民國 102 年股東常會
議事手冊

Handbook for
2013 Annual General Meeting

Date: June 28, 2013
Venue: 9F, No. 12, Wenhu St., Neihu District, Taipei
目錄 TABLE OF CONTENTS

壹、開會程序 Meeting Procedure .............................................................................................. 1
貳、開會議程 Meeting Agenda .................................................................................................. 2
  一、報告事項 Report Items .............................................................................................. 5
  二、承認事項 Proposed Resolutions ................................................................................. 7
  三、討論與選舉事項 Discussion and Election Items ...................................................... 10
  四、臨時動議 Ad Hoc Motion ...................................................................................... 13
參、附件 Exhibits..................................................................................................................... 14
  一、營業報告書 Business Report .............................................................................. 15
  二、審計委員會審查報告書 Audit Committee’s Review Report ..................................... 19
  三、會計師查核報告暨民國101年度合併財務報表 Independent Auditors’ Report and 2012 Consolidated Financial Statements............................................................ 21
四、董事會議事規則修訂對照表 Comparison table for the amendments of Rules Governing Procedures for Meetings of Board of Directors ...................................................... 36
  五、資金貸與他人作業程序修訂對照表 Comparison table for the amendments of Guideline for Loaning Funds to Others ..................................................................... 44
  六、背書及保證作業程序修訂對照表 Comparison table for the amendments of the Guideline for Endorsement and Guaranty ......................................................................... 51
  七、獨立董事候選人名單 List of Candidates of Independent Directors .............................. 58
肆、附錄 Appendixes.................................................................................................................. 59
  一、董事會議事規則 Rules Governing Procedures for Meetings of Board of Directors ...................................................... 60
  二、資金貸與他人作業程序 Guideline for Loaning Funds to Others .................................. 70
  三、背書及保證作業程序 Guideline for Endorsement and Guaranty .................................. 79
  四、董事選舉辦法 Regulation Governing the Election of Directors ................................... 86
  五、股東會議事規則 Rules Governing Procedures for Meeting of Shareholders .............. 90
  六、公司章程 Memorandum and Articles of Association .................................................. 106
  七、全體董事持股情形 Shareholdings of all Directors ..................................................... 176
  八、本次無償配股對公司營業績效、每股盈餘及股東投資報酬率之影響;董事監酬勞及員工紅利相關資訊 The Impact of Stock Dividend Distribution Resolved by 2013 Annual General Meeting on the Company’s Operating Performance, Earning per Share (EPS) and Return on Equity (ROE); Director Compensation and Employee profit ................................................................................................................................. 177
壹、開會程序
MEETING PROCEDURE

英屬開曼群島商世芯電子股份有限公司
Alchip Technologies, Ltd.

民國 102 年股東常會開會程序
Procedure of 2013 Annual General Meeting

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. 討論與選舉事項  Discussion and Election Items

6. 臨時動議  Ad Hoc Motion

7. 散 會  Adjournment
貳、開會議程
MEETING AGENDA
Agenda of 2013 Annual General Meeting

Time: 09:00 a.m. on Friday, June 28, 2013.
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

3. Report Items
   (1) The business report of 2012.
   (3) The amendments to the Rules Governing Procedures for Meetings of Board of Directors.
四、承認事項:
（一）民國101年度營業報告書及財務報表案。
（二）民國101年度盈餘分配案。

4. Proposed Resolutions
(2) 2012 Profit Distribution.

五、討論與選舉事項:
（一）修訂資金貸與他人作業程序案。
（二）修訂背書及保證作業程序案。
（三）擬請全體股東放棄上市（櫃）時新股承銷之現金增資優先認股權利案。
（四）全面改選董事案（含3位獨立董事）。
（五）解除新任董事競業禁止案。

5. Discussion and Election Items
(1) The amendments to the Guideline for Loaning Funds to Others.
(2) The amendments to the Guideline for Endorsement and Guaranty.
(3) Approval of the application to the Taiwan Stock Exchange (“TWSE”) or Gre-Tai Securities Market of Taiwan (“GTSM”) for the listing of the equity securities of the Company on the TWSE or the GTSM (the “Listing Application”) and the proposed financing of the Company through the issuance of new shares in regard to the listing of equity securities of the Company on the TWSE or the GTSM, and the waiver of the shareholders of any pre-emptive rights to subscribe to the Company’s issuance of new shares through such public offering be submitted to the shareholders for approval by way of an ordinary resolution.
(4) Election of the Directors (including 3 independent directors).
(5) Release from restrictions relating to the participation in competing industries by the directors by way of a supermajority resolution.

六、臨時動議
6. Ad Hoc Motion

七、散會
7. Adjournment
一、報告事項  Report Items

報告案一
案由：本公司民國101年度營業狀況報告，報請 公鑒。
說明：本公司民國101年度營業報告書，請參閱本議事手冊第15~18頁附件一。

Report No.1:
The business report of 2012.
Explanatory Notes:
2012 Business Report of the Company is attached as hereto as Exhibit I, please refer to page 15~18.

報告案二
案由：審計委員會審查民國101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19~20頁附件二。

Report No.2:
Explanatory Notes:
Audit Committee’s Review Report is attached as hereto as Exhibit II, please refer to page 19~20.

報告案三
案由：修訂董事會議事規則案，報請 公鑒。
說明：本公司修訂之董事會議事規則，業經民國102年3月8日董事會通過，請參開本議事手冊第36~43頁附件四。

Report No.3:
The amendments to the Rules Governing Procedures for Meetings of Board of Directors.
Explanatory Notes:
The Board has approved the amendents to the Rules Governing Procedures for Meetings of Board of Directors for the Company on March 8, 2013, a copy of which is attached as hereto as Exhibit IV, please refer to page 36~43.
報告案四
案由：採用國際會計準則相關調整提列案，報請 公鑒。
說明：本公司因應 102 年起開始採用國際財務報導準則，於 102 年 1 月 1 日合計調整可分配盈餘 9,122,031 美元，提列特別盈餘公積 2,799,197 美元。

Report No.4:

Explanatory Notes:
In connection with the Company's adoption of Internal Financial Reporting Standards (IFRS) from 2013, the unappropriated retained earnings will be aggregately adjusted to be US$9,122,031 and US$2,799,197 will be recorded the special retained reserve starting from January 1, 2013.
二、承認事項  Proposed Resolutions

承認案一
董事會 提案由：民國 101 年度營業報告書及財務報表案。
說明：一、本公司民國 101 年度營業報告書請參閱本議事手冊第 15~18 頁附件一。
二、本公司民國 101 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 101 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 21~35 頁附件三。
決議：

Proposal No.1：
Proposed by the Board of Directors

Explanatory Notes:
(1) 2012 Business Report of the Company is attached as hereto as Exhibit I, please refer to page 15~18.
(3) The independent auditors’ audit report and the above-mentioned Consolidated Financial Statements are attached hereto as Exhibit III, please refer to page 21~35.

Resolutions:

承認案二
董事會 提案由：民國101年度盈餘分配案，提請 承認。
說明：一、民國 101 年度盈餘分配，業經民國 102 年 3 月 8 日董事會依公司法及本公司章程規定擬具分派如下表。
二、本公司 101 年度盈餘分派案，經董事會決議，暫不分派股利、員工紅利及董事酬勞。
**Proposal No.2**

Proposed by the Board of Directors

**2012 Profit Distribution.**

**Explanatory Notes:**

1. The Board has adopted a proposal for 2012 Profit Distribution on March 8, 2013 in accordance with the Company Act and Articles of Incorporation. Please refer to 2012 Profit Distribution Table as follows:

2. The Board has approved there is no dividend distribution, employee profit and director compensation in 2013.

---

<table>
<thead>
<tr>
<th>Items</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012 稅後盈餘</td>
<td>316,660</td>
</tr>
<tr>
<td>2012 可分配盈餘</td>
<td>316,660</td>
</tr>
<tr>
<td>年初保留盈餘</td>
<td>8,805,371</td>
</tr>
<tr>
<td>2012 未分配保留盈餘</td>
<td>9,122,031</td>
</tr>
<tr>
<td>未分配保留盈餘</td>
<td>9,122,031</td>
</tr>
</tbody>
</table>

附註：

1. 本年度無發放股票或現金股利。
2. 本年度無配發員工紅利及董事酬勞。
Alchip Technologies, Limited  
PROFIT DISTRIBUTION TABLE  
Year 2012  
(Unit: USD)

<table>
<thead>
<tr>
<th>Items</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012 Net profit after tax</td>
<td>316,660</td>
</tr>
<tr>
<td>2012 Distributable net profit</td>
<td>316,660</td>
</tr>
<tr>
<td>Beginning retained earnings</td>
<td>8,805,371</td>
</tr>
<tr>
<td>2012 Unappropriated retained earnings</td>
<td>9,122,031</td>
</tr>
<tr>
<td>Unappropriated retained earnings</td>
<td>9,122,031</td>
</tr>
</tbody>
</table>

Note:
1. There is no dividend distribution in 2013.
2. There is no employee profit and director compensation in 2013.

Resolutions:
三、討論與選舉事項 Discussion and Election Items

討論案一 由：董事會 提案
案由：修訂資金貸與他人作業程序案，提請 討論。
說明：為符合台灣上市(櫃)法規，擬修訂本公司「資金貸與他人作業程序」，修訂條文對照表請參閱本議事手冊第44~50頁附件五。
決議：

Discussion No.1：
Proposed by the Board of Directors
Amendments to the Guideline for Loaning Funds to Others. Please proceed to discuss.
Explanatory Notes:
It is proposed that the Guideline for Loaning Funds to Others be amended in accordance with the relevant Taiwan listing regulations. Please refer to page 44~50, Exhibit V for details.
Resolutions:

討論案二 由：董事會 提案
案由：修訂背書及保證作業程序案，提請 討論。
說明：為符合台灣上市(櫃)法規，擬修訂本公司「背書及保證作業程序」，修訂條文對照表請參閱本議事手冊第51~57頁附件六。
決議：

Discussion No.2：
Proposed by the Board of Directors
Amendments to the Guideline for Endorsement and Guaranty. Please proceed to discuss.
Explanatory Notes:
It is proposed that the Guideline for Endorsement and Guaranty be amended in accordance with the relevant Taiwan listing regulations. Please refer to page 51~57, Exhibit VI for details.
Resolutions:

討論案三 由：董事會 提案
案由：擬請全體股東放棄上市(櫃)時採新股承銷之現金增資優先認股權利案，提請 討論。
說明：一、為配合申請上市(櫃)之相關承銷規定，擬於未來主管機關審議通過本公司上市(櫃)申請後，以擬上市櫃總額之10%，辦理現金增資發行新股作為上市(櫃)公開承銷之用，並請全體股東同意放棄此次現金增資
Discussion No.3：

Proposed by the Board of Directors

Approval of the application to the Taiwan Stock Exchange (“TWSE”) or Gre-Tai Securities Market of Taiwan (“GTSM”) for the listing of the equity securities of the Company on the TWSE or the GTSM (the “Listing Application”) and the proposed financing of the Company through the issuance of new shares in regard to the listing of equity securities of the Company on the TWSE or the GTSM, and the waiver of the shareholders of any pre-emptive rights to subscribe to the Company’s issuance of new shares through such public offering be submitted to the shareholders for approval by way of an ordinary resolution. Please proceed to discuss.

Explanatory Notes:

(1) In accordance with the listing regulations, Board intends to implement the proposed financing of the Company through the issuance of 10% new shares in regard to the listing of equity securities of the Company on the TWSE or the GTSM at appropriate time and the shareholders should waive any pre-emptive right to subscribe to the Company’s issuance of new shares through such public offering;

(2) in connection with the Listing Application, the proposed offering for subscription of new shares in the Company by means of an initial public offering in Taiwan (the “New Shares Issuance”) at the price (the “Offer Price”) to be determined between the Company and the underwriters is hereby approved;and

(3) the Board be and is hereby authorized to negotiate and determine the final Offer Price and the final terms and conditions of the New Shares Issuance on behalf of the Company and shall subsequently submit for ratification by the Board.

Resolutions:

討論案四

董事會 提

案由：全面改選本公司董事(含3位獨立董事)案，提請 討論。

說明：一、本公司董事及獨立董事任期將於102年7月8日屆滿，擬於今年股東常

會先行全面改選董事七位(含三位獨立董事)。
二、依本公司章程第25.1條，擬選任董事七人（包含獨立董事三人），任期三年，自102年6月28日起至105年6月27日止。選舉辦法請參閱本議事手冊第86~89頁附錄四。

三、依相關法令規定，獨立董事選舉應採候選人提名制度，股東應就獨立董事候選人名單選任之，獨立董事候選人名單業經本公司2013年5月10日董事會審查，其學歷、經歷及其他資料請參閱本議事手冊第58頁附件七。

決議：

Discussion No.4：
Proposed by the Board of Directors
Election of the Directors (including 3 independent directors). Please proceed to discuss.
Explanatory Notes:
(1) The tenure of all Directors (including independent directors) will expire on July 8, 2013. The Company intends to resolve that seven Directors (including three independent directors) will be elected at the 2013 Annual General Meeting.
(2) Pursuant to the M&A Article 25.1, the Company proposes to elect seven Directors (including three independent directors), each of whom shall be appointed to a term of office of three years. The tenure of newly elected directors shall commence on June 28, 2013 and expire on June 27, 2016. Please refer to page 86~89, Appendix IV for the Regulation Governing the Election of Directors.
(3) The election of independent directors is to be conducted under the "candidate nomination system" in accordance with the relevant laws and regulations. The independent directors shall be elected from the nominated candidates whose qualifications have been reviewed by the meeting of Board of Directors on May 10, 2013. Please refer to page 58, Exhibit VII for the list of candidates of independent directors.

Resolutions:

討論案五
董事會 提案
案由：解除新任董事競業禁止案，提請討論。
說明：一、依公司法第209條規定，董事為自己或他人為屬於本公司營業範圍內之行為，應對股東會說明其行為之重要內容，並取得許可。
二、擬於股東會決議，解除新任董事競業禁止之限制。
決議：

Discussion No.5：
Proposed by the Board of Directors
Release from restrictions relating to the participation in competing industries by the directors by way of a supermajority resolution.
Explanatory Notes:
(1) In accordance with Article 209 of the R.O.C. Company Act, a director who does anything for himself or on behalf of another person that is within the scope of the company’s business, shall explain to the meeting of shareholders the essential contents of such act and secure its approval.
(2) It is proposed to release from restrictions relating to the Directors’ participation in competing industries.

四、臨時動議  Ad Hoc Motion
參、附件
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101年度合併財務報表
 Independent Auditors’ Report and 2012 Consolidated Financial Statement

四、董事會議事規則修訂對照表
 Comparison table for the amendments of Rules Governing Procedures for Meetings of Board of Directors

五、資金貸與他人作業程序修訂對照表
 Comparison table for the amendments of Guideline for Loaning Funds to Others

六、背書及保證作業程序修訂對照表
 Comparison table for the amendments of Guideline for Endorsement and Guaranty

七、獨立董事候選人名單
 List of Candidates of Independent Directors.
【附件一】EXHIBIT I

英屬開曼群島商世芯電子股份有限公司
營業報告書

身為無晶圓廠ASIC設計領導廠商,受2012年全球景氣不佳及半導體產業成長趨緩影響，世芯電子營收及獲利表現皆不如預期，2012年合併營收以美元計算約九千零三十萬元，較前一年微幅成長2.6%，但因客戶沉重價格壓力壓縮利潤空間，稅後淨利為三十二萬美元，較前一年下滑85%。

雖獲利表現不如預期，但在業務發展上卻有相當斬獲。2012年本公司積極拓展亞太及其他地區業務，試圖掌握在大環境不景氣下，廠商為求成本削減及提高效率所產生之委外設計商機，並藉著自身在高階製程設計及製造的能力，成功獲得日本及韓國新重量級客戶的青睞。同時，世芯電子也連續兩年獲得德勤亞太高科技成長Fast 500獎項。

在技術研發方面，世芯電子仍然維持ASIC設計服務領域中先進製程技術的領先地位，營收中高達73%都屬於高階製程(65奈米及以下)設計案，我們也於2012年開始提供客戶最先進的28奈米製程服務，並預計在2013年即可將28奈米設計導入量產。

在產品應用方面，除了與既有客戶持續合作外，也獲得多家新客戶的青睞，成為其後端設計服務供應商，完成了許多高效能、低功耗的設計案。產品的應用領域包含:高解析度電視、數位相機、娛樂系統、行動寬頻以及通訊網絡設備等，尤其是需要更高效能、更低功耗的智慧型應用產品與通訊網絡技術，預計將成為公司未來持續成長的動能。

依銷售區域分析，日本地區的營收因大型系統客戶的加持，仍為世芯電子最主要的營收來源；雖台灣地區因主要客戶受市場變遷影響而營收下滑，但隨著其他客戶陸續開始量產，台灣地區的營收依舊為世芯第二大營收來源。此外，本公司於2012年積極開發亞太市場，並已成功獲得韓國一線IC設計大廠之訂單，與此同時，也與韓國主要大型整合元件廠(IDM)密切商談未來合作的計畫，相信在2013年，韓國將迅速成為世芯電子主要營收來源地區之一。同時，我們也將持續拓展北美、歐洲及新興地區的委外商機，預期隨著全球經濟基本面轉佳，世芯電子2013年不論是營收或獲利，將較2012年有顯著成長。

財務表現

以新台幣計算，2012年本公司營業額為新台幣二十六億二仟三佰萬元，較2011年的營業額新台幣二十六億六仟六佰萬元下滑了1.58%，2012年稅後淨利為新台幣九百二十萬元，較2011年的稅後淨利新台幣六仟六佰萬元下滑了86%。以美元來計算，全年營收為九仟三十萬美元，稅後淨利為三十二萬美元，分別較前一年成長2.6%及下滑85%。

2011年經營績效的表現還包括: 全年平均毛利率23%、營業利益率為2%、資產報酬率為0.5%、股東權益報酬率為0.6%。

技術創新

因應客戶對28奈米設計之需求，2012年世芯持續投入資源發展先進製程高端SoC與客製化IP之設計，加強與合作夥伴對先進技術最佳化的研發，進一步強化技術領先優勢，提供客戶更小的面積、更好的效能、更高的良率及更低功耗的解決方案，並預期2013年28奈米的設計案將達到全年設計案約14%。

另外，我們在2012年也於美國、台灣及中國同步申請了多項專利，對世芯電子在全球市場擴大佈局上將大有助益，並可強化未來產品的創新與持續開發的目標，進一步擴大世芯電子的競爭力及市場佔有率。
企業發展

為滿足亞太市場的快速成長及業務需求，本公司於2012年切入韓國IC設計服務市場，為韓國客戶提供零時差的技術支援與設計資源的服務，並替事業版圖帶來全新的營運氣象。同時，日本子公司也於2012年首次加入並成功通過ISO9001認證，將與集團一起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2013年，我們預見整體產業將持續成長，尤其在行動通訊及下一世代超高畫質電視應用，將成為公司未來持續成長的動能。堅強的核心競爭力與高階先進製程的設計能力是世芯電子在高科技領域保持領先地位的重要關鍵，我們期許未來能持續研發設計流程與技術，並加強後端供應鏈管理，為客戶及股東創造更高的價值。

最後，再次謹慎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，謹致最深的謝忱！

董事長：關建英 Kinying Kwan

Chairman

總經理：沈翔霖 Johnny Shyang-Lin Shen

Chief Executive Officer

會計主管：詹舒媚 Nancy Chan

Financial Controller
Alchip Technologies Limited  
Business Report

Impacted by the weak global economy, and the slowing semiconductor industry growth, Alchip reports annual revenue increase of 2.6% and a dip of 85% in net profit for 2012. Despite of the lower-than-expected revenue and profit performance, Alchip maintains its leading position within the ASIC design service industry. 73% revenue of Alchip comes from the ASIC design in advanced process nodes (65nm and below). In addition, Alchip started the 28nm process design in 2012 and the mass production is expected to start in 2013.

