td>
<td>Notwithstanding Article 9.2 above, transfers of Shares which are listed on the GTSM may be effected by any method of transferring or dealing in securities permitted by the GTSM which is in accordance with the Applicable Public Companies Rules and which have been approved by the Board for such purpose.</td>
</tr>
<tr>
<td>9.4</td>
<td>無論第9.2條之規定，於櫃買中心交易股份之轉讓，在不違反公開發行公司法令的情況，董事會得以決議通過依櫃買中心採用的有價證券轉讓方式為之。</td>
</tr>
<tr>
<td>9.4</td>
<td>Notwithstanding Article 9.2 above, transfers of Shares which are listed on the GTSM (or the TWSE, as applicable), may be effected by any method of transferring or dealing in securities permitted by the GTSM (or the TWSE, as applicable), which is in accordance with the Applicable Public Companies Rules as appropriate and which have been approved by the Board for such purpose.</td>
</tr>
<tr>
<td>10.1</td>
<td>Subject to the provisions of the Statute, the Memorandum and these Articles, the company may, subject to the provisions of the Statute, the Memorandum, and these Articles, the company may,</td>
</tr>
<tr>
<td>10.1</td>
<td>根據法令、章程大綱和章程，公司得依此公司法令、章程大綱和章程，公司得依此</td>
</tr>
<tr>
<td>10.2</td>
<td>The Company may make a payment in respect of the repurchase of its own Shares in any manner permitted by the Statute and the Applicable Public Company Rules.</td>
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<td>---</td>
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</tr>
<tr>
<td>Note: Article 10.3 was added.</td>
<td>10.3 Subject to the provisions of the Statute, these Articles and the Applicable Public Company Rules, the Directors may determine to cancel a Treasury Share or</td>
</tr>
</tbody>
</table>

Company may repurchase its own Shares listed on the GTSM (or TWSE, as applicable) on such terms as are approved by resolutions of the Directors passed at a meeting of the board of Directors attended by more than two-thirds of members of the board and approved by a majority of the Directors present at such meeting, provided that any such repurchase shall be in accordance with the Applicable Public Company Rules.

Company may purchase its own Shares listed on the GTSM (or TWSE, as applicable) on such terms as are approved by resolutions of the Directors passed at a meeting of the board of Directors attended by more than two-thirds of members of the board and approved by a majority of the Directors present at such meeting, provided that any such repurchase shall be in accordance with the Applicable Public Company Rules. In the event that the Company proposes to purchase any Shares listed on the GTSM (or the TWSE, as applicable) pursuant to this Article, the approval of the board of Directors and the implementation thereof shall be reported to the Members at the next general meeting in accordance with the Applicable Public Company Rules. Such reporting obligation shall apply even if the Company does not implement the repurchase proposal for any reason.

備註：10.3 為新增條文
Note: Article 10.3 was added.
<table>
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<th>備註：10.4 為新增條文</th>
<th>Note：Article 10.4 was added.</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.4 縱有第 10.3 條之規定，如公司買回任何於櫃買中心（或證交所，如有適用）交易之股份，並作為庫藏股持有之（下稱「買回庫藏股」），任何將買回庫藏股以低於實際買回股份之平均價格（下稱「平均買回價格」）轉讓予員工之提議，應經最近一次股東會有代表已發行股份總數過半數股東之出席，出席股東表決權三分之二以上之同意，並應於該次股東會召集事由中列舉並說明下列事項，且不得以臨時動議提出。</td>
<td></td>
</tr>
<tr>
<td>10.4 Notwithstanding Article 10.3, if the Company repurchases any Shares traded on the GTSM (or the TWSE, as applicable) and hold such Shares as Treasury Shares (the &quot;Repurchased Treasury Shares&quot;), any proposal to transfer the Repurchased Treasury Shares to any employees of the Company by the Company at the price below the average repurchase price paid by the Company for Repurchased Treasury Shares (the &quot;Average Purchase Price&quot;) shall require the approval of a resolution passed by two-thirds or more of the Members present at the next general meeting who hold a majority of the total number of the Company's outstanding shares as at the date of such general meeting, and shall not be brought up as an ad hoc motion.</td>
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<tr>
<td>備註：10.5 為新增條文</td>
<td>Note：Article 10.5 was added.</td>
</tr>
<tr>
<td>10.5 依據第 10.4 條買回而轉讓予員工之庫藏股總數，於轉讓任何庫藏股之日累計不得超過公司已發行股份總數之百分之五，且累計轉讓予單一員工之庫藏股總數...</td>
<td></td>
</tr>
</tbody>
</table>
| 備註：10.6 為新增條文 | 数於转让予该员工任何库藏股之日，累计不得超过公司已发行股份总数之千分之五。公司并得限制员工在不得超过二年期间内不得转让该股份。
| 10.5 The aggregate number of Treasury Shares to be transferred to employees pursuant to Article 10.4 shall not exceed 5 percent of the Company's total issued and outstanding shares as at the date of transfer of any Treasury Shares and the aggregate number of Treasury Shares transferred to any individual employee shall not exceed 0.5 percent of the Company's total issued and outstanding shares as at the date of transfer of any Treasury Shares to such employee. The Company may impose restrictions on the transfer of such Shares by the employee for a period of no more than two years.
| Note：Article 10.6 was added. |

| 10.6 纵有第 10.1 條至 10.5 條之規定，在不違反法令及公開發行公司法令之情形下，公司得經股東會普通決議強制贖回或買回公司股份並註銷，惟該贖回或買回除法令或公開發行公司法令另有規定外，應依股東所持股份比例為之。就該贖回或買回之給付（如有）應經通過該贖回或買回之普通決議，以現金或公司特定財產之分配為之，惟(a)相關股份於贖回或買回時將被註銷且不會作為公司之庫藏股，且(b)於以現金以外之財產分配予股東時，其類型、價值及抵充數額應(i)於股東會決議前經中華民國會計師查核簽證，及(ii)經該收受財產股東之同意。
| 10.6 Notwithstanding anything to the contrary contained in Article 10.1 to 10.5, and subject to the Statute and the Applicable Public Company Rules, the Company may, with the approval of an Ordinary... |
Resolution, compulsorily redeem or repurchase Shares by the Company for cancellation, provided that such redemption or repurchase will be effected pro rata based on the percentage of shareholdings of the Members, unless otherwise provided for in the Statute or the Applicable Public Company Rules. Payments in respect of any such redemption or repurchase, if any, may be made either in cash or by distribution of specific assets of the Company, as specified in the Ordinary Resolution approving the redemption or repurchase, provided that (a) the relevant Shares will be cancelled upon such redemption or repurchase and will not be held by the Company as Treasury Shares, and (b) where assets other than cash are distributed to the Members, the type of assets, the value of the assets and the corresponding amount of such substitutive distribution shall be (i) assessed by an ROC certified public account before being submitted to the Members for approval and (ii) agreed to by the Member who will receive such assets.

11.1 The Company may, upon approval by a majority of the Directors at a meeting attended by two-thirds or more of the Directors, issue and distribute one or more of the following mechanisms to employees of the Company and its subsidiary companies: stock options, share warrants, or other similar instruments. The rules and procedures for such incentive plans shall be consistent with the policies established by the Board of Directors and shall comply with relevant laws, regulations, statutes, and applicable public company rules.

Note: The modification in the article is not reflected in the English version of this article.
<table>
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| total number of the Directors, adopt one or more incentive programmes and may issue Shares or options, warrants or other similar instruments, to employees of the Company and its Subsidiaries. The rules and procedures governing such incentive programme(s) shall be in accordance with policies established by the Directors from time to time in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules. | 在不違反法令和公開發行公司法令的情形下，公司非經特別（重度）決議不得為下列事項：
(a)出售、讓與或出租公司全部營業或對股東權益有重大影響的其他事項；
(b)解任任何董事；
(c)許可一個或多個董事為其自身或他人為屬於公司營業範圍內的其他商業活動的行為；
(d)使可分配股利及或紅利及或其他依第35條所規定款項之資本化；
(e)合併、分割或私募，但符合法令定義之合併應同時符合法令之規定；
(f)締結、變更或終止關於公司出租全部營業、委託經營或與他人經常共同經營之協議；
(g)讓與其全部或主要部分之營業或財產，但前述規定不適用於因公司解散所進行的轉讓；或
(h)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。 |

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| limited to the content in Chinese. The content in English remains unchanged. | Subject to the provisions of the Statute and the Applicable Public Company Rules, the Company shall not, without a Supermajority Resolution: 
(a)sell, transfer or lease of whole business |
of the Company or other matters which has a material effect on the Members’ rights and interests;
(b) discharge or remove any Director;
(c) approve any action by one or more Director(s) who is engaging in business conduct for him/herself or on behalf of another person that is within the scope of the Company’s business;
(d) effect any capitalization of distributable Dividends and/or bonuses and/or any other amount prescribed under Article 35 hereof;
(e) effect any Merger, Spin-off or Private Placement, provided that any Merger which falls within the definition of “merger and/or consolidation” under the Statute shall also be subject to the requirements of the Statute;
(f) enter into, amend, or terminate any agreement for lease of the Company’s whole business, or for entrusted business, or for frequent joint operation with others;
(g) transfer its business or assets, in whole or in any essential part, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company; or
(h) acquire or assume the whole business or assets of another person, which has material effect on the Company’s operation.

16.2 The Company shall hold a general
meeting as its annual general meeting within six months following the end of each fiscal year, and shall specify the meeting as such in the notices calling it. At these meetings, the report of the Directors (if any) shall be presented.

<table>
<thead>
<tr>
<th>16.6</th>
<th>前條股東請求是指在股東提出請求日持有不低於當時已發行股份總數 3% 的股份，並且持有該股份至少一年之股東所作出的請求；</th>
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<tr>
<td>16.6</td>
<td>A Members requisition is a requisition of Member(s) of the Company holding at the date of deposit of the requisition not less than 3% of the total number of the outstanding Shares at the time of requisition and whose Shares shall have been held by such Member(s) for at least one year.</td>
</tr>
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</table>

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<tr>
<th>16.8</th>
<th>如董事會於股東提出請求日起 45 天內未為股東臨時會召集之通知，則提出請求之股東得依據公開發行公司法令自行召集股東臨時會。</th>
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<tr>
<td>16.8</td>
<td>If the Directors do not within fifteen days from the date of the deposit of the requisition dispatch the notice of an extraordinary general meeting, the requisitionists may themselves convene an extraordinary general meeting in accordance with the Applicable Public Company Rules.</td>
</tr>
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</table>

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<tr>
<th>17.1</th>
<th>任何年度股東常會之召集，應至少於 30 日前通知各股東，任何股東臨時會之召集，應至少於 15 日前通知各股東。每一通知之發出日或視為發出日及送達日應不予計入。股東會通知應載明會議地點、日期、時間和召集事由，並應以下述方式發出，或經股東同意者，以電子方式發出，或以公司規定的其他方式</th>
</tr>
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<tbody>
<tr>
<td>17.1</td>
<td>任何年度股東常會之召集，應至少於三十日前通知各股東，任何股東臨時會之召集，應至少於十五日前通知各股東。每一通知之發出日或視為發出日及送達日應不予計入。股東會通知應載明會議地點、日期、時間和召集事由，並應以下述方式發出，或經股東同意者，以電子方式發出，或以公司規定的其他方式</td>
</tr>
</tbody>
</table>
17.1 At least thirty days' notice to each Member shall be given of any annual general meeting, and at least fifteen days' notice to each Member shall be given of any extraordinary general meeting. Every notice shall be exclusive of the day on which it is given or deemed to be given and of the day for which it is given and shall specify the place, the day and the hour of the meeting and the general nature of the business and shall be given in the manner hereinafter mentioned, or be given via electronic means if agreed thereon by the Members, or be given in such other manner, if any, as may be prescribed by the Company, provided that a general meeting of the Company shall, whether or not the notice specified in this regulation has been given and whether or not the provisions of the Articles regarding general meetings have been complied with, be deemed to have been duly convened if it is so agreed by all the Members (or their proxies) entitled to attend such general meeting.

Note: The modification in the article is limited to the content in Chinese. The content in English remains unchanged.

17.3 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。公司股東會採行書面行使表決權者，並應將前開資料及書面行使表決權用紙，併同寄送給股東。
<table>
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<tr>
<th>17.3 The Company shall send materials relating to the matters to be discussed in the meetings together with the notice, in accordance with Article 17.1 hereof, and shall transmit the same via the Market Observation Post System. The Directors shall prepare a meeting handbook of the relevant general meeting and supplemental materials, which will be sent to or made available to all Members and shall be transmitted to the Market Observation Post System in accordance with Applicable Public Company Rules.</th>
</tr>
</thead>
<tbody>
<tr>
<td>17.3 The Company shall thirty days prior to any annual general meeting, and fifteen days prior to any extraordinary general meeting, transform the notice of such general meeting, instrument of proxy, the businesses and their explanatory materials of any sanction, discussion, election or removal of Directors into electronic format and transmitted such to the Market Observation Post System. If the voting power in any general meeting will be exercised by way of a written ballot, the written ballot and the aforementioned information of such general meeting shall together be delivered to each Member.</td>
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<tr>
<td>備註：17.4 為新增條文</td>
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<tr>
<td>Note：Article 17.4 was added.</td>
</tr>
<tr>
<td>17.4 董事會應依公開發行公司法令準備股東會議事手冊和補充資料供股東索閱，並陳列於公司及其股務代理機構，且應於股東會現場發放，並應依公開發行公司法令所規定之期限傳送至公開資訊觀測站。</td>
</tr>
<tr>
<td>17.4 The Directors shall prepare a meeting handbook of the relevant general meeting and supplemental materials for Members’ inspection, which will be sent to or made available to all Members placed at the Company and the securities agent of the Company, distributed at the meeting venue, and shall be transmitted to the Market Observation Post System in accordance with and within the period required by the Applicable Public Company Rules.</td>
</tr>
<tr>
<td>17.4 與(a)選舉或解任董事，(b)修改章程，(c)(i)解散，合併或分割，(ii)訂立、修改或終止關於出租公司全部營業，或委託經營，或與他人經常共同經營之契約，(iii)讓與公司全部或主要部分營業或財產，</td>
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</table>
產，(iv)受讓他人全部營業或財產而對公司營運有重大影響者，(d)許可董事為其自己或他人從事公司營業範圍內事務的行為，(e)以發行新股方式分配公司全部或部分盈餘，法定公積及或其他依第35條所規定款項之資本化，及(f)公司私募發行具股權性質之有價證券等有關的事項，應載明於股東會通知並說明其主要內容，且不得以臨時動議提出。

17.4 Matters pertaining to (a) election or discharge of Directors, (b) alteration of the Articles, and (c) (i) dissolution, Merger or Spin-off, (ii) entering into, amending, or terminating any contract for lease of the Company's business in whole, or the delegation of management of the Company’s business to others or the regular joint operation of the Company with others, (iii) transfer of the whole or any material part of the business or assets of the Company, (iv) acceptance of the transfer of the whole business or assets of another person, which has a material effect on the business operation of the Company, and (d) (i) ratification of an action by Director(s) who engage(s) in business for him/herself or on behalf of another person that is within the scope of the Company's business, (e) distribution of the whole or a part of the surplus profit of the Company in the form of new Shares, capitalization of statutory reserve and any other amount in accordance with Article 35, and (f) the Private Placement of any equity-type securities issued by the Company, shall be indicated in the notice of general meeting, with a summary of the material content to

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<p>| 17.5 | 董事會應在公司之登記機構（如有適用）及公司位於中華民國境內之股務代理機構之辦公室備置公司章程、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。股東得檢具利害關係證明文件，指定查閱範圍，隨時請求檢查、查閱或抄錄。 |
| 17.5 | The board of Directors shall keep the Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the office of the Company’s registrar (if applicable) and the Company’s securities agent located in Taiwan. The Members may request, from time to time, by submitting document(s) evidencing his/her interests involved and indicating the designated scope of the inspection, access to inspect, review or make copies of the foregoing documents. |
| 17.6 | 公司應依公開發行公司法令及法令之規定，將董事會準備的所有表冊，以及審計委員會準備之報告書（如有），備置於其登記機構（如有適用）及其位於中華民國境內之股務代理機構之辦公室。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。 |
| 17.6 | The Company shall make all statements and records prepared by the board of Directors and the report prepared by the audit committee, if any, available at the office of its registrar (if applicable) and its securities agent located in Taiwan in accordance with Applicable Public |
| 17.7 | 公司應依公開發行公司法令及法令之規定，將董事會準備的所有表冊，以及審計委員會準備之報告書（如有），備置於其登記機構（如有適用）及其位於中華民國境內之股務代理機構之辦公室。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。 |
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<table>
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<tr>
<th>Company Rules and the Statute. 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 an inspection and review.</th>
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</tr>
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<tr>
<td><strong>18.2</strong> The board of Directors shall submit business reports, financial statements and proposals for distribution of profits or covering of losses prepared by it for the purposes of annual general meetings of the Company for ratification or approval by the Members as required by the Applicable Public Company Rules. After ratification or approval by the general meeting, the board of Directors shall distribute copies of the ratified financial statements and the Company’s resolutions on the allocation and distribution of profits or covering of loss, to each Member in accordance with the Applicable Public Company Rules.</td>
<td><strong>18.2</strong> 董事會應根據公開發行公司法令之要求，提交其為年度股東常會所準備的營業報告書、財務報表及盈餘分派或虧損撥補決議案供股東承認或同意，經股東會承認或同意後，董事會應根據公開發行公司法令，將經承認的財務報表及其副本、公司盈餘分派或虧損撥補決議案分發給每一股東。董事會應根據公開發行公司法令之要求，提交其為年度股東常會所準備的營業報告書、財務報表及盈餘分派或虧損撥補決議案供股東承認或同意，經股東會承認或同意後，董事會應根據公開發行公司法令，將經承認的財務報表及其副本、公司盈餘分派或虧損撥補決議案分發給每一股東，或於公開資訊觀測站以公告為之。</td>
</tr>
<tr>
<td><strong>18.7</strong> 章程任何內容不得妨礙任何股東向有關管轄權之法院提起訴訟，以尋求與股東會召集程序之不當或不當通過決議有關的適當救濟，因前述事項所生之爭議應以臺灣臺北地方法院為第一審管轄法院。</td>
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</tr>
</tbody>
</table>
18.7 Nothing in the Articles shall prevent any Member from issuing proceedings in a court of competent jurisdiction for an appropriate remedy in connection with the improper convening of any general meeting or the improper passage of any resolution. The Taipei District Court, R.O.C., shall be the court of the first instance for adjudicating any disputes arising out of the foregoing.

19.5 A Member holding more than one Share is required to cast the votes in respect of his Shares in the same way on any resolution.

19.6 The Taipei District Court, R.O.C., shall be the court of the first instance for adjudicating any disputes arising out of the foregoing.
19.6 If a general meeting is to be held in Taiwan, the Directors may determine in their discretion that the voting power of a Member at such general meeting may be exercised by way of a written ballot or by way of an electronic transmission. If a general meeting is to be held outside of Taiwan, the methods by which Members are permitted to exercise their voting power shall include written ballot or voting by way of an electronic transmission. Where these methods of exercising voting power are to be available at a general meeting, they shall be described in the general meeting notice given to the Members in respect of the relevant general meeting. A Member exercising voting power by way of a written ballot or by way of an electronic transmission shall be deemed to have appointed the chairman of the general meeting as his proxy to exercise his or her voting right at such general meeting in accordance with the instructions.
stipulated in the written or electronic document; provided, however, that such appointment shall be deemed not to constitute the appointment of a proxy for the purposes of the Applicable Public Company Rules. The chairman, acting as proxy of a Member, shall not exercise the voting right of such Member in any way not stipulated in the written or electronic document, nor exercise any voting right in respect of any resolution revised at the meeting or any impromptu proposal at the meeting. A Member voting in such manner shall be deemed to have waived notice of, and the right to vote in regard to, any ad hoc resolution or amendment to the original agenda items to be resolved at the said general meeting. Should the chairman not observe the instructions of a Member in exercising such Member's voting right in respect of any resolution, the Shares held by such Member shall not be included in the calculation of votes in respect of such resolution but shall nevertheless be included in the calculation of quorum for the meeting.

| 19.7 | 倘股東依第19.6條之規定向公司送達其以書面或電子方式行使表決權之意思表示後，至遲得於股東會開會前二日前，以與行使表決權相同之方式，另向公司送達其欲撤銷其之前行使表決權之意思表示，且該等撤銷構成依據第19.6條指 | written ballot or by way of an electronic transmission shall be deemed to have appointed the chairman of the general meeting as his proxy to exercise his or her voting right at such general meeting in accordance with the instructions stipulated in the written or electronic document; provided, however, that such appointment shall be deemed not to constitute the appointment of a proxy for the purposes of the Applicable Public Company Rules. The chairman, acting as proxy of a Member, shall not exercise the voting right of such Member in any way not stipulated in the written or electronic document, nor exercise any voting right in respect of any resolution revised at the meeting or any impromptu proposal at the meeting. A Member voting in such manner shall be deemed to have waived notice of, and the right to vote in regard to, any ad hoc resolution or amendment to the original agenda items to be resolved at the said general meeting. Should the chairman not observe the instructions of a Member in exercising such Member's voting right in respect of any resolution, the Shares held by such Member shall not be included in the calculation of votes in respect of such resolution but shall nevertheless be included in the calculation of quorum for the meeting. |
條指派股東會主席為其代理人之意思表示之撤銷。倘股東依據第 19.6 條以書面或電子方式行使表決權之意思表示後，超過前述撤銷其意思表示之期限者，依該第 19.6 條視為指派股東會主席為其代理人之意思表示將無法撤銷，並應由主席在股東會中代為行使其股份之表決權。

19.7 A Member who has submitted a vote by written ballot or electronic transmission pursuant to Article 19.6 may, at least one day prior to the date of the relevant general meeting, revoke such vote by written ballot or electronic transmission and such revocation shall constitute a revocation of the proxy deemed to be given to the chairman of the general meeting pursuant to Article 19.6. If a Member who has submitted a written ballot or electronic transmission pursuant to Article 19.6 does not submit such a revocation before the prescribed time, the proxy deemed to be given to the chairman of the general meeting pursuant to Article 19.6 shall not be revoked and the chairman of the general meeting shall exercise the voting right of such Member in accordance with that proxy.

20.3 除股務代理機構外，受託代理人所受委託之人數不得超過三十人。受託代理人受三人以上股東委託者，應於股東會開會日前，依其適用之情形檢附下列文件送達公司或其股務代理機構：(a)聲明書聲明委託書非為自己或他人徵求而取得；(b)委託書經簽名或蓋章之委託書。

20.3 Except for the securities agent, a person shall not act as the proxy for more than thirty Members. A proxy who is in receipt of the commission of three or more Members shall, prior to the date of the shareholders’ meeting, attach the following documents to the company or its securities agent: (a) a statement that the proxy was not obtained for the purpose of solicitation; (b) a signed or stamped proxy document.

備註：此條文僅修訂中譯版內容，英文版內容未修訂。
thirty Members. Any person acting as proxy for three or more Members shall submit to the Company or its securities agent (a) a statement of declaration declaring that the instruments of proxy are not obtained for the purpose of soliciting on behalf of himself/herself or others; (b) a schedule showing details of such instruments of proxy; and (c) the signed or sealed instruments of proxy, in each case, five days prior to the date of the general meeting.

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<td>The content in English remains unchanged.</td>
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20.4 The Company may mandate a securities agent to act as the proxy for the Members for any general meeting provided that no resolution in respect of the election of Directors is proposed to be voted upon at such meeting. Matters authorized under the mandate shall be stated in the instructions of the instruments of proxy for the general meeting concerned. A securities agent acting as the proxy shall not accept general authorisation from any Member, and shall, within five days after each general meeting of the Company, prepare a compilation report of general meeting attendance by proxy comprising

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the details of proxy attendance at the general meeting, the status of exercise of voting rights under the instrument of proxy, a copy of the contract, and other matters as required by the R.O.C. securities competent authorities, and maintain the compilation report available at the offices of the securities agent.

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<tr>
<th>20.5</th>
<th>Except for a Member appointing the chairman of a general meeting as his proxy through written ballot or electronic transmission pursuant to Article 19.6 or trust enterprises organized under the laws of the R.O.C. or a securities agent approved pursuant to Applicable Public Company Rules, in the event a person acts as the proxy for two or more Members, the sum of Shares entitled to be voted as represented by such proxy shall be no more than 3% of the total outstanding voting Shares immediately prior to the relevant book closed period; any vote in respect of the portion in excess of such 3% threshold shall not be counted. For the avoidance of doubt, the number of the Shares to be represented</th>
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| 20.5 | Except for a Member appointing the chairman of a general meeting as his proxy through written ballot or electronic transmission in the exercise of voting power pursuant to Article 19.6 or trust enterprises organized under the laws of the R.O.C. or a securities agent approved pursuant to Applicable Public Company Rules, in the event a person acts as the proxy for two or more Members, the sum of Shares entitled to be voted as represented by such proxy shall be no more than 3% of the total outstanding voting Shares immediately prior to the relevant book closed period; any vote in respect of the portion in excess of such 3% threshold shall not be counted. For the avoidance of doubt, the number of the Shares to be represented |

Note: The modification in the article is limited to the content in English. The content in Chinese remains unchanged.
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<tr>
<th>20.7</th>
<th>In the event that a Member exercises his/her/its voting power by means of a written ballot or by means of electronic transmission and has also authorized a proxy to attend a general meeting, then the voting power exercised by the proxy at the general meeting shall prevail.</th>
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| 20.7 | 倘股東以書面投票或電子方式行使表決權，並委託受託代理人出席股東會，以受託代理人出席行使之表決權為準。 |

| 20.8 | 委託書應至少於委託書所載受委託代理投票之股東會或其延會開會至少五天前送達公司註冊處所，或送達在股東會召集通知或公司寄出之委託書上。 |

| 20.8 | 一股東以出具一委託書，並以委託一人為限。委託書應於股東會開會五日前送達公司註冊處所，或送達在股東會召集通知或公司寄出之委託書上所指定之處。 |
20.8 The instrument of proxy shall be deposited at the Registered Office 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 days before the time for holding the meeting or adjourned meeting at which the person named in the instrument proposes to vote where more than one instrument to vote 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.

20.12 Votes given in accordance with the terms of an instrument of proxy shall be valid unless notice in writing was received by the Company at the Registered Office before the commencement of the general meeting, or adjourned meeting at which it is sought to use the proxy. The notice must set out expressly the reason for the revocation of the proxy, whether due to

所指定之處所。除非股東在後送達的文件中表明撤銷先前的委託，否則倘公司從同一股東處收到多份委託投票文件時，以最先送達的文件為準。

所。公司收受之委託書有重複時，除該股東於後送達之委託書中以書面明確撤銷先前送達之委託書外以最先送達於公司者為準。

20.8 Each Member is only entitled to execute one instrument of proxy to appoint one proxy. The instrument of proxy shall be deposited at the Registered Office or at such other place as is specified for that purpose in the notice convening the meeting. In case that there are duplicate instruments of proxy received by the Company, the first to be received by the Company shall prevail unless an explicit written statement is made by the relevant Member to revoke the previous instrument of proxy in the later received instrument.

20.12 Votes given in accordance with the terms of an instrument of proxy shall be valid unless notice in writing was received by the Company at the Registered Office at least two days prior to the commencement of the general meeting, or adjourned meeting at which it is sought to use the proxy. The notice must set out expressly the reason for the revocation of the proxy, whether due to

根據委託書條款所為之表決，除公司在委託書所適用之該股東會或股東會延會開始前，於註冊處所收到書面通知外，其所代理之表決均屬有效。前揭通知應敘明撤銷委託之原因係因被代理人於出具委託書時不具行為能力或不具委託權力者或其他事由。

根據委託書條款所為之表決，除公司在委託書所適用之該股東會或股東會延會開始前二日前，於註冊處所收到書面通知外，其所代理之表決均屬有效。前揭通知應敘明撤銷委託之原因係因被代理人於出具委託書時不具行為能力或不具委託權力者或其他事由。
the incapacity or the lack in authority of the principal at the time issuing the proxy or otherwise.

| 20.13 委託受託代理人之股東得於股東會後 7 日內應有權向公司或其股務代理機構請求查阅該委託書之使用情形。 |
| 20.13 A Member who has appointed a proxy shall be entitled to make a request to the Company or its securities agent for examining the way in which his instrument of proxy has been used, within seven days after the relevant general meeting. |

Note: The modification in the article is limited to the content in Chinese. The content in English remains unchanged.

| 20.13 A Member who has appointed a proxy shall be entitled to make a request to the Company or its securities agent for examining the way in which his instrument of proxy has been used, within seven days after the relevant general meeting. |
| 20.13 委託受託代理人之股東得於股東會後七日內應有權向公司或其股務代理機構請求查閱該委託書之使用情形。 |

Note: Article 20.14 was added.

22.3 前兩條所規定的請求應在決議日起 20 日內,提出記載請求買回之股份種類和數額的書面請求於公司。在公司與提出請求的股東就該股東所持股份之收買價格（以下稱「股份收買價格」）達成協定的情況下，公司應在決議日起 90 日內支付價款。在公司未能在決議日起 60 日內與股東達成協定的情況下，股東可在該 60 日期限之後的 30 日內,聲請中華民國有管轄權的法院為股份收買價格之裁定，該法院所作出的裁定對於公司和提出請求的股東之間僅就有關股份收買價格之事項具有拘束力和終局性。

22.3 The request prescribed in the preceding two Articles shall be delivered to the Company in writing, stating therein the

Note: The modification in the article is limited to the content in Chinese. The content in English remains unchanged.

Note: Article 20.14 was added.

| 22.3 前兩條所規定的請求應在決議日起二十日內,提出記載請求買回之股份種類和數額的書面請求於公司。在公司與提出請求的股東就該股東所持股份之收買價格（以下稱「股份收買價格」）達成協定的情況下，公司應在決議日起九十日內支付價款。在公司未能在決議日起六十日內與股東達成協定的情況下，股東可在該六十日期限之後的三十日內,聲請中華民國有管轄權的法院為股份收買價格之裁定，該法院所作出的裁定對於公司和提出請求的股東之間僅就有關股份收買價格之事項具有拘束力和終局性。 |
| 22.3 The request prescribed in the preceding two Articles shall be delivered to the Company in writing, stating therein the

Note: The modification in the article is limited to the content in Chinese. The content in English remains unchanged.

Note: Article 20.14 was added.
types and numbers of Shares to be repurchased, within twenty days after the date of such resolution. In the event the Company has reached an agreement in regard to the purchase price with the requested Member in regard to the Shares of such Member (the “appraisal price”), the Company shall pay such price within ninety days after the date on which the resolution was adopted. In the event the Company fails to reach such agreement with the Member within sixty days after the resolution date, the Member may, within thirty days after such sixty-day period, file a petition to any competent court of the R.O.C. for a ruling on the appraisal price, and such ruling by such R.O.C. court shall be binding and conclusive as between the Company and requested Member solely with respect to the appraisal price.

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<th>備註：24.3 為新增條文</th>
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<td>Note：Article 24.3 was added.</td>
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<tr>
<th>24.3 董事以其所持股份設定質權者，應將設定情事通知公司。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，其超過之股份不得行使表決權，不算入已出席股東之表決權數。</th>
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<tr>
<td>24.3 If any Director creates or has created security over any Shares held by him, then he shall notify the Company of such security. If at any time the security created by a Director is in respect of more than half of the Shares held by him at the time of his appointment, then the voting rights attached to the Shares held by such Director at such time shall be reduced, such that the Shares over which security has been created which are in excess of half of the Shares held by the Director at</td>
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</table>
25.1 There shall be a board of Directors consisting of no less than five (5) persons and no more than nine (9) persons, including Independent Directors, each of whom shall be appointed to a term of office of three (3) years. Directors may be eligible for re-election. The Company may from time to time by Ordinary Resolution increase or reduce the number of Directors subject to the above number limitation provided that the requirements by relevant laws and regulations (including but not limited to any listing requirements) are met.

