



股票代號：8444

綠河股份有限公司

一一二年股東常會

議事手冊

日期：中華民國一一二年六月二十一日

地點：台北市仁愛路三段160號四樓

CR403會議室(台北福華大飯店)

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綠河股份有限公司
民國一十二年股東常會

壹、股東常會開會程序

- 一、宣布開會
- 二、主席致詞
- 三、報告事項
- 四、承認暨討論事項
- 五、臨時動議
- 六、散 會

綠河股份有限公司

民國一一二年股東常會

貳、股東常會開會議程

時 間：民國 112 年 6 月 21 日(星期三)上午九時整

地 點：台北市仁愛路三段 160 號四樓 CR403 會議室(台北福華大飯店)

召開方式：實體股東會

一、宣布開會

二、主席致詞

三、報告事項

- (一) 111 年度營業報告書。
- (二) 111 年度審計委員會審查報告書。
- (三) 111 年度盈餘分配現金股利暨資本公積發放現金報告。
- (四) 「買回股份轉讓員工辦法」修訂報告。
- (五) 買回庫藏股執行情形報告。
- (六) 健全營運計劃書執行情形報告。

四、承認暨討論事項

- (一) 111 年度營業報告書及合併財務報表案。
- (二) 111 年度虧損撥補案。
- (三) 修訂「公司章程」部分條文案。
- (四) 修訂「資金貸與及背書保證辦法」部分條文案。
- (五) 修訂「股東會議事規則」部分條文案。

五、臨時動議

六、散 會

報告事項

一、111 年度營業報告書，報請 公鑒。

說明：本公司 111 年度營業報告書，請參閱本議事手冊第 6~8 頁【附件一】。

二、111 年度審計委員會審查報告書，報請 公鑒。

說明：本公司 111 年度審計委員會審查報告書，請參閱本議事手冊第 9 頁【附件二】。

三、111 年度盈餘分配現金股利暨資本公積發放現金報告，報請 公鑒。

說明：

1. 本公司於 110 年 8 月 11 日經股東會決議通過修訂公司章程，授權董事會於每半會計年度終了後，得決議以現金分派盈餘，或得以資本公積之全部或一部，以發放現金方式，分配予股東，並報告股東會。
2. 本公司於 111 年 8 月 18 日董事會決議通過將超過面額發行普通股溢價之資本公積提撥新台幣 26,690,954 元，按配發基準日股東名簿記載之股東及其持有股份，每股配發現金新台幣 0.30000001 元，已於 111 年 10 月 6 日發放。
3. 本公司於 112 年 3 月 22 日董事會決議通過 111 年下半年度不分派股利。

四、「買回股份轉讓員工辦法」修訂報告，報請 公鑒。

說明：

1. 配合本公司實際需求，修訂本公司「買回股份轉讓員工辦法」。
2. 「買回股份轉讓員工辦法」修訂前後條文對照表，請參閱本議事手冊第 10 頁【附件三】。

五、買回庫藏股執行情形報告，報請 公鑒。

說明：

1. 本公司依「證券交易法」第二十八條之二及「上市上櫃公司買回本公司股份辦法」規定辦理，買回本公司股份情形報告如下：

項次	第二次買回庫藏股	第三次買回庫藏股
董事會通過日期	民國 108 年 1 月 11 日	民國 111 年 6 月 14 日
買回股份目的	轉讓股份予員工	轉讓股份予員工
買回股份種類	普通股	普通股
實際買回期間	自民國 108 年 1 月 14 日 至 108 年 3 月 11 日止	自民國 111 年 6 月 16 日 至 111 年 8 月 12 日止
實際買回股數	460,000 股	497,000 股
買回區間價格	每股新台幣 75 至 159 元	每股新台幣 50 元至 96.5 元
買回股數占發行總股數比例	0.51%	0.55%
買回總金額	新台幣 45,149,490 元	新台幣 24,484,078 元
平均買回價格	新台幣 98.15 元/每股	新台幣 49.26 元/每股
已辦理銷除或轉讓股份數量	160,000 股	0 股
股份註銷或轉讓日期	民國 111 年 3 月 2 日	-

2. 目前累積持有本公司股份數量 797,000 股；累積持有本公司股份數量占已發行股份總數比率為 0.89%。

六、健全營運計畫書執行情形報告，報請 公鑒。

說 明：

1. 本公司於 110 年度辦理現金增資發行普通股 5,000,000 股，業經金融監督管理委員會 110 年 8 月 20 日金管證發字第 1100352557 號函申報生效在案，依該函規定本公司應將健全營業計畫執行情形按季提報董事會控管，並於股東會報告。
2. 現金增資健全營運計畫 111 年第 4 季執行情形報告，請參閱本議事手冊第 11~13 頁【附件四】。

承認暨討論事項

第一案

董事會提

案 由：111 年度營業報告書及合併財務報表案，提請 承認。

說 明：

- 一、本公司 111 年度合併財務報表業經安侯建業聯合會計師事務所趙敏如及張純怡會計師查核完竣。
- 二、本公司營業報告書、合併財務報表暨會計師查核報告，請參閱本議事手冊第 6~8 頁【附件一】及第 14~21 頁【附件五】。
- 三、提請 承認。

決 議：

第二案

董事會提

案 由：111 年度虧損撥補案，提請 承認。

說 明：

- 一、本公司 111 年度稅後淨損，擬將保留盈餘全數用以彌補該虧損，無盈餘可供分配。
- 二、本公司 111 年度虧損撥補案業經 112 年 3 月 22 日董事會決議通過。
- 三、本公司 111 年度虧損撥補表，請參閱本議事手冊第 22 頁【附件六】。
- 四、提請 承認。

決 議：

第三案

董事會提

案由：修訂「公司章程」部分條文案，提請 討論。

說明：

- 一、配合相關法令修訂及本公司實際需求，擬修訂本公司「公司章程」部分條文，修訂前後條文對照表請參閱本議事手冊第 23~27 頁【附件七】。
- 二、提請 討論。

決議：

第四案

董事會提

案由：修訂「資金貸與及背書保證辦法」部分條文案，提請 討論。

說明：

- 一、本公司因市場緊縮及匯率大幅升值產生兌換損失等情事，以致公司虧損、最近期財務報表淨值下降，而有對個別對象資金貸與餘額、本公司及子公司整體對單一事業背書保證之金額暨整體總額超限之情形；本公司已致力於市場調整、增加接單情形等，惟考量其中涉有非本公司得主導改善且可能非短期性之環境變因，故擬調整資金貸與及背書保證限額，修訂前後條文對照表請參閱本議事手冊第 28~31 頁【附件八】。
- 二、提請 討論。

決議：

第五案

董事會提

案由：修訂「股東會議事規則」部分條文案，提請 討論。

說明：

- 一、依照 112 年 3 月 17 日臺證治理字第 1120004167 號發布之「股份有限公司股東會議事規則參考範例」及本公司實際需求，擬修訂本公司「股東會議事規則」部分條文，修訂前後條文對照表請參閱本議事手冊第 32 頁【附件九】。
- 二、提請 討論。

決議：

臨時動議

散 會

參、附 件

附件一、111 年度營業報告書

綠河股份有限公司

111 年度營業報告書

111 年度新冠病毒疫情雖逐漸趨緩，卻仍受到諸多挑戰。中國限制能源出口及俄烏戰爭影響導致全球原物料價格跳躍性上漲，美國塞港問題造成全球貨運通路不順暢暨美國主導快速升息打擊通貨膨脹等，持續衝擊全球經濟和眾多產業，所幸近期前述影響因素逐漸消弭，各國防疫措施陸續鬆綁，回歸疫前狀態指日可待。諸如種種綠河集團今年度面臨之挑戰實為嚴峻，綠河集團仍致力整合集團資源及深耕客戶關係，持續滾動式調整經營策略。茲將 111 年度經營成果及 112 年度展望報告如次：

一、111 年度經營成果

(一) 營運成果

本集團 111 年度合併營業收入為新台幣 3,785,832 仟元，年度歸屬予母公司股東稅後淨損為新台幣 787,309 仟元，每股稅後基本虧損為 8.82 元；與 110 年度相較營業收入減少 34.19%，合併稅後淨利減少 309.78%。

(二) 營運收支預算執行情形：因本集團不需編製財務預測，故不適用。

(三) 財務收支分析

損益表

單位：新台幣仟元

項 目	111 年度	110 年度	增(減)比例%
營業收入	3,785,832	5,752,477	(34.19)
營業成本	3,383,868	4,377,457	(22.70)
營業毛利	401,964	1,375,020	(70.77)
營業費用	809,849	961,189	(15.75)
營業淨利(損)	(407,885)	413,831	(198.56)
稅前淨利(損)	(889,740)	408,882	(317.60)
稅後淨利(損)	(804,627)	383,559	(309.78)
歸屬於母公司股東淨利(損)	(787,309)	394,308	(299.67)

資料來源：經會計師查核之財務報表

(四) 獲利能力分析

重要財務比率分析

項 目	111 年度	110 年度
資 產 報 酬 率 (%)	(7.22)	5.41
股 東 權 益 報 酬 率 (%)	(43.34)	18.19
占實收資本比率(%)	營業利益	46.10
	稅前純益	45.55
純 益 率 (%)	(21.25)	6.67
每 股 盈 餘 (虧 損) (元)	(8.82)	4.62

資料來源：經會計師查核之財務報表

(五) 研究發展狀況

本集團致力優化集團生產製程，持續調整膠合劑配方，開發多種具特殊應用特性產品並精進產線效能；精準控制板材甲醛含量，穩定產製超低甲醛板及無甲醛板，以提升產品競爭力。

本集團近年度已取得 SGS 機構與日本建材檢測中心(JTCCM)之甲醛檢測認證符合 JIS F4 星級標準，無醛板亦取得 SGS 及中國國家家具及室內環境質量監督檢驗中心之 TVOC 及甲醛檢測合格報告。

二、112 年度營業計畫概要

(一)經營方針

1. 秉持永續發展的經營理念，結合最新科技提升生產量能與降低環境污染因子，追求成長與環保並存。
2. 降低生產成本、調整銷售組合，創造獲利與成長，利潤回饋員工與股東。
3. 重視顧客意見，關注市場趨勢，創造品牌價值。

(二)重要產銷政策

本集團為持續提供優質穩定之產品，同時降低生產成本，從產品研發、品管控制及降低採購成本等多種面向進行升級。

配合客戶需求及市場發展，提升研發技術，調整生產配方，並且透過自建膠廠提升膠合劑技術及發展綠色、安全無毒及多種特殊功能性之高階塑合板產品。目前已符合多項國際認證標準，將持續追求兼顧產品效能與環保之配方與生產技術；

適當分配產品線及妥善調配生產排程以提高生產效率及穩定性，並加強品管檢驗及確實檢討客戶反饋，實現降低生產成本；

密切檢視原料價格變化趨勢，尋求多種原料供應來源，落實廠商評鑑，同時配合自建膠廠完工，穩定原料來源及品質，並加強議價能力，進而降低採購成本，提升產品品質，同時精進製程以提高塑合板之產能進一步創造規模經濟價值。

本集團關注市場趨勢、掌握產品發展，並配合客戶需求提供差異化產品，提供良好的售後服務，鞏固客戶關係；在開發新市場上亦根據潛力市場對高階或環保性產品的需求，積極拓展業務版圖；在品牌打造上除透過完善的營銷機制及優質的產品與服務建立口碑外，本集團藉由積極參與各地家居產業展覽及網絡營銷，提高品牌曝光度，打造出綠河的品牌優勢。

三、未來公司發展策略

1. 營銷策略： 本集團不斷提升營運之管理與效能，面對塑合板新廠投入營運及自有膠廠完工，審慎評估人力需求，整合各廠人力，適當調配及招募人才，增強管理效率；通過產業合作累積人脈資源，鼓勵員工外部進修以掌握業界現況及未來趨勢，以適應各地區產經變動及組織成長之需求據以調整公司營運規劃。同時優化軟體控制及與硬體設備之配合度，持續精進製程，提升產品附加價值，亦利用資訊系統收集及監控營運相關資訊，進一步強化資訊整合優勢，提升營運績效。本集團考量客戶付款及逾期帳款情形，調整接單及出貨量，並視海陸運輸通順狀況及費率，調整陸運及海運之銷售比重，以降地運費影響。
2. 財務策略： 本集團銷售以外銷為主，為強化本集團財務上對外環境變動之因應能力，針對各國交易對象皆定期審視其財務狀況及匯市變動情形調整交易條件，並隨時檢視外幣部位適足性，以降低市場匯率利率風險對本集團之影響；亦提高對未來資金預估及籌措資金能力，持續與往來金融機構維持良好之合作關係，並善用直接及間接金融工具，建全集團財務結構。
3. 永續經營： 本集團重視永續發展議題，推動企業永續發展，持續監測及改善相關數據及政策，並自願公開 ESG 相關資訊，以期許完善企業社會責任。

四、112 年度營運展望

展望未來，本集團隨時關注全球情勢，配合營銷策略，將加深對新興市場的布局，提升本集團之外銷市場競爭能力。112 年度營運展望：1. 下游市場的鞏固與開發、2. 銷售比重的評估與調整、3. 資訊系統及資安環境的維護與強化，以及 4. 生產配方及生產流程的改進與優化。本集團亦將秉持永續發展的經營理念，自願製作永續報告書揭露 ESG 相關資訊，持續追求成長與環保並存，進而成為亞洲綠色資源塑合板廠之領導企業。敬祝各位

身體健康，萬事如意

董 事 長： 謝 榮 輝



經 理 人： 黃 登 士



會 計 主 管： 王 聖 豐



附件二、111 年度審計委員會審查報告書

綠河股份有限公司

審計委員會審查報告書

董事會造送本公司民國一一一年度營業報告書、合併財務報表及虧損撥補議案，其中合併財務報表業經董事會委託安侯建業聯合會計師事務所趙敏如會計師及張純怡會計師查核竣事並出具查核報告。上述營業報告書、合併財務報表及虧損撥補議案經本審計委員會審查，認為尚無不符，爰依證券交易法第十四條之四及公司法第二百零九條之規定報告如上，敬請 鑒察。

此 致

本公司一一二年股東常會

綠河股份有限公司

審計委員會召集人：張祖恩



中 華 民 國 一 一 二 年 三 月 二 十 二 日

附件三、「買回股份轉讓員工辦法」修訂前後條文對照表

綠河股份有限公司
買回股份轉讓員工辦法
修訂前後條文對照表

修正後條文	原條文	說明
<p>第 5 條</p> <p>本公司依據員工職等、服務年資及對公司之特殊貢獻等標準，並考量認購基準日時公司持有之買回股份總額及單一員工認購股數之上限等因素，訂定員工得認購股數，<u>實際具體認購資格及認購數量由董事會決議，不得授權董事長決定。惟轉讓之員工具本公司經理人身份者，應先經薪資報酬委員會同意後再提報董事會決議；轉讓之員工非具本公司經理人身份者，應先經審計委員會同意後再提報董事會決議。</u></p>	<p>第 5 條</p> <p>本公司依據員工職等、服務年資及對公司之特殊貢獻等標準，並考量認購基準日時公司持有之買回股份總額及單一員工認購股數之上限等因素，訂定員工得認購股數，<u>授權董事長核准之。</u></p>	<p>參照111年3月修正之「庫藏股疑義問答彙整版」修訂。</p>
<p>第 7 條</p> <p>本次買回股份轉讓予員工，以實際買回之平均價格為轉讓價格。惟在轉讓前，如遇本公司已發行之普通股股份增加<u>或減少</u>，得按發行股份增加<u>或減少</u>比率調整之。</p> <p>轉讓價格調整公式：</p> <p>調整後轉讓價格= 實際買回股份之平均價格x申報買回股份時已發行之普通股總數 / 轉讓買回股份予員工前已發行之普通股總數。</p>	<p>第 7 條</p> <p>本次買回股份轉讓予員工，以實際買回之平均價格為轉讓價格。惟在轉讓前，如遇本公司已發行之普通股股份增加，得按發行股份增加比率調整之。</p> <p>轉讓價格調整公式：</p> <p>調整後轉讓價格= 實際買回股份之平均價格x申報買回股份時已發行之普通股總數 / 轉讓買回股份予員工前已發行之普通股總數。</p>	<p>依公司實務需求修訂。</p>

附件四、現金增資案健全營運計劃執行情形

110 年現金增資案健全營運計劃執行情形

金融監督管理委員會 110 年 8 月 20 日金管證發字第 1100352557 號函規定，本公司應將健全營運計劃執行情形按季提報董事會控管，並於股東會報告。

本公司健全營運計劃 111 年第 4 季執行情形報告如下：

一、綠河股份有限公司

集團合併損益表

單位：新台幣仟元

科目/季別	2022 第四季 (預估數)	2022 第四季 (實際數)	差異數	差異比例%	差異說明	具體改善計畫
營業收入	1,638,753	777,601	(861,152)	(52.55)	主係塑合板事業體因上半年度貨運通路不順暢，例如：貨櫃預定困難、船期時常遞延等因素，而使出貨量、營收下降；另原物料成本上升，造成單位營業成本增加。	持續關注市場走勢，加強產銷策略應變。
營業成本	1,058,841	810,264	(248,577)	(23.48)		
營業毛利	579,912	(32,663)	(612,575)	(105.63)		
營業費用	261,122	158,949	(102,173)	(39.13)		
營業淨利(損失)	318,790	(191,612)	(510,402)	(160.11)		
其他收入	1,385	3,650	2,265	163.54		
其他利益(損失)	-	145,061	145,061	100.00		
財務成本	(26,445)	(92,738)	(66,293)	250.68		
稅前淨利(損)	293,730	(135,639)	(429,369)	(146.18)		
所得稅費用	7,467	(49,309)	(56,776)	(760.36)		
稅後淨利(損)	286,263	(86,330)	(372,593)	(130.16)		

二、塑合板事業體

塑合板事業體(GP、GPT)損益表

單位：新台幣仟元

科目/季別	2022 第四季 (預估數)	2022 第四季 (實際數)	差異數	差異比例 %	差異說明	具體改善計畫
營業收入	1,566,968	717,082	(849,886)	(54.24)	主係塑合板事業體因上半年度貨運通路不順暢，例如：貨櫃預定困難、船期時常遞延等因素，而使出貨量、營收下降；另原物料成本上升，造成單位營業成本增加。	持續關注市場走勢，加強產銷策略應變。
營業成本	1,027,480	747,347	(280,133)	(27.26)		
營業毛利	539,488	(30,265)	(569,753)	(105.61)		
營業費用	235,947	132,268	(103,679)	(43.94)		
營業淨利(損失)	303,541	(162,533)	(466,074)	(153.55)		
其他收入	2,115	1,671	(444)	(20.99)		
其他利益及損失	-	(21,908)	(21,908)	100.00		
財務成本	(19,952)	(22,935)	(2,983)	14.95		
稅前淨利(損)	285,704	(205,705)	(491,409)	(172.00)		

三、實木板事業體

實木板事業體(GRW、GRP、TNR)損益表

單位：新台幣仟元

科目/季別	2022 第四季 (預估數)	2022 第四季 (實際數)	差異數	差異比例 %	差異說明	具體改善計畫
營業收入	71,785	58,960	(12,825)	(17.87)	原物料成本上升，造成營業成本增加。	持續關注市場走勢，加強產銷策略應變。
營業成本	56,616	58,586	1,970	3.48		
營業毛利	15,169	374	(14,795)	(97.53)		
營業費用	14,920	9,722	(5,198)	(34.84)		
營業淨利(損失)	249	(9,348)	(9,597)	(3,854.22)		
其他收入	4,759	2,771	(1,988)	(41.77)		
其他利益及損失	-	(491)	(491)	100.00		
財務成本	(482)	(545)	(63)	13.07		
稅前淨利(損)	4,526	(7,613)	(12,139)	(268.21)		

四、膠合劑事業體

膠合劑事業體(HM、TDIC)損益表

單位：新台幣仟元

科目/季別	2022 第四季 (預估數)	2022 第四季 (實際數)	差異數	差異比例 %	差異說明	具體改善計畫
營業收入	265,613	218,707	(46,906)	(17.66)	2021 年 10 月下旬開廠，實際產量不如預期；另原物料成本上升，造成單位營業成本增加。	持續調校及改善製程。
營業成本	240,358	220,723	(19,635)	(8.17)		
營業毛利	25,255	(2,016)	(27,271)	(107.98)		
營業費用	5,996	5,996	(73)	(1.20)		
營業淨利(損失)	6,069	(8,012)	(27,198)	(141.76)		
其他收入	19,186	21,692	1,821	9.16		
其他利益及損失	-	(5,741)	(5,741)	100.00		
財務成本	(7,396)	(7,902)	(506)	6.84		
稅前淨利(損)	31,661	37	(31,624)	(99.88)		

五、綠河公司(投資控股公司個體,簡稱 GRH)

綠河公司損益表

單位：新台幣仟元

科目/季別	2022 第四季 (預估數)	2022 第四季 (實際數)	差異數	差異比例 %	差異說明	具體改善計畫
營業收入	-	-	-	-	主係子公司因上半年度貨運通路不順暢，例如：貨櫃預定困難、船期時常遞延等因素，而使出貨量、營收下降；另原物料成本上升，造成單位營業成本增加。	持續關注市場走勢，加強產銷策略應變。
營業成本	-	-	-	-		
營業毛利	-	-	-	-		
營業費用	7,680	12,872	5,192	67.60		
營業淨利(損失)	(7,680)	(12,872)	(5,192)	67.60		
其他收入	-	870	870	100.00		
其他利益及損失	-	173,200	173,200	100.00		
財務成本	(19,606)	(82,685)	(63,079)	321.73		
採權益法長投(損)益	310,430	(171,228)	(481,658)	(155.16)		
稅前淨利(損)	283,144	(92,715)	(375,859)	(132.74)		

附件五、111 年度會計師查核報告暨財務報表



安侯建業聯合會計師事務所

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會計師查核報告

綠河股份有限公司董事會 公鑒：

查核意見

綠河股份有限公司及其子公司(合併公司)民國一一一年及一一〇年十二月三十一日之合併資產負債表，暨民國一一一年及一一〇年一月一日至十二月三十一日之合併綜合損益表、合併權益變動表及合併現金流量表，以及合併財務報告附註(包括重大會計政策彙總)，業經本會計師查核竣事。

依本會計師之意見，上開合併財務報告在所有重大方面係依照證券發行人財務報告編製準則暨經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達合併公司民國一一一年及一一〇年十二月三十一日之合併財務狀況，暨民國一一一年及一一〇年一月一日至十二月三十一日之合併財務績效與合併現金流量。

查核意見之基礎

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

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對合併公司民國一一一年度合併財務報告之查核最為重要之事項。該等事項已於查核合併財務報告整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。本會計師判斷應溝通在查核報告上之關鍵查核事項如下：

一、收入認列：

有關收入認列之會計政策，請詳合併財務報告附註四(十三)收入認列，收入相關揭露，請詳合併財務報告附註六(十七)。

關鍵查核事項之說明：

銷貨收入係管理階層評估公司財務或業務績效之主要指標，且受投資大眾的高度注意，故收入認列為本會計師執行本年度財務報告查核重要的評估事項之一。

因應之查核程序：

本會計師對上述關鍵查核事項之主要查核程序包括：

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

二、不動產、廠房及設備之減損評估

有關不動產、廠房及設備之減損之會計政策，請詳合併財務報告附註四(十二)非金融資產減損；不動產、廠房及設備之減損之會計估計及假設不確定性，請詳合併財務報告附註五；不動產、廠房及設備之減損評估之說明，請詳合併財務報告附註六(五)不動產、廠房及設備。

關鍵查核事項之說明：

合併公司之子公司持有不動產及大量生產設備，如發生營運不佳或其他原未預期之狀況而導致獲利不如預期時，資產帳面價值可能有高估之疑慮，因此資產可能存有減損之重大風險。資產減損評估過程中，涉及管理階層之主觀判斷並依據產業特性及未來營運之發展，決定特定資產群組之未來可能產生之收益與費損、折現率及現金流量折現值，任何由於經濟狀況之變遷或公司策略所帶來之估計改變均可能在未來造成重大減損，因此，本會計師將不動產、廠房及設備之減損列為本年度合併財務報告查核重要事項之一。

因應之查核程序：

本會計師對上述關鍵查核事項之主要查核程序包括：

- 取得管理階層自行評估之減損跡象說明。
- 取得管理階層依未來現金流量估計之資產可回收金額評估報告。
- 評估管理階層衡量資產可回收金額所採用方法與資料之合理性，委請內部專家就未來現金流量中所使用的現金流量折現值等假設進行評估。
- 評估合併公司減損損失之認列是否合理。

管理階層與治理單位對合併財務報告之責任

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

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

合併公司之治理單位(含審計委員會)負有監督財務報導流程之責任。



會計師查核合併財務報告之責任

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

本會計師依照審計準則查核時，運用專業判斷及專業懷疑。本會計師亦執行下列工作：

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

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

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



本會計師從與治理單位溝通之事項中，決定對合併公司民國一一一年度合併財務報告查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

安侯建業聯合會計師事務所

會計師：

趙敏如



張純怡



證券主管機關：金管證審字第1050036075號
核准簽證文號

民國 一 一 二 年 三 月 二 十 二 日



綠河股份有限公司及子公司

合併資產負債表

民國一一一年及一二二二年一月三十一日

單位：新台幣千元

	111.12.31		110.12.31		21xx	111.12.31		110.12.31	
	金額	%	金額	%		金額	%	金額	%
資產									
流動資產：									
11xx 現金及約當現金(附註六(一))	\$ 500,915	6	344,813	4	2100	\$ 629,908	7	498,080	6
1137 按攤銷後成本衡量之金融資產—流動(附註六(二)及八)	224	-	48,837	1	2130	24,529	-	39,209	1
1170 應收帳款淨額(附註六(三)及(十七))	149,153	2	523,998	6	2170	114,053	2	373,609	5
1181 應收帳款—關係人淨額(附註六(三)、(十七)及七)	1,922	-	-	-	2180	8,930	-	-	-
1200 其他應收款	41,587	1	56,004	1	2200	254,544	3	281,357	3
130X 存貨(附註六(四))	636,801	7	568,470	6	2321	-	-	4,474,407	53
1470 其他流動資產(附註六(十))	32,591	-	53,599	1	2322	437,315	5	582,070	7
流動資產合計	<u>1,363,193</u>	<u>16</u>	<u>1,595,721</u>	<u>19</u>	<u>2280</u>	<u>8,762</u>	<u>-</u>	<u>8,737</u>	<u>-</u>
非流動資產：					<u>2399</u>	<u>8,587</u>	<u>-</u>	<u>30,976</u>	<u>-</u>
15xx 按攤銷後成本衡量之金融資產—非流動(附註六(二)及八)	94,787	1	1,238	-	25xx	1,486,628	17	6,288,445	75
1600 不動產、廠房及設備(附註六(五)、(七)、(二十二)、七、八及九)	6,955,171	81	6,700,256	80	25xx	5,422,463	63	20,032	-
1755 使用權資產(附註六(六))	10,595	-	9,911	-	2540	3,808	-	20,487	-
1780 無形資產(附註六(五)及(七))	29,926	-	33,529	-	2570	807	-	732	-
1840 遞延所得稅資產(附註六(十三))	163,419	2	72,207	1	2580	37,614	1	34,524	1
1915 預付設備款(附註六(五))	440	-	267	-	2640	1,341	-	418	-
非流動資產合計	<u>7,254,338</u>	<u>84</u>	<u>6,817,408</u>	<u>81</u>	<u>2670</u>	<u>5,466,033</u>	<u>64</u>	<u>76,193</u>	<u>1</u>
資產總計	<u>\$ 8,617,531</u>	<u>100</u>	<u>8,413,129</u>	<u>100</u>	<u>23xx</u>	<u>6,952,661</u>	<u>81</u>	<u>6,364,638</u>	<u>76</u>
負債及權益									
負債：									
31xx 短期借款(附註六(二)、(五)、(八)、(二十六)、七及八)					3110	897,669	11	897,669	10
32xx 合約負債—流動(附註六(十七))					3200	1,251,771	15	1,275,062	15
33xx 應付帳款					33xx				
34xx 應付帳款—關係人(附註七)					3310	44,957	1	44,957	1
35xx 其他應付款(附註六(十八)及七)					3320	657,454	7	-	-
36xx 一年內到期公司債(附註六(二)、(五)、(十)、(二十六)及八)					3350	(785,715)	(9)	657,454	8
37xx 一年內到期長期借款(附註六(五)、(九)、(二十六)、七及八)						(83,304)	(1)	702,411	9
38xx 租賃負債—流動(附註六(十一)及(二十六))									
39xx 其他流動負債									
流動負債合計						<u>(302,812)</u>	<u>(4)</u>	<u>(756,787)</u>	<u>(9)</u>
非流動負債：						<u>(53,993)</u>	<u>(1)</u>	<u>(45,196)</u>	<u>(1)</u>
40xx 長期借款(附註六(五)、(九)、(二十六)、七及八)						1,709,331	20	2,073,159	24
41xx 遞延所得稅負債(附註六(十三))						(44,461)	(1)	(24,668)	-
42xx 租賃負債—非流動(附註六(十一)及(二十六))						1,664,870	19	2,048,491	24
43xx 淨確定福利負債—非流動(附註六(十二))									
44xx 其他非流動負債									
非流動負債合計						<u>1,251,771</u>	<u>15</u>	<u>1,275,062</u>	<u>15</u>
負債總計						<u>1,251,771</u>	<u>15</u>	<u>1,275,062</u>	<u>15</u>
歸屬母公司業主之權益(附註六(十四)及(十五))：									
45xx 普通股股本									
46xx 資本公積									
47xx 保留盈餘：									
48xx 法定盈餘公積									
49xx 特別盈餘公積									
50xx 未分配盈餘(待彌補虧損)									
51xx 保留盈餘合計									
52xx 其他權益：									
53xx 國外營運機構財務報表換算之兌換差額									
54xx 庫藏股票									
歸屬母公司業主之權益合計									
55xx 非控制權益									
權益總計									
負債及權益總計									
1xxx	<u>\$ 8,617,531</u>	<u>100</u>	<u>8,413,129</u>	<u>100</u>	<u>2-3xxx</u>	<u>\$ 8,617,531</u>	<u>100</u>	<u>8,413,129</u>	<u>100</u>