On the business development front, HDTV, digital camera, gaming, networking and mobile telecommunication are the major end-applications for Alchip. We believe HDTV (UHDTV) and mobile communications are two major areas to drive our future growth. In addition to the diversity of our applications, Alchip has strong customer base, including the global top leaders in areas of digital TV, digital cameras, mobile phones, and networking equipment and supercomputing.

For the geographical breakdown of our revenue, Japan and Taiwan continue to be our major revenue contributors. In addition, Alchip has penetrated into the Korea market in 2012 and already won heavy-weight IC design customers. As we expect further breakthrough to Korean IDMs in 2013, we believe Korea will soon become significant revenue and profit contributor to Alchip in 2013 onward. Furthermore, Alchip is also exploring more business opportunity in North America, Europe, and Middle-East and is expecting growing revenue from these areas as the outsourcing trend of back-end design continues.

**Financial Results**
In New Taiwan Dollars (NT$), the 2012 revenue was NT$2,623M, 1.58% YoY decrease from NT$2,666M in 2011. Net income in 2012 was NT$9.2M, about 86% decline from NT$66.4M in 2011 due to pricing pressure from major customers, owning to the sluggish industry growth within the consumer electronics sector.

In terms of US Dollars (USD), the 2012 total revenue was USD 90.3M, about 2.6% annual growth. Net profit was USD 0.32M in 2012, about 85% decline annually.

Among other highlights in 2012, Alchip Technologies Limited achieved:
- Average gross profit margin of 23%
- Average operating profit margin of 2%
- Return on Assets 0.5%
- Return on Equity 0.6%

**Technology Innovation**
To meet more and more requests from customers for advanced 28nm process ASIC design, Alchip continues to invest in high-end SoC design methodology and custom IP circuit design. With efforts by our R&D team and collaborated with major IP partners and suppliers. Alchip strengthens the ability of providing cost-effective ASIC solutions to our customers. Alchip prompts the circuit invention to protect company’s intelligence property. This will also strengthen company’s technology competence and enhance the business opportunity and win more market share. Alchip has achieved filing multiple patents in US, Taiwan and China in 2012.
**Corporate Developments**
Given we have noticed the rapid growth of ASIC demand in Asian-Pacific market, Alchip, as addressed above, has penetrated into Korea market. Given Alchip is able to provide the Korean customers real-time quality support, while receiving very positive feedback from customers, Alchip expects more Korean tier-one system houses to choose Alchip as their back-end partner in the future. In addition, Alchip Japan office passed the ISO9001 certification, showing Alchip’s ability of enhancing quality management and customer satisfaction.

**Outlook**
Looking into 2013, given the global economy is expected to gradually recover, Japan system houses to resume investments, plus new customers to come in, we expect our business will be the direct beneficiary from the resume of overall increasing investment of semiconductor industry.

We believe the mobile communication and next generation UHDTV will be the two major areas to support Alchip’s future growth given these two areas has posted strong demand for back-end design service of advanced processing nodes, where Alchip is reputed for. We believe Alchip’s strengths in advanced processing nodes, and solid partnership with both customers and suppliers will continue to be our core-competence to drive our future growth. We believe our strengths also lead us to become the most advanced, innovative and profitable provider of high-performance cost-effective ASIC/SoC in the global market.
Finally, thank you so much for your kind support and encouragement from all our shareholders and employees.

Kinying Kwan  
*Chairman*

Johnny Shyang-Lin Shen  
*Chief Executive Officer*

Nancy Chan  
*Financial Controller*
審計委員會審查報告書

董事會造送本公司民國一百零一年度營業報告書、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

本公司一百零二年股東常會

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

中華民國一百零二年五月十日
Alchip Technologies, Limited
AUDIT COMMITTEE’S REVIEW REPORT

To: Shareholders’ Annual General Meeting for Year 2013, Alchip Technologies, Limited

The Board of Directors has prepared and submitted to the undersigned, Audit Committee of Alchip Technologies, Limited 2012 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○一年及一○○年十二月三十一日之合併資產負債表，暨民國一○一年及一○○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劃並執行查核工作，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暨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○一年及一○○年十二月三十一日之合併財務狀況，暨民國一○一年及一○○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○二年三月八日
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<tr>
<td>1100</td>
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<td>$21,432</td>
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### 合併損益表

民國一○一年及一○○年一月一日至十二月三十一日

<table>
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<td>營業外收入及利益 (附註二)</td>
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<td>稅前利益 (附註二及十二)</td>
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<td>营业费用(附註二、十四及十六)</td>
<td>营业外收入及利益(附註二)</td>
<td>营业外费用及损失(附註二)</td>
<td>税前利益(附註二及十二)</td>
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<td>营业毛利</td>
<td>营业费用</td>
<td>营业外收入及利益</td>
<td>营业外费用及损失</td>
<td>所得税费用</td>
<td>合併總利益</td>
<td>合併財務報表之一部分</td>
</tr>
</tbody>
</table>

### 註

1. **每股盈餘**：
   - **基本每股盈餘**
     - 一○一年：新台幣元
     - 一○○年：美金元
   - **稀釋每股盈餘**
     - 一○一年：新台幣元
     - 一○○年：美金元

2. 所列財務報表之所有損益科目金額，一○一年及一○○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$1：29.04；USD$1：30.275) 簡易換算。

3. 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：
### 合併股東權益變動表

<table>
<thead>
<tr>
<th></th>
<th>普通股</th>
<th>資本公積</th>
<th>資本發行溢價</th>
<th>認股權</th>
<th>資本公积合計</th>
<th>保留盈餘</th>
<th>累積換算調整數</th>
<th>股東權益合計</th>
</tr>
</thead>
<tbody>
<tr>
<td>一○○年一月一日餘額</td>
<td>$16,736</td>
<td>$21,654</td>
<td>$245</td>
<td>$21,899</td>
<td>$8,766</td>
<td>$3,710</td>
<td>$51,111</td>
<td></td>
</tr>
<tr>
<td>九十九年度盈餘分配</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>股東紅利-現金，每股 0.035 美元</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(1,886)</td>
<td>-</td>
<td>(1,886)</td>
</tr>
<tr>
<td>認股權酬勞成本</td>
<td>-</td>
<td>-</td>
<td>137</td>
<td>137</td>
<td>-</td>
<td>-</td>
<td>137</td>
<td></td>
</tr>
<tr>
<td>一○○年度合併總純益</td>
<td>-</td>
<td>-</td>
<td>2,195</td>
<td>-</td>
<td>2,195</td>
<td>-</td>
<td>-</td>
<td>2,195</td>
</tr>
<tr>
<td>累積換算調整數</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(171)</td>
<td>(171)</td>
</tr>
<tr>
<td>一○○年十二月三十一日餘額</td>
<td>16,736</td>
<td>21,654</td>
<td>382</td>
<td>22,036</td>
<td>9,075</td>
<td>3,539</td>
<td>51,386</td>
<td></td>
</tr>
<tr>
<td>一○○年度盈餘分配</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>股東紅利-現金，每股 0.005 美元</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(269)</td>
<td>(269)</td>
<td></td>
</tr>
<tr>
<td>認股權酬勞成本</td>
<td>-</td>
<td>-</td>
<td>38</td>
<td>38</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>38</td>
</tr>
<tr>
<td>一○一年度合併總純益</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>317</td>
<td>-</td>
<td>317</td>
<td></td>
</tr>
<tr>
<td>累積換算調整數</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>566</td>
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<tr>
<td>一○一年十二月三十一日餘額</td>
<td>$16,736</td>
<td>$21,654</td>
<td>$420</td>
<td>$22,074</td>
<td>$9,123</td>
<td>$4,105</td>
<td>$52,038</td>
<td></td>
</tr>
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</table>

後附之附註係本合併財務報表之一部分。
### 合併股東權益變動表

民國一○一年及一○○年一月一日至十二月三十一日

<table>
<thead>
<tr>
<th>股本</th>
<th>資本公积</th>
<th>普通股</th>
<th>發行溢價</th>
<th>認股權</th>
<th>資本公積合計</th>
<th>保留盈餘</th>
<th>累積換算調整數</th>
<th>股東權益合計</th>
</tr>
</thead>
<tbody>
<tr>
<td>$538,713</td>
<td>$630,777</td>
<td>$7,133</td>
<td>$637,910</td>
<td>$255,345</td>
<td>$56,875</td>
<td>$1,488,843</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### 一○○年一月一日餘額

<table>
<thead>
<tr>
<th>股東紅利-現金，每股</th>
<th>認股權酬勞成本</th>
<th>一○○年度合併總純益</th>
<th>累積換算調整數</th>
<th>汇率影響數</th>
<th>一○○年十二月三十一日餘額</th>
</tr>
</thead>
<tbody>
<tr>
<td>$538,713</td>
<td>$655,571</td>
<td>$11,560</td>
<td>$667,131</td>
<td>$274,737</td>
<td>$75,120</td>
</tr>
</tbody>
</table>

#### 一○一○年度盈餘分配

<table>
<thead>
<tr>
<th>股東紅利-現金，每股</th>
<th>認股權酬勞成本</th>
<th>一○一○年度合併總純益</th>
<th>累積換算調整數</th>
<th>汇率影響數</th>
<th>一○一年十二月三十一日餘額</th>
</tr>
</thead>
<tbody>
<tr>
<td>$538,713</td>
<td>$628,829</td>
<td>$12,191</td>
<td>$641,020</td>
<td>$264,904</td>
<td>$66,533</td>
</tr>
</tbody>
</table>

#### 註

上列財務報表之所有權益科目金額除每股面額新台幣十元之股本以歷史匯率換算外，其餘係分别按一○一年及一○○年十二月三十一日之美元對新台幣匯率（USD$1：29.04；USD$1：30.275）簡易換算。

後附之附註係本合併財務報表之一部分。

會計主管：
### 合併現金流量表

Alchip Technologies, Limited 及子公司

民國一○一年及一○○年一月一日至十二月三十一日

單位：新台幣仟元

<table>
<thead>
<tr>
<th></th>
<th>一○一年度</th>
<th></th>
<th>一○○年度</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>美金</td>
<td>新台幣</td>
<td>美金</td>
<td>新台幣</td>
</tr>
<tr>
<td>營業活動之現金流量</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>合併總純益</td>
<td>$317</td>
<td>$9,196</td>
<td>$2,195</td>
<td>$66,440</td>
</tr>
<tr>
<td>調整項目：</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>折舊及攤銷</td>
<td>10,510</td>
<td>305,207</td>
<td>9,499</td>
<td>287,590</td>
</tr>
<tr>
<td>減損損失</td>
<td>1,310</td>
<td>38,052</td>
<td>818</td>
<td>24,760</td>
</tr>
<tr>
<td>遞延所得稅</td>
<td>471</td>
<td>13,667</td>
<td>398</td>
<td>12,046</td>
</tr>
<tr>
<td>存貨跌價損失</td>
<td>245</td>
<td>7,121</td>
<td>755</td>
<td>22,874</td>
</tr>
<tr>
<td>提列呆帳</td>
<td>110</td>
<td>3,187</td>
<td>141</td>
<td>4,270</td>
</tr>
<tr>
<td>遞延收益轉列收入</td>
<td>(39)</td>
<td>(1,135)</td>
<td>(234)</td>
<td>(7,082)</td>
</tr>
<tr>
<td>員工認股權酬勞成本</td>
<td>38</td>
<td>1,103</td>
<td>137</td>
<td>4,146</td>
</tr>
<tr>
<td>處分固定資產損失－淨額</td>
<td>17</td>
<td>482</td>
<td>16</td>
<td>487</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
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<th>一○○年度</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>美金</td>
<td>新台幣</td>
<td>美金</td>
<td>新台幣</td>
</tr>
<tr>
<td>營業資產及負債之淨變動</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>應收票據及帳款</td>
<td>(1,154)</td>
<td>(33,514)</td>
<td>1,044</td>
<td>31,609</td>
</tr>
<tr>
<td>存貨</td>
<td>3,803</td>
<td>110,449</td>
<td>1,951</td>
<td>59,067</td>
</tr>
<tr>
<td>預付款項</td>
<td>475</td>
<td>13,803</td>
<td>(134)</td>
<td>(4,045)</td>
</tr>
<tr>
<td>其他應收款</td>
<td>(682)</td>
<td>(19,815)</td>
<td>(1,185)</td>
<td>(35,896)</td>
</tr>
<tr>
<td>應付帳款</td>
<td>(1,023)</td>
<td>(29,719)</td>
<td>(176)</td>
<td>(5,319)</td>
</tr>
<tr>
<td>應付費用</td>
<td>(78)</td>
<td>(2,260)</td>
<td>(137)</td>
<td>(4,162)</td>
</tr>
<tr>
<td>應付稅款</td>
<td>(293)</td>
<td>(8,508)</td>
<td>(897)</td>
<td>(25,791)</td>
</tr>
<tr>
<td>其他流動負債</td>
<td>18</td>
<td>541</td>
<td>(165)</td>
<td>(5,009)</td>
</tr>
<tr>
<td>其他負債</td>
<td>(58)</td>
<td>(1,678)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>營業活動之淨現金流入</td>
<td>13,608</td>
<td>395,169</td>
<td>9,608</td>
<td>292,228</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>一○一年度</th>
<th></th>
<th>一○○年度</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>美金</td>
<td>新台幣</td>
<td>美金</td>
<td>新台幣</td>
</tr>
<tr>
<td>投資活動之現金流量</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>購置固定資產</td>
<td>(7,542)</td>
<td>(219,016)</td>
<td>(8,561)</td>
<td>(259,170)</td>
</tr>
<tr>
<td>購置無形資產</td>
<td>(2,595)</td>
<td>(75,359)</td>
<td>(1,026)</td>
<td>(31,073)</td>
</tr>
<tr>
<td>存出保證金增加</td>
<td>(196)</td>
<td>(5,698)</td>
<td>(11)</td>
<td>(340)</td>
</tr>
<tr>
<td>固定資產處分價款</td>
<td>1</td>
<td>21</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>遞延費用增加</td>
<td>-</td>
<td>-</td>
<td>(10)</td>
<td>(286)</td>
</tr>
<tr>
<td>投資活動之淨現金流出</td>
<td>(10,332)</td>
<td>(300,052)</td>
<td>(9,607)</td>
<td>(290,866)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>一○一年度</th>
<th></th>
<th>一○○年度</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>美金</td>
<td>新台幣</td>
<td>美金</td>
<td>新台幣</td>
</tr>
<tr>
<td>融資活動現金之現金流量</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>支付現金股利</td>
<td>(269)</td>
<td>(7,892)</td>
<td>(1,886)</td>
<td>(57,083)</td>
</tr>
<tr>
<td>融資活動之淨現金流出</td>
<td>(269)</td>
<td>(7,892)</td>
<td>(1,886)</td>
<td>(57,083)</td>
</tr>
</tbody>
</table>

（接次頁）
（承前頁）

<table>
<thead>
<tr>
<th></th>
<th>一○一年度</th>
<th>一○○年度</th>
</tr>
</thead>
<tbody>
<tr>
<td>匯率影響數</td>
<td>$149</td>
<td>$18,141</td>
</tr>
<tr>
<td>本年度現金淨增加（減少）數</td>
<td>3,156</td>
<td>69,084</td>
</tr>
<tr>
<td></td>
<td>(1,623)</td>
<td>(26,370)</td>
</tr>
<tr>
<td>年初現金餘額</td>
<td>18,273</td>
<td>553,211</td>
</tr>
<tr>
<td>年底現金餘額</td>
<td>$21,429</td>
<td>$622,295</td>
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</table>

現金流量資訊之補充揭露

支付利息

<table>
<thead>
<tr>
<th></th>
<th>一○一年度</th>
<th>一○○年度</th>
</tr>
</thead>
<tbody>
<tr>
<td>支付利息</td>
<td>$-</td>
<td>$4</td>
</tr>
<tr>
<td>支付所得稅</td>
<td>$353</td>
<td>$11,883</td>
</tr>
<tr>
<td></td>
<td>$6</td>
<td>$868</td>
</tr>
<tr>
<td></td>
<td>$175</td>
<td>$26,273</td>
</tr>
</tbody>
</table>

同時影響現金及非現金項目之投資活動:

固定資產及無形資產增加數

<table>
<thead>
<tr>
<th></th>
<th>一○一年度</th>
<th>一○○年度</th>
</tr>
</thead>
<tbody>
<tr>
<td>加：年初應付款</td>
<td>1,585</td>
<td>47,980</td>
</tr>
<tr>
<td>减：年底應付款</td>
<td>324</td>
<td>9,407</td>
</tr>
<tr>
<td>匯率影響數</td>
<td>-</td>
<td>1,956</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>(10,137)</td>
<td>(294,375)</td>
</tr>
</tbody>
</table>

附註：上列財務報表之所有科目金額，一○一年及一○○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$1：29.04；USD$1：30.275）簡易換算。

後附之附註係本合併財務報表之一部分。
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 “Company”) and subsidiaries as of December 31, 2012 and 2011, 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 Company’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, 2012 and 2011, 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.