25.2 Unless otherwise approved by the GTSM (or the TWSE, if applicable), not more than half of the total number of Directors can have a spousal relationship or familial relationship within the second degree of kinship with any other Directors.

Note: The modification in the article is limited to the content in Chinese. The content in English remains unchanged.
所得選票代表選舉權較低者，其當選應視同失效。已充任董事違反前述規定者，當然解任。

25.3 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 25.2 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 in Article 25.2 hereof. Any person who has already served as Director but is in violation of the aforementioned requirements shall vacate the position of Director automatically.

備註：此條文僅修訂中譯版內容，英文版內容未修訂。
Note: The modification in the article is limited to the content in Chinese. The content in English remains unchanged.

25.7 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，得以書面請求審計委員會為公司對董事提起訴訟，並得以有管轄權之法院為第一審管轄法院。股東提出請求後三十日內，審計委員會不提起訴訟時，股東得為公司提起訴訟，並得以有管轄權之法院為第一審管轄法院。

25.7 Any Member(s) holding 3% or more of the Company’s issued capital for at least one year may in writing request the Audit Committee to bring action against the Directors in a court of competent jurisdiction. If the Audit Committee failed to bring such action within thirty days after the request by the Member, such Member may bring the action in a court of competent jurisdiction in the name of the Company.

備註：此條文為新增條文
Note: Article 25.7 was added.
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<tr>
<th>26.4</th>
<th>The Directors shall faithfully carry out their duties with care, and may be held liable for the damages suffered by the Company for any violation of such duty. The Company may by Ordinary Resolution of any general meeting demand the Directors to disgorge any profit realised from such violation and regard the profits realised as the profits of the Company as if such violation was made for the benefit of the Company. The Directors shall indemnify the Company for any losses or damages incurred by the Company if such loss or damage is incurred as a result of a Director’s breach of laws or regulations in the course of performing his duties. The duties of the Directors shall also apply to the managers of the Company.</th>
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<tbody>
<tr>
<td>27.1</td>
<td>The Company may by a majority or, if less than a majority, the most number of votes, at any general meeting elect any person to be a Director, which vote shall</td>
</tr>
<tr>
<td>Note:</td>
<td>Article 26.4 was added.</td>
</tr>
<tr>
<td>27.1</td>
<td>公司得於任何股東會以多數決,或低於多數時以最多票決,選任任何人為董事,此等投票應依下述第27.2條計票。公司得以特別（重度）決議解任任一董事。有代表公司已發行股份總數過半數之股東出席（親自出席或委託出席）者,應構成選舉一席以上董事之股東會之法定出席股份數。</td>
</tr>
<tr>
<td>27.1</td>
<td>The Company may by a majority or, if less than a majority, the most number of votes, at any general meeting elect any person to be a Director, which vote shall</td>
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</tbody>
</table>
be calculated in accordance with Article 27.2 below. The Company may by Supermajority Resolution remove any Director. Members present in person or by proxy, representing more than one-half of the total outstanding Shares shall constitute a quorum for any general meeting to elect one or more Directors.

| 27.2 | Directors shall be elected pursuant to a cumulative voting mechanism pursuant to a poll vote, the procedures for which has been approved and adopted by the Directors and also by an Ordinary Resolution, where the number of votes exercisable by any Member shall be the same as the product of the number of Shares held by such Member and the number of Directors to be elected. |

| 27.2 | The content in English remains unchanged. |

| 27.2 | Directors shall be elected pursuant to a cumulative voting mechanism pursuant to a poll vote, the procedures for which has been approved and adopted by the Directors and also by an Ordinary Resolution, where the number of votes exercisable by any Member shall be the same as the product of the number of Shares held by such Member and the number of Directors to be elected. |

| 27.2 | Note: The modification in the article is limited to the content in Chinese. The content in English remains unchanged. |

| 27.2 | 董事之選舉應依票選制度採行累積投票制，其程序由董事會通過且經股東會普通決議採行之，每一股東得行使之投票權數與其所持之股份乘上應選出董事人數之數目相同（以下稱「特別投票權」），任一董事行使之特別投票權總數不得由該股東依其選票所指明集中選舉一名董事候選人，或分配選舉數董事候選人。無任一投票權限於特定種類、派別或部別，且任一股東均應得自由指定是否將其所有投票權集中於一名或任何數目之候選人而受限制。由所得選票代表投票權較多之候選人，當選為董事。如選任超過一名以上之董事時，由所得選票代表投票權較其他候選人為多者，當選為董事。該累積投票制度的規則和程序，應隨時符合董事會所擬訂並經股東會普通決議通過之政策，該政策應符合章程大綱，章程和公開發行公司法令的規定。 |

| 27.2 | 董事之選舉應依票選制度採行累積投票制，其程序由董事會通過且經股東會普通決議採行之，每一股東得行使之投票權數與其所持之股份乘上應選出董事人數之數目相同（以下稱「特別投票權」），任一董事行使之特別投票權總數不得由該股東依其選票所指明集中選舉一名董事候選人，或分配選舉數董事候選人。無任一投票權限於特定種類、派別或部別，且任一股東均應得自由指定是否將其所有投票權集中於一名或任何數目之候選人而受限制。由所得選票代表投票權較多之候選人，當選為董事。如選任超過一名以上之董事時，由所得選票代表投票權較其他候選人為多者，當選為董事。該累積投票制度的規則和程序，應隨時符合董事會所擬訂並經股東會普通決議通過之政策，該政策應符合章程大綱，章程和公開發行公司法令的規定。 |

| 27.2 | 董事之選舉應依票選制度採行累積投票制，其程序由董事會通過且經股東會普通決議採行之，每一股東得行使之投票權數與其所持之股份乘上應選出董事人數之數目相同（以下稱「特別投票權」），任一董事行使之特別投票權總數不得由該股東依其選票所指明集中選舉一名董事候選人，或分配選舉數董事候選人。無任一投票權限於特定種類、派別或部別，且任一股東均應得自由指定是否將其所有投票權集中於一名或任何數目之候選人而受限制。由所得選票代表投票權較多之候選人，當選為董事。如選任超過一名以上之董事時，由所得選票代表投票權較其他候選人為多者，當選為董事。該累積投票制度的規則和程序，應隨時符合董事會所擬訂並經股東會普通決議通過之政策，該政策應符合章程大綱，章程和公開發行公司法令的規定。 |

| 27.2 | 董事之選舉應依票選制度採行累積投票制，其程序由董事會通過且經股東會普通決議採行之，每一股東得行使之投票權數與其所持之股份乘上應選出董事人數之數目相同（以下稱「特別投票權」），任一董事行使之特別投票權總數不得由該股東依其選票所指明集中選舉一名董事候選人，或分配選舉數董事候選人。無任一投票權限於特定種類、派別或部別，且任一股東均應得自由指定是否將其所有投票權集中於一名或任何數目之候選人而受限制。由所得選票代表投票權較多之候選人，當選為董事。如選任超過一名以上之董事時，由所得選票代表投票權較其他候選人為多者，當選為董事。該累積投票制度的規則和程序，應隨時符合董事會所擬訂並經股東會普通決議通過之政策，該政策應符合章程大綱，章程和公開發行公司法令的規定。 |

27.2 | 董事之選舉應依票選制度採行累積投票制，其程序由董事會通過且經股東會普通決議採行之，每一股東得行使之投票權數與其所持之股份乘上應選出董事人數之數目相同（以下稱「特別投票權」），任一董事行使之特別投票權總數不得由該股東依其選票所指明集中選舉一名董事候選人，或分配選舉數董事候選人。無任一投票權限於特定種類、派別或部別，且任一股東均應得自由指定是否將其所有投票權集中於一名或任何數目之候選人而受限制。由所得選票代表投票權較多之候選人，當選為董事。如選任超過一名以上之董事時，由所得選票代表投票權較其他候選人為多者，當選為董事。該累積投票制度的規則和程序，應隨時符合董事會所擬訂並經股東會普通決議通過之政策，該政策應符合章程大綱，章程和公開發行公司法令的規定。 |

Note: 註：此條文僅修訂中譯版內容，英文版內容未修訂。
(“Special Ballot Votes”), and the total number of Special Ballot Votes cast by any Member may be consolidated for election of one Director candidate or may be split for election amongst multiple Director candidates, as specified by the Member pursuant to the poll vote ballot. There shall not be votes which are limited to class, party or sector, and any Member shall have the freedom to specify whether to concentrate all of its votes on one or any number of candidate(s) without restriction. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed a Director elect, and where more than one Director is being elected, the top candidates to whom the votes cast represent a prevailing number of votes relative to the other candidates shall be deemed directors elect. The rule and procedures for such cumulative voting mechanism shall be in accordance with policies proposed by the Directors and approved by an Ordinary Resolution from time to time, which policies shall be in accordance with the Memorandum, the Articles and the Applicable Public Company Rules.

|備註：27.4 為新增條文 |
|Note：Article 27.4 was added. |

27.4. If a Member is a corporation, the authorised representative of such Member may be elected as Director. If such Member has more than one authorised representative, each of the authorised representative of such Member may be nominated for election at a general meeting. |
### 28.1

任一董事如果發生下列情事之一者，該董事應當然解任：

| (a) | 其以書面通知公司辭任董事職位； |
| (b) | 其死亡，破產或廣泛地與其債權人為協議或和解； |
| (c) | 其被有管轄權法院或官員以其為心智缺陷，或因其他原因而無法處理自己事務為由而作出裁決，或依其所適用之法令其行為能力受限制； |
| (d) | 其從事不法行為經有罪判決確定，且服刑期滿尚未逾①年； |
| (e) | 其因刑事詐欺、背信或侵占等罪，經判處②年以上有期徒刑確定，且服刑期滿尚未逾③年； |
| (f) | 其從事公職期間因侵占公司款項或公共資金經有罪判決確定，且服刑期滿尚未逾③年； |
| (g) | 其使用票據經拒絕往來尚未期滿； |
| (h) | 經股東會特別（重度）決議解任其董事 |

### 28.2

任一董事如果發生下列情事之一者，該董事應當然解任：

| (a) | 其以書面通知公司辭任董事職位； |
| (b) | 其死亡，破產或廣泛地與其債權人為協議或和解； |
| (c) | 其被有管轄權法院或官員以其為心智缺陷，或因其他原因而無法處理自己事務為由而作出裁決，或依其所適用之法令其行為能力受限制； |
| (d) | 其從事不法行為經有罪判決確定，且服刑期滿尚未逾①年； |
| (e) | 其因刑事詐欺、背信或侵占等罪，經判處②年以上有期徒刑確定，且服刑期滿尚未逾③年； |
| (f) | 其從事公職期間因侵占公司款項或公共資金經有罪判決確定，且服刑期滿尚未逾③年； |
| (g) | 其使用票據經拒絕往來尚未期滿； |
| (h) | 經股東會特別（重度）決議解任其董事 |

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Note: Article 28.1 was added.
28.2 In the event of any of the following events having occurred in relation to any Director, such Director shall be vacated automatically:

(a) he gives notice in writing to the Company that he resigns the office of Director;
(b) he dies, becomes bankrupt or makes any arrangement or composition with his creditors generally;
(c) an order is made by any competent court or official on the grounds that he is or will be suffering from mental disorder or is otherwise incapable of managing his affairs, or his/her legal capacity is restricted according to the applicable laws;
(d) he commits a felony and is subsequently adjudicated guilty by a final judgment, and the time elapsed

職務：或

(i) 董事若在其執行職務期間所從事之行為對公司造成重大損害，或嚴重違反相關適用之法律及/或規章或章程大綱和章程，但未經公司依特別（重度）決議將其解任者，則持有已發行股份總數百分之三以上股份之股東有權自股東會決議之日起三十日內，以公司之費用，訴請有管轄權之法院解任該董事，而該董事應於該有管轄權法院為解任董事之終局判決時被解任之。為免疑義，倘一相關法院有管轄權而得於單一或一連串之訴訟程序中判決前開所有事由者，則為本條款之目的，終局判決應係指該有管轄權法院所為之終局判決。

如董事當選人有前項第(b)、(c)、(d)、(e)、(f)或(g)款情事之一者，該董事當選人應被取消董事當選人之資格。
since he has served the full term of the sentence is less than five years; or
(e) he commits any criminal offence of fraud, breach of trust or misappropriation and is subsequently punished with imprisonment for a term of more than one year, and the time elapsed since he has served the full term of such sentence is less than two years;
(f) he is adjudicated guilty by a final judgment for misappropriating Company or public funds during the time of his service, and the time elapsed after he has served the full term of such sentence is less than two years;
(g) he is dishonoured for unlawful use of credit instruments, and the term of such sanction has not expired yet;
(h) the Members resolve by a Supermajority Resolution that he should be removed as a Director; or
(i) in the event that he has, in the course of performing his duties, committed any act resulting in material damage to the Company or in serious violation of applicable laws and/or regulations or the Memorandum and the Articles, but has not been removed by the Company pursuant to a Supermajority Resolution vote, then any Member(s) holding 3% or more of the total number of outstanding Shares shall have the right, within thirty days after that general meeting, to petition any competent court for the removal of such Director, at the Company’s expense and such Director shall be removed upon the
final judgement by such court. For clarification, if a relevant court has competent jurisdiction to adjudicate all of the foregoing matters in a single or a series of proceedings, then, for the purpose of this paragraph (i), final judgement shall be given by such competent court.

In the event that the foregoing events described in any of clauses (b), (c), (d), (e), (f) or (g) has occurred in relation to a Director elect, such Director elect shall be disqualified from being elected as a Director.

<table>
<thead>
<tr>
<th>29.1</th>
<th>The quorum for the transaction of the business of the Directors may be fixed by the Directors and unless so fixed shall be over one half of the Directors appointed in office at the time of a meeting of Directors. If the number of Directors is less than five (5) persons due to the vacation of Director(s) for any reason, the Company shall hold an election of Director(s) at the next following general meeting. When the number of vacancies in the board of Directors of the Company is equal to one third of the total number of Directors elected, the board of Directors shall hold, within sixty days, a</th>
</tr>
</thead>
<tbody>
<tr>
<td>29.1</td>
<td>The modification in the article is limited to the content in Chinese. The content in English remains unchanged.</td>
</tr>
<tr>
<td>29.1</td>
<td>備註：此條文僅修訂中譯版內容，英文版內容未修訂。 Note: The modification in the article is limited to the content in Chinese. The content in English remains unchanged.</td>
</tr>
<tr>
<td>29.2</td>
<td>Unless otherwise permitted by the Applicable Public Company Rules, if the number of Independent Directors is less than three persons due to the vacation of Independent Directors for any reason, the Company shall hold an election of Independent Directors at the next following general meeting. Unless otherwise permitted by the Applicable Public Company Rules, if all of the Independent Directors are vacated, the board of Directors shall hold, within sixty days, a general meeting to elect succeeding Independent Directors to fill the vacancies.</td>
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<tr>
<td>29.5</td>
<td>A Director may, or other officer of the Company authorized by a Director shall, call a meeting of the Directors by at least seven days' notice in writing (which may be a notice delivered by facsimile transmission or electronic mail) to every Director which notice shall set forth the</td>
</tr>
<tr>
<td>29.2</td>
<td>Unless otherwise permitted by the Applicable Public Company Rules, if the number of Independent Directors is less than three persons due to the vacation of Independent Directors for any reason, the Company shall hold an election of Independent Directors at the next following general meeting. Unless otherwise permitted by the Applicable Public Company Rules, if all of the Independent Directors are vacated, the board of Directors shall hold, within sixty days, a general meeting to elect succeeding Independent Directors to fill the vacancies.</td>
</tr>
</tbody>
</table>

Note: The modification in the article is limited to the content in Chinese. The content in English remains unchanged.
general nature of the business to be considered. In the event of an urgent situation, a meeting of Directors may be held at any time after notice has been given in accordance with the Applicable Public Company Rules.

| 30.4 | 董事如在公司業務範圍內為自己或他人從事行為，應在從事該行為之前，於股東會上向股東揭露該等利益的主要內容，並在股東會上取得特別（重度）決議許可。如果董事違反本條規定，為了自己或他人為該行為時，股東得以普通決議，要求董事交出自該行為所獲得的任何和所有收益，但自相關所得發生後逾十年者，不在此限。 |
| 30.4 | A Director who engages in conduct, either for himself or on behalf of another person within the scope of the Company's business, shall disclose to Members at a general meeting prior to such conduct, a summary of the major elements of such interest and obtain the ratification of the Members at such general meeting by a Supermajority Resolution vote. In case a Director engages in business conduct for himself or on behalf of another person in violation of this provision, the Members may, by an Ordinary Resolution, require the disgorgement of any and all earnings derived from such act, except when at least one year has lapsed since the realization of such associated earnings. |

<p>| 30.5 | 不管本條（第 30 條）是否有任何相反之規定，對董事會會議討論事項有個人利害關係且其利益與公司利益可能衝突之董事，不得行使表決權或代理其他董事行使表決權，根據上述規定不得行使表決權或代理行使表決權的董事，其 |
| 30.5 | 不管本條（第 30 條）是否有任何相反之規定，對董事會會議討論事項有個人利害關係且其利益與公司利益可能衝突之董事，應於當次董事會說明其自身利害關係及其重要內容，且不得行使表決權或代理行使表決權，根據上述 |</p>
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<tr>
<th>外文</th>
<th>中文</th>
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<tbody>
<tr>
<td>30.5 Notwithstanding anything to the contrary contained in this Article 30, a Director who has a personal interest in the matter under discussion at a meeting of the Directors, which may conflict with 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.</td>
<td>規定不得行使表決權或代理行使表決權的董事，其表決權不應計入已出席董事會會議董事的表決權數。</td>
</tr>
<tr>
<td>32.6 Notwithstanding anything to the contrary contained in this Article 32, unless otherwise permitted by the Applicable Public Company Rules, the Directors shall establish an audit committee comprised of at least one person with accounting or financial expertise. The audit committee resolutions shall require the approval of at least half or more than half of its members. The audit committee rules and procedures should be approved by its members and adopted by the Directors. The audit committee rules and procedures should comply with the relevant policies and guidelines of the applicable public company rules.</td>
<td>32.6 不管本條(第32條)是否有任何相反之規定，除公開發行公司法令另有規定外，董事會應設立由全體獨立董事組成的審計委員會，其中一人為召集人，且在公開發行公司法令要求之範圍內，至少有一人需具有會計或財務專長。審計委員會決議應經該委員會半數或超過半數成員同意。審計委員會規則和程序應符合隨時經審計委員會成員提案並經董事會通過的政策，相關政策應符合法令、章程大綱、章程及公開發行公司法令之規定與金融監督管理委員會或櫃買中心之指示或要求（如有）。此外，董事會應依其決議訂定審計委員會組織規程，且該規程應符合章程及公開發行公司法令之規定。</td>
</tr>
</tbody>
</table>
comprised of all of the Independent Directors, one of whom shall be the chairman, and at least one of whom shall have accounting or financial expertise to the extent required by the Applicable Public Company Rules. A resolution of the audit committee shall be passed by one-half or more of all members of such committee. The rules and procedures of the audit committee shall be in accordance with policies proposed by the members of the audit committee and passed by the Directors from time to time, which shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules and the instruction of the FSC or the GTSM, if any. The Directors shall, by a resolution, adopt a charter for the audit committee in accordance with these Articles and the Applicable Public Company Rules.

all of the Independent Directors, one of whom shall be the chairman, and at least one of whom shall have accounting or financial expertise to the extent required by the Applicable Public Company Rules. A resolution of the audit committee shall be passed by one-half or more of all members of such committee. The rules and procedures of the audit committee shall be in accordance with policies proposed by the members of the audit committee and passed by the Directors from time to time, which shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules and the instruction of the FSC or the GTSM (or the TWSE, as applicable), if any. The Directors shall, by a resolution, adopt a charter for the audit committee in accordance with these Articles and the Applicable Public Company Rules.
32.8 Notwithstanding anything to the contrary contained in this Article 32, unless otherwise permitted by the Applicable Public Company Rules, the Directors shall establish a remuneration committee consisting of no less than three persons (who need not be Directors), one of whom shall be the convenor and chairman. The rules and procedures of the remuneration committee shall be in accordance with policies proposed by the members of the remuneration committee and passed by the Directors from time to time, which shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules and the instruction of the FSC or GTSM, if any. The Directors shall, by a resolution, adopt a charter for the remuneration committee in accordance with these Articles and the Applicable Public Company Rules. The aforementioned remuneration shall include the salary, stock options and other mechanisms of rewards for the directors and managers of the Company.

備註：32.9 為新增條文
Note: Article 32.9 was added.
32.9 The remuneration referred in the preceding Article shall include the compensation, salary, stock options and other incentive payment to the Directors and managers of the Company. Unless otherwise specified by the Applicable Public Company Rules, the managers of the Company for the purposes of this Article 32.9 shall mean executive officers of the Company with the rank of Vice President or higher and have the powers to make decisions for the Company.

33.2 The Company may have for use in any place or places outside the Cayman Islands a duplicate Seal or Seals, each of which shall be a facsimile of the common Seal of the Company and kept under the custody of a person appointed by the Directors, and if the Directors so determine, with the addition on its face of the name of every place where it is to be used.

34.1 The Company shall distribute the profits by ordinary resolution agreed by the shareholders. The board of directors may authorize the distribution of profits in the following manner: the Company shall first provide for losses of the previous years. Secondly, if required by the relevant laws or regulations, the Company may allocate any surplus; and may allocate not more than 2% as directors' salaries and not less than 1% as employee dividends. The employee dividends shall be distributed in accordance with the provisions of Article 11.1.
11.1 The Company may distribute profits in accordance with a proposal for distribution of profits prepared by the Directors and approved by the Members by an Ordinary Resolution. The Directors shall prepare such proposal as follows: the proposal shall begin with the Company’s Annual Net Income and offset its losses in previous years that have not been previously offset, then set aside a special capital reserve, if one is required, in accordance with the Applicable Public Company Rules or as requested by the authorities in charge; and then may set aside no more than 2% of the balance as bonus to Directors and at least 1% of the balance as bonus to employees of the Company, which may be distributed under an incentive programme approved pursuant to Article 11.1 above. The Directors shall specify the exact percentages or amounts to be

34.1 The Company may distribute profits in accordance with a proposal for distribution of profits prepared by the Directors and approved by the Members by an Ordinary Resolution at any general meeting. The Directors shall prepare such proposal as follows: the proposal shall begin with the Company’s Annual Net Income and offset its losses in previous years that have not been previously offset, then set aside a special capital reserve, if one is required, in accordance with the Applicable Public Company Rules or as requested by the authorities in charge; and then may set aside no more than 2% of the balance as bonus to Directors and at least 1% of the balance as bonus to employees of the Company, which may be distributed under an incentive programme approved pursuant to Article 11.1 above. The Directors shall specify the exact percentages or amounts to be
distributed as bonuses to Directors and employees in preparing the proposal for distribution of profits, and the Members may amend such proposal prior to its approval. A Director who also serves as an executive officer of the Company may receive a bonus in his capacity as a Director and a bonus in his capacity as an employee. Except otherwise stipulated by the applicable laws and the Applicable Public Company Rules, the Company may take into consideration the circumstances and development stage of the Company, in response to any future funding requirement and long term financial planning, while satisfying the shareholders expectation in respect of cashflow, propose profit distribution plan in connection with the retained earnings for approval at the meetings of the shareholders; the distribution of retained earnings may proceed by way of cash dividend or by applying such sum in paying up in full unissued Shares for allotment and distribution credited as fully paid-up pro rate to the Members provided the total amount of cash dividend to be distributed shall be no lower than 10% of the aggregate dividend distributed to shareholders and no more than 100% of the aggregate dividend distributed to shareholders.

employees in preparing the proposal for distribution of profits, and the Members may amend such proposal prior to its approval. A Director who also serves as an executive officer of the Company may receive a bonus in his capacity as a Director and a bonus in his capacity as an employee. Except otherwise stipulated by the applicable laws and the Applicable Public Company Rules, the Company may take into consideration the circumstances and development stage of the Company, in response to any future funding requirement and long term financial planning, while satisfying the shareholders expectation in respect of cashflow, propose profit distribution plan in connection with the retained earnings for approval at the meetings of the shareholders; the distribution of retained earnings may proceed by way of cash dividend or by applying such sum in paying up in full unissued Shares for allotment and distribution credited as fully paid-up pro rate to the Members provided the total amount of cash dividend to be distributed shall be no lower than 10% of the aggregate dividend distributed to shareholders and no more than 100% of the aggregate dividend distributed to shareholders.

34.5 董事會於經股東會之普通決議通過後得宣佈全部或部分之分派（除股利以外）以特定資產為之（尤其是其他公司之股份、債券或證券），或以其中一種或多種方式支付，在此種分配發生困難時，董事會得以其認為便利的方式解

34.5 備註：此條文僅修訂英文版內容，中譯版內容未修訂。
Note: The modification in the article is limited to the content in English. The content in Chinese remains unchanged.
34.5 The Directors may, after obtaining an Ordinary Resolution, declare that any distribution other than Dividends be paid wholly or partly by the distribution of specific assets and in particular of shares, debentures, or securities of any other company or in any one or more of such ways and where any difficulty arises in regard to such distribution, the Directors may settle the same as they think expedient and fix the value for distribution of such specific assets or any part thereof and may determine that cash payments shall be made to any Members upon the basis of the value so fixed in order to adjust the rights of all Members and may vest any such specific assets in trustees as may seem expedient to the Directors.

36. 公開收購
董事會於公司或公司依公開發行公司法令指派之訴訟及非訴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做成決議，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

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### 36 Tender Offer

Within seven days after the receipt of the copy of a tender offer application form and relevant documents by the Company or its litigation or non-litigation agent appointed pursuant to the Applicable Public Company Rules, the board of the Directors shall resolve to recommend to the Members whether to accept or object to the tender offer and make a public announcement of the following:

1. The types and amount of the Shares held by the Directors and the Members holding more than 10% of the outstanding Shares in its own name or in the name of other persons.

2. 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.

3. 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.

4. 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 10% of the outstanding Shares held in its own name or in the name of other persons.

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38.1 通知應以書面為之，且得由公司交給股
<table>
<thead>
<tr>
<th>38.1 Notices shall be in writing and may be given by the Company to any Member either personally or by sending it by courier, post, cable, telex, fax or e-mail to him or to his address as shown in the Register of Members (or where the notice is given by e-mail by sending it to the e-mail address provided by such Member). Any notice, if posted from one country to another, is to be sent by airmail.</th>
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<tbody>
<tr>
<td>38.2 Where a notice is sent by courier, service</td>
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</table>

| 38.2 當透過快遞發出通知時，將通知提交快遞公司之日，應視為通知寄送生效日，並且通知提交快遞後的第三天（不包括週六、週日或國定假日），應視為收到通知之日。當通知透過郵寄發出時，適當填寫地址、預先支付款項以及郵寄包含通知之信件之日，應視為通知寄送生效日，並且於通知寄出後的第五天（不包括週六、週日或國定假日），應視為收到通知的日期。當通知透過越洋電報、電傳或傳真發出通知時，適當填寫地址並發出通知之日，應視為通知寄送生效日，其傳輸當日應視為通知收到日期。當通知透過電子郵件發出時，電子郵件傳送到指定接受者所提供的電子郵件位址之日，應視為通知寄送生效日，電子郵件發送當日應視為收到通知的日期，無須接受者確認收到電子郵件。 | 38.2 當透過快遞發出通知時，將通知提交快遞公司之日，應視為通知寄送生效日，並且通知提交快遞後的第三天（不包括週六、週日或國定假日），應視為收到通知之日。當通知透過郵寄發出時，適當填寫地址、預先支付款項以及郵寄包含通知之信件之日，應視為通知寄送生效日，並且於通知寄出後的第五天（不包括週六、週日或國定假日），應視為收到通知的日期。當通知透過越洋電報、電傳或傳真發出通知時，適當填寫地址並發出通知之日，應視為通知寄送生效日，其傳輸當日應視為通知收到日期。當通知透過電子郵件發出時，電子郵件傳送到指定接受者所提供的電子郵件位址之日，應視為通知寄送生效日，電子郵件發送當日應視為收到通知的日期，無須接受者確認收到電子郵件。 |
of the notice shall be deemed to be effected by delivery of the notice to a courier company, and shall be deemed to have been received on the third day (not including Saturdays or Sundays or public holidays) following the day on which the notice was delivered to the courier. Where a notice is sent by post, service of the notice shall be deemed to be effected by properly addressing, pre paying and posting a letter containing the notice, and shall be deemed to have been received on the fifth day (not including Saturdays or Sundays or public holidays) following the day on which the notice was posted. Where a notice is sent by cable, telex or fax, service of the notice shall be deemed to be effected by properly addressing and sending such notice and shall be deemed to have been received on the same day that it was transmitted. Where a notice is given by e-mail service shall be deemed to be effected by transmitting the e-mail to the e-mail address provided by the intended recipient and shall be deemed to have been received on the same day that it was sent, and it shall not be necessary for the receipt of the e-mail to be acknowledged by the recipient.

備註：42 為新增條文
Note: Article 42 was added.

42. 訴訟及非訴訟之代理人
在不違反法令之情形下，公司應以董事會決議在中華民國境內指定在中華民國境內有住所或居所之自然人為其依公開發行公司法令之訴訟及非訴訟之代理人，並以之為公開發行公司法令在中華民國境內之負責人。公司應將該指定及其變更依據公開發行公司法令向中華民國主管機關申報。
<table>
<thead>
<tr>
<th>42</th>
<th>Litigation and Non-Litigation Agent in the R.O.C.</th>
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<tbody>
<tr>
<td></td>
<td>Subject to the provisions of the Statute, the Company shall, by a resolution of the Directors, appoint or remove a natural person domiciled or resident in the territory of the R.O.C. to be its litigation and non-litigation agent in the R.O.C., pursuant to the Applicable Public Company Rules, and under which the litigation and non-litigation agent shall be the responsible person of the Company in the R.O.C. The Company shall report such appointment and any change thereof to the competent authorities in the R.O.C. pursuant to the Applicable Public Company Rules.</td>
</tr>
</tbody>
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肆、 附錄

APPENDIX

一、 股東會議事規則  Rules Governing the Procedures for Meetings of Shareholders

二、 取得或處分資產處理程序  Guideline for Acquisition and Disposal of Assets

三、 衍生性商品交易處理程序  Guideline for Engaging in Derivatives Transactions

四、 公司章程  Memorandum and Articles of Association

五、 全體董事持股情形  Shareholdings of all Directors
【附錄一】APPENDIX I

股東會議事規則
Rules Governing the Procedures for Meetings of Shareholders

1、目的
1、Purpose

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，爰訂定本規則，以資遵循。
In order to establish effective corporate governance for shareholders, enhance supervisory functions and strengthen management functions, the following rules ("This Rule") are implemented.

2、範圍
2、Scope

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。
Unless otherwise prescribed by laws and regulations or Amended and Restated Memorandum and Articles of Association of the Company (the “M&A”), meetings of shareholders shall be acted upon in accordance with this Rule.

3、作業程序
3、Operational Procedure

3.1 股東會召集、通知
3.1 Convening and notices of Shareholders’ Meetings

3.1.1 本公司股東會除法令或章程另有規定外，由董事會召集之。
3.1.1 Unless otherwise specified by laws and regulations or otherwise provided in the M&A, shareholders’ meetings shall be convened by the board of Directors of the Company (the “Board”).