董事長：謝榮輝



經理人：黃登士

(請詳閱後附合併財務報告附註)

會計主管：王聖豐



綠河股份有限公司及子公司

合併綜合損益表

民國一十一年及一〇年一月一日至十二月三十一日

單位：新台幣千元

	111年度		110年度	
	金額	%	金額	%
4000 營業收入(附註六(十七)及七)	\$ 3,785,832	100	5,752,477	100
5000 營業成本(附註六(四)、(五)、(六)、(七)、(十一)及七)	<u>3,383,868</u>	<u>89</u>	<u>4,377,457</u>	<u>76</u>
5900 營業毛利	<u>401,964</u>	<u>11</u>	<u>1,375,020</u>	<u>24</u>
6000 營業費用(附註六(三)、(五)、(六)、(七)、(十一)、(十二)、(十五)、(十八)及七)：				
6100 推銷費用	623,651	16	773,763	14
6200 管理費用	184,528	5	186,780	3
6450 預期信用減損損失	<u>1,670</u>	<u>-</u>	<u>646</u>	<u>-</u>
營業費用合計	<u>809,849</u>	<u>21</u>	<u>961,189</u>	<u>17</u>
6900 營業淨利(損)	<u>(407,885)</u>	<u>(10)</u>	<u>413,831</u>	<u>7</u>
7000 營業外收入及支出(附註六(五)、(十)、(十一)、(十九)、(二十)、(二十一)及(二十二))：				
7100 利息收入	2,154	-	270	-
7010 其他收入	10,873	-	12,262	-
7020 其他利益及損失	(242,918)	(6)	124,150	2
7050 財務成本	<u>(251,964)</u>	<u>(7)</u>	<u>(141,631)</u>	<u>(2)</u>
營業外收入及支出合計	<u>(481,855)</u>	<u>(13)</u>	<u>(4,949)</u>	<u>-</u>
7900 繼續營業部門稅前淨利(損)	(889,740)	(23)	408,882	7
7951 加：所得稅利益(費用)(附註六(十三))	<u>85,113</u>	<u>2</u>	<u>(25,323)</u>	<u>-</u>
8200 本期淨利(損)	<u>(804,627)</u>	<u>(21)</u>	<u>383,559</u>	<u>7</u>
8300 其他綜合損益(附註六(十二))：				
8310 不重分類至損益之項目				
8311 確定福利計畫之再衡量數	1,653	-	7,525	-
8349 減：與不重分類之項目相關之所得稅	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
不重分類至損益之項目合計	<u>1,653</u>	<u>-</u>	<u>7,525</u>	<u>-</u>
8360 後續可能重分類至損益之項目				
8361 國外營運機構財務報表換算之兌換差額	451,441	12	(898,527)	(16)
8399 減：與可能重分類之項目相關之所得稅	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8300 本期其他綜合損益	<u>453,094</u>	<u>12</u>	<u>(891,002)</u>	<u>(16)</u>
8500 本期綜合損益總額	<u>\$ (351,533)</u>	<u>(9)</u>	<u>(507,443)</u>	<u>(9)</u>
8600 本期淨利(損)歸屬於：				
8610 母公司業主	\$ (787,309)	(21)	394,308	7
8620 非控制權益	<u>(17,318)</u>	<u>-</u>	<u>(10,749)</u>	<u>-</u>
	<u>\$ (804,627)</u>	<u>(21)</u>	<u>383,559</u>	<u>7</u>
8700 綜合損益總額歸屬於：				
8710 母公司業主	\$ (331,740)	(9)	(499,463)	(9)
8720 非控制權益	<u>(19,793)</u>	<u>-</u>	<u>(7,980)</u>	<u>-</u>
	<u>\$ (351,533)</u>	<u>(9)</u>	<u>(507,443)</u>	<u>(9)</u>
每股盈餘(虧損)(單位：新台幣元)(附註六(十六))				
9750 基本每股盈餘(虧損)	<u>\$ (8.82)</u>		<u>4.62</u>	
9850 稀釋每股盈餘(虧損)	<u>\$ (8.82)</u>		<u>4.27</u>	

董事長：謝榮輝



(請詳閱後附合併財務報告附註)
經理人：黃登士



會計主管：王聖豐





綠河證券股份有限公司

台灣證券交易所

民國一〇一一年一月一日至十二月三十一日

單位：新台幣千元

歸屬於母公司業主之權益

	普通股	資本公積	法定盈餘公積	特別盈餘公積	保留盈餘		合計	國外營運機構財務報表換算之兌換差	庫藏股票	歸屬於母公司業主權益總計	非控制權益	權益總額
					未分配盈餘	(待彌補虧損)						
民國一〇一〇年一月一日餘額	\$ 847,669	937,451	44,957	-	300,660	255,703	300,660	144,427	(45,196)	2,185,011	(16,688)	2,168,323
本期淨利(損)	-	-	-	-	394,308	394,308	394,308	-	-	394,308	(10,749)	383,559
本期其他綜合損益	-	-	-	-	7,443	7,443	7,443	(901,214)	-	(893,771)	2,769	(891,002)
本期綜合損益總額	-	-	-	-	401,751	401,751	401,751	(901,214)	-	(499,463)	(7,980)	(507,443)
現金增資	50,000	337,611	-	-	-	-	-	-	-	387,611	-	387,611
民國一〇一〇年十二月三十一日餘額	897,669	1,275,062	44,957	-	702,411	657,454	702,411	(756,787)	(45,196)	2,073,159	(24,668)	2,048,491
盈餘指撥及分配：												
提列特別盈餘公積	-	-	-	657,454	-	(657,454)	-	-	-	-	-	-
資本公積配發現金股利	-	(26,691)	-	-	-	-	-	-	-	(26,691)	-	(26,691)
本期淨損	-	-	-	-	(787,309)	(787,309)	(787,309)	-	-	(787,309)	(17,318)	(804,627)
本期其他綜合損益	-	-	-	-	1,594	1,594	1,594	453,975	-	455,569	(2,475)	453,094
本期綜合損益總額	-	-	-	-	(785,715)	(785,715)	(785,715)	453,975	-	(331,740)	(19,793)	(351,533)
庫藏股買回	-	-	-	-	-	-	-	-	(24,517)	(24,517)	-	(24,517)
庫藏股轉讓員工	-	3,400	-	-	-	-	-	-	15,720	19,120	-	19,120
民國一〇一一年十二月三十一日餘額	897,669	1,251,771	44,957	657,454	(83,304)	(785,715)	(83,304)	(302,812)	(53,993)	1,709,331	(44,461)	1,664,870

(請詳閱後附合併財務報告附註)

經理人：黃登士

會計主管：王聖豐



董事長：謝榮輝

綠河股份有限公司及子公司

合併現金流量表

民國一十一年及一〇年一月一日至十二月三十一日

單位：新台幣千元

	111年度	110年度
營業活動之現金流量：		
本期稅前淨利(損)	\$ (889,740)	408,882
調整項目：		
收益費損項目		
折舊費用	436,589	389,311
攤銷費用	6,132	6,235
預期信用減損損失	1,670	646
利息費用	237,500	103,159
利息收入	(2,154)	(270)
股份基礎給付酬勞成本	6,040	-
應付公司債匯率影響數	-	(37,679)
處分及報廢不動產、廠房及設備損失	2,041	1,496
不動產、廠房及設備轉列費用數	2,673	571
未實現外幣兌換損失	148,384	-
收益費損項目合計	838,875	463,469
與營業活動相關之資產/負債變動數：		
與營業活動相關之資產之淨變動：		
應收帳款	412,416	(269,778)
應收帳款－關係人	(1,839)	-
其他應收款	15,991	(329)
存貨	(26,673)	(206,394)
其他流動資產	23,379	(7,241)
與營業活動相關之資產之淨變動合計	423,274	(483,742)
與營業活動相關之負債之淨變動：		
合約負債	(16,716)	(30,725)
應付帳款	(278,523)	130,062
應付帳款－關係人	8,544	-
其他應付款	(40,389)	48,067
其他流動負債	(21,844)	7,818
淨確定福利負債	2,258	4,511
與營業活動相關之負債之淨變動合計	(346,670)	159,733
與營業活動相關之資產及負債之淨變動合計	76,604	(324,009)
調整項目合計	915,479	139,460
營運產生之現金流入	25,739	548,342
收取之利息	2,002	270
支付之利息	(198,276)	(76,822)
支付之所得稅	(13,843)	(13,894)
營業活動之淨現金流入(流出)	(184,378)	457,896
投資活動之現金流量：		
取得按攤銷後成本衡量之金融資產	(90,014)	(213)
處分按攤銷後成本衡量之金融資產	48,523	113,817
取得不動產、廠房及設備	(253,758)	(525,729)
處分不動產、廠房及設備	385	625
取得無形資產	(402)	(2,014)
預付設備款增加	(421)	(267)
投資活動之淨現金流出	(295,687)	(413,781)
籌資活動之現金流量：		
短期借款增加	2,938,847	1,214,612
短期借款減少	(2,864,176)	(1,725,676)
償還公司債	(4,479,569)	-
舉借長期借款	5,139,459	252,452
償還長期借款	(82,744)	(2,109)
存入保證金增加	856	-
租賃本金償還	(10,999)	(10,641)
發放現金股利	(26,691)	-
現金增資	-	387,611
庫藏股票買回成本	(24,517)	-
員工購買庫藏股	13,080	-
籌資活動之淨現金流入	603,546	116,249
匯率變動對現金及約當現金之影響	32,621	(92,057)
本期現金及約當現金增加數	156,102	68,307
期初現金及約當現金餘額	344,813	276,506
期末現金及約當現金餘額	\$ 500,915	344,813

(請詳閱後附合併財務報告附註)

董事長：謝榮輝

經理人：黃登士

會計主管：王聖豐



附件六、111 年度虧損撥補表

綠河股份有限公司



民國 111 年度

項目	小計	合計
期初餘額		-
減：111 年度稅後淨損	(787,309,489)	
加：確定福利計畫再衡量數認列於保留盈餘	1,594,257	
加：迴轉特別盈餘公積	354,642,943	
待彌補虧損		(431,072,289)
分配項目		
股東紅利-現金	-	
期末待彌補虧損		(431,072,289)
附註：		

董事長：謝榮輝



經理人：黃登士



會計主管：王聖豐



附件七、「公司章程」修訂前後條文對照表

Comparison Table for Amendments to the Articles of Association of Green River Holding Co. Ltd.

Proposal for the Amendment	Original Article
Ninth Amended and Restated Articles of Association of Green River Holding Co. Ltd.	
<p>28.1 Subject to the Law, in the event any of the following resolutions is passed at general meetings, any Member who has abstained from voting in respect of <u>or voted against</u> such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the meeting, may request the Company to purchase all of his shares at the then prevailing fair price:</p> <p>(a) the Company proposes to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;</p> <p>(b) the Company transfers the whole or an essential part of its business or assets, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company;</p> <p>(c) acquires or assumes the whole business or assets of another person, which has a material effect on the operation of the Company;</p> <p>(d) the Company proposes to undertake a spin-off, Merger or share swap; or</p> <p>(e) the Company generally assumes all the assets and liabilities of another person or generally assigns all its assets and liabilities to another person.</p>	<p>28.1 Subject to the Law, in the event any of the following resolutions is passed at general meetings, any Member who has abstained from voting in respect of such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the meeting, may request the Company to purchase all of his shares at the then prevailing fair price:</p> <p>(a) the Company proposes to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;</p> <p>(b) the Company transfers the whole or an essential part of its business or assets, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company;</p> <p>(c) acquires or assumes the whole business or assets of another person, which has a material effect on the operation of the Company;</p> <p>(d) the Company proposes to undertake a spin-off, Merger or share swap; or</p> <p>(e) the Company generally assumes all the assets and liabilities of another person or generally assigns all its assets and liabilities to another person.</p>

Proposal for the Amendment	Original Article
<p><u>Shares which have been abstained from voting in accordance with this Article 28.1 shall not be counted in determining the number of votes of the Members being cast at a general meeting but shall be counted towards the quorum of the general meeting.</u></p>	
<p>47.2 Notwithstanding anything to the contrary contained in this Article 47, a Director who is directly or indirectly interested in any matter under discussion at a meeting of the Directors or a contract or proposed contract or arrangement with the Company shall declare the nature and the essential contents of such interest at the relevant meeting of the Directors as required by the Applicable Law. If the Company proposes to enter into any transaction specified in Article 28.1 or effect other forms of mergers and acquisitions in accordance with Applicable Law, a director who has a personal interest in such transaction shall declare the essential contents of such personal interest and the reason why he believes that the transaction is advisable or not advisable at the relevant meeting of the Directors and the general meeting as required by the Applicable Law. <u>The Company shall, in the notice of a general meeting, disclose the essential contents of such Director's personal interest and the reason why such Director believes that the transaction is advisable or not advisable. The essential contents can be announced at the website designated by the ROC securities authority or by the Company, and the Company shall specify the link to the website in the notice of the</u></p>	<p>47.2 Notwithstanding anything to the contrary contained in this Article 47, a Director who is directly or indirectly interested in any matter under discussion at a meeting of the Directors or a contract or proposed contract or arrangement with the Company shall declare the nature and the essential contents of such interest at the relevant meeting of the Directors as required by the Applicable Law. If the Company proposes to enter into any transaction specified in Article 28.1 or effect other forms of mergers and acquisitions in accordance with Applicable Law, a director who has a personal interest in such transaction shall declare the essential contents of such personal interest and the reason why he believes that the transaction is advisable or not advisable at the relevant meeting of the Directors and the general meeting as required by the Applicable Law. Where the spouse, the person related to a Director by blood and within the second degree (as defined under the ROC Civil Code), or any company which has a controlling or controlled relation with a Director has interests in the matters under discussion in the meeting of the Directors, such Director shall be deemed to have a personal interest in the matter. The terms "controlling" and "controlled" shall be</p>

Proposal for the Amendment	Original Article
<p><u>relevant general meeting.</u> Where the spouse, the person related to a Director by blood and within the second degree (as defined under the ROC Civil Code), or any company which has a controlling or controlled relation with a Director has interests in the matters under discussion in the meeting of the Directors, such Director shall be deemed to have a personal interest in the matter. The terms "controlling" and "controlled" shall be interpreted in accordance with the Applicable Public Company Rules.</p>	<p>interpreted in accordance with the Applicable Public Company Rules.</p>

綠河股份有限公司
章程修訂前後條文對照表

(本中譯文僅供參考之用，正確內容應以英文版為準)

修訂後條文	原條文
第九版修訂及重述章程	
<p>28.1 於不違反開曼公司法規範下，股東會決議下列任一事項時，於會議前或會議中，已以書面或口頭表示異議（並經記錄）並放棄表決權或投票反對之股東，得請求公司以當時公平價格收買其所有之股份：</p> <p>(a) 公司擬締結、變更或終止任何營業出租契約、委託經營契約或共同經營契約；</p> <p>(b) 公司轉讓其全部或主要部分的營業或財產，但公司依解散所為之轉讓，不在此限；</p> <p>(c) 公司取得或受讓他人全部營業或財產，對公司營運產生重大影響者；</p> <p>(d) 公司擬進行分割、合併、股份轉換；或</p> <p>(e) 公司概括承受他人全部財產及負債，或概括讓與其全部財產及負債。</p> <p><u>依本章程第 28.1 條放棄表決權之股份數，不算入股東會已出席股東之表決權數，惟算入計算法定出席人數時之股份數。</u></p>	<p>28.1 於不違反開曼公司法規範下，股東會決議下列任一事項時，於會議前或會議中，已以書面或口頭表示異議（並經記錄）並放棄表決權之股東，得請求公司以當時公平價格收買其所有之股份：</p> <p>(a) 公司擬締結、變更或終止任何營業出租契約、委託經營契約或共同經營契約；</p> <p>(b) 公司轉讓其全部或主要部分的營業或財產，但公司依解散所為之轉讓，不在此限；</p> <p>(c) 公司取得或受讓他人全部營業或財產，對公司營運產生重大影響者；</p> <p>(d) 公司擬進行分割、合併、股份轉換；或</p> <p>(e) 公司概括承受他人全部財產及負債，或概括讓與其全部財產及負債。</p>
<p>47.2 縱本章程第 47 條有相反規定，董事對於董事會議討論之事項或與公司之契約、擬簽定之契約或協議有直接或間接利害關係者，應依適用法律於相關之董事會說明其自身利害關係</p>	<p>47.2 縱本章程第 47 條有相反規定，董事對於董事會議討論之事項或與公司之契約、擬簽定之契約或協議有直接或間接利害關係者，應依適用法律於相關之董事會說明其自身利害關係</p>

之性質及重要內容；公司擬進行本章程第 28.1 條所定交易或依適用法律進行其他併購，董事就該等交易有自身利害關係時，應依適用法律於相關之董事會及股東會說明其自身利害關係之重要內容及贊成或反對該等交易之理由。公司並應於股東會召集通知中敘明董事利害關係之重要內容及贊成或反對該等交易之理由；上述內容及理由得公告於中華民國證券主管機關或公司指定之網站，並應將該網站之網址載明於股東會召集通知。董事之配偶、二親等內血親（如中華民國民法之定義），或與董事具有控制從屬關係之公司，就董事會討論之事項有利害關係者，視為董事就該事項有自身利害關係。「控制」及「從屬」應依公開發行公司規則認定之。

之性質及重要內容；公司擬進行本章程第 28.1 條所定交易或依適用法律進行其他併購，董事就該等交易有自身利害關係時，應依適用法律於相關之董事會及股東會說明其自身利害關係之重要內容及贊成或反對該等交易之理由。董事之配偶、二親等內血親（如中華民國民法之定義），或與董事具有控制從屬關係之公司，就董事會討論之事項有利害關係者，視為董事就該事項有自身利害關係。「控制」及「從屬」應依公開發行公司規則認定之。

附件八、「資金貸與及背書保證辦法」修訂前後條文對照表

綠河股份有限公司
資金貸與及背書保證辦法
修正條文對照表

修訂後條文	原條文	說明
<p>第3條 <u>資金貸與之對象</u></p> <p>本公司依台灣公司法第十五條規定，資金除有下列各款情形外，不得貸與股東或任何他人：</p> <p>一、公司間或與行號間業務往來者。</p> <p>二、公司間或與行號間有短期融通資金之必要者。前述短期係指一年。</p> <p>三、本公司直接及間接持有表決權股份百分之百之國外公司間，除該子公司設立所在地有相關法令規範應從其規範者外，得因資金調度或營運需求相互從事資金貸與，或本公司直接及間接持有表決權股份百分之百之國外公司對本公司從事資金貸與，不受第一項第二款短期融通之限制。</p> <p><u>資金貸與總額及個別對象之限額</u></p> <p>一、本公司資金貸與之總額，不得超過本公司淨值百分之四十。本公司資金貸與個別對象或同一產業及同一關係企業或集團企業之限額，不得超過本公司淨值百分之四十。</p> <p>二、與本公司有業務往來之公司或行號，個別貸與金額以不超過雙方間業務往來金額為</p>	<p>第3條 <u>資金貸與之對象</u></p> <p>本公司依台灣公司法第十五條規定，資金除有下列各款情形外，不得貸與股東或任何他人：</p> <p>一、公司間或與行號間業務往來者。</p> <p>二、公司間或與行號間有短期融通資金之必要者。前述短期係指一年。</p> <p>三、本公司直接及間接持有表決權股份百分之百之國外公司間，除該子公司設立所在地有相關法令規範應從其規範者外，得因資金調度或營運需求相互從事資金貸與，或本公司直接及間接持有表決權股份百分之百之國外公司對本公司從事資金貸與，不受第一項第二款短期融通之限制。</p> <p><u>資金貸與總額及個別對象之限額</u></p> <p>一、本公司資金貸與之總額，不得超過本公司淨值百分之四十。本公司資金貸與個別對象或同一產業及同一關係企業或集團企業之限額，不得超過本公司淨值百分之四十。</p> <p>二、與本公司有業務往來之公司或行號，個別貸與金額以不超過雙方間業務往來金額為</p>	<p>配合法令及公司實務需求修訂</p>

修訂後條文	原條文	說明
<p>限（所稱業務往來係指一年內雙方間銷貨或進貨金額相當者），且不得超過本公司淨值百分之四十。</p> <p>三、有短期融通資金必要之公司或行號，個別貸與金額不得超過本公司淨值百分之四十。</p> <p>四、本公司直接及間接持有表決權股份百分之百之國外公司間從事資金貸與，或本公司直接及間接持有表決權股份百分之百之國外公司對本公司從事資金貸與，資金貸與之總額，不得超過本公司淨值<u>百分之四百</u>，對個別對象貸與之限額，不得超過本公司淨值<u>百分之二百五十</u>。</p>	<p>限（所稱業務往來係指一年內雙方間銷貨或進貨金額相當者），且不得超過本公司淨值百分之四十。</p> <p>三、有短期融通資金必要之公司或行號，個別貸與金額不得超過本公司淨值百分之四十。</p> <p>四、本公司直接及間接持有表決權股份百分之百之國外公司間從事資金貸與，或本公司直接及間接持有表決權股份百分之百之國外公司對本公司從事資金貸與，資金貸與之總額，不得超過本公司淨值<u>百分之三百</u>，對個別對象貸與之限額，不得超過本公司淨值<u>百分之一百五十</u>。</p>	
<p><u>資金貸與期限及計息方式</u></p>	<p><u>資金貸與期限及計息方式</u></p>	
<p>每筆資金貸與之借款期限（含到期辦理展期之期限）以一年為原則。如遇特殊情形，必要時得經董事會同意後，在不違反主管機關相關法令下，依實際狀況需要延長貸與期限。</p>	<p>每筆資金貸與之借款期限（含到期辦理展期之期限）以一年為原則。如遇特殊情形，必要時得經董事會同意後，在不違反主管機關相關法令下，依實際狀況需要延長貸與期限。</p>	
<p>每筆資金貸與利率，依本公司主要往來銀行公告之貸款基準利率表之相對應借款期間利率為準，並視公司資金成本調整。</p>	<p>每筆資金貸與利率，依本公司主要往來銀行公告之貸款基準利率表之相對應借款期間利率為準，並視公司資金成本調整。</p>	
<p>本公司直接及間接持有表決權股份百分之百之國外公司間之資金貸與，或本公司直接及間接持有表決權股份百分之百之國外公司對本公司從事資金貸與，得經董事會同意後依實際狀況需要予以調整貸與期限及計息方式。惟每筆貸款期限自貸與日起最長不得超過五年，到期得經董事會決議</p>	<p>本公司直接及間接持有表決權股份百分之百之國外公司間之資金貸與，或本公司直接及間接持有表決權股份百分之百之國外公司對本公司從事資金貸與，得經董事會同意後依實際狀況需要予以調整貸與期限及計息方式。惟每筆貸款期限自貸與日起最長不得超過五年，到期得經董事會決議</p>	

修訂後條文	原條文	說明
通過展延，展延以兩次為限，且每次展延不得超過五年。	通過展延，展延以兩次為限，且每次展延不得超過五年。	
<p>第 5 條</p> <p><u>背書保證之對象</u></p> <p>本公司得對下列公司為背書保證：</p> <p>一、有業務往來之公司。</p> <p>二、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。</p> <p>三、直接及間接對本公司持有表決權之股份超過百分之五十之公司。</p> <p>本公司直接及間接持有表決權股份達百分之九十以上之公司間，得為背書保證。</p> <p>本公司因共同投資關係由全體出資股東依其持股比率對被投資公司背書保證者，不受前二項規定之限制，得為背書保證。</p> <p>前項所稱出資，係指本公司直接出資或透過持有表決權股份百分之百之公司出資。</p> <p><u>背書保證總額及個別對象之限額</u></p> <p>一、本公司整體得為背書保證之總額不得超過本公司淨值百分之三百。本公司對單一事業背書保證之金額不得超過本公司淨值百分之一百五十。</p> <p>二、本公司及子公司整體得為背書保證之總額不得超過本公司淨值<u>十倍</u>。本公司及子公司整體對單一事業背書保證</p>	<p>第 5 條</p> <p><u>背書保證之對象</u></p> <p>本公司得對下列公司為背書保證：</p> <p>一、有業務往來之公司。</p> <p>二、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。</p> <p>三、直接及間接對本公司持有表決權之股份超過百分之五十之公司。</p> <p>本公司直接及間接持有表決權股份達百分之九十以上之公司間，得為背書保證。</p> <p>本公司因共同投資關係由全體出資股東依其持股比率對被投資公司背書保證者，不受前二項規定之限制，得為背書保證。</p> <p>前項所稱出資，係指本公司直接出資或透過持有表決權股份百分之百之公司出資。</p> <p><u>背書保證總額及個別對象之限額</u></p> <p>一、本公司整體得為背書保證之總額不得超過本公司淨值百分之三百。本公司對單一事業背書保證之金額不得超過本公司淨值百分之一百五十。</p> <p>二、本公司及子公司整體得為背書保證之總額不得超過本公司淨值<u>百分之八百五十</u>。本公司及子公司整體對單一事業</p>	<p>配合公司實務需求修訂</p>

修訂後條文	原條文	說明
<p>之金額不得超過本公司淨值<u>九倍</u>。</p> <p>三、與本公司因業務往來關係而從事背書保證者，除上述限額規定外，應考量雙方間業務往來金額（所稱業務往來係指一年內雙方間銷貨或進貨金額相當者）。</p> <p>本公司直接及間接持有表決權股份達百分之九十以上之公司間所為背書保證之金額不得超過本公司淨值百分之十。但本公司直接及間接持有表決權股份百分之百之公司間為背書保證時，得不受前述各款有關對單一企業背書保證額度之限制。</p>	<p>業背書保證之金額不得超過本公司淨值<u>百分之七百</u>。</p> <p>三、與本公司因業務往來關係而從事背書保證者，除上述限額規定外，應考量雙方間業務往來金額（所稱業務往來係指一年內雙方間銷貨或進貨金額相當者）。</p> <p>本公司直接及間接持有表決權股份達百分之九十以上之公司間所為背書保證之金額不得超過本公司淨值百分之十。但本公司直接及間接持有表決權股份百分之百之公司間為背書保證時，得不受前述各款有關對單一企業背書保證額度之限制。</p>	