March 8, 2013

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, 2012 AND 2011**

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

### ASSETS

<table>
<thead>
<tr>
<th></th>
<th>2012 US$</th>
<th>%</th>
<th>NT$</th>
<th>%</th>
<th>2011 US$</th>
<th>%</th>
<th>NT$</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash (Note 4)</td>
<td>$ 21,429</td>
<td>36</td>
<td>$ 622,295</td>
<td>36</td>
<td>$ 18,273</td>
<td>29</td>
<td>$ 553,211</td>
<td>29</td>
</tr>
<tr>
<td>Accounts receivable, net (Notes 2, 3, 5 and 8)</td>
<td>13,626</td>
<td>23</td>
<td>395,716</td>
<td>23</td>
<td>13,357</td>
<td>21</td>
<td>404,389</td>
<td>21</td>
</tr>
<tr>
<td>Inventories, net (Notes 2 and 6)</td>
<td>6,776</td>
<td>11</td>
<td>196,781</td>
<td>11</td>
<td>5,868</td>
<td>9</td>
<td>177,633</td>
<td>9</td>
</tr>
<tr>
<td>Other receivables (Notes 2 and 8)</td>
<td>283</td>
<td>-</td>
<td>8,218</td>
<td>-</td>
<td>4,086</td>
<td>7</td>
<td>123,705</td>
<td>7</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>1,740</td>
<td>3</td>
<td>50,546</td>
<td>3</td>
<td>2,216</td>
<td>4</td>
<td>67,086</td>
<td>4</td>
</tr>
<tr>
<td>Deferred income tax assets - current (Notes 2 and 12)</td>
<td>812</td>
<td>1</td>
<td>23,570</td>
<td>1</td>
<td>642</td>
<td>1</td>
<td>19,436</td>
<td>1</td>
</tr>
<tr>
<td>Other current assets (Note 17)</td>
<td>3,008</td>
<td>5</td>
<td>87,355</td>
<td>5</td>
<td>2,326</td>
<td>4</td>
<td>67,086</td>
<td>4</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td>$47,675</td>
<td>79</td>
<td>$1,384,481</td>
<td>79</td>
<td>$46,768</td>
<td>75</td>
<td>$1,415,886</td>
<td>75</td>
</tr>
<tr>
<td><strong>PROPERTY AND EQUIPMENT</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cost</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Machinery equipment</td>
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<td>943,496</td>
<td>54</td>
<td>25,757</td>
<td>41</td>
<td>779,773</td>
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<tr>
<td>Computer equipment</td>
<td>2,215</td>
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<td>64,326</td>
<td>4</td>
<td>2,135</td>
<td>4</td>
<td>64,637</td>
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<td>Office equipment</td>
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<td>-</td>
<td>7,136</td>
<td>-</td>
<td>173</td>
<td>-</td>
<td>5,242</td>
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<td>Leasehold improvements</td>
<td>738</td>
<td>1</td>
<td>21,438</td>
<td>1</td>
<td>348</td>
<td>1</td>
<td>10,533</td>
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<td>Transportation equipment</td>
<td>1,186</td>
<td>2</td>
<td>42,424</td>
<td>2</td>
<td>146</td>
<td>2</td>
<td>4,414</td>
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<td><strong>Total cost</strong></td>
<td>$35,835</td>
<td>59</td>
<td>$1,040,640</td>
<td>59</td>
<td>$28,559</td>
<td>46</td>
<td>$864,599</td>
<td>46</td>
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<tr>
<td>Less: Accumulated impairment</td>
<td>(1,351)</td>
<td>(2)</td>
<td>(50,058)</td>
<td>(2)</td>
<td>(264)</td>
<td>(2)</td>
<td>(24,039)</td>
<td>(2)</td>
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<tr>
<td><strong>Net properties and equipment</strong></td>
<td>$8,587</td>
<td>14</td>
<td>$290,777</td>
<td>14</td>
<td>$12,153</td>
<td>19</td>
<td>$391,950</td>
<td>19</td>
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<td><strong>INTANGIBLE ASSETS</strong> (Notes 2 and 9)</td>
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<td></td>
<td></td>
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<td></td>
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<tr>
<td>Cost</td>
<td>$ 2,598</td>
<td>4</td>
<td>$ 95,746</td>
<td>4</td>
<td>$ 2,273</td>
<td>4</td>
<td>$ 68,820</td>
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<td><strong>OTHER ASSETS</strong></td>
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<td></td>
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<td>Refundable deposits (Note 17)</td>
<td>496</td>
<td>1</td>
<td>14,393</td>
<td>1</td>
<td>299</td>
<td>-</td>
<td>9,065</td>
<td>-</td>
</tr>
<tr>
<td>Deferred charges</td>
<td>6</td>
<td>-</td>
<td>119</td>
<td>-</td>
<td>11</td>
<td>-</td>
<td>325</td>
<td>-</td>
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<tr>
<td>Deferred income tax assets - noncurrent (Notes 2 and 12)</td>
<td>294</td>
<td>-</td>
<td>8,930</td>
<td>-</td>
<td>914</td>
<td>7</td>
<td>26,277</td>
<td>7</td>
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<tr>
<td><strong>Total other assets</strong></td>
<td>$ 796</td>
<td>1</td>
<td>$ 33,112</td>
<td>1</td>
<td>$ 1,344</td>
<td>2</td>
<td>$ 37,662</td>
<td>2</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$ 60,356</td>
<td>100</td>
<td>$ 1,752,736</td>
<td>100</td>
<td>$ 62,418</td>
<td>100</td>
<td>$ 1,890,291</td>
<td>100</td>
</tr>
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</table>

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

### LIABILITIES AND STOCKHOLDERS' EQUITY

<table>
<thead>
<tr>
<th></th>
<th>2012 US$</th>
<th>%</th>
<th>NT$</th>
<th>%</th>
<th>2011 US$</th>
<th>%</th>
<th>NT$</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CURRENT LIABILITIES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable (Notes 2 and 12)</td>
<td>$ 5,841</td>
<td>10</td>
<td>$ 149,623</td>
<td>10</td>
<td>$ 6,864</td>
<td>11</td>
<td>$ 207,819</td>
<td>11</td>
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<tr>
<td>Income tax payable (Note 10)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accrued expenses (Note 10)</td>
<td>2,294</td>
<td>4</td>
<td>66,614</td>
<td>4</td>
<td>3,635</td>
<td>6</td>
<td>109,077</td>
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<tr>
<td><strong>Other current liabilities</strong> (Note 16)</td>
<td>1,129</td>
<td>-</td>
<td>5,228</td>
<td>-</td>
<td>300</td>
<td>-</td>
<td>8,124</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total current liabilities</strong></td>
<td>$ 8,219</td>
<td>14</td>
<td>$ 241,566</td>
<td>14</td>
<td>$ 10,994</td>
<td>18</td>
<td>$ 332,840</td>
<td>18</td>
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<tr>
<td><strong>NET PROPERTY AND EQUIPMENT</strong></td>
<td>$ 8,587</td>
<td>14</td>
<td>$ 249,377</td>
<td>14</td>
<td>$ 12,153</td>
<td>19</td>
<td>$ 367,918</td>
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<tr>
<td><strong>INTANGIBLE ASSETS</strong> (Notes 2 and 9)</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>STOCKHOLDERS’ EQUITY</strong> (Notes 2 and 11)</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital stock</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Common shares - NT$10 par value</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Authorized: 100,000 thousand shares</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Issued: 53,871 thousand shares</td>
<td>16,736</td>
<td>28</td>
<td>$ 538,713</td>
<td>31</td>
<td>16,736</td>
<td>27</td>
<td>538,713</td>
<td>28</td>
</tr>
<tr>
<td>Capital surplus</td>
<td>22,074</td>
<td>36</td>
<td>$ 641,020</td>
<td>36</td>
<td>22,036</td>
<td>35</td>
<td>667,131</td>
<td>35</td>
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<tr>
<td><strong>Total stockholders’ equity</strong></td>
<td>$ 52,038</td>
<td>86</td>
<td>$ 1,511,170</td>
<td>86</td>
<td>$ 51,386</td>
<td>82</td>
<td>$ 1,555,701</td>
<td>82</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$ 60,356</td>
<td>100</td>
<td>$ 1,752,736</td>
<td>100</td>
<td>$ 62,418</td>
<td>100</td>
<td>$ 1,890,291</td>
<td>100</td>
</tr>
</tbody>
</table>

Note: The U.S. dollar amounts were translated into New Taiwan dollars at US$1:NT$29.04 for 2012 and US$1:NT$30.275 for 2011, except the U.S. dollar amount of the common shares with NT$10 par value which uses the historical rate.
ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF INCOME
YEARS ENDED DECEMBER 31, 2012 AND 2011
(In Thousands of U.S. Dollars or New Taiwan Dollars, Except Earnings Per Share)

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th></th>
<th>%</th>
<th>2011</th>
<th></th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>US$</td>
<td>NTS</td>
<td></td>
<td>US$</td>
<td>NTS</td>
<td></td>
</tr>
<tr>
<td>OPERATING REVENUE (Notes 2 and 16)</td>
<td>$ 90,336</td>
<td>$ 2,623,365</td>
<td>100</td>
<td>$ 88,050</td>
<td>$ 2,665,705</td>
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<tr>
<td>OPERATING COST (Notes 2, 6 and 14)</td>
<td>70,043</td>
<td>2,034,060</td>
<td>77</td>
<td>66,788</td>
<td>2,022,007</td>
<td>76</td>
</tr>
<tr>
<td>GROSS PROFIT</td>
<td>20,293</td>
<td>589,305</td>
<td>23</td>
<td>21,262</td>
<td>643,698</td>
<td>24</td>
</tr>
<tr>
<td>OPERATING EXPENSES (Notes 2, 14 and 16)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Selling expenses</td>
<td>3,058</td>
<td>88,809</td>
<td>4</td>
<td>2,825</td>
<td>85,538</td>
<td>3</td>
</tr>
<tr>
<td>General and administrative expenses</td>
<td>4,799</td>
<td>139,372</td>
<td>5</td>
<td>4,247</td>
<td>128,580</td>
<td>5</td>
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<tr>
<td>Research and development expenses</td>
<td>10,811</td>
<td>313,938</td>
<td>12</td>
<td>10,688</td>
<td>323,586</td>
<td>12</td>
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<tr>
<td>Total operating expenses</td>
<td>18,668</td>
<td>542,119</td>
<td>21</td>
<td>17,760</td>
<td>537,704</td>
<td>20</td>
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<tr>
<td>OPERATING INCOME</td>
<td>1,625</td>
<td>47,186</td>
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<td>3,502</td>
<td>105,994</td>
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<td>NONOPERATING INCOME AND GAINS</td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>Interest income</td>
<td>221</td>
<td>6,415</td>
<td>1</td>
<td>75</td>
<td>2,280</td>
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<tr>
<td>Exchange gain, net (Note 2)</td>
<td>75</td>
<td>2,174</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Others (Note 2)</td>
<td>192</td>
<td>5,592</td>
<td>-</td>
<td>439</td>
<td>13,283</td>
<td>-</td>
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<tr>
<td>Total nonoperating income and gains</td>
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<td>14,181</td>
<td>1</td>
<td>514</td>
<td>15,563</td>
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<tr>
<td>NONOPERATING EXPENSES AND LOSSES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Impairment loss (Notes 2, 7 and 9)</td>
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<td>38,052</td>
<td>2</td>
<td>818</td>
<td>24,760</td>
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<tr>
<td>Exchange loss, net (Note 2)</td>
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<td>-</td>
<td>-</td>
<td>416</td>
<td>12,603</td>
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<tr>
<td>Others (Note 2)</td>
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<td>1,734</td>
<td>-</td>
<td>51</td>
<td>1,540</td>
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<tr>
<td>Total nonoperating expenses and losses</td>
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<td>39,786</td>
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<td>1,285</td>
<td>38,903</td>
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<tr>
<td>INCOME BEFORE INCOME TAX</td>
<td>743</td>
<td>21,581</td>
<td>1</td>
<td>2,731</td>
<td>82,654</td>
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<td>INCOME TAX EXPENSE (Notes 2 and 12)</td>
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<td>12,385</td>
<td>1</td>
<td>536</td>
<td>16,214</td>
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<tr>
<td>CONSOLIDATED NET INCOME</td>
<td>$ 317</td>
<td>$ 9,196</td>
<td>-</td>
<td>$ 2,195</td>
<td>$ 66,440</td>
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<tr>
<td>ATTRIBUTED TO STOCKHOLDERS OF PARENT</td>
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<td>$ 9,196</td>
<td>-</td>
<td>$ 2,195</td>
<td>$ 66,440</td>
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</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td></td>
<td>US$</td>
<td>NTS</td>
<td>US$</td>
<td>NTS</td>
</tr>
<tr>
<td>EARNINGS PER SHARE (Note 13)</td>
<td></td>
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<tr>
<td>Basic</td>
<td>$ 0.01</td>
<td>$ 0.01</td>
<td>$ 0.40</td>
<td>$ 0.17</td>
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<tr>
<td>Diluted</td>
<td>$ 0.01</td>
<td>$ 0.01</td>
<td>$ 0.40</td>
<td>$ 0.17</td>
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</table>

Note: The U.S. dollar amounts were translated into New Taiwan dollars at US$1:NT$29.04 for 2012 and US$1:NT$30.275 for 2011.

The accompanying notes are an integral part of the consolidated financial statements.
<table>
<thead>
<tr>
<th></th>
<th>Capital Stock</th>
<th>Capital Surplus</th>
<th>Cumulative Translation Adjustments</th>
<th>Total Stockholders' Equity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Common Shares</td>
<td>Additional Paid-in Capital</td>
<td>Warrants</td>
<td>Total</td>
</tr>
<tr>
<td>BALANCE, JANUARY 1, 2011</td>
<td>$ 16,736</td>
<td>$ 21,654</td>
<td>$ 245</td>
<td>$ 21,899</td>
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<tr>
<td>Appropriation of the 2010 earnings</td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>Cash dividends - US$0.035</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stock-based compensation</td>
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<td></td>
<td>137</td>
<td>137</td>
</tr>
<tr>
<td>Consolidated net income in 2011</td>
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<tr>
<td>Change in cumulative translation adjustments</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>BALANCE, DECEMBER 31, 2011</td>
<td>16,736</td>
<td>21,654</td>
<td>382</td>
<td>22,036</td>
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<tr>
<td>Appropriation of the 2011 earnings</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Cash dividends - US$0.005</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Stock-based compensation</td>
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<td></td>
<td>38</td>
<td>38</td>
</tr>
<tr>
<td>Consolidated net income in 2012</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Change in cumulative translation adjustments</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>BALANCE, DECEMBER 31, 2012</td>
<td>$ 16,736</td>
<td>$ 21,654</td>
<td>$ 420</td>
<td>$ 22,074</td>
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</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, 2012 AND 2011

(In Thousands of New Taiwan Dollars)

<table>
<thead>
<tr>
<th>Capital Stock</th>
<th>Capital Surplus</th>
<th>Cumulative Translation Adjustments</th>
<th>Total Stockholders' Equity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Common Shares</td>
<td>Additional Paid-in Capital</td>
<td>Warrants</td>
</tr>
<tr>
<td>BALANCE, JANUARY 1, 2011</td>
<td>$ 538,713</td>
<td>$ 630,777</td>
<td>$ 7,133</td>
</tr>
<tr>
<td>Appropriation of the 2010 earnings</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash dividends - US$0.035</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Stock-based compensation</td>
<td>-</td>
<td>-</td>
<td>4,146</td>
</tr>
<tr>
<td>Consolidated net income in 2011</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Change in cumulative translation adjustments</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Effect of exchange rate changes</td>
<td>-</td>
<td>24,794</td>
<td>281</td>
</tr>
<tr>
<td>BALANCE, DECEMBER 31, 2011</td>
<td>538,713</td>
<td>655,571</td>
<td>11,560</td>
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<tr>
<td>Appropriation of the 2011 earnings</td>
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<td></td>
</tr>
<tr>
<td>Cash dividends - US$0.005</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Stock-based compensation</td>
<td>-</td>
<td>-</td>
<td>1,103</td>
</tr>
<tr>
<td>Consolidated net income in 2012</td>
<td>-</td>
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<td>-</td>
</tr>
<tr>
<td>Change in cumulative translation adjustments</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Effect of exchange rate changes</td>
<td>-</td>
<td>(26,742)</td>
<td>(472)</td>
</tr>
<tr>
<td>BALANCE, DECEMBER 31, 2012</td>
<td>$ 538,713</td>
<td>$ 628,829</td>
<td>$ 12,191</td>
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</tbody>
</table>

Note: The U.S. dollar amounts were translated into New Taiwan dollars at US$1:NT$29.04 for 2012 and US$1:NT$30.275 for 2011, 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.
# ALCchip Technologies, Limited and Subsidiaries

## Consolidated Statements of Cash Flows

**Years Ended December 31, 2012 and 2011**

(In Thousands of U.S. Dollars and New Taiwan Dollars)

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th></th>
<th>2011</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>US$</td>
<td>NT$</td>
<td>US$</td>
<td>NT$</td>
</tr>
<tr>
<td><strong>CASH FLOWS FROM OPERATING ACTIVITIES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Consolidated net income</td>
<td>$ 317</td>
<td>$ 9,196</td>
<td>$ 2,195</td>
<td>$ 66,440</td>
</tr>
<tr>
<td>Adjustments to reconcile net income to net cash provided by operating activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td>10,510</td>
<td>305,207</td>
<td>9,499</td>
<td>287,590</td>
</tr>
<tr>
<td>Impairment loss</td>
<td>1,310</td>
<td>38,052</td>
<td>818</td>
<td>24,760</td>
</tr>
<tr>
<td>Deferred income tax</td>
<td>471</td>
<td>13,667</td>
<td>398</td>
<td>12,046</td>
</tr>
<tr>
<td>Provision for loss on inventories</td>
<td>245</td>
<td>7,121</td>
<td>755</td>
<td>22,874</td>
</tr>
<tr>
<td>Provision for doubtful accounts</td>
<td>110</td>
<td>3,187</td>
<td>141</td>
<td>4,270</td>
</tr>
<tr>
<td>Realization of deferred income</td>
<td>(39)</td>
<td>(1,135)</td>
<td>(234)</td>
<td>(7,082)</td>
</tr>
<tr>
<td>Stock-based compensation</td>
<td>38</td>
<td>1,103</td>
<td>137</td>
<td>4,146</td>
</tr>
<tr>
<td>Loss on disposal of properties and equipment, net</td>
<td>17</td>
<td>482</td>
<td>16</td>
<td>487</td>
</tr>
<tr>
<td><strong>Net changes in operating assets and liabilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>(379)</td>
<td>(11,010)</td>
<td>(4,418)</td>
<td>(133,757)</td>
</tr>
<tr>
<td>Inventories</td>
<td>(1,154)</td>
<td>(33,514)</td>
<td>1,044</td>
<td>31,609</td>
</tr>
<tr>
<td>Other receivables</td>
<td>3,803</td>
<td>110,449</td>
<td>1,951</td>
<td>59,067</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>475</td>
<td>13,803</td>
<td>(134)</td>
<td>(4,045)</td>
</tr>
<tr>
<td>Other current assets</td>
<td>(682)</td>
<td>(19,815)</td>
<td>(1,185)</td>
<td>(35,896)</td>
</tr>
<tr>
<td>Accounts payable</td>
<td>(1,023)</td>
<td>(29,719)</td>
<td>(176)</td>
<td>(5,319)</td>
</tr>
<tr>
<td>Accrued expenses</td>
<td>(78)</td>
<td>(2,260)</td>
<td>(137)</td>
<td>(4,162)</td>
</tr>
<tr>
<td>Income tax payable</td>
<td>(293)</td>
<td>(8,508)</td>
<td>(897)</td>
<td>(25,791)</td>
</tr>
<tr>
<td>Other current liabilities</td>
<td>18</td>
<td>541</td>
<td>(165)</td>
<td>(5,009)</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>(58)</td>
<td>(1,678)</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td><strong>Net cash provided by operating activities</strong></td>
<td>13,608</td>
<td>395,169</td>
<td>9,608</td>
<td>292,228</td>
</tr>
</tbody>
</table>


### CASH FLOWS FROM INVESTING ACTIVITIES

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acquisition of properties and equipment</td>
<td>(7,542)</td>
<td>(219,016)</td>
<td>(8,561)</td>
<td>(259,170)</td>
</tr>
<tr>
<td>Acquisition of intangible assets</td>
<td>(2,595)</td>
<td>(75,359)</td>
<td>(1,026)</td>
<td>(31,073)</td>
</tr>
<tr>
<td>Increase in refundable deposits</td>
<td>(196)</td>
<td>(5,698)</td>
<td>(11)</td>
<td>(340)</td>
</tr>
<tr>
<td>Proceeds from disposal of properties and equipment</td>
<td>1</td>
<td>21</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>Increase in deferred charges</td>
<td>-</td>
<td>-</td>
<td>(10)</td>
<td>(286)</td>
</tr>
</tbody>
</table>

Net cash used in investing activities: (10,332) (300,052) (9,607) (290,866)

### CASH FLOWS FROM FINANCING ACTIVITIES

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash dividends</td>
<td>(269)</td>
<td>(7,892)</td>
<td>(1,886)</td>
<td>(57,083)</td>
</tr>
</tbody>
</table>

(Continued)
### ALCHIP TECHNOLOGIES, LIMITED AND SUBSIDIARIES

**CONSOLIDATED STATEMENTS OF CASH FLOWS**

**YEARS ENDED DECEMBER 31, 2012 AND 2011**

(In Thousands of U.S. Dollars and New Taiwan Dollars)

<table>
<thead>
<tr>
<th></th>
<th>2012</th>
<th></th>
<th>2011</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>US$</td>
<td>NT$</td>
<td>US$</td>
<td>NT$</td>
</tr>
<tr>
<td><strong>EFFECT OF EXCHANGE RATE CHANGES</strong></td>
<td>$149</td>
<td>(18,141)</td>
<td>$262</td>
<td>29,351</td>
</tr>
<tr>
<td><strong>NET INCREASE (DECREASE) IN CASH</strong></td>
<td>3,156</td>
<td>69,084</td>
<td>(1,623)</td>
<td>(26,370)</td>
</tr>
<tr>
<td><strong>CASH, BEGINNING OF YEAR</strong></td>
<td>18,273</td>
<td>553,211</td>
<td>19,896</td>
<td>579,581</td>
</tr>
<tr>
<td><strong>CASH, END OF YEAR</strong></td>
<td>21,429</td>
<td>622,295</td>
<td>18,273</td>
<td>553,211</td>
</tr>
<tr>
<td><strong>SUPPLEMENTARY DISCLOSURE OF CASH FLOW INFORMATION</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest paid</td>
<td>$ -</td>
<td>4</td>
<td>$ 6</td>
<td>175</td>
</tr>
<tr>
<td>Income taxes paid</td>
<td>$ 353</td>
<td>11,883</td>
<td>$ 868</td>
<td>26,273</td>
</tr>
<tr>
<td><strong>CASH AND NONCASH INVESTING ACTIVITIES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Increase in properties, equipment and intangible assets</td>
<td>$ (8,876)</td>
<td>(257,758)</td>
<td>$ (10,852)</td>
<td>(328,536)</td>
</tr>
<tr>
<td>Add: Accounts payable at beginning of year</td>
<td>(1,585)</td>
<td>(47,980)</td>
<td>(320)</td>
<td>(9,321)</td>
</tr>
<tr>
<td>Less: Accounts payable at end of year</td>
<td>324</td>
<td>9,407</td>
<td>1,585</td>
<td>47,980</td>
</tr>
<tr>
<td>Effect of exchange rate changes</td>
<td>-</td>
<td>1,956</td>
<td>-</td>
<td>(366)</td>
</tr>
<tr>
<td>Purchase of properties, equipment and intangible assets</td>
<td>$ (10,137)</td>
<td>(294,375)</td>
<td>$ (9,587)</td>
<td>(290,243)</td>
</tr>
</tbody>
</table>

Note: The U.S. dollar amounts were translated into New Taiwan dollars at US$1:NT$29.04 for 2012 and US$1:NT$30.275 for 2011.