3.1.2 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，並陳列於公司及其股務代理機構，且應於股東會現場發放。
3.1.2 The Company shall make notice of shareholders’ meeting, proxy form, subject matter of resolutions, discussions and election and removal of directors thirty (30) days prior to the annual shareholders’ meeting or fifteen (15) days prior to the extraordinary shareholders’ meeting into electronic files and upload to the Market Observation Post System. The agenda handbook of shareholders’ meeting and meeting supplements shall also be made into electronic files twenty-one (21) days prior to the annual shareholders’ meeting or fifteen (15) days prior to the extraordinary shareholders’ meeting and upload to the Market Observation Post System. The Company shall fully prepare such agenda handbook of shareholders’ meeting and meeting supplements fifteen (15) days
prior to the shareholders’ meeting for the shareholders’ access upon request and display the same at the Company and its stock agency and distribute in the shareholders’ meeting.

3.1.3 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。

3.1.3 Notices and public announcement shall specify the reasons for the shareholders’ meeting, and meeting notices may, as an alternative, be given by means of electronic transmission, upon obtaining a prior consent from shareholders.

3.1.4 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。

3.1.4 Matters pertaining to (a) election or discharge of Directors, (b) alteration of the Articles, and (c) (i) dissolution, Merger or Spin-off, (ii) entering into, amending, or terminating any contract for lease of the Company's business in whole, or the delegation of management of the Company’s business to others or the regular joint operation of the Company with others, (iii) transfer of the whole or any material part of the business or assets of the Company, (iv) acceptance of the transfer of the whole business or assets of another person, which has a material effect on the business operation of the Company, and (d) (i) ratification of an action by Director(s) who engage(s) in business for him/herself or on behalf of another person that is within the scope of the Company's business, (e) distribution of the whole or a part of the surplus profit of the Company in the form of new Shares, capitalization of statutory reserve and any other amount in accordance with Article, and (f) the Private Placement of any equity-type securities issued by the Company, shall be indicated in the notice of general meeting, with a summary of the material content to be discussed, and shall not be brought up as an ad hoc motion.

3.1.5 Shareholder(s) holding more than one percent (1%) of the total number of issued and outstanding shares of the Company may propose to the Company a proposal for discussion in annual shareholders’ meeting, provided that only one matter shall be allowed in each single proposal, and in case a proposal contains more than one matter, such proposal shall not be included in the agenda. Under the circumstances in which the said proposal cannot be resolved by shareholders’ meeting, or where the number of shares of the Company in the possession of the shareholder making the said proposal is less than one percent (1%) of the total
number of outstanding shares at the time when the share transfer registration is suspended by the Company, the Board of the Company may exclude the proposal.

3.1.6 Prior to the date on which share transfer registration is suspended before the convention of an annual shareholders' meeting, the Company shall give a public notice announcing the place and the period for shareholders to submit proposals to be discussed at the meeting; and the period for accepting such proposals shall not be less than ten (10) days.

3.1.7 The number of words of a proposal to be submitted by a shareholder shall be limited to not more than three hundred (300) words, and any proposal containing more than 300 words shall not be included as a proposal. The shareholder who has submitted a proposal shall attend, in person or by a proxy, the annual shareholders' meeting where his proposal is to be discussed and shall take part in the discussion of such proposal.

3.1.8 The Company shall, prior to preparing and delivering the shareholders' meeting notice, inform, by a notice, all the proposal submitting shareholders of the proposal screening results, and shall list in the shareholders' meeting notice the proposals conforming to the requirements set forth in this Article. With regard to the proposals submitted by shareholders but not included in the proposals, the reason of exclusion of such proposals and explanation shall be made by the Board at the shareholders' meeting to be convened.

3.1.9 Shareholders’ meetings shall be held at such time and place as the Board shall appoint provided that unless otherwise provided by law or the M&A, shareholders’ meetings shall be held in Taiwan. For general meetings to be held outside Taiwan, the Company shall comply with the relevant procedures and approvals prescribed by the relevant authority in Taiwan. Where a shareholders’ meeting is to be held outside Taiwan, the Company shall engage a professional securities agent in Taiwan to handle the administration of such shareholders’ meeting (including but not limited to the handling of the voting of proxies submitted by shareholders). The start time of convention of a
shareholders’ meeting shall not be earlier than 9 a.m. or later than 3 p.m., and
independent directors’ opinions shall be fully considered when deciding the
place and time of such meeting.

3.2 Attendance by Proxy and Authorization
3.2.1 A shareholder may appoint a proxy to attend shareholders’ meetings on his or her
behalf by executing an instrument of proxy in the form approved by the
Company, stating therein the scope of power authorized to the proxy.
3.2.2 A shareholder may only execute one instrument of proxy and appoint one proxy
only. The instrument appointing a proxy shall be sent to the Company’s
registered office or to such other place as is specified for that purpose in the
notice convening the shareholders’ 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. In case more than one (1) instrument to vote received from the same
shareholder by the Company, the first instrument received shall prevail, unless
an explicit written statement is made by the relevant shareholder to revoke the
previous proxy in the later-received instrument.
3.2.3 After the delivery of instrument of proxy to the Company, in case a shareholder
intends to attend the shareholders’ meeting in person, a proxy revocation notice
shall be in writing and filed with the Company prior to the date scheduled for the
shareholders’ meeting. Votes given in accordance with the terms of an
instrument of proxy shall be valid if the relevant shareholder fails to revoke the
proxy before the prescribed time.

3.3 Convention of shareholders’ meeting
3.3.1 The Company shall prepare an attendance book for shareholders or proxy
(“shareholders”) to sign in or shareholders present may hand in attendance cards
in lieu of signing on the attendance book.
3.3.2 The Company shall deliver hand book for the shareholders’ meeting, annual
report, attendance passes, speech slips, ballots and other meeting materials to
shareholders attending the shareholders’ meeting. Ballots shall be given to
attending shareholders when election of Directors is to be held.

3.3.3 Shareholders shall be admitted to shareholders’ meetings on the basis of attendance passes, attendance cards or other attendance permits. Those persons soliciting proxy forms shall be required to present identification documents for identities check.

3.3.4 When the government or a legal entity is a shareholder, it may appoint more than one (1) person to attend shareholders’ meetings; provided, however, that a legal entity serving as a proxy to attend a shareholders’ meeting may appoint only one representative to attend the meeting.

3.3.5 If a shareholders’ meeting is convened by the Board, the chairman of the Board shall be the chairman presiding at the meeting. If the chairman of the Board is on leave or cannot perform his duties for some reason, the vice chairman shall preside at the meeting on the chairman’s behalf; if the Company does not have a vice chairman or the vice chairman is on leave or cannot perform his duties for some reason, the chairman shall designate one director to act on his behalf. If the chairman has not appointed an agent or the designated director cannot perform his duties for some reason, directors shall nominate among themselves to act on behalf of the chairman.

3.3.6 If a shareholders’ meeting is convened by the Board, it is preferable to have more than one-half of all Directors attending the meeting as well.

3.3.7 If a shareholders’ meeting is convened by any person entitled to convene the meeting other than the Board, such person who has called the meeting shall be preside as the chairman of such shareholders’ meeting. If there are more than one (1) person who have called a shareholders’ meeting, such persons shall elect one from among themselves to act as the chairman of such shareholders’ meeting.

3.3.8 The Company may appoint designated attorneys, certified public accounts or relevant persons to attend shareholders’ meetings.

3.4 Commencement of shareholders’ meeting

3.4.1 If a shareholders’ meeting is to be held, the chairman shall be the chairman presiding at the meeting. If the chairman is on leave or cannot perform his duties for some reason, the vice chairman shall preside at the meeting on the chairman’s behalf; if the Company does not have a vice chairman or the vice chairman is on leave or cannot perform his duties for some reason, the chairman shall designate one director to act on his behalf. If the chairman has not appointed an agent or the designated director cannot perform his duties for some reason, directors shall nominate among themselves to act on behalf of the chairman.

3.4.2 If a shareholders’ meeting is convened by any person entitled to convene the meeting other than the Board, such person who has called the meeting shall be preside as the chairman of such shareholders’ meeting. If there are more than one (1) person who have called a shareholders’ meeting, such persons shall elect one from among themselves to act as the chairman of such shareholders’ meeting.
3.4.1 Attendance at a shareholders’ meeting shall be determined based on the number of shares. Number of attending shares shall be calculated based on the attendance book or attendance cards submitted by shareholders, plus shares voted by way of written ballot or electronic transmission.

3.4.2 Unless otherwise provided in the M&A, if a quorum is not present at the time appointed for the meeting or if during such a shareholders’ meeting a quorum ceases to be present, the chairman may postpone the shareholders’ meeting to a later time, provided, however, that the maximum number of times a shareholders’ meeting may be postponed shall be two (2) and total time postponed shall not exceed one (1) hour. If the shareholders’ meeting has been postponed for two (2) times, but at the postponed shareholders’ meeting a quorum is still not present, the chairman shall declare the shareholders meeting dissolved, and if it is still necessary to convene another shareholders’ meeting, it shall be reconvened as a new shareholders’ meeting in accordance with the M&A.

3.5 Discussion of Proposals

3.5.1 Agenda for shareholders’ meetings shall be set by the Board if the meeting is convened by the Board. Such meeting shall be conducted in accordance with the agenda, which may not be altered without a resolution adopted at shareholders’ meetings.

3.5.2 The preceding paragraph of this Article applies to cases where shareholders’ meetings are convened by any person(s), other than the Board, entitled to convene shareholders’ meetings.

3.5.3 Unless otherwise resolved at the shareholders’ meeting, the chairman may not announce adjournment of the meeting unless the scheduled agenda items (including ad hoc motions) set forth in the preceding Paragraph 1 and Paragraph 2 are concluded. If the chairman announces the adjournment of the meeting in violation of this Rule, other members of the Board shall promptly assist the attending shareholders to elect, by a majority of votes represented by attending
shareholders in the meeting, another person to serve as chairman and continue
the meeting in accordance with due procedures.

3.5.4 Chairman at shareholders’ meetings shall provide sufficient opportunity for
explanation and discussion of agenda items and amendments to the original
agenda items or ad hoc motions proposed by shareholders. When the chairman
is of the opinion that a matter has been sufficiently discussed to a degree of that
it can be decided by vote, the chairman may announce the discussion ended and
bring the matter to vote.

3.6 Speech of Shareholders

3.6.1 When a shareholder attending the meeting wishes to speak, he or she shall first
fill out a speech slip, specifying therein the major points of his or her speech,
account number (or number appeared on attendance pass) and account name.
The chairman shall determine sequence of shareholders’ speech.

3.6.2 If any attending shareholder at the meeting submits a speech slip but does not
speak, no speech should be deemed to have been made by such shareholder. In
case contents of speech of a shareholder differ from those specified on the
speech slip, contents of actual speech shall prevail.

3.6.3 A shareholder may not speak more than twice for a resolution without the
chairman’s consent, with five minutes maximum for each speech. The
chairman may stop any shareholder who violates the above rules or exceeds the
scope of resolution.

3.6.4 Unless otherwise permitted by the chairman and speaking shareholder, no
shareholder shall interrupt the speech of the speaking shareholder or the
chairman shall stop such interruption.

3.6.5 When a corporate shareholder appoints more than two (2) representatives to
attend the meeting, only one representative can speak for each resolution.

3.6.6 The chairman may respond or designate other persons to respond after speech of
attending shareholders.

3.7 Calculation of Voting Shares and Conflict of Interest
3.7.1 股東會之表決，應以股份為計算基準。
3.7.1 Voting at a shareholders’ meeting shall be based on numbers of shares.
3.7.2 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。
3.7.2 Shares of shareholders who have no voting rights shall not be counted in determining the total number of outstanding shares.
3.7.3 股東對於會議之事宜，有自身利害關係且其利益可能與公司之利益衝突時，不得加入表決，並不得代理他股東行使其表決權。
3.7.3 A shareholder who has a personal interest in the matters under discussion at a shareholders’ meeting, which may conflict with the interest of the Company, shall abstain from voting such shareholder’s shares in regard to such proposal and shall not exercise voting right on behalf of any other shareholder.
3.7.4 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。
3.7.4 Shares which cannot exercise any voting right as prescribed in the preceding paragraph shall not be counted in the number of votes of shareholders present at the shareholders’ meeting.
3.7.5 除根據中華民國法律組織的信託事業，或依公開發行公司法令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。
3.7.5 Except for trust enterprises organized under the laws of the R.O.C. or a securities agent approved pursuant to Applicable Public Company Rules, in the event a person acts as the proxy for two (2) or more shareholders, the sum of shares entitled to be voted represented by such proxy shall be no more than 3% of the total outstanding voting shares of the Company; any vote in respect of the portion in excess of such 3% threshold shall not be counted.

3.8 表決
3.8 Voting
3.8.1 股東每股有一表決權；但受限制或本公司章程規定無表決權者，不在此限。
3.8.1 Each shareholder is entitled to one vote for each share held. The above provision shall not apply to those persons whose voting rights are restricted or who have no voting rights pursuant to the M&A of the Company.
3.8.2 如股東會於中華民國召開者，董事會得決定股東於股東會之表決權得以書面投票或電子方式行使之。如股東會於中華民國境外召開者，股東行使表決權之方式應包括得採行以書面投票或電子方式行使表決權。如表決權得以書面投票或電子方式行使時，行使表決權之方式應載明於寄發予股東之股東會通知。以前述方式行使表決權的股東應被視為已指派股東會主席為其代理人，以書面文件或電子文件中指示方式在股東會中行使其股份之表決權。惟此種指派不應視為依公開發行公司法令之委託代理人。擔任代理人之主席無權就書面或電子文件中未提及或載明之任何事項而行該等股東之表決權，在此種方式行使表決權之股東應視為已拋棄其於該次股東會之臨時動議或原議案之修正之通知及表決權之權利。
3.8.2 If a general meeting is to be held in Taiwan, the Directors may determine in their discretion that the voting power of a Member at such general meeting may be exercised by way of a written ballot or by way of an electronic transmission. If a general meeting is to be held outside of Taiwan, the methods by which Members are permitted to exercise their voting power shall include written ballot or voting by way of an electronic transmission. Where these methods of exercising voting power are to be available at a general meeting, they shall be described in the general meeting notice given to the Members in respect of the relevant general meeting. A Member exercising voting power by way of a written ballot or by way of an electronic transmission shall be deemed to have appointed the chairman of the general meeting as his proxy to exercise his or her voting right at such general meeting in accordance with the instructions stipulated in the written or electronic document; provided, however, that such appointment shall be deemed not to constitute the appointment of a proxy for the purposes of the Applicable Public Company Rules. The chairman, acting as proxy of a Member, shall not exercise the voting right of such Member in any way not stipulated in the written or electronic document, nor exercise any voting right in respect of any resolution revised at the meeting or any impromptu proposal at the meeting. A Member voting in such manner shall be deemed to have waived notice of, and the right to vote in regard to, any ad hoc resolution or amendment to the original agenda items to be resolved at the said general meeting. Should the chairman not observe the instructions of a Member in exercising such Member's voting right in respect of any resolution, the Shares held by such Member shall not be included in the calculation of votes in respect of such resolution but shall nevertheless be included in the calculation of quorum for the meeting.

3.8.3 The aforementioned shareholders who elect to exercise his or her or its voting right by way of a written ballot or by way of electronic transmission shall have his or her or its declaration of intention served to the Company no later than the five (5) days prior to the date appointed for the meeting. In case more than one (1) declarations of intention from the same shareholder are received by the Company, the first declaration of intention received shall prevail; unless an explicit written statement is made by the relevant shareholder to revoke the previous declaration in the later-received declaration.

3.8.4 備股東依第 3.8.2 條之規定向公司送達其以書面或電子方式行使表決權之意思表示後，至遲得於股東會開會前一日，以與行使表決權相同之方式，另向公司送達其欲撤銷其之前行使表決權之意思表示，且該等撤銷構成依據 3.8.2 條指派股東會主席為其代理人之意思表示之撤銷。備股東依據 3.8.2 條之書面或電子方式行使表決權之意思表示後，超過前述撤銷其意思表示之期
限者，依據 3.8.2 條視為指派股東會主席為其代理人之意思表示將無法撤銷，並應由主席在股東會中代為行使其股份之表決權。倘股東已按第 3.8.2 條之規定指派主席為代理人透過書面投票或電子方式行使表決權者，仍以委託書委託其他代理人出席股東會者，則其後之委託其他代理人應視為已撤銷按第 3.8.2 條規定對於主席為代理人之指派。

3.8.4 A Member who has submitted a vote by written ballot or electronic transmission pursuant to Article 3.8.2 may, at least one day prior to the date of the relevant general meeting, revoke such vote by written ballot or electronic transmission and such revocation shall constitute a revocation of the proxy deemed to be given to the chairman of the general meeting pursuant to Article 3.8.2. If a Member who has submitted a written ballot or electronic transmission pursuant to Article 3.8.2 does not submit such a revocation before the prescribed time, the proxy deemed to be given to the chairman of the general meeting pursuant to Article 3.8.2 shall not be revoked and the chairman of the general meeting shall exercise the voting right of such Member in accordance with that proxy. If, subsequent to submitting a written ballot or electronic transmission pursuant to Article 3.8.2, a Member submits a proxy appointing a person of the general meeting as his proxy to attend the relevant general meeting on his behalf, then the subsequent appointment of that person as his proxy shall be deemed to be a revocation of such Member’s deemed appointment of the chairman of the general meeting as his proxy pursuant to Article 3.8.2.

3.8.5 議案之表決，除公司法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、反對或棄權之結果輸入公開資訊觀測站。

3.8.5 Unless otherwise specified in the Company Act and the M&A, resolutions shall be adopted by a majority of the votes represented by the attending shareholders. When voting is called, the chairman or its designated person shall be responsible for announcing total voting rights of the attending shareholders for each resolution, and shareholders shall thereafter vote for each resolution accordingly. The result of shareholders’ consents, objections or waiver to vote shall be imported into the Mark Observation Post System on the same day after the shareholders’ meeting.

3.8.6 除議程所列議案外，股東提出之其他議案或原議案之修正案或替代案，應有其他股東附議。

3.8.6 Except for the proposals listed in the agenda, amendment or replacement proposal to the other proposals submitted by any shareholder or the original proposal shall be seconded a motion by other shareholders.

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

3.8.7 If there is an amendment or replacement proposal to the original proposal, the chairman shall decide the sequence of voting for such proposals, provided if any one of proposals has been approved, the others shall be deemed vetoed and no
further voting is required.

3.8.8 Personnel for voting supervision and counting shall be appointed by the chairman but such voting supervisor must also be a shareholder.

3.8.9 Ballots shall be publicly counted at the meeting place. Results of voting shall be announced at the meeting and recorded.

3.9 Election

3.9.1 If an election of Directors is conducted at shareholders’ meetings, such an election shall be made in accordance with relevant rules enacted by the Company and the results shall be announced at the meeting.

3.9.2 Ballots cast in the election described in the foregoing paragraph must be kept for at least one (1) year after sealed and signed by voting supervisor and chairman. In case of any litigation involving procedures on convening shareholders’ meetings or passing of resolutions to be improper, such recordings shall be kept until the conclusion of litigations.

3.10 Meeting Minutes

3.10.1 Minutes shall be prepared of the resolutions adopted at shareholders’ meetings. Meeting minutes shall bear the signature or seal of the chairman. A copy of the minutes shall be sent to each shareholder within twenty (20) days of the meeting. The production and distribution of meeting minutes may be in electronic form.

3.10.2 The production and distribution of meeting minutes setting forth in the preceding paragraph to those shareholders each holding less than 1,000 registered shares may be by means of an announcement on the Market Observation Post System Website.

3.10.3 Meeting minutes shall state clearly the date of the meeting (year, month, day), place, name of chairman, resolution method, summary of proceedings and results at the meeting and shall be kept for long during the period of the
existence of the Company.

3.10.5  The shareholders’ meeting shall be audio or video recorded throughout the whole procedures by the Company, and such video and record shall be kept at least for one (1) year, provided, however, that if any lawsuit with respect to improper notice of the shareholders’ meeting or improper resolutions be resolved, such record shall be kept until the conclusion of the litigation.

3.11  Public Announcement

3.11.1  The Company shall, on the day of the shareholders’ meeting, compile the number of shares obtained by solicitors and the number of shares represented by proxies in statistical tables in the specified format, and shall post such tables in prominent locations within the meeting place.

3.11.2  If any resolutions made by a shareholders’ meeting are material information pursuant to applicable laws and regulations or the regulations stipulated by GreTai Securities Market, the Company shall transmit the content of such resolutions to the Market Observation Post System Website within the specified period of time.

3.12  Maintenance of the Order at Meeting Place

3.12.1  Persons handling affairs of shareholders’ meetings shall wear identification cards or arm badges.

3.12.2  The chairman may order disciplinary officers or security guards to assist in keeping order in the meeting place. Such disciplinary officers or security guards shall wear arm badges or identification cards marked “Disciplinary Personnel” when assisting in maintaining order in the meeting place.

3.12.3  If the meeting place is equipped with loudspeaker equipment, the chairman shall stop any shareholders using equipment not installed by the Company from speaking.

3.12.4  Shareholders violating rules and refusing to correct by the chairman who has obstructed the proceedings shall be asked to leave by the chairman.
3.12.4 The chairman may order disciplinary officers or security guards to escort any shareholders who (a) violate this Rule and fail to heed the chairman’s correction or (b) disrupt the proceedings of the meeting and fail to desist, to leave meeting place.

3.13 Recess and Resumption of Meetings

3.13.1 During meetings, the chairman may, at his or her discretion, set time for recess. In case of incident of force majeure, the chairman may suspend the meeting and depending on the circumstances, set time on when to resume the meeting.

3.13.2 In case the meeting place cannot be used prior to the conclusion of discussion and adoption of agenda items (including ad hoc motions), by resolution of shareholders, another place may be sought to resume the meeting.

3.13.3 The shareholders may resolve to postpone or resume the meeting within five days.

3.13.4 After the adjournment of the meeting, shareholders shall not, at the same place or seek for another place to, resume the meeting by re-electing a chairman.

3.14 After the enactment of this Rule, this Rule shall be modified appropriately and approved by the Board and the shareholders’ meeting pursuant to the laws and regulations if there is any amendment of relevant laws and regulations.
【附錄二】APPENDIX II

取得或處分資產處理程序
The Guideline for Acquisition and Disposal of Assets

1、目的
1、Purpose

為保障資產，落實資訊公開，使本公司及子公司取得或處分資產有所遵循，依據相關法令函釋規定，制訂本處理程序。
In order to secure the assets of the Company and ensure candid information, in accordance with the relevant laws and regulations, the following guidelines (“This Guideline”) shall apply to the acquisition and disposal of assets of the Company and/or Subsidiaries.

2、範圍
2、Scope

凡本公司及子公司取得或處分下列資產，均應依本處理程序之規定辦理：
This Guideline shall apply to the Company’s acquisition or disposal of the following assets of the Company and/or Subsidiaries:

2.1 股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購(售)權證、
受益證券及資產基礎證券等投資。
2.1 Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities.

2.2 不動產及其他固定資產。
2.2 Real property and other fixed assets.

2.3 會員證。
2.3 Memberships.

2.4 專利權、著作權、商標權、特許權等無形資產。
2.4 Patents, copyrights, trademarks, franchise rights, and other intangible assets.

2.5 金融機構之債權（含應收款項、買匯貼現及放款、催收款項）。
2.5 Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).

2.6 衍生性商品。
2.6 Derivatives.

2.7 依法律合併、分割、收購或股份受讓而取得或處分之資產。
2.7 Assets acquired or disposed of as a result of mergers, spin-off, acquisitions, or transfer of shares in accordance with applicable laws.

2.8 其他重要資產。
2.8 Other major assets.

3、定義
3、Definition

3.1 衍生性商品：指其價值由資產、利率、匯率、指數或其他利益等商品所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，及上述商品組合而成。
3.1 "Derivatives": Forward contracts, options contracts, futures contracts, leverage contracts, and swap contracts, and compound contracts combining the above products, whose value is derived from assets, interest rates, foreign exchange rates, indexes or other interests. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) agreements.

3.2 "Assets acquired or disposed of as a result of mergers, spin-off, acquisitions, or transfer of shares in accordance with applicable laws": Refers to assets acquired or disposed through mergers, spin-off, or acquisitions conducted under the relevant laws and regulations, or to transfer of shares (from another company) through issuance of new shares of its own as the consideration therefore (hereinafter "transfer of shares").

3.3 "Related party": As defined in Statement of Financial Accounting Standards No. 6 published by the Republic of China (hereinafter "ROC") Accounting Research and Development Foundation (hereinafter "ARDF").

3.4 "Subsidiary": As defined in Statements of Financial Accounting Standards Nos. 5 and 7 published by the ARDF.

3.5 "Professional appraiser": Refers to a real property appraiser or other person duly authorized by an act of law to engage in the value appraisal of real property or other fixed assets.

3.6 "Date of occurrence": Refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of boards of directors resolutions, or other date on which the transaction subject and consideration can be confirmed, whichever date is earlier; provided, for investment for which approval of the Competent Authority is required, the earlier of the above date or the date of receipt of approval by the Competent Authority shall apply.

3.7 "Investment in China": Refers to investments in China pursuant to the Regulations
4、 作業程序
4、 Operational Procedure
4.1 本公司及子公司因取得或處分資產而需取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與交易當事人不得為關係人。
4.1 Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide the Company and/or Subsidiaries with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall not be a related party of any party to the transaction.
4.2 本公司及子公司取得或處分資產之評估、決定交易條件及價格等之作業程序，應依下列規定辦理：
4.2 The valuation, terms of transaction and pricing procedures for acquisition or disposal of assets by the Company/Subsidiary shall proceed as follows:
一、 於集中交易市場或證券商營業處所取得或處分之有價證券，承辦單位應將擬取得或處分之緣由、標的物、價格參考依據等事項，依核決許可權呈請核准。非於集中交易市場、證券商營業處所取得或處分之有價證券或私募有價證券，承辦單位應將擬取得或處分之緣由、標的物、交易相對人、移轉價格、收付款條件、價格參考依據等事項，依核決許可權呈請核准後，提請董事會通過。重大之資產交易，應經審計委員會全體成員二分之一以上同意，並提董事會決議。
(a) For acquisition or disposal of securities from the central trading market or securities broker, the relevant personnel should draft the reason, the subject, price reference of the acquisition or disposal, and submit for approval by the authorized management. For acquisition or disposal of securities from/other than the central trading market or securities broker, or privately placed securities, the relevant personnel should draft the reason, subject, trading counterparty, transfer pricing, terms of closing, price reference and submit for approval by the authorized management, thereafter submit for the approval of the board of directors. For transactions of major assets, approval by the majority of the audit committee should be obtained as well as approved by the board of directors.
二、 取得或處分不動產及其他固定資產，應以比價、議價或招標方式擇一為之。不動產並應參考公告現值、評定現值、鄰近不動產實際交易價格等，決議交易價格及交易條件，依本公司及子公司所訂核決許可權核准後為之，金額超過新臺幣五千萬元者，應於事後最近一次董事會中提會報備；金額超過新臺幣一億元者，須提經董事會通過後始得為之。【本處理準則或其他法律規定應經董事會通過者屬重大資產交易，應經審計委員會全體成員二分之一以上同意，並提報董事會決議，前項若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
Acquisition or disposal of real estate and other fixed assets shall proceed by way of either comparison of prices, negotiation of prices or auction. For real estates, the public announced current value, assessed current value, actual trading value of the neighborhood should be referenced for determining the transaction pricing and transaction terms; after approval by the relevant authority as stipulated by the Company/Subsidiary, for transactions whose amount exceeds NT$50,000,000, such transaction should be reported to the next meeting of the board of directors; for transactions whose amount exceeds [NT$100,000,000], the transaction can only proceed after approval by the board of directors. Transactions stipulated by this Guideline or other legal requirements to require the approval of the board of directors are material assets transactions and should be approved by the majority of the members of the audit committee and submitted for resolution by the board of directors; in the event the transaction is not approved by the majority of the members of the audit committee then the transaction shall be approved by the supermajority (2/3) of the members of the board of directors, and the meeting minutes of the board of directors shall clearly stipulate the decision of the audit committee. The members of the audit committee and board of directors referred herein shall mean those actually in office.

(c) For acquisition or disposal of membership, the pricing should take into account of expected future increase in value and benefits produced, and proceed after approval by the relevant authority as stipulated by the Company/Subsidiary.

(d) For acquisition or disposal of intangible assets including patents, copyright, trademark, or license, the pricing should take into account of expected future income, development of technology and novelty, status of legal protection, status of license and application, cost of production or cost of application, and take into account of factors concerning the right holder and licensee as a whole and proceed only after approval by the relevant authority as stipulated by the Company/Subsidiary.
of the members of the audit committee and submitted for approval by the board of directors, followed by approval by the shareholders.

4.3.2 If the handling procedure is not approved by the majority of the members of the audit committee then it shall be approved by the supermajority (2/3) of the members of the board of directors and the meeting minutes of the board of directors shall clearly stipulate the decision of the audit committee, and submitted for approval by the shareholders.

4.3.3 If any director opposes with record or in writing, then such opposition shall be submitted to the audit committee. If the Company/Subsidiary set an independent director, when the handling procedures is submitted to the board of directors for discussion, the independent director’s opinion shall be duly considered. If the independent director opposes or reserves opinion, such shall be duly noted in the meeting minutes of the board of directors.

4.3.4 The foregoing reference to members of audit committee and board of directors shall mean those members actually in office.

4.3.5 After the stipulation of the handling procedure, in the event of amendment in relevant regulations, the handling procedure shall complement the relevant amendments, and be approved by the board of directors (audit committee) and/or shareholders resolution in accordance with law.

4.4 Acquisition or Disposal of Assets

4.4.1 Except for transactions with governmental institutions, commissioned construction on self-owned land, commissioned construction on leased land, or acquisition or disposal of equipment for business usage, for acquisition or disposal of real estate or other fixed assets by the Company/Subsidiary where the amount reaches 20% of the paid in capital of the company or exceeds NTS300,000,000, appraisal report by professional appraiser shall first be obtained, and the following conditions shall apply:
一、因特殊原因需以限定价格或特定价格作为交易价格之参考依据时，该项交易应先提经董事会决议通过，未来交易条件变更者，亦应比照上开程序办理。

(a) For special reason limited price or specific price shall be referenced for transaction consideration, then the transaction shall be approved by the board of directors; changes in the transaction terms in the future shall also observe the foregoing procedure.

二、交易金额达新台币十亿元以上者，应请二家以上之专业估价者估价。

(b) Transaction amount exceeds NT 1 billion, more than two professional appraisers shall be engaged to appraise the value.

三、专业估价者之估价结果有下列情形之一者，应洽请会计师依会计研究发展基金会所发布之审定准则公报第二十号规定办理，并对差异原因及交易价格之允当性表示具体意见：

(c) Where the result of appraisal by the professional appraiser meets any one of the following conditions, the Company/Subsidiary should request the accountant to proceed with Statement on Audit Standards No. 20 (“SAS No.20”) issued by Accounting Research and Development Foundation, and opine on the reason for difference and appropriateness of the transaction price:

1. 估价结果与交易金额差距达交易金额之百分之二十以上者。
   1. Where the appraisal result and transaction amount differ by more than 20% of the transaction amount

2. 二家以上专业估价者之估价结果差距达交易金额百分之十以上者。
   2. The difference in the values appraised by the two professional appraisers exceeds 10% of the transaction amount.

四、契约成立日前估价者，出具报告日期与契约成立日期不得逾三个月。但如其适用同一期公告现值且未逾六个月者，得由原专业估价者出具意见书。

(d) Where the appraisal was conducted before the contract becomes effective, the date of the appraisal report and the date of the contract shall not be apart for more than 3 months, except where the same publicly announced present value applies and have not exceeded six months, then the original opinion issued by the original professional appraiser may be used.