附件九、「股東會議事規則」修訂前後條文對照表

綠河股份有限公司 股東會議事規則 修訂前後條文對照表

修正後條文	原條文	說明
<p>第 3 條（股東會召集及會議通知）</p> <p>本公司股東會除法令另有規定外，由董事會召集之。</p> <p><u>本公司召開股東會視訊會議，除公開發行股票公司股務處理準則另有規定外，應以章程載明，並經董事會決議且視訊股東會應經董事會以董事三分之二以上之出席及出席董事過半數同意之決議行之。</u></p> <p>(以下略)</p>	<p>第 3 條（股東會召集及會議通知）</p> <p>本公司股東會除法令另有規定外，由董事會召集之。</p> <p>(以下略)</p>	配合法令修訂
<p>第 6 條之一（召開股東會視訊會議，召集通知應載事項）</p> <p>(第一項至第二項略)</p> <p>三、召開視訊股東會，並應載明對以視訊方式參與股東會有困難之股東所提供之適當替代措施。<u>除公開發行股票公司股務處理準則第四十四條之九第六項規定之情形外，應至少提供股東連線設備及必要協助，並載明股東得向公司申請之期間及其他相關應注意事項。</u></p>	<p>第 6 條之一（召開股東會視訊會議，召集通知應載事項）</p> <p>(第一項至第二項略)</p> <p>三、召開視訊股東會，並應載明對以視訊方式參與股東會有困難之股東所提供之適當替代措施。</p>	配合法令修訂
<p>第 22 條（數位落差之處理）</p> <p>本公司召開視訊股東會時，應對於以視訊方式出席股東會有困難之股東，提供適當替代措施。<u>除公開發行股票公司股務處理準則第四十四條之九第六項規定之情形外，應至少提供股東連線設備及必要協助，並載明股東得向本公司申請之期間及其他相關應注意事項。</u></p>	<p>第 22 條（數位落差之處理）</p> <p>本公司召開視訊股東會時，應對於以視訊方式出席股東會有困難之股東，提供適當替代措施。</p>	配合法令修訂

肆、附 錄

附錄一、「買回股份轉讓員工辦法」(修訂後)

綠河股份有限公司 買回股份轉讓員工辦法

第 1 條

本公司為激勵員工及提昇員工向心力，依據證券交易法第二十八條之二第一項第一款及金融監督管理委員會發布之「上市上櫃公司買回本公司股份辦法」等相關規定，訂定本公司買回股份轉讓員工辦法。本公司買回股份轉讓予員工，除依有關法令規定外，悉依本辦法規定辦理。

第 2 條

本次轉讓予員工之股份為普通股，其權利義務除有關法令及本辦法另有規定者外，與其他流通在外普通股相同。

第 3 條

本次買回之股份，得依本辦法之規定，自買回股份之日起五年內，一次或分次轉讓予員工，逾期未轉讓部分，視為本公司未發行股份，應依法辦理銷除股份變更登記。

第 4 條

凡於認購基準日在職之本公司及直接及間接持有表決權之股份超過百分之五十之子公司全職員工，得依本辦法第五條所訂認購數額，享有認購資格。

第 5 條

本公司依據員工職等、服務年資及對公司之特殊貢獻等標準，並考量認購基準日時公司持有之買回股份總額及單一員工認購股數之上限等因素，訂定員工得認購股數，實際具體認購資格及認購數量由董事會決議，不得授權董事長決定。惟轉讓之員工具本公司經理人身份者，應先經薪資報酬委員會同意後再提報董事會決議；轉讓之員工非具本公司經理人身份者，應先經審計委員會同意後再提報董事會決議。

第 6 條

買回股份轉讓予員工之作業程序：

- 一、依董事會之決議、公告、申報並於執行期限內買回本公司股份。
- 二、董事會依本辦法訂定及公布員工認購基準日、得認購股數標準、認購繳款期間、權利內容及限制條件等作業事項。
- 三、員工於認購繳款期間屆滿而未認購繳款者，視為棄權，認購不足之股份，得由董事長另洽其他員工認購之。
- 四、統計實際認購繳款股數，辦理股票轉讓過戶登記。

第 7 條

本次買回股份轉讓予員工，以實際買回之平均價格為轉讓價格。惟在轉讓前，如遇本公司已發行之普通股股份增加或減少，得按發行股份增加或減少比率調整之。

轉讓價格調整公式：

調整後轉讓價格= 實際買回股份之平均價格x申報買回股份時已發行之普通股總數 / 轉讓買回股份予員工前已發行之普通股總數。

第 8 條

本公司買回股份轉讓予員工並辦理過戶登記後，除另有規定者外，餘權利義務與原有股份相同。

第 9 條

本辦法經董事會決議通過後生效，並應提報最近一次股東會報告，修訂時亦同。

附錄二、「公司章程」(修訂前)

THE COMPANIES ACT (REVISED)
Company Limited by Shares

**EIGHTH AMENDED AND RESTATED MEMORANDUM
AND
ARTICLES OF ASSOCIATION
OF**

Green River Holding Co. Ltd.

(adopted by a Special Resolution passed on June 23, 2022)

Incorporated on the 14th day of January 2011

INCORPORATED IN THE CAYMAN ISLANDS

THE COMPANIES ACT (REVISED)
Company Limited by Shares

EIGHTH AMENDED AND RESTATED

MEMORANDUM OF ASSOCIATION
OF

Green River Holding Co. Ltd.

(adopted by a Special Resolution passed on June 23, 2022)

1. The name of the Company is Green River Holding Co. Ltd.
2. The Registered Office of the Company shall be at the offices of Portcullis (Cayman) Ltd, The Grand Pavilion Commercial Centre, Oleander Way, 802 West Bay Road, P.O. Box 32052, Grand Cayman KY1-1208, Cayman Islands or at such other place as the Directors may from time to time decide.
3. The objects for which the Company is established are unrestricted and the Company shall have full power and authority to carry out any object not prohibited by any law as provided by the Companies Act (Revised).
4. The Company shall have and be capable of exercising all the functions of a natural person of full capacity irrespective of any question of corporate benefit as provided by the Companies Act (Revised).
5. Nothing in the preceding sections shall be deemed to permit the Company to carry on the business of a Bank or Trust Company without being licensed in that behalf under the provisions of the Banks & Trust Companies Act (as amended), or to carry on Insurance Business from within the Cayman Islands or the business of an Insurance Manager, Agent, Sub-agent or Broker without being licensed in that behalf under the provisions of the Insurance Act (as amended), or to carry on the business of Company Management without being licensed in that behalf under the provisions of the Companies Management Act(as amended).
6. The Company will not trade in the Cayman Islands with any person, firm or corporation except in furtherance of the business of the Company carried on outside the Cayman Islands; provided that nothing in this section shall be construed as to prevent the Company effecting and concluding contracts in the Cayman Islands, and exercising in the Cayman Islands all of its powers necessary for the carrying on of its business outside the Cayman Islands.
7. The liability of each Member is limited to the amount from time to time unpaid on such Member's shares.
8. The share capital of the Company is New Taiwan Dollars 1,500,000,000 divided into 150,000,000 ordinary shares of a par value of New Taiwan Dollars 10 each provided always that subject to the provisions of the Companies Act (Revised) and the Articles of Association the Company shall have power to redeem or purchase any of its shares and to sub-divide or consolidate the said shares or any of them and to issue all or any part of its capital whether original, redeemed, increased or reduced with or without any preference, priority or special privilege or subject to any postponement of rights or to any conditions or restrictions whatsoever and so that unless the conditions of issue shall otherwise expressly provide every issue of shares whether stated to be Ordinary, Preference or otherwise shall be subject to the powers on the part of the Company hereinbefore provided.
9. If the Company is registered as exempted, its operations will be carried on subject to the provisions of Section 174 of the Companies Act (Revised).

**EIGHTH AMENDED AND RESTATED ARTICLES OF ASSOCIATION
OF
Green River Holding Co. Ltd.
(Adopted by a Special Resolution passed on June 23, 2022)**

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THE COMPANIES ACT (REVISED)
Company Limited by Shares

**EIGHTH AMENDED AND RESTATED ARTICLES OF ASSOCIATION
OF
Green River Holding Co. Ltd.
(adopted by a Special Resolution passed on June 23, 2022)**

Table A

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

INTERPRETATION

1. Definitions

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

Applicable Law	the Applicable Public Company Rules, the Law or such other rules or legislation applicable to the Company;
Applicable Public Company Rules	the ROC laws, rules and regulations (including, without limitation, the Company Act of the ROC, the Securities and Exchange Act of the ROC, the rules and regulations promulgated by the FSC and the rules and regulations promulgated by the stock exchange on which the Company is listed, as amended from time to time) affecting public reporting companies or companies listed on any ROC stock exchange or securities market that from time to time are required by the relevant regulator as applicable to the Company;
Articles	these Articles of Association as altered from time to time;
Audit Committee	the audit committee of the Board, which shall comprise solely of all the Independent Directors of the Company;
Board	the board of directors appointed or elected pursuant to these Articles and acting at a meeting of directors at which there is a quorum in accordance with these Articles;
Capital Reserve	for the purpose of these Articles only, comprises of the premium paid on the issuance of any share and income from endowments received by the Company under the Law;
Chairman	the Director elected amongst all the Directors as

	the chairman of the Board;
Company	Green River Holding Co. Ltd.;
Compensation Committee	a committee of the Board, which shall be comprised of professional individuals and having the functions, in each case, prescribed by the Applicable Public Company Rules;
Cumulative Voting	the voting mechanism for an election of Directors as described in Article 35.2 hereof;
Directors	the directors for the time being of the Company and shall include any and all Independent Director(s);
Dissenting Member	has the same meaning given thereto in Article 28.2 hereof;
Electronic Record	has the same meaning as in the Electronic Transactions Law;
Electronic Transactions Law	the Electronic Transactions Act (2003 Revision) of the Cayman Islands;
ESM	The Emerging Stock Market of the ROC;
Family Relationship within Second Degree of Kinship	in respect of a person, means another person who is related to the first person either by blood or by marriage of a member of the family and within the second degree shall include the parents, siblings, grandparents, children and grandchildren of the first person as well as the parents, siblings and grandparents of the first person's spouse;
FSC	the Financial Supervisory Commission of the ROC;
Independent Directors	the Directors who are elected as "Independent Directors" in accordance with the Applicable Public Company Rules or these Articles;
Joint Operation Contract	a contract between the Company and one or more person(s) or entit(ies) where the parties thereto agree to pursue the same business venture and jointly bear losses and enjoy profits arising out of such business venture in accordance with the terms thereof;
Law	The Companies Act (Revised) of the Cayman Islands and every modification, reenactment or revision thereof for the time being in force;
Lease Contract	a contract or arrangement between the Company and any other person(s) pursuant to which such person(s) lease or rent from the Company the necessary means and assets to operate the whole business of the Company in the name of such

	person, and as consideration, the Company receives a pre-determined compensation from such person;
Litigious and Non-Litigious Agent	a person appointed by the Company pursuant to the Applicable Law as the Company's process agent for purposes of service of documents in the relevant jurisdiction and the Company's responsible person in the ROC under the Securities and Exchange Act of the ROC;
Management Contract	a contract or arrangement between the Company and any other person(s) pursuant to which such person(s) manage and operate the business of the Company in the name of and for the benefit of the Company, and as consideration, such person(s) receive a pre-determined compensation from the Company while the Company continues to be entitled to the profits (or losses) of such business;
Market Observation Post System	the public company reporting system maintained by the TSE;
Member	the person registered in the Register of Members as the holder of shares in the Company and, when two or more persons are so registered as joint holders of shares, means the person whose name stands first in the Register of Members as one of such joint holders or all of such persons, as the context so requires;
Memorandum	the memorandum of association of the Company;
Merger	a transaction whereby: (a) a "merger" or "consolidation" as defined under the Law; or (b) other forms of mergers and acquisitions which fall within the definition of "merger and/or consolidation" under the Applicable Public Company Rules;
month	calendar month;
Notice	written notice as further provided in these Articles unless otherwise specifically stated;
Officer	any person appointed by the Board to hold an office in the Company;
Ordinary Resolution	a resolution passed at a general meeting (or, if so specified, a meeting of Members holding a class of shares) of the Company by not less than a simple majority of the votes cast;
Preferred Shares	has the meaning given thereto in Article 6 hereof;

Private Placement	means, after the shares are registered on the ESM or listed on the TSE or TPEX, the private placement by the Company of shares or other securities of the Company as permitted by the Applicable Public Company Rules;
Register of Directors and Officers	the register of directors and officers referred to in these Articles;
Register of Members	the register of members of the Company maintained in accordance with the Law and (as long as the shares are registered on the ESM or listed on the TSE or TPEX,) the Applicable Public Company Rules;
Registered Office	the registered office for the time being of the Company;
Related Parties	has the meaning as set out in No. 24 of the International Accounting Standard;
Restricted Shares	has the meaning given thereto in Article 2.5 hereof;
ROC	the Republic of China (Taiwan);
Seal	the common seal or any official or duplicate seal of the Company;
Secretary	the person appointed to perform any or all of the duties of secretary of the Company and includes any deputy or assistant secretary and any person appointed by the Board to perform any of the duties of the Secretary;
share(s)	share(s) of par value NT\$10 each in the Company;
share swap	an act wherein the shareholders of a company transfer all of the company's issued shares to another company, and such company issues its shares or pays cash or other property to the shareholders of the first company as consideration for the transfer in accordance with the Applicable Public Company Rules;
Special Resolution	Subject to the Law, means a resolution passed at a general meeting of the Company by a majority of at least two-thirds of the votes cast by such Members who, being entitled to do so, vote in person or by their proxies, or, in the case of Members that are corporations or other non-natural person, by their duly authorised representatives by computing the number of votes to which each Member is entitled;

spin-off	an act wherein a transferor company transfers all or part of its independently operated business to an existing or a newly incorporated company and that existing transferee company or newly incorporated transferee company issues shares, or pays cash or other property to the transferor company or to shareholders of the transferor company as consideration in accordance with the Applicable Public Company Rules;
Subsidiary	with respect to any company, (1) the entity, more than one half of whose total number of the issued voting shares or the total amount of the share capital are directly or indirectly held by such company; or (2) the entity that such company has a direct or indirect control over its personnel, financial or business operation;
Supermajority Resolution	a resolution passed by a majority vote of the Members present at a general meeting attended by Members who represent two-thirds or more of the total issued shares or, if the total number of shares represented by the Members present at the general meeting is less than two-thirds of the total issued shares, but more than one half of the total issued shares, means instead, a resolution passed by two-thirds or more of votes cast by the Members present at such general meeting;
Treasury Shares	means shares of the Company held in treasury pursuant to the Law and these Articles;
TDCC	means the Taiwan Depository & Clearing Corporation;
TPEX	the Taipei Exchange;
TSE	the Taiwan Stock Exchange Corporation; and
year	calendar year.

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

- (a) words denoting the plural number include the singular number and vice versa;
- (b) words denoting the masculine gender include the feminine and neuter genders;
- (c) words importing persons include companies, associations or bodies of persons whether corporate or not;
- (d) the words:-
 - (i) "may" shall be construed as permissive; and
 - (ii) "shall" shall be construed as imperative;
- (e) "written" and "in writing" include all modes of representing or reproducing words in visible form, including the form of an Electronic Record;

- (f) a reference to statutory provision shall be deemed to include any amendment or re-enactment thereof;
 - (g) unless otherwise provided herein, words or expressions defined in the Law shall bear the same meaning in these Articles; and
 - (h) Section 8 of the Electronic Transactions Law shall not apply to the extent that it imposes obligations or requirements in addition to those set out in these Articles.
- 1.3 In these Articles expressions referring to writing or its cognates shall, unless the contrary intention appears, include facsimile, printing, lithography, photography, electronic mail and other modes of representing words in visible form.
- 1.4 Headings used in these Articles are for convenience only and are not to be used or relied upon in the construction hereof.

SHARES

2. Power to Issue Shares

- 2.1 Subject to the Applicable Law, these Articles and any resolution of the Members to the contrary, and without prejudice to any special rights previously conferred on the holders of any existing shares or class of shares, the Board shall have the power to issue any unissued shares of the Company on such terms and conditions as it may determine and any shares or class of shares (including the issue or grant of options, warrants and other rights, renounceable or otherwise in respect of shares) may be issued with such preferred, deferred or other special rights or such restrictions, whether in regard to dividend, voting, return of capital, or otherwise as the Company may by resolution of the Members prescribe, provided that no share shall be issued at a discount except in accordance with the Law and the Applicable Public Company Rules.
- 2.2 Unless otherwise provided in these Articles, the issue of new shares of the Company shall be approved by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors. The issue of new shares shall at all times be subject to the sufficiency of the authorized capital of the Company.
- 2.3 After the application for registration of the shares on the ESM or listing on the TSE or TPEx has been approved by the TSE or TPEx (as the case may be), unless otherwise stipulated in the ROC Regulations Governing the Offering and Issuance of Securities of Foreign Issuers, where the Company increases its issued share capital by issuing new shares for cash consideration in the ROC, the Company shall allocate 10% of the total amount of the new shares to be issued, for offering in the ROC to the public ("**Public Offering Portion**") unless it is not necessary or appropriate, as determined by the FSC or TSE or TPEx (as the case may be) for the Company to conduct the aforementioned public offering or otherwise provided by the Applicable Law. However, if a percentage higher than the aforementioned 10% is resolved by the Members in a general meeting by Ordinary Resolution to be offered, the percentage determined by such resolution shall prevail and shares corresponding to such percentage shall be reserved as Public Offering Portion. The Company may also reserve 10% to 15% of such new shares for subscription by the employees of the Company and its Subsidiaries (the "**Employee Subscription Portion**"). The Company may prohibit such employees from transferring the shares so subscribed within a certain period; provided, however, that such a period cannot be more than two years.

- 2.4 Unless otherwise resolved by the Members in general meeting by Ordinary Resolution, where the Company increases its issued share capital by issuing new shares for cash consideration pursuant to Article 2.3 hereof, after allocation of the Public Offering Portion, including, for the avoidance of doubt, any percentage in excess of 10% of the total amount of the new shares to be issued for offering in the ROC to the public as resolved by the Members in general meeting be offered pursuant to Article 2.3, and the Employee Subscription Portion pursuant to Article 2.3 hereof, the Company shall make a public announcement and notify each Member that he is entitled to exercise a pre-emptive right to purchase his pro rata portion of the remaining new shares, to be issued in the capital increase for cash consideration. The Company shall state in such announcement and notices to the Members the procedures for exercising such pre-emptive rights. Where an exercise of the pre-emptive right may result in fractional entitlement of a Member, the entitlements (including fractional entitlements) of two or more Members may be combined to jointly subscribe for one or more whole new shares in the name of a single Member, subject to compliance with such directions and terms and conditions as determined by the Board and the Applicable Public Company Rules. If the total number of the new shares to be issued has not been fully subscribed for by the Members within the prescribed period, the Company may consolidate such shares into the public offering tranche or offer any un-subscribed new shares to a specific person or persons in such manner as is consistent with the Applicable Public Company Rules.

If any person who has subscribed the new shares (by exercising the aforesaid pre-emptive right of Members or subscribing the Public Offering Portion or the Employee Subscription Portion) fails to pay when due any amount of the subscription price in relation to such newly-issued shares within the payment period as determined by the Company, the Company shall fix a period of no less than one month and call for payment of the subscription price or the Company may declare a forfeiture of such subscription. No forfeiture of such subscription shall be declared as against any such person unless the amount due thereon shall remain unpaid for such period after such demand has been made. Notwithstanding the provisions of the preceding sentence, forfeiture of the subscription may be declared without the demand process if the payment period for subscription price set by the Company is one month or longer. Upon forfeiture of the subscription, the shares remaining unsubscribed to shall be offered for subscription in such manner as is consistent with the Applicable Public Company Rules.

- 2.5 Subject to the provisions of the Law, the Company may issue new shares with restricted rights ("**Restricted Shares**") to employees of the Company and its Subsidiaries with the sanction of a Supermajority Resolution provided that Article 2.3 hereof shall not apply in respect of the issue of such shares. For so long as the shares are registered on the ESM or listed on the TSE or TPEx, the terms of issue of Restricted Shares, including but not limited to the number of Restricted Shares so issued, issue price of Restricted Shares and other related matters shall be in accordance with the Applicable Public Company Rules.
- 2.6 The pre-emptive right of Members under Article 2.4 shall not apply in the event that new shares are issued due to the following reasons or for the following purposes:
- (a) in connection with a Merger, spin-off, or pursuant to any reorganization of the Company;
 - (b) in connection with meeting the Company's obligations under share subscription warrants and/or options, including those rendered in Articles 2.8 and 2.11 hereof;

- (c) in connection with the issue of Restricted Shares in accordance with Article 2.5 hereof;
- (d) in connection with meeting the Company's obligations under convertible bonds or corporate bonds vested with rights to acquire shares;
- (e) in connection with meeting the Company's obligations under Preferred Shares vested with rights to acquire shares; or
- (f) in connection with Private Placement of the securities issued by the Company.

2.7 The Company shall not issue any unpaid shares or partly paid-up shares.

2.8 Notwithstanding Article 2.5 hereof, the Company may, upon approval by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, adopt one or more employee incentive programmes and may issue shares or options, warrants or other similar instruments, to employees of the Company and its Subsidiaries, and for the avoidance of doubt, resolution of the Members is not required.

2.9 Options, warrants or other similar instruments issued in accordance with Article 2.8 above are not transferable save by inheritance.

2.10 Directors of the Company and its Subsidiaries shall not be eligible for Restricted Shares pursuant to Article 2.5 hereof or the incentive programmes pursuant to Article 2.8 hereof, provided that directors who are also employees of the Company or its Subsidiaries may subscribe for Restricted Shares or participate in an incentive programme in their capacity as an employee and not as a director of the Company or its Subsidiaries.

2.11 The Company may enter into agreements with employees of the Company and/or the employees of its Subsidiaries in relation to the incentive programme approved pursuant to Article 2.8 above, whereby employees may subscribe for, within a specific period, a specific number of the shares. The terms and conditions of such agreements shall be no less restrictive on the relevant employee than the terms specified in the applicable incentive programme.

3. Redemption and Purchase of Shares

3.1 Subject to the Law, the Company is authorised to issue shares which are to be redeemed or are liable to be redeemed at the option of the Company or a Member.

3.2 The Company is authorised to make payments in respect of the redemption of its shares out of capital or out of any other account or fund authorised for this purpose in accordance with the Law.

3.3 The redemption price of a redeemable share, or the method of calculation thereof, shall be fixed by the Board at or before the time of issue.

3.4 Every share certificate relating to redeemable share shall indicate that the share is redeemable.

3.5 Subject to the provisions of the Applicable Law and these Articles, the Company may, upon approval by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, purchase its own shares (including any redeemable shares) on

such terms and in such manner as the Directors may determine and hold them as Treasury Shares in accordance with the Applicable Law PROVIDED THAT if any purchase of the Company's own shares involves any immediate cancellation of shares of the Company, such repurchase of shares is subject to approval by the Members by way of an Ordinary Resolution and the number of shares of the Company to be repurchased for cancellation shall be repurchased from among all the Members as of the date of such repurchase on a pro rata basis (as rounded up or down to the nearest whole number as determined by the Directors) based on the then prevailing percentage of shareholding of the Members, unless otherwise provided for in the Law or the Applicable Public Company Rules.

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

- 3.6** In the event that the Company propose to purchases any share registered on the ESM or listed on the TSE or TPEx pursuant to the preceding Article, the resolution of the Board approving such proposal and the implementation thereof should be reported to the Members in the next general meeting in accordance with the Applicable Public Company Rules. Such reporting obligation shall also apply even if the Company does not implement the proposal to purchase its shares registered on the ESM or listed on the TSE or TPEx for any reason.
- 3.7** The Company is authorised to purchase any share registered on the ESM or listed on the TSE or TPEx in accordance with the following manner of purchase:
- (a) the total price of the shares purchased by the Company shall not exceed the sum of retained earnings minus earnings distribution resolved by the Board or the general meeting, plus the following realized capital reserve:
 - (i) the premium received from the disposal of assets that has not been booked as retained earnings;
 - (ii) capital reserve; provided however that income from the shares shall not be included before such shares have been transferred to others;
 - (b) the maximum number of shares purchased by the Company shall not exceed five percent of the total number of issued and outstanding shares of the Company when the shares of the Company are registered on the ESM, or ten percent of the total number of issued and outstanding shares of the Company when the Company is listed on the TSE or TPEx; and
 - (c) the purchase shall be at such time, at such price and on such other terms as determined and agreed by the Board in its sole discretion provided however that:

- (i) such purchase transactions shall be conducted in accordance with the laws and regulations of the ROC relating to securities transactions and the Applicable Public Company Rules; and
 - (ii) such purchase transactions shall be conducted in accordance with the Law.
- 3.8** Subject to Article 3.5 and the Applicable Public Company Rules, the redemption or repurchase price may be paid in any manner permissible under the Law as determined by the Board.
- 3.9** A delay in payment of the redemption price shall not affect the redemption but, in the case of a delay of more than thirty days, interest shall be paid for the period from the due date until actual payment at a rate which the Directors, after due enquiry, estimate to be representative of the rates being offered by banks holding “A” licenses (as defined in the Banks and Trust Companies Law (Revised) of the Cayman Islands) in the Cayman Islands for thirty day deposits in the same currency.
- 3.10** The Directors may exercise as they think fit the powers conferred on the Company by Section 37(5) of the Law (payment out of capital) but only if and to the extent that the redemption could not otherwise be made (or not without making a fresh issue of shares for this purpose).
- 3.11** Subject as aforesaid, the Directors may determine, as they think fit all questions that may arise concerning the manner in which the redemption of the shares shall or may be effected.
- 3.12** No share may be redeemed unless it is fully paid-up.
- 3.13** The Board may designate as Treasury Shares any of its shares that it purchases or redeems, or any shares surrendered to it, in accordance with the Applicable Law.
- 3.14** No dividend may be declared or paid, and no other distribution (whether in cash or otherwise) of the Company's assets (including any distribution of assets to Members on a winding up of the Company) may be made to the Company in respect of a Treasury Share.
- 3.15** The Company shall be entered in the Register of Members as the holder of the Treasury Shares provided that:
 - (a) the Company shall not be treated as a Member for any purpose and shall not exercise any right in respect of the Treasury Shares, and any purported exercise of such a right shall be void;
 - (b) a Treasury Share shall not be voted, directly or indirectly, at any meeting of the Company and shall not be counted in determining the total number of issued shares at any given time, whether for the purposes of these Articles or the Law.
- 3.16** After the Company purchases the shares registered on the ESM or listed on the TSE or TPEx, any proposal to transfer the Treasury Shares to the employees of the Company and its Subsidiaries at a price below the average actual repurchase price must be approved by Special Resolution in the next general meeting and the items required by the Applicable Public Company Rules shall be specified in the notice of the general meeting and may not be proposed as an ad-hoc motion. The aggregate number of Treasury Shares resolved at all

general meetings and transferred to the employees of the Company and its Subsidiaries shall not exceed 5% of the total issued shares, and each employee may not subscribe for more than 0.5% of the total issued shares in aggregate. The Company may prohibit such employees from transferring such Treasury Shares within a certain period; provided, however, that such a period cannot be more than two years.

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

4. Rights Attaching to Shares

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

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

5. Share Certificates

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

5.2 If any share certificate shall be proved to the satisfaction of the Board to have been worn out, lost, mislaid, or destroyed the Board may cause a new certificate to be issued and request an indemnity for the lost certificate if it sees fit.

5.3 Share may not be issued in bearer form.

5.4 When the Company shall issue share certificates pursuant to Article 5.1 hereof, the Company shall deliver the share certificates to the subscribers within thirty (30) days from the date such share certificates may be issued pursuant to the Law, the Memorandum, these Articles, and the Applicable Public Company Rules, and shall make a public announcement prior to the delivery of such share certificates pursuant to the Applicable Public Company Rules.

5.5 Where the Company shall issue the shares in uncertificated/scripless form, the Company shall upon the issue of such shares cause the name of the subscriber and other particulars to be entered onto the Register of Members in accordance with the Law and the Applicable Public Company Rules.

6. Preferred Shares

6.1 Notwithstanding any provisions of these Articles, the Company may by Special Resolution designate one or more classes of shares with preferred or other special rights (the "Preferred Shares") and cause the rights and obligations thereof to be set forth in these Articles.