The accompanying notes are an integral part of the consolidated financial statements. (Concluded)
### EXHIBIT IV

Comparison table for the amendments of Rules Governing Procedures for Meetings of Board of Directors

董会议事规则修訂對照表

<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>備註: 3.1.3 為新增條文</td>
<td>3.1.3 前項召集之通知，經相對人同意者，得以電子方式為之。</td>
</tr>
<tr>
<td>Note: Article 3.1.3 was added.</td>
<td>3.1.3 The notice set forth in the preceding paragraph may be effected by means of electronic transmission, after obtaining prior consent from the recipients thereof.</td>
</tr>
</tbody>
</table>

| 3.1.3 本規則第3.5條各項之事項，除有突發緊急情事或正當理由外，應於召集事由中列舉，不得以臨時動議提出。 | 3.1.4 本規則第3.5條各項之事項，除有突發緊急情事或正當理由外，應於召集事由中列舉，不得以臨時動議提出。 |
| All matters set forth in Article 3.5 of these Rules shall be specified in the notice of the reasons for convening a Board meeting and none of them may be raised by an ad hoc motion except in the case of an emergency or with a legitimate reason. | All matters set forth in Article 3.5 of these Rules shall be specified in the notice of the reasons for convening a Board meeting and none of them may be raised by an ad hoc motion except in the case of an emergency or with a legitimate reason. |

| 3.1.4 本公司董事會指定之議事單位為集團辦公室，應負責擬訂董事會議事內容，並提供必要之會議資料，於召集通知時一併寄送。 | 3.1.5 本公司董事會指定之議事單位為集團辦公室，應負責擬訂董事會議事內容，並提供必要之會議資料，於召集通知時一併寄送。 |
| The Board of the Company designates Group Office as the responsible department for the Board meeting. The responsible department shall prepare agenda items for Board meeting and shall provide comprehensive pre-meeting materials, to be sent together with the notice of the meeting. | The Board of the Company designates Group Office as the responsible department for the Board meeting. The responsible department shall prepare agenda items for Board meeting and shall provide comprehensive pre-meeting materials, to be sent together with the notice of the meeting. |

<p>| 3.1.6 董事如認為議事資料不充分，得向董事會請求補足。董事如認為議案資料不充足，得經董事會決議後延 | 3.1.6 董事如認為會議資料不充分，得向董事會請求補足。董事如認為議案資料不充足，得經董事會決議後延 |</p>
<table>
<thead>
<tr>
<th>Paragraph</th>
<th>Translation</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.1.5</td>
<td>If any Director is of the opinion that the pre-meeting materials provided to be insufficiently comprehensive, he or she may request the Board Secretarial Department to supplement the materials. If any Director is of the opinion that the materials concerning proposals are insufficient in content, the deliberation of such proposal may be postponed by a resolution of the Board.</td>
</tr>
<tr>
<td>3.1.6</td>
<td>Board meetings shall be held at the location and during business hours of the Company or at a place and time convenient to all Directors and suitable for holding such meetings.</td>
</tr>
<tr>
<td>3.2.2</td>
<td>Directors shall attend Board meetings in person. If attendance in person is not possible, a Director may, pursuant to the M&amp;A, appoint another Director to attend as his or her proxy. Attendance via tele or video-conference is deemed as attendance in person.</td>
</tr>
<tr>
<td>3.3.4</td>
<td>When holding a meeting, the Company may, as necessary for the agenda items</td>
</tr>
</tbody>
</table>
of the meeting, notify non-director officers from relevant departments to attend the meeting. When necessary, the Company may also invite certificated public accountants, attorneys, or other professionals to attend as nonvoting observers.

| 3.5.1 下列事項應提本公司董事會討論： |
|----------------|------------------|
| 一、本公司之營運計畫。 | 一、本公司之營運計畫。 |
| 二、年度財務報告及半年度財務報告。 | 二、年度財務報告及半年度財務報告。但半年度財務報告依法令規定無需經會計師查核簽證者，不在此限。 |
| 三、訂定或修訂內部控制制度。 | 三、訂定或修訂內部控制制度。 |
| 四、訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。 | 四、訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。 |
| 五、募集、發行或私募具有股權性質之有價證券。 | 五、募集、發行或私募具有股權性質之有價證券。 |
| 六、財務、會計或內部稽核主管之任免。 | 六、財務、會計或內部稽核主管之任免。 |
| 七、對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。 | 八、依法令或章程規定應由股東會決議或董事會決議之事項或主管機關規定之重大事項。 |
| | 前項第七款所稱關係人指證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新臺幣一億元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之五或實收資本額百分之五以上者。(外國公司股票無面額或每股面額非屬新臺幣十元者，第二項有關實收
3.5.1 The following items shall be submitted to the Board for discussion:

1. Business plan of the Company;
2. Annual and semi-annual financial reports;
3. Adoption or amendment of internal control system of the Company;
4. Adoption or amendment of handling procedures for significant financial or operatioonal actions, such as acquisition or disposal of assets, derivatives transactions, loaning funds to others and provision of endorsement or guarantees;
5. The offering, issuance or private placement of any equity-type securities;
6. The appointment or discharge of any financial, accounting or internal audit officer;
7. Any other matters required by any law, regulation or the M&A to be approved by resolution at a shareholders’ meeting or Board meeting or by any of the directors.

3.5.1 The following items shall be submitted to the Board for discussion:

1. Business plan of the Company;
2. Annual and semi-annual financial reports with the exception of semi-annual financial reports which, under relevant laws and regulations, need not be audited and attested by a certified public accountant (CPA);
3. Adoption or amendment of internal control system of the Company;
4. Adoption or amendment of handling procedures for significant financial or operational actions, such as acquisition or disposal of assets, derivatives transactions, loaning funds to others and provision of endorsement or guarantees;
5. The offering, issuance or private placement of any equity-type securities;
6. The appointment or discharge of any financial, accounting or internal audit officer;
7. A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition;
8. Any other matters required by any law, regulation or the M&A to be approved by resolution at a shareholders’ meeting or Board meeting or by any of the directors.

資本額百分之五之金額，以股東權益百分之二點五計算之。
前項所稱一年內係以本次董事會召開日期為基準，往前追溯推算一年，已提董事會決議通過部分免再計入。
The term "related party" in subparagraph 7 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donation to a non-related party" means any individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NTD100 million or more, or at an amount equal to or greater than 1 percent of net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial report for the most recent year. (For foreign companies whose stock has no par value or a par value other than NTD10, the "5 percent of paid-in capital" in paragraph 2 above shall be calculated instead as 2.5 percent of shareholder equity.)

The term "within a 1-year period" in the preceding paragraph means a period of 1 year calculated retroactively from the date on which the current board of directors meeting is convened. Amounts already submitted to and passed by a resolution of the board are exempted from inclusion in the calculation.

3.6.4.1 A Director who has a personal interest in the matters under discussion at a Board meeting, which may conflict with the interest of the Company, may express his or her opinion or answer questions but shall state the important aspects of the interested party.

3.6.4.1A Director who has a personal interest in the matters under discussion at a Board meeting, which may conflict with the interest of the Company, shall state the important aspects of the interested party.
shall not participate in discussion of and voting of such proposal and shall abstain him or her self from the discussion and voting. The interested Director shall not exercise voting rights on behalf of any other Director.

When the relationship is likely to prejudice the interests of the company, the director may not participate in discussion of and voting of such proposal and shall abstain him or her self from the discussion and voting. The interested Director shall not exercise voting rights on behalf of any other Director.

<table>
<thead>
<tr>
<th>3.7.1</th>
<th>董事會之議事內容應作成議事錄，議事錄應詳實記載下列事項：</th>
</tr>
</thead>
<tbody>
<tr>
<td>一、</td>
<td>會議屆次（或年次）及時間地點。</td>
</tr>
<tr>
<td>二、</td>
<td>主席之姓名。</td>
</tr>
<tr>
<td>三、</td>
<td>董事出席狀況 (包括出席、請假及缺席者之姓名與人數)。</td>
</tr>
<tr>
<td>四、</td>
<td>列席者之姓名及職稱。</td>
</tr>
<tr>
<td>五、</td>
<td>記錄之姓名。</td>
</tr>
<tr>
<td>六、</td>
<td>報告事項。</td>
</tr>
<tr>
<td>七、</td>
<td>討論事項：各議案之決議方法與結果、董事、專家及其他人員發言摘要、反對或保留意見且有紀錄或書面聲明暨獨立董事依第 3.5.2 條出具之書面意見。</td>
</tr>
<tr>
<td>八、</td>
<td>臨時動議：提案人姓名、議案之決議方法與結果、董事、專家及其他人員發言摘要、反對或保留意見且有紀錄或書面聲明。</td>
</tr>
<tr>
<td>九、</td>
<td>其他應記載事項。</td>
</tr>
</tbody>
</table>

Minutes shall be prepared of the discussions at Board meetings. Meeting minutes shall state the following:

1. Session (or year), time and place of the meeting;
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2.</td>
<td>Name of the chairman;</td>
</tr>
<tr>
<td>3.</td>
<td>Attendance of Directors at the meeting, specifying the names and number of Directors present, on leave or absent;</td>
</tr>
<tr>
<td>4.</td>
<td>Name and titles of those attending the meeting;</td>
</tr>
<tr>
<td>5.</td>
<td>Name of minutes recorder;</td>
</tr>
<tr>
<td>6.</td>
<td>Items reported;</td>
</tr>
<tr>
<td>7.</td>
<td>Items discussed: Resolution method and result for each resolution, summaries of comments made by Directors, experts or other persons that has been included in the records or stated in writing, and written opinion made by independent directors in accordance with Article 3.5.2;</td>
</tr>
<tr>
<td>8.</td>
<td>Ad hoc motions: Name of the person who proposes, resolution method and result for each motion, summaries of comments made by Directors, experts or other persons, the name of any director that is an interested party as referred to Article 3.6.4, an explanation of the important aspects of the relationship of interest, the reasons why the Director was required or not required to enter recusal, and the status of their recusal; opinions expressing objections or reservations at the meeting, and objections or reservations expressed that have been included in the records or stated in writing, and written opinion made by independent directors in accordance with Article 3.5.2;</td>
</tr>
<tr>
<td>9. Other matters required to be recorded.</td>
<td>objections or reservations expressed that have been included in the records or stated in writing; and 9. Other matters required to be recorded.</td>
</tr>
<tr>
<td>----------------------------------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>3.9 本規則訂定後，如遇相關法令變更，本規則應適時配合修正，並應依照法令經董事會(審計委員會)決議通過，並提股東會報告。</td>
<td>3.9 After the enactment of these Rules, these Rules shall be modified appropriately and approved by the Board (audit committee) and be reported to the shareholders’ meeting pursuant to the laws and regulations if there is any amendment of relevant laws and regulations.</td>
</tr>
<tr>
<td>3.9 After the enactment of these Rules, these Rules shall be modified appropriately and approved by the Board (audit committee) and be reported to the shareholders’ meeting pursuant to the laws and regulations if there is any amendment of relevant laws and regulations.</td>
<td></td>
</tr>
</tbody>
</table>
### Comparison table for the amendments of Guideline for Loaning Funds to Others

<table>
<thead>
<tr>
<th>Changes to Original Form</th>
<th>Amended Form</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2. Scope</strong></td>
<td><strong>2. Scope</strong></td>
</tr>
<tr>
<td>本作業程序適用於集團子公司為配合業務實際需要，所為之資金貸放。</td>
<td>本作業程序適用於集團子公司為配合業務實際需要，所為之資金貸放。</td>
</tr>
<tr>
<td>This Guideline shall apply to all subsidiaries of the group for lending/borrowing based on actual business needs.</td>
<td>This Guideline shall apply to all subsidiaries of the group for lending/borrowing based on actual business needs.</td>
</tr>
<tr>
<td>&quot;Subsidiary&quot; and &quot;parent company&quot; as referred to in this Guideline shall be as determined under the “Regulations Governing the Preparation of Financial Reports by Securities Issuers”. &quot;Net worth&quot; in this Guideline means the balance sheet equity attributable to the owners of the parent company under the “Regulations Governing the Preparation of Financial Reports by Securities Issuers&quot;.</td>
<td>&quot;Subsidiary&quot; and &quot;parent company&quot; as referred to in this Guideline shall be as determined under the “Regulations Governing the Preparation of Financial Reports by Securities Issuers”. &quot;Net worth&quot; in this Guideline means the balance sheet equity attributable to the owners of the parent company under the “Regulations Governing the Preparation of Financial Reports by Securities Issuers&quot;.</td>
</tr>
</tbody>
</table>

3.1.1 The Company shall not loan funds to any of its shareholders or any other person except for parties who are qualified with the following requirements:

1. 有業務往來之公司或行號。
2. Where an inter-company or inter-firm business transaction calls for a loan arrangement; or

3.1.1 The Company shall not loan funds to any of its shareholders or any other person except for parties who are qualified with the following requirements:

1. 有業務往來之公司或行號。
2. Where an inter-company or inter-firm business transaction calls for a loan arrangement; or
<table>
<thead>
<tr>
<th>2. 有短期融通資金之必要的公司或行號。融資金額不得超過貸與企業淨值之百分之四十。</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Where an inter-company or inter-firm short-term financing facility is necessary, provided that such financing amount shall not exceed 40 percent of the Company's equity.</td>
</tr>
</tbody>
</table>

所稱短期係指一年或一營業週期（以較長者為准）之期間。

The so-called “short-term” means the period of one year or one operating cycle (whichever is the longest).

所稱融資金額係指本公司短期融通資金之累計餘額。

The “financing amount” provided herein refers to the cumulative balance of the Company’s short-term financing.

所稱短期融資之必要係指下列情形：

The so-called short-term financing necessity means the following:

1. 本公司之直接及間接持有表決權之股份超過百分之五十之公司，因業務需要有短期融通資金之必要者。

1. Where short-term financing is needed for the subsidiary which the Company directly or indirectly holds more than 50% of its voting shares for business needs.

2. 他公司或行號因購料或營運周轉需要而有短期融通資金之必要者。

2. Where short-term financing is needed to purchase materials or for operational turnover by other companies or firms.

3.1.4 貸與無業務往來但有短期融通資金之必要者，本公司融資總額不得超過貸與企業淨值之百分之四十為限，對單一法人或團體貸與之限額，以不得超過貸與企業

3.1.4 备注：此条文仅修订英文版内容，中文版内容未修订。

Note: The modification in the article is limited to the content in English. The
3.1.4 For those parties which engage in no business with the Company but where short-term financing is needed, the loan extended shall not be more than 40% of the Company’s equity or 10% of the Company’s equity for a single juristic person or group lending.

3.1.5 The term of each short-term loan shall not exceed one year at most starting from the date the loan is extended (provided however the term may be extended if approved by the board of directors in consideration of business needs) and the interest rate shall not be lower than the short-term lending rate offered by the bank on the date the loan is borrowed. The calculation of the Company’s interest shall be collected once per month in principle, provided however interest is not required if the loan is extended to a directly or indirectly wholly-owned subsidiary of the Company.

3.1.6 直接及間接持有表決權股份百分之百之境外公司間，從事資金貸與，不受3.1.4 條融資金額不得超過貸與企業淨值之百分之四十之限制。

3.1.5 每筆短期融通資金貸款期間自貸與日起最長不得超過一年。利率不得低於借款當日銀行短期放款利率為原則，本公司貸款利息之計收，以每月繳息一次為原則，但為本公司100%轉投資公司得不加計利息。

content in Chinese remains unchanged.
<table>
<thead>
<tr>
<th>Section</th>
<th>Text</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.1.6</td>
<td>The restriction in Article 3.1.4 shall not apply to inter-company loans between offshore companies in which the Company holds, directly or indirectly, 100% of the voting shares.</td>
</tr>
<tr>
<td>3.1.6</td>
<td>The restriction in Article 3.1.4 shall not apply to inter-company loans between offshore companies in which the Company holds, directly or indirectly, 100% of the voting shares. However, the total amount of loan extended shall not be more than 50% of the Company’s equity or 10% of the Company’s equity for a single juristic person or group lending, and the term of each short-term loan shall not exceed one year at most starting from the date of loan.</td>
</tr>
<tr>
<td>3.5.1</td>
<td>After the advance of payment, the Company shall constantly pay attention to the financial status and business condition as well creditability of the borrower and its guarantor. If collateral is provided, the Company shall also pay attention to any changes to the value of such collateral. One month prior to maturity, the Company shall notify the borrower to either repay the principal and interest or apply for renewal.</td>
</tr>
<tr>
<td>3.5.1</td>
<td>After the advance of payment, the Company shall constantly pay attention to the financial status and business condition as well creditability of the borrower and its guarantor. If collateral is provided, the Company shall also pay attention to any changes to the value of such collateral. One month prior to maturity, the Company shall notify the borrower to either repay the principal and interest.</td>
</tr>
<tr>
<td>3.7.4</td>
<td>The Company shall evaluate the status of its loans of funds and reserve sufficient</td>
</tr>
<tr>
<td>3.7.4</td>
<td>The Company shall evaluate the status of its loans of funds and reserve sufficient</td>
</tr>
</tbody>
</table>
allowance for bad debts in compliance with generally accepted accounting principles, and shall adequately disclose relevant information in its financial reports and provide certified public accountants with relevant information for implementation of necessary auditing procedures.