4.4.2 本公司及子公司取得或处分有价证券，应先具具标的公司最近期经会计师查核签核或核阅之财务报表作为评估交易价格之参考。另交易金额达公司实收股本额百分之二十或新台币三亿元以上者，应洽请会计师就交易价格之合理性表示意见。但该有价证券具活跃市场之公开报价或相关主管机关另有规定者，不在此限。

4.4.2 The Company and/or Subsidiaries acquiring or disposing of securities shall first obtain financial statements of the issuing company for the most recent period, certified or reviewed by a CPA, for reference in appraising the transaction price,
and if the transaction price reaches 20 percent of the Company's paid-in capital or NT$300 million or more, The Company shall also engage a CPA to provide an opinion regarding the reasonableness of the transaction price. This requirement does not apply, however, to publicly quoted prices of securities that have an active market or where otherwise provided by the regulatory authorities.

4.4.3 Where the Company/Subsidiary acquires or disposes of membership or intangible assets of transaction value exceeding 20% of the company's paid in capital or NT$300,000,000, an accountant should be engaged to issue opinion on the reasonableness of the transaction price, and the accountant should proceed in accordance with SAS No.20, issued by Accounting Research and Development Foundation.

4.4.4 The limit for acquiring real estate not for business use and investment in securities

一、 本公司購買非供商業使用之不動產，總額不得高於本公司淨值之百分之十五；本公司之各子公司其購買非供商業使用之不動產總額不得高於本公司淨值之百分之五。

(a) For acquisition of real estate not used for business by the Company, the total amount shall not exceed 15% of the Company’s net value; for acquisition of real estate not used for business by a Subsidiary, the total amount shall not exceed 5% of the Company’s net value.

二、 本公司有價證券投資總額不得高於本公司淨值之百分之五十；本公司之各子公司其有價證券投資總額不得高於本公司淨值之百分之二十五。

(b) The investment amount for securities invested by the Company shall not exceed 50% of the net value of the Company; the investment amount for securities invested by a Subsidiary shall not exceed 25% of the net value of the Company.

三、 本公司投資個別有價證券之金額不得高於本公司淨值之百分之二十五；本公司之各子公司其投資個別有價證券之金額不得高於本公司淨值之百分之十。上述有價證券投資金額之計算以原始投資成本為計算基礎。

(c) The investment amount in an individual securities by the Company shall not exceed 25% of the net value of the Company; the investment amount in an individual securities by a Subsidiary shall not exceed 10% of the net value of the Company. The foregoing reference to investment amount refers to the original cost of investment.

四、 本公司取得或處分會員證或無形資產交易金額以不超過本公司股東權益之百分之五十為限。
(d) The transaction amount for the acquisition or disposal of membership or intangible assets shall not exceed 50% of the Company’s shareholders equity.

Five. The Company and Subsidiaries shall not exceed the relevant limit for investment in China as set by the relevant authority.

4.4.5 For acquisition or disposal of assets by way of court auction by the Company/ Subsidiary, the proof of documentation issued by the court may replace the appraisal report or accountant’s opinion.

4.5 The procedures for acquisition of real estate from related parties

4.5.1 The Company / Subsidiary acquires real property from a related party through purchase or swap shall ensure that the necessary resolutions are adopted, the reasonableness of the transaction terms is appraised, and other relevant matters are carried out, in compliance with this Guideline and this provision.

4.5.2 The Company/Subsidiary that intends to acquire real property from a related party may not proceed with the transaction until the following matters have been submitted to and approved by the audit committee members and the board of directors:

1. The purpose, necessity and anticipated benefit of the real property acquisition.

2. The reason for choosing the related party as a trading counterparty.

3. Information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with the provisions of 4.5.3 and 4.5.5 herein.

4. The date and price at which the related party originally acquired the real property, the subject of transaction, and that transaction the relationship to the Company, Subsidiary and the related party.
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。
(e) Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.

六、本次交易之限制條件及其他重要約定事項。
(f) Restrictive covenants and other important stipulations associated with the transaction.

依第 4.5.2 條規定提報董事會討論前，應先經審計委員會全體成員二分之一以上同意，並提董事會決議。如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。於提報董事會討論時，應充分考慮各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會中提出並載明於董事會議事錄。本項所稱審計委員會全體成員及全體董事，以實際在任者計算之。According to provision 4.5.2 herein, prior to submitting to the board of directors, relevant matters shall be submitted for approval by the majority of the members of the audit committee. If the transaction is not approved by the majority of the members of the audit committee then the transaction shall be approved by a supermajority (2/3) of the board of directors and the audit committee’s resolution shall be duly noted in the meeting minutes of the board of directors. When submitting the matter for the board’s discussion, the opinion of the independent director shall be sufficiently considered. If the independent director oppose or reserve his/her opinion, such should be duly noted in the meeting minutes of the directors. The members of the audit committee and board of directors referred herein shall mean those actually in office.

4.5.3 本公司及子公司向關係人取得不動產，應按下列方法評估交易成本之合理性：
4.5.3 The Company/Subsidiary that acquires real property from a related party shall evaluate the reasonableness of the transaction costs by the following means:

一、按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以本公司及所屬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佈之非金融業最高借款利率。
(a) Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the Company/Subsidiary purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance of the ROC.

二、關係人若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。

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

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

Where land and structures thereupon are combined as a single property purchased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.

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

The Company/Subsidiary that acquires real property from a related party and appraises the cost of the real property in accordance with the provisions of paragraph 1 and paragraph 2 shall also engage a CPA to check the appraisal and render a specific opinion.

4.5.4 本公司及子公司向關係人取得不動產，有下列情形之一者，應依第 4.5.2 條規定辦理，不適用第 4.5.3 條之規定：

4.5.4 Where the Company acquires real property from a related party and one of the following circumstances exists, the acquisition shall be conducted in accordance with the provision 4.5.2 and the provision 4.5.3 does not apply:

一、關係人係因繼承或贈與而取得不動產。
(a) The related party acquired the real property through inheritance or as a gift;

二、關係人訂約取得不動產時間距本交易訂約日已逾五年。
(b) More than five years will have elapsed from the time the related party signed the contract to obtain the real property to the signing date for the current transaction;

三、與關係人簽訂合建契約而取得不動產。
(c) The real property is acquired through signing of a joint development contract with the related party.

4.5.5 本公司及所屬公司依第 4.5.3 條第一項及第二項規定評估結果均較交易價格為低時，應依第 4.5.6 條規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限：

4.5.5 When the results of the Company appraisal conducted in accordance with the provisions of paragraph (a) and paragraph (b) of 4.5.3 are uniformly lower than the transaction price, the matter shall be handled in compliance with the provision 4.5.6. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA, this restriction shall not apply:
一、 關係人系取得素地或租地再行興建者，得舉證符合下列條件之一者：

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

1. 素地依第 4.5.3~4.5.4 條規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近三年度關係人營建部門之平均營業毛利率或財政部公佈之最近期建設業毛利率孰低者為準。

**Condition 1:** Where undeveloped land is appraised in accordance with the means stated in the provisions of 4.5.3~4.5.4, and structures according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent three years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance of the ROC, whichever is lower.

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值評估後條件相當者。

**Condition 2:** Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market practices.

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之合理樓層價值推估其交易條件相當者。

**Condition 3:** Completed leasing transactions by unrelated parties for other floors of the same property from within the preceding year, where the transaction terms are similar after calculation of reasonable price discrepancies among floors in accordance with standard property leasing market practices.

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

(a) Where the Company acquires real property from a related party and provides evidence that the terms of the transaction are similar to the terms of transactions completed for the acquisition of neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year.

前二項所稱鄰近地區成交案例，以同一或相鄰街廓且距離交易標的物方圓未逾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
Completed transactions for neighboring or closely valued parcels of land in the preceding paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transaction for similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50 percent of the property in the planned transaction; “within one year” refers to one year from the actual date of acquisition of the real property.

4.5.6 Where the Company/Subsidiary acquires real property from a related party and the results of appraisals conducted in accordance with the provisions of 4.5.3~4.5.5 are uniformly lower than the transaction price, the following steps shall be taken:

一、應就不動產交易價格與評估成本間之差額，依相關法令規定提列特別盈餘公積，不得予以分派或轉增資配股。本公司及子公司對其他公司之投資採權益法評價者，若其他公司符合此一款之交易條件，本公司及子公司亦應就該提列數額按持股比例依相關法令規定提列特別盈餘公積。

(a) A special reserve shall be set aside in accordance with the applicable laws against the difference between the real property transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where the Company/Subsidiary uses the equity method to account for its investment in another company, if such other company meets the conditions hereof, the Company/Subsidiary shall also set aside a special reserve pro rata in a proportion consistent with the share of the Company/Subsidiary's equity stake in the other company.

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

(b) The Audit Committee shall supervise the execution by the Company/Subsidiary of the preceding paragraph. For the purpose of the aforesaid supervision, the Audit Committee may at any time investigate the Company’s business and financial status, examine the account books, and request the board of directors of managers to submit report. In conducting the foregoing, the Audit Committee may engage attorneys and accountants on behalf of the Company.

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

(c) Actions taken pursuant to subparagraph (a) and (b) shall be reported to the shareholders meeting, and the details of the transaction shall be disclosed in
the annual report and prospectus.

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

Having set aside a special reserve in accordance with the preceding paragraph, the Company/Subsidiary may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased at a premium, or they have been disposed of, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and competent authorities has given its consent.

When the Company/Subsidiary obtains real property from a related party, it shall also comply with the provisions of the preceding paragraphs if there is other evidence indicating that the acquisition was not an arms length transaction.

4.6 從事衍生性商品交易

4.6 The procedures for conducting derivatives trading

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

4.6.1 The Company/Subsidiary shall proceed in accordance the “Guideline for Engaging in Derivatives Transactions” in conducting its derivatives transactions.

4.7 企業合併、分割、收購及股份受讓

4.7 The procedures of mergers, spin-off, acquisitions, and transfer of shares

4.7.1 本公司及子公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。

4.7.1 In conducting a merger, spin-off, acquisition, or transfer of shares, the Company/Subsidiary shall, prior to convening the board of directors to resolve on the matter, engage a CPA, attorney, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit it to the board of directors for discussion and approval.

4.7.2 本公司及子公司參與合併、分割或收購案時，應將合併、分割或收購重要約定內容及相關事項，於股東會開會前製作致股東之公開檔，併同第 4.7.1 條之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。但依其他法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。因參與合併、分割或收購案而任一方召開之股東會，因出席人數、表決權不足或其他法律限制，致無法召開、決議，或議案遭股東會否決，本公司及子公司應立即對外公開說明發生原因、後續處理作業及預計召開股東會之日期。

4.7.2 In participating in a merger, spin-off, acquisition, or transfer of shares, the
Company shall prepare a public report to shareholders detailing important contractual content and matters relevant to the merger, spin-off, or acquisition prior to the shareholders meeting and include it along with the expert opinion referred to in 4.7.1 when sending shareholders notification of the shareholders meeting for reference in considering whether to approve the merger, spin-off, or acquisition. Provided, where a provision of applicable regulations exempts a company from convening a shareholders meeting to approve the merger, spin-off, or acquisition, this restriction shall not apply.

Where the shareholders meeting of any one of the companies participating in a merger, spin-off, or acquisition fails to convene or pass a resolution due to lack of a quorum, insufficient votes, or other legal restriction, or the proposal is rejected by the shareholders meeting, the Company/Subsidiary participating in the merger, spin-off or acquisition shall immediately publicly explain the reason, the follow-up measures, and the preliminary date of the next shareholders meeting.

4.7.3 The Company/Subsidiary participating in a merger, spin-off, or acquisition, unless otherwise provided by applicable regulations or approved by the relevant authority, shall convene its board of directors meeting and shareholders meeting on the same day as the other participating companies to resolve matters relevant to the merger, spin-off, or acquisition. The Company/Subsidiary participating in a transfer of shares, unless otherwise provided by applicable regulations or approved by the relevant authority, shall convene its board of directors meeting on the same day as the other participating companies.

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

一、人员基本资料：包括消息公开前所有参与合併、分割、收购或股份受让计划或计划执行之人，其职称、姓名、身份证字号（如为外国人则为护照号码）。

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

二、重要事项日期：包括签订意向书或备忘录、委托财务或法律顾问、签订契约及董事会等日期。

(b) Dates of material events: Including the signing of any letter of intent or
memorandum of understanding, the hiring of a financial or legal advisor, the execution of a contract, and the convening of a board of directors meeting.

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

依相關法令規定，本公司應於董事會決議通過之日起二日內，將第一及二項資料，依規定格式以網際網路資訊系統申報相關主管機關備查。

(c) Important documents and minutes: including merger, spin-off, acquisition, and share transfer plans, any letter of intent or memorandum of understanding, material contracts, and minutes of board of directors meetings.

In accordance with the relevant regulations, the Company shall, within two days from the resolution by the board of directors, file (in the prescribed format and via the Internet-based information system) the information set out in paragraphs (a) and (b) to the relevant authority for recordation.

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

4.7.4 Every person participating in or privy to the plan for merger, spin-off, acquisition, or transfer of shares shall issue a written undertaking of confidentiality and may not disclose the content of the plan prior to public disclosure of the information and may not trade, in their own name or under the name of another person, in any stock or other equity security of any company related to the plan for merger, spin-off, acquisition, or transfer of shares.

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

4.7.5 The Company/Subsidiary participating in a merger, spin-off, acquisition, or transfer of shares may not arbitrarily alter the share exchange ratio or acquisition price unless under the below-listed circumstances, and shall stipulate the circumstances permitting alteration in the contract for the merger, spin-off, acquisition, or transfer of shares:

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

(a) Cash capital increase, issuance of convertible corporate bonds, or the issuance of bonus shares, issuance of corporate bonds with warrants, preferred shares with warrants, stock warrants, or other equity based securities.

二、處分公司重大資產等影響公司財務業務之行為。

(b) An action, such as a disposal of major assets, affects the Company's financial operations.
三、發生重大災害、技術重大變革等影響股東權益或證券價格情事。
(c) An event, such as a major disaster or major change in technology, affects shareholder equity or share price.

四、參與合併、分割、收購或股份受讓之公司任一方依法買回庫藏股之調整。
(d) An adjustment where any of the companies participating in the merger, spin-off, acquisition, or transfer of shares from another company, buys back treasury stock.

五、參與合併、分割、收購或股份受讓之主體或家數發生增減變動。
(e) An increase or decrease in the number of entities or companies participating in the merger, spin-off, acquisition, or transfer of shares.

六、已於契約中訂定得變更之其他條件，並已對外公開揭露者。
(f) Other terms/conditions that the contract stipulates may be altered and that have been publicly disclosed.

4.7.6 本公司及子公司參與合併、分割、收購或股份受讓，契約應載明參與合併、分割、收購或股份受讓公司之權利義務，並應載明下列事項：
4.7.6 The contract for participation by the Company/Subsidiary in a merger, spin-off, acquisition, or of shares shall specify the rights and obligations of the companies participating in the merger, spin-off, acquisition, or transfer of shares, and shall also specify the following:

一、違約之處理。
(a) Handling of breach of contract.

二、因合併而消滅或被分割之公司前已發行具有股權性質有價證券或已買回之庫藏股之處理原則。
(b) Principles for the handling of equity-type securities previously issued or treasury stock previously bought back by the Company that is extinguished in a merger or that is demerged.

三、參與公司於計算換股比例基準日後，得依法買回庫藏股之數量及其處理原則。
(c) The amount of treasury stock participating companies are permitted under law to buy back after the record date of calculation of the share exchange ratio, and the principles for handling thereof.

四、參與主體或家數發生增減變動之處理方式。
(d) The manner of handling changes in the number of participating entities or companies.

五、預計計畫執行進度、預計完成日程。
(e) Preliminary progress schedule for plan execution and anticipated completion date.

六、計畫逾期未完成時，依法令應召開股東會之預定召開日期等相關處理程序。
(f) Scheduled date for convening the legally mandated shareholders meeting if the plan exceeds the deadline without completion, and relevant procedures.

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

4.7.7 After public disclosure of the information, if the Company/Subsidiary participating in the merger, spin-off, acquisition, or share transfer intends further to carry out a merger, spin-off, acquisition, or share transfer with another company, all of the participating companies shall carry out anew the procedures or legal actions that had originally been completed toward the merger, spin-off, acquisition, or share transfer; except that where the number of participating companies is decreased and a participating company's shareholders meeting has adopted a resolution authorizing the board of directors to alter the scope of authorization, such participating company may be exempted from calling another shareholders meeting to resolve on the matter anew.

4.7.8 參與合併、分割、收購或股份受讓之公司有非屬公開發行公司者，本公司及子公司應與其簽訂協議，並依第4.7.3、4.7.4及4.7.7條規定辦理。

4.7.8 Where the Company participating in a merger, spin-off, acquisition, or transfer of shares is not a public company, the Company/Subsidiary shall sign an agreement with the non-public company and proceed in accordance with 4.7.3, 4.7.4 and 4.7.7 herein.

4.8 資訊公開

4.8 Information Disclosures

4.8.1 本公司及子公司取得或處分資產，有下列情形者，應按性質依主管機關規定格式，於事實發生之日起二日內將相關資訊於主管機關指定網站辦理公告申報：

4.8.1 Under any of the following circumstances, in connection with the acquisition or disposal of assets, the Company/Subsidiary shall, within two days from the day of occurrence of the fact, publicly announce and report the relevant information to the website designated by the relevant authority in the appropriate format as prescribed by regulations:

一、向關係人取得不動產。
   (a) Acquisition of real property from a related party.

二、從事大陸地區投資。
   (b) Investment in the Mainland China.

三、進行合併、分割、收購或股份受讓。
   (c) Merger, spin-off, acquisition, or transfer of shares.

四、從事衍生性商品交易損失達全部或個別契約之損失上限金額。
   (d) Losses from derivatives trading reaching the maximum aggregate losses or maximum individual contract loss.

五、除前四款以外之資產交易或金融機構處分債權，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：
   (e) Where an asset transaction other than any of those referred to in the
preceding four subparagraphs, or a disposal of receivables by a financial institution, reaches 20 percent or more of paid-in capital or NT$300 million; provided, this shall not apply to the following circumstances:

1. 買賣公債。
   ① Trading of government bonds
2. 買賣附買回、賣回條件之債券。
   ② Trading of bonds under repurchase/resale agreements
3. 取得或處分之資產種類屬供營業使用之機器設備且其交易對象非為關係人，交易金額未達新臺幣五億元以上。
   ③ Where the type of asset acquired or disposed is equipment/machinery for operational use, the trading counterparty is not a related party, and the transaction amount is less than NT$500 million
4. 以自地委建、合建分屋、合建分成、合建分售方式取得不動產，本公司及子公司預計投入之交易金額未達新臺幣五億元以上。
   ④ Where land is acquired under an arrangement for commissioned construction on self-owned land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and the amount the Company expects to invest in the transaction is less than NT$500 million.

前項交易金額依下列方式計算之：
The amount of transactions above shall be calculated as follows:
一、每筆交易金額。
   (a) The amount of any individual transaction.
二、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。
   (b) The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within one year.
三、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。
   (c) The cumulative transaction amount of real property acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within one year.
四、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。
   (d) The cumulative transaction amount of securities acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within one year.

第二項所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定公告部分免再計入。
“Within one year” as used in subparagraph (b) refers to the year preceding the base date of occurrence of the current transaction. Items duly announced in accordance with this Guideline need not be entered.
4.8.2 The Company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by itself and any subsidiaries that are not domestic public companies and enter the information in the prescribed format into the information reporting website designated by the relevant authority by the tenth day of each month.

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

4.8.4 All relevant contracts, meeting minutes, log books, appraisal reports and the opinions provided by a CPA, attorney, and securities underwriter in connection with the acquisition or disposal of assets by the Company/Subsidiary shall be kept at the company, where they shall be retained for five years except where other regulations provides otherwise.

4.8.5 Where any of the following circumstances occurs with respect to a transaction that the Company has already publicly announced and reported in accordance with the preceding 4.8.1~4.8.3, a public report of relevant information shall be made on the information reporting website designated by the relevant authority within two days from the day of occurrence of the fact:

1.  The merger, spin-off, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.
2.  Change, termination, or rescission of a contract signed in regard to the original transaction.

4.8.6 The reporting and public announcement in accordance with the relevant regulations is only applied after the Company’s shares are officially trading on a public market.
4.9 Miscellaneous

4.9.1 This subsidiary is not a domestic public company and its acquisition or disposition of assets shall be in accordance with Article 4.8 of the Company.

Information required to be reported in accordance with the 4.8 of the acquisitions and disposals of assets by a Subsidiary that is not itself, a domestic public company, shall be reported by the Company.

The paid-in capital of the Company is the basis for determining whether or not a Subsidiary under 4.8.1 is required to make a public announcement and file with the authority in the event the type of transaction specified therein reaches 20 percent of the paid-in capital of the Company.

4.9.2 When the subsidiary intends to acquire or dispose of assets, it shall follow this Guideline:

(a) If the internal audit personnel discover a material breach, he/she shall immediately notify the Company/Subsidiary in writing, and the Company/Subsidiary shall supervise the handling thereof and any improvement progress.

4.9.3 In the event of breach of this Guideline by any employee of the Company/Subsidiary, penalty in accordance with the Company/Subsidiary’s human resources management rules shall apply.

4.9.4 Any matters not dealt with by this Guideline shall be proceeded in accordance with the relevant regulations and the Company’s relevant rules.
1、目的:

1. Objective:
為保障公司資產、落實資訊公開，並釐定本公司從事衍生性商品交易之原因、目的、及為
達成此目的之一系列制度，俾使內部各部門及其人員之作業有所遵循，外部之債權人、股
東、及投資大眾在閱讀本公司資訊時得以溝通、瞭解與信任，特訂本處理程序，本處理程
序如有未盡事宜，悉依相關法令之規定辦理。

This guideline (the “Guideline”) is enacted for the purpose of ensuring the Company’s assets,
implementing information disclosure and determine the reasons, purposes of the Company’s
engagement in derivatives transactions as well establishing a series of systems for the purpose of
above, so to serve as a basis for the operations of all internal departments and its employees and
when external creditors, shareholders and investors review the Company’s information, they may
be able to communicate, understand and rely on such information. Any other matters not set
forth in the Guideline shall be dealt with in accordance with applicable laws, rules, and
regulations.

2、範圍:

2. Scope

2.1. 衍生性商品，係指其價值或價格由匯率、利率、股價、指數或其他資產、利益等商品
所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，及上述商
品組合而成之複合式契約等。

2.1 “Derivatives”: Forward contracts, options contracts, futures contracts, leverage contracts,
and swap contracts, and compound contracts combining the above products, whose value is
derived from assets, interest rates, foreign exchange rates, indexes or other interests.

2.2. 所稱之遠期契約，不含保險契約、履約契約、售後服務契約、長期租賃契約及長期進(銷)
貨合約。

2.2 The term “forward contracts” does not include insurance contracts, performance contracts,
after-sales service contracts, long-term leasing contracts, or long-term purchase (sales)
agreements.

3、作業程序:

3. Operation Procedures

3.1. 交易原則及方針:

3.1 Principal and Guidelines

3.1.1. 本公司從事衍生性商品交易之性質，依其目的分為「避險目的」及「交易目的」
二種。(若為對沖營運風險為目的之交易即為「避險目的」交易)，分別適用不
同之風險部位限制、強制停損限制及會計處理原則。

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3.1.1 The nature of the Company’s engagement in derivatives transactions is divided into two categories of “Hedging Purpose” and “Trading Purpose” (Transaction conducted based on the purpose of hedging operational risk shall be categorized as “Hedging Purpose” transaction). Each of them applies to different risk position limit, mandatory stop loss limit and accounting principles.

3.1.2 Derivatives transactions shall target to ensure the operating profit of the Company’s business and prevent risks which may incur from fluctuations in commodity prices due to exchange rate, interest rate, stock price, index or other assets and interests, instead of speculative profits.

3.1.3 Derivatives transactions for the purpose other than “hedging purpose” shall only be implemented after the approval by the board of directors. The calculation for the amount of foreign currency shall be based on the foreign exchange provided by each foreign currency center of that current month. Material derivatives transactions shall require the consent of 1/2 or more of all members of the audit committee and submit to the board of directors for approval.

3.1.4 The accumulated unsettled contract amount in the total contract amount of derivatives transactions engaged by the Company at any point in time shall not exceed 50% of the Company’s current equity at the time; the overall and individual contract losses shall be capped at 10% of the contract amount. The content of individual contracts shall be ratified by the executives authorized by the board of directors.

3.1.5 The traders in the Company’s department responsible for derivatives transactions shall set up trading strategies based on transaction details being ratified and conduct transaction directly with the counterparty. Upon the completion of the transaction, such traders shall provide settlement agents with all transaction receipts to proceed with settlement. The settlement agent shall thereafter proceed with the counterparty for the execution, opening of bank account, settlement and account settlement in connection with the transaction details.
3.1.6. 本公司從事衍生性商品交易，應由管理制度擬訂部門對全公司部位餘額、損益\分析等建立完善之管理資訊系統，以利風險之控管並及時反應異常情形。

3.1.6  The department responsible for the setting up of management system shall set up a complete management information system based on the remaining balance and analysis over the profits and losses of the entire Company in connection to the Company’s engagement in derivatives transactions, in order to facilitate the risk control and timely response to abnormality.

3.2. 權責:

3.2 Authority

3.2.1 財務部門:

3.2.1 Finance Department:

(1) 蒐集市場資訊、判斷趨勢及風險、熟悉金融產品及其相關法令、操作技巧等，並依權責主管之指示及授權部位從事交易，以規避市場價格波動之風險。

(1) Collection of market information, determination of tendency and risks, becoming familiar with financial products and its relevant laws and regulations as well as operating skills and engage in transactions based on instructions and authorizations given by supervisors in charge of the same in order to prevent risks which may incur from market price fluctuations.

(2) 定期評估執行部位及損益是否符合第3.1.4條可從事契約總額與損失上限金額。

(2) Regularly evaluate whether the implementation and profits and losses comply with the total contract amount and capped amount provided in Article 3.1.4 herein.

3.2.2 會計部門:

3.2.2 Accounting Department:

(1) 提供風險暴露部位之資訊。

(1) Provision of information on risks exposure.

(2) 交易風險之衡量、監督與控制。

(2) Measurement, supervision and control of trading risks.

3.3. 衍生性商品交易額度

3.3 Trading Limit of Derivatives

3.3.1. 依據已簽訂衍生性商品契約之平均價格訂定停損點，如有超過此停損點應隨時召集相關人員會議以因應之。

3.3.1 The stop loss point shall be established based on the average price in the executed derivatives products contract. At any time such stop loss point is exceeded, the Company shall at any time gather all relevant personnel and convene a meeting for resolution.

3.3.2. 『避險目的』衍生性商品交易可從事契約總額與損失上限金額如下表：
3.3.2 The aggregate contract amount and capped amount for loss on derivatives transactions which may be engaged based on hedging purpose are provided as follows:

<table>
<thead>
<tr>
<th>交易目的交易</th>
<th>佔被避險標的[注]部位</th>
</tr>
</thead>
<tbody>
<tr>
<td>全部契約總額</td>
<td>100%</td>
</tr>
<tr>
<td>全部契約損失上限金額</td>
<td>10%</td>
</tr>
<tr>
<td>個別契約損失上限金額</td>
<td>10%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>交易目的交易</th>
<th>佔被避險標的[注]部位</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total aggregate Contract Amount</td>
<td>100%</td>
</tr>
<tr>
<td>Capped Amount on Losses of All Contracts</td>
<td>10%</td>
</tr>
<tr>
<td>Capped Amount on Losses of Individual Contracts</td>
<td>10%</td>
</tr>
</tbody>
</table>

[注]：被避險標的:
[Note]: Hedging Objects
(1) 已持有之資產、負債部位。
(1) Assets and liabilities in possession.
(2) 預期將持有之資產、負債部位(即預期交易，又可分為具有確定承諾，及不具承諾但可預期發生者兩種。)
(2) Assets and liabilities expected to possess (i.e. forecast transaction, which may be additionally separated into firm commitment and commitment not promised but expected to take place).

3.3.3. 『交易目的』衍生性金融商品交易，須待董事會通過後，事後依核決權限呈核後始得進行，

3.3.3 Financial derivatives transaction for “Hedging Purpose” shall only be implemented after the same has been ratified by supervisor(s) with such authority and the same shall submit to the board of directors for approval.

3.3.4. 『交易目的』衍生性金融商品交易，須待董事會通過後，依核決權限呈核後方可進行操作。

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3.3.4 Financial derivatives transaction for “Trading Purpose” shall only be implemented after it has been ratified by authorities with authorization after the board of the directors approves the same.

3.3.5 The operating profit and loss provided under Article 3.3.3 and 3.3.4 and related information shall be separately reported in the board of directors’ meeting.

3.4 Guideline for Engaging in Financial Derivatives Transaction

3.4.1 Confirmation of transaction

3.4.2 Analysis on relevant tendency and determination.

3.4.3 Specific Practices on Determination of Hedge:

(1) Transaction target
(2) Trading position
(3) Target price and range
(4) Trading strategies and types

3.4.4 Acquisition of trading approval.

3.4.5 Execution of Transaction

(1) Counterparty: restricted to financial institutions duly incorporated in Taiwan or overseas.

(2) Traders: The personnel who may exercise derivatives transactions of the Company shall be submitted to the head of financial accounting department for approval, and the Company shall notify correspondent financial institutions that personnel other than the above mentioned are not allowed to engage in
such transaction.

(3) Confirmation of transaction: The trader shall fill in the transaction receipt after transaction and the same shall be reviewed and ratified by the confirmation agent for consistency and submit to supervisor(s) with authorization for approval.

(4) Settlement: Upon confirmation of transaction, the finance department shall proceed to settle on the settlement date with consideration negotiated via the settlement agent whom it has designated, together with the consideration and relevant receipts.

3.4.6. Entering of accounting units.

3.5. 會計處理
3.5 Accounting

3.5.1. 衍生性商品交易之會計處理，均依一般公認會計原則及會計研究發展基金會公佈之相關財務會計準則公報規定辦理。

3.5.1 The accounting of derivatives transaction shall be governed by the Generally Accepted Accounting Principles and relevant statements of financial accounting standards publicly announced by the Accounting Research and Development Foundation.

3.5.2. 編製定期性財務報告(含年度、半年度、季財務報告及合併財務報告)時，應依會計研究發展基金會公佈之財務會計準則公報第三十四號『金融商品之會計處理準則』及第三十六號「金融商品之表達與揭露」規定，於財務報表附註中，按從事衍生性商品目的進行其一般性相關事項揭露。

3.5.2 When compiling regular financial statements (including annual, semi-annual and quarterly financial statements and consolidated financial statements), such financial statements shall provide general disclosures based on the purpose of engagement in derivatives in the annotation section of the financial reports according to the “Financial Instruments: Recognition and Measurement” in Statement No. 34 and Statement No. 36 “Financial Instruments: Presentation and Disclosure” publicly announced by the Account Research and Development Foundation.

3.5.3. 對「交易目的」之衍生性商品，除一般性揭露事項外，應依商品類別揭露當期
交易活動所產生之淨損益及在損益表之表達位置。

3.5.3 For derivatives with “trading purpose”, in addition to general disclosures, the net profit/loss incurred from current trading activity and the position expression in the income statement shall be disclosed according to its types.