6.2 For so long as the shares are registered on the ESM or listed on the TSE or TPEX, the rights and obligations of Preferred Shares may include (but not limited to) the following terms and shall be consistent with the Applicable Public Company Rules:

- (a) the order of priority and fixed amount or fixed ratio of allocation of dividends and bonus ;
- (b) the order of priority and fixed amount or fixed ratio of allocation of surplus assets of the Company;
- (c) the order of priority for or restriction on the voting right(s) (including declaring no voting rights whatsoever) of the Members holding the Preferred Shares;
- (d) the method by which the Company is authorized or compelled to redeem the Preferred Shares, or a statement that redemption rights shall not apply; and
- (e) other matters concerning rights and obligations incidental to Preferred Shares.

REGISTRATION OF SHARES

7. Register of Members

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

8. Registered Holder Absolute Owner

Except as required by law:

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

9. Transfer of Registered Shares

9.1 Title to shares registered on the ESM or listed on the TSE or TPEX may be evidenced and transferred in a manner consistent with the Applicable Public Company Rules (including through the book-entry system of the TDCC).

- 9.2** All transfers of shares which are in certificated form may be effected by an instrument of transfer in writing in any usual form or in any other form which the Board may approve and shall be executed by or on behalf of the transferor and, if the Board so requires, by or on behalf of the transferee. Without prejudice to the foregoing, the Board may also resolve, either generally or in any particular case, upon request by either the transferor or transferee, to accept mechanically executed transfers.
- 9.3** The Board may refuse to recognise any instrument of transfer in respect of shares in certificated form unless it is accompanied by the certificate in respect of the shares to which it relates and by such other evidence as the Board may reasonably require to show the right of the transferor to make the transfer.
- 9.4** The joint holders of any share may transfer such share to one or more of such joint holders, and the surviving holder or holders of any share previously held by them jointly with a deceased Member may transfer any such share to the executors or administrators of such deceased Member.
- 9.5** The Board may in its absolute discretion and without assigning any reason therefor refuse to register the transfer of a share in certificated form in the event such registration of transfer would (i) conflict with the Applicable Law; or (ii) conflict with the Memorandum or these Articles. If the Board refuses to register a transfer of any share, the Secretary shall, within three months after the date on which the transfer was lodged with the Company, send to the transferor and transferee notice of the refusal.

10. Transmission of Registered Shares

- 10.1** In the case of the death of a Member, the survivor or survivors where the deceased Member was a joint holder, and the legal personal representatives of the deceased Member where the deceased Member was a sole holder, shall be the only persons recognised by the Company as having any title to the deceased Member's interest in the shares. Nothing herein contained shall release the estate of a deceased joint holder from any liability in respect of any share which had been jointly held by such deceased Member with other persons. Subject to the provisions of Section 39 of the Law, for the purpose of this Article, legal personal representative means the executor or administrator of a deceased Member or such other person as the Board may, in its absolute discretion, decide as being properly authorised to deal with the shares of a deceased Member.
- 10.2** Any person becoming entitled to a share in consequence of the death or bankruptcy of any Member may be registered as a Member upon such evidence as the Board may deem sufficient or may elect to nominate some person to be registered as a transferee of such share.
- 10.3** On the presentation of the evidence as the Board may require to prove the title of the transferor, the transferee shall be registered as a Member. Notwithstanding the foregoing, the Board shall, in any case, have the same right to decline or suspend registration or refuse registration as stipulated in Article 9.3 hereof as it would have had in the case of a transfer of the share by that Member before such Member's death or bankruptcy, as the case may be.
- 10.4** Where two or more persons are registered as joint holders of a share or shares, then in the event of the death of any joint holder or holders the remaining joint holder or holders shall be absolutely entitled to the said share or shares and the Company shall recognise no claim in respect of the estate of any joint holder except in the case of the last survivor of such joint

holders.

11. Alteration of Capital

11.1 The Company may from time to time by Ordinary Resolution:

- (a) increase its share capital by new shares of such sum, to be divided into shares of such classes and amount, as the resolution shall prescribe;
- (b) consolidate and divide all or any of its share capital into shares of a larger amount than its existing shares;
- (c) convert all or any of its paid up shares into stock and reconvert that stock into paid up shares of any denomination;
- (d) sub-divide its existing shares, or any of them into shares of a smaller amount provided that in the subdivision the proportion between the amount paid and the amount, if any, unpaid on each reduced share shall be the same as it was in case of the share from which the reduced share is derived and may by such resolution determine that, as between the holders of the shares resulting from such sub-division, one or more of the shares may have any such preferred, deferred or other rights or be subject to any such restrictions as compared with the other or others as the Company has power to attach to unissued or new shares; or
- (e) cancel any shares which, at the date of the passing of the resolution, have not been taken or agreed to be taken by any person and diminish the amount of its share capital by the amount of the shares so cancelled.

11.2 The Board may settle as it considers expedient any difficulty which arises in relation to any consolidation and division under Article 11.1 above and in particular but without prejudice to the generality of the foregoing may issue certificates in respect of fractions of shares or arrange for the sale of the shares representing fractions and the distribution of the new proceeds of sale (after deduction of the expenses of such sale) in due proportion amongst the Members who would have been entitled to the fractions, and for this purpose the Board may authorise any person to transfer the shares representing fractions to their purchaser or resolve that such net proceeds be paid to the Company for the Company's benefit. Such purchaser will not be bound to see to the application of the purchase money nor will his title to the shares be affected by any irregularity or invalidity in the proceedings relating to the sale.

SPECIAL RESOLUTION AND SUPERMAJORITY RESOLUTION

12. Special Resolution and Supermajority Resolution

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

- (a) change its name;
- (b) alter or add to the Articles;
- (c) alter or add to the Memorandum with respect to any objects, powers or other matters

specified therein;

- (d) effect any Merger of the Company under the Law; or
- (e) reduce its share capital and any capital redemption reserve fund.

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

12.3 Subject to the Law and Articles 12.4 and 12.5 hereof, the following actions by the Company shall require the approval of the Members by a Supermajority Resolution:

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

12.4 If the Company proposes to undertake:

- (a) a merger or consolidation which will result in the Company being dissolved;
- (b) a sale, transfer or assignment of all of the Company's assets and businesses to another entity;
- (c) a share swap; or
- (d) a demerger (spin-off),

which would cause or result in the delisting of the Company from the TPEX, and where (in the case of (a) above) the surviving entity, (in the case of (b) above) the transferee, (in the case of (c) above) the entity whose shares has been allotted in exchange for the Company's shares and, (in the case of (d) above) the existing or newly incorporated spun-off company is not a listed company on the TSE or TPEX, then in addition to any requirements to be satisfied under the Law, such action shall be first approved at a general meeting by a

resolution passed by members holding two-thirds or more of the votes of the total number of issued shares of the Company.

12.5 Subject to the Law, the Company may be wound up voluntarily:

- (a) if the Company resolves by Ordinary Resolution that it be wound up voluntarily because the Company is unable to pay its debts as they fall due; or
- (b) if the Company resolves by Special Resolution that it be wound up voluntarily for reasons other than set out in Article 12.5(a) above.

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

13. Variation of Rights Attaching to Shares

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

DIVIDENDS AND CAPITALISATION

14. Dividends

14.1 The Board may declare a dividend to be paid to the Members in proportion to the number of shares held by them, and such dividend may be paid in cash or shares.

14.2 [deleted]

14.3 Subject to the Applicable Law, no dividends or other distribution shall be paid except out of profits of the Company, realised or unrealised, out of share premium account or any reserve, fund or account as otherwise permitted by the Law. Except as otherwise provided by the rights attached to any shares, all dividends and other distributions shall be paid according to the number of the shares that a Member holds. If any share is issued on terms providing that it shall rank for dividend as from a particular date, that share shall rank for dividends accordingly.

14.4 The Company, in addition to the dividends to be distributed at the end of each financial year, may distribute interim dividends to the Members on a semi-year basis. If the Board decides not to distribute interim dividends, the Board shall adopt a resolution to confirm such non-distribution after the first half of the financial year. The distribution of the dividends at the end of each financial year shall comply with the requirements and procedures set forth in

Articles 14.5 to 14.7, 14.10 and 14.11 and the distribution of the dividends for the first half of the financial year shall comply the requirements and procedures set forth in Articles 14.5 and 14.8 to 14.11.

- 14.5** Subject to the Law and this Article 14 and except as otherwise provided by the rights attached to any shares, the Company may distribute profits in accordance with a proposal for profit distribution approved by, in the case of dividend to be paid in cash, a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors or, in the case of Article 12.3(a) or 12.6 (in the case of an issuance of new shares as bonus shares), Supermajority Resolution in the annual meeting. After the Board approves the distribution of dividend in cash, the Board shall report such distribution in the next annual general meeting.
- 14.6** If there is surplus profit for the year, the Company shall set aside no less than zero point one per cent (0.1%) of the pre-tax profit as employee compensation and no more than three per cent (3%) of the pre-tax profit as compensation for the Directors. However, if the Company has accumulated losses in previous years, it shall reserve an amount of the pre-tax profit for offsetting the accumulated losses. The employee compensation referred to in this Article 14.6 shall be distributed in the form of stock or cash and may be distributed to employees of the Company's Subsidiaries, if such employees satisfy certain qualifications as may be resolved by the Board from time to time.
- 14.7** For so long as the shares are registered on the ESM or listed on the TSE or TPEX, if there are profits, in making the profit distribution recommendation, the Board shall set aside out of the profits of the Company for each financial year: (i) a reserve for payment of tax for the relevant financial year; (ii) an amount to offset losses incurred in previous years; (iii) a special surplus reserve as required by the applicable securities authority under the Applicable Public Company Rules ("Special Surplus Reserve"); and (iv) other reserves as determined by the Board for specific purposes. Thereafter, having considered the financial, business and operational factors, including the Company being in the growth stage while competing in a mature industry, its capital expenditure, future expansion projects and financial plans for long term development, the amount to be distributed as dividends shall not be less than ten per cent (10%) of remaining profits. After combining all or part of the accumulated undistributed profits in the previous years and the reversed special surplus reserve, the combined amount shall be allocated as dividends to the Members subject to the discretion of the Directors. Dividends shall be made by way of cash dividend only, or stock dividend only or a combination of cash dividend and stock dividend, provided however that, if the dividend is distributed by way of a combination of cash dividend and stock dividend, the cash dividend shall not be less than ten per cent (10%) of the total amount of dividend payable under this Article 14.7, and further provided that in the case of a distribution of stock dividend there are sufficient unissued shares in the authorized share capital of the Company for the purpose of distributing such stock dividend.
- 14.8** For the distribution of interim dividends, the proposal of surplus earning distribution or loss off-setting for the first half of the financial year, together with the business report and financial statements (which shall be audited or reviewed by a certified public accountant in accordance with the Applicable Public Company Rules), shall be submitted to the Audit Committee for approval, and then, be submitted to the Board for approval.
- 14.9** When the Company makes the interim distribution, the Company shall (i) estimate and reserve all payable taxes and (ii) offset losses incurred in previous years.

- 14.10** The Board shall fix any date as the record date for determining the Members entitled to receive any dividend or other distribution.
- 14.11** For the purpose of determining Members entitled to receive payment of any dividend or other distributions, the Directors may resolve that the Register of Members be closed for transfers for five (5) days before the relevant record date or such other period consistent with the Applicable Public Company Rules and the Law.
- 14.12** No unpaid dividend shall bear interest as against the Company.

15. Capital Reserve and Power to Set Aside Profits

- 15.1** The Board may, before declaring a dividend, set aside out of the surplus or profits of the Company, such sum as it thinks proper as a reserve to be used to meet contingencies or for meeting the deficiencies for implementing dividend distribution plans or for any other purpose to which those funds may be properly applied. Pending application, such sums may be in the absolute discretion of the Directors either be employed in the business of the Company or invested in such investment as Directors may from time to time think fit, and need not be kept separate from other assets of the Company. The Directors may also, without placing the same to reserve, carry forward any profit which they decide not to distribute.
- 15.2** Subject to any direction from the Company in general meeting, the Directors may on behalf of the Company exercise all the powers and options conferred on the Company by the Law in regard to the Capital Reserve. Subject to compliance with the Law, the Directors may on behalf of the Company set off accumulated losses against credits standing in the Capital Reserve and make distributions out of the Capital Reserve.
- 15.3** Provided that the Company has no accumulated losses, the Company may, with a proposal recommended by the Board, distribute new shares or cash arising out of the Capital Reserve and the 10% reserve set aside by the Company annually before 2015, in whole or in part, to the Members.

16. Method of Payment

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

17. Capitalisation

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

MEETINGS OF MEMBERS

18. Annual General Meetings

18.1 The Company shall hold a general meeting as its annual general meeting within six months following the end of each fiscal year. The Board shall call all annual general meetings.

18.2 Subject to Article 18.1, the annual general meetings shall be held at such time and place as the Board shall appoint.

18.3 For so long as the shares are registered on the ESM or listed on the TSE or TPEX, unless otherwise provided by the Law, the physical general meetings shall be held in the ROC. If the Board resolves to hold a physical general meeting outside the ROC, the Company shall apply for the approval of the TSE or TPEX (as the case may be) thereof within two days after the Board adopts such resolution. Where a general meeting is to be held outside the ROC, the Company shall engage a professional stock affairs agent in the ROC to handle the administration of such general meeting (including but not limited to the handling of the voting of proxies submitted by Members). A general meeting may be held via video-conference or other methods announced by the competent authority of the ROC in charge of the Company Act; provided however that the Company shall comply with the requirements, procedures and other matters prescribed in the Applicable Public Company Rules. If a general meeting is held via video-conference, the Members who attend the meeting via video-conference shall be deemed to have attended the meeting in person.

19. Extraordinary General Meetings

19.1 General meetings other than annual general meetings shall be called extraordinary general meetings.

19.2 The Board may convene an extraordinary general meeting of the Company whenever in their judgment such a meeting is necessary or is desirable.

19.3 For so long as the shares are registered on the ESM or listed on the TSE or TPEX, the Board shall on a Member's requisition as defined in Article 19.4 hereof forthwith proceed to convene an extraordinary general meeting of the Company.

19.4 A Member's requisition set forth in Article 19.3 hereof is a requisition of one or more Members of the Company holding in the aggregate at the date of deposit of the requisition not less than three per cent (3%) of the total number of issued shares of the Company which as at that date have been held by such Member(s) for at least one year.

19.5 The Member's requisition must state in writing the matters to be discussed at the extraordinary general meeting and the reason therefor and must be deposited at the Registered Office and the Company's stock affairs agent located in the ROC.

- 19.6** If the Board does not within fifteen (15) days from the date of the deposit of the Member's requisition dispatch the notice of an extraordinary general meeting, the requisitionists may themselves convene an extraordinary general meeting in the same manner, as nearly as possible, as that in which general meetings may be convened by the Board. If it is proposed that the extraordinary general meeting be held outside the ROC, an application shall be submitted by such requisitionists to the TSE or TPEX (as the case may be) for its prior approval.
- 19.7** Any one or more Member(s) may convene an extraordinary general meeting, provided that such Member or Members have continuously held more than 50% of the total issued shares of the Company for a period of three months or more. The number of the shares held by a Member and the duration of time of which a Member holds such shares, shall be calculated and determined based on the Register of Members as of the first day of the Book Closure Period.

20. Notice

- 20.1** Before the shares are registered on the ESM or listed on the TSE or TPEX, at least seven days' notice of a general meeting shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held and the general nature of business to be conducted at the meeting.
- 20.2** For so long as the shares are registered on the ESM or listed on the TSE or TPEX, at least thirty days' notice of an annual general meeting, and at least fifteen days' notice of an extraordinary general meeting shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held and the general nature of the business to be considered at the meeting.
- 20.3** For so long as the shares are registered on the ESM or listed on the TSE or TPEX, the Board shall fix a record date for determining the Members entitled to receive notice of and to vote at any general meeting of the Company in accordance with Applicable Public Company Rules and close its Register of Members accordingly in accordance with Applicable Public Company Rules. The Board shall fix the period that the Register of Members shall be closed for transfers (the "Book Closure Period").
- 20.4** [deleted]
- 20.5** For so long as the shares are registered on the ESM or listed on the TSE or TPEX, the Company shall announce to the public the notice of a general meeting, the proxy instrument, agendas and materials relating to the matters to be reported and discussed in the general meetings, including but not limited to, election or discharge of Directors, in accordance with Article 20.2 hereof, and shall transmit the same via the Market Observation Post System in accordance with Applicable Public Company Rules. If the voting power of a Member at a general meeting shall be exercised by way of a written ballot, the Company shall also send the written document for the Member to exercise his voting power together with the above mentioned materials in accordance with Article 20.2 hereof. The Directors shall prepare a meeting handbook of the relevant general meeting and supplemental materials, which will be made available to all Members and shall be transmitted to the Market Observation Post System in accordance with the Applicable Public Company Rules. The Company shall transmit the meeting handbook and supplemental materials to the Market Observation Post System thirty days prior to the annual general meeting if (i) the paid-in capital of the Company during the most recent financial year is NT\$10,000,000,000 or more or (ii) if the

shares held by non-Taiwanese Members and Members from the People's Republic of China account for 30% or more of the total issued and outstanding shares of the Company as shown in the Register of Members under Article 20.3, when the meeting notice for the annual general meeting in the most recent financial year is issued.

20.6 For so long as the shares are registered on the ESM or listed on the TSE or TPEx, the following matters shall be stated in the notice of a general meeting, with a summary of the major content to be discussed, and shall not be proposed as an ad-hoc motion:

- (a) election or discharge of Directors,
- (b) alteration of the Memorandum or Articles,
- (c) capital reduction,
- (d) application to terminate the public offering of the shares,
- (e)(i) dissolution, Merger, share swap or spin-off, (ii) entering into, amending, or terminating any Lease Contract, Management Contract or Joint Operation Contract, (iii) transfer of the whole or any essential part of the business or assets of the Company, and (iv) acquisition or assumption of the whole of the business or assets of another person, which has a material effect on the operations of the Company,
- (f) ratification of an action by Director(s) who engage(s) in business for himself or on behalf of another person that is within the scope of the Company's business,
- (g) distribution of the whole or part of surplus profit of the Company in the form of new shares capitalization of Capital Reserve and any other amount in accordance with Article 17,
- (h) distribution of new shares or cash to its Members in accordance with Article 15.3 hereof; and
- (i) Private Placement of any equity-related securities to be issued by the Company.

The major content of the above matters can be announced at the website designated by the ROC securities authority or by the Company, and the Company shall specify the link to the website in the notice of the relevant general meeting.

20.7 For so long as the shares are registered on the ESM or listed on the TSE or TPEx, the Board shall keep the Memorandum and Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the Registered Office (if applicable) and the Company's stock affairs agent located in the ROC. Members may request, from time to time, by submitting document(s) evidencing his interests involved and indicating the designated scope of the inspection, access to review, transcribe or make copies of the foregoing documents. If the relevant documents are kept by the Company's stock affairs agent, upon the request of any Member, the Company shall order the Company's stock affairs agent to provide such Member with the requested documents.

20.8 For so long as the shares are registered on the ESM or listed on the TSE or TPEx, the Company shall make available all the statements and records prepared by the Board and the report prepared by the Audit Committee which will be submitted to the Members at the

annual general meeting at the Registered Office (if applicable) and its stock affairs agent located in the ROC ten (10) days prior to such annual general meeting in accordance with Applicable Public Company Rules. Members may inspect and review the foregoing documents from time to time and may be accompanied by their lawyers or certified public accountants for the purpose of such inspection and review.

- 20.9** If the general meeting is convened by the Board and other person entitled to convene a general meeting in accordance with these Articles or any applicable law, the Board and such person may request the Company or the Company's stock affairs agent to provide the Register of Members. Upon the request, the Company shall (and shall order the Company's stock affairs agent to) provide the Register of Members.

21. Giving Notice

- 21.1** Any Notice or document, whether or not to be given or issued under the Articles from the Company to a Member, shall be in writing either by delivering it to such Member in person or by sending it by letter mail or courier service to such Member at his registered address as appearing in the Register of Members or at any other address supplied by him to the Company for the purpose or, as the case may be, by transmitting it to any such address. For the purposes of this Article, a notice may be sent via electronic means if so agreed to by the shareholder in writing. The notice of the general meeting to be given to shareholders who own less than 1,000 shares may be given in the form of a public announcement stipulated in the Applicable Public Company Rules; for an annual general meeting and an extraordinary general meeting, such public announcement shall be made thirty days and fifteen days prior to the meeting, respectively.
- 21.2** Any Notice or other document shall be deemed to be effective when it is sent in accordance with Articles 20 and 21 of these Articles. Any Notice or document may be given to a Member either in the English language or the Chinese language, subject to due compliance with all Applicable Law, rules and regulations. This Article shall apply *mutatis mutandis* to the service of any document by a Member on the Company under these Articles.

22. Postponement of General Meeting

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

23. Quorum and Proceedings at General Meetings

- 23.1** No resolutions shall be adopted unless a quorum is present. Unless otherwise provided for in the Articles, Members present in person or by proxy or in the case of a corporate Member, by corporate representative, representing more than one-half of the total issued shares of the Company entitled to vote, shall constitute a quorum for any general meeting.
- 23.2** For so long as the shares are registered on the ESM or listed on the TSE or TPEx, the Board shall submit business reports, financial statements and proposals for distribution of profits or

allocation of losses prepared by it for the purposes of annual general meetings of the Company for ratification by the Members in a manner consistent with the Applicable Public Company Rules. After ratification by the Members at the general meeting, the Board shall publish the ratified financial statements and the Company's resolutions on distribution of profits or allocation of losses or distribute copies thereof to each Member or otherwise make the same available to the Members in accordance with the Applicable Public Company Rules.

- 23.3** Unless otherwise provided in the Articles, a resolution put to the vote of the meeting shall be decided on a poll.
- 23.4** For so long as the shares are registered on the ESM or listed on the TSE or TPEx, if and to the extent permitted under the Law, nothing in these Articles shall prevent any Member from initiating proceedings in a court of competent jurisdiction for an appropriate remedy in connection with the convening of any general meeting or the passage of any resolution in violation of applicable laws or regulations or these Articles within 30 days after passing of such resolution. The Taiwan Taipei District Court, ROC, may be the court for adjudicating any disputes arising out of the foregoing.
- 23.5** Unless otherwise expressly required by the Law, the Memorandum or the Articles, any matter which has been presented for resolution, approval, confirmation or adoption by the Members at any general meeting may be passed by an Ordinary Resolution.
- 23.6** For so long as the shares are registered on the ESM or listed on the TSE or TPEx, member(s) holding one per cent (1%) or more of the Company's total issued shares immediately prior to the relevant Book Closure Period may propose to the Company in writing or any electronic means designated by the Company one matter for discussion at an annual general meeting. The Company shall give a public notice in such manner as permitted by Applicable Law specifying the place and a period of not less than ten (10) days for Members to submit proposals. The Board shall include the proposals in the agenda of the annual general meeting unless (a) the proposing Member(s) holds less than one cent (1%) of the Company's total issued shares, (b) the matter of such proposal may not be resolved by a general meeting or the proposal exceeds 300 Chinese words, (c) the proposing Member(s) has proposed more than one proposal or (d) the proposal is submitted to the Company outside of the period fixed and announced by the Company for accepting Member(s)' proposal(s). If the purpose of the proposal is to urge the Company to promote public interests or fulfil its social responsibility, the Board may accept such proposal.
- 23.7** The rules and procedures of general meetings shall be established by the Board and approved by an Ordinary Resolution, and such rules and procedures shall be in accordance with the Law, these Articles and the Applicable Public Company Rules.

24. Chairman to Preside

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

25. Voting on Resolutions

- 25.1** Subject to any rights, privileges or restrictions attached to any share, every Member who (being an individual) is present in person or by proxy or (in the case of a corporation or other non-natural person) by duly authorized corporate representative(s) or by proxy shall have one vote for every share of which he is the holder. A Member who holds shares for benefit of others, need not use all his votes or cast all the votes he holds in the same way as he uses his votes in respect of shares he holds for himself. The qualifications, scope, methods of exercise, operating procedures and other matters for compliance with respect to exercising voting power separately shall comply with the Applicable Public Company Rules.
- 25.2** No person shall be entitled to vote at any general meeting or at any separate meeting of the holders of a class of shares unless he is registered as a Member on the record date for such meeting nor unless he has paid all the calls on all shares held by such Member.
- 25.3** Votes may be cast either in person or by proxy. A Member may appoint another person as his proxy by specifying the scope of appointment in the proxy instrument prepared by the Company to attend and vote at a general meeting, provided that a Member may appoint only one proxy under one instrument to attend and vote at such meeting.
- 25.4** Subject to the Law, for so long as the shares are registered on the ESM or listed on the TSE or TPEx, the Company shall provide the Members with a method for exercising their voting power by way of electronic transmission. The method for exercising such voting power shall be described in the general meeting notice to be given to the Members if the voting power may be exercised by way of a written ballot or electronic transmission. Any Member who intends to exercise his voting power by way of a written ballot or by way of electronic transmission shall serve the Company with his voting decision at least two (2) days prior to the date of such general meeting. Where more than one voting decision are received from the same Member by the Company, the first voting decision shall prevail, unless an explicit written statement is made by the relevant Member to revoke the previous voting decision in the later-received voting decision. A Member who exercises his voting power at a general meeting by way of a written ballot or by electronic transmission shall be deemed to have appointed the chairman of the general meeting as his proxy to vote his shares at the general meeting only in the manner directed by his written instrument or electronic document. The chairman of the general meeting as proxy shall not have the power to exercise the voting rights of such Members with respect to any matters not referred to or indicated in the written or electronic document and/or any amendment to resolution(s) proposed at the said general meeting. For the purpose of clarification, such Members voting in such manner shall be deemed to have waived their voting rights with respect to any ad-hoc matters or amendment to resolution(s) proposed at the general meeting.
- 25.5** In the event any Member who intended to exercise his voting power by way of a written ballot or electronic transmission and has served his voting decision on the Company pursuant to Article 25.4 hereof later intends to attend the general meetings in person, he shall, at least two (2) days prior to the date of such general meeting, serve the Company with a separate notice revoking his previous voting decision. Such separate notice shall be sent to the Company in the same manner (e.g., by courier, registered mail or electronic transmission, as applicable) as the previous voting decision under Article 25.4 hereof was given to the Company. Votes by way of a written ballot or electronic transmission shall remain valid if the relevant Member fails to revoke his voting decision before the prescribed time.

25.6 A Member who has served the Company with his voting decision in accordance with Article 25.4 for the purpose of exercising his voting power by way of a written ballot or by way of electronic transmission may appoint a person as his proxy to attend the meeting in accordance with the Articles, in which case the vote cast by such proxy shall be deemed to have revoked his previous voting decision served on the Company and the Company shall only count the vote(s) cast by such expressly appointed proxy at the meeting.

26. Proxies

26.1 The instrument of proxy shall be in the form approved by the Board from time to time and be expressed to be for a particular meeting only. The form of proxy shall include at least the following information: (a) instructions on how to complete such proxy, (b) the matters to be voted upon pursuant to such proxy, and (c) basic identification information relating to the relevant Member, proxy and the solicitor (if any). The form of proxy shall be provided to the Members together with the relevant notice for the relevant general meeting, and such notice and proxy materials shall be distributed to all Members on the same day.

26.2 An instrument of proxy shall be in writing, be executed under the hand of the appointor or of his attorney duly authorised in writing, or, if the appointor is a corporation or other non-natural person, under the hand of an officer or attorney duly authorised for that purpose. A proxy need not be a Member of the Company.

26.3 For so long as the shares are registered on the ESM or listed on the TSE or TPEx, subject to the Applicable Public Company Rules, except for an ROC trust enterprise or stock affair agents approved pursuant to Applicable Public Company Rules, save with respect to the Chairman being deemed appointed as proxy under Article 25.4 hereof, in the event a person acts as the proxy for two or more Members, the total number of issued and voting shares entitled to be voted as represented by such proxy shall be no more than three per cent (3%) of the total number of issued and voting shares of the Company immediately prior to the relevant Book Closure Period, during which the Company close its Register of Member; any vote in respect of the portion in excess of such three per cent (3%) threshold shall not be counted.