<table>
<thead>
<tr>
<th>3.9. 資訊公開</th>
<th>3.9. Information Disclosure</th>
</tr>
</thead>
</table>

| 3.9. 公告申報: 本公司資金貸與達下列標準之一者，應依相關法令於事實發生日之日起算二日內公告申報: |
| 3.9 Announce and Report: The Company and its subsidiaries shall announce and report the previous month's balance of endorsements/guarantees by the 10th day of each month, and whose loans of funds reach one of the following levels shall proceed with relevant announcements pursuant to relevant laws and regulations within two days commencing immediately from the date of occurrence: |

所稱之公告申報，係指輸入金融監督管理委員會指定之資訊申報網站。本準則所稱事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定交易對象及交易金額之日等日期執前者。

The term "Announce and Report" as used in this Guideline means the process of entering data to the information reporting website designated by the Financial Supervisory Commission (FSC). Date of occurrence" in this Guideline means the date of contract signing, date of payment, dates of boards of directors resolutions, or other date that can confirm the counterparty and monetary amount of the transaction, whichever date is earlier.
3.9.1 The Company shall proceed with relevant announcements in connection with funds loaning to others pursuant to relevant laws and regulations.

3.9.2 The Company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to the preceding paragraph. The percentage calculation of loan balance account of such subsidiary to a company's equity stated above shall be made according to the loan balance of such subsidiary to the Company's equity.

3.9.3 Matters which shall be announced according to relevant laws and regulations shall become applicable after the Company's shares are listed on the Taiwan Stock Exchange Corporation (or the OTC).

3.9.1 The aggregate balance of loans to others by the company and its subsidiaries reaches 20% or more of the company's net worth as stated in its latest financial statement.

3.9.2 The balance of loans by the company and its subsidiaries to a single enterprise reaches 10% or more of the company's net worth as stated in its latest financial statement.

3.9.3 The amount of new loans of funds by the company or its subsidiaries reaches NT$10 million or more, and reaches 2% or more of the company's net worth as stated in its latest financial statement.
The Company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to the preceding paragraph. The percentage calculation of loan balance account of such subsidiary to a company’s equity stated above shall be made according to the loan balance of such subsidiary to the Company’s equity.
<table>
<thead>
<tr>
<th>Changes to Original Form</th>
<th>Amended Form</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>3.4</strong> 子公司及母公司:依財團法人中華民國會計研究發展基金會所發布之財務會計準則公報第五號及第七號規定認定之程序。</td>
<td><strong>3.4</strong> 子公司及母公司:依證券發行人財務報表編製準則之規定認定之。本作業程序所稱之淨值，係指證券發行人財務報表編製準則規定之資產負債表歸屬於母公司業主之權益。</td>
</tr>
</tbody>
</table>

3.4 Subsidiaries and Parent Company: The definition of “subsidiary” referred to herein shall be determined under the Statement of Financial Accounting Standards No.5 and No.7 announced by the Accounting Research & Development Foundation of the Republic of China.

<table>
<thead>
<tr>
<th>4.1 背書保證對象</th>
<th>4.1 Counterparties</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.1.1 本公司得對下列公司背書及保證：</td>
<td>4.1.1 The Company may provide endorsement and/or guarantee to the following counterparties:</td>
</tr>
</tbody>
</table>

| 1. 與本公司有業務關係之公司。 | 1. Entities with which the Company is having sales/transaction activities. |
| 2. 本公司直接及間接持有表決權之股份超過百分之五十之公司。 | 2. A company in which the Company directly or indirectly holds greater than 50% of the total voting shares in the subsidiaries. |

4.1 背書保證對象
4.1 Counterparties
4.1.1 本公司得對下列公司背書及保證：
4.1.1 The Company may provide endorsement and/or guarantee to the following counterparties:

| 1. 與本公司有業務關係之公司。 | 1. Entities with which the Company is having sales/transaction activities. |
| 2. 本公司直接及間接持有表決權之股份超過百分之五十之公司。 | 2. A company in which the Company directly or indirectly holds greater than 50% of the total voting shares in the subsidiaries. |
3. A company that directly or indirectly holds 50% or more of the total voting shares in the Company.

Companies in which the Company directly or indirectly holds 90% or more of the total voting shares may make endorsements and/or guarantees for each other.

The Company, as one of the shareholders of a jointly invested company, is to provide endorsements and/or guarantees for the jointly invested company in proportion to its shareholding percentage and shall be waived from the restrictions as provided in the preceding two paragraphs.

3. A company that directly or indirectly holds 50% or more of the total voting shares in the Company.

Companies in which the Company directly or indirectly holds 90% or more of the total voting shares may make endorsements and/or guarantees for each other, and the amount of endorsements/guarantees may not exceed 10% of the net worth of the Company, provided that this restriction shall not apply to endorsements/guarantees made between companies in which the Company holds, directly or indirectly, 100% of the voting shares.

The Company, as one of the shareholders of a jointly invested company, is to provide endorsements and/or guarantees for the jointly invested company in proportion to its shareholding percentage, or where companies in the same industry provide among themselves joint and several security for a performance guarantee of a sales contract for pre-construction homes pursuant to the Consumer Protection Act for each other, and such endorsements/ guarantees may be waived from the restrictions as provided.
4.1.3 Amount Limitation

1. The total amount of endorsement and guarantee issuance shall not exceed [50%] of the current Company’s equity.

2. The amount of issuance of endorsement and guarantee to a given individual entity shall not exceed [20%] of the current equity of the Company.

3. Except for endorsements and/or guarantees provided to each other by companies in which the Company directly or indirectly holds 100% of the total voting shares, the amount of issuance of endorsement and/or guarantee provided by companies to each other in which the Company directly or indirectly holds 90% or more of the total voting shares shall not exceed 20% of the equity of the Company.

4.2.7 財務單位應依財務會計準則第九號之規定，定期評估並認列背書保證之或有損失，並於財務報告中適當揭露背書保證資訊，並提供簽證會計師相關資料，以供會計師實行必要查核程序，出具允當之查核報告。
<table>
<thead>
<tr>
<th>4.2.7</th>
<th>The finance department shall evaluate and record the contingent loss for the endorsements and/or guarantees according to the Statement of Financial Accounting Standards No. 9, and shall adequately disclose information on endorsements/guarantees in its financial reports and provide certified public accountants with relevant information for implementation of necessary audit procedures, in order to issue an adequate audit report.</th>
</tr>
</thead>
<tbody>
<tr>
<td>備註: 4.2.9 為新增條文 Note: Article 4.2.9 was added.</td>
<td></td>
</tr>
<tr>
<td>4.2.9</td>
<td>子公司股票無面額或每股面額非屬新臺幣十元者，依第 4.2.8 條規定計算之實收資本額，應以股本加計資本公積 - 發行溢價之合計數為之。</td>
</tr>
<tr>
<td>4.4.4</td>
<td>In the event the Company or its subsidiaries, in whole, provide an aggregate amount of endorsement and/or guarantee which exceeds 50% or more of the Company’s equity, the necessity and reasonableness of this endorsement and/or guarantee proposed shall be explained in the shareholders’ meeting to make the shareholders aware of risks which the Company and its subsidiaries</td>
</tr>
<tr>
<td>備註: 4.4.4 條文刪除 Note: Article 4.4.4 was removed.</td>
<td></td>
</tr>
<tr>
<td>4.5</td>
<td>公告申報：本公司於公開發行後應就背書保證有關事項，依相關法令辦理相關公告事項。依相關法令辦理申報公告事宜，俟本公司股票正式上市（櫃）掛牌交易後始適用之。</td>
</tr>
<tr>
<td>4.5Public Announcement: The Company shall proceed with relevant announcements in connection with funds loanings, to others in connection with the endorsement and/or guarantee pursuant to relevant laws and regulations after public offering. Matters which shall be announced according to relevant laws and regulations shall become applicable after the Company’s shares are listed on the Taiwan Stock Exchange Corporation (or the OTC).</td>
<td></td>
</tr>
</tbody>
</table>

備註: 4.5.1~4.5.4 為新增條文

| 4.5 | 公告申報：本公司於每月十日前公告申報本公司及子公司上月份背書保證餘額，且本公司背書保證達下列標準之一者，應依相關法令於事實發生日之即日起算二日內公告申報： |
| 4.5 Announce and Report: The Company and its subsidiaries shall announce and report the previous month's balance of endorsements/guarantees by the 10th day of each month, and whose balance of endorsements/guarantees reaches one of the following levels shall proceed with relevant announcements pursuant to relevant laws and regulations within two days commencing immediately from the date of occurrence: |

所稱之公告申報，係指輸入金融監督管理委員會指定之資訊申報網站。本準則所稱事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。

The term "Announce and Report" as used in this Guideline means the process of entering data to the information reporting website designated by the Financial Supervisory Commission (FSC). Date of occurrence” in this Guideline means the date of contract signing, date of payment, dates of boards of directors resolutions, or other date that can confirm the counterparty and monetary amount of the transaction, whichever date is earlier.
<table>
<thead>
<tr>
<th>Article</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.5.1</td>
<td>The aggregate balance of endorsements/guarantees by the Company and its subsidiaries reaches 50% or more of the Company's net worth as stated in its latest financial statement.</td>
</tr>
<tr>
<td>4.5.2</td>
<td>The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches 20% or more of the Company's net worth as stated in its latest financial statement.</td>
</tr>
<tr>
<td>4.5.3</td>
<td>The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches NT$10 million or more and the aggregate amount of all endorsements/guarantees for, investment of a long-term nature in, and balance of loans to, such enterprise reaches 30% or more of the Company's net worth as stated in its latest financial statement.</td>
</tr>
<tr>
<td>4.5.4</td>
<td>The amount of new endorsements / guarantees made by the Company or its subsidiaries reaches NT$30 million or more, and reaches 5% or more of the Company's net worth as stated in its latest financial statement.</td>
</tr>
</tbody>
</table>

Note: Article 4.5.1~4.5.4 were added.
本公司之子公司非屬國內公開發行公司者，該子公司有前項第四款應公告申報之事項，應由本公司為之。

The Company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to subparagraph 4 of the preceding paragraph.
### 獨立董事候選人名單
List of Candidates of Independent Directors

<table>
<thead>
<tr>
<th>提名人：中國信託商業銀行受託保管關建英投資專戶</th>
<th>洪茂蔚</th>
</tr>
</thead>
</table>
| **學歷** | *美國西北大學財務金融博士  
*美國威斯康辛麥迪遜大學經濟碩士  
*台灣大學經濟學學士 |
| **經歷** | *台灣大學講座教授  
*台灣大學管理學院院長  
*中央研究院經濟研究所合聘研究員  
*加拿大 McGill 大學財金系教授 |
| **持股** | 0 |

<table>
<thead>
<tr>
<th>提名人：中國信託商業銀行受託保管關建英投資專戶</th>
<th>江善頌</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>學歷</strong></td>
<td>*美國南加州大學企業管理碩士</td>
</tr>
<tr>
<td><strong>經歷</strong></td>
<td>*華登國際管理顧問(股)公司總經理</td>
</tr>
<tr>
<td><strong>持股</strong></td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>提名人：中國信託商業銀行受託保管關建英投資專戶</th>
<th>莊彬甫</th>
</tr>
</thead>
</table>
| **學歷** | *美國奧勒岡州立大學理工碩士  
*台灣交通大學理工學士 |
| **經歷** | *上海新茂半導體總裁 |
| **持股** | 0 |
一、董事會議事規則 Rules Governing Procedures for Meetings of Board of Directors

二、資金貸與他人作業程序 Guideline for Loaning Funds to Others

三、背書及保證作業程序 Guideline for Engaging in Derivatives Transactions

四、董事選舉辦法 Regulation Governing the Election of Directors

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

六、公司章程 Memorandum and Articles of Association

七、全體董事持股情形 Shareholdings of all Directors

八、本次無償配股對公司營業績效、每股盈餘及股東投資報酬率之影響；董監酬勞及員工紅利相關資訊 The Impact of Stock Dividend Distribution Resolved by the 2013 Annual General Meeting on the Company’s Operating Performance, Earning per Share (EPS) and Return on Equity (ROE); Director Compensation and Employee profit
【附錄一】APPENDIX I

董事會議事規則
Rules Governing Procedures for Meetings of Board of Directors

1、目的
1、Purpose

為建立本公司及從屬公司良好董事會治理制度、健全監督功能及強化管理機能，確保董事會召集及議事之順利進行，爰訂定董事會議事規則（以下簡稱「本規則」）。
In order to establish effective corporate governance for the Board of Directors (the "Board"), enhance supervisor functions and strengthen management functions, and ensure orderly and timely conduct by the Board, these rules (these "Rules") are implemented.

2、範圍
2、Scope

本規則適用於公司董事會之議事運作，其主要議事內容、作業程式、議事錄應載明事項、公告及其它應遵循事項，均應依本規則。
These Rules apply to the conduct of the Board of the Company, the main agenda items, operational procedures, required contents of meeting minutes, public announcements and other compliance requirements of Board meetings shall be acted upon in accordance with these Rules.

3、作業程序
3、Operational Procedure

3.1 董事會召集、通知
3.1 Convening of Board Meetings and Notices

3.1.1 本公司董事會每季至少召集一次。
3.1.1 Board shall meet at least quarterly.

3.1.2 董事會之召集，應載明事由，於七日前通知各董事，但有緊急情事時，得於依據公開發行公司法令發出召集通知後隨時召集之。
3.1.2 The reasons for calling a board of directors meeting shall be notified to each director and supervisor at least seven (7) days in advance. In emergency circumstances, however, a meeting may be called on shorter notice in accordance with Applicable Public Company Rules.

3.1.3 本規則第 3.5 條各項之事項，除有突發緊急情事或正當理由外，應於召集事由中列舉，不得以臨時動議提出。
3.1.3 All matters set forth in Article 3.5 of these Rules shall be specified in the notice of the reasons for convening a Board meeting and none of them may be raised by an ad hoc motion except in the case of an emergency or with a legitimate reason.

3.1.4 本公司董事會指定之議事單位為集團辦公室，應負責擬訂董事會議事內容，並提供必要之會議資料，於召集通知時一併寄送。
3.1.4 The Board of the Company designates Group Office as the responsible department for the Board meeting. The responsible department shall prepare agenda items for Board meeting and shall provide comprehensive pre-meeting materials, to be sent together with the notice of the meeting.
3.1.5 董事如認為會議資料不充分，得向議事事務單位請求補足。董事如認為議案資料不充足，得經董事會決議後延期審議之。
3.1.5 If any Director is of the opinion that the pre-meeting materials provided to be insufficiently comprehensive, he or she may request the Board Secretarial Department to supplement the materials. If any Director is of the opinion that the materials concerning proposals are insufficient in content, the deliberation of such proposal may be postponed by a resolution of the Board.
3.1.6 本公司董事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召開之地點及時間為之。
3.1.6 Board meetings shall be held at the location and during business hours of the Company or at a place and time convenient to all Directors and suitable for holding such meetings.

3.2 「董事會會議簽到簿」備置及董事委託出席
3.2 Preparation of Attendance Book and Proxy
3.2.1 召開本公司董事會時，應設「董事會會議簽到簿」供出席董事簽到，以供查考。
3.2.1 When a Board meeting is convened, an attendance book shall be made ready for signature by Directors attending the meeting and thereafter made available for future reference.
3.2.2 董事應親自出席董事會，如不能親自出席，得依本公司章程規定委託其他董事代理出席；如以視訊參與會議者，視為親自出席。
3.2.2 Directors shall attend Board meetings in person. If attendance in person is not possible, a Director may, pursuant to the M&A, appoint another Director to attend as his or her proxy. Attendance via tele- or video-conference is deemed as attendance in person.
3.2.3 董事委託其他董事代理出席董事會時，應於每次出具委託書，並列舉召集事由之授權範圍。
3.2.3 A Director who appoints another Director to attend a Board meeting in his or her place shall in each case give to that Director a written proxy specifying the scope of authorization with respect to the reasons for the meeting.
3.2.4 依第 3.2.2 條之代理人，以受一人之委託為限。
3.2.4 A proxy referred to in accordance to Article 3.2.2 may accept a proxy from one person only.

3.3 董事會召開
3.3 Convening of Board Meetings
3.3.1 本公司董事會應由董事長召集並擔任主席。但每屆第一次董事會，由股東會所得選票代表選舉權最多之董事召集，會議主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。
3.3.1 Board meeting shall be called and chaired by the Chairman of the Board. However, the first meeting of each newly elected Board shall be called and chaired by the director who received votes representing the largest portion of voting rights at the shareholders' meeting in which the Directors were elected; if
3.3.2 In case the Chairman is on a leave of absence or cannot exercise his or her powers and authorities for some reason, the vice Chairman shall act in lieu of the Chairman. In case there is no vice Chairman or the vice Chairman is also on a leave of absence or cannot exercise his or her powers and authorities for some reason, the Chairman shall designate a Director to act in lieu of the Chairman. If the Chairman does not designate a proxy, Directors shall elect from among themselves to act in lieu of the Chairman.

3.3.3 The management department (or the meeting responsible department designated by the Board) shall prepare relevant materials for the directors' reference at any time during the course of the meeting.

3.3.4 When holding a meeting, the Company may, as necessary for the agenda items of the meeting, notify non-director officers from relevant departments to attend the meeting. When necessary, the Company may also invite certificated public accountants, attorneys, or other professionals to attend as nonvoting observers.

3.3.5 Chairman of Board meetings shall announce the commencement of the meeting at the time appointed for the meeting if over one-half of Directors is present.

3.3.6 If one-half or more of all Directors is not present at the time scheduled for the meeting, Chairman may postpone the Board meeting to a later time, provided that the maximum number of times a Board meeting may be postponed shall be two (2). If the Board meeting has been postponed for two (2) times, but at the postponed Board meeting a quorum is still not present, the Chairman may re-convene the meeting in accordance with the procedures set forth in Article 3.1.2 of these Rules.

3.3.7 The term “all Directors” as referred to in these Rules shall be calculated based on the number of Directors then in office.

3.4 Agenda items for regular Board meetings:

3.4.1 報告事項：上次會議紀錄及執行情形、重要財務業務報告、內部稽核業務報
Reports: Minutes of the last meeting and actions arising, reporting on important financial and business matters, reporting on internal audit activities, and other important matters to be reported.

Discussions: Items discussed and continued from the last meeting, and items for discussion at this meeting.

3.4.3 Ad hoc motions.

3.5 Proposals on the Board meetings

The following items shall be submitted to the Board for discussion:

1. Business plan of the Company;
2. Annual and semi-annual financial reports;
3. Adoption or amendment of internal control system of the Company;
4. Adoption or amendment of handling procedures for significant financial or operational actions, such as acquisition or disposal of assets, derivatives transactions, loaning funds to others and provision of endorsement or guarantees;
5. The offering, issuance or private placement of any equity-type securities;
6. The appointment or discharge of any financial, accounting or internal audit officer;
7. Any other matters required by any law, regulation or the M&A to be approved by resolution at a shareholders’ meeting or Board meeting or by any of the competent authorities.