3.5.4 對「避險目的」之衍生性商品，除一般性揭露事項外，應額外揭露下列事項：

3.5.4 For derivatives with “hedging purpose”, in addition to general disclosures, the following shall additionally be disclosed:

(1) 對已持有資產或負債進行「避險為目的」者：
(1) Use current assets and liabilities in possession for “hedging purpose”:
   (A) 被避險之資產或負債金額及所用衍生性商品之種類。
   (A) Assets or amount in debt being hedged and types of derivatives used.
   (B) 已認列及被明確遞延之避險損益金額。
   (B) Amount of hedging profit or loss being recognized and confirmed for deferral.

(2) 對預期交易(含確定承諾之未來交易及不具承諾但預測即將於未來發生之交易)進行「避險為目的」者：
(2) Use forecast transaction for “hedging purpose” (including firm commitment and commitment not promised but expected to take place)
   (A) 該預期交易內容之敘述。
   (A) Description to content of such forecast transaction.
   (B) 所用衍生性商品種類內容之敘述。
   (B) Description to content of the types of derivatives used.
   (C) 被明確遞延之避險損益金額。
   (C) Amount of hedging profit or loss being recognized and confirmed for deferral.

3.6. 內部控制制度

3.6. Internal Control System

3.6.1. 風險管理措施：基於市場受各項因素變動，易造成衍生性金融商品之操作風險，故在市場風險管理，依下列原則進行

3.6.1. Risk Management: As various variables in the market give rise to operational risk in investment in financial derivative products, the following rules should be observed in the management of market risk:

(1) 信用風險管理：
(1) Credit risk management:
（A）交易對象：以國內外著名金融機構為主。
(A) Counterparty: mainly with well known financial institutions, domestically or foreign.
（B）交易商品：以國內外著名金融機構提供之商品為限。
(B) Product: Limited to products offered by well known domestic or foreign financial institutions.
（C）交易金額：同一交易對象之未結清契約餘額，以不超過授權總額百分之十為限。
(C) Transaction Amount: the exposure to any single counterparty is limited to 10% of the total authorized amount

(2) 市場風險管理：以銀行提供之公開外匯交易市場為主，暫不考慮期貨市場。
(2) Market Risk Management: publicly trading foreign exchange market offered by banks should be opted; futures market currently not considered.

(3) 流動性風險管理：為確保流動性，在選擇金融產品時以流動性較高(即隨時可在市場上軋平)為主，受託交易的金融機構必須有充足的資訊及隨時可在任何市場進行交易的能力，且交易前應與財務部資金人員確認交易額度，始不會造成流動性不足之現象。
(3) Liquidity Risk Management: to ensure liquidity, when selecting financial products, products with higher liquidity (can be squared on the market any time) should be opted, the discretionary investment financial institution must have sufficient information and ability to trade at any market at any time, and the funding personnel should confirm transaction amount prior to the transaction so as not to become illiquid.

(4) 現金流量風險管理：為確保公司營運資金週轉穩定性，本公司從事衍生性商品交易之資金來源以自有資金為限，且其操作金額應考量未來三個月現金收支預測之資金需求。
(4) Cash flow Risk Management: To ensure the stability of the company’s operational cash flow, the funding source of derivatives transactions should be limited to
self-owned funds, and the operational amount should take into consideration of the funding need in the cash income forecast for the next three months.

(5) 作業風險管理:
(5) Operational Risk Management

(A) 應確實遵循公司授權額度、作業流程及納入內部稽核，以避免作業風險。
(A) Compliance with the amount authorized by the company, procedure flow and internal audit for income should be ensured to avoid any operational risk.

(B) 从事衍生性商品之交易人員及確認、交割等作業人員不得互相兼任。
(B) The personnel conducting the derivatives transactions shall not also serve as the personnel in charge of confirmation and closing of derivatives.

(C) 風险之衡量、監督與控制人員應與前款人員分屬不同部門，並應向董事會或向不負交易或部位決策責任之高階主管人員報告。
(c) The personnel assessing, supervising and controlling risk shall be in separate department from the personnel in the preceding subparagraph, and should report to the board of directors or high level management who is not in charge of trading or position decisions.

(6) 商品風險管理：內部交易人員對金融商品應俱備完整及正確之專業知識，並要求銀行充分揭露風險，以避免誤用金融商品風險。
(6) Product Risk Management: internal trading personnel should possess complete and accurate professional knowledge of financial products and request the banks to sufficiently disclosure risk to avoid risk of financial product misapplication.

(7) 法律風險管理：任何和銀行簽署的文件必需經過法務部門檢視後才能正式签署，以避免法律上的風險。
(7) Legal Risk Management: any documents signed with the banks must be reviewed by the legal department first before formal execution to avoid any legal risks.
3.7.1. The board of directors shall appoint the head of financial accounting to monitor and control the trading risk of derivatives at all times in accordance with the internal control system and periodically assesses whether the result of trading is consistent with the management policy and whether the risk undertaking is within the ambit permitted. In the event anomalies is discovered in the supervision of trading and profit/loss, the necessary responsive measures should be adopted and the board shall be reported of the same; if the company has an independent director, the board of director shall have the independent director present and express opinion with regard thereto.

3.7.2. The position held by “trading purposed” derivatives transactions shall be assessed at least once a week, provided that if hedging purposed transactions for business requirements shall be assessed twice a month, with the assessment report submitted to the high level personnel authorized by the board of directors.

3.7.3. The head of financial accounting should periodically assess whether the risk management procedure is appropriate and is in fact observed.

3.7.4. Where there are anomalies in the market value assessment report, and the assessment may result in major contingent loss, the head of financial accounting should immediately report to the board of directors and take the necessary
responsive measures. If the company has an independent director, the board of
director shall have the independent director present and express opinion with regard
thereto.

3.8. 本公司從事衍生性商品交易時，應建立備查簿，就從事衍生性商品交易之種類、金額、
董事會通過日期及依本程序應審慎評估之事項，詳予登載於備查簿備查。
3.8. When the company conducts in derivatives transactions, an account book should be
prepared to record thereon the type, amount, approval date by the board, and the matters
considered in accordance with this Guideline.

3.9. 開票
3.9 Internal Audit

3.9.1.  內部稽核人員應定期了解衍生性商品交易內部控制之允當性，並按月查核分析
其交易循環，作成稽核報告呈董事會授權之高階主管人員核閱，如有發現重大
違規情事，應以書面通知審計委員會，並視違規情況依本公司人事管理規則懲
處相關人員。
3.9.1. The internal audit personnel shall periodically understand the appropriateness of the
internal control of derivatives transactions, and review the analysis of trading cycles
monthly for production of audit report to be submitted for review by the high level
personnel appointed by the board of directors. In the event of discovery of major
incompliance, the audit committee shall be notified in writing and the relevant
personnel shall be penalized in accordance with the human resource management
rules of the company.

3.9.2. 依「公開發行公司建立內部控制制度處理準則」之規定，按時將稽核報告及異
常事項改善情形申報相關主管機關備查。
3.9.2. The audit report and anomalies should be submitted to the relevant authorities for
record in accordance with the Rules for Public Companies’ Establishment of
Internal Control System.

3.11. 公告申報：
3.11. Public Announcement Reporting

3.11.1. 每月十日前應按規定格式，提供本公司及子公司截至上月底從事衍生性商品
交易之相關內容，由本公司公告申報。
3.11.1. Before the 10th day of each month, the relevant information on derivatives
transactions by the Company and Subsidiaries since the end of the previous
month should be submitted for public announcement by the Company in the prescribed format.

3.11.2. In the event a Subsidiary’s trading loss reaches 10% of the contractual amount, or where there is amendment or termination of the relevant contract entered, the relevant information should be submitted for announcement by the Company in the prescribed format on the next day after the occurrence of fact.

3.11.3. In the event of errors or omissions in the information required for announcement, the Company shall make supplementary corrections with all items and re-file the announcement in accordance with 3.11.1 and 3.11.2.

3.12. Penalties

If the managers and relevant personnel of the Company is in breach of this Guideline, assessment in accordance with the employee handbook of the Company shall be submitted and penalties proportional to the gravity of the breach applied.

3.13. Application and Amendment

3.13.1. After this Procedure is approved by the board of directors, and submitted for approvals by the audit committee and the shareholders, if any director expresses objection with record or in writing, the Company shall submit the objection to the audit commit and shareholders meeting for discussion; the same applies to any amendments. After this Guideline becomes effective, if there are any changes in the relevant regulation that require the Guideline to be revised accordingly, the revision shall be approved by the board of directors (audit committee) and/or the shareholders resolution.
3.13.2. If the Company has in place an independent director, upon submission of this Guideline for discussion by the board of directors in accordance with the preceding subparagraph, the independent director’s opinion shall be duly considered, and his/her approval or objection and reason for objection shall be entered on the meeting record of the board of directors.

3.13.3. If the Company has in place an audit committee, the making or amendment of this Guideline shall be approved by the majority of all members of the audit committee (those in office) and submitted for resolution by the directors. If the same is not approved by the majority of all members of the audit committee (those in office), then the same shall be approved by the supermajority (2/3) of the members of the board of directors (those in office) and the resolution of the audit committee shall be duly recorded in the meeting minutes of the board of directors.

3.13.4. When a Subsidiary proceeds with derivatives product trading, the Company shall supervise and ensure the Subsidiary’s making of the procedures for derivatives transactions and submitted for approval by its audit committee and/or board of directors and/or shareholders before application thereof. If the Company’s Subsidiary conducts derivatives transactions, relevant materials shall be regularly submitted to the Company for review.
開曼群島公司法（2010年修訂）
股份有限公司

修訂和重述章程大綱和章程

ALCHIP TECHNOLOGIES, LIMITED

-92年2月27日成立-

（經2011年5月18日特別決議通過）
一、公司名稱為 ALCHIP TECHNOLOGIES, LIMITED。

二、公司註冊所在地為開曼群島 Grand Cayman Ugland House 之 Maples Corporate Services Limited，或董事會日後決議之其他地點。

三、公司設立之目的未受限制，公司有權實行未受《公司法》（2010 年修訂版）及其日後修正之版本或任何其他開曼群島法律所禁止的任何目的。

四、各股東對公司之義務限於繳清其未繳納之股款。

五、公司授權資本額是新台幣 1,000,000,000 元，劃分為 100,000,000 股，每股面額新台幣 10.00 元，根據《公司法》（2010 年修訂版）及其日後修正之版本和公司章程，公司有權購回或購買任何股份，有權再分割或合併其中任何股票，有權發行全部或部分資本，無論是否有任何性質的優先權或特權或任何遞延權利，或任何性質的條件或限制等，除非已明確說明每股發行條件為普通股或特別股，否則公司有權依前述約定規定發行條件。

六、公司有權依開曼群島外之其他準據法登記為股份有限公司而繼續存續，並註銷在開曼群島之登記。

七、本章程大綱中未定義的專有名詞應與公司章程中的定義一致。

- 頁面其餘部分有意空白 -
ALCHIP TECHNOLOGIES, LIMITED

1 解釋

1.1 在本章程中，除非與本文有不符之處，法令所附第一個附件中的表格A不適用：

“公開發行公司法令”指影響公開發行公司或任何在臺灣證券交易市場上市的公司的中華民國法律、規則和規章，包括但不限於《公司法》、《證券交易法》、《企業併購法》的相關規定，經濟部發布的規章制度，金管會發布的規章制度，或櫃買中心發布的規章制度和臺灣地區與大陸地區人民關係條例及其相關規範等。

“年度淨利”係指依各該年度公司經審計之年度淨利。

“章程”指公司章程。

“公司”指ALCHIP TECHNOLOGIES, LIMITED。

“董事”指公司當時的董事（為明確起見，包括任一及所有獨立董事）。

“股利”包括期中股利。

“電子記錄”與《電子交易法》中的定義相同。

“電子交易法”指開曼群島的《電子交易法》(2003年修訂)。

“金管會”指中華民國行政院金融監督管理委員會。

“櫃買中心”指財團法人中華民國證券櫃檯買賣中心。

“獨立董事”指為符合當時有效之公開發行公司法令而於股東會經股東選舉為“獨立董事”的董事。

“公開資訊觀測站”指證交所透過http://newmops.twse.com.tw/網址監管的公開發行公司申報系統。

“股東”與法令中的定義相同。

“章程大綱”指公司章程大綱。

“合併”指(i)參與合併之公司全部消滅，由新成立之公司概括承受消滅公司之全部權利義務；或(ii)參與合併之其中一公司存續，由存續公司概括承受消滅公司之全部權利義務，並以
存續或新設公司之股份、或其他公司之股份、現金或其他財產作為對價之行為。

“普通決議”
指在股東會上有權投票的股東，親自或在允許代理的情況下透過代理，以簡單多數決通過的決議。

“私募”
指由該公司或經其授權之人挑選或同意之特定投資人認購本公司之股份、選擇權、認股權憑證、附認股權公司債、附認股權特別股或其他有價證券。但不包括依據第 11 條所為之員工激勵計畫或股份認購協議、認股權憑證、選擇權或發行之股份。

“股東名冊”
指依法令維持的股東名冊登記。除法令另有規定外，包括股東名冊登記的任何副本。

“註冊處所”
指公司目前註冊處所。

“中華民國”
指中華民國。

“印章”
指公司的一般圖章，包括複製的印章。

“股份”
指公司股份。

“股票”
指表彰股份之憑證。

“徵求人”
指依公開發行公司法令徵求任何其他股東之委託書以被該股東指派為代理人代理參加股東會並於股東會上行使表決權之股東，經股東委託之信託事業或股務代理機構。

“特別決議”
指經有權於該股東會行使表決權之股東表決權數三分之二以上同意之決議。該股東得親自行使表決權或委託經充分授權之代理人（如允許委託代理人，須於股東會召集通知中載明該特別決議係特別決議）代為行使表決權。

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

“法令”
指開曼群島《公司法》（2010 年修訂）。

“從屬公司”
指(i) 公司持有其已發行有表決權之股份總數或資本總額超過半數之公司；或(ii) 公司、其從屬公司及控制公司直接或間接持有其已發行有表決權之股份總數或資本總額合計超過半數之公司。

“特別（重度）決議”
指(i) 由代表公司已發行股份總數三分之二或以上之股東（包括股東委託代理人）出席股東會，出席股東表決權過半數同意通過的決議，或(ii) 若出席股東會的股東代表股份總數雖未達公司已發行股份總數三分之二，但超過公司已發行股份總數之半數時，由出席股東表決權三分之二或以上之同意通過的決議。

“集保結算所”
指臺灣集中保管結算所股份有限公司。

“證交所”
指台灣證券交易所股份有限公司。
1.2 在本章程中：

(a) 單數詞語包括複數含義，反之亦然；

(b) 陽性詞語包括陰性含義；

(c) 表述個人的單詞包括公司含義；

(d) “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，包括以電子記錄形式；

(e) 所提及任何法律或規章的規定應理解為包括該規定的修正、修改、重新制定或替代規定；

(f) 帶有“包括”、“尤其”或任何類似之表達語句應理解為僅具有說明性質，不應限制其所描述之詞語的意義；

(g) 標題僅作參考，在解釋這些條款之意義時應予忽略；

(h) 《電子交易法》的第 8 部分不適用於本章程。

2 营業開始

2.1 公司設立後，得於董事會認為適當之時點開始營業。

2.2 董事會得以公司資本或任何其他公司之款項支付因公司成立和設立而生之所有費用，包括登記費用。

3 股份發行

3.1 根據法令，章程大綱，章程和公開發行公司法令（以及股東會上公司可能給予的任何指示）的相關規定（如有），在不損害現有股份所附屬權利的情況下，董事會可以在其認為適當的時間、按其認為適當的條件、向其所認為適當的人分配、發行、授與認股權或以其他方式處分股份，無論該股份是否有優先權，遞延權或其他權利或限制，無論是關於股利，表決權，資本返還或其他方面的內容。且公司有權贖回或買回任何或所有此等股份、分割或合併任何此等股份及就其資本之任一部或全部發行，不論是賦予優先或特別之權利或加上權利之遞延或其他任何條件或限制等，且因此除發行條件另有明文規定外，每一股份之發行不論係稱為普通股、特別股或其他，均應受前述公司權力之限制。

3.2 公司不得發行無記名股票。

3.3 公司不得發行任何未繳納股款或繳納部分股款之股份。
4 股東名冊

4.1 董事會應在其所認為適當之處所備置一份股東名冊，惟如董事會對放置地點無決議時，股東名冊應放置在註冊處所。

4.2 如果董事會認為必要或適當，公司得於開曼群島境內或境外董事會認為適當之處所備置一份或數份股東分冊。股東總名冊和分冊應一併視為本章程所稱之股東名冊。

4.3 股份在櫃買中心交易時，該上櫃股份得依照其所適用之法律及櫃買中心規定證明及轉讓所有權。本公司就股東名冊得按照法令第 40 條之規定記載股份詳情及保管，惟如櫃買股份適用之法律及櫃買中心相關規定對記載格式另有規定者，從其規定。

5 股東名冊停止過戶或認定基準日

5.1 為確定有權獲得股東會或股東會延會通知之股東，或有權在股東會或股東會延會投票之股東，或有權獲得股利之股東或為其他目的而需決定股東名單者，董事會應決定股東名冊之閉鎖期間，且該閉鎖期間不應少於公開發行公司法令規定之最低期間。

5.2 於依第 5.1 條之限制下，除股東名冊變更之停止外，或為取代股東名冊變更之停止，董事會為決定有權獲得股東會通知，或有權在股東會或股東會延會投票之股東名單，或為確定有權獲得股利或為任何其他目的而需決定股東名單時，得預先或延後指定一特定日作為基準日。董事會依本 5.2 條規定指定基準日時，董事會應依公開發行公司法令透過公開資訊觀測站公告該基準日。

5.3 有關執行股東名冊停止變更期間的規則和程序，包括向股東發出有關停止變更期間的通知，應遵照董事會通過的政策（董事會可能隨時變更之），該相關政策應符合法令，章程大綱，章程和公開發行公司法令的規定。

6 股票

6.1 除法令另有規定外，公司發行之股份應以無實體發行，並依公開發行公司法令洽集保結算所登錄發行股份之相關資料。僅於董事會決議印製股票時，股東始有權獲得股票。股票（如有）應根據董事會決定之格式製作。股票應由董事會授權的一名或多名董事簽署。董事會得授權以機械程序簽發有權簽名的股票。所有股票應連續編號或以其他方式識別之，並註明其所表彰的股份。為轉讓之目的提交公司的股票應依本章程規定予以註銷。於繳交並註銷與所表彰股份相同編號的舊股票之前，不得簽發新股票。
若董事會依第6.1條之規定決議印製股票時，公司應於依法令、章程大綱、章程及公開發行公司法令得發行股票之日起30日內，對認股人或應募人交付股票，並應依公開發行公司法令於交付股票前公告之。

6.2 若董事會依第6.1條之規定決議印製股票時，公司應於依法令、章程大綱、章程及公開發行公司法令得發行股票之日起30日內，對認股人或應募人交付股票，並應依公開發行公司法令於交付股票前公告之。

6.3 股份不得登記為超過一位股東名下。

6.4 若股票經塗污，磨損，遺失或損壞，得提出證據證明、賠償並支付公司在調查證據過程中所產生之合理費用以換發新股票，該相關費用由董事會定之，並（在塗污或磨損的情況下）於交付舊股票時支付之。

7 特別股

7.1 經三分之二或以上董事之出席及出席董事過半數通過之決議及股東會之特別決議，公司得發行較公司發行的普通股有優先權利的股份（“特別股”）。

7.2 在依第7.1條發行特別股之前，公司應修改章程並在章程中明定特別股的權利和義務，包括但不限於下列內容，而且特別股之權利及義務不抵觸公開發行公司法令有關於特別股權利及義務之強制規定，變更特別股之權利時亦同：

(1) 特別股分派股息及紅利之順序、定額或定率；

(2) 特別股分派公司剩餘財產之順序、定額或定率；

(3) 特別股股東行使表決權之順序或限制（包括無表決權等）；

(4) 與特別股權利義務有關的其他事項；

(5) 公司被授權或被強制要購回特別股時，其贖回之方法；於不適用贖回權時，其聲明。

8 發行新股

8.1 公司發行新股，應經董事會三分之二以上董事之出席及出席董事過半數之同意。新股份之發行應限於公司之授權資本額內為之。

8.2 除股東於股東會另以普通決議為不同決議外，公司現金增資發行新股時，應公告及通知各股東其有優先認購權，得按照原有股份比例僱先分認。於決議發行新股之同一股東會，股東並得決議放棄優先認購權。公司應於前開公告中聲明，如股東未依指定之期限依原有股份比例認購新發行之股份者，則應視為喪失其優先認購權。在不違反第6.3條之規定下，如原有股東持有股份按比例不足以行使優先認購權認購一股新股者，數股東得依公開發行公司法令合併共同認購或歸併一人認購；如新發
行之股份未經原有股東於指定期限內認購完畢者，公司得依公開發行公司法令將未
經認購之新股於中華民國公開發行或洽由特定人認購之。

8.3 公司於中華民國境內辦理現金增資發行新股時，除董事會依據公開發行公司法令及
或金管會或櫃買中心之指示而為公司無須或不適宜對外公開發行之決定外，應提撥
發行新股總額之百分之十，在中華民國境內對外公開發行，但股東會另有較高提撥
比率之決議者，從其決議。

8.4 股東之新股認購權得獨立於該股份而轉讓。新股認購權轉讓之規則和程序應依據公
司制定的政策，且相關政策應符合法令，章程大綱，章程和公開發行公司法令。

8.5 第 8.2 條規定的股東優先認購權，在因下列原因或目的而發行新股時不適用：(a)與
他公司合併，公司分割或公司重整有關；(b)與公司履行其認股權憑證和/或認股權契
約之義務有關，包括第 11 條所提及者；(c)與公司履行可轉換公司債或附認股權公
司債之義務有關；(d)與公司履行附認股權特別股之義務有關，或(e)與私募有關。

8.6 通知股東行使優先認購權的期間及其他規則和程序、實行方式，應依董事會所訂之
政策制定，該相關政策應符合法令、章程大綱，章程和公開發行公司法令。

9 股份轉讓

9.1 於不違反法令和公開發行公司法令之規定下，公司發行的股份應得自由轉讓。但公
司給員工認購之股份得由董事會自行決定限制員工在一定期間內不得轉讓，惟其期
間最長不得超過 2 年。

9.2 除章程和公開發行公司法令另有規定時應從其規定，股東得以簽署轉讓文件之方式
轉讓股份。

9.3 於受讓人之名稱登記於公司股東名冊之前，讓與人應被視為股份持有者。

9.4 無論第 9.2 條之規定，於櫃買中心交易股份之轉讓，在不違反公開發行公司法令的情
況，董事會得以決議通過依櫃買中心採用的有價證券轉讓方式為之。

10 股份買回

10.1 根據法令、章程大綱和章程，公司得依循公開發行公司法令之規定，經董事會三分
之二以上董事之出席及出席董事過半數決議買回股份。

10.2 公司得以依法令和公開發行公司法令允許之任何方式，支付其買回其股份之股款。
11 員工激勵計畫

11.1 公司得經董事會以三分之二以上董事之出席及出席董事過半數同意之決議，通過一個以上之激勵措施並得發行股份或選擇權、認股權憑證或其他類似之工具給公司及從屬公司之員工。規範此等激勵計畫之規則及程序應與董事會所制訂之政策一致，並應符合法令，章程大綱，章程和公開發行公司法令。

11.2 依前述第11.1條發行之選擇權、認股權憑證或其他類似之工具不得轉讓，但因繼承者不在此限。

11.3 公司得依上開第11.1條所定之激勵計畫，與其員工及從屬公司之員工簽訂認股契約，約定於一定期間內，員工得認購特定數量的公司股份。此等契約之條款對相關員工之限制不得低於其所適用之激勵措施所載條件。

11.4 公司及其從屬公司之董事非本章程第11條所訂員工激勵計畫之對象，但倘董事亦為公司或其從屬公司之員工，該董事得基於員工身分（而非董事身分）參與員工激勵計畫。

12 股份權利變更

12.1 無論公司是否處於清算程序，在任何時候，如果公司資本被劃分為不同種類的股份，則需經該類股份持有人之股東會特別決議始可變更該類股份所附屬之權利，但該類股份發行條件另有規定者不在此限。縱有前述規定，如果章程的任何修改或變更損害了任一種類股份的優先權，那麼該相關修改或變更應經特別決議通過，並應經該類股份股東個別之股東會的特別決議通過。

12.2 章程中與股東會有關的規定應適用於每一相同種類股份持有者的會議。

12.3 股份持有人持有發行時附有優先權或其他權利之股份者，其權利不因創設或發行與其股份順位相同之其他股份而被視為變更，但該類股份發行條件另有明確規定者不在此限。

13 股份移轉

13.1 如果股東死亡，若該股份為共同持有時其他尚生存之共同持有人，或該股份是單獨持有時其法定代理人，為公司所認定唯一有權享有股份權益之人。死亡股東之財產就其所共有之股份所生之義務不因死亡而免除。
13.2 因股東死亡、破產、清算、解散或者因轉讓之外的任何其他情形而對股份享有權利的人，應以書面通知公司，且在董事會所可能要求的相關證據完成後，得寄發書面通知，選擇成為該相關股份之持有人或指定特定人成為該股份之持有人。

14 章程大綱和章程的修改和資本變更

14.1 在不違反法令和章程就應經股東會普通決議理事項之規定的情形下，公司應以特別決議為下列事項：

(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宗旨、權力或其他特別載明的事項；
(d) 減少其資本和資本贖回準備金；及
(e) 根據公司於股東會之決定，增加決議所規定的股本或註銷任何在決議通過之日尚未為任何人取得或同意取得的股份。但於變更額定資本額之情形，公司亦應向股東會提出修改。

14.2 在不違反法令和公開發行公司法令的情形下，公司非經特別（重度）決議不得為下列事項：

(a) 出售、讓與或出租公司全部營業或對股東權益有重大影響的其他事項；
(b) 解任任何董事；
(c) 許可一個或多個董事為其自身或他人為屬於公司營業範圍內的其他商業活動的行為；
(d) 使可分配股利及/或紅利及/或其他依第35條所規定款項之資本化；
(e) 合併、分割或私募，但符合法令定義之合併應同時符合法令之規定；
(f) 締結、變更或終止關於公司出租全部營業、委託經營或與他人經常共同經營之協議；
(g) 讓與其全部或主要部分之營業或財產，但前述規定不適用於因公司解散所進行的轉讓；或
(h) 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。
14.3 在不違反法令、章程及公開發行公司法令所訂法定出席股份數門檻之規定下，有關公司解散之程序：

(a) 如公司係因無法於其債務到期時清償而決議自願解散者，公司應以股東會普通決議為之；或

(b) 如公司係因前述第 14.3 條（a）款以外之事由而決議自願解散者，公司應以特別決議為之。

15 註冊處所
在不違反法令規定之情形下，公司得通過董事會決議變更其註冊處所之地點。

16 股東會
16.1 除年度股東常會外之所有股東會，應稱為股東臨時會；

16.2 公司應於每一會計年度終了後 6 個月內召開一次股東會作為年度股東常會，並應在股東會召集通知中詳細說明。在這些會議上董事會應作相關報告（如有）。

16.3 公司應每年舉行一次年度股東常會；

16.4 股東會應於董事會指定之時間及地點召開，惟除法令或本條另有規定外，股東會應於中華民國境內召開。如在中華民國境外召開股東會，相關程序及核准應依中華民國相關主管機關之規定辦理。於中華民國境外召開股東會時，公司應委任中華民國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投票事宜）。

16.5 董事會得召集股東會，且於經股東請求時，應立即進行公司股東臨時會之召集；

16.6 前條股東請求是指在股東提出請求日持有不低於當時已發行股份總數 3%的股份，並且持有該股份至少一年之股東所作出的請求；

16.7 前條股東之請求，必須以書面記明提議事項及理由，並由提出請求者簽名，交存於註冊處所，且得由格式相似的數份文件構成，每一份由一個或多個請求者簽名；

16.8 如董事會於股東提出請求日起 15 天內未為股東臨時會召集之通知，則提出請求之股東得依據公開發行公司法令自行召集股東臨時會。
17. 股東會通知

17.1 任何年度股東常會之召集，應至少於 30 天前通知各股東，任何股東臨時會之召集，
應至少於 15 天前通知各股東。每一通知之發出日或視為發出日及送達日應不予計
入。股東會通知應載明會議地點、日期、時間和召集事由，並應以下述方式發出，
或經股東同意者，以電子方式發出，或以公司規定的其他方式發出。但如果經所有
有權參加該股東會之股東（或其代理人）同意，則無論本章程所規定的通知是否已
發出，也無論是否遵守章程有關股東會的規定，該公司股東會均應被視為已合法召
集。

17.2 傘公司非因故意而漏向有權獲得通知之任一股票發出股東會通知，或其未收到股東
會會議通知，該股東會會議之程序不因此而無效。

17.3 公司應將與會議討論事宜有關的資料與通知一併依第 17.1 條的規定發出，並應透過
公開資訊觀測站傳輸該資料和通知。董事會並應依公開發行公司法令準備股東會會
議事手冊和補充資料，將其寄發或以其他方式供所有股東可得取得，並應傳送至公開
資訊觀測站。

17.4 與(a)選舉或解任董事，(b)修改章程，(c)(i)解散，合併或分割，(ii)訂立、修改或終
止關於出租公司全部營業，或委託經營，或與他人經常共同經營之契約，(iii)讓與公
司全部或主要部分營業或財產，(iv)受讓他人全部營業或財產而對公司營運有重大影
響者，(d)許可董事為其自己或他人從事公司營業範圍內事務的行為，(e)以發行新股
方式分配公司全部或部分盈餘，法定公積及或其他依第 35 條所規定款項之資本化，
及(f)公司私募發行具股權性質之有價證券等有關的事項，應載明於股東會通知並說
明其主要內容，且不得以臨時動議提出。

17.5 董事會應在公司之登記機構（如有適用）及公司位於中華民國境內之股務代理機構
之辦公室備置公司章程，股東會會議事錄，財務報表，股東名冊以及公司發行的公司
債存根簿。股東得檢具利害關係證明文件，指定查閱範圍，隨時請求檢查、查閱或
抄錄。

17.6 公司應依公開發行公司法令及法令之規定，將董事會準備的所有表冊，以及審計委
員會準備之報告書（如有），備置於其登記機構（如有適用）及其位於中華民國境
內之股務代理機構之辦公室。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。

18. 股東會事項

18.1 除非出席股東代表股份數達到法定出席股份數，股東會不得為任何決議。除章程另
有規定外，代表已發行股份總數過半數之股東親自或委託代理人出席，應構成股東
會之法定權數。
18.2 董事會應根據公開發行公司法令之要求，提交其為年度股東常會所準備的業務報告書、財務報表、及盈餘分配或虧損撥補之議案供股東承認或同意，經股東會承認或同意後，董事會應根據公開發行公司法令，將經承認的財務報表及其副本、公司盈餘分配或虧損撥補決議分發給每一股東。

18.3 除本章程另有明文規定及不違反公開發行公司法令之規定外，如果在指定為股東會會議之時間開始時出席股東代表股份數未達法定出席股份數，或者在股東會會議進行中出席股東代表股份數未達法定出席股份數者，主席得宣布延後開會，但其延後次數以二次為上限，且延後時間合計不得超過一小時。如股東會經延後二次開會但出席股東代表股份數仍不足法定出席股份數時，主席應宣布該股東會流會。如仍有召集股東會之必要者，則應依章程規定重行召集一次新的股東會。

18.4 股東會如由董事會召集者，其主席應由董事長擔任之，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，由董事長指定董事一人代理之，董事長未指定代理人或所指定之代理人因故不能行使代理職權時，應由其他出席之董事互推一人代理之。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。