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

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

27. Proxy Solicitation

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

28. Dissenting Member's Appraisal Right

28.1 Subject to the Law, in the event any of the following resolutions is passed at general meetings, any Member who has abstained from voting in respect of such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the meeting, may request the Company to purchase all of his shares at the then prevailing fair price:

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

28.2 Without prejudice to the Law, any Member exercising his rights in accordance with Article 28.1 (the "Dissenting Member") shall, within twenty (20) days from the date of the resolution passed at the general meeting, give his written notice of objection stating the repurchase price proposed by him. If the Company and the Dissenting Member agree on a price at which the Company will purchase the Dissenting Member's Shares, the Company shall make the payment within ninety (90) days from the date of the resolution passed at the general meeting. If, within ninety (90) days from the date of the resolution passed at the general meeting, the Company and the Dissenting Member fail to agree on a price at which the Company will purchase the Dissenting Member's Shares, the Company shall pay the fair price it deems fit to the Dissenting Member within ninety (90) days from the date of the resolution passed at the general meeting. If the Company fails to pay the fair price it deems fit to the Dissenting Member within the ninety-day period, the Company shall be deemed to agree on the repurchase price proposed by such Dissenting Member.

28.3 Without prejudice to the Law, if, within sixty (60) days from the date of the resolution passed at the general meeting, the Company and the Dissenting Member fail to agree on a price at which the Company will purchase such Dissenting Member's Shares, then, within thirty (30) days immediately following the date of the expiry of such sixty-day period, the Company shall file a petition with the court against all the Dissenting Members for a determination of the fair price of the Shares held by all the Dissenting Shareholders. The Taiwan Taipei District Court, ROC, may be the court of the first instance for this matter.

28.4 Notwithstanding the above provisions under this Article 28, nothing under this Article shall restrict or prohibit a Member from exercising his right under section 238 of the Law to payment of the fair value of his shares upon dissenting from a Merger or consolidation.

29. Shares that May Not be Voted

29.1 Shares held:

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

shall not carry any voting rights nor be counted in the total number of issued shares at any given time but only for so long as the circumstances described above (as applicable) continue.

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

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

30. Voting by Joint Holders of Shares

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

31. Representation of Corporate Member

31.1 A corporation or non-natural person which is a Member may, by written instrument, authorise such person or persons as it thinks fit to act as its representative at any meeting of the Members and any person so authorised shall be entitled to exercise the same powers on behalf

of the corporation or such non-natural person which such person represents as that corporation or non-natural person could exercise if it were an individual Member, and that Member shall be deemed to be present in person at any such meeting attended by its authorised representative or representatives.

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

32. Adjournment of General Meeting

The chairman of a general meeting may, with the consent of a majority in number of the Members present at any general meeting at which a quorum is present, and shall if so directed, adjourn the meeting. Unless the meeting is adjourned to a specific date, place and time announced at the meeting being adjourned and the meeting is adjourned for more than five (5) days, a notice stating the date, place and time for the resumption of the adjourned meeting shall be given to each Member entitled to attend and vote thereat in accordance with the provisions of these Articles.

33. Directors Attendance at General Meetings

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

DIRECTORS AND OFFICERS

34. Number and Term of Office of Directors

- 34.1** There shall be a Board consisting of seven (7) to nine (9) persons, including three (3) independent directors. The term of office for each Director shall not exceed a period of three (3) years provided that in the event the expiration of the term of office of such Directors would otherwise leave the Company with no Directors, the term of office of such Directors shall be extended automatically to the date of the next general meeting following the expiration of such term, at which new Directors will be elected. Directors may be eligible for re-election. The Company may from time to time by Special Resolution increase or reduce the number of Directors, subject to the foregoing and the Applicable Law.
- 34.2** For so long as the shares are registered on the ESM or listed on the TSE or TPEx, the number of Directors having a spousal relationship or Family Relationship within Second Degree of Kinship with any other Directors shall be less than half of the total number of Directors.
- 34.3** In the event that the Company convenes a general meeting for the election of Directors and any of the Directors elected does not meet the requirements provided in Article 34.2 hereof, the non-qualifying Director(s) who was elected with the fewest number of votes shall be deemed not to have been elected, to the extent necessary to meet the requirements provided for in Article 34.2 hereof. Any person who has already served as a Director but is in violation of the aforementioned requirements shall be automatically discharged from his office effective from the date of such violation without any action required on behalf of the Company.
- 34.4** For so long as the shares are registered on the ESM or listed on the TSE or TPEx, unless otherwise permitted under the Applicable Public Company Rules, there shall be at least three

(3) Independent Directors. To the extent required by the Applicable Public Company Rules, at least one of the Independent Directors shall be domiciled in the ROC and at least one of them shall have accounting or financial expertise. Before the shares are registered on the ESM or listed on the TSE or TPEX, the Board may resolve that the Company shall hold an election of Independent Director(s).

34.5 The Directors (including Independent Directors) shall be nominated by adopting the candidate nomination system specified in the Applicable Public Company Rules for so long as the shares are traded on the ESM or listed on the TSE or TPEX.

34.6 Independent Directors shall have professional knowledge and shall maintain independence within the scope of their directorial duties, and shall not have any direct or indirect interests in the Company. The professional qualifications, restrictions on shareholdings and concurrent positions, and assessment of independence with respect to Independent Directors shall be consistent with the Applicable Public Company Rules.

35. Election of Directors

35.1 The Company may at a general meeting elect any person to be a Director, which vote shall be calculated in accordance with Article 35.2 below. Members present in person or by proxy, representing more than one-half of the total issued shares shall constitute a quorum for any general meeting to elect one or more Directors.

35.2 The Director(s) shall be elected by Members upon a poll vote by way of cumulative voting (the manner of voting described in this Article to be referred to as “**Cumulative Voting**”) in the following manner:

- (a) on an election of Directors, the 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;
- (b) the Member(s) may vote all or part of their cumulated votes to one or more Director candidates;
- (c) such number of Director candidates receiving the highest number of votes in the same category (namely, independent or non-independent) of Directors to be elected shall be appointed; and
- (d) where two or more Director candidates in the same category receive the same number of votes and as a result the total number of new Directors in such category intended to be appointed is exceeded, there shall be a draw by such Director candidates receiving the same number of votes to determine who shall be appointed; the chairman of the meeting shall draw for a Director nominated for appointment who is not present at the general meeting.

35.3 For so long as the shares are registered on the ESM or listed on the TSE or TPEX, if the number of Independent Directors is less than three (3) persons due to the resignation or removal of such Independent Directors for any reason, the Company shall hold an election of Independent Directors at the next following general meeting. If all of the Independent Directors are resigned or removed, the Board shall hold, within sixty (60) days from the date of resignation or removal of the last Independent Director, a general meeting to elect

succeeding Independent Directors to fill the vacancies.

35.4 For so long as the shares are registered on the ESM or listed on the TSE or TPEX, if the number of Directors is less than five (5) persons due to the vacancy of Director(s) for any reason, the Company shall call an election of Director(s) at the next general meeting to fill the vacancies. When the number of vacancies in the Board of the Company equals to one third of the total number of Directors elected, the Board shall hold, within sixty (60) days from the date of the occurrence of vacancies, a general meeting to elect succeeding Directors to fill the vacancies. Before the shares are registered on the ESM or listed on the TSE or TPEX, if the number of Directors is less than five (5) persons due to the vacancy of Director(s) for any reason, the Directors may have the power at any time, and from time to time, to appoint a person as an additional Director or persons as additional Directors.

35.5 Where a legal entity is a Member, its authorized representative may be elected as Director of the Company in accordance with these Articles. If there are more than one authorized representatives, each of them may be nominated for election at a general meeting.

36. Removal of Directors

36.1 The Company may from time to time by Supermajority Resolution remove any Director from office, whether or not appointing another in his stead. Where an election of all Directors is effected at a general meeting prior to the expiration of the term of office of existing Directors, the term of office of all current Directors is deemed to have expired on the date of the election unless otherwise resolved by the Members that all current Directors will not be removed until the expiration of their present term of office. Members present in person or by proxy, representing more than one-half of the total issued shares shall constitute a quorum for any general meeting to such election of all Directors.

36.2 For so long as the shares are registered on the ESM or listed on the TSE or TPEX, in case a Director has, in the course of performing his duties, committed any act resulting in material damage to the Company or is in serious violation of applicable laws, regulations and/or these Articles, but has not been removed by a Supermajority Resolution, the Member(s) holding three per cent (3%) or more of the total number of issued shares of the Company may, within thirty (30) days after such general meeting, to the extent permissible under Applicable Law, institute a lawsuit to remove such Director. The Taiwan Taipei District Court, ROC, may be the court for this matter.

37. Vacation of Office of Director

37.1 The office of Director shall be vacated:

- (a) if the Director is removed from office pursuant to these Articles;
- (b) if the Director dies;
- (c) if the Director is automatically discharged from his office in accordance with Article 34.3 hereof;
- (d) if the Director resigns his office by notice in writing to the Company;
- (e) if the Director is the subject of a court order for his removal in accordance with Article 36.2;
or
- (f) with immediate effect without any action required on behalf of the Company if

- (i) the Director has been adjudicated bankrupt or the court has declared a liquidation process in connection with the Director and such Director has not been reinstated to his rights and privileges;
- (ii) an order is made by any competent court or official on the grounds that the Director has no legal capacity, or his legal capacity is restricted according to Applicable Law;
- (iii) the Director has committed an offence as specified in the ROC Organized Crime Prevention Act and subsequently has been adjudicated guilty by a final judgment, and (i) has not started serving the sentence, (ii) has not completed serving the sentence, (iii) the time elapsed after completion of serving the sentence or expiration of the probation is less than five years, or (iv) the time elapsed after being pardoned is less than five (5) years;
- (iv) the Director has committed an offence in terms of fraud, breach of trust or misappropriation and subsequently has been punished with imprisonment for a term of one year or more by a final judgment, and (i) has not started serving the sentence, (ii) has not completed serving the sentence, (iii) the time elapsed after completion of serving the sentence or expiration of the probation is less than two years, or (iv) the time elapsed after being pardoned is less than two (2) years;
- (v) the Director has been adjudicated guilty by a final judgment for committing offenses under the Anti-Corruption Act of the ROC, and (i) has not started serving the sentence, (ii) has not completed serving the sentence, (iii) the time elapsed after completion of serving the sentence or expiration of the probation is less than two years, or (iv) the time elapsed after being pardoned is less than two (2) years;
- (vi) the Director has been adjudicated of the commencement of assistantship (as defined under the Civil Code of the ROC) or similar declaration and such assistantship/declaration having not been revoked yet; or
- (vii) the Director has been dishonored for use of credit instruments, and the term of such sanction has not expired yet.

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

- 37.2** In case a Director (other than an Independent Director) has, during the term of office as a Director (other than an Independent Director), transferred more than one half of the Company's shares being held by him at the time he is elected, he shall, ipso facto, be removed automatically from the position of Director with immediate effect and no shareholders' approval shall be required.
- 37.3** If any Director (other than an Independent Director) has, after having been elected as a Director and before his inauguration of the office of director, transferred more than one half of the Company's shares being held by him at the time of his election as a Director, then he shall immediately cease to be a Director and no shareholders' approval shall be required. If any Director (other than an Independent Director) has transferred more than one half of the Company's shares then being held by him within the Book Closure Period prior to a shareholders' meeting, then he shall immediately cease to be a Director and no shareholders' approval shall be required.

38. Compensation of Directors

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

39. Defect in Election of Director

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

40. Directors to Manage Business

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

41. Powers of the Board of Directors

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

- (a) appoint, suspend, or remove any Officer, secretary, clerk, agent or employee of the Company and may fix their compensation and determine their duties;
- (b) exercise all the powers of the Company to borrow money and to mortgage or charge or otherwise grant a security interest in its undertaking, property and uncalled capital, or any part thereof, and may issue debentures, debenture stock and other securities whether outright or as security for any debt, liability or obligation of the Company or any third

- party;
- (c) appoint one or more Directors to the office of managing director or chief executive officer of the Company, who shall, subject to the control of the Board, supervise and administer all of the general business and affairs of the Company;
 - (d) appoint a person to act as an Officer of the Company's day-to-day business and may entrust to and confer upon such Officer such powers and duties as it deems appropriate for the transaction or conduct of such business;
 - (e) by power of attorney, appoint any company, firm, person or body of persons, whether nominated directly or indirectly by the Board, to be an attorney of the Company for such purposes and with such powers, authorities and discretions (not exceeding those vested in or exercisable by the Board) and for such period and subject to such conditions as it may think fit and any such power of attorney may contain such provisions for the protection and convenience of persons dealing with any such attorney as the Board may think fit and may also authorise any such attorney to sub-delegate all or any of the powers, authorities and discretions so vested in the attorney. Such attorney may, if so authorised, execute any deed or instrument in any manner permitted by the Law;
 - (f) procure that the Company pays all expenses incurred in promoting and incorporating the Company;
 - (g) delegate any of its powers (including the power to sub-delegate) to a committee of one or more persons appointed by the Board and every such committee shall conform to such directions as the Board shall impose on them. Subject to any directions or regulations made by the Directors for this purpose, the meetings and proceedings of any such committee shall be governed by the provisions of these Articles regulating the meetings and proceedings of the Board;
 - (h) delegate any of its powers (including the power to sub-delegate) to any person on such terms and in such manner as the Board sees fit;
 - (i) present any petition and make any application in connection with the liquidation or reorganisation of the Company;
 - (j) in connection with the issue of any share, pay such commission and brokerage as may be permitted by law; and
 - (k) authorise any company, firm, person or body of persons to act on behalf of the Company for any specific purpose and in connection therewith to execute any agreement, document or instrument on behalf of the Company.

42. Register of Directors and Officers

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

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

42.2 The Board shall, within the period of thirty (30) days from the occurrence of:

- (a) any change among its Directors and Officers; or
- (b) any change in the particulars contained in the Register of Directors and Officers,

cause to be entered on the Register of Directors and Officers the particulars of such change and the date on which such change occurred, and shall notify the Registrar of Companies in accordance with the Law.

43. Officers

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

44. Appointment of Officers

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

45. Duties of Officers

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

46. Compensation of Officers

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

47. Conflicts of Interest

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

47.2 Notwithstanding anything to the contrary contained in this Article 47, a Director who is directly or indirectly interested in any matter under discussion at a meeting of the Directors or a contract or proposed contract or arrangement with the Company shall declare the nature and the essential contents of such interest at the relevant meeting of the Directors as required by the Applicable Law. If the Company proposes to enter into any transaction specified in Article 28.1 or effect other forms of mergers and acquisitions in accordance with Applicable Law, a director who has a personal interest in such transaction shall declare the essential contents of such personal interest and the reason why he believes that the transaction is advisable or not advisable at the relevant meeting of the Directors and the general meeting as required by the Applicable Law. Where the spouse, the person related to a Director by blood and within the second degree (as defined under the ROC Civil Code), or any company which has a controlling or controlled relation with a Director has interests in the matters under discussion in the meeting of the Directors, such Director shall be deemed to have a personal interest in the matter. The terms "controlling" and "controlled" shall be interpreted in accordance with the Applicable Public Company Rules.

47.3 Notwithstanding anything to the contrary contained in this Article 47, a Director who has a personal interest in the matter under discussion at a meeting of the Directors, which may conflict with and impair the interest of the Company, shall not vote nor exercise voting rights on behalf of another Director; the voting right of such Director who cannot vote or exercise any voting right as prescribed above shall not be counted in the number of votes of Directors present at the board meeting.

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

48. Indemnification and Exculpation of Directors and Officers

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

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

48.3 To the extent permitted under the laws of the Cayman Islands, Members continuously holding one per cent (1%) or more of the total issued shares of the Company for six months or longer may:

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

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

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

MEETINGS OF THE BOARD OF DIRECTORS

49. Board Meetings

- 49.1** Board meetings shall be convened by the Chairman, and the Board may meet for the transaction of business, adjourn and otherwise regulate its meetings as it sees fit.
- 49.2** For so long as the shares are registered on the ESM or listed on the TSE or TPEx, the Company shall hold regular meetings of the Board at least on a quarterly basis and such meetings shall be held in compliance with the Applicable Public Company Rules.
- 49.3** A resolution put to the vote at a meeting of the Board shall be carried by the affirmative votes of a majority of the votes cast and in the case of an equality of votes the resolution shall fail.
- 49.4** A Director may be represented at any meetings of the Board by a proxy appointed in writing by him pursuant to the Applicable Public Company Rules. 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.
- 49.5** The instrument appointing a proxy shall be in writing and may at any time be revoked in like manner, and notice of every such appointment or revocation in like manner.
- 49.6** A proxy must be a Director and can only act on behalf of one appointing Director at a meeting of the Board.
- 49.7** The decision of the Company to not to increase its investment in the Subsidiaries shall require the approval by a majority of the Directors at a meeting of the Board attended by two-thirds or more of the total number of the Directors.
- 49.8** The promulgation or amendment of any rules or management measures with respect to the Related Parties shall require the approval by a majority of the Directors at a meeting of the Board attended by all Independent Directors and two-thirds or more of the total number of the

Directors and at such meeting, all Independent Directors shall be able to express their respective opinions on the promulgation or amendment of such rules or management measures.

50. Notice of Board Meetings

50.1 The Chairman may, and the Secretary on the requisition of the Chairman shall, at any time summon a meeting of the Board.

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

51. Participation in Meetings by Video Conference

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

52. Quorum at Board Meetings

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

53. Board to Continue in the Event of Vacancy

The Board may act notwithstanding any vacancy in its number.

54. Chairman to Preside

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

55. Validity of Prior Acts of the Board

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

CORPORATE RECORDS

56. Minutes

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

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

57. Register of Mortgages and Charges

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

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

58. Form and Use of Seal

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

58.2 Notwithstanding the foregoing, the Seal may without further authority be affixed by way of authentication to any document required to be filed with the Registrar of Companies in the Cayman Islands, and may be so affixed by any Director, Secretary or assistant secretary of the Company or any other person or institution having authority to file the document as aforesaid.

58.3 The Company may have one or more duplicate Seals, as permitted by the Law; and, if the Directors think fit, a duplicate Seal may bear on its face of the name of the country, territory, district or place where it is to be issued.

TENDER OFFER AND ACCOUNTS

59. Tender Offer

Any public announcement in connection with any tender offer of the shares shall be in compliance with the Applicable Public Company Rules, including but not limited to the Regulations Governing Public Tender Offers for Securities of Public Companies..

60. Books of Account

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

- (a) all sums of money received and expended by the Company and the matters in respect of which the receipt and expenditure relates;

- (b) all sales and purchases of goods by the Company; and
- (c) all assets and liabilities of the Company.

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

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

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

61. Financial Year End

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

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

AUDIT COMMITTEE

62. Number of Committee Members

For so long as the shares are registered on the ESM or listed on the TSE or TPEX, the Board shall set up an Audit Committee. The Audit Committee shall comprise solely of Independent Directors and all Independent Directors shall be members of the Audit Committee. The number of committee members shall not be less than three (3). One of the Audit Committee members shall be appointed as the convener to convene meetings of the Audit Committee on a quarterly basis and at least one of the Audit Committee members shall have accounting or financial expertise. A valid resolution of the Audit Committee requires approval of one-half or more of all its members. Before the shares are listed on the ESM or TSE or TPEX, the Board may resolve to set up the Audit Committee.

63. Powers of Audit Committee

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

- (a) adoption of or amendment to an internal control system;
- (b) assessment of the effectiveness of the internal control system;
- (c) adoption of or amendment to the handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others;
- (d) any matter relating to the personal interest of the Directors;

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

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

- 63.2** Subject to the Applicable Law and to the extent permitted under the laws of the Cayman Islands, the Independent Directors of the Audit Committee shall supervise the execution of business operations of the Company, and may at any time or from time to time investigate the business and financial conditions of the Company, examine the accounting books and documents, and request the Board or officers to report on matters referred to above. Subject to the Applicable Law and to the extent permitted under the laws of the Cayman Islands, the Board may authorise any Independent Director of the Audit Committee to appoint on behalf of the Company, a practicing lawyer and independent auditors to conduct the examination.
- 63.3** The Audit Committee shall audit the various financial statements and records prepared by the Board for submission to the general meeting, and shall report their findings and opinions at such meeting.
- 63.4** Subject to compliance with the Law, before the meeting of the Directors resolves any matter specified in Article 28.1 or other mergers and acquisitions in accordance with the Applicable Law, the Audit Committee shall review the fairness and reasonableness of the relevant merger and acquisition plan and transaction, and report its review results to the meeting of Directors and the general meeting; provided, however, that such review results need not be submitted to the general meeting if the approval of the Members is not required under the Applicable Law. When the Audit Committee conducts the review, it shall engage an independent expert to issue an opinion on the fairness of the share exchange ratio, cash consideration or other assets to be offered to the Members. The review results of the Audit Committee and the fairness opinion issued by the independent expert shall be distributed to the Members, along with the notice of the general meeting; provided, however, that the Company can only report matters relating to such merger and acquisition at the next following general meeting if the approval of the Members is not required under the Applicable Law. Such review results and fairness opinion shall be deemed to have been distributed to the Members if the same have been uploaded onto the website designated by the ROC securities authority and made available to the Members for their inspection and review at the venue of the general meeting.

VOLUNTARY WINDING-UP AND DISSOLUTION

64. Winding-Up

64.1 Subject to the Law, the Company may be voluntarily wound up in accordance with Article 12.5.

64.2 If the Company shall be wound up the liquidator may, with the sanction of a Special Resolution, divide amongst the Members in specie or in kind the whole or any part of the assets of the Company (whether they shall consist of property of the same kind or not) and may, for such purpose, set such value as he deems fair upon any property to be divided as aforesaid and may determine how such division shall be carried out as between the Members or different classes of Members subject to the Applicable Law. The liquidator may, with the like sanction, vest the whole or any part of such assets in the trustees upon such trusts for the benefit of the Members as the liquidator shall think fit, but so that no Member shall be compelled to accept any shares or other securities or assets whereon there is any liability.

CHANGES TO CONSTITUTION

65. Changes to Articles

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

66. [deleted]

67. [deleted]

APPOINTMENT OF LITIGIOUS AND NON-LITIGIOUS AGENT

68. Appointment of Litigious and Non-Litigious Agent

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

OTHERS

69. ROC Securities Laws and Regulations

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

70. Social Responsibility

When the Company conducts the business, the Company shall comply with the laws and regulations as well as business ethics and may take actions which will promote public interests in order to fulfill its social responsibilities.

(中譯文)

開曼群島公司法 (修正版)
股份有限公司

第八版修訂及重述章程大綱和章程
Green River Holding Co. Ltd.
綠河股份有限公司
(經 2022 年 6 月 23 日特別決議通過生效)

公司設立日期：2011 年 1 月 14 日

設立於開曼群島

開曼群島公司法（修正版）
股份有限公司

第八版修訂及重述章程大綱
Green River Holding Co. Ltd.
綠河股份有限公司

（經 2022 年 6 月 23 日特別決議通過生效）

1. 本公司名稱為 Green River Holding Co. Ltd. 綠河股份有限公司。
2. 本公司註冊所在地為 Portcullis (Cayman) Ltd. 之所在地，即開曼群島 The Grand Pavilion Commercial Centre, Oleander Way, 802 West Bay Road, P.O. Box 32052, Gran Cayman KY1-1208，或董事會日後決議其他地點。
3. 本公司設立之目的未受限制，且公司有權從事公司法（修正版）所未禁止之任何營業項目。
4. 公司有權依公司法（修正版）規定從事具有完全行為能力自然人所得為之行為，不論該事項是否有利於公司。
5. 縱有前述規定，公司於依銀行及信託公司法（及其修正）規定取得相關執照前不得從事銀行或信託業務，於依保險法規定（及其修正）取得相關執照前不得於開曼群島內從事保險業務或保險經理人、代理人、經紀人業務，於依公司管理法（Companies Management Law）（及其修正）取得相關執照前不得從事公司管理之業務。
6. 除為促進公司於開曼群島外經營業務外，公司不得於開曼群島與任何人士、事務所或公司進行交易；惟本條之規定不得解讀為限制公司於開曼群島簽訂契約，及於開曼群島行使所有為執行其於開曼群島外之業務所需之權力。
7. 各股東對本公司之義務限於其未繳清之股款。
8. 本公司授權資本額為新台幣 1,500,000,000 元，分成 150,000,000 股普通股，每股面額為新台幣 10 元。公司有權依公司法（修正版）或公司章程贖回或買回股份、分割或整合股份，將原有、買回、增加或減少之資本額全數或部分發行為附（或無）優先、特別、遞延權利或附限制之股份。除非股份發行條款有明示規定者外，所發行之股份無論為普通股或特別股均與公司先前所發行股份之權利相同。
9. 若本公司登記為豁免公司者，其營運將受公司法（修正版）第 174 條所拘束。

開曼群島公司法（修正版）
股份有限公司

第八版修訂及重述章程

Green River Holding Co. Ltd.

綠河股份有限公司

(經 2022 年 6 月 23 日特別決議通過生效)

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開曼群島公司法（修正版）
股份有限公司

第八版修訂及重述章程

Green River Holding Co. Ltd.