3.5.2 For matters required by any law, regulation or the M&A to be approved by resolution at a shareholders’ meeting or Board meeting or by any of the competent authorities, the independent directors should attend in person or designate another independent director on his behalf. If the independent directors have any specific opinions expressing assent or dissent, they should be included in the minutes of the board of directors’ meeting. Any independent director who cannot attend the Board meeting and express dissent shall submit his or her opinion in written prior to the Board meeting, and such opinion shall be stated in the Board meeting minutes.

3.6 Discussion of Proposals and Voting

3.6.1 Discussion of Proposals

3.6.1.1 The Board meeting shall be conducted based on the agenda stated in the meeting notice. However, the agenda may be changed with the approval of over a majority of directors present at the meeting.

3.6.1.1 If at any time during the proceeding of a meeting, the directors attending the meeting are less than half of the directors present at the meeting, then upon motion by the directors attending the meeting, the Chairman shall declare a temporary cease of the meeting, and in which case Article 3.3.6 shall apply mutatis mutandis.
3.6.2.2 When a proposal comes to a vote at a Board meeting, if upon inquiry by the Chairman that no attending Director raises any objection, the matter is deemed approved. A proposal shall be put to vote if there is any objection raised after inquiry by the Chairman.

3.6.2.3 The method of voting shall be decided by the Chairman from among the following options, provided, if there is any objection raised by the attendees, the Chairman shall determine the method of voting based on resolution of majority votes of Directors:

1. Voting by show of hands or voting machines;
2. Roll call voting;
3. Voting by ballots; or
4. Other voting process chosen by the Board.

3.6.2.4 The attending Directors referred to in Article 3.6.2.2 and Article 3.6.2.3 do not include any Director who is prohibited from exercising his or her vote as set forth under Article 3.6.4.1 of these Rules.
proposals, provided if any one of proposals has been approved, the others shall be deemed vetoed and no further voting is required.

3.6.3.3 議案之表決如有設置監票及計票人員之必要者，由主席指定之，但監票人員應具董事身分。

3.6.3.3 If it is deemed necessary to set up voting supervision and counting personnel during the voting, the Chairman may designate such personnel, provided, however, such voting supervisor must also be a Director.

3.6.3.4 表決之結果，應當場報告，並做成紀錄。

3.6.3.4 Results of voting shall be announced at the meeting and recorded.

3.6.4 利益回避

3.6.4 System Regarding Conflict of Interest

3.6.4.1 董事對於會議事項，有個人利害關係且其利益與公司利益可能衝突者，得陳述意見及答詢，不得加入討論及表決，且討論及表決時應予回避，並不得代理其他董事行使其表決權。

3.6.4.1 A Director who has a personal interest in the matters under discussion at a Board meeting, which may conflict with the interest of the Company, may express his or her opinion or answer questions but shall not participate in discussion of and voting of such proposal and shall abstain him or her self from the discussion and voting. The interested Director shall not exercise voting rights on behalf of any other Director.

3.6.4.2 本公司董事會之決議，對依前項規定不得行使或代理行使表決權之董事，其表決權不應計入已出席董事會會議董事之表決權數。

3.6.4.2 The voting rights of such Director(s) who cannot exercise any voting right as prescribed above shall not be counted in the number of votes of Directors present at the Board meeting.

3.7 會議記錄與簽署事項

3.7 Minutes of Meetings and Signature

3.7.1 董事會之議事內容應作成議事錄，議事錄應詳實記載下列事項：

一、會議屆次（或年次）及時間地點。

二、主席之姓名。

三、董事出席狀況(包括出席、請假及缺席者之姓名與人數)。

四、列席者之姓名及職稱。

五、記錄之姓名。

六、報告事項。

七、討論事項：各議案之決議方法與結果、董事、專家及其他人員發言摘要、反對或保留意見且有紀錄或書面聲明暨獨立董事依第3.5.2條出具之書面意見。
八、臨時動議：提案人姓名、議案之決議方法與結果、董事、專家及其他人員發言摘要、反對或保留意見且有紀錄或書面聲明。

九、其他應記載事項。

3.7.1 Minutes shall be prepared of the discussions at Board meetings. Meeting minutes shall state the following:

1. Session (or year), time and place of the meeting;
2. Name of the chairman;
3. Attendance of Directors at the meeting, specifying the names and number of Directors present, on leave or absent;
4. Name and titles of those attending the meeting;
5. Name of minutes recorder;
6. Items reported;
7. Items discussed: Resolution method and result for each resolution, summaries of comments made by and objections or reservations expressed by Directors, experts or other persons that has been included in the records or stated in writing, and written opinion made by independent directors in accordance with Article 3.5.2;
8. Ad hoc motions: Name of the person who proposes, resolution method and result for each motion, summaries of comments made by and objections or reservations expressed by Directors, experts or other persons who has been included in the records or stated in writing; and
9. Other matters required to be recorded.

3.7.2 Any of the following matters in relation to resolutions adopted at Board meetings shall be stated in meeting minutes and be announced and reported on the Market Observation Post System designated by Financial Supervisory Committee within two days after the Board meeting:

3.7.2.1 Any matters which an independent Director expresses an objection or reservation that has been included in records or stated in writing.
3.7.2.2 Any matters which are not approved by the audit committee but
approved by votes of two-third or more of all Directors.

3.7.3 董事會簽到簿為議事錄之一部分，應永久保存。

3.7.3 The attendance book forms a part of meeting minutes for each Board meeting and shall be kept properly during the existence of the Company.

3.7.4 議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送各董事，並應列入公司重要檔案，永久妥善保存。議事錄的製作及分發得以用電子方式為之。

3.7.4 Minutes of a Board meeting shall bear the signature or seal of both the Chairman of the meeting and minute recorder. A copy of the minutes shall be sent to each Director within twenty (20) days of the meeting and shall be kept as an important company records during the existence of the Company. The production and distribution of the meeting minutes may be in electronic form.

3.7.5 董事會並應指派專人將董事會議事錄內容摘要整理成「董事會議事錄目錄」，以落實各項決議內容，強化公司治理。

3.7.5 The Board shall appoint appropriate person to summarize the minutes of a Board meeting and make a “Table of Minutes of Board Meeting” to implement the Board resolutions and to enhance corporate governance.

3.7.6 公司應將董事會之開會過程全程錄音或錄影存證，並至少保存五年，其保存得以電子方式為之。

3.7.6 The Company shall record on audio or video tape the entire proceedings of a Board meeting, and keep it for at least five years; such saving may be in electronic form.

3.7.7 前項保存期限未屆滿前，發生關於董事會相關議決事項之訴訟時，相關錄音或錄影存證資料應續予保存至訴訟終結止。

3.7.7 If before the end of the above saving period referred to in the preceding paragraph a lawsuit arises with respect to a resolution of a Board meeting, the relevant audio or video recordings shall continue to be kept until the end of the lawsuit.

3.7.8 以視頻會議召開董事會者，其視訊影音資料為議事錄之一部分，應於公司存續期間妥善保存。

3.7.8 Where a Board meeting is held via video-conference, the audio or video recordings of the Board meeting form a part of the meeting minutes and shall be kept safely during the existence of the Company.

3.8 除第 3.5.1 條應提本公司董事會討論事項外，董事會依法令或本公司章程規定，授權行使董事會職權者，其授權層級、內容或事項應具體訂定於核決許可權表並經董事會決議之。

3.8 Except for the matters which shall be submitted for discussion by the Board pursuant to Article 3.5.1 of these Rules, the Board, in accordance with laws and regulations and the M&A, shall specify the levels of authorization, contents and matters in details in the list of relevant authorities which shall be approved by the Board.

3.9 本規則訂定後，如遇相關法令變更，本規則應適時配合修正，並應依照法令經董事會（審計委員會）決議通過，並提股東會報告。
3.9 After the enactment of these Rules, these Rules shall be modified appropriately and approved by the Board (audit committee) and be reported to the shareholders’ meeting pursuant to the laws and regulations if there is any amendment of relevant laws and regulations.
1. Objective

為加強資金貸與他人之管理及降低經營風險，特訂定本作業程序。本作業程序如有未盡事宜，另依相關法令之規定辦理。

This guideline (the “Guideline) is enacted for the purpose of reinforcing control for loaning funds to others and lowering operational risks. Any other matters not set forth in the Guideline shall be dealt with in accordance with applicable laws, rules, and regulations.

2. Scope

本作業程序適用於集團子公司為配合業務實際需要，所為之資金貸放。

This Guideline shall apply to all subsidiaries of the group for lending/borrowing based on actual business needs.

3. Operational Procedure

3.1. Lending/Borrowing Parties and Limitations

3.1.1 本公司資金貸與之對象除符合下列要件外，不得貸與股東或任何他人。

3.1.1 The Company shall not loan funds to any of its shareholders or any other person except for parties who are qualified with the following requirements:

1. 有業務往來之公司或行號。

   Where an inter-company or inter-firm business transaction calls for a loan arrangement; or

2. 有短期融通資金之必要的公司或行號。融資金額不得超過貸與企業淨值之百分之四十。

   Where an inter-company or inter-firm short-term financing facility is necessary, provided that such financing amount shall not exceed 40 percent of the Company's equity.
The so-called “short-term” means the period of one year or one operating cycle (whichever is the longest).

The “financing amount” provided herein refers to the cumulative balance of the Company’s short-term financing.

The so-called short-term financing necessity means the following:

1. Where short-term financing is needed for the subsidiary which the Company directly or indirectly holds more than 50% of its voting shares for business needs.

2. Where short-term financing is needed to purchase materials or for operational turnover by other companies or firms.

3. Unless otherwise provided herein, the total amount of loan extended shall not be more than 50% of the Company’s equity or 10% of the Company’s equity for a single juristic person or group lending.

3. For those parties doing business with the Company, the lending amount for a single borrower should not exceed the total amount of sales or purchasing amount between the parties, whichever is higher, for the period of last year or the current year when the loan is extended.

3.4 For those parties which engage in no business with the Company but where short-term financing is needed, the loan extended shall not be more than 40% of the Company’s equity or 10% of the Company’s equity for a single juristic person or group lending.

3.5 Every short-term financing loan period shall not exceed one year, and the interest rate shall not be lower than the interest rate of the short-term loan from the bank. The interest shall be paid every month, and 100% of the interest shall be paid to the Company's 100% investment in the subsidiary.
3.1.5 The term of each short-term loan shall not exceed one year at most starting from the date the loan is extended (provided however the term may be extended if approved by the board of directors in consideration of business needs) and the interest rate shall not be lower than the short-term lending rate offered by the bank on the date the loan is borrowed. The calculation of the Company’s interest shall be collected once per month in principle, provided however interest is not required if the loan is extended to a directly or indirectly wholly-owned subsidiary of the Company.

3.1.6 The restriction in Article 3.1.4 shall not apply to inter-company loans between offshore companies in which the Company holds, directly or indirectly, 100% of the voting shares.

3.2 Application Procedure

3.2.1 To apply for loans, the borrower shall provide company information and financial information and apply to the Company for the loan by filling in the “Lending Application” form.

3.2.2 Upon acceptance of the application, the finance department shall conduct an investigation, evaluating the borrower’s financial condition, debt-paying ability and credit, and earning power and purpose, and draft a report. The accounting department shall conduct an investigation against the borrower and do a thorough evaluation; assessments shall at least include the following:

1. The necessity and reasonableness of extending loans to others.
2. Whether the amount of loan to be extended is necessary considering the financial status of the borrower.
3. Whether the accumulated loan amount is within the limit.
5. Whether collateral must be obtained and the appraised value thereof.
6. Whether excessive interest should be charged on the loan.
6. Borrowers’ credit status and risk assessment record shall be attached.

3.2.3 Upon credit investigation or evaluation, in the event that the borrower’s credit assessment is unsatisfactory or the purpose for such loan is inappropriate so that the borrowing would therefore be declined as a result, personnel in charge of such application shall submit reasons for rejection to the general manager with signing authority for ratification and immediately respond to the borrower accordingly. For the borrower whose credit assessment after the credit investigation is found satisfactory and the purpose of borrowing is considered appropriate, such person in charge of the loan application shall fill in a credit report, write comments, draft the borrowing terms and conditions, and submit to the general manager for verification and to the board of directors for approval.

3.3 Approval

3.3.1 Prior to lending, the Company shall carefully evaluate whether the Guideline has been followed accordingly and together with the evaluation result, submit to the authorized department for ratification and to the board of directors for approval. The Company shall not empower any other person to make such a decision.

3.3.1.1 Lending between the Company and its parent company, the Company and its subsidiaries, or between other subsidiaries, shall be submitted to the board of directors for approval. The board of directors may authorize its chairman to advance the loan in installments or via revolving utilization based on one single borrower and, within a certain limit, approved by the board of directors without exceeding the term of one year. The so-called certain limit herein shall mean, in addition to complying with Article 3.1.6, the authorized limit of loan to a single enterprise by the Company or its subsidiaries shall not exceed 10% of the current equity of the Company or its subsidiaries as stated in the latest financial statements.

3.3.1.2 Other borrowers shall be submitted to the board of directors for approval case
3.3.2 本公司已設置獨立董事時，於將資金貸與他人時，應充分考慮各獨立董事之意見，並將同意或反對之明確意見及反對之理由列入董事會紀錄。

3.3.2 In case the Company has established the position of independent director, it requires submitting its loan to the independent directors in seeking their opinion; the independent directors’ opinions shall specifically express assent or dissent, and reasons for dissent shall be included in the minutes of the board of directors’ meeting.

3.3.3 經徵信調查及評估後，董事會決議不擬貸放案件，經辦人員應將婉拒理由盡速回覆借款人。

3.3.3 Upon credit investigation and evaluation, the person in charge of the loan application shall immediately respond to the borrower with reasons for rejection after the board of directors resolved against such borrowing.

3.4 撥款

3.4 Advance

3.4.1 董事會同意後，經辦人員應盡速函告或電告借款人，詳述本公司借款條件，包括額度、期限、利率、擔保品及保證人等，請借款人於期限內簽約，並辦妥各項手續。

3.4.1 Upon approval by the board of directors, the person in charge of the loan application shall mail or phone the borrower, describing the details of the amount, term, duration, interest rate and the collateral of the loans and guarantor(s). The borrower shall execute and have all procedures done before the deadline set by the Company.

3.4.2 為確保本公司債權，借款人應開具同額之本票支付本公司。俾利還款時，依據本票到期日向銀行支付提示。

3.4.2 To ensure the Company’s right as a creditor, the borrower shall issue a promissory note in the same amount of the loan having the Company as the payee in order to facilitate repayment. The Company may present the promissory note to the bank for payment on the maturity date.

3.4.3 贷放案件應由經辦人員擬定契約條款，經主管人員審核，必要時並送請法律顧問表示意見後，再辦理簽約手續。

3.4.3 The terms of the loan documents shall be drafted by the person in charge of the loan application and reviewed by the supervisor and when necessary, sent for a legal advisor’s opinion before execution.

3.4.4 契約內容應與核定之借款條件相符，借款人及連帶保證人於契約上簽章後，應由經辦人員辦妥對保手續。

3.4.4 The content of the loan agreement shall be consistent with the terms and conditions being rectified. Upon both the borrower and the joint guarantor signing/sealing on the loan agreement, the personnel in charge of the loan application shall thereafter complete the loan verification.

3.4.5 貸放案件如需財物擔保者，借款人應提供擔保品，並辦理質權或抵押權設定手續，以確保本公司債權。
3.4.5 If collateral is needed, the borrower shall therefore provide such collateral and be pledged as security for the loan, in order to ensure the Company’s right as a creditor.

3.4.6 Except for land and securities, all collateral shall be insured with fire insurance, and ships and cars shall be insured with all risk insurance. The insurance amount shall be no lower than the loan-to-value in principle and the Company shall be noted on the insurance policy as the beneficiary. The name, quantity, place for storage, insurance terms and conditions and insurance endorsement of the insured item shown on the insurance policy shall be consistent to the loan conditions originally ratified by the Company. If the building at the time of creation has yet to be assigned a door number, its address shall be indicated with the section and lot number where it is situated. The personnel in charge of the loan application shall make sure to notify the borrower to renew its insurance prior to the expiration of the insurance period.

3.4.7 Upon the approval of loan conditions and execution of the loan agreement by the borrower, the loan may be advanced after registration of pledge creation is completed and all procedures have been ratified.

3.5 Repayment

3.5.1 After the advance of payment, the Company shall constantly pay attention to the financial status and business condition as well creditability of the borrower and its guarantor. If collateral is provided, the Company shall also pay attention to any changes to the value of such collateral. One month prior to maturity, the Company shall notify the borrower to either repay the principal and interest or apply for renewal.

3.5.2 Upon maturity of the loan, the borrower shall first calculate interest payable and repay together with the principal, before the Company may discharge the collateralized debt obligation of the promissory note and IOU and return to the borrower.

3.5.3 如借款人申請償債時，應始得將本票、借據等債權憑證註銷發還借款人。
3.5.3 When the borrower applies for discharge of mortgage, the Company shall ascertain no remaining balance before processing for discharge.

3.5.4 At maturity, the borrower shall repay the principal and interest. In the event the borrower is unable to repay and requires extension, such borrower shall submit its request in advance and the same shall submit to the board of directors for approval. The extension of each repayment shall not exceed three (3) months and shall be a one-time extension. In the event of violation, the Company may directly punish such Borrower and seek compensation.

3.6. Registration and Custody

3.6.1 The finance department shall record all details of the loan in the "Memorandum Book for Funds Loan to Others", which includes the object, amount, date of the board of the directors’ resolution, loan date, expected collection date and the balance up to the end of the current month and status on the guarantee and all matters which shall require careful evaluation under the Guideline.

3.6.2 The person in charge of the loan shall organize certificates of debt such as the promissory note and agreements, and documents of the collateral, insurance policy and correspondence in order into a bag for goods in custody after the loan is advanced, indicate the content and client’s name on such bag and seal immediately after investigation with chops of such person in charge of the loan and the supervisor at pages and register such bag in the book for goods in custody.

3.7. Others

3.7.1 The Company's internal auditors shall audit the Guideline for Loaning Funds to Others and the implementation thereof at least quarterly and prepare written records accordingly. They shall promptly notify the Audit Committee in writing of any material violation found.

3.7.2 The Company因情事變更，致貸與對象不符本作業程序或相關法令規定或餘額超限
時，應訂定改善計畫，將相關改善計畫送各審計委員會，並依計畫時程完成改善。

3.7.2 Whereas the borrower does not meet the requirement set forth in the Guideline or the loan balance exceeds the limit as a result of changes of condition, the Company shall adopt rectification plans and submit the rectification plans to the Audit Committee, and shall complete the rectification according to the timeframe set out in the plan.

3.7.3 承辦人員應於每月 10 日以前編制上月份資金貸與他人備查簿，逐級呈請核閱。

3.7.3 The personnel in charge of the memorandum book shall compile the memorandum book with information on funds lends to others for the previous month prior to the 10th of every month and submit for review.

3.7.4 本公司應依一般公認會計原則規定，評估資金貸與情形並列具足之備抵壞帳，且於財務報告中適當揭露有關資訊，並提供相關資料予簽證會計師執行必要之查核程序。

3.7.4 The Company shall evaluate the status of its loans of funds and reserve sufficient allowance for bad debts in compliance with generally accepted accounting principles, and shall adequately disclose relevant information in its financial reports and provide certified public accountants with relevant information for implementation of necessary auditing procedures.