18.5 在會議上進行投票的決議應通過投票方式決定。在會議上進行投票的決議不得以舉手表決之方式決定之。在需要投票並計算多數決時，需注意章程授予每一股東的投票數。

18.6 在票數相同的情況下，主席均無權投下第二票或決定票。

18.7 章程任何內容不得妨礙任何股東向有管轄權之法院提起訴訟，以尋求與股東會召集程序之不當或不當通過決議有關的適當救濟，因前述事項所生之爭議應以臺灣台北地方法院為第一審管轄法院。

18.8 除法令、章程大綱或章程另有明文規定外，任何於股東會上提出交由股東決議、同意、採行、確認者，應以普通決議為之。

18.9 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，得於由董事會制訂並經股東會普通決議同意之股東會議事規則所規定之範圍內，依該規則以書面向公司提出一項股東常會議案。下列提案均不列入議案：(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)該提案於公告受理期間外提出者，(d)該提案於公告受理期間外提出者。
19 股東投票

19.1 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股東於進行表決時，就其所持有的每一股份均有一表決權。

19.2 除已在認定基準日被登記為股東，或者已繳納相關催繳股款或其他款項者外，任何人均無權在任何股東會或個別種類股份持有者的個別會議上行使表決權。

19.3 有表決權之股東對行使表決權者資格提出異議者，應提交主席處理，主席的決定具有終局決定性。

19.4 表決得親自進行或透過代理人進行。股東僅得以一份委託書指定一個代理人出席會議並行使表決權。

19.5 持有超過一股以上的股東就任何決議應以相同方式行使其持有股份之表決權。

19.6 如股東會於中華民國召開者，董事會得決定股東於股東會之表決權得以書面投票或電子方式行使之。如股東會於中華民國境外召開者，股東行使表決權之方式應包括得採行以書面投票或電子方式行使表決權。如表決權得以書面投票或電子方式行使時，行使表決權之方式應載明於寄發予股東之股東會通知。以前述方式行使表決權的股東應被認為已指派股東會主席為其代理人，以書面文件或電子文件中指示方式在股東會中行使其股份之表決權，惟此種指派不應視為依公開發行公司法令之委託代理人。擔任代理人之主席無權就書面或電子文件中未提及或載明之任何事項而行使其等股東之表決權，亦不應就股東會中提案之任何原議案之修訂或任何臨時動議行使表決權。以此種方式行使表決權之股東應視為已指派其於該次股東會之臨時動議或原議案之修正之通知及表決權之權利。如股東會主席未依該等股東之指示為行使表決權，則該股份數不得算入已出席股東之表決權數，惟應算入計算股東會最低出席人數時之股數。

19.7 倘股東依第 19.6 條之規定向公司送達其以書面或電子方式行使表決權之意思表示後，至遲於股東會開會前一日，以與行使表決權相同之方式，另向公司送達其欲撤銷其之前行使表決權之意思表示，且該等撤銷構成依據 19.6 條指派股東會主席為其代理人之意思表示之撤銷。倘股東依 19.6 條以書面或電子方式行使表決權之意思表示後，超過前述撤銷其意思表示之期限者，依據 19.6 條視為指派股東會主席為其代理人之意思表示將無法撤銷，並應由主席在股東會中代為行使該股份之表決權。

19.8 倘股東已按第 19.6 條之規定指派主席為代理人透過書面投票或電子方式行使表決權，仍以委託書委託其他代理人出席股東會者，則其後之委託其他代理人應視為已撤銷，並應由主席在股東會中代為行使該股份之表決權。
20  代理

20.1 委託代理人之委託書應以書面為之，由委託人或其正式授權的被授權人書面簽署。如委託人為公司時，則由其正式授權的高級職員或被授權人進行簽署，代理人不需要是公司股東。

20.2 出席股東會委託書之取得，應受下列限制：

(a) 委託書之取得不得以金錢或其他利益為交換條件。但代公司發放股東會紀念品或徵求人支付予代為處理徵求事務者之合理費用，不在此限。

(b) 委託書之取得不得以他人名義為之。

(c) 徵求取得之委託書不得作為非屬徵求之委託書以出席股東會。

20.3 除股務代理機構外，受託代理人所受委託之人數不得超過三十人。受託代理人受三人以上股東委託者，應於股東會開會 5 日前，依其適用之情形檢附下列文件送達公司或其他股務代理機構：(a)聲明書聲明委託書非為自己或他人徵求而取得；(b)委託書明細表乙份，及

20.4 股東會無選舉董事之議案時，公司得委任股務代理機構擔任股東之受託代理人。相關委任事項應於該次股東會委託書使用須知載明。股務代理機構受委任擔任受託代理人者，不得接受任何股東之全權委託，應於公司股東會開會完畢 5 日內，將委託出席股東會之委託明細，代為行使表決權之情形，契約書副本及中華民國證券主管機關所規定之事項，製作受託代理出席股東會彙整報告，並備置於股務代理機構處。

20.5 除股東依照第 19.6 條規定指派股東會主席為代理人透過書面投票或電子方式行使表決權，或根據中華民國法律組織的信託事業，或依公開發行公司法令核准的股務代理機構外，一人同時受兩人以上股東委託時，其代理之有權表決權數不得超過股票停止過戶前已發行股份總數表決權的百分之三；超過時其超過的表決權，不予計算。為免疑義，依第 20.4 條經公司委任之股務代理機構所代理之股數，不受前述已發行股份總數表決權百分之三之限制。

20.6 受三人以上股東委託之受託代理人，其代理之股數不得超過其本身持有股數之四倍，且不得超過已發行股份總數之百分之三。

20.7 備股東以書面投票或電子方式行使表決權，並委託受託代理人出席股東會，以受託代理人出席行使之表決權為準。

20.8 委託書應至少於委託書所載受託人代理投票之股東會或其延會開會至少 5 天前送達在公司註冊處所，或送達在股東會召集通知或公司寄出之委託書上所指定之處所。除非股東在後送達的文件中明確以書面聲明撤銷先前的委託，否則倘公司從同一股東處收到多份委託投票文件時，以最先送達的文件為準。
委託書應以公司核准之格式為之，並載明僅為特定股東會所為。委託書格式內容應至少包括(a)填表須知、(b)股東委託行使事項及(c)股東、受託代理人及徵求人（如有）基本資料等項目，並與股東會召集通知同時提供予股東。此等通知及委託書用紙應於同日分發予所有股東。

20.10 股東會有選舉董事之議案者，委託書於股東會開會前應經公司之股務代理機構或其他股務代理機構予以統計驗證。其驗證內容如下：

(a) 委託書是否為基於公司權限所印製；
(b) 委託人是否簽名或蓋章於委託書上；
(c) 委託書上是否填具徵求人或受託代理人（依其適用之情形）之姓名，且其姓名是否正確。

20.11 委託書、議事手冊或其他會議補充資料、徵求人徵求委託書之書面及廣告、委託書明細表、基於公司權限印發之委託書用紙及其他文件資料之應記載主要內容，不得有虛偽或欠缺之情事。

20.12 根據委託書條款所為之表決，除公司在委託書所適用之該股東會或股東會延會開始前，於註冊處所收到書面通知外，其所代理之表決均屬有效。前揭通知應敘明撤銷委託之原因係因被代理人於出具委託書時不具行為能力或不具委託權力者或其他事由。

20.13 委託受託代理人之股東得於股東會後7日內應有權向公司或其股務代理機構請求查閱該委託書之使用情形。

21 委託書徵求

除法令及章程另有規定外，委託書徵求之相關事宜，悉依照中華民國公開發行公司出席股東會使用委託書規則之規定辦理。

22 異議股東股份收買請求權

22.1 在下列決議為股東會通過的情況下，於會議前已以書面通知公司其反對該項決議之意思表示，並在股東會上再次提出反對意見的股東，可請求公司以當時公平價格收買其所有之股份：

(a) 公司締結，修改或終止有關出租公司全部營業，委託經營或與他人經常共同經營的契約；
(b) 公司轉讓其全部或主要部分的營業或財產，但公司因解散所為的轉讓不在此限；

(c) 公司受讓他人全部營業或財產，對公司營運產生重大影響者。

22.2 在公司營業之任一部分被分割或與另一公司進行合併的情況下，放棄對該議案之表決權並就該議案在股東會前或股東會中以書面表示異議，或以口頭表示異議（並經記錄）的股東，得要求公司以當時公平價格收買其所有之股份。

22.3 前兩條所規定的請求應在決議日起 20 日內，提出記載請求買回之股份種類和數額的書面請求於公司。在公司與提出請求的股東就該股東所持股份之收買價格（以下稱「股份收買價格」）達成協定的情況下，公司應在決議日起 90 日內支付價款。在公司未能在決議日起 60 日內與股東達成協定的情況下，股東可在該 60 日期限之後的 30 日內，聲請中華民國有管轄權的法院為股份收買價格之裁定，該法院所作出的裁定對於公司和提出請求的股東之間僅就有關股份收買價格之事項具有拘束力和終局性。

22.4 前述股份收買價款的支付應與股票的交付同時為之，且股份的移轉應於受讓人之姓名登錄於股東名冊時生效。

23 法人股東

任何公司組織或其他非自然人為股東時，其得根據其組織文件，或如組織文件沒有相關規範時以董事會或其他有權機關之決議，授權其認為適當之人作為其在公司會議或任何類別股東會的代表，該被授權之人有權代表該法人股東行使與作為個人股東所得行使之權利相同的權利。

24 無表決權股份

24.1 公司持有自己之股份者（包括透過從屬公司持有者）不得在任何股東會上直接或間接行使表決權，亦在任何時候不算入已發行股份之總數。

24.2 對於股東會討論之事項，有自身利害關係且其利益可能與公司之利益衝突的股東，就其所持有的股份，不得在股東會上就此議案加入表決，但為計算法定出席股份數門檻之目的，此等股份仍應計入出席該股東會股東所代表之股份數。前述股東亦不得代理其他股東行使表決權。
25 董事

25.1 公司董事會，設置董事（包括獨立董事）人數不得少於 5 人，且不多於 9 人，每一董事任期 3 年，得連選連任。於符合相關法令要求（包括但不限於對上市公司之要求）之前提下，公司得於前述董事人數範圍內隨時以股東會普通決議增加或減少董事的人數。

25.2 除經櫃買中心（或證交所，若適用）核准者外，董事間應有超過半數之席次，不得具有配偶關係或二代等以內之親屬關係。

25.3 公司召開股東會選任董事，當選人不符第 25.2 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，其當選應視同失效。已充任董事違反前述規定者，當然解任。

25.4 除公開發行公司法令另有規定者外，應設置獨立董事人數不得少於三（3）人。就公開發行公司法令要求之範圍內，獨立董事其中至少一人應在中華民國境内設有戶籍，且至少一名獨立董事應具有會計或財務專業知識。

25.5 獨立董事具備專業知識，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，應依公開發行公司法令之規定。

25.6 本公司得為董事及/或高階經理人於其任期內就其執行業務範圍依法應負之賠償責任，購買責任保險。

26 董事會權力

26.1 於符合法令、章程大綱和章程以及依股東會普通決議、特別決議以及特別（重度）決議所作指示之情形下，公司業務應由可以行使公司全部權力的董事會管理之。如果在對章程大綱或章程進行變更或股東會作出前述任何指示前，董事會所為的行為是有效的，則對章程大綱或章程所為的變更及前述相關指示的作出，不得使董事會的該等先前行為無效。合法召集之董事會於符合法定出席人數時，得行使所有董事會得行使之權力。

26.2 所有支票、本票、匯票和其他可流通票據以及向公司支付款項的所有收據，應以董事會決議所決定之方式為簽名、簽發、承兌、背書或以董事會決議之其他方式簽署。

26.3 董事會得行使公司全部權力，而為公司進行借款、對公司之保證、財產和未催繳之股本設定抵押或收取全部或部分費用，或以直接購買或為作為公司或任何第三人債務、責任或義務的擔保之用而發行債券、信用債券、設定抵押、公司債券或其他相關證券。
27 董事任命和免職

27.1 公司得於任何股東會以多數決，或低於多數時以最多票決，選任任何人為董事，此
等投票應依下述第27.2條計票。公司得以特別（重度）決議解任任一董事。有代表
公司已發行股份總數過半數之股東出席（親自出席或委託出席）者，應構成選舉一
席以上董事之股東會之法定出席股份數。

27.2 董事之選舉應依票選制度採行累積投票制，其程序由董事會通過且經股東會普通決
議採行之，每一股東得行使之投票權數與其所持之股份乘上應選出董事人數之數目
相同（以下稱「特別投票權」），任一董事行使之特別投票權總數得由該股東依其
選票所指明集中選舉一名董事候選人，或分配選舉數董事候選人。無任一投票權限
於特定種類、派別或部別，且任一董事均應得自由指定是否將其所有投票權集中於
一名或任何數目之候選人而不受限制。由所得選票代表投票權較多之候選人，當選
為董事。如選任超過一名以上之董事時，由所得選票代表投票權較其他候選人為多
者，當選為董事。該累積投票制度的規則和程序，應隨時符合董事會所擬訂並經股
東會普通決議通過的政策，該政策應符合章程大綱，章程和公開發行公司法令的規
定。

27.3 董事會得採用符合公開發行公司法令之候選人提名制度。該候選人提名的規則和程
序應符合董事會所擬訂並經股東會普通決議通過後所隨時制定的政策，該政策應符
合法令，章程大綱，章程和公開發行公司法令的規定。此外，獨立董事之選任，應
採用公開發行公司法令之候選人提名制度。

28 董事職位之解任

任一董事如果發生下列情事之一者，該董事應當然解任：

(a) 其以書面通知公司辭任董事職位；

(b) 其死亡，破產或廣泛地與其債權人為協議或和解；

(c) 其被有管轄權法院或官員以其為或將為心智缺陷，或因其他原因而無法處理
自己事務為由而作出裁決，或依其所適用之法令其行為能力受限制；

(d) 其從事不法行為經有罪判決確定，且服刑期滿尚未逾 5 年；

(e) 其因刑事詐欺、背信或侵占等罪，經判處 1 年以上有期徒刑確定，且服刑期
滿尚未逾 2 年；

(f) 其從事公職期間因侵占公司款項或公共資金經有罪判決確定，且服刑期滿尚
未逾 2 年；
（g）其使用票據經拒絕往來尚未期滿；

（h）經股東會特別（重度）決議解任其董事職務；或

（i）董事若在其執行職務期間所從事之行為對公司造成重大損害，或嚴重違反相關適用之法律及/或規章或章程大綱和章程，但未經公司依特別（重度）決議將其解任者，則持有已發行股份總數百分之三以上股份之股東自股東會決議之日起 30 日內，以公司之費用，訴請有管轄權之法院解任該董事，而該董事應於該有管轄權法院為解任董事之終局判決時被解任之。為免疑義，倘一相關法院有管轄權而得於單一或一連串之訴訟程序中判決前開所有事由者，則為本條款之目的，終局判決應係指該有管轄權法院所為之終局判決。

如董事當選人有前項第（b）、（c）、（d）、（e）、（f）或（g）款情事之一者，該董事當選人應被取消董事當選人之資格。

29 董事會事項

29.1 董事會得訂定董事會進行會議所需之最低法定出席人數，除董事會另有訂定外，法定出席人數應為超過董事會開會當時實際在任董事的一半。董事因故解任，致不足五（5）人者，公司應於最近一次股東會補選之。如公司董事會缺額席次達經選任之董事總席次三分之一時，董事會應於 60 日內召開股東會補選董事以填補缺額。

29.2 除公開發行公司法令另有規定外，若獨立董事因故解任，致人數不足三（3）人時，公司應於最近一次股東會補選之。除公開發行公司法令另有規定外，若所有獨立董事均解任時，董事會應於 60 日內，召開股東會補選獨立董事以填補缺額。

29.3 於符合章程規定之情形下，董事會得以其認為適當的方式規範其程序。任何提議應經由多數決決定。在得票數相等的情況下，主席不得投下第二票或決定票。

29.4 出席董事會人員得透過視訊會議方式出席董事會或董事委員會。以該方式參加會議者，視為親自出席。本公司董事會或董事委員會召開之地點與時間，應於本公司所在地及辦公時間或便於董事出席且適合董事會或董事委員會召開之地點及時間為之。

29.5 任一董事或經任一董事授權之本公司高級職員者得召集董事會，並應至少於 7 天前以書面通知每一董事（得以傳真或電子郵件通知），該通知並應載明討論事項之概要。但有緊急事由時，得於依據公開發行公司法令發出召集通知後隨時召集之。

29.6 繼任董事得履行董事職務不受部分董事因解任而職位空缺之影響，惟如續任董事之人數低於章程所規定的必要董事人數時，續任董事僅得召集股東會，不得從事其他行為。
29.7 董事會應依其決議訂定董事會之議事規則，並將該議事規則提報於股東會，且該議事規則應符合章程及公開發行公司法令之規定。

29.8 對於任何董事會或董事委員會所做成的行為，即便其後發現董事選舉程序有瑕疵，或相關董事或部分董事不具備董事資格，該行為仍與經正當程序選任之董事或董事具備董事資格的情況下所作出的行為具有同等效力。

29.9 董事得以書面委託代理人代理出席董事會。代理人應計入法定出席人數，代理人在任何情況下所進行的投票應視為原委託董事的投票。

30 董事利益

30.1 董事在其任董事期間，可同時擔任本公司任何其他帶薪職位，其期間、條件及報酬等董事會決定之。

30.2 董事之報酬僅得以現金給付。該報酬之金額應由董事會決定且應參酌董事對公司經營之服務範圍與價值及中華民國國内外之同業給付水準。董事亦有權要求支付所有因出席董事會或董事委員會、公司股東會，任一特定種類股份之股東會或公司債券持有人會議，或其他與公司業務有關者而合理產生的差旅費、住宿費和其他費用，或者就其董事職務支領薪資（該薪資得自薪資報酬委員會提議並經董事會決定），或者自其董事職務支領薪資，或者選擇混合前述第一種方式及第二種方式者，惟該等決定均應符合公開發行公司法令。

30.3 除法令或公開發行公司法令另有禁止外，董事得以個人或其公司的身份在專業範圍內代表本公司，該董事個人或其公司有權就其提供之專業服務收取相當於如其非為董事情況下的同等報酬。

30.4 董事如在公司業務範圍內為自己或他人從事行為，應在從事該行為之前，於股東會上向股東揭露該等利益的主要內容，並在股東會上取得特別（重度）決議許可。如果董事違反本條規定，為自己或他人為該行為時，股東得以普通決議，要求董事交出自該行為所獲得的任何和所有收益，但自相關所得發生後逾1年者，不在此限。

30.5 不管本條（第30條）是否有任何反之規定，對董事會會議討論事項有個人利害關係且其利益與公司利益可能衝突之董事，不得行使表決權或代理其他董事行使表決權，根據上述規定不得行使表決權或代理行使表決權的董事，其表決權不應計入已出席董事會會議董事的表決權數。

31 議事錄

董事會應將有關董事會對高級職員的所有任命、公司會議事項、任何種類股份持有股東之股東會、董事會及董事委員會，包括每一會議出席董事的姓名等事項，集結
成議事錄並整理成冊。

32　董事會權力之委託

32.1 董事會得於遵守公開發行公司法令之情形下，將其任何權力委託給由一位或多位董事所組成的委員會行使。如果認為需要常務董事或擔任其他行政職位的董事行使相關權力，亦得委託常務董事或擔任其他行政職位的董事行使之，但倘若受委託之常務董事中止董事一職，對常務董事的委託應撤回。任何此種委託於董事會所訂定之條件約束，附屬於或獨立於董事會之權力，並得撤回和變更。於章程中規範董事會事項的內容有所調整時，前述董事委員會亦應受章程中規範董事會事項之規範（如得適用時）。

32.2 董事會得設立委員會，並得任命任何人為經理或管理公司事務之代理人，並得指定任何人作為委員會的成員。任何此種指定應受董事會所訂定之條件約束，附屬於或獨立於董事會之權力，並得撤回和變更。於章程中規範董事會事項的內容有所調整時，前述相關委員會亦應受其規範（如得適用時）。

32.3 董事可以根據董事會訂定之條件，以委託書授權或其他方式指定公司代理人，但該委託不得排除董事自身權力，且該委託得於任何時候由董事撤回。

32.4 董事會可經由授權委託書或其他方式指定任何公司、事務所、個人或主體（無論由董事會直接提名或間接提名）作為公司之代理人或有權簽署人，在董事會認為適當的條件與期間下，擁有相關權力、授權及裁量權（惟不得超過根據本章程董事會所擁有或得以行使的權力）。任何授權和其他委託，可包含董事會認為適當，有關保護進行委託或授權簽署事項人員和為其提供方便的規定。董事亦得授權相關代理人或授權簽署人將其所擁有的權力、授權及裁量權再為委託。

32.5 在不違反喪失資格和解任的相關規定下，董事會應選舉董事長，且得以其認為適當的條件和薪酬指定其認為必要的其他高級職員，履行其認為適當的義務，除非其任命條件另有說明，否則得透過董事會決議解雇該高級職員。

32.6 不管本條（第 32 條）是否有任何相反之規定，除公開發行公司法令另有規定外，董事會應設立由全體獨立董事組成的審計委員會，其中一人為召集人，且在公開發行公司法令要求之範圍內，至少有一人需具有會計或財務專長。審計委員會決定應經該委員會半數或超過半數成員同意。審計委員會規則和程序應符合隨時經審計委員會成員提議並經董事會通過的政策，相關政策應符合法令、章程大綱、章程及公開發行公司法令之規定與金管會或櫃買中心之指示或要求（如有）。此外，董事會應依其決議訂定審計委員會組織規程，且該規程應符合章程及公開發行公司法令之規定。

32.7 任何下列公司事項應經審計委員會半數或超過半數成員同意，並提交董事會進行決議：

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(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) 訂定或修正重大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；
(k) 公司隨時認定或監督公司之任一主管機關所要求的任何其他事項。

前項第(a)款至第(k)款規定的任何事項，除第(j)款以外，如未經審計委員會成員半數或超過半數同意者，得僅由全體董事三分之二或以上同意行之，不受前項規定之限制，並應於董事會議事錄載明審計委員會之決議。

32.8 不管本條（第 32 條）是否有任何相反之規定，除公開發行公司法令另有規定外，董事會應設立由三人以上（其無須為董事）組成的薪資報酬委員會，其中一人為召集人及主席。薪資報酬委員會規則和程序應符合隨時經薪資報酬委員會成員提案並經董事會通過的政策，相關政策應符合法令、章程大綱、章程及公開發行公司法令之規定及金管會或櫃買中心之指示或要求（如有）。董事會應依其決議訂定薪資報酬委員會組織規程，且該規程應符合章程及公開發行公司法令之規定。前開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。

33 印章

33.1 如經董事會決定，則公司得有一印章。該印章僅能依董事會或董事會授權之董事委員會之授權使用之。印章之使用應依董事會制訂之印章使用規則（董事會得隨時修改之）為之。
33.2 公司得在開曼群島境外的任何地方持有複製的印章以供使用，每一複製印章均應是公司印章的精確複製品，並由董事會指定之人保管，且若經董事會決定，得在複製印章的表面加上其使用地點的名稱。

33.3 董事會授權之人得在要求其須以印章進行驗證的文件上，或在提交開曼群島或其他地方公司登記機關的任何公司文件上，將印章加蓋於其簽名之上。

34 股利，利益分派和公積

34.1 本公司得依董事會擬議並經股東以普通決議通過之利潤分配計畫分配利潤。董事會應以下述方式擬訂該利潤分配計畫：本公司應就年度淨利先彌補歷年虧損。其次，依公開發行公司法令規定或依主管機關要求提撥特別盈餘公積；並得提撥不超過所餘利潤之 2%作為董事酬勞以及不低於所餘利潤之 1%作為員工紅利。該員工紅利得按照依第 11.1 條規定同意之員工激勵計畫配發。董事會應於盈餘分派之議案中明訂分配予董事及員工之紅利之成數，股東得於決議同意前修改該提案。董事兼任本公司執行主管者得同時受領其擔任董事之酬勞及擔任公司員工之紅利。任何所餘利潤除法令及公開發行公司法令另有規定外，公司將考量公司所處環境及成長階段，因應未來資金需求及長期財務規劃，並滿足股東對現金流入之期待，就可分配盈餘擬定利潤分配計畫，提報股東會決議，盈餘之分派得以現金股利或股票股利（盈餘轉增資按比例分配股份於股東）之方式為之，其中現金股利發放總額不得低於發放股東股利總額之 10%，最高以 100%為上限。

34.2 在不違反法令和本條規定的情形下，董事會可公告已發行股份的股利和利益分派，並授權使用公司於法律上可動用的資金支付股利或利益分派。除以公司已實現或未實現利益、股份發行溢價帳戶或經法令允許的其他款項支付股利或為利益分派外，不得支付股利或為利益分派。

34.3 除股份所附權利另有規定者外，應根據股東持有股份之比例分派支付所有股利。如果股份發行的條件是從某一特定日期開始計算股利，則該股份之股利應依此計算。

34.4 股東如有因任何原因應向公司支付任何款項，董事會得從應支付予該股東的股利或利益分派中扣除之。

34.5 董事會於經股東會之普通決議通過後得宣佈全部或部分之分派（除股利以外）以特定資產為之（尤其是其他公司之股份，債券或證券），或以其中一種或多種方式支付，在此種分配發生困難時，董事會得以其認為便利的方式解決，並確定就特定資產分配之價值或其他之價值，且得決定於所確定價值的基礎上向股東支付現金以調整所有股東的權利，並且如果董事會認為方便，可就特定資產設立信託。
34.6 任何股利、分派、利息或與股份有關的其他現金支付款項得以匯款轉帳給股份持有者，或以支票或認股權憑證直接郵寄到股份持有者的登記地址。每一支票或認股權憑證應憑收件人的指示支付。

34.7 任何股利或分派不得向公司要求加計利息。

34.8 不能支付給股東的股利及/或在股利公告日起 6 個月之後仍無人主張的股利，可根據董事會的決定，支付到以公司名義開立的獨立帳戶，但該公司不得成為該帳戶的受託人，且該股利仍然為應支付給股東的債務。如於股利公告日起 6 年之後仍無人請求的股利將被認定為股東已拋棄其可請求之權利，該股利並轉歸公司所有。

35 資本化
在不違反第14.2(d)條規定的情形下，董事會可將列入公司準備金帳戶（包括股份溢價帳戶和資本贖回準備金）的所有餘額，或列入損益帳戶的任何餘額，或其他可供分配的款項予以資本化，並依據如以股利分配盈餘時之比例分配此等金額予股東。並代表股東將此等金額用以繳足分配之未發行股份股本，記為付清股款之股份並依前述比例分配予股東。在這種情況下，董事會應為使該資本化生效所需之全部行為及事項，董事會並有全權制定其認為適當的規範，使股份將不會以小於最小單位的方式分配（包括規範該等股份應分配之權利歸公司所有而非該股東所有）。董事會可授權任何人代表所有就此具利益關係之股東與公司訂立契約，規定此等資本化事項以及其相關事項。任何於此授權下所簽訂之契約均為有效且對所有相關之人具有拘束力。

36 公開收購
董事會於公司或公司依公開發行公司法令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做成決議，並公告下列事項：

1. 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。

2. 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。

3. 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）。

4. 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。
37 會計帳簿

37.1 董事會應在適當會計帳簿上記錄與公司所有收受和支出相關的款項、收受或支出款項發生的相關事宜、公司所有的物品銷售和購買，以及公司的資產和責任。如會計帳簿不能反映公司事務的真實和公正情況並解釋其交易，則不能視為公司擁有適當的帳簿。

37.2 董事會應決定公司會計帳簿或其中一部分是否公開供非董事之股東檢查，以及在什麼範圍內，什麼時間和地點，根據什麼條件或規定進行檢查。除非經法令授權、董事會授權或公司股東會同意者外，非董事之股東沒有權利檢查公司任何會計帳簿或文件。

37.3 董事會得依法令之要求備置損益表、資產負債表、合併報表（如有）以及其他報告和帳簿於股東會。

37.4 所有董事會會議、董事委員會會議和股東會之議事錄和書面記錄應以英文為之，並附中文翻譯。在英文版本與其中文翻譯有不一致的情形，應以英文版本為準。

37.5 委託書及依章程與相關規定製作之文件、表冊、媒體資料，應保存至少1年。但與股東提起訴訟相關之委託書、文件、表冊及/或媒體資料，如訴訟超過1年時，應保存至訴訟終結為止。

38 通知

38.1 通知應以書面為之，且得由公司交給股東個人，或透過快遞、郵寄、越洋電報、電傳、傳真或電子郵件發送給股東，或發送到股東名冊中所顯示的位址（或者在透過電子郵件發送通知時，將通知發送至股東所提供的電子郵件位址）。如果通知是從一個國家郵寄到另一個國家，應以航空信寄出。

38.2 當透過快遞發出通知時，將通知提交快遞公司之日，應視為通知寄送生效日，並且通知提交快遞後的第三天（不包括週六、週日或國定假日），應視為收到通知之日。當通知透過郵寄發出時，適當填寫地址、預先支付款項以及郵寄包含通知之信件之日，應視為通知寄送生效日，並且於通知寄出後的第五天（不包括週六、週日或國定假期），應視為收到通知的日期。當通知透過越洋電報、電傳或傳真發出通知時，適當填寫地址並發出通知之日，應視為通知寄送生效日，其傳輸當日應視為通知收到日期。當通知透過電子郵件發出時，將電子郵件傳送到指定接受者所提供的電子郵件位址之日，應視為通知寄送生效日，電子郵件發送當日應視為收到通知的日期，無須接受者確認收到電子郵件。
38.3 公司得以與發送本章程所要求其他通知相同的方式，向因股東死亡或破產而被公司認為有權享有股份權利之人發送通知，並以其姓名、死者的代理人名稱、破產管理人或主張權利之人提供之地址中所為類似之描述為收件人，或者公司可以選擇以如同未發生死亡或破產事由下相同之方式發送通知。

38.4 每一股東會的通知應以上述方式，向在認定基準日於股東名冊被記載為股東之人為之，或於股份因股東死亡或破產而移交給法定代理人或破產管理人時，向法定代理人或破產管理人為之，其他人無權接受股東會通知。

39 清算

39.1 如果公司進入清算之程序，且可供股東分配的財產不足以清償全部股份資本，該財產應予以分配，以使股東得依其所持股份比例承擔損失。如果在清算過程中，可供股東間分配的財產顯足以抵償清算開始時的全部股份資本，得於扣除有關到期款項或其他款項後，將超過之部分依清算開始時股東所持股份之比例在股東間進行分配。本條規定不損及依特殊條款和條件發行的股份持有者之權利。

39.2 如果公司應清算，經公司特別決議同意且取得任何法令所要求的其他許可並且符合公開發行公司法令的情況下，清算人得依其所持股份比例將公司全部或部分之財產（無論其是否為性質相同之財產）分配予股東，並可為該目的，對任何財產進行估價並決定如何在股東或不同類別股東之間進行分配。經同前述之決議同意及許可，如清算人認為適當，清算人得為股東之利益，將此等財產之全部或一部交付信託。但股東不應被強迫接受負有債務或責任的任何財產。

40 財務年度

除董事會另有規定，公司財務年度應於每年12月31日結束，並於公司設立當年度起，於每年1月1日開始。

41 註冊續展

如果公司根據法令為豁免公司，則可依據法令並經特別決議，延長公司之註冊並依開曼群島外之其他準據法進行公司實體登記而繼續存續，並註銷在開曼群島之登記。
AMENDED AND RESTATED MEMORANDUM AND ARTICLES OF ASSOCIATION

OF

ALCHIP TECHNOLOGIES, LIMITED

- Incorporated on 27 February 2003-

(as adopted by a Special Resolution dated as of May 18, 2011)
The name of the Company is ALCHIP TECHNOLOGIES, LIMITED.