綠河股份有限公司

（經 2022 年 6 月 23 日特別決議通過生效）

開曼公司法（如後定義）附件一表格 A 中之法令不適用於本公司。

釋義

1 定義

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

“適用法律”	指公開發行公司規則、法律或其他適用於公司之規則或法令。
“公開發行公司規則”	指相關主管機關隨時針對公開發行公司或任何在臺灣之證券交易所或證券市場上市或上櫃公司訂定之中華民國法律、規則和規章（包括但不限於中華民國公司法、證券交易法、金管會（定義如後）發布之法令規章，或本公司股份掛牌之證券交易所發布之規章制度，及其日後之修訂版本），而經相關主管機關要求應適用公司者。
“章程”	指不時變更之本章程。
“審計委員會”	指董事會轄下之審計委員會，由公司全體獨立董事組成。
“董事會”	指依本章程指派或選舉之董事會，並依本章程於達法定出席人數之董事會議中行使權限。
“資本公積”	為本章程之目的，係指公司依開曼公司法發行股份之溢價加計受領贈與後之金額。
“董事長”	指由所有董事間選出擔任董事會主席之董事。
“公司”	指 Green River Holding Co. Ltd. 或綠河股份有限公司。
“薪資報酬委員會”	指董事會轄下，由專業人士組成，並具有公開發行公司規則所規定之各項職能之一委員會。
“累積投票制”	指本章程第 35.2 條所規定之選舉董事之投票機制。
“董事”	指公司當時之董事，包括任一和全部獨立董事。
“異議股東”	定義於本章程第 28.2 條。
“電子記錄”	定義如電子交易法之定義。
“電子交易法”	指開曼群島之電子交易法（2003 年修訂）。

“興櫃”	指中華民國之興櫃股票市場。
“二親等以內之親屬關係”	就任一人而言，指另一人因血緣或婚姻之緣故而與該人有親屬關係，且係屬二親等以內之關係，應包括該任一人之父母、兄弟姊妹、祖父母、子女、孫子女、及該任一人之配偶之父母、兄弟姊妹及祖父母。
“金管會”	指中華民國金融監督管理委員會。
“獨立董事”	指依公開發行公司規則或本章程選出之獨立董事。
“共同經營契約”	指公司與他人，或其他機構所訂立之契約，契約各當事人同意，將按契約條款共同經營某一事業，並共擔虧損、共享獲利者。
“開曼公司法”	指開曼群島之公司法（修正版）及所有對現行法之修正、重新制定或修訂。
“營業出租契約”	指公司與他人所訂立之契約或協議，約定將公司之某些必要機具及資產出租予對方，而該他人以自身名義經營公司之全部營業；公司則自該他人受領一筆事先約定之報酬作為對價。
“訴訟及非訟代理人”	指公司為在相關司法管轄地收受文書，而依適用法律所指定之送達代收人並為公司依中華民國證券交易法在中華民國境內之負責人。
“委託經營契約”	公司與他人所訂立之契約或協議，依該契約或協議委託對方以公司名義，並基於公司利益，經營公司之事業，公司則向該方給付一筆事先約定之報酬做為對價；該部分事業之獲利和虧損，仍繼續由公司享有及負擔。
“公開資訊觀測站”	指證交所維護之公開發行公司申報系統。
“股東”	指股東名冊登記持有公司股份之股東，若為二人以上登記為共同持有股份者，指股東名冊中登記為第一位之共同持有人或全部共同持有人，依其前後文需求適用之。
“章程大綱”	指公司章程大綱。
“合併”	指下列交易： (a) (i) 開曼公司法所定義之「併購」或「合併」；或 (b) 其他符合公開發行公司規則定義之「併購及／或合併」。
“月”	指日曆月。
“通知”	除另有指明外，指本章程所指之書面通知。
“經理人”	任何經董事會指派擔任公司職務之人。
“普通決議”	指公司股東會中（或如特別指明，持有特定種類股份之股東會議）以簡單多數決通過的決議。
“特別股”	其意義如本章程第 6 條之定義。
“私募”	指股份登錄興櫃買賣或於證交所或櫃買中心上市櫃後，由公

	司依公開發行公司規則私募股份或公司之其他證券。
“董事及經理人名冊”	本章程所指董事及經理人名冊。
“股東名冊”	指公司依開曼公司法備置之股東名冊，且就公司股份登錄與櫃買賣或於證交所或櫃買中心上市櫃者，則指公司依公開發行公司規則備置之股東名冊。
“註冊處所”	指公司當時之註冊營業處所。
“關係人”	定義如國際會計準則第 24 號之定義。
“限制型股票”	其意義如本章程第 2.5 條之定義。
“中華民國”	指中華民國（臺灣）。
“印章”	指公司通用圖章或正式或複製之印章。
“秘書”	經指派執行所有公司秘書職務之人，包括任何代理或助理秘書，及任何經董事會指派執行該秘書職務之人。
“股份”	指每股面額新臺幣 10 元之公司股份。
“股份轉換”	指公司依公開發行公司規則之規定，讓與全部已發行股份予他公司，而由他公司以股份、現金或其他財產支付該公司股東作為對價之行為。
“特別決議”	在不違反開曼公司法情形下，指於公司股東會中，經有權參與表決之股東親自出席、或經由委託書表決、或經法人股東或非自然人股東合法授權之代表出席表決，經計算每位股東有權表決權數後，以出席股東表決權至少三分之二同意通過之決議。
“分割”	係指一公司依公開發行公司規則之規定，將其得獨立營運之一部或全部之營業讓與既存或新設之他公司，而由既存公司或新設公司以股份、現金或其他財產支付予該公司或其股東作為對價之行為。
“從屬公司”	就任一公司而言，指(1)被該公司直接或間接持有超過半數已發行有表決權之股份總數或全部資本總額之公司；或(2)該公司對其人事、財務或業務經營有直接或間接控制權之公司。
“重度決議”	由代表公司已發行股份總數三分之二以上之股東出席者，指由該等出席股東表決權過半數同意通過之決議；或如出席股東會之股東所代表之股份總數，少於公司已發行股份總數之三分之二，但超過公司已發行股份總數之半數時，則指由該等出席股東表決權三分之二以上之同意通過之決議。
“庫藏股”	指本公司依開曼公司法及本章程持有庫藏之股份。
“集保結算所”	指臺灣集中保管結算所股份有限公司。
“櫃買中心”	指證券櫃檯買賣中心。
“證交所”	臺灣證券交易所股份有限公司。
“年”	日曆年。

- 1.2 本章程中，於內容不牴觸之情況下：
- (a) 複數詞語包括單數含義，反之亦然；
 - (b) 陽性詞語包括陰性及中性含義；
 - (c) 人包括公司、組織或個人團體，不論是否為公司；
 - (d) 文字(i)“得”應被解釋為“可以”；
 - (ii)“應”應被解釋為“必須”。
 - (e) “書面”和“以書面形式”包括所有以可視形式呈現的重述或複製之文字模式，包括電子記錄；
 - (f) 所提及任何法律或規章之規定應包括該規定之增補或重新制定；
 - (g) 除另有規定，於開曼公司法定義之文字或意義於本章程應有相同解釋；且
 - (h) 除本章程明定者外，電子交易法第八條所規定的各項義務及要求均不適用。
- 1.3 本章程所提及之書面或相似涵義，除有相反意思外，應包括傳真、列印、平版印刷、攝影、電子郵件及其他以可視形式呈現且形諸文字之方式。
- 1.4 本章程之標題僅為方便之用，不應用以或據以解釋本章程。

股份

2 發行股份之權力

- 2.1 除適用法律、本章程及股東會另有決議外，於未損及任何現有股份或股別持有人之特別權利下，董事會有權依其決定之條件發行任何公司尚未發行之股份，且得依股東決議發行任何就股息、表決權、資本返還或其他事項具有優先權、遞延權或其他特殊權利或限制之股份或股別（包括就股份所發行得棄權或其他種類之選擇權、認股權憑證和其他權利），惟除依開曼公司法規定及公開發行公司規則外，不得折價發行股票。
- 2.2 除本章程另有規定外，公司發行新股應經董事會三分之二以上董事出席及出席董事超過二分之一之同意，並限於公司之授權資本內為之。
- 2.3 公司向櫃買中心申請股份登錄興櫃或上市櫃經證交所或櫃買中心（依情形而定）核准後，除中華民國外國發行人募集與發行有價證券處理準則另有規定外，在中華民國境內辦理現金增資發行新股時，除經金管會或證交所或櫃買中心（依情形而定）認為公司無須或不適宜辦理或適用法律另有規定外，公司應提撥發行新股總額百分之十，在中華民國境內對外公開發行（下稱「公開銷售部分」）；然若股東會以普通決議另為較高比率之決議者，從其決議，並提撥相當於該等較高比率之股份作為公開銷售部分。公司得保留發行新股總額百分之十至百分之十五供本公司及從屬公司之員工認購（下稱「員工認股部分」）。公司對該等員工認購之新股，得限制在一定期間內不得轉讓，但其期間最長不得超過二年。

2.4 除經股東會另以普通決議為不同決議外，公司依本章程第 2.3 條辦理現金增資發行新股時，於依本章程第 2.3 條提撥公開銷售部分（為免疑義，包含公司依第 2.3 條增資發行新股，股東會決議提撥高於發行新股總額百分之十之股份在中華民國境內對外公開發行，其超過發行新股總額百分之十的部分，）及員工認股部分後，應公告及通知原有股東，其有權按照原有股份比例優先認購剩餘新股。公司應在前開公告中聲明行使此優先認股權之方式。原有股東持有股份按比例不足分認一新股者，得依董事會決定之條件及公開發行公司規則，合併其認股權而以單一股東名義共同認購一股或多股；原有股東於前述時間內未認足者，公司得就未認購部分依符合公開發行公司規則之方式辦理公開銷售或洽特定人認購。

倘認股人認購新股（行使前述股東優先認股權或認購公開銷售或員工認股部份）未能在公司所定股款繳納期間內繳納發行新股之股款，公司應定一個月以上之期限催告該認股人照繳，並聲明逾期不繳失其權利。除非認股人於公司所定催告期限不照繳，公司不得聲明認股人喪失其權利。縱有上述規定，公司所定股款繳納期限在一個月以上者，如認股人逾期不繳納股款，即喪失其權利，無須踐行前述催告之程序。認股人喪失其權利後，該等未認購之股份應依公開發行公司規則另行募集。

2.5 於不違反或抵觸開曼公司法之前提下，公司得經股東會重度決議發行限制員工權利之新股（下稱「限制型股票」）予本公司及從屬公司之員工，不適用本章程第 2.3 條之規定。公司股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，限制型股票之發行條件，包括但不限於發行數量、發行價格及其他相關事項，應符合公開發行公司規則之規定。

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

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

2.7 公司不得發行任何未繳納股款或繳納部分股款之股份。

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

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

- 2.10 公司及其從屬公司之董事非本章程第 2.5 條所定發行限制型股票及第 2.8 條所定獎勵措施之對象，但倘董事亦為公司或其從屬公司之員工，該董事得基於員工身分（而非董事身分）認購限制型股票或參與獎勵措施。
- 2.11 公司得與其員工及／或其從屬公司之員工就前述本章程第 2.8 條所定之獎勵措施簽訂契約，約定於一定期間內，員工得認購特定數量之公司股份。此等契約之條款對相關員工之限制不得少於其所適用之獎勵措施所載條件。

3 贖回及購回股份

- 3.1 在不違反開曼公司法情形下，公司得發行將由或應由公司或股東行使贖回或賣回選擇權的股份。
- 3.2 於依開曼公司法規定得授權之範圍內，授權公司得自資本或其他帳戶或其他資金中支付贖回股份之股款。
- 3.3 得贖回股份之贖回價格或其計算方式，應於股份發行前由董事會訂之。
- 3.4 有關得贖回股份之股票應載明該等股份係可贖回。
- 3.5 在不違反適用法律規定及本章程之情況下，公司得依董事會三分之二以上董事出席及出席董事過半數同意所定之條件及方式，買回其自身股份（包括可贖回之股份），並依據適用法律規定作為庫藏股由本公司持有。如本公司擬購買其股份並立即銷除所購買之本公司股份者，該買回需經股東會普通決議通過，且除開曼公司法或公開發行公司規則另有規定外，擬銷除股份應向所有股東於買回股份當日所持股份比例買回之（四捨五入至董事決定之整數位）。

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

- 3.6 本公司如依前條規定買回登錄興櫃買賣或於證交所或櫃買中心上市櫃之股份者，應依公開發行公司規則之規定，將董事會決議及執行情形，於最近一次之股東會報告；其因故未買回登錄興櫃買賣或於證交所或櫃買中心上市櫃之股份者，亦同。
- 3.7 公司有權依下列買回方式買回任何登錄興櫃買賣或於證交所或櫃買中心上市櫃之股份：
- (a) 買回股份之總金額，不得逾保留盈餘減除公司董事會或股東會已決議分派之盈餘及下列已實現之資本公積之金額：
- (i) 處分資產之溢價收入尚未轉列為保留盈餘者；
- (ii) 資本公積。但受領之物為本公司股票者，於未再出售前不予計入；

- (b) 買回股份之總數量，於公司股份登錄興櫃階段，不得超過公司已發行股份總數百分之五，於證交所或櫃買中心上市櫃階段不得超過百分之十，且；
 - (c) 買回之時點、價格及其他條件應由董事會自行決定，惟：
 - (i) 相關買回交易應依中華民國證券法令之規定及公開發行公司規則辦理；且
 - (ii) 相關買回交易應符合開曼公司法。
- 3.8 在不違反本章程第 3.5 條及公開發行公司規則之情形下，公司得依董事會決定及開曼公司法允許之任何方式，支付贖回或買回股款。
- 3.9 股份贖回款項之給付遲延不影響股份之贖回，惟如遲延超過三十日，應按董事會經適當查詢後所預估可代表開曼群島持有 A 級執照（定義如開曼群島銀行及信託公司法（修訂版）所示）之銀行同類貨幣三十日之定存利率，支付自到期日至實際支付款項期間之利息。
- 3.10 限於無法以其他方式贖回（或非另為此發行新股，無法贖回）之情形及範圍下，董事會始可適當行使開曼公司法第 37 條第(5)項（從資本中撥款支付）賦予公司之權限。
- 3.11 限於前述範圍內，有關股份贖回應實行或可實行之方式，而可能產生之一切問題，董事會得自為適當決定。
- 3.12 除股款已全數繳清，不得贖回該股份。
- 3.13 董事會得依適用法律之規定，指定任何本公司購買、贖回或經放棄予本公司之股份作為庫藏股。
- 3.14 對於庫藏股，不得配發或支付股利予公司，亦不得就公司之資產為任何其他分配（無論係以現金或其他方式）予公司（包括公司清算時對於股東的任何資產分配）。
- 3.15 公司應以庫藏股持有人之身份載入股東名冊，惟：
 - (a) 不得因任何目的將公司視同股東，且公司不得就庫藏股行使任何權利，意圖行使該權利者，應屬無效；
 - (b) 於公司任一會議中，庫藏股均不得直接或間接參與表決，且無論係為本章程或開曼公司法之目的，如欲決定任何特定時點之已發行股份總數時，庫藏股亦不應計入。
- 3.16 公司買回登錄興櫃買賣或於證交所或櫃買中心上市櫃之股份後，以低於實際買回股份之平均價格轉讓庫藏股予公司或從屬公司員工之任何議案，應經最近一次股東會特別決議通過，且公開發行公司規則要求之事項應於股東會開會通知中載明，而不得以臨時動議提出。歷次股東會通過且轉讓予公司及從屬公司員工之庫藏股總數，累計應不得超過已發行股份總數的百分之五，且每一名員工認購總數累計不得超過已發行股份總數的千分之五。公司買回自己之股份轉讓予員工者，得限制在一定期間內不得轉讓，但其期間最長不得超過二年。

3.17 除本章程第 3.16 條及公開發行公司規則規定者外，公司得依董事會依據適用法律之規定所決定之條款及條件處分庫藏股。

4 股份所附權利

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

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

5 股票

5.1 公司得發行實體股票或以無實體發行之。股份登錄與櫃買賣或於證交所或櫃買中心上市櫃期間，除依公開發行公司規則應發行實體股票者外，公司股份應以無實體發行。公司如發行實體股票，各股東有權獲得蓋有印章之股份憑證（或其複本），該印章由董事會依其權限所鈐印，憑證上並載明股東之持股股數及股別（如有）。董事會得決議於一般或特定情況下，憑證之任一或所有簽名得以印刷或機器方式為之。

5.2 如股票塗污、磨損、遺失或損壞，經提出董事會滿意之證據，董事會得換發新股票。如董事會認為適當，並得請求遺失股票之賠償。

5.3 不得發行無記名股份。

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

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

6 特別股

6.1 縱使本章程有任何規定，公司得以特別決議發行一種或一種以上類別具有優先或其他特別權利之股份（下稱「特別股」），並於本章程中明訂特別股之權利及義務。

6.2 股份登錄與櫃買賣或於證交所或櫃買中心上市櫃期間，特別股之權利及義務應包含（但不限於）下列項目，且應符合公開發行公司規則之規定：

- (a) 特別股之股息及紅利分配之順序、固定額度或固定比率；
- (b) 公司剩餘財產分配之順序、固定額度或固定比率；
- (c) 特別股股東表決權之順序或限制（包括宣佈無表決權）；

- (d) 公司經授權或被迫贖回特別股之方式或不適用贖回權之聲明；及
- (e) 有關特別股之附隨權利及義務等其他事項。

股份登記

7 股東名冊

- (a) 股份登錄與櫃買賣或於證交所或櫃買中心上市櫃期間，董事會應備置一份股東名冊，備置地點得為開曼群島境外經董事會認為適當之處所，並應依開曼公司法及公開發行公司規則維護之。
- (b) 若公司有未登錄與櫃買賣或於證交所或櫃買中心上市櫃之股份者，公司應依開曼公司法第 40 條備置此等股票之名冊。

8 登記持有人為絕對所有人

除法令另有規定外：

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

9 記名股份轉讓

- 9.1 登錄與櫃買賣或於證交所或櫃買中心上市櫃之股份，其所有權之證明及移轉得依符合公開發行公司規則之方式（包括透過集保結算所帳簿劃撥系統）為之。
- 9.2 以實體發行之股票，其轉讓得依一般書面格式、或董事會通過之其他書面格式為之。該等書面應由讓與人或以讓與人之名義簽署，或如董事會要求時，由受讓人簽署。於不違反前述規定之前提下，董事會得應讓與人或受讓人之要求，一般性地或針對個案，決議接受機械方式簽署之轉讓書面。
- 9.3 就實體股票之轉讓，如未提供相關股份之股票及董事會合理要求得證明讓與人係有權轉讓之其他證據，董事會得拒絕承認任何轉讓文件。
- 9.4 股份共同持有人得轉讓該股份予其他一名或多名共同持有人，且先前與死亡股東共同持有股份之存續股份持有人，得轉讓該等股份予該死亡股東之執行人或管理人。
- 9.5 若登記該轉讓將致下列情事者，董事會得毋須檢具任何理由自行決定拒絕實體股份轉讓之登記：(i)違反適用法律；或(ii)違反章程大綱或本章程。如董事會拒絕登記股份移轉，於該轉讓登記向公司提出之日起三個月內，秘書應將拒絕通知寄送與讓與人及受讓人。

10 記名股份移轉

- 10.1 如股東死亡，其共同持有股份之他尚存共同持有人，或如為單獨持有股份者，其法定代理人，為公司唯一承認有權享有該死亡股東之股東權益之人。死亡股東之財產就其所共同持有之股份所生之義務，不因本章程之規定而免除。依開曼公司法第 39 條規

定，本條所稱法定代理人係指該死亡股東之執行人或管理人、或依董事會裁量決定之其他經適當授權處理該股份事宜之人。

- 10.2 因股東死亡、破產而對股份享有權利之人，於董事會認為證據充足時得登記為股東，或選擇指定他人登記為股份受讓人。
- 10.3 經檢附董事會要求證明讓與人為所有權人之文件與董事會時，應登記受讓人為股東。縱有上述規定，如同董事會於股東尚未死亡或破產前，有權拒絕或暫停股東登記或依本章程第 9.3 條拒絕登記，董事會有權拒絕或暫停因死亡或破產而發生之股權移轉登記。
- 10.4 如有二位或以上之人登記為股份共同持有人，而共同持有人中有人死亡時，尚存之共同持有人就該股份有絕對之所有權，且除該共同持有人為最後尚存之共同持有人外，公司不承認任何對該共同持有人遺產之權利主張。

11 變更資本

11.1 公司得隨時以普通決議：

- (a) 以發行新股增加依決議所定之股本，及此等股本所得分成之股份種類及金額；
- (b) 將全部或部分股份合併且分割為較現有股份面額大之股份；
- (c) 將全部或一部已繳納股款之股份轉換為任何面額之已繳納股款之股份；
- (d) 將現有股份之全部或一部再分割為較小金額股份，惟，每一再分割股份之已繳股款與未繳股款(如有)應按原股份再分割之比例等比例減少之，且公司得以普通決議，使該等再分割之股份，享有優先、遞延或其他權利，或受其他公司就未發行股份或新股得賦加之限制；及
- (e) 銷除任何於決議通過之日尚未為任何人取得或同意取得之股份，並註銷與所銷除股份等值之資本。

11.2 為達成公司依上述第 11.1 條規定合併或分割股份之目的，董事會得為任何其認為適當之相應措施；於無礙前述目的之情形下，包括但不限於發行表彰畸零部分之股份，或出售該等畸零部分之股份，並將所得股款（扣除出售費用後）按比例發放予有權受領之股東。為此，董事會得授權他人轉讓該等表彰畸零部分之股份予各該買受人，或決議將上述扣除相關費用之股款淨額，為公司之利益支付予公司。如相關出售程序中有任何異常或無效情事，各該買受人就股款之用途不負監督義務，其股份所有人之權益亦不受影響。

12 特別決議及重度決議

12.1 在不違反法律及本章程之情況下，公司得隨時經特別決議：

- (a) 變更其名稱；
- (b) 修改或增加章程；
- (c) 修改或增加章程大綱有關公司目的、權力或其他特別載明之事項；

(d) 依開曼公司法進行公司合併計畫；或

(e) 減少資本及資本贖回準備金。

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

12.3 於不違反開曼公司法及本章程第 12.4 條及第 12.5 條之情形下，公司之下列行為應取得股東重度決議之許可：

(a) 將得分派之股息及/或紅利及/或其他第 17 條所定款項撥充資本；

(b) 進行公司合併（除符合開曼公司法所定義之「併購及/或合併」須特別決議）、股份轉換或分割計畫；

(c) 締結、變更或終止營業出租契約、委託經營契約或共同經營契約；

(d) 讓與其全部或主要部分之營業或財產；或

(e) 取得或受讓他人的全部營業或財產而對公司營運有重大影響者。

12.4 如公司有意進行下列任一交易：

(a) 合併（公司於合併後消滅）；

(b) 出售、讓與或轉讓公司全部之財產或營業予其他公司；

(c) 股份轉換；或

(d) 分割，

而導致公司終止上櫃，且（於上述(a)之情形）該存續公司、（於上述(b)之情形）受讓公司、（於上述(c)之情形）因為取得本公司股份而發行股份之他公司，及（於上述(d)之情形）分割既存或新設公司，其股份未於證交所或櫃買中心掛牌者，除應符合開曼公司法相關規定者外，該等交易應經公司已發行股份總數三分之二以上股東之同意行之。

12.5 在不違反開曼公司法之情形下，公司得以下列決議方式自願解散：

(a) 如公司係因無法清償到期債務而決議自願解散者，經普通決議；或

(b) 如公司係因前述第 12.5 條(a)款以外之事由而決議自願解散者，經特別決議。

12.6 在不違反適用法律規定之情形下，公司得將其資本公積之一部或全部，按股東所持股份比例，以發行新股（作為紅利股份）或現金之形式，分配予股東。

13 股份權利之變更

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

股息及撥充資本

14 股息

14.1 董事會得依各股東持股比例發放股息予股東，且股息得以現金或股份發放。

14.2 [刪除]

14.3 於不違反適用法律情形下，除以公司已實現或未實現之利潤、股份發行溢價帳戶或開曼公司法允許之公積、準備金或其他款項支付股利或為其他分派外，公司不得發放股利或為其他分派。除股份所附權利另有規定者外，所有股利及其他分派應依股東持有股份比例計算之。如股份發行條件係從一特定日期開始計算股利，則該股份之股利應依此計算。

14.4 本公司除得於各會計年度結束後發放股利外，亦得於前半會計年度發放期中股利。如董事會決定不發放期中股利時，董事會應於前半會計年度後，以決議確認不發放期中股利。於會計年度結束後分派股利時應遵守本章程第 14.5 條至第 14.7 條、第 14.10 條及第 14.11 條所定之要求及程序，且於前半會計年度後分派股利時應遵守本章程第 14.5 條、第 14.8 條至第 14.11 條所定之要求及程序。

14.5 除開曼公司法、本第 14 條或股份所附權利另有規定者外，本公司得依據盈餘分派議案分派股息。該等盈餘分派議案，如為分派現金股利之情形，應由董事會以三分之二以上董事之出席，出席董事過半數之決議為之；如為本章程第 12.3 (a) 條及第 12.6 條（於發行新股作為紅利股份之情形）之情形，應以股東會重度決議為之。於董事會決議通過以現金分派股利後，董事會應於最近一次股東常會報告該次分派。

14.6 本公司年度如有獲利，應提撥不低於百分之零點一（0.1%）之稅前淨利為員工酬勞，及不高於百分之三（3%）之稅前淨利為董事酬勞。但公司尚有累積虧損時，應預先保留彌補數額。本第 14.6 條所稱之員工酬勞應以股票或現金為之，對象包括符合一定條件之從屬公司員工，其資格由本公司董事會決定。

14.7 股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，董事會於盈餘分派提案時，應於每會計年度盈餘中先提列：(i) 支付相關會計年度稅款之準備金；(ii) 彌補過去虧損之數額；(iii) 證券主管機關依公開發行公司規則要求之特別盈餘公積（下稱「特別盈餘公積」）；及(iv) 經董事會決議特定目的之準備金。本公司處於成長階段且所營業務屬於成熟產業，基於資本支出、業務擴充需要及健全財務規劃以求長期永續發展，本公司盈餘分派政策，以不低於每會計年度盈餘扣除前述(i)到(iv)後剩餘盈餘之百分之十（10%），再由董事會決議是否合併過去年度累積之未分配盈餘之一部或全部及經迴

轉之特別盈餘公積，作為股利分派予股東。股利得以全部現金股利或全部股票股利或兩者併採等方式分派，惟如併採現金股利及股票股利，現金股利應至少佔依本第 14.7 條所發放之當年度全部股利之百分之十（10%）。此外，如發放股票股利，公司授權資本額中的未發行股份數應不少於預計發行之股票股利數量。

- 14.8 為分派期中股利，有關前半會計年度的盈餘分派或虧損撥補之議案，連同營業報告書及財務報表（該財務報表應依公開發行公司規則經由會計師查核簽證或核閱），應送交審計委員會決議後，提請董事會決議之。
- 14.9 本公司分派期中股利時，應(i)先預估並保留應納稅捐及(ii)彌補虧損。
- 14.10 董事會應擇定基準日決定有權獲配股利或其他分派之股東。
- 14.11 為決定有權獲配股利或其他分配之股東，董事會得決定股東名冊之變更於相關基準日前五日、或其他符合公開發行公司規則及開曼公司法規定之期間內，不得為之。
- 14.12 公司就未分派之股息概不支付利息。

15 提撥資本公積及盈餘之權利

- 15.1 董事會得於分派股利前，自公司盈餘或利潤中提撥部分其所認適當之準備金以支應或有支出、或填補執行股利分配計畫不足之數額或為其他妥適使用之目的。該等款項於運用前，得由董事會全權決定用於公司業務或依董事會隨時認為之適當投資，且無須與公司其他資產分離。董事會亦得不提撥準備金而保留不予分配之利潤。
- 15.2 於不違反股東會指示下，董事會得代表公司就資本公積行使開曼公司法賦予公司之權力及選擇權。董事會得依開曼公司法規定，代表公司以資本公積彌補累積虧損及分派盈餘。
- 15.3 公司無累積虧損時，得依照董事會擬具之議案，將資本公積及公司於 2015 年以前每年提列之 10% 盈餘公積之全部或一部，以發行新股或現金方式，分配與股東。

16 付款方式

- 16.1 任何股利、利息或股份相關之現金支付得以匯款轉帳至股東指定帳戶、或以支票或匯票郵寄至股東名冊所載股東地址、或該股東以書面指定之第三人及其地址之方式支付之。
- 16.2 於共同持有股份之情形，任何股利、利息或股份相關之現金支付，得以支票或匯票郵寄至股東名冊所載第一列名持有人之地址、或該持有人以書面指定之第三人及其地址之方式支付之。如二人以上之人登記為股份共同持有人，任一人皆有權於收訖該股份之股利後，出具有效之收據。
- 16.3 於股份於櫃買中心興櫃或上市櫃期間內，任何股利之支付應遵守公開發行公司規則及開曼公司法。

17 撥充資本

在不違反適用法律及本章程第 12.3(a)條之情形下，董事會得以資本公積、其他準備金

帳戶或損益帳戶之餘額或其他可供分配之款項，繳足未發行股份之股款，供等比例配發與股東做為股票紅利之方式，撥充資本。

股東會

18 股東常會

- 18.1 公司應於每一會計年度終了後六個月內召開股東常會。董事會應召集股東常會。
- 18.2 在不違反本章程第 18.1 條之情形下，股東常會之召開時間及地點，應由董事會指定之。
- 18.3 股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，除開曼公司法另有規定外，實體股東會應於中華民國境內召開。如董事會決議在中華民國境外召開實體股東會，公司應於董事會決議後二日內申報證交所或櫃買中心（依情形而定）核准。於中華民國境外召開股東會時，公司應委任一中華民國境內之專業股務代理機構，受理該等股東會行政事務（包括但不限於受理股東委託行使表決權事宜）。股東會開會時，得以視訊會議或其他經中華民國公司法主管機關公告之方式為之，但應遵守公開發行公司規則所要求之條件、作業程序及其他應遵行事項。股東會開會如以視訊會議為之，股東以視訊參與會議者，視為親自出席。

19 股東臨時會

- 19.1 股東常會外所召集之股東會，為股東臨時會。
- 19.2 董事會隨時依其判斷而認有必要或應召開時，得召集股東會。
- 19.3 股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，經股東請求（如本章程第 19.4 條所定義）時，董事會應立即召集股東臨時會。
- 19.4 本章程第 19.3 條所稱之股東請求，係指股東一人或數人提出之請求，且於提出請求時，其已繼續一年以上合計持有已發行股份總數百分之三以上股份者。
- 19.5 股東請求須以書面記明提議於股東臨時會討論之事項及理由，交存於註冊處所及公司於中華民國境內之股務代理機構。
- 19.6 如董事會於股東提出請求日起十五日內未為股東臨時會召集之通知，提出請求之股東得以與董事會召開股東會之相同方式（盡量相似）自行召集股東臨時會。如召開股東臨時會之地點位於中華民國境外，提出請求之股東應事先申報證交所或櫃買中心（依情形而定）核准。
- 19.7 股東得自行召集股東臨時會，惟該等股東應至少繼續三個月以上，持有本公司已發行股份總數過半數股份。股東持有股份數額及持有股份期間之計算及決定，應以股東名冊停止過戶期間之首日定之。