3.8. 本公司之子公司將資金貸與他人時，準用本作業程序之規定。

3.8 When the subsidiary of the Company intends to make loans to others, it shall follow this Guideline.

3.9. 資訊公開

3.9 Information Disclosure

3.9.1 本公司應就資金貸與他人有關事項，依相關法令辦理相關公告事項。

3.9.1 The Company shall proceed with relevant announcements in connection with funds lending to others pursuant to relevant laws and regulations.

3.9.2 本公司之子公司非屬國內公開發行公司者，該子公司有前條應公告申報之事項，應由本公司為之。前項子公司資金貸與餘額占淨值比例之計算，以該子公司資金貸與餘額占本公司淨值比例計算之。

3.9.2 The Company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to the preceding paragraph. The percentage calculation of loan balance account of such subsidiary to a company’s equity stated above shall be made according to the loan balance of such subsidiary to the Company’s equity.

3.9.3 依相關法令辦理申報公告事宜系俟本公司股票正式上市（櫃）掛牌交易後始適用之。

3.9.3 Matters which shall be announced according to relevant laws and regulations shall become applicable after the Company’s shares are listed on the Taiwan Stock Exchange Corporation (or the OTC).
3.10 In the event relevant personnel of the Company violates the Guideline and its relevant laws and regulations, such personnel shall be assessed according to the Company’s “Rules for Rewards and Punishment of Employees” as well as the employees’ manual and punished accordingly based on the circumstances.

3.11 After the Guideline is approved by the board of directors, the same shall be submitted to the shareholders’ meeting for approval. The same shall apply to any amendments to the Guideline. In the event any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the dissenting opinions to the audit committee and for discussion in the shareholders' meeting. In the event of changes to relevant laws and regulations, the Guideline shall be amended accordingly when necessary and submitted to the board of directors (audit committee) and/or shareholders’ meeting for approval pursuant to laws and regulations.
【附錄三】APPENDIX III

背書保證作業之管理

The Guideline for Endorsement and Guaranty

1、目的
1. Objective

為強化本公司背書保證之管理及降低經營風險，特訂定本作業程序。本作業程序如有未盡事宜，另依相關法令之規定辦理。

This guideline (the “Guideline”) is enacted for the purpose of reinforcing the endorsements and/or guarantees of management and lowering operational risks. 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

本作業程序適用於集團各子公司的背書及保證活動。

This Guideline shall apply to the endorsement and/or guarantee activities of all subsidiaries of the group.

3、定義
3. Definition

3.1 融資背書保證：針對客戶貼現融資，為其他公司融資進行背書或保證，或為本公司融資之目的而另開立票據予非金融事業體作擔保者。

3.1 Financing endorsement and/or guarantee: focuses on the clients’ bill/commercial paper discount financing, endorsements or guarantees made for the financing needs of other companies, or issuance of bills/commercial paper or other debt instruments as collateral to non-banking institutions or entities for the purpose of receiving financing facility for the financing needs of the Company.

3.2 關稅背書保證：指為本公司或其他公司就關稅事項進行的背書或保證。

3.2 Customs duty endorsement and/or guarantee: Referring to the endorsement or guarantee for the Company itself or other companies with respect to the relevant customs duty matters incurred.

3.3 其他背書保證：無法歸類列入前兩項之保證事項（例如：公司提供動產或不動產為他公司借款之擔保設立質權、抵押權者）。

3.3 Other endorsements and/or guarantees: Referring to the endorsements or guarantees not included in the above two categories (for example, when the Company provides a pledge or mortgage on its chattel or real estate as a security or collateral for the loans of another company).

3.4 子公司及母公司：依財團法人中華民國會計研究發展基金會所發佈之財務會計準則公報第五號及第七號規定認定之。

3.4 Subsidiaries and Parent Company: The definition of “subsidiary” referred to herein shall be determined under the Statement of Financial Accounting Standards No. 5 and No. 7 announced by the Accounting Research & Development Foundation of the Republic of China.
4. Operational Procedure

4.1 Counterparties

4.1.1 The Company may provide endorsement and/or guarantee to the following counterparties:

1. Entities with which the Company is having sales/transaction activities.
2. A company in which the Company directly or indirectly holds greater than 50% of the total voting shares in the subsidiaries.
3. A company that directly or indirectly holds 50% or more of the total voting shares in the Company.

Companies in which the Company directly or indirectly holds 90% or more of the total voting shares may make endorsements and/or guarantees for each other. The Company, as one of the shareholders of a jointly invested company, is to provide endorsements and/or guarantees for the jointly invested company in proportion to its shareholding percentage and shall be waived from the restrictions as provided in the preceding two paragraphs.

4.1.2 In the event the counterparty to which the Company provides endorsement and/or guarantee is involved in the following events, the Company shall therefore provide no endorsement and/or guarantee:

1. Where it acts in any conduct which may cause adverse effects to the Company;
2. Where it has bad credit history in loans or debt disputes;
3. Where it has bad goodwill assessment;
4. Where the amount of the executed endorsement and/or guarantee has
exceeded its maximum; and
5. 於董事會核准之擔保範圍外者。
5. Any matters outside the scope of the guarantee approved by the board of
directors.

4.1.3 背書保證額度：
4.1.3 Amount Limitation
1. 本公司對外背書保證之總額不得超過本公司當期淨值百分之五十。
1. The total amount of endorsement and guarantee issuance shall not exceed
[50%] of the current Company’s equity.
2. 本公司對單一企業背書保證之累計金額不得超過本公司當期淨值百分之
二十。
2. The amount of issuance of endorsement and guarantee to a given individual
entity shall not exceed [20%] of the current equity of the Company.
3. 除本公司直接及間接持有表決權股份百分之百之子公司間背書保證外，
本公司直接及間接持有表決權之股份達百分之九十以上之公司間背書保
證金額不得超過本公司淨值之百分之二十。
3. Except for endorsements and/or guarantees provided to each other by
companies in which the Company directly or indirectly holds 100% of the
total voting shares, the amount of issuance of endorsement and/or guarantee
provided by companies to each other in which the Company directly or
indirectly holds 90% or more of the total voting shares shall not exceed 20%
of the equity of the Company.
4. 因業務關係從事背書保證者則不得超過最近一年度與本公司交易之總額
（雙方間進貨或銷貨金額孰高者）。
4. The amount of issuance of endorsement and/or guarantee made via
sales/transaction activities shall not exceed the aggregate transaction amount
of the most recent year with the Company (purchase amount or sales amount,
whichever is higher).
5. 本公司及子公司整體對外背書保證之總額不得超過本公司淨值百分之五
十。
5. The total amount of endorsement and guarantee issuance provided by the
Company and its subsidiaries in whole shall not exceed 50% of the
Company’s equity.
6. 本公司及子公司整體對單一企業背書保證之累計金額不得超過本公司淨
值百分之二十。
6. The accumulated amount of issuance of endorsement and guarantee to a given
individual entity by the Company and its subsidiaries in whole shall not
exceed 20% of the Company equity.

4.2 背書保證申請程序
4.2 Procedures for Application of Endorsement and/or Guarantee
4.2.1 凡符合本公司背書保證資格之公司欲申請背書保證時須填寫「背書保證申請
／註銷表」，載明被擔保企業名稱、承諾擔保事項、金額及解除擔保責任之
條件、日期等，並提供基本資料及財務資料送交財務單位審核。

4.2.1 For companies which are qualified and intend to apply for issuance of endorsement and/or guarantee of the Company shall fill out the “Application/Discharge of Endorsement and/or Guarantee” form, which explicitly indicates the name of the applicant, guarantee undertaken and the amount, terms and conditions and date for the discharge of such guarantee, as well as provides any basic information and financial information to the finance department for verification.

4.2.2 財務單位審核評估時，應辦理徵信評估工作。評估項目包括其必要性及合理性、因業務往來關係從事背書保證，其背書保證金額與業務往來金額是否相當、對本公司之營運風險、財務狀況及股東權益之影響，以及是否應取得擔保品及擔保品之價值評估等。惟本公司對直接及間接持有表決權百之百股份之子公司，其背書保證得不辦理上述徵信工作。

4.2.2 When performing the verification, the finance department shall conduct credit assessment. The assessment shall include the necessity and reasonableness of the proposed endorsement and/or guarantee, whether the amount of endorsement and/or guarantee corresponds to the total amount of transaction between two companies for endorsement and/or guarantee issue via business activities, the impact analysis to the Company’s operational risk, financial condition and stockholders’ equity, and whether collateral should be obtained as well as the valuation. Nevertheless, credit assessment may be waived for subsidiaries which the Company directly or indirectly holds 100% of the voting shares.

4.2.3 本公司財務單位經辦人員將前項相關資料及評估結果匯整，呈權責主管裁示後辦理。

4.2.3 Personnel from the finance department in charge of the above shall submit the relevant information and assessment results to the supervisory authority and process in accordance with the instructions given.

4.2.4 印鑒管理：對外擔保所用印鑒，以正式對外登記之公司印鑒為背書保證之專用印鑒，該印鑒章應由經董事會同意之專人保管，並依規定程序始得用印或簽發票據。本公司若對外國人為保證行為時，公司所出具的保證函應由董事會授權之人簽署。

4.2.4 Use of chops: for the use of chops for the guarantee, the Company shall use the corporate chop registered with the relevant authority as the dedicated chop for endorsement and/or guarantee. The chop shall be kept in the custody of a designated person approved by the board of directors and may be used to seal or issue negotiable instruments only in prescribed procedures. When the Company intends to issue a guarantee for foreigner(s), the guarantee letter issued by the Company shall require the signing of the representative authorized by the board of directors.

4.2.5 財務單位應建立「背書保證備查簿」，應就背書保證對象、金額、董事會通過或被授權主管決行日期、背書保證日期、依本規定應審慎評估之事項、擔保品內容及其評估價值以及解除背書保證責任之條件與日期等，詳予登載備
4.2.5 The finance department shall prepare a “Memorandum Book of Endorsement and/or Guarantee” for its endorsement and/or guarantee activities and record in detail the following information for record: the entity for which the endorsement/guarantee is made, the amount, the date of passage by the board of directors or authorization by the chairman of the board, the date the endorsement/guarantee is made, matters which shall have been carefully evaluated according to this Guideline, content of the collateral and its assessed value as well as the terms and conditions and dates to discharge such endorsement and/or guarantee.

4.2.6 Upon repayment by the endorsee, such endorsee shall fill out the “Application/Discharge of Endorsement and/or Guarantee” form and notify the Company with the repayment information so to discharge the Company from obligations which the Company has provided under the guarantee and the same shall also be recorded in the “Memorandum Book of Endorsement and/or Guarantee” as described above.

4.2.7 The finance department shall evaluate and record the contingent loss for the endorsements and/or guarantees according to the Statement of Financial Accounting Standards No. 9, and shall adequately disclose information on endorsements/guarantees in its financial reports and provide certified public accountants with relevant information for implementation of necessary audit procedures, in order to issue an adequate audit report.

4.2.8 When the Company or its subsidiaries provide endorsement and/or guarantee for a subsidiary with equity lower than 50% of its paid-in capital, regular assessment on relevant risks of endorsement and/or guarantee shall be submitted to the authorized department for review, in order to control the possible risks which may arise from the endorsement and/or guarantee.

4.3 Approval of Endorsement and/or Guarantee: matters proposed under endorsement and/or guarantee shall be processed after the board of directors’ resolution. During the recession of the board of directors, for the needs of the business, the board of directors
may authorize its chairman to provide endorsement and/or guarantee within a certain limit (details of the amount shall be listed in the approval authorization table) for subsequent submission to and ratification by the next board of directors' meeting and report for the shareholders’ meeting of the same for record. In the event the position of independent director has been established, the board of directors shall take into full consideration each independent director's opinions; the independent directors' opinions specifically expressing assent or dissent and the reasons for dissent shall be included in the minutes of the board of directors' meeting.

4.4 注意事項

4.4 Others

4.4.1 本公司之內部稽核人員應至少每季稽核本作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面通知審計委員會。

4.4.1 The Company’s internal auditors shall audit the Operational Procedures for Endorsements/Guarantees for Others and the implementation thereof no less frequently than quarterly and prepare written records accordingly. They shall promptly notify the audit committee in writing of any material violation found.

4.4.2 本公司如因情事變更，致背書保證對象不符本作業程序或相關法規或金額超限時，應訂定改善計畫，將相關改善計畫送審計委員會，並依計畫時程完成改善。

4.4.2 Where, as a result of changes of condition, the entity for which an endorsement/guarantee is made no longer meets the requirements of the Guideline, or the amount of endorsement and/or guarantee exceeds the limit, the Company shall adopt rectification plans and submit the rectification plans to the audit committee, and shall complete the rectification according to the timeframe set out in the plan.

4.4.3 本公司辦理背書保證因業務需要，而有超過本作業程序所訂額度之必要且符合本作業程序所訂條件者，應經董事會同意並由半數以上之董事對公司超限可能產生之損失具名聯保，並修正本作業程序，報經股東會追認之；股東會不同意時，應訂定計劃於一定期限內銷除超限部分。本公司已設置獨立董事者，於前項董事會討論時，應充分考慮各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。

4.4.3 In the event the Company needs to exceed the limits set out in the Guideline to satisfy its business requirements, and where the conditions set out in the Guideline are complied with, it shall obtain approval from the board of directors and half or more of the directors shall act as joint guarantors for any loss that may be caused to the company by the excess endorsement/guarantee. It shall also amend the Guideline accordingly and submit the same to the shareholders' meeting for ratification after the fact. If the shareholders' meeting does not give consent, the company shall adopt a plan to discharge the amount in excess within a given time limit.

Where the Company has established the position of independent director, when the above matter is in discussion in the board of directors’ meeting, it shall take into full consideration the opinions of each independent director; independent
directors' opinions specifically expressing assent or dissent and the reasons for
dissent shall be included in the minutes of the board of directors' meeting.

4.4.3 本公司及子公司整體為背書保證之總額達本公司淨值百分之五十以上者，應
於股東會說明其必要性及合理性，俾使股東知悉本公司及子公司從事背書保
證之風險情形。

4.4.4 In the event the Company or its subsidiaries, in whole, provide an aggregate
amount of endorsement and/or guarantee which exceeds 50% or more of the
Company’s equity, the necessity and reasonableness of this endorsement and/or
guarantee proposed shall be explained in the shareholders’ meeting to make the
shareholders aware of risks which the Company and its subsidiaries may
counter when making the endorsement and/or guarantee.

4.5 公告申報：本公司於公開發行後應就背書保證有關事項，依相關法令辦理相關公告
事項。依相關法令辦理申報公告事宜係俟本公司股票正式上市（櫃）掛牌交易後始
適用之。

4.5 Public Announcement: The Company shall proceed with relevant announcements in
connection with the endorsement and/or guarantee pursuant to relevant laws and
regulations after public offering. Matters which shall be announced according to
relevant laws and regulations shall become applicable after the Company’s shares are
listed on the Taiwan Stock Exchange Corporation (or the OTC).

4.6 相關人員違反本作業程序及其相關法令規定者，悉依本公司從業人員獎懲管理辦法
與員工手冊提報考核，依其情節輕重處罰。

4.6 In the event relevant personnel of the Company violates the Guideline and its relevant
laws and regulations, such personnel shall be assessed according to the Company's
“Rules for Rewards and Punishment of Employees” as well as the employees’ manual
and punished accordingly based on the circumstances.

4.7 擔保尋求：若本公司需其他企業對本公司進行擔保或互為擔保時，由財務單位擬稿，
董事會核准後發函並存查。

4.7 Guarantee-Seeking: In the event the Company requires other enterprises to provide
guarantee in favor of the Company or for each other, the draft shall be prepared by the
finance department and issued after approval by the board of directors and kept in file for
future reference.

4.8 本作業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。本作業程序訂定後，如遇相關法令變更，本作業程序應適時配合
修正，並應依照法令經董事會（審計委員會）及/或股東會決議通過。

4.8 After the Guideline is approved by the board of directors, the same shall be submitted to
the audit committee as well as the shareholders’ meeting for approval. In the event any
director expresses dissent and it is contained in the minutes or a written statement, the
Company shall submit the dissenting opinions to the audit committee and for discussion
in the shareholders’ meeting. The same shall apply to any amendments to the Procedures.
In the event of changes to relevant laws and regulations, the Guideline shall be amended
accordingly when necessary and submitted to the board of directors (audit committee)
and/or shareholders’ meeting for approval pursuant to laws and regulation.
董事選舉辦法

Regulation Governing the Election of Directors

1、目的

1. Objective

本公司董事之選舉，除法令或章程另有規定者外，依本辦法之規定辦理。

Unless otherwise provided by laws and regulations or Amended and Restated Memorandum and Articles of Association of the Company (the “M&A”), election of the Company’s directors shall be governed by this Regulation (the “Regulation”).

2、範圍

2. Scope

無

None.

3、職責

3. Duty

3.1 集團辦公室：負責本辦法的制訂、修訂。

3.1 Group Office: responsible for the enactment and amendment of the Regulation.

4、定義

4. Definition

無

None.

5、流程

5. Process

無

None.

6、作業內容

6. Description of Regulation

6.1 本公司董事之選舉採單記名累積投票制，每一股份有與應選出董事人數相同之選舉權，得集中選舉一人，或分開選舉數人。

6.1 The Company’s election of directors adopts cumulative voting for a single candidate system; the number of votes exercisable in respect of one share shall be the same as the number of directors to be elected, and the total number of votes per share may be consolidated for election of one candidate or may be split for election of two or more candidates.

6.2 本公司依章程設獨立董事時，獨立董事與非獨立董事應一併進行選舉，分別計算當選名額。獨立董事之選任，應依相關法令之規定辦理。
6.2 In the event that the Company sets up independent directors according to its M&A, the election for both independent directors and non-independent directors shall take place jointly and the number of the elected shall be calculated separately. The election of independent directors shall be governed according to relevant laws and regulations.

6.3 The voting rights of independent directors and non-independent directors shall be separately calculated based on the number of board seats provided under the M&A in connection with the Company’s election of directors; persons obtaining the most number of votes shall be elected respectively as independent directors and non-independent directors accordingly. In the even that two or more candidates obtain the same number of voting rights to exceed the number of board seats designated under the M&A, lots shall be drawn to decide which of such persons obtaining the same number of votes shall be elected; if any of such persons is not present, the chairman shall draw the lots on half of him/her.

6.4 Prior to the election, the chairman shall appoint several vote counters, and ballot examiners to execute relevant tasks. The ballot box shall be prepared by the Company, and be openly examined by the ballot examiners prior to voting; such ballot examiners shall have the capacity as the shareholders.

6.5 The board of directors shall prepare the ballots. The names of the voters may be replace by the attendance card numbers and fill in with the number of the weighted votes.

6.6 In the event the candidate is a shareholder, the voter shall explicitly provide the account name and shareholders’ account number of such candidate in the “candidate” section on the ballot; in case of non-shareholder, candidate’s name as well as his/her identity document number shall be explicitly provided by such voter.
6.7 In the event the above candidate is a corporate shareholder, the name of such corporate shareholder shall be filled in the candidate’s name section on the ballot. In the event such candidate is the representative of such corporate shareholder, the name of such legal person and name of its representatives shall be provided. In the event the representatives are two or more than two persons, the names of the legal person and names of representatives shall be additionally filled in separately.