The registered office of the Company shall be at the offices of Maples Corporate Services Limited, PO Box 309, Ugland House, Grand Cayman, KY-1104, Cayman Islands, or at such other place as the Directors may from time to time decide.

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 the Companies Law (2010 Revision) or as the same may be revised from time to time, or any other law of the Cayman Islands.

The liability of each Member is limited to the amount from time to time unpaid on such Member's shares.

The authorised capital of the Company is New Taiwan Dollar 1,000,000,000, divided into 100,000,000 shares of New Taiwan Dollar 10.00 each, provided always that subject to the provisions of the Companies Law (2010 Revision) as amended and the Articles of Association, the Company shall have power to redeem or purchase any or all of such shares and to sub-divide or consolidate the said shares of any of them and to issue all or any part of its capital whether 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.

6 The Company has power to register by way of continuation as a body corporate limited by shares under the laws of any jurisdiction outside the Cayman Islands and to be deregistered in the Cayman Islands.

7 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.
THE COMPANIES LAW (2010 REVISION)
OF THE CAYMAN ISLANDS
COMPANY LIMITED BY SHARES

AMENDED AND RESTATED
ARTICLES OF ASSOCIATION
OF
ALCHIP TECHNOLOGIES, LIMITED

1 Interpretation

1.1 In the Articles Table A in the First Schedule to the Statute does not apply and, unless there is something in the subject or context inconsistent therewith:

“Applicable Public Company Rules” means the R.O.C. laws, rules and regulations affecting public reporting companies or companies listed on any R.O.C. stock exchange or securities market, including, without limitation, the relevant provisions of the Company Law, Securities and Exchange Law, the Enterprise Mergers and Acquisitions Law, the rules and regulations promulgated by the Ministry of Economic Affairs, the rules and regulations promulgated by the FSC, the rules and regulations promulgated by the GTSM and the Acts Governing Relations Between Peoples of the Taiwan Area and the Mainland Area and its relevant regulations.

“Annual Net Income” means the audited annual net profit of the Company in respect of the applicable year.

"Articles" means these articles of association of the Company.

"Company" means the above named company.

"Directors" means the directors for the time being of the Company (which, for clarification, includes any and all Independent Director(s)).

"Dividend" includes an interim dividend.

"Electronic Record" has the same meaning as in the Electronic Transactions Law.

"Electronic Transactions Law" means the Electronic Transactions Law (2003 Revision) of the Cayman Islands.
“FSC” means the Financial Supervisory Commission of the R.O.C.

“GTSM” Means the GreiTai Securities Market of the R.O.C.

“Independent Directors” means the Directors who are elected by the Members at a general meeting and designated as “Independent Directors” for the purpose of the Applicable Public Company Rules which are in force from time to time.

"Market Observation Post System" means the public company reporting system maintained by the TWSE, via http://newmops.twse.com.tw/.

"Member" has the same meaning as in the Statute.

"Memorandum" means the memorandum of association of the Company.

“Merger” means a transaction whereby (i) all of the companies participating in such transaction are dissolved, and a new company is incorporated to generally assume all rights and obligations of the dissolved companies or (ii) all but one company participating in such transaction are dissolved, and the surviving company generally assumes all rights and obligations of the dissolved companies, and in each case the consideration for the transaction being the shares of the surviving or newly incorporated company or any other company, cash or other assets.

"Ordinary Resolution" means a resolution passed by a simple majority of votes cast by the Members as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting.

"Private Placement" means obtaining subscriptions for, or the sale of, Shares, options, warrants, rights of holders of debt or equity securities which enable those holders to subscribe further securities (including Shares), or other securities of the Company, either by the Company itself or a person authorized by the Company, primarily from or to specific investors or approved by the Company or such authorized person, but excluding any employee incentive programme or subscription agreement, warrant, option or issuance of Shares under Article 11 of these Articles.

"Register of Members" means the register maintained in accordance with the Statute and includes (except where otherwise stated) any duplicate Register of Members.

"Registered Office" means the registered office for the time being of the Company.


"Seal" means the common seal of the Company and includes every duplicate seal.
"Share" and "Shares" means a share or shares in the Company.

"Share Certificate" and "Share Certificates" means a certificate or certificates representing a Share or Shares.

"Solicitor" means any Member, a trust enterprise or a securities agent mandated by Member(s) who solicits an instrument of proxy from any other Member to appoint him/her as a proxy to attend and vote at a general meeting instead of the appointing Member pursuant to the Applicable Public Company Rules.

"Special Resolution" means a resolution passed by a majority of not less than two-thirds of votes cast by such Members as, being entitled so to do, vote in person or, where proxies are allowed, by proxy at a general meeting of which notice specifying the intention to propose the resolution as special resolution has been duly given.

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

"Statute" means the Companies Law (2010 Revision) of the Cayman Islands.

“Subsidiary” and “Subsidiaries” means (i) a subordinate company in which the total number of voting shares or total share equity held by the Company represents more than one half of the total number of issued voting shares or the total share equity of such subordinate company; or (ii) a company in which the total number of shares or total share equity of that company held by the Company, its subordinate companies and its controlled companies, directly or indirectly, represents more than one half of the total number of issued voting shares or the total share equity of such company.

“Supermajority Resolution” means (i) a resolution adopted by a majority vote of the Members present and entitled to vote on such resolution at a general meeting attended in person or by proxy by Members who represent two-thirds or more of the total outstanding Shares of the Company or (ii) if the total number of Shares represented by the Members present at the general meeting is less than two-thirds of the total outstanding Shares of the Company, but more than half of the total outstanding Shares of the Company, a resolution adopted at such general meeting by the Members who represent two-thirds or more of the Shares present and entitled to
vote on such resolution.

“TDCC” means the Taiwan Depository & Clearing Corporation.
“TWSE” means the Taiwan Stock Exchange Corporation.

1.2 In the Articles:

(a) words importing the singular number include the plural number and vice versa;

(b) words importing the masculine gender include the feminine gender;

(c) words importing persons include corporations;

(d) "written" and "in writing" include all modes of representing or reproducing words in visible form, including in the form of an Electronic Record;

(e) references to provisions of any law or regulation shall be construed as references to those provisions as amended, modified, re-enacted or replaced from time to time;

(f) any phrase introduced by the terms "including", "include", "in particular" or any similar expression shall be construed as illustrative and shall not limit the sense of the words preceding those terms;

(g) headings are inserted for reference only and shall be ignored in construing the Articles; and

(h) Section 8 of the Electronic Transactions Law shall not apply.

2 Commencement of Business

2.1 The business of the Company may be commenced as soon after incorporation as the Directors shall see fit.

2.2 The Directors may pay, out of the capital or any other monies of the Company, all expenses incurred in or about the formation and establishment of the Company, including the expenses of registration.

3 Issue of Shares

3.1 Subject to the provisions, if any, in the Statute, the Memorandum, the Articles and Applicable Public Company Laws (and to any direction that may be given by the Company in general meeting) and without prejudice to any rights attached to any existing
Shares, the Directors may allot, issue, grant options over or otherwise dispose of Shares with or without preferred, deferred or other rights or restrictions, whether in regard to Dividend, voting, return of capital or otherwise and to such persons, at such times and on such other terms as they think proper, and the Company shall have power to redeem or purchase any or all of such Shares and to sub-divide or consolidate the said Shares of any of them and to issue all or any part of its capital whether 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.

3.2 The Company shall not issue Shares to bearer.

3.3 The Company shall not issue any unpaid Shares or partly paid-up Shares.

4 Register of Members

4.1 The Directors shall keep, or cause to be kept, the Register of Members at such place as the Directors may from time to time determine and, in the absence of any such determination, the Register of Members shall be kept at the Office.

4.2 If the Directors consider it necessary or appropriate, the Company may establish and maintain a branch register or registers of members at such location or locations within or outside the Cayman Islands as the Directors think fit. The principal register and the branch register(s) shall together be treated as the Register of Members for the purposes of the Articles.

4.3 For so long as any Shares are listed on the GTSM, title to such listed Shares may be evidenced and transferred in accordance with the laws applicable to and the rules and regulations of the GTSM that are or shall be applicable to such listed Shares and the Register of Members maintained by the Company in respect of such listed Shares may be kept by recording the particulars required by section 40 of the Statute in a form otherwise than legible if such recording otherwise complies with the laws applicable to and the rules and regulations of the GTSM that are or shall be applicable to such listed Shares.

5 Closing Register of Members or Fixing Record Date

5.1 For the purpose of determining Members entitled to notice of, or to vote at any meeting of Members or any adjournment thereof, or Members entitled to receive payment of any Dividend, or in order to make a determination of Members for any other purpose, the
Directors shall determine the period that the Register of Members shall be closed for transfers and such period shall not be less than the minimum period of time as prescribed by the Applicable Public Company Rules.

5.2 Subject to Article 5.1 hereof, in lieu of, or apart from, closing the Register of Members, the Directors may fix in advance or arrears a date as the record date for any such determination of Members entitled to notice of, or to vote at any meeting of the Members or any adjournment thereof, or for the purpose of determining the Members entitled to receive payment of any Dividend or in order to make a determination of Members for any other purpose. In the event the Directors designate a record date in accordance with this Article 5.2 the Directors shall make a public announcement of such record date via the Market Observation Post System in accordance with the Applicable Public Company Rules.

5.3 The rules and procedures governing the implementation of book closed periods, including notices to Members in regard to book closed periods, shall be in accordance with policies adopted by the Directors from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.

6 Share Certificates

6.1 Subject to the provisions of the Statute, the Company shall issue Shares without printing Share Certificates for the Shares issued, and the details regarding such issue of Shares shall be recorded by TDCC in accordance with the Applicable Public Company Rules. A Member shall only be entitled to a Share Certificate if the Directors resolve that Share Certificates shall be issued. Share Certificates, if any, shall be in such form as the Directors may determine. Share Certificates shall be signed by one or more Directors authorised by the Directors. The Directors may authorise Share Certificates to be issued with the authorised signature(s) affixed by mechanical process. All Share Certificates shall be consecutively numbered or otherwise identified and shall specify the Shares to which they relate. All Share Certificates surrendered to the Company for transfer shall be cancelled and subject to the Articles. No new Share Certificate shall be issued until the former Share Certificate representing a like number of relevant Shares shall have been surrendered and cancelled.

6.2 In the event that the Directors resolve that Share Certificates shall be issued pursuant to Article 6.1 hereof, the Company shall deliver the Share Certificates to the subscribers within thirty days from the date such Share Certificates may be issued pursuant to the Statute, 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.

6.3 No Shares may be registered in the name of more than one Member.

6.4 If a Share Certificate is defaced, worn out, lost or destroyed, it may be renewed on such terms (if any) as to evidence and indemnity and on the payment of such expenses reasonably incurred by the Company in investigating evidence, as the Directors may prescribe, and (in the case of defacement or wearing out) upon delivery of the old Share Certificate.

7 Preferred Shares

7.1 The Company may issue Shares with rights which are preferential to those of ordinary Shares issued by the Company ("Preferred Shares") with the approval of a majority of the Directors present at a meeting attended by two-thirds or more of the total number of the Directors and with the approval of a Special Resolution.

7.2 Prior to the issuance of any Preferred Shares approved pursuant to Article 7.1 hereof, the Articles shall be amended to set forth the rights and obligations of the Preferred Shares, including but not limited to the following terms, and provided that such rights and obligations of the Preferred Shares shall not contradict the mandatory provisions of Applicable Public Company Rules regarding the rights and obligations of such Preferred Shares, and the same shall apply to any variation of rights of Preferred Shares:

(a) Order, fixed amount or fixed ratio of allocation of Dividends and bonus on Preferred Shares;

(b) Order, fixed amount or fixed ratio of allocation of surplus assets of the Company;

(c) Order of or restriction on the voting right(s) (including declaring no voting rights whatsoever) of preferred Members;

(d) Other matters concerning rights and obligations incidental to Preferred Shares; and

(e) The method by which the Company is authorized or compelled to redeem the Preferred Shares, or a statement that redemption rights shall not apply.
8 Issuance of New Shares

8.1 The issue of new Shares of the Company shall be approved by a majority of the Directors present at a meeting attended by two-thirds or more of the total number of the Directors. The issue of new Shares shall at all times be subject to the sufficiency of the authorised capital of the Company.

8.2 Unless otherwise resolved by the Members in general meeting by Ordinary Resolution, where the Company increases its capital by issuing new Shares for cash, the Company shall make a public announcement and notify each Member that he/she/it is entitled to exercise a pre-emptive right to purchase his/her/its pro rata portion of any new Shares issued in the capital increase in cash. A waiver of such pre-emptive right may be approved at the same general meeting where the subject issuance of new Shares is approved by the Members. The Company shall state in such announcement and notices to the Members that if any Member fails to purchase his/her/its pro rata portion of the newly-issued Shares within the prescribed period, such Member shall be deemed to forfeit his/her/its pre-emptive right to purchase the newly-issued Shares. Subject to Article 6.3, in the event that Shares held by a Member are insufficient for such Member to exercise the pre-emptive right to purchase one newly-issued Share, Shares held by several Members may be calculated together for joint purchase of newly-issued Shares or for purchase of newly-issued Shares in the name of a single Member pursuant to the Applicable Public Company Rules. If the total number of the new Shares to be issued has not been fully subscribed by the Members within the prescribed period, the Company may offer any un-subscribed new Shares to be issued to the public in Taiwan or to specific person or persons according to the Applicable Public Company Rules.

8.3 Where the Company increases its capital in cash by issuing new Shares in Taiwan, the Company shall allocate 10% of the total amount of the new Shares to be issued, for offering in Taiwan to the public unless it is not necessary or appropriate, as determined by the Directors according to the Applicable Public Company Rules and/or the instruction of the FSC or GTSM, for the Company to conduct the aforementioned public offering. Provided however, if a percentage higher than the aforementioned 10% is resolved by a general meeting to be offered, the percentage determined by such resolution shall prevail.

8.4 Members’ rights to subscribe for newly-issued Shares may be transferred independently from the Shares from which such rights are derived. The rules and procedures governing the transfer of rights to subscribe for newly-issued Shares shall be in accordance with policies established by the Company from time to time, which policies
shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.

8.5 The pre-emptive right of Members provided under Article 8.2 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 with another company, or the Spin-off of the Company, or pursuant to any reorganization of the Company; (b) in connection with meeting the Company’s obligations under Share subscription warrants and/or options, including those referenced in Article 11; (c) in connection with meeting the Company’s obligations under convertible bonds or corporate bonds vested with rights to acquire Shares; (d) in connection with meeting the Company’s obligations under Preferred Shares vested with rights to acquire Shares; or (e) in connection with a Private Placement.

8.6 The periods of notice and other rules and procedures for notifying Members and implementing the exercise of the Members’ pre-emptive rights shall be in accordance with policies established by the Directors from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.

9 Transfer of Shares

9.1 Subject to the Statute and the Applicable Public Company Rules, Shares issued by the Company shall be freely transferable, provided that any Shares issued to the employees of the Company may be subject to transfer restrictions for a period of not longer than two years, in each case as the Directors may determine in their discretion.

9.2 Subject to these Articles and the Applicable Public Company Rules, any Member may transfer all or any of his Shares by an instrument of transfer.

9.3 The transferor shall be deemed to remain the holder of a Share until the name of the transferee is entered in the Register of Members.

9.4 Notwithstanding Article 9.2 above, transfers of Shares which are listed on the GTSM may be effected by any method of transferring or dealing in securities permitted by the GTSM which is in accordance with the Applicable Public Companies Rules and which has been approved by the Board for such purpose.
10 Repurchase of Shares

10.1 Subject to the provisions of the Statute, the Memorandum and these Articles, the Company may repurchase its own Shares on such terms as are approved by resolutions of the Directors passed at a meeting of the board of Directors attended by more than two-thirds of members of the board and approved by a majority of the Directors present at such meeting, provided that any such repurchase shall be in accordance with the Applicable Public Company Rules.

10.2 The Company may make a payment in respect of the repurchase of its own Shares in any manner permitted by the Statute and the Applicable Public Company Rules.

11 Employee Incentive Programme

11.1 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 incentive programmes and may issue Shares or options, warrants or other similar instruments, to employees of the Company and its Subsidiaries. The rules and procedures governing such incentive programme(s) shall be in accordance with policies established by the Directors from time to time in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules.

11.2 Options, warrants or other similar instruments issued in accordance with Article 11.1 above are not transferable save by inheritance.

11.3 The Company may enter into share option agreements with employees of the Company and the employees of its Subsidiaries in relation to the incentive programme approved pursuant to Article 11.1 above, whereby employees may subscribe, within a specific period of time, 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.

11.4 Directors of the Company and its Subsidiaries shall not be eligible for the employee incentive programmes under this Article 11, provided that directors who are also employees of the Company or its Subsidiaries may participate in an employee incentive programme in their capacity as an employee and not as a director of the Company or its Subsidiaries.
12 Variation of Rights of Shares

12.1 If at any time the share capital of the Company 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 that 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.

12.2 The provisions of the Articles relating to general meetings shall apply to every class meeting of the holders of the same class of the Shares.

12.3 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.

13 Transmission of Shares

13.1 If a Member dies, the survivor or survivors where he was a joint holder, or his legal personal representatives where he was a sole holder, shall be the only persons recognised by the Company as having any title to his interest. The estate of a deceased Member is not thereby released from any liability in respect of any Share which had been jointly held by him.

13.2 Any person becoming entitled to a Share in consequence of the death or bankruptcy or liquidation or dissolution of a Member (or in any way other than by transfer) shall give written notice to the Company and, upon such evidence being produced as may from time to time be required by the Directors, may elect, by a notice in writing sent by him, either to become the holder of such Share or to have some person nominated by him become the holder of such Share.
14 Amendments of Memorandum and Articles of Association and Alteration of Capital

14.1 Subject to the provisions of the Statute and the provisions of these Articles as regards the matters to be dealt with by Ordinary Resolution, the Company may by Special Resolution:

(a) change its name;

(b) alter or add to these 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; and

(e) increase its authorised share capital by such sum as the resolution shall prescribe or cancel any Shares that at the date of the passing of the resolution have not been taken or agreed to be taken by any person, provided that in the event of any change to its authorised share capital, the Company shall also procure the amendment of its Memorandum by the Members to reflect such change.

14.2 Subject to the provisions of the Statute and the Applicable Public Company Rules, the Company shall not, without a Supermajority Resolution:

(a) sell, transfer or lease of whole business of the Company or other matters which has a material effect on the Members’ rights and interests;

(b) discharge or remove any Director;

(c) approve any action by one or more Director(s) who is engaging in business conduct for him/herself or on behalf of another person that is within the scope of the Company's business;

(d) effect any capitalization of distributable Dividends and/or bonuses and/or any other amount prescribed under Article 35 hereof;

(e) effect any Merger, Spin-off or Private Placement, provided that any Merger which falls within the definition of “merger and/or consolidation” under the Statute shall also be subject to the requirements of the Statute;
(f) enter into, amend, or terminate any agreement for lease of the Company's whole business, or for entrusted business, or for frequent joint operation with others;

(g) transfer its business or assets, in whole or in any essential part, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company; or

(h) acquire or assume the whole business or assets of another person, which has material effect on the Company’s operation.

14.3 Subject to the provisions of the Statute, the provisions of these Articles, and the quorum requirement under the Applicable Public Company Rules, with regard to the dissolution procedures of the Company, the Company shall pass

(a) an Ordinary Resolution, if the Company resolves that it be wound up voluntarily because it is unable to pay its debts as they fall due; or

(b) a Special Resolution, if the Company resolves that it be wound up voluntarily for reasons other than the reason stated in Article 14.3(a) above.

15 Registered Office

Subject to the provisions of the Statute, the Company may by resolution of the Directors change the location of its Registered Office.

16 General Meetings

16.1 All general meetings other than annual general meetings shall be called extraordinary general meetings.

16.2 The Company shall hold a general meeting as its annual general meeting within six months following the end of each fiscal year, and shall specify the meeting as such in the notices calling it. At these meetings, the report of the Directors (if any) shall be presented.

16.3 The Company shall hold an annual general meeting every year.

16.4 The general meetings shall be held at such time and place as the Directors shall appoint provided that unless otherwise provided by the Statute or this Article 16.4, the general meetings shall be held in Taiwan. For general meetings to be held outside Taiwan, the Company shall comply with the relevant procedures and approvals prescribed by the
relevant authority in Taiwan. Where a general meeting is to be held outside Taiwan, the Company shall engage a professional securities agent in Taiwan to handle the administration of such general meeting (including but not limited to the handling of the voting of proxies submitted by Members).

16.5 The Directors may call general meetings, and they shall on a Members requisition forthwith proceed to convene an extraordinary general meeting of the Company.

16.6 A Members requisition is a requisition of Member(s) of the Company holding at the date of deposit of the requisition not less than 3% of the total number of the outstanding Shares at the time of requisition and whose Shares shall have been held by such Member(s) for at least one year.

16.7 The requisition must state in writing the matters to be discussed at the extraordinary general meeting and the reason therefor and must be signed by the requisitionists and deposited at the Registered Office, and may consist of several documents in like form each signed by one or more requisitionists.

16.8 If the Directors do not within fifteen days from the date of the deposit of the requisition dispatch the notice of an extraordinary general meeting, the requisitionists may themselves convene an extraordinary general meeting in accordance with the Applicable Public Company Rules.

17 Notice of General Meetings

17.1 At least thirty days' notice to each Member shall be given of any annual general meeting, and at least fifteen days' notice to each Member shall be given of any extraordinary general meeting. Every notice shall be exclusive of the day on which it is given or deemed to be given and of the day for which it is given and shall specify the place, the day and the hour of the meeting and the general nature of the business and shall be given in the manner hereinafter mentioned, or be given via electronic means if agreed thereon by the Members, or be given in such other manner, if any, as may be prescribed by the Company, provided that a general meeting of the Company shall, whether or not the notice specified in this regulation has been given and whether or not the provisions of the Articles regarding general meetings have been complied with, be deemed to have been duly convened if it is so agreed by all the Members (or their proxies) entitled to attend such general meeting.
17.2 The accidental omission to give notice of a general meeting to, or the non-receipt of a notice of a general meeting by, any Member entitled to receive notice shall not invalidate the proceedings of that general meeting.

17.3 The Company shall send materials relating to the matters to be discussed in the meetings together with the notice, in accordance with Article 17.1 hereof, and shall transmit the same via the Market Observation Post System. The Directors shall prepare a meeting handbook of the relevant general meeting and supplemental materials, which will be sent to or made available to all Members and shall be transmitted to the Market Observation Post System in accordance with Applicable Public Company Rules.

17.4 Matters pertaining to (a) election or discharge of Directors, (b) alteration of the Articles, and (c) (i) dissolution, Merger or Spin-off, (ii) entering into, amending, or terminating any contract for lease of the Company's business in whole, or the delegation of management of the Company’s business to others or the regular joint operation of the Company with others, (iii) transfer of the whole or any material part of the business or assets of the Company, (iv) acceptance of the transfer of the whole business or assets of another person, which has a material effect on the business operation of the Company, and (d) (i) ratification of an action by Director(s) who engage(s) in business for him/herself or on behalf of another person that is within the scope of the Company's business, (e) distribution of the whole or a part of the surplus profit of the Company in the form of new Shares, capitalization of statutory reserve and any other amount in accordance with Article 35, and (f) the Private Placement of any equity-type securities issued by the Company, shall be indicated in the notice of general meeting, with a summary of the material content to be discussed, and shall not be brought up as an ad hoc motion.

17.5 The board of Directors shall keep the Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the office of the Company’s registrar (if applicable) and the Company’s securities agent located in Taiwan. The Members may request, from time to time, by submitting document(s) evidencing his/her interests involved and indicating the designated scope of the inspection, access to inspect, review or make copies of the foregoing documents.

17.6 The Company shall make all statements and records prepared by the board of Directors and the report prepared by the audit committee, if any, available at the office of its registrar (if applicable) and its securities agent located in Taiwan in accordance with
Applicable Public Company Rules and the Statute. 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 an inspection and review.

18 Proceedings at General Meetings

18.1 No business shall be transacted at any general meeting unless a quorum is present. Unless otherwise provided in the Articles, Members present in person or by proxy, representing more than one-half of the total outstanding Shares, shall constitute a quorum for any general meeting.

18.2 The board of Directors shall submit business reports, financial statements and proposals for distribution of profits or covering of losses prepared by it for the purposes of annual general meetings of the Company for ratification or approval by the Members as required by the Applicable Public Company Rules. After ratification or approval by the general meeting, the board of Directors shall distribute copies of the ratified financial statements and the Company’s resolutions on the allocation and distribution of profits or covering of loss, to each Member in accordance with the Applicable Public Company Rules.

18.3 Unless otherwise expressly provided herein and subject to the Applicable Public Company Rules, if a quorum is not present at the time appointed for the general meeting or if during such a general meeting a quorum ceases to be present, the chairman may postpone the general meeting to a later time, provided, however, that the maximum number of times a general meeting may be postponed shall be two and the total time postponed shall not exceed one hour. If the general meeting has been postponed for two times, but at the postponed general meeting a quorum is still not present, the chairman shall declare the general meeting is dissolved, and if it is still necessary to convene a general meeting, it shall be reconvened as a new general meeting in accordance with the Articles.

18.4 If a general meeting is called by the Directors, the chairman of the Directors shall preside as the chair of such general meeting. In the event that the chairman is on a leave of absence, or is unable to exercise his powers and authorities, the vice chairman of the Directors shall act in lieu of the chairman. If there is no vice chairman of the Directors, or if the vice chairman of the Directors is also on leave of absence, or cannot exercise his powers and authorities, the chairman shall designate a Director to chair such general meeting. If the chairman does not designate a proxy or if such chairman’s proxy cannot exercise his powers and authorities, the Directors who are present at the general meeting shall elect one from among themselves to act as the chair at such general meeting in lieu
of the chairman. If a general meeting is called by any person(s) other than the Directors, the person(s) who has called the meeting shall preside as the chair of such general meeting; and if there is more than one person who has called a general meeting, such persons shall elect one from among themselves to act as the chair of such general meeting.

18.5 A resolution put to the vote of the meeting shall be decided on a poll. No resolution put to the vote of the meeting shall be decided by a show of hands. In computing the required majority when a poll is demanded regard should be had to the number of votes to which each Member is entitled by the Articles.

18.6 In the case of an equality of votes, the chairman shall not be entitled to a second or casting vote.

18.7 Nothing in the Articles shall prevent any Member from issuing proceedings in a court of competent jurisdiction for an appropriate remedy in connection with the improper convening of any general meeting or the improper passage of any resolution. The Taipei District Court, R.O.C., shall be the court of the first instance for adjudicating any disputes arising out of the foregoing.

18.8 Unless otherwise expressly required by the Statute, 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.

18.9 Member(s) holding 1% or more of the total number of outstanding Shares immediately prior to the relevant book closed period may propose to the Company a proposal for discussion at an annual general meeting in writing to the extent and in accordance with the rules and procedures of general meetings proposed by the Directors and approved by an Ordinary Resolution. Proposals shall not be included in the agenda where (a) the proposing Member(s) holds less than 1% of the total number of outstanding Shares, (b) where the matter of such proposal may not be resolved by a general meeting, (c) the proposing Member has proposed more than one proposal or (d) such proposal is submitted on a day beyond the deadline announced by the Company for accepting the Member’s proposals.

19 Votes of Members

19.1 Subject to any rights or restrictions attached to any Shares, every Member who is present in person or by proxy shall have one vote for every Share of which he is the holder.
19.2 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 all calls or other monies then payable by him in respect of Shares have been paid.

19.3 Any objection raised to the qualification of any voter by a Member having voting rights shall be referred to the chairman whose decision shall be final and conclusive.

19.4 Votes may be cast either personally or by proxy. A Member may appoint only one proxy under one instrument to attend and vote at a meeting.

19.5 A Member holding more than one Share is required to cast the votes in respect of his Shares in the same way on any resolution.

19.6 If a general meeting is to be held in Taiwan, the Directors may determine in their discretion that the voting power of a Member at such general meeting may be exercised by way of a written ballot or by way of an electronic transmission. If a general meeting is to be held outside of Taiwan, the methods by which Members are permitted to exercise their voting power shall include written ballot or voting by way of an electronic transmission. Where these methods of exercising voting power are to be available at a general meeting, they shall be described in the general meeting notice given to the Members in respect of the relevant general meeting. A Member exercising voting power by way of a written ballot or by way of an electronic transmission shall be deemed to have appointed the chairman of the general meeting as his proxy to exercise his or her voting right at such general meeting in accordance with the instructions stipulated in the written or electronic document; provided, however, that such appointment shall be deemed not to constitute the appointment of a proxy for the purposes of the Applicable Public Company Rules. The chairman, acting as proxy of a Member, shall not exercise the voting right of such Member in any way not stipulated in the written or electronic document, nor exercise any voting right in respect of any resolution revised at the meeting or any impromptu proposal at the meeting. A Member voting in such manner shall be deemed to have waived notice of, and the right to vote in regard to, any ad hoc resolution or amendment to the original agenda items to be resolved at the said general meeting. Should the chairman not observe the instructions of a Member in exercising such Member's voting right in respect of any resolution, the Shares held by such Member shall not be included in the calculation of votes in respect of such resolution but shall nevertheless be included in the calculation of quorum for the meeting.
19.7 A Member who has submitted a vote by written ballot or electronic transmission pursuant to Article 19.6 may, at least one day prior to the date of the relevant general meeting, revoke such vote by written ballot or electronic transmission and such revocation shall constitute a revocation of the proxy deemed to be given to the chairman of the general meeting pursuant to Article 19.6. If a Member who has submitted a written ballot or electronic transmission pursuant to Article 19.6 does not submit such a revocation before the prescribed time, the proxy deemed to be given to the chairman of the general meeting pursuant to Article 19.6 shall not be revoked and the chairman of the general meeting shall exercise the voting right of such Member in accordance with that proxy.

19.8 If, subsequent to submitting a written ballot or electronic transmission pursuant to Article 19.6, a Member submits a proxy appointing a person of the general meeting as his proxy to attend the relevant general meeting on his behalf, then the subsequent appointment of that person as his proxy shall be deemed to be a revocation of such Member’s deemed appointment of the chairman of the general meeting as his proxy pursuant to Article 19.6.

20 Proxies

20.1 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 under the hand of an officer or attorney duly authorised for that purpose. A proxy need not be a Member of the Company.

20.2 Obtaining an instrument of proxy for attendance of general meetings shall be subject to the following conditions:

(a) the instrument of proxy shall not be obtained in exchange for money or any other interest, provided that this provision shall not apply to souvenirs for a general meeting distributed on behalf of the Company or reasonable fees paid by the Solicitor to any person mandated to handle proxy solicitation matters;

(b) the instrument of proxy shall not be obtained in the name of others; and

(c) an instrument of proxy obtained through solicitation shall not be used as a non-solicited instrument of proxy for attendance of a general meeting.

20.3 Except for the securities agent, a person shall not act as the proxy for more than thirty Members. Any person acting as proxy for three or more Members shall submit to the Company or its securities agent (a) a statement of declaration declaring that the instruments of proxy are not obtained for the purpose of soliciting on behalf of
himself/herself or others; (b) a schedule showing details of such instruments of proxy; and (c) the signed or sealed instruments of proxy, in each case, five days prior to the date of the general meeting.

20.4 The Company may mandate a securities agent to act as the proxy for the Members for any general meeting provided that no resolution in respect of the election of Directors is proposed to be voted upon at such meeting. Matters authorized under the mandate shall be stated in the instructions of the instruments of proxy for the general meeting concerned. A securities agent acting as the proxy shall not accept general authorisation from any Member, and shall, within five days after each general meeting of the Company, prepare a compilation report of general meeting attendance by proxy comprising the details of proxy attendance at the general meeting, the status of exercise of voting rights under the instrument of proxy, a copy of the contract, and other matters as required by the R.O.C. securities competent authorities, and maintain the compilation report available at the offices of the securities agent.