20 通知

- 20.1 股份登錄興櫃買賣或於證交所或櫃買中心上市櫃前，股東會之召開，應至少於七日前通知各有權出席及表決之股東，並載明會議召開之日期、地點及時間及召集事由。

- 20.2 股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，股東常會之召開，應至少於三十日前，股東臨時會之召開，應至少於十五日前，通知各有權出席及表決之股東，並載明會議召開之日期、地點及時間及召集事由。
- 20.3 股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，董事會應依公開發行公司規則擇定基準日以決定得收受股東會通知及得表決之股東，並依公開發行公司規則相應地停止股東名冊記載之變更。董事會應決定暫停辦理股份轉讓登載於股東名冊的期間（下稱「股東名冊停止過戶期間」）。
- 20.4 [刪除]
- 20.5 股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，公司應依本章程第 20.2 條的規定，一併公告股東會開會通知書、委託書用紙、有關承認案與討論案（包含但不限於選任或解任董事之議案）等各項議案之案由及說明資料，並依公開發行公司規則傳輸至公開資訊觀測站；其採行書面行使表決權者，並應將上述資料及書面行使表決權用紙，依照本章程第 20.2 條併同寄送給股東。董事會並應依公開發行公司規則，備妥股東會議事手冊和補充資料供所有股東索閱，並傳輸至公開資訊觀測站，如(i)公司於最近會計年度終了日實收資本額達新臺幣一百億元以上，或(ii)最近會計年度股東常會發出會議通知時，本章程第 20.3 條股東名冊記載之外資股東及陸資股東持股比率合計達公司已發行股份總數百分之三十以上，公司應於股東常會開會三十日前將股東會議事手冊和補充資料傳輸至公開資訊觀測站。
- 20.6 股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，下列事項，應載明於股東會召集通知並說明其主要內容，且不得以臨時動議提出：
- (a) 選舉或解任董事；
 - (b) 修改章程大綱或本章程；
 - (c) 減資；
 - (d) 申請停止本公司股份公開發行；
 - (e) (i)解散、合併、股份轉換或分割，(ii)締結、變更或終止營業出租契約、委託經營契約或共同經營契約，(iii)讓與公司全部或主要部分營業或財產，及(iv)取得或受讓他人全部營業或財產而對公司營運有重大影響者；
 - (f) 許可董事為自己或他人為屬於公司營業範圍內之行為；
 - (g) 依本章程第 17 條規定，以發行新股或以資本公積或其他金額撥充資本之方式，分派全部或部分盈餘；
 - (h) 根據本章程第 15.3 條之規定，發行新股或分配現金予股東；及
 - (i) 公司私募發行具股權性質之有價證券。

上開事項之主要內容應公告於中華民國證券主管機關或本公司指定之網站，並應將該網站之網址載明於股東會召集通知。

- 20.7 股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，董事會應將公司章程大綱及章程、股東會議事錄、財務報表、股東名冊以及公司發行的公司債存根簿備置於註冊處所（如有適用）及公司於中華民國境內之股務代理機構。股東得隨時檢具利害關係證明文件，指定查閱範圍，請求查閱、抄錄或複製。如相關文件係由本公司之股務代理機構保管時，於股東請求時，本公司應命股務代理機構將股東所請求之文件提供予該股東。
- 20.8 股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，公司應依公開發行公司規則之規定，將董事會準備之所有表冊，及審計委員會擬提交股東常會之報告書，於股東常會十日前備置於註冊處所（如有適用）及公司位於中華民國境內之股務代理機構。股東可隨時檢查和查閱前述文件，並可偕同其律師或會計師進行檢查和查閱。
- 20.9 如股東會係為董事會或其他召集權人依據本章程或任何法律召集時，董事會或該召集權人得請求本公司或股務代理機構提供股東名冊。於經請求時，本公司應（並應命本公司之股務代理機構）提供股東名冊。

21 寄發通知

- 21.1 任何通知或文件，不論是否由公司依本章程寄送予股東者，應以書面由專人親自送達或信件或快遞服務之方式寄送至股東名冊所載該股東之地址或該股東為此目的指示之其他地址。為本條之目的，經股東書面同意者，其通知得以電子方式為之。對於持股未滿一千股之股東，其股東常會之召集通知得於開會三十日前；股東臨時會之召集通知得於開會十五日前，以公開發行公司規則要求之公告方式為之。
- 21.2 任何通知或其他文件根據本章程第 20 條及第 21 條發送時，即生效力。在符合所有適用法律、規則及規定之前提下，通知得以中文或英文作成，發送予股東。股東依本章程之規定送達任何文件予公司時，應準用本條之規定。

22 股東會延期

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

23 股東會之法定出席數及議事程序

- 23.1 除非出席股東代表股份數已達法定出席股份數，股東會不得為任何決議。除本章程另有規定外，代表已發行有表決權股份總數過半數之股東親自出席、委託代理人出席或由法人股東代表人出席，應構成股東會之法定出席股份數。
- 23.2 股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，董事會應依符合公開發行公司規則所定之方式，將其所備妥之營業報告書、財務報表、及盈餘分派或虧損撥補之議案，提交於股東常會供股東承認。經股東於股東會承認後，董事會應公告或將經承認之財務報表及公司盈餘分派或虧損撥補議案之決議副本寄送予各股東，或依公開發行公司規則以其他方式提供之。
- 23.3 除本章程另有規定者外，會議決議之表決應以投票方式決定之。

- 23.4 股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，於開曼公司法允許之前提下，本章程之內容不妨礙任何股東於決議作成後三十日內，以股東會之召集程序或決議方法有違反法令或本章程，向有管轄權之法院提起訴訟，尋求有關之適當救濟。因前述事項所生之爭議，得以臺灣臺北地方法院為管轄法院。
- 23.5 除開曼公司法、章程大綱或本章程另有明文規定者外，任何於股東會上提交股東決議、同意、確認或承認者，均應以普通決議為之。
- 23.6 股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，於相關之股東名冊停止過戶期間前持有已發行股份總數百分之一以上股份之股東，得以書面或本公司所指定之任何電子方式向公司提出一項股東常會議案。公司應依適用法律所許可之方式辦理公告，敘明受理股東提案之處所及不少於十日之受理期間。除有下列情形之一者外，董事會應將該等提案列入股東常會議案：(a)提案股東持股未達已發行股份總數百分之一；(b)該議案非股東會所得決議或議案文字超過三百個中文字；或(c)該提案股東提案超過一項，或(d)該議案於公告受理期間外提出。如該提案係為敦促本公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。
- 23.7 股東會之議事規則及程序應由董事會訂定，並經股東會普通決議通過，且該議事規則及程序應依開曼公司法、本章程及公開發行公司規則予以訂定。

24 會議主席

- 24.1 股東會由董事會召集者，董事長如出席，應擔任股東會主席。如其未出席，應由出席股東會之董事互選出會議主席。
- 24.2 股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，股東會主席應依公開發行公司規則選派。

25 議案表決

- 25.1 在不影響其股份所附有之任何權利或限制下，每一親自出席或委託代理人出席之自然人股東，或經由其合法授權之代表親自出席或委託代理人出席之公司或非自然人股東，就其所持有的每一股份均有一表決權。股東係為他人持有股份時，股東得主張分別行使表決權，其分別行使表決權之資格條件、適用範圍、行使方式、作業程序及其他事項，應符合公開發行公司規則之規定。
- 25.2 除於相關股東會或特定股別股東會基準日已登記為該股份之股東，且已繳納相關股款者外，任何人均無權在股東會上行使表決權。
- 25.3 股東得親自或透過代理人行使表決權。股東得以公司準備之委託書，載明委託範圍委託代理人出席股東會行使表決權；惟一股東以出具一委託書，並以委託一個代理人出席股東會並行使表決權為限。
- 25.4 於不違反開曼公司法之前提下，股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，公司應提供股東得以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，該等行使表決權之方式應載明於寄發予股東之股東會通知。股東擬以書面投票或電子方式行使其表決權者，至遲應於股東會開會二日前將其投票指示送達於公司，投票指示有重複時，以最先送達者為準，但聲明撤銷先前投票指示者，不在此限。股

東依前開規定以書面投票或電子方式行使其於股東會之表決權時，視為委託會議主席為其代理人，於股東會上依其書面或電子文件指示之方式行使表決權。會議主席基於代理人之地位，就書面或電子文件中未提及或未載明之事項、及／或該股東會上所提出對原議案之修正，皆無權行使該股東之表決權。為釐清疑義，該股東以該等方式行使表決權，應視為就該次股東會中所提之臨時動議及／或原議案之修正，業已放棄表決權之行使。

- 25.5 倘股東擬以書面或電子方式行使表決權並已依本章程第 25.4 條之規定向公司送達其投票指示後，欲親自出席股東會者，至遲應於股東會開會前二日，以與先前依本章程第 25.4 條送達之投票指示之相同送達方式（如快遞、掛號郵件或電子方式，依實際情形而定），另向公司送達其欲撤銷先前投票指示之個別通知。倘股東逾期撤銷其投票決定者，以書面或電子方式行使之表決權為準。
- 25.6 股東為以書面或電子方式行使表決權，而已依本章程第 25.4 條之規定向公司送達其投票指示者，有權依本章程規定另行指定他人代理其出席該次股東會。於此情形，該代理人就表決權之行使應視為撤銷該股東先前送達公司之投票指示，公司應僅計算該受明示指定之代理人所行使之表決權。

26 代理

- 26.1 委託書應以董事會同意之格式為之，並載明僅為特定股東會使用。委託書之格式應至少包含下列資訊：(a)填表須知，(b)股東委託行使事項，及(c)相關股東、代理人及委託書徵求人（若有）之個人基本資料。委託書表格應連同該次會議之相關通知，一併提供予股東，且該等通知及委託書文件亦應於同日發送予所有股東。
- 26.2 委託書應為書面，並經委託人或其以書面合法授權之代理人簽署。如委託人為公司或非自然人股東時，由其合法授權之職員或代理人簽署。受託代理人毋庸為公司之股東。
- 26.3 股份登錄與櫃買賣或於證交所或櫃買中心上市櫃期間，於不違反公開發行公司規則之情況下，除根據中華民國信託事業或經公開發行公司規則核准之股務代理機構外，一人同時受兩人以上股東委託時，除依本章程第 25.4 條之規定而視為股東代理人之會議主席外，其代理的表決權數不得超過股東名冊停止過戶期間前，已發行有表決權股份總數之百分之三；超過該百分之三之表決權，不予計算。
- 26.4 倘股東以書面或電子方式行使表決權，並以委託書委託代理人出席股東會者，以受託代理人出席行使之表決權為準。委託書送達公司後，股東欲親自出席股東會或欲以書面或電子方式行使表決權者，應於股東會開會二日前，以書面向公司為撤銷委託之通知；逾期撤銷者，以受託代理人出席行使之表決權為準。
- 26.5 除依本章程第 25.4 條規定而視會議主席為股東代理人之情形者外，委託書應至少於委託書所載代理人所擬行使表決權之股東會或其延會五日前，送達公司之註冊處所、公司在中華民國之股務代理機構辦公室、或於股東會召集通知上或公司寄出之委託書上所指定之處所。公司收到同一股東之數份委託書時，除股東於後送達之委託書中明確以書面聲明撤銷先前之委託者外，應以最先送達之委託書為準。

27 委託書徵求

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

28 異議股東股份收買請求權

28.1 於不違反開曼公司法規範下，股東會決議下列任一事項時，於會議前或會議中，已以書面或口頭表示異議（並經記錄）並放棄表決權之股東，得請求公司以當時公平價格收買其所有之股份：

- (a) 公司擬締結、變更或終止任何營業出租契約、委託經營契約或共同經營契約；
- (b) 公司轉讓其全部或主要部分的營業或財產，但公司依解散所為之轉讓，不在此限；
- (c) 公司取得或受讓他人全部營業或財產，對公司營運產生重大影響者；
- (d) 公司擬進行分割、合併、股份轉換；或
- (e) 公司概括承受他人全部財產及負債，或概括讓與其全部財產及負債。

28.2 於不違反開曼公司法情形下，依本章程第 28.1 條請求之股東（下稱「異議股東」），應於股東會決議日起二十日內以書面提出，並列明請求收買價格。異議股東與公司間就收買價格達成協議者，公司應自股東會決議日起九十日內支付價款。異議股東與公司間未就收買價格達成協議者，公司應自股東會決議日起九十日內，依其所認為之公平價格支付價款予未達成協議之異議股東；公司未於前述九十日期間內支付其所認為之公平價格者，視為同意異議股東請求收買之價格。

28.3 於不違反開曼公司法情形下，異議股東與公司間就異議股東持有股份之收買價格自股東會決議日起六十日內未達成協議者，公司應於此期間經過後三十日內，以全體未達成協議之異議股東為相對人，聲請法院就異議股東持有之全數股份為公平價格之裁定，並得以臺灣臺北地方法院為第一審管轄法院。

28.4 縱有前述本章程第 28 條之規定，本條之規定未限制或禁止股東依據開曼公司法第 238 條之規定，於其對合併表示異議時，請求支付其股份公平價格之權利。

29 無表決權股份

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

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

- 29.2 股東對於股東會討論之事項，有自身利害關係致有害於公司利益之虞時，不得加入表決，且其持有之股份數不算入已出席股東之表決權數。惟其持有之股份數仍得算入計算法定出席人數時之股份數。上述股東亦不得代理他股東行使表決權。
- 29.3 股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，董事以股份設定質權超過選任當時所持有之公司股份數額二分之一時，其超過部分無表決權，亦不算入已出席股東之表決權數，但應算入已發行股份總數。

30 共同股份持有人的表決

在共同持有人的情形，其共有人應依據公開發行公司規則推定一人行使股東之權利。若共有人間無法達成協議，順位較高者之行使表決權（親自出席或委託代理人出席）應排除其他共同持有人的表決。前所稱之順位，係指股東名冊中名字記載之次序。

31 法人股東之代表

- 31.1 法人股東或非自然人股東得以書面授權其認為適當之人為其代表人，參與任何股東之會議。代表人有權行使該被代表法人或非自然人之權利內容，與假設該法人或非自然人為自然人股東時所得行使者同。於代表人出席之會議，該法人股東或非自然人股東並應視為已親自出席。
- 31.2 縱有如上規定，就任何人是否有權以法人股東或非自然人股東名義出席股東會並參與表決，會議主席仍得接受其認為適當之確認方式。

32 股東會延會

於股東會達法定出席股份數並經出席股東多數同意，股東會主席應得依其指示宣佈延會。除散會時已宣布新的開會日期、地點及時間且延會超過五日外，新會議召開日期、地點及時間之通知，應依本章程條款規定送交有權出席及表決之股東。

33 董事出席股東會

公司董事應有權收受任何股東會之通知、出席並發言。

董事及經理人

34 董事人數及任期

- 34.1 公司董事會，設置董事七至九人，包括三名獨立董事。每一董事任期不得逾三年，倘該任期屆滿將致公司無董事，該任期得延長至任期屆滿後次一選任董事之股東會召開之日止。董事得連選連任。於符合適用法律規範及前述董事人數範圍之前提下，公司得隨時以特別決議增加或減少董事人數。
- 34.2 股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，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。
- 34.3 公司召開股東會選任董事者，當選人不符本章程第 34.2 條之規定時，不符規定之董事中所得選票代表選舉權較低者，於符合本章程第 34.2 條規定之必要限度內，其當選失效。已充任董事而違反前述規定者，應自違反之日起，當然解任。

- 34.4 股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，除公開發行公司規則許可者外，應設置獨立董事，人數不得少於三人。於公開發行公司規則要求範圍內，獨立董事其中至少一人應在中華民國境內設有戶籍，且至少一名獨立董事應具有會計或財務專業知識。董事會得決議於興櫃或上市櫃前設置獨立董事。
- 34.5 股份於櫃買中心興櫃或上市櫃期間內，董事（含獨立董事）之提名應依公開發行公司規則採候選人提名制度。
- 34.6 獨立董事應具備專業知識，且於執行董事業務範圍內應保持獨立性，不得與公司有直接或間接之利害關係。獨立董事之專業資格、持股與兼職限制、獨立性之認定，應符合公開發行公司規則之規定。

35 董事選舉

- 35.1 公司得於股東會選任任何人為董事，其得票數應依下述第 35.2 條計算之。有代表公司已發行股份總數過半數之股東出席（親自出席或委託代理人出席）者，即構成選舉一席以上董事之股東會法定出席股份數。
- 35.2 董事應由股東以下述累積投票制選出（本條所規範之投票方式下稱「累積投票制」）：
- (a) 董事選舉時，每一股東得行使之投票權數，為其所持之股份乘以該次股東會應選出董事人數之數目；
 - (b) 股東得將其投票權數集中選舉一名董事候選人，或分配選舉數名董事候選人；
 - (c) 相同類別之董事（即獨立董事或非獨立董事）中，與董事應選出人數相當，並獲得最多選票之候選人，當選為董事；且
 - (d) 如有兩名以上相同類別之董事候選人獲得相同選票數，且該類別當選人數超過董事應選人數時，相同票數之董事應以抽籤決定當選之人。如董事候選人未出席該次股東會，會議主席應代其抽籤。
- 35.3 股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，獨立董事因故辭職或解任，致人數不足三人時，公司應於最近一次股東會補選之。所有獨立董事均辭職或解任時，董事會應於最後一位獨立董事辭職或解任之日起六十日內，召開股東臨時會補選獨立董事以填補缺額。
- 35.4 股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，董事因故解任，致不足五人者，公司應於最近一次股東會補選之。但董事缺額達已選任董事總數三分之一者，董事會應自事實發生之日起六十日內，召集股東臨時會補選之。股份登錄興櫃買賣或於證交所或櫃買中心上市櫃前，董事因故解任，致不足五人者，董事有權隨時指定他人擔任董事。
- 35.5 法人為股東時，得由其代表人依本章程規定當選為董事。代表人有數人時，得分別當選。

36 董事解任

- 36.1 公司得隨時以重度決議解除任何董事之職務，不論有無指派定另一董事取代之。於公司董事任期尚未屆滿前，倘經股東會改選全體董事者，如未決議原董事於任期屆滿始為解任，應視為提前解任。前述改選應有代表已發行股份總數過半數股東之親自出席或委託代理人出席。
- 36.2 股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，董事執行業務，有重大損害公司之行為或違反法令及／或本章程之重大事項，但未以重度決議將其解任者，於適用法律許可之範圍內，持有公司已發行股份總數百分之三以上之股東，得於該次股東會後三十日內訴請法院裁判解任之，並得以臺灣臺北地方法院為管轄法院。

37 董事當然解任

- 37.1 董事如有下列情事應被解任：

- (a) 依本章程規定被解除職務；
- (b) 死亡；
- (c) 依本章程第 34.3 條規定自動解任者；
- (d) 董事書面通知公司辭任董事職位；
- (e) 經法院依本章程第 36.2 條規定裁判解任；或
- (f) 董事有下列情事之一者，當然解任：
 - (i) 受破產之宣告或經法院裁定開始清算程序，尚未復權；
 - (ii) 經相關管轄法院或官員裁決其無行為能力，或依適用法律，其行為能力受有限制；
 - (iii) 曾犯中華民國組織犯罪防制條例規定之罪，經有罪判決確定，且(i)尚未執行、(ii)尚未執行完畢、(iii)服刑或緩刑期滿尚未逾五年，或(iv)赦免後未逾五年；
 - (iv) 曾因刑事詐欺、背信或侵占等罪，經宣告有期徒刑一年以上判決確定，(i)尚未執行、(ii)尚未執行完畢、(iii)服刑或緩刑期滿尚未逾二年，或(iv)赦免後未逾二年；
 - (v) 曾犯中華民國貪污治罪條例之罪，經有罪判決確定，且(i)尚未執行、(ii)尚未執行完畢、(iii)服刑或緩刑期滿尚未逾二年，或(iv)赦免後未逾二年；
 - (vi) 受輔助宣告（依中華民國民法定義）或相似之宣告，且該宣告尚未撤銷；或
 - (vii) 曾因使用信用工具而經拒絕往來尚未期滿。

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

- 37.2 若董事（獨立董事除外）在任期中轉讓超過選任當時所持有之公司股份數額二分之一時，其董事自動當然解任，且解任毋須經股東會之同意立即生效。

- 37.3 任何董事（獨立董事除外）當選後，於就任前轉讓超過選任當時所持有之公司股份數額二分之一時，或於股東會前股東名冊停止過戶期間內，轉讓持股超過二分之一時，毋須經股東會之同意，其應立即喪失董事資格。

38 董事報酬

- 38.1 股份登錄與櫃買賣或於證交所或櫃買中心上市櫃期間，董事會應依公開發行公司規則設立至少由三名成員組成之薪資報酬委員會，且成員中之一人須為獨立董事。薪資報酬委員會成員之專業資格、所定職權之行使及相關事項，應符合公開發行公司規則之規定。於薪資報酬委員會設立時，董事會應以決議通過薪資報酬委員會之組織章程，且該組織章程並應符合公開發行公司規則之規定。董事會得決議於興櫃或上市櫃前設置薪資報酬委員會。
- 38.2 前開第 38.1 條所稱薪資報酬應包括董事及經理人之薪資、股票選擇權與其他具有實質獎勵之措施。
- 38.3 董事報酬得由董事會參考薪資報酬委員會（若有設置者）之建議及其他同業一般水準決定之，惟僅得以現金支付。公司亦得支付董事因往返董事會、董事會轄下之委員會、公司股東會或與公司業務相關或為董事通常職務而適當支出之差旅費、住宿費及其他費用。董事有權依開曼公司法、公開發行公司規則、服務協議或其他與公司簽訂之相關契約，獲配公司利益。

39 董事選舉瑕疵

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

40 董事管理業務

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

41 董事會之職權

於不影響本章程第 40 條之概括規定及不違反適用法律情形下，董事會得：

- (a) 指派、終止或解免任何公司經理、秘書、職員、代理人或員工，並決定其報酬及其職責；
- (b) 借入款項、就公司事業、財產和尚未繳納股款之全部或一部設定抵押、質押或擔保，或發行債券、債券性質股份或其他有價證券，或發行此等有價證券以作為公司或第三人債務、責任或義務之擔保；
- (c) 指派一位或數位董事擔任公司之執行董事或執行長，於董事會管理下監督及管理公司所有一般業務及事務；
- (d) 指派公司經理人負責公司日常業務，並得委託及賦予該經理人為從事此種業務之交易或執行之適當之權力與職責；

- (e) 以授權方式，指派董事會直接或間接提名之公司、行號、個人或團體，擔任公司代理人，於董事會認為適當之期間與條件內，基於其認為適當之目的，賦予其認為適當之權力、授權及裁量權（但不得超過董事會所擁有或得以行使之權力）。該等授權書得涵蓋董事會認為適當之條款，以保護或便利與該代理人處理事務之人，亦得授權該代理人複委任其權力、授權及裁量權。若經授權時，該代理人並得依開曼公司法所允許之方式，簽署任何契約或文件；
- (f) 促使公司支付所有創立及成立公司所生費用；
- (g) 授與權限（包括複委任之權限）予董事會指定之一人或數人所成立之委員會，各該委員會並應依董事會所賦予之裁量權行事。除董事另有指示或規範外，該委員會之會議及議事程序應依本章程所定之董事會議及其議事程序而進行；
- (h) 以董事會認為適當之條件及其方式授予任何人權限（包括複委任之權限）；
- (i) 提出公司清算或重整之聲請或申請；
- (j) 於發行股份時，支付法律允許相關之佣金及經紀費；及
- (k) 授權任何公司、行號、個人及團體為特定目的代理公司，並以公司名義簽署任何相關之協議、文件與契約。

42 董事及經理人登記

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

- (a) 姓名；及
- (b) 地址。

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

- (a) 董事及經理人變更；或
- (b) 董事及經理人名冊內事項變更。

43 經理人

本章程所稱之經理人係由董事會指派之秘書及其他經理人組成。

44 指派經理人

秘書（及其他經理人，如有）應由董事會隨時指派。

45 經理人職責

經理人應有董事會所隨時委託之管理並處理業務及事務之權力與職責。

46 經理人報酬

經理人之報酬由董事會定之。

47 利益衝突

- 47.1 任何董事或其公司、合夥人或與董事有關之公司，得以任何地位而為公司行事、被公司僱用或向公司提供服務，而該董事或其公司、合夥人或與董事有關之公司有權收取之報酬，與假設其非為董事之情形者同。惟本第 47.1 條於獨立董事不適用之。
- 47.2 縱本章程第 47 條有相反規定，董事對於董事會議討論之事項或與公司之契約、擬簽定之契約或協議有直接或間接利害關係者，應依適用法律於相關之董事會說明其自身利害關係之性質及重要內容；公司擬進行本章程第 28.1 條所定交易或依適用法律進行其他併購，董事就該等交易有自身利害關係時，應依適用法律於相關之董事會及股東會說明其自身利害關係之重要內容及贊成或反對該等交易之理由。董事之配偶、二親等內血親（如中華民國民法之定義），或與董事具有控制從屬關係之公司，就董事會討論之事項有利害關係者，視為董事就該事項有自身利害關係。「控制」及「從屬」應依公開發行公司規則認定之。
- 47.3 縱本章程第 47 條有相反規定，董事對於董事會討論事項，有自身利害關係致有害於公司利益之虞時，不得加入表決，亦不得代理其他董事行使表決權。依前述規定不得行使表決權之董事，其表決權不計入已出席董事之表決權數。
- 47.4 縱本章程第 47 條有相反規定，董事為自己或他人為屬於公司營業範圍內之行為者，應於股東會向股東說明其行為之重要內容，並取得股東會重度決議之許可。

48 董事及經理人之補償及免責

- 48.1 公司董事及經理人及任何受託管理人在處理與公司有關業務之期間，及各前任董事、前任經理人、前任受託管理人，及其各自之繼承人、執行人、管理人、個人代表人（各該人等於本條稱為「被補償人」），因執行其職務或其應盡之職責、或於其職務上或信託中，因其作為、同時發生之作為、或其不作為所衍生或遭受之求償、成本、費用、損失、損害及支出，公司應以其資產補償之，且被補償人對其他被補償人之行為、所收款項、過失或違約，或為一致性需求所參與之收取，或就公司應或得存放保管金錢或財產之銀行或他人，或對公司因擔保而應存入或補提之任何不足金額或財產，或因執行其職務或信託而生或相關聯之任何其他損失、災禍或損害，概不負責；惟如係因上述人員之詐欺、不誠實或因違反本章程第 48.4 條所致者，不在此限。
- 48.2 公司得為其董事或經理人就其因擔任董事或經理人而生之責任購買保險或續保，或以該保險補償其對公司或從屬公司可能因過失、違約、違反職責或背信而有罪，所依法而生之損失或義務。
- 48.3 在開曼群島法允許之範圍內，繼續六個月以上持有公司已發行股份總數百分之一以上之股東得：
- (a) 以書面請求董事會授權審計委員會之任一獨立董事為公司於中華民國臺灣臺北地方法院對董事提起訴訟；或
- (b) 以書面請求審計委員會之獨立董事為公司對董事提起訴訟，並得以臺灣臺北地方法院為第一審管轄法院

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

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

董事會

49 董事會

- 49.1 董事會由董事長召集之，且董事會得因執行業務而召集會議、延會及依其認為適切之其他方式管理其會議。
- 49.2 股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，公司應至少於每季至少召開一次董事會，並依公開發行公司規則辦理。
- 49.3 董事會會議中之決議應由多數贊成票之支持始為通過，票數相同時則為不通過。
- 49.4 董事得依公開發行公司規則之規定，以書面委託他人代理出席董事會。代理人亦計入出席董事人數之計算，且代理人之表決於各種情形下皆應視為委託董事之表決。
- 49.5 董事委託他人代理出席董事會之委託書應以書面為之，委託董事得隨時以相同方式撤銷委託，並為委託或撤銷委託之通知。
- 49.6 代理人應為董事，且以受一人委託為限。
- 49.7 不對附屬公司增資之決定，應經董事會三分之二以上董事出席及出席董事超過二分之一之同意。
- 49.8 公司制訂或修正與關係人間之各項規定或管理辦法應經董事會三分之二以上董事出席及出席董事超過二分之一之同意，且獨立董事均應出席該董事會並對制訂或修正該等規定或管理辦法表示意見。

50 董事會通知

- 50.1 董事長得、或秘書經董事長要求時應，隨時召集董事會。
- 50.2 股份登錄興櫃買賣或於證交所或櫃買中心上市櫃前，董事會之召集應至少於 48 小時前通知各董事；但遇有董事會多數成員同意之緊急情事時，得以較短之召集通知、或