6.8 The votes shall be considered as invalid if any of the following occurs:

6.8.1 Whereas person who does not use the ballot prepared by the board of directors.

6.8.2 Whereas the number of candidates exceeded the number of board seats for election.

6.8.3 Whereas other characters are attached in addition to the candidate’s name (account name) or account number or identity document number and the number of votes allocated.

6.8.4 Whereas the writing on the ballot is blurred and difficult to identify or has been altered.

6.8.5 Whereas the account name and shareholder’s account number of the candidate who is a shareholder are inconsistent to the register of members; in case such candidate is a non-shareholder, its name and identity document number failed to comply after verification.

6.8.6 Whereas voter drops blank ballot into the ballot box.

6.8.7 Whereas voter fails to drop ballot into the ballot box.

6.8.8 Whereas voter drops blank ballot into the ballot box.
6.8.8 Whereas the total number of voting rights by a voter exceeded the total number of voting rights in possession.

6.8.9 Whereas name of the candidate which has been filled in is the same as the other shareholder and the shareholder’s account number or identity document number have not been provided in order to distinguish from the two.

6.9 The ballot result shall be counted immediately after voting and result shall be announced by the chairman accordingly.

6.10 The elected director(s) shall be separately issued with the certificate of election by the board of directors.

6.11 After the enactment of the Regulation, the Regulation 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.
【附錄五】APPENDIX V

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

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 股東會應於董事會指定之時間及地點召開，惟除法令或章程另有規 
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）。股東會之會議開始時間不得早於上午九時或晚於下午三時， 
召開之地點及時間，應充分考慮獨立董事之意見。

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 委託出席

3.2 Attendance by Proxy and Authorization

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

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 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 or to exercise his voting power by way of a written ballot or electronic transmission, a proxy revocation notice shall be in writing and filed with the Company two days 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 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 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 股東會如由董事會以外之其他有召集權人召集者，準用前項之規定。

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

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

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 股東發言

3.6 Speech of Shareholders

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

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

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

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

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 法人股東指派二人以上之代表出席股東會時，同一議案僅得推由一
人發言。

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 出席股東發言後，主席得親自或指定相關人員答覆。

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

3.7 表決股數之計算、規避制度

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 股東對於會議之事項，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 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 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 Voting

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 In the event a shareholder of the Company acts as a proxy for
two or more shareholders, the total number of shares 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.
3.8.2 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. 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 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 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.

3.8.5 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，勿庸再行表決。

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 議案表決之監票及計票人員，由主席指定之，但監票人員應具有股東身分。

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 計票應於股東會場內公開為之，表決之結果，應當場報告，並作成紀錄。

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 選舉事項

3.9 Election

3.9.1 股東會有選舉董事時，應依本公司所訂相關選任規範辦理，並應當場宣佈選舉結果。

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 an 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 會議記錄

3.10 Meeting Minutes

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

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 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.

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

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 本公司應將股東會之開會過程全程錄音或錄影，並至少保存一年。但遇有與股東會召集程序不當或不當通過決議有關之訴訟情事時，應保存至訴訟終結為止。

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 對外公告
3.11 Public Announcement

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

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 股東會決議事項，如有屬法令規定、財團法人中華民國證券櫃檯
買賣中心規定之重大訊息者，本公司應於規定時間內，將內容傳
輸至公開資訊觀測站。

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 會場秩序之維護
3.12 Maintenance of the Order at Meeting Place

3.12.1 辦理股東會之會務人員應佩帶識別證或臂章。

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

3.12.2 主席得指揮糾察員或保全人員協助維持會場秩序。糾察員或保全
人員在場協助維持秩序時，應佩戴「糾察員」字樣臂章或識別證。

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 會場備有擴音設備者，股東非以本公司配置之設備發言時，主席
得制止之。

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 股東違反議事規則不服從主席糾正，妨礙會議之進行經制止不從
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 休息、續行集會

3.13 Recess and Resumption of Meetings

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

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

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 股東會得決議在五日內延期或續行集會。

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

3.13.4 會議散會後，股東不得另推選主席於原址或另覓場所續行會議。

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 本規則訂定後，如遇相關法令變更，本規則應適時配合修正，並應依照法令經董事會及股東會決議通過。

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.
【附錄六】APPENDIX VI

開曼群島公司法（2011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2012年6月27日特別決議通過）
開曼群島公司法（2011年修訂版）

股份有限公司

修訂和重述章程大綱

ALCHIP TECHNOLOGIES, LIMITED

（經2012年6月27日特別決議通過）

1. 公司名稱為ALCHIP TECHNOLOGIES, LIMITED。

2. 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。

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。

4. 各股東對公司之義務限於繳清其未繳納之股款。

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》（2011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。

6. 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。

7. 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。

一頁面其餘部分有意空白—
開曼群島公司法（2011年修訂版）
股份有限公司
修訂和重述章程

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櫃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，經經濟部發布的規章制度、金融监督管理委員會（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，如有適用，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。

“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》而經股東會選任為“獨立董事”的董事。

“公開資訊觀測站”指金管會指定之網際網路資訊申報系統。

“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》（2011年修訂）。

“從屬公司” (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。

“庫藏股” 指依根據令登記於公司名下之庫藏股。

1.2 在本章程中：

(a) 單數詞語包括複數含義，反之亦然；

(b) 阳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。
《電子交易法》的第 8 部分不適用於本章程。

2. 營業開始

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定時，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同被視為本章程所稱之股東名冊。

4.3 股份在櫃買中心（或證交所，如有適用）交易時，該上市櫃股份得依照其所適用之法律及櫃買中心（或證交所，如有適用）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細情況並加以保管，惟如上市櫃股份適用之法律及櫃買中心（或證交所，如有適用）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
應決定股東名冊之停止過戶期間，且該停止過戶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過戶期間的規則和程序，包括向股東發出有關停止過戶期間的通知，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。

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將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懸先分認。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比例不足以行使優先認識權認購新股者，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（或證交所，如有適用）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；(e) 與私募有關，或(f) 依據第 8.7 條所發行之限制性股份。

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。

8.7 公司得以股東會特別（重度）決議發行予員工限制權利之新股（下稱「限制性股份」），第 8.2 條規定於發行限制性股份時不適用之。限制性股份之發行條件，包括其發行數量、發行價格及發行條件等應遵循公開發行公司法令之規定。
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. 股份轉讓

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。

9.2 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。

9.3 於受讓人之名稱登記於公司股東名冊之前，讓與人應視為股份持有者。

9.4 無論第 9.2 條之規定，於櫃買中心（或證交所，如有適用）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（或證交所，如有適用）採用的有價證券轉讓方式為之。

10. 股份買回

10.1 於不違反法令、章程大綱及章程之情況下，公司得依據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之條件自櫃買中心（或證交所，如有適用）買回其股份。公司如決議依據章程自櫃買中心（或證交所，如有適用）買回任何股份，該董事會決議及其執行情形，應依據公開發行公司法令之規定於最近一次之股東會向股東報告，該報告義務於公司因故未執行買回計劃時，亦同。

10.2 董事會得於依據第 10.1 條買回或贖回任何股份前決定該股份應作為庫藏股持有之。

10.3 在不違反法令、章程或公開發行公司法令之情形下，董事得決定註銷庫藏股或按其認為合理條件下轉讓庫藏股（包括但不限於無償）予員工。

10.4 經第第 10.3 條之規定，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。

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於轉讓該員工任何庫藏股之日，累計不得超過公司已發行股份總數之千分之五。公司並得限制員工在不得超過二年之期間內不得轉讓該股份。
10.6 縱有第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。

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權
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之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同變更，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處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符合合法令之規定；
(f) 締結、变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六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，相關程序及核淮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百分之三的股份，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十五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 倘公司非因故意而漏向有權獲得通知之任一股東發出股東會通知，或其未收到股東會會議通知，該股份會之程序不因此而無效。

17.3 公司應於開會前三十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名單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，冊同寄送給股東。

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，並陳列於公司及其服務代理機構，且於開會時發放，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。

17.5 與(a)選舉或解任董事，(b)修改章程，(c)(i)解散，(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章程，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。

17.6 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服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。

17.7 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服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營業報告書、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或於公開資訊觀測站以公告為之。

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臺北地方法院為訴訟管轄法院。

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)該提案股東提案超過一項者，或(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。一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。惟
股東係為他人持有股份時，股東得主張在不違反法令之範圍內依據公開發行公司
法令分別行使表決權。

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，而以書面投票
或電子方式行使表決權意思表示應於股東會開會二日前送達公司，意思表示有重
複時，以最先送達者為準。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數之表
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
席無權於書面或電子文件中未提及或載明之任何事項而行使該等股東之表決權，
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。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表決權之權利。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。

19.7 偕股東依第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
其欲撤銷其之行使表決權之意思表示，且該等撤銷構成依第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，超越前述撤銷其意思表示之期限者，依第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。

19.8 偕股東已按第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
權者，仍依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19.6條規定對於主席為代理人之指派。

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。受託代理人三人以上股東委託者，應於股東會開會五日前，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) 委託書明細表乙份，及(c) 經簽名或蓋章之委託書。

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，不得接任何股東之全權委託，並應於公司股東會開會完畢五日內，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 條規定派股東會主席為代理人在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，其代理的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份數之四倍，且不得超過已發行股份總數之百分之三。

20.7 依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。如任何股東於委託代理人出席股東會或欲親自出席股東會或欲以書面或電子方式行使表決權者，應於股東會開會二日前，以書面向公司為撤銷委託之通知。逾期撤銷者，以委託代理人出席行使之表決權為準。

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送達之委託書外以最先送達於公司者為準。

20.9 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。

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。

20.14 公司於中華民國境外召開股東會時，應於中華民國境內委託專業股務代理機構，受理股東投票事宜。

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：

122
(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。

22.4 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，不得在股東會上就該議案加入表決，但為計算法定出席股份數門檻之目的，此等股份仍應計算在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。

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。

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）前提下，公司得於前述董事人數範圍內隨時以董事會決議增加或減少董事的人數。

25.2 除經櫃買中心（或證交所，有適用）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親等以內之親屬關係。

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，於符合第 25.2 條要求之範圍內，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內設有戶籍，且至少一名獨立董事應具有會計或財務專業知識。

25.5 獨立董事應具備專業知識，且於執行董事業務範圍內應保持獨立性，不得與公司有直接或間接之利害關係。獨立董事之專業資格、持股與兼職限制、獨立性之認定，應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業業務範圍依法應負之賠償責任，購買責任保險。

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。

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。合召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，或以直接購買或是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。

26.4 董事應忠實執行業務並盡善良管理人之注意義務，如有違反致公司受有損害者，
負損害賠償責任。公司得以股東會普通決議，將該違反義務行為之所得，當作該
違反義務行為係為公司利益所為而視為公司之所得。如董事對於公司業務之執
行，因違反法令致公司受有損害時，該董事應對公司負賠償之責。以上義務，於
經理人亦有適用。

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
選舉一席或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」），任一股份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，且任一股票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。如董事數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
事會所制定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。

27.4 法人為股東時，得由其代表人當選為董事。代表人有數人時，並得分別當選。

28. 董事職位之解任

28.1 本章程縱有相反之規定，公司得於董事任期未屆滿前，以普通決議改選全體董事，
並按第 27.1 條規定選舉新任董事，且現任董事除通過改選之決議另有決議外，應
視為於通過該決議時在任期屆滿前解任。

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：

其以書面通知公司辭任董事職位；
其死亡、破產或廣泛地與其債權人為協議或和解；

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；

其從事不法行為經有罪判決確定，且服刑期滿尚未逾五年；

其因刑事詐欺、背信或侵占等罪，經判處一年以上有期徒刑確定，且服刑期滿尚未逾二年；

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，且服刑期滿尚未逾二年；

其使用票據經拒絕往來尚未期滿；

經股東會特別（重度）決議解任其董事職務；或

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/或章程或章程大綱和章程，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。

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，董事會應於六十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，董事會應於六十日內，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。
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並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。

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，並應至少在七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。但有緊急情事時，得於依據公開發行公司法令發出召集通知後隨時召集之。

續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。

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。

對於任何董事會或董事委員會所做成的行為，即使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。

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，代理人所進行投票應視為原委託董事的投票。

董事利益

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得決定之。

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內及海外之同事業給付水準。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，或者就其董事職務領取薪資（該薪資得由薪資報酬委員會提議並經董事會決定），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。

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。

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一年者，不在
此限。

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。任何這種委託受董事
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签署人，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签署事項人員和為其提供方便的規定。董事亦得授權相
關代理人或授權签署人將其所有機能有權力、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管會或櫃買中心（或證交所，依其所適用之情形）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：

(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，董事會應依照公開發行公司法令設立薪資報酬委員會。薪資報酬委員會委員之人數、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，席次不低於三席，並由其中一人擔任薪資報酬委員會主席。薪資報酬委員會規則和程序應符合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
32.9 前條薪資報酬應包括董事及經理人之報酬、薪資、股票選擇權及其他獎勵性給付。除公開發行公司法令有明文規定外，第 32.9 條所述之經理人係指副總經理級以上具有決策權之主管級經理。

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所處地點的名稱。

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訂並經股東會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派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，可分配盈餘擬定利潤分配計畫。提出股東會決議，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予股東）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於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一部之價值，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付款項款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）的任何餘額，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其發行股份股款，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，董事會並有全權制訂其認為適當的規範，使股份將不會以小於最小單位的方式分配（包括規定該等股份應分配之權利應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、或電傳發出通知時，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
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情事下相同之方式發送通知。

38.4 每一股份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表人或破產管理人時，向法定代表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，可供股東分配的財產顯不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一豁免公司，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。

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。
THE COMPANIES LAW (2011 REVISION)
OF THE CAYMAN ISLANDS
COMPANY LIMITED BY SHARES

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 June 27, 2012)
THE COMPANIES LAW (2011 REVISION)
OF THE CAYMAN ISLANDS
COMPANY LIMITED BY SHARES

AMENDED AND RESTATED MEMORANDUM OF ASSOCIATION
OF
ALCHIP TECHNOLOGIES, LIMITED

(as adopted by a Special Resolution dated as of June 27, 2012)

1 The name of the Company is ALCHIP TECHNOLOGIES, LIMITED.

2 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.

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.

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

5 The authorised capital of the Company is New Taiwan Dollars 1,000,000,000, divided into 100,000,000 shares of New Taiwan Dollars 10.00 each provided always that subject to the provisions of the Companies Law (2011 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 (2011 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" means the Electronic Transactions Law (2003 Revision) of the
"Law" 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 internet information reporting system designated by the FSC.

"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.

"R.O.C." means the Republic of China.

"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 (2011 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.

"Treasury Shares" means a Share held in the name of the Company as a treasury share in accordance with the Statute.

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 Registered 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 (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 TWSE, as applicable) 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 the 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.

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; (e) in connection with a Private Placement; or (f) in connection with the issue of Restricted Shares in accordance with Article 8.7.

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.

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.
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.

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.

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 (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.

10 Repurchase of Shares

10.1 Subject to the provisions of the Statute, the Memorandum, and the Articles, the 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.

10.2 The board of Directors may, prior to the purchase or redemption of any Share under Article 10.1, determine that such Share shall be held as Treasury Share.
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 transfer a treasury Share to the employees on such terms as they think proper (including, without limitation, for nil consideration).

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 "Repurchased Treasury Shares"), 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 "Average Purchase Price") 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.

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.

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 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 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.

17.4 The Directors shall prepare a meeting handbook of the relevant general meeting and supplemental materials for Members' inspection, which will be 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.

17.5 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.

17.6 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.

17.7 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 or make publicly available on the Market Observation Post System the 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 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; provided that, if a Member holds Shares on behalf of others, such Member may, to the extent permissible by the provisions of the Statute, cast the votes of the Shares in different ways pursuant to the Applicable Public Company Rules.

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, and the Member voting by written ballot or electronic transmission shall submit such vote to the Company two days prior to the date of the relevant meeting. In case that there are duplicate submissions, the first received by the Company shall prevail. 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 and 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 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 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 in the exercise of voting power pursuant to Article 19.6 or 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 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. In the event that any member who has authorised a proxy to attend a general meeting later intends to attend the general meeting in person or to exercise his voting power by way of a written ballot or electronic transmission, he shall, at least two days prior to such general meeting, serve the Company with a separate notice revoking his previous appointment of proxy. Votes by way
of proxy shall remain valid if the relevant Member fails to revoke his appointment of such proxy before the prescribed time.

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 of proxy.

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 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 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.

20.14 If a general meeting is to be held outside of R.O.C., the Company shall engage a professional securities agent within the R.O.C. to handle the voting by the Members.

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.

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 the date of his appointment shall not carry voting rights and shall not be counted in the number of votes casted by the Member at a general meeting.

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 the resolution of Directors 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.
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.

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.

26.4 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.

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.

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 Vacation of Office of Director

28.1 The Company may from time to time by Ordinary Resolution remove all Directors from office before the expiration of his term of office notwithstanding anything in the Articles to the contrary and may elect new Directors to fill such vacancies in accordance with Article 27.1, and unless the resolution approving such removal and election provide otherwise, the existing Directors' office shall be deemed discharged upon the passing of such resolution prior to the expiration of such Directors' applicable term of office.
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 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.

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 disclose to the meeting his or her interest and the material information of such interest, and 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 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.

32.7 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, the Directors shall establish a remuneration committee in accordance with the Applicable Public Company Rules. The number of members of the remuneration committee, professional qualifications, restrictions on shareholdings and position that a member of the remuneration committee may concurrently hold, and assessment of independence with respect to the members of the remuneration committee shall comply with the Applicable Public Company Rules. The remuneration committee shall comprise of no less than three members, one of which shall be appointed as chairman of the remuneration committee. The rules and procedures for convening any meeting of the remuneration committee shall comply with policies proposed by the members of the remuneration committee and approved by the Directors from time to time, provided that the rules and procedures approved by the Directors shall be in accordance with the Statute, the Memorandum, the Articles and the Applicable Public Company Rules and any
directions of the FSC or GTSM (or TSE, as applicable). The Directors shall, by a resolution, adopt a charter for the remuneration committee in accordance with these Articles and the Applicable Public Company Rules.

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 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 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.

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 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.

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.

170
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.

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.

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 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.

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 or telex, 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.

42 Litigation and Non-Litigation Agent in the R.O.C.

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.

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<tr>
<th>職稱</th>
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<th>現在持有股數(註二) Shareholding (Note 2)</th>
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(註一(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)

(註二(Note 2): 102年04月30日發行總股份(Total issued shares on Apr. 30th, 2013): 53,871,342股 (shares)
一、本次股東會擬議之無償配股對公司營業績效及每股盈餘及股東投資報酬率之影響:本公司無財務預測資訊，故不適用。

二、董監事酬勞及員工紅利相關資訊
(一) 本公司於民國102年3月8日董事會決議本年度無配發員工紅利及董監事酬勞。
(二) 員工紅利及董監事酬勞金額與2012年估列數差異分別為20,652元及6,884元，
此為會計估計變動，將列為2013年費用調整數。

1. The Impact of Stock Dividend Distribution Resolved by 2013 Annual General Meeting on
the Company’s Operating Performance, Earning per Share (EPS) and Return on Equity
(ROE): It is not applicable since the Company doesn’t have financial forcasting.

2. Director Compensation and Employee profit
(1) The Board of Directors’ meeting on March 8, 2013 has resolved that there is no
distribution of employee profit and director compensation.
(2) The difference between actual distributed amount of employee profit and director
compensation and estimated amount of employee profit and director compensation are
US$20,652 and US$6,884. The difference shall be identified as accounting change. The
accounts will be adjusted in 2013 financial statements.