20.5 Except for a Member appointing the chairman of a general meeting as his proxy through written ballot or electronic transmission pursuant to Article 19.6 or for trust enterprises organized under the laws of the R.O.C. or for a securities agent approved pursuant to Applicable Public Company Rules, in the event a person acts as the proxy for two or more Members, the sum of Shares entitled to be voted as represented by such proxy shall be no more than 3% of the total outstanding voting Shares immediately prior to the relevant book closed period; any vote in respect of the portion in excess of such 3% threshold shall not be counted. For the avoidance of doubt, the number of the Shares to be represented by a securities agent mandated by the Company in accordance with Article 20.4 shall not be subject to the limit of 3% of the total number of the outstanding voting Shares set forth herein.

20.6 The Shares represented by a person acting as the proxy for three or more Members shall not be more than four times of the number of Shares held by such person and shall not exceed 3% of the total number of the outstanding Shares.

20.7 In the event that a Member exercises his/her/its voting power by means of a written ballot or by means of electronic transmission and has also authorized a proxy to attend a general meeting, then the voting power exercised by the proxy at the general meeting shall prevail.

20.8 The instrument of proxy shall be deposited at the Registered Office 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 days before the time for holding the
meeting or adjourned meeting at which the person named in the instrument proposes to
vote where more than one instrument to vote 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.

20.9 The instrument of proxy shall be in the form approved by the Company and be expressed
to be for a particular meeting only. The form of proxy shall include at least the
following information: (a) instructions on how to complete such proxy, (b) the matters to
be voted upon pursuant to such proxy, and (c) basic identification information relating to
the relevant 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.

20.10 In the event that a resolution in respect of the election of Directors is proposed to be voted
upon at a general meeting, each instrument of
proxy for such meeting shall be tallied and
verified by the Company's securities agent or any other mandated securities agent prior to
the time for holding the general meeting. The following matters should be verified:

(a) whether the instrument of proxy is printed under the authority of the Company;

(b) whether the instrument of proxy is signed or sealed by the appointing Member;
and

(c) whether the Solicitor or proxy (as the case may be) is named in the instrument of
proxy and whether the name is correct.

20.11 The material contents required to be stated in the instruments of proxy, the meeting
handbook or other supplemental materials of such general meeting, the written documents
and advertisement of the Solicitor for proxy solicitation, the schedule of the instruments
of proxy, the proxy form and other documents printed and published under the authority
of the Company shall not contain any false statement or omission.

20.12 Votes given in accordance with the terms of an instrument of proxy shall be valid unless
notice in writing was received by the Company at the Registered Office before the
commencement of the general meeting, or adjourned meeting at which it is sought to use
the proxy. The notice must set out expressly the reason for the revocation of the proxy,
whether due to the incapacity or the lack in authority of the principal at the time issuing the proxy or otherwise.

20.13 A Member who has appointed a proxy shall be entitled to make a request to the Company or its securities agent for examining the way in which his instrument of proxy has been used, within seven days after the relevant general meeting.

21 Proxy Solicitation

Subject to the provisions of the Statute, matters regarding the solicitation of proxies shall be handled in accordance with the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies of the R.O.C.

22 Dissenting Member’s Appraisal Right

22.1 In the event any of the following resolutions is adopted at general meetings, any Member who has notified the Company in writing of his objection to such a resolution prior to the meeting and has raised again his/her objection at the meeting, may request the Company to buy back all of his/her Shares at the then prevailing fair price:

(a) The Company enters into, amends, or terminates any agreement for any contract for lease of the Company's business in whole, or the delegation of management of the Company’s business to other or the regular joint operation of the Company with others;

(b) The Company transfers the whole or a material 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) The Company accepts the transfer of the whole business or assets of another person, which has a material effect on the Company’s business operations.

22.2 In the event any part of the Company’s business is Spun Off or involved in any Merger with any other company, the Member, who has forfeited his right to vote on such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the general meeting, may request the Company to buy back all of his/her Shares at the then prevailing fair price.

22.3 The request prescribed in the preceding two Articles shall be delivered to the Company in writing, stating therein the types and numbers of Shares to be repurchased, within twenty days after the date of such resolution. In the event the Company has reached an
agreement in regard to the purchase price with the requested Member in regard to the Shares of such Member (the “appraisal price”), the Company shall pay such price within ninety days after the date on which the resolution was adopted. In the event the Company fails to reach such agreement with the Member within sixty days after the resolution date, the Member may, within thirty days after such sixty-day period, file a petition to any competent court of the R.O.C. for a ruling on the appraisal price, and such ruling by such R.O.C. court shall be binding and conclusive as between the Company and requested Member solely with respect to the appraisal price.

22.4 The payment of appraisal price shall be made at the same time as the delivery of Share Certificates, and transfer of such Shares shall be effective at the time when the transferee’s name is entered on the Register of Members.

23 Corporate Members

Any corporation or entity which is a Member may in accordance with its constitutional documents, or in the absence of such provision by resolution of its directors or other governing body, authorise such person as it thinks fit to act as its representative at any meeting of the Company or of any class of Members, and the person so authorised shall be entitled to exercise the same powers on behalf of the such corporate Member which he represents as the corporation could exercise if it were an individual Member.

24 Shares that May Not be Voted

24.1 Shares in the Company that are beneficially owned by the Company (including Subsidiaries) shall not be voted, directly or indirectly, at any general meeting and shall not be counted in determining the total number of outstanding Shares at any given time.

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

25 Directors

25.1 There shall be a board of Directors consisting of no less than five (5) persons and no more than nine (9) persons, including Independent Directors, each of whom shall be appointed to a term of office of three (3) years. Directors may be eligible for re-election. The
Company may from time to time by Ordinary Resolution increase or reduce the number of Directors subject to the above number limitation provided that the requirements by relevant laws and regulations (including but not limited to any listing requirements) are met.

25.2 Unless otherwise approved by the GTSM (or the TWSE, if applicable), not more than half of the total number of Directors can have a spousal relationship or familial relationship within the second degree of kinship with any other Directors.

25.3 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 25.2 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 in Article 25.2 hereof. Any person who has already served as Director but is in violation of the aforementioned requirements shall vacate the position of Director automatically.

25.4 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 R.O.C. and at least one of the same shall have accounting or financial expertise.

25.5 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 governed by the Applicable Public Company Rules.

25.6 The Company may purchase liability insurance policies for the directors and/or officers of the Company for any liabilities arising from the execution of duties thereby during their respective term of office with the Company.

26 **Powers of Directors**

26.1 Subject to the provisions of the Statute, the Memorandum and the Articles and to any directions given by Ordinary Resolution, Special Resolution or Supermajority Resolution, the business of the Company shall be managed by the Directors who may exercise all the powers of the Company. No alteration of the Memorandum or Articles and no such direction shall invalidate any prior act of the Directors which would have been valid if
that alteration had not been made or that direction had not been given. A duly convened meeting of Directors at which a quorum is present may exercise all powers exercisable by the Directors.

26.2 All cheques, promissory notes, drafts, bills of exchange and other negotiable instruments and all receipts for monies paid to the Company shall be signed, drawn, accepted, endorsed or otherwise executed as the case may be in such manner as the Directors shall determine by resolution.

26.3 The Directors may exercise all the powers of the Company to borrow money and to mortgage or charge its undertaking, property and uncalled capital or any part thereof and to issue debentures, debenture stock, mortgages, bonds and other such securities whether outright or as security for any debt, liability or obligation of the Company or of any third party.

27 Appointment and Removal of Directors

27.1 The Company may by a majority or, if less than a majority, the most number of votes, at any general meeting elect any person to be a Director, which vote shall be calculated in accordance with Article 27.2 below. The Company may by Supermajority Resolution remove any Director. Members present in person or by proxy, representing more than one-half of the total outstanding Shares shall constitute a quorum for any general meeting to elect one or more Directors.

27.2 Directors shall be elected pursuant to a cumulative voting mechanism pursuant to a poll vote, the procedures for which has been approved and adopted by the Directors and also by an Ordinary Resolution, where the number of votes exercisable by any Member shall be the same as the product of the number of Shares held by such Member and the number of Directors to be elected ("Special Ballot Votes"), and the total number of Special Ballot Votes cast by any Member may be consolidated for election of one Director candidate or may be split for election amongst multiple Director candidates, as specified by the Member pursuant to the poll vote ballot. There shall not be votes which are limited to class, party or sector, and any Member shall have the freedom to specify whether to concentrate all of its votes on one or any number of candidate(s) without restriction. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed a Director elect, and where more than one Director is being elected, the top candidates to whom the votes cast represent a prevailing number of votes relative to the other candidates shall be deemed directors elect. The rule and procedures for such cumulative voting mechanism shall be in accordance with policies proposed by the
Directors and approved by an Ordinary Resolution from time to time, which policies shall be in accordance with the Memorandum, the Articles and the Applicable Public Company Rules.

27.3 The Directors may adopt a candidate nomination mechanism which is in compliance with Applicable Public Company Rules. The rules and procedures for such candidate nomination shall be in accordance with policies proposed by the Directors and approved by an Ordinary Resolution from time to time, which policies shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules. Such candidate nomination mechanism in compliance with Applicable Public Company Rules shall also be used for an election of Independent Directors.

28 Vacation of Office of Director

In the event of any of the following events having occurred in relation to any Director, such Director shall be vacated automatically:

(a) he gives notice in writing to the Company that he resigns the office of Director;

(b) he dies, becomes bankrupt or makes any arrangement or composition with his creditors generally;

(c) an order is made by any competent court or official on the grounds that he is or will be suffering from mental disorder or is otherwise incapable of managing his affairs, or his/her legal capacity is restricted according to the applicable laws;

(d) he commits a felony and is subsequently adjudicated guilty by a final judgment, and the time elapsed since he has served the full term of the sentence is less than five years;

(e) he commits any criminal offence of fraud, breach of trust or misappropriation and is subsequently punished with imprisonment for a term of more than one year, and the time elapsed since he has served the full term of such sentence is less than two years;

(f) he is adjudicated guilty by a final judgment for misappropriating Company or public funds during the time of his service, and the time elapsed after he has served the full term of such sentence is less than two years;

(g) he is dishonoured for unlawful use of credit instruments, and the term of such sanction has not expired yet;
(h) the Members resolve by a Supermajority Resolution that he should be removed as a Director; or

(i) in the event that he has, in the course of performing his duties, committed any act resulting in material damage to the Company or in serious violation of applicable laws and/or regulations or the Memorandum and the Articles, but has not been removed by the Company pursuant to a Supermajority Resolution vote, then any Member(s) holding 3% or more of the total number of outstanding Shares shall have the right, within thirty days after that general meeting, to petition any competent court for the removal of such Director, at the Company’s expense and such Director shall be removed upon the final judgement by such court. For clarification, if a relevant court has competent jurisdiction to adjudicate all of the foregoing matters in a single or a series of proceedings, then, for the purpose of this paragraph (i), final judgement shall be given by such competent court.

In the event that the foregoing events described in any of clauses (b), (c), (d), (e), (f) or (g) has occurred in relation to a Director elect, such Director elect shall be disqualified from being elected as a Director.

29 Proceedings of Directors

29.1 The quorum for the transaction of the business of the Directors may be fixed by the Directors and unless so fixed shall be over one half of the Directors appointed in office at the time of a meeting of Directors. If the number of Directors is less than five (5) persons due to the vacation of Director(s) for any reason, the Company shall hold an election of Director(s) at the next following general meeting. When the number of vacancies in the board of Directors of the Company is equal to one third of the total number of Directors elected, the board of Directors shall hold, within sixty days, a general meeting of Members to elect succeeding Directors to fill the vacancies.

29.2 Unless otherwise permitted by the Applicable Public Company Rules, if the number of Independent Directors is less than three persons due to the vacation of Independent Directors for any reason, the Company shall hold an election of Independent Directors at the next following general meeting. Unless otherwise permitted by the Applicable Public Company Rules, if all of the Independent Directors are vacated, the board of Directors shall hold, within sixty days, a general meeting to elect succeeding Independent Directors to fill the vacancies.
29.3 Subject to the provisions of the Articles, the Directors may regulate their proceedings as they think fit. Any motions shall be decided by a majority of votes. In the case of an equality of votes, the chairman shall not have a second or casting vote.

29.4 A person may participate in a meeting of the Directors or committee of Directors by video conference. Participation by a person in a meeting in this manner is treated as presence in person at that meeting. The time and place for a meeting of the Directors or committee of Directors shall be at the office of the Company and during business hours or at a place and time convenient to the Directors and suitable for holding such meeting.

29.5 A Director may, or other officer of the Company authorized by a Director shall, call a meeting of the Directors by at least seven days' notice in writing (which may be a notice delivered by facsimile transmission or electronic mail) to every Director which notice shall set forth the general nature of the business to be considered. In the event of an urgent situation, a meeting of Directors may be held at any time after notice has been given in accordance with the Applicable Public Company Rules.

29.6 The continuing Directors may act notwithstanding any vacancy in their body, but if and so long as their number is reduced below the number fixed by or pursuant to the Articles as the necessary quorum of Directors, the continuing Directors or Director may act for the purpose of summoning a general meeting of the Company, but for no other purpose.

29.7 The Directors shall, by a resolution, establish rules governing the procedure of meeting(s) of the Directors and report such rules to a meeting of Members, and such rules shall be in accordance with the Articles and the Applicable Public Company Rules.

29.8 All acts done by any meeting of the Directors or of a committee of Directors 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 qualified to be a Director as the case may be.

29.9 A Director may be represented at any meetings of the board of Directors by a proxy appointed in writing by him. The proxy shall count towards the quorum and the vote of the proxy shall for all purposes be deemed to be that of the appointing Director.

30 Directors' Interests

30.1 A Director may hold any other office or place of profit under the Company in conjunction with his office of Director for such period and on such terms as to remuneration and otherwise as the Directors may determine.
30.2 The Directors may be paid remuneration only in cash. The amount of such remuneration shall be determined by the Directors and take into account the extent and value of the services provided for the management of the Corporation and the standards of the industry within the R.O.C. and overseas. The Directors shall also be entitled to be paid all travelling, hotel and other expenses properly incurred by them in connection with their attendance at meetings of Directors or committees of Directors, or general meetings of the Company, or separate meetings of the holders of any class of Shares or debentures of the Company, or otherwise in connection with the business of the Company, or to receive salaries in respect of their service as Directors as may be recommended by the compensation committee and determined by the Directors, or a combination partly of one such method and partly another, provided that any such determination shall be in accordance with the Applicable Public Company Rules.

30.3 Unless prohibited by the Statute or by the Applicable Public Company Rules, a Director may himself or through his firm act in a professional capacity on behalf of the Company and he or his firm shall be entitled to such remuneration for professional services as if he were not a Director.

30.4 A Director who engages in conduct either for himself or on behalf of another person within the scope of the Company's business, shall disclose to Members, at a general meeting prior to such conduct, a summary of the major elements of such interest and obtain the ratification of the Members at such general meeting by a Supermajority Resolution vote. In case a Director engages in business conduct for himself or on behalf of another person in violation of this provision, the Members may, by an Ordinary Resolution, require the disgorgement of any and all earnings derived from such act, except when at least one year has lapsed since the realization of such associated earnings.

30.5 Notwithstanding anything to the contrary contained in this Article 30, a Director who has a personal interest in the matter under discussion at a meeting of the Directors, which may conflict with 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.

31 Minutes

The Directors shall cause minutes to be made in books kept for the purpose of all appointments of officers made by the Directors, all proceedings at meetings of the Company or the holders of any class of Shares and of the Directors, and of committees of
Directors including the names of the Directors present at each meeting.

32 **Delegation of Directors' Powers**

32.1 Subject to the Applicable Public Company Rules, the Directors may delegate any of their powers to any committee consisting of one or more Directors. They may also delegate to any managing director or any Director holding any other executive office such of their powers as they consider desirable to be exercised by him provided that the appointment of a managing director shall be revoked forthwith if he ceases to be a Director. Any such delegation may be made subject to any conditions the Directors may impose and either collaterally with or to the exclusion of their own powers and may be revoked or altered. Subject to any such conditions, the proceedings of a committee of Directors shall be governed by the Articles regulating the proceedings of Directors, so far as they are capable of applying.

32.2 The Directors may establish any committees or appoint any person to be a manager or agent for managing the affairs of the Company and may appoint any person to be a member of such committees. Any such appointment may be made subject to any conditions the Directors may impose and either collaterally with or to the exclusion of their own powers and may be revoked or altered. Subject to any such conditions, the proceedings of any such committee shall be governed by the Articles regulating the proceedings of Directors, so far as they are capable of applying.

32.3 The Directors may by power of attorney or otherwise appoint any person to be the agent of the Company on such conditions as the Directors may determine, provided that the delegation is not to the exclusion of their own powers and may be revoked by the Directors at any time.

32.4 The Directors may by power of attorney or otherwise appoint any company, firm, person or body of persons, whether nominated directly or indirectly by the Directors, to be the attorney or authorised signatory of the Company for such purpose and with such powers, authorities and discretions (not exceeding those vested in or exercisable by the Directors under the Articles) and for such period and subject to such conditions as they may think fit, and any such powers of attorney or other appointment may contain such provisions for the protection and convenience of persons dealing with any such attorneys or authorised signatories as the Directors may think fit and may also authorise any such attorney or authorised signatory to delegate all or any of the powers, authorities and discretions vested in him.
32.5 The Directors shall appoint a chairman and may appoint such other officers as they consider necessary on such terms, at such remuneration and to perform such duties, and subject to such provisions as to disqualification and removal as the Directors may think fit. Unless otherwise specified in the terms of his appointment an officer may be removed by resolution of the Directors.

32.6 Notwithstanding anything to the contrary contained in this Article 32, unless otherwise permitted by the Applicable Public Company Rules, the Directors shall establish an audit committee comprised of all of the Independent Directors, one of whom shall be the chairman, and at least one of whom shall have accounting or financial expertise to the extent required by the Applicable Public Company Rules. A resolution of the audit committee shall be passed by one-half or more of all members of such committee. The rules and procedures of the audit committee shall be in accordance with policies proposed by the members of the audit committee and passed by the Directors from time to time, which shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules and the instruction of the FSC or GTSM, if any. The Directors shall, by a resolution, adopt a charter for the audit committee in accordance with these Articles and the Applicable Public Company Rules.

32.7 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 of Directors for resolution:

(a) Adoption or amendment of an internal control system of the Company;

(b) Assessment of the effectiveness of the internal control system;

(c) Adoption or amendment of handling procedures for significant financial or operational actions, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees on behalf of others;

(d) A matter where a Director has a personal interest;

(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-type securities;
(h) The hiring or dismissal of an attesting certified public accountant, or the compensation given thereto;

(i) The appointment or removal of a financial, accounting, or internal auditing officer;

(j) Annual and semi-annual financial reports;

(k) Any other matter so determined by the Company from time to time or required by any competent authority overseeing the Company.

Except for item (j) above, any matter under subparagraphs (a) through (k) of the preceding paragraph that has not been approved with the consent of one-half or more of the audit committee members may be undertaken only upon the approval of two-thirds or more of all Directors, without regard to the restrictions of the preceding paragraph, and the resolution of the audit committee shall be recorded in the minutes of the Directors meeting.

32.8 Notwithstanding anything to the contrary contained in this Article 32, unless otherwise permitted by the Applicable Public Company Rules, the Directors shall establish a remuneration committee consisting of no less than three persons (who need not be Directors), one of whom shall be the convener and chairman. The rules and procedures of the remuneration committee shall be in accordance with policies proposed by the members of the remuneration committee and passed by the Directors from time to time, which shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules and the instruction of the FSC or GTSM, if any. The Directors shall, by a resolution, adopt a charter for the remuneration committee in accordance with these Articles and the Applicable Public Company Rules. The aforementioned remuneration shall include the salary, stock options and other mechanisms of rewards for the directors and managers of the Company.

33 Seal

33.1 The Company may, if the Directors so determine, have a Seal. The Seal shall only be used by the authority of the Directors or of a committee of the Directors authorised by the Directors. The use of Seal shall be in accordance with the use of Seal policy adopted by the Directors from time to time.

33.2 The Company may have for use in any place or places outside the Cayman Islands a duplicate Seal or Seals, each of which shall be a facsimile of the common Seal of the
Company and kept under the custody of a person appointed by the Directors, and if the Directors so determine, with the addition on its face of the name of every place where it is to be used.

33.3 A person authorized by the Directors may affix the Seal over his signature alone to any document of the Company required to be authenticated by him under seal or to be filed with the Registrar of Companies in the Cayman Islands or elsewhere wheresoever.

34 Dividends, Distributions and Reserve

34.1 The Company may distribute profits in accordance with a proposal for distribution of profits prepared by the Directors and approved by the Members by an Ordinary Resolution. The Directors shall prepare such proposal as follows: the proposal shall begin with the Company’s Annual Net Income and offset its losses in previous years that have not been previously offset, then set aside a special capital reserve, if one is required, in accordance with the Applicable Public Company Rules or as requested by the authorities in charge; and then may set aside no more than 2% of the balance as bonus to Directors and at least 1% of the balance as bonus to employees of the Company, which may be distributed under an incentive programme approved pursuant to Article 11.1 above. The Directors shall specify the exact percentages or amounts to be distributed as bonuses to Directors and employees in preparing the proposal for distribution of profits, and the Members may amend such proposal prior to its approval. A Director who also serves as an executive officer of the Company may receive a bonus in his capacity as a Director and a bonus in his capacity as an employee. Except otherwise stipulated by the applicable laws and the Applicable Public Company Rules, the Company may take into consideration the circumstances and development stage of the Company, in response to any future funding requirement and long term financial planning, while satisfying the shareholders expectation in respect of cashflow, propose profit distribution plan in connection with the retained earnings for approval at the meetings of the shareholders; the distribution of retained earnings may proceed by way of cash dividend or by applying such sum in paying up in full unissued Shares for allotment and distribution credited as fully paid-up pro rate to the Members provided the total amount of cash dividend to be distributed shall be no lower than 10% of the aggregate dividend distributed to shareholders and no more than 100% of the aggregate dividend distributed to shareholders.

34.2 Subject to the Statute and this Article, the Directors may declare Dividends and distributions on Shares in issue and authorise payment of the Dividends or distributions
out of the funds of the Company lawfully available therefor. No Dividend or distribution shall be paid except out of the realised or unrealised profits of the Company, or out of the share premium account or as otherwise permitted by the Statute.

34.3 Except as otherwise provided by the rights attached to Shares, all Dividends shall be declared and paid in proportion to the number of 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 Dividend accordingly.

34.4 The Directors may deduct from any Dividend or distribution payable to any Member all sums of money (if any) then payable by him to the Company on any account.

34.5 The Directors may, after obtaining an Ordinary Resolution, declare that any distribution other than a Dividend be paid wholly or partly by the distribution of specific assets and in particular of shares, debentures, or securities of any other company or in any one or more of such ways and where any difficulty arises in regard to such distribution, the Directors may settle the same as they think expedient and fix the value for distribution of such specific assets or any part thereof and may determine that cash payments shall be made to any Members upon the basis of the value so fixed in order to adjust the rights of all Members and may vest any such specific assets in trustees as may seem expedient to the Directors.

34.6 Any Dividend, distribution, interest or other monies payable in cash in respect of Shares may be paid by wire transfer to the holder or by cheque or warrant sent through the post directed to the registered address of the holder. Every such cheque or warrant shall be made payable to the order of the person to whom it is sent.

34.7 No Dividend or distribution shall bear interest against the Company.

34.8 Any Dividend which cannot be paid to a Member and/or which remains unclaimed after six months from the date of declaration of such Dividend may, in the discretion of the Directors, be paid into a separate account in the Company's name, provided that the Company shall not be constituted as a trustee in respect of that account and the Dividend shall remain as a debt due to the Member. Any Dividend which remains unclaimed after a period of six years from the date of declaration of such Dividend shall be forfeited and shall revert to the Company.

35 Capitalisation

Subject to Article 14.2(d), the Directors may capitalise any sum standing to the credit
of any of the Company's reserve accounts (including share premium account and capital redemption reserve fund) or any sum standing to the credit of profit and loss account or otherwise available for distribution and to appropriate such sum to Members in the proportions in which such sum would have been divisible amongst them had the same been a distribution of profits by way of Dividend and to apply such sum on their behalf in paying up in full unissued Shares for allotment and distribution credited as fully paid-up to and amongst them in the proportion aforesaid.

In such event the Directors shall do all acts and things required to give effect to such capitalisation, with full power to the Directors to make such provisions as they think fit such that Shares shall not become distributable in fractions (including provisions whereby the benefit of fractional entitlements accrue to the Company rather than to the Members concerned). The Directors may authorise any person to enter on behalf of all of the Members interested into an agreement with the Company providing for such capitalisation and matters incidental thereto and any agreement made under such authority shall be effective and binding on all concerned.

### Tender Offer

Within seven days after the receipt of the copy of a tender offer application form and relevant documents by the Company or its litigation or non-litigation agent appointed pursuant to the Applicable Public Company Rules, the board of the Directors shall resolve to recommend to the Members whether to accept or object to the tender offer and make a public announcement of the following:

1. The types and amount of the Shares held by the Directors and the Members holding more than 10% of the outstanding Shares in its own name or in the name of other persons.

2. 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.

3. 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.

4. 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 10% of the outstanding Shares held in its own name or in the name of other persons.
37 **Books of Account**

37.1 The Directors shall cause proper books of account to be kept with respect to all sums of money received and expended by the Company and the matters in respect of which the receipt or expenditure takes place, all sales and purchases of goods by the Company and the assets and liabilities of the Company. Proper books shall not be deemed to be kept if there are not kept such books of account as are necessary to give a true and fair view of the state of the Company's affairs and to explain its transactions.

37.2 The Directors shall from time to time determine whether and to what extent and at what times and places and under what conditions or regulations the accounts and books of the Company or any of them shall be open to the inspection of Members not being Directors and no Member (not being a Director) shall have any right of inspecting any account or book or document of the Company except as conferred by Statute or authorised by the Directors or by the Company in general meeting.

37.3 The Directors may from time to time cause to be prepared and to be laid before the Company in general meeting profit and loss accounts, balance sheets, group accounts (if any) and such other reports and accounts as may be required by law.

37.4 Minutes and written records of all meetings of Directors, any committees of Directors, and any general meeting shall be made in the English language with a Chinese translation. In the event of any inconsistency between the English language version and the relevant Chinese translation, the English language version shall prevail.

37.5 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 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 year.

38 **Notices**

38.1 Notices shall be in writing and may be given by the Company to any Member either personally or by sending it by courier, post, cable, telex, fax or e-mail to him or to his address as shown in the Register of Members (or where the notice is given by e-mail by sending it to the e-mail address provided by such Member). Any notice, if posted from one country to another, is to be sent airmail.
38.2 Where a notice is sent by courier, service of the notice shall be deemed to be effected by delivery of the notice to a courier company, and shall be deemed to have been received on the third day (not including Saturdays or Sundays or public holidays) following the day on which the notice was delivered to the courier. Where a notice is sent by post, service of the notice shall be deemed to be effected by properly addressing, pre paying and posting a letter containing the notice, and shall be deemed to have been received on the fifth day (not including Saturdays or Sundays or public holidays) following the day on which the notice was posted. Where a notice is sent by cable, telex or fax, service of the notice shall be deemed to be effected by properly addressing and sending such notice and shall be deemed to have been received on the same day that it was transmitted. Where a notice is given by e-mail service shall be deemed to be effected by transmitting the e-mail to the e-mail address provided by the intended recipient and shall be deemed to have been received on the same day that it was sent, and it shall not be necessary for the receipt of the e-mail to be acknowledged by the recipient.

38.3 A notice may be given by the Company to the person or persons which the Company has been advised are entitled to a Share or Shares in consequence of the death or bankruptcy of a Member in the same manner as other notices which are required to be given under the Articles and shall be addressed to them by name, or by the title of representatives of the deceased, or trustee of the bankrupt, or by any like description at the address supplied for that purpose by the persons claiming to be so entitled, or at the option of the Company by giving the notice in any manner in which the same might have been given if the death or bankruptcy had not occurred.

38.4 Notice of every general meeting shall be given in any manner hereinbefore authorised to every person shown as a Member in the Register of Members on the record date for such meeting and every person upon whom the ownership of a Share devolves by reason of his being a legal personal representative or a trustee in bankruptcy of a Member of record where the Member of record but for his death or bankruptcy would be entitled to receive notice of the meeting, and no other person shall be entitled to receive notices of general meetings.

39 Winding Up

39.1 If the Company shall be wound up, and the assets available for distribution amongst the Members shall be insufficient to repay the whole of the share capital, such assets shall be distributed so that, as nearly as may be, the losses shall be borne by the Members in proportion to the number of the Shares held by them. If in a winding up the assets
available for distribution amongst the Members shall be more than sufficient to repay the whole of the share capital at the commencement of the winding up, the surplus shall be distributed amongst the Members in proportion to the number of the Shares held by them at the commencement of the winding up subject to a deduction from those Shares in respect of which there are monies due, of all monies payable to the Company. This Article is without prejudice to the rights of the holders of Shares issued upon special terms and conditions.

39.2 If the Company shall be wound up, the liquidator may, with the sanction of a Special Resolution of the Company and any other sanction required by the Statute and in compliance with the Applicable Public Company Rules, divide amongst the Members in proportion to the number of Shares they hold the whole or any part of the assets of the Company in kind (whether they shall consist of property of the same kind or not) and may for that purpose value any assets and determine how the division shall be carried out as between the Members or different classes of Members. The liquidator may, with the like sanction, vest the whole or any part of such assets in trustees upon such trusts for the benefit of the Members as the liquidator, with the like sanction, shall think fit, but so that no Member shall be compelled to accept any asset upon which there is a liability.

40 Financial Year

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

41 Transfer by way of Continuation

If the Company is exempted as defined in the Statute, it shall, subject to the provisions of the Statute and with the approval of a Special Resolution, have the power to register by way of continuation as a body corporate under the laws of any jurisdiction outside the Cayman Islands and to be deregistered in the Cayman Islands.
全體董事持股情形

SHAREHOLDINGS OF ALL DIRECTORS

基準日：民國101年4月29日

Record Date: April 29th, 2012

| 職稱   | 姓名  | 選任日期 | 選任時持有股份(註一)
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<td>Ordinary Shares</td>
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現在持有股份(註二)

Shareholding (Note 2)

|       |       |         | 種類     | 股數 | 佔當時發行% |
|-------|-------|---------| Type     | Shares | Shares % |
| 董事長 | 閆建英 | 2010/07/09 | 普通股   | 1,100,000 | 2.04% |
|       | Kinying Kwan |         | Ordinary Shares |     |      |
| 董事   | 張國威 | 2010/07/09 | 普通股   | 950,881 | 1.77% |
|       | Herbert Chang |         | Ordinary Shares |     |      |
| 董事   | Benjamin Jin-Ping Ng | 2010/07/09 | 普通股   | 100,000 | 0.19% |
|       | Shen, Johnny Shyang Lin |         | Ordinary Shares |     |      |

注一(Note 1): 99年07月09日發行總股份(Total issued shares on July 9th, 2010): 52,420,842股 (shares)
99年11月05日發行總股份(Total issued shares on Nov. 5th, 2010): 53,871,342股 (shares)
99年11月25日發行總股份(Total issued shares on Nov. 25th, 2010): 53,871,342股 (shares)
100年05月18日發行總股份(Total issued shares on May 18th, 2011): 53,871,342股 (shares)

注二(Note 2): 101年04月29日發行總股份(Total issued shares on Apr. 29th, 2012): 53,871,342股 (shares)
Alchip Technologies, Ltd.