於通知所有董事後立即召開、或所有董事同意時，未經事前通知而召開。股份登錄與櫃買賣或於證交所或櫃買中心上市櫃期間，召集董事會時，應於預定開會日七日前，將載明擬討論事項及承認事項（如屬適當）之開會通知送交各董事。但遇有過半數董事同意之緊急情況時，得依符合公開發行公司規則之方式，於較短之期間內通知各董事召集之。為本條之目的，如經董事同意時，開會通知得以電子方式寄送。

51 視訊會議參與董事會

董事得以視訊會議，或於公開發行公司規則許可範圍內，以其他通訊器材參與董事會，使所有與會者同時並即時參與討論，並視為親自出席。

52 董事會之法定出席數

董事會會議所需之法定出席人數，應為過半數之董事。

53 缺額時董事會繼續運作

董事會如有缺額仍得運作。

54 董事會主席

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

55 董事會先前行為之效力

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

公司記錄

56 議事錄

董事會應將會議記錄納入所備置之簿冊，以供下列目的之用：

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

57 抵押擔保登記簿

57.1 董事應依開曼公司法備置抵押及擔保登記簿。

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

58 印章之樣式與使用

- 58.1 印章僅能依董事或董事授權之董事委員會依授權使用之；於董事另有決定前，印章應於董事或秘書或助理秘書或其他經董事或董事委員會授權之人在場時蓋印。
- 58.2 縱有如上規定，印章得於未經授權下，蓋印於應檢送予開曼群島公司登記處之文件，且由公司任一董事、秘書或助理秘書或其他有權檢送前述文件之人或機構蓋印。
- 58.3 於開曼公司法許可下，公司得有一個或數個複製印章；且如董事認為適當，得在該複製印章表面加上其將使用之城市、領土、地區或地點的名稱。

公開收購及帳戶

59 公開收購

任何與公司股份之公開收購有關之公告，均應遵循公開發行公司規則，包括但不限於公開收購公開發行公司有價證券管理辦法。

60 帳簿

- 60.1 董事會就所有公司交易應備置適當會計帳戶紀錄，尤其是：

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

此等帳簿自備置日起，至少應保存五年。

- 60.2 帳目紀錄應予保存，若於董事會認為之適當處所，未備有能正確、公平反映公司事務及說明相關交易所必要之簿冊者，視同未就前述事項妥善備置帳簿。
- 60.3 依本章程與依相關法規製作之委託書、文件、表冊及電子資訊等，應保存至少一年。惟如有股東提起與該委託書、文件、表冊及／或本條所述之資訊等有關之訴訟時，倘該訴訟費時逾一年，則應保存至該訴訟終結為止。

61 會計年度結束

除本公司董事會另為議定者外，本公司之會計年度：

- (a) 於本公司設立當年度及之後每一年度，結束於十二月三十一日；且
- (b) 於本公司設立當年度，於本公司設立登記日始；之後每年度，於每年一月一日開始。

審計委員會

62 委員會人數

股份登錄與櫃買賣或於證交所或櫃買中心上市櫃期間，董事會應設立審計委員會。審

計委員會僅得由獨立董事組成，且全體獨立董事均應為審計委員會成員，其委員會人數不得少於三人，其中一人為召集人，負責每季召集審計委員會會議，且至少一人應具備會計或財務專長。審計委員會之決議，應有審計委員會全體成員二分之一（含）以上之同意。董事會得決議於興櫃或上市櫃前設置審計委員會。

63 審計委員會之職權

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

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

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

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

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

63.4 於不違反開曼公司法情形下，董事會決議本章程第 28.1 條所定事項或依適用法律進行其他併購前，應由審計委員會就併購計畫與交易之公平性、合理性進行審議，並將審議結果提報董事會及股東會；但依適用法律規定如無須股東會決議者，得不提報股東會。審計委員會進行審議時，應委請獨立專家就換股比例或配發股東之現金或其他財

產之合理性提供意見。審計委員會之審議結果及獨立專家之合理性意見，應於發送股東會召集通知時，一併發送股東；但依適用法律規定併購免經股東會決議者，應於最近一次股東會就併購事項提出報告。前述應發送股東之文件，經公司於中華民國證券主管機關指定之網站公告同一內容，且備置於股東會會場供股東查閱，對於股東視為已發送。

自願清算和解散

64 清算

- 64.1 在不違反開曼公司法之情形下，公司得依本章程第 12.5 條自願解散。
- 64.2 如公司應行清算，於不違反適用法律之前提下，清算人經特別決議同意後，得將公司全部或部分之資產（無論其是否由性質相同之財產所組成）以其實物分配予各股東，並得以其所認公平之方式，決定前開應分配財產之價值，及各股東間、或不同股別股東間之分配方式。經特別決議，清算人得依其認為適當之方式，將該等資產之全部或一部，為股東之利益而交付信託。惟股東毋庸接受其上附有任何負債之股份、或其他有價證券或財產。

變更章程

65 變更章程

在不違反開曼公司法和章程大綱之情形下，公司得經特別決議變更或增訂本章程。

66 [刪除]

67 [刪除]

委任訴訟及非訟代理人

68 委任訴訟及非訟代理人

股份登錄興櫃買賣或於證交所或櫃買中心上市櫃期間，公司應依適用法律委任訴訟及非訟代理人，擔任公司依中華民國證券交易法在中華民國境內之負責人，處理中華民國證券交易法及相關之規則及規定所定事務。前述訴訟及非訟代理人以在中華民國境內有住所或居所之自然人為限。

其他

69 中華民國證券法令

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

70 社會責任

本公司經營業務，應遵守法令及商業倫理規範，並應採行增進公共利益之行為，以善盡本公司之社會責任。

附錄三、「資金貸與及背書保證辦法」(修訂前)

綠河股份有限公司 資金貸與及背書保證辦法

第一章 總則

第 1 條

本資金貸與及背書保證辦法(以下簡稱本辦法)依台灣證券交易法第三十六條之一規定訂定之。

第 2 條

本公司辦理資金貸與、為他人背書保證者，應依本辦法規定辦理。但金融相關法令另有規定者，從其規定。

第 3 條

資金貸與之對象

本公司依台灣公司法第十五條規定，資金除有下列各款情形外，不得貸與股東或任何他人：

- 一、 公司間或與行號間業務往來者。
- 二、 公司間或與行號間有短期融通資金之必要者。前述短期係指一年。
- 三、 本公司直接及間接持有表決權股份百分之百之國外公司間，除該子公司設立所在地有相關法令規範應從其規範者外，得因資金調度或營運需求相互從事資金貸與，或本公司直接及間接持有表決權股份百分之百之國外公司對本公司從事資金貸與，不受第一項第二款短期融通之限制。

資金貸與總額及個別對象之限額

- 一、 本公司資金貸與之總額，不得超過本公司淨值百分之四十。本公司資金貸與個別對象或同一產業及同一關係企業或集團企業之限額，不得超過本公司淨值百分之四十。
- 二、 與本公司有業務往來之公司或行號，個別貸與金額以不超過雙方間業務往來金額為限(所稱業務往來係指一年內雙方間銷貨或進貨金額相當者)，且不得超過本公司淨值百分之四十。

- 三、 有短期融通資金必要之公司或行號，個別貸與金額不得超過本公司淨值百分之四十。
- 四、 本公司直接及間接持有表決權股份百分之百之國外公司間從事資金貸與，或本公司直接及間接持有表決權股份百分之百之國外公司對本公司從事資金貸與，資金貸與之總額，不得超過本公司淨值百分之三百，對個別對象貸與之限額，不得超過本公司淨值百分之一百五十。

資金貸與期限及計息方式

每筆資金貸與之借款期限（含到期辦理展期之期限）以一年為原則。如遇特殊情形，必要時得經董事會同意後，在不違反主管機關相關法令下，依實際狀況需要延長貸與期限。

每筆資金貸與利率，依本公司主要往來銀行公告之貸款基準利率表之相對應借款期間利率為準，並視公司資金成本調整。

本公司直接及間接持有表決權股份百分之百之國外公司間之資金貸與，或本公司直接及間接持有表決權股份百分之百之國外公司對本公司從事資金貸與，得經董事會同意後依實際狀況需要予以調整貸與期限及計息方式。惟每筆貸款期限自貸與日起最長不得超過五年，到期得經董事會決議通過展延，展延以兩次為限，且每次展延不得超過五年。

第 4 條

本辦法所稱背書保證係指下列事項：

- 一、 融資背書保證，包括：
 - （一）客票貼現融資。
 - （二）為他公司融資之目的所為之背書或保證。
 - （三）為本公司融資之目的而另開立票據予非金融事業作擔保者。
- 二、 關稅背書保證，係指為本公司或他公司有關關稅事項所為之背書或保證。
- 三、 其他背書保證，係指無法歸類列入前二款之背書或保證事項。

本公司提供動產或不動產為他公司借款之擔保設定質權、抵押權者，亦應依本辦法規定辦理。

第 5 條

背書保證之對象

本公司得對下列公司為背書保證：

- 一、 有業務往來之公司。
- 二、 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。

三、 直接及間接對本公司持有表決權之股份超過百分之五十之公司。

本公司直接及間接持有表決權股份達百分之九十以上之公司間，得為背書保證。

本公司因共同投資關係由全體出資股東依其持股比率對被投資公司背書保證者，不受前二項規定之限制，得為背書保證。

前項所稱出資，係指本公司直接出資或透過持有表決權股份百分之百之公司出資。

背書保證總額及個別對象之限額

- 一、 本公司整體得為背書保證之總額不得超過本公司淨值百分之三百。本公司對單一事業背書保證之金額不得超過本公司淨值百分之一百五十。
- 二、 本公司及子公司整體得為背書保證之總額不得超過本公司淨值百分之八百五十。本公司及子公司整體對單一事業背書保證之金額不得超過本公司淨值百分之七百。
- 三、 與本公司因業務往來關係而從事背書保證者，除上述限額規定外，應考量雙方間業務往來金額（所稱業務往來係指一年內雙方間銷貨或進貨金額相當者）。

本公司直接及間接持有表決權股份達百分之九十以上之公司間所為背書保證之金額不得超過本公司淨值百分之十。但本公司直接及間接持有表決權股份百分之百之公司間為背書保證時，得不受前述各款有關對單一企業背書保證額度之限制。

第 6 條

本辦法所稱子公司及母公司，應依台灣證券發行人財務報告編製準則之規定認定之。

本公司財務報告係以國際財務報導準則編製者，本辦法所稱之淨值，係指台灣證券發行人財務報告編製準則規定之資產負債表歸屬於母公司業主之權益。

第 7 條

本辦法所稱之公告申報，係指輸入金融監督管理委員會指定之資訊申報網站。

本辦法所稱事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定資金貸與或背書保證對象及交易金額之日等日期孰前者。

第二章 處理程序之訂定

第一節 資金貸與他人

第 8 條

本公司擬將公司資金貸與他人者，應於本辦法經董事會及審計委員會通過後，提報股東會同意，如有董事表示異議且有紀錄或書面聲明者，本公司應將其異議提報股東會討論，修正時亦同。

本公司已設置審計委員會，訂定或修正本辦法，應經審計委員會全體成員二分之一以上同意，並提董事會決議。

前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。

第二項所稱審計委員會全體成員及前項所稱全體董事，以實際在任者計算之。

第 9 條

借款人向本公司申請借款，本公司審查單位應就以下項目進行審查評估程序及報告：

- 一、 資金貸與他人之必要性及合理性。
- 二、 貸與對象之徵信及風險評估。
- 三、 對本公司之營運風險、財務狀況及股東權益之影響。
- 四、 應否取得擔保品及擔保品之評估價值。

第 10 條

對子公司資金貸與他人之控管程序

本公司之子公司擬將資金貸與他人者，本公司應命該子公司依「公開發行公司資金貸與及背書保證處理準則」（以下簡稱處理準則）訂定資金貸與他人作業程序，並應依其所定作業程序辦理，且定期提供相關資料予本公司查核。

第二節 為他人背書或提供保證

第 11 條

本公司擬為他人背書或提供保證者，應於本辦法經董事會及審計委員會通過後，提報股東會同意，如有董事表示異議且有紀錄或書面聲明者，本公司應將其異議提報股東會討論，修正時亦同。

本公司已設置審計委員會，訂定或修正本辦法，準用第八條第二項至第四項規定。

第 12 條

他公司向本公司申請背書保證時，本公司審查單位應就以下項目進行詳細審查程序，包括：

- 一、 背書保證之必要性及合理性。
- 二、 背書保證對象之徵信及風險評估。
- 三、 對本公司之營運風險、財務狀況及股東權益之影響。
- 四、 應否取得擔保品及擔保品之評估價值。
- 五、 本公司背書保證對象若為淨值低於實收資本額二分之一之子公司，本公司應每季審閱其報表，並責其提出財務改善計畫。子公司股票無面額或每股面額非屬新臺幣十元者，其實收資本額，應以股本加計資本公積 - 發行溢價之合計數為之。

第 13 條

對子公司辦理背書保證之控管程序

本公司之子公司擬為他人背書或提供保證者，本公司應命該子公司依處理準則訂定背書保證作業程序，並應依其所定作業程序辦理，且定期提供相關資料予本公司查核。

第三章 個案之評估

第一節 資金貸與他人

第 14 條

本公司將公司資金貸與他人前，應審慎評估是否符合處理準則及本辦法之規定，併同第九條之評估結果提報董事會決議後辦理，不得授權其他人決定。惟重大之資金貸與，應依相關規定經審計委員會同意，並提報董事會決議。

本公司與子公司間，或子公司間之資金貸與，應依前項規定提報董事會決議，並得授權董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期間內分次撥貸或循環動用。

前項所稱一定額度，除符合第三條第二項第四款規定者外，對單一企業之資金貸與之授權額度不得超過本公司淨值百分之十。

本公司已設置獨立董事，將資金貸與他人前，應充分考量各獨立董事之意見，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。

已貸與金額之後續控管措施、逾期債權處理程序

貸款撥放後應定期評估借款人及保證人(如有)之財務及信用狀況等。如有發生逾期且經催討仍無法收回之債權時，財務單位應通知法務單位對債務人採進一步追索行動，以確保公司權益。

第 15 條

本公司辦理資金貸與事項，應建立備查簿，就資金貸與之對象、金額、董事會通過日期、資金貸放日期及依前條第一項規定應審慎評估之事項詳予登載備查。

本公司內部稽核人員應至少每季稽核本辦法及其執行情形，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外，並依本公司人事管理規定懲處相關違規人員。

第 16 條

本公司因情事變更，致貸與對象不符本辦法規定或餘額超限時，應訂定改善計畫，將相關改善計畫送交審計委員會，並依計畫時程完成改善。

第二節 為他人背書或提供保證

第 17 條

本公司為他人背書或提供保證前，應審慎評估是否符合處理準則及本辦法之規定，併同第十二條之評估結果提報董事會決議後辦理，或董事會授權董事長在一定額度內決行，事後再報經最近期之董事會追認。

本公司直接及間接持有表決權股份達百分之九十以上之子公司依第五條第二項規定為背書保證前，並應提報本公司董事會決議後始得辦理。但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限。

本公司已設置獨立董事，為他人背書保證前應充分考量各獨立董事之意見，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。

本公司以向主管機關申請登記之公司印章為背書保證之專用印鑑章，該印鑑章應由專責人員保管，並依本公司之「印鑑管理辦法」所訂程序，始得鈐印或簽發票據。

對國外公司為保證行為時，本公司所出具之保證函應由董事會授權之人簽署。

第 18 條

本公司辦理背書保證事項，應建立備查簿就背書保證對象、金額、董事會通過或董事長決行日期、背書保證日期及依前條第一項規定應審慎評估之事項，詳予登載備查。

本公司之內部稽核人員應至少每季稽核本辦法及其執行情形，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外，並依本公司人事管理規定懲處相關違規人員。

第 19 條

本公司辦理背書保證因業務需要，而有超過本辦法所訂額度之必要且符合本辦法所訂條件者，應經董事會及審計委員會同意並由半數以上之董事對本公司超限可能產生之損失具名聯保，並修正本辦法，報經股東會追認之；股東會不同意時，應訂定計畫於一定期限內銷除超限部分。

本公司已設置獨立董事，於前項董事會討論時，應充分考量各獨立董事之意見，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。

第 20 條

本公司因情事變更，致背書保證對象不符本辦法規定或金額超限時，應訂定改善計畫，將相關改善計畫送交審計委員會，並依計畫時程完成改善。

第四章 資訊公開

第一節 資金貸與他人

第 21 條

本公司應於每月十日前公告申報本公司及子公司上月份資金貸與餘額。

第 22 條

本公司資金貸與達下列標準之一者，應於事實發生日之即日起算二日內公告申報：

- 一、本公司及子公司資金貸與他人之餘額達本公司最近期財務報表淨值百分之二十以上。
- 二、本公司及子公司對單一企業資金貸與餘額達本公司最近期財務報表淨值百分之十以上。

三、 本公司或子公司新增資金貸與金額達新臺幣一千萬元以上且達本公司最近期財務報表淨值百分之二以上。

本公司之子公司非屬台灣之公開發行公司者，該子公司有前項第三款應公告申報之事項，應由本公司為之。

第 23 條

本公司應評估資金貸與情形並提列適足之備抵壞帳，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。

第二節 為他人背書或提供保證

第 24 條

本公司應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。

第 25 條

本公司背書保證達下列標準之一者，應於事實發生日之即日起算二日內公告申報：

- 一、 本公司及子公司背書保證餘額達本公司最近期財務報表淨值百分之五十以上。
- 二、 本公司及子公司對單一企業背書保證餘額達本公司最近期財務報表淨值百分之二十以上。
- 三、 本公司及子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、採用權益法之投資帳面金額及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上。
- 四、 本公司或子公司新增背書保證金額達新臺幣三千萬元以上且達本公司最近期財務報表淨值百分之五以上。

本公司之子公司非屬台灣之公開發行公司者，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。

第 26 條

本公司應評估或認列背書保證之或有損失且於財務報告中適當揭露背書保證資訊，並提供相關資料予簽證會計師執行必要之查核程序。

附錄四、「股東會議事規則」(修訂前)

綠河股份有限公司 股東會議事規則

第 1 條

為建立本公司良好股東會治理制度、健全監督功能及強化管理機能，爰依台灣上市上櫃公司治理實務守則第五條規定訂定本股東會議事規則（以下簡稱本規則），以資遵循。

第 2 條

本公司股東會之議事規則，除法令或章程另有規定者外，應依本規則之規定。

第 3 條（股東會召集及會議通知）

本公司股東會除法令另有規定外，由董事會召集之。

本公司股東會召開方式之變更應經董事會決議，並最遲於股東會開會通知書寄發前為之。

本公司應於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。並於股東常會開會二十一日前或股東臨時會開會十五日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站，但本公司於最近會計年度終了日實收資本額達新臺幣一百億元以上或最近會計年度召開股東常會其股東名簿記載之外資及陸資持股比率合計達百分之三十以上者，應於股東常會開會三十日前完成前開電子檔案之傳送。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於本公司及本公司所委任之專業股務代理機構。

前項之議事手冊及會議補充資料，本公司於股東會開會當日應依下列方式提供股東參閱：

- 一、召開實體股東會時，應於股東會現場發放。
- 二、召開視訊輔助股東會時，應於股東會現場發放，並以電子檔案傳送至視訊會議平台。
- 三、召開視訊股東會時，應以電子檔案傳送至視訊會議平台。

通知及公告應載明召集事由；其通知經相對人同意者，得以電子方式為之。

選任或解任董事、變更章程、減資、申請停止公開發行、董事競業許可、盈餘轉增資、公積轉增資、公司解散、合併、分割或台灣公司法第一百八十五第一項各款、台灣證券交易法第二十六條之一、第四十三條之六、發行人募集與發行有價證券處理準則第

五十六條之一及第六十條之二之事項應在召集事由中列舉並說明其主要內容，不得以臨時動議提出；其主要內容得置於證券主管機關或公司指定之網站，並應將其網址載明於通知。

股東會召集事由已載明全面改選董事，並載明就任日期，該次股東會改選完成後，同次會議不得再以臨時動議或其他方式變更其就任日期。

持有已發行股份總數百分之一以上股份之股東，得向本公司提出股東常會議案。另股東所提議案有台灣公司法第一百七十二條之一第四項各款情形之一，董事會得不列為議案。股東得提出為敦促公司增進公共利益或善盡社會責任之建議性提案，董事會仍得列入議案。股東提案應依公司法第一百七十二條之一之相關規定，並以一項為限，提案超過一項者，均不列入議案。

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

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

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

第 4 條

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

一股東以出具一委託書，並以委託一人為限，應於股東會開會五日前送達開會通知書上所載地址，委託書有重複時，以最先送達者為準。但聲明撤銷前委託者，不在此限。

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

委託書送達本公司後，股東欲以視訊方式出席股東會，應於股東會開會二日前，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。

第 5 條（股東會召開時間及地點之原則）

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

本公司召開視訊股東會時，不受前項召開地點之限制。

第 6 條 （簽到簿等文件之準備）

本公司應於開會通知書載明受理股東、徵求人、受託代理人（以下簡稱股東）報到時間、報到處地點，及其他應注意事項。

前項受理股東報到時間至少應於會議開始前三十分鐘辦理之；報到處應有明確標示，並派適足適任人員辦理之；股東會視訊會議應於會議開始前三十分鐘，於股東會視訊會議平台受理報到，完成報到之股東，視為親自出席股東會。

股東應憑出席證、出席簽到卡或其他出席證件出席股東會，本公司對股東出席所憑依之證明文件不得任意增列要求提供其他證明文件；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。

本公司應設簽名簿供出席股東簽到，或由出席股東繳交簽到卡以代簽到。

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

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

股東會以視訊會議召開者，股東欲以視訊方式出席者，應於股東會開會二日前，向本公司登記。

股東會以視訊會議召開者，本公司至少應於會議開始前三十分鐘，將議事手冊、年報及其他相關資料上傳至股東會視訊會議平台，並持續揭露至會議結束。

第 6 條之1 （召開股東會視訊會議，召集通知應載事項）

本公司召開股東會視訊會議，應於股東會召集通知載明下列事項：

- 一、股東參與視訊會議及行使權利方法。
- 二、因天災、事變或其他不可抗力情事致視訊會議平台或以視訊方式參與發生障礙之處理方式，至少包括下列事項：
 - (一)發生前開障礙持續無法排除致須延期或續行會議之時間，及如須延期或續行集會時之日期。
 - (二)未登記以視訊參與原股東會之股東不得參與延期或續行會議。
 - (三)公司召開視訊輔助股東會，如無法續行視訊會議，經扣除以視訊方式參與股東會之出席股數，出席股份總數達股東會開會之法定定額，股東會應繼續進行，以視訊方式參與股東，其出席股數應計入出席之股東股份總數，就該次股東會全部議案，視為棄權。
 - (四)遇有全部議案已宣布結果，而未進行臨時動議之情形，其處理方式。
- 三、召開視訊股東會，並應載明對以視訊方式參與股東會有困難之股東所提供之適當替代措施。

第 7 條 (會議主席及無表決權之列席者)

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

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

董事會所召集之股東會，宜有董事會過半數之董事(至少包含一位獨立董事)出席，及各類功能性委員會成員至少一人代表出席，並將出席情形記載於股東會議事錄。

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

本公司得指派所委任之律師、會計師或相關人員列席股東會。

第 8 條 (股東會錄音及錄影)

本公司應於受理股東報到時起將股東報到過程、會議進行過程、投票計票過程全程連續不間斷錄音及錄影。

前項影音資料應至少保存一年。但經股東依台灣公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。

股東會以視訊會議召開者，本公司應對股東之註冊、登記、報到、提問、投票及公司計票結果等資料進行記錄保存，並對視訊會議全程連續不間斷錄音及錄影。

前項資料及錄音錄影，本公司應於存續期間妥善保存，並將錄音錄影提供受託辦理視訊會議事務者保存。

股東會以視訊會議召開者，本公司宜對視訊會議平台後台操作介面進行錄音錄影。

第 9 條

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

已屆開會時間，主席應即宣布開會，並同時公布無表決權數及出席股份數等相關資訊。

惟未有代表已發行股份總數過半數之股東出席時，主席得宣布延後開會，其延後次數以二次為限，延後時間合計不得超過一小時。延後二次仍不足有代表已發行股份總數三分之一以上股東出席時，由主席宣布流會；股東會以視訊會議召開者，本公司另應於股東會視訊會議平台公告流會。

前項延後二次仍不足額而有代表已發行股份總數三分之一以上股東出席時，得依台灣公司法第一百七十五條第一項規定為假決議，並將假決議通知各股東於一個月內再行召集股東會；股東會以視訊會議召開者，股東欲以視訊方式出席者，應依第六條向本公司重行登記。

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

第 10 條 （議案討論）

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

股東會如由董事會以外之其他有召集權人召集者，準用前項之規定。

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

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

第 11 條 （股東發言）

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

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

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

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

法人股東指派二人以上之代表出席股東會時，同一議案僅得推由一人發言。

出席股東發言後，主席得親自或指定相關人員答覆。

股東會以視訊會議召開者，以視訊方式參與之股東，得於主席宣布開會後，至宣布散會前，於股東會視訊會議平台以文字方式提問，每一議案提問次數不得超過兩次，每次以二百字為限，不適用第一項至第五項規定。

前項提問未違反規定或未超出議案範圍者，宜將該提問揭露於股東會視訊會議平台，以為周知。

第 12 條 (表決權之股份計算及迴避機制)

股東會之表決，應以股份為計算基準。

股東會之決議，對無表決權股東之股份數，不算入已發行股份之總數。

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

前項不得行使表決權之股份數，不算入已出席股東之表決權數。

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

第 13 條

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

本公司召開股東會時，應採行以電子方式並得採行以書面方式行使其表決權；其以書面或電子方式行使表決權時，其行使方法應載明於股東會召集通知。以書面或電子方式行使表決權之股東，視為親自出席股東會。但就該次股東會之臨時動議及原議案之修正，視為棄權，故本公司宜避免提出臨時動議及原議案之修正。

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

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

議案之表決，除台灣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。

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

議案表決之監票及計票人員，由主席指定之，但監票人員應具有股東身分。

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

本公司召開股東會視訊會議，以視訊方式參與之股東，於主席宣布開會後，應透過視訊會議平台進行各項議案表決及選舉議案之投票，並應於主席宣布投票結束前完成，逾時者視為棄權。

股東會以視訊會議召開者，應於主席宣布投票結束後，為一次性計票，並宣布表決及選舉結果。

本公司召開視訊輔助股東會時，已依第六條規定登記以視訊方式出席股東會之股東，欲親自出席實體股東會者，應於股東會開會二日前，以與登記相同之方式撤銷登記；逾期撤銷者，僅得以視訊方式出席股東會。

以書面或電子方式行使表決權，未撤銷其意思表示，並以視訊方式參與股東會者，除臨時動議外，不得再就原議案行使表決權或對原議案提出修正或對原議案之修正行使表決權。

第 14 條 （董事之選舉）

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

前項選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依台灣公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。

第 15 條

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

前項議事錄之分發，本公司得以輸入公開資訊觀測站之公告方式為之。

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

股東會以視訊會議召開者，其議事錄除依前項規定應記載事項外，並應記載股東會之開會起迄時間、會議之召開方式、主席及紀錄之姓名，及因天災、事變或其他不可抗力情事致視訊會議平台或以視訊方式參與發生障礙時之處理方式及處理情形。

本公司召開視訊股東會，除應依前項規定辦理外，並應於議事錄載明，對於以視訊方式參與股東會有困難股東提供之替代措施。

第 16 條 （公告）

徵求人徵得之股數、受託代理人代理之股數及股東以書面或電子方式出席之股數，本公司應於股東會開會當日，依規定格式編造之統計表，於股東會場內為明確之揭示；

股東會以視訊會議召開者，本公司至少應於會議開始前三十分鐘，將前述資料上傳至股東會視訊會議平台，並持續揭露至會議結束。

本公司召開股東會視訊會議，宣布開會時，應將出席股東股份總數，揭露於視訊會議平台。如開會中另有統計出席股東之股份總數及表決權數者，亦同。

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

第 17 條（會場秩序之維持）

辦理股東會之會務人員應佩帶識別證或臂章。

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

會場備有擴音設備者，股東非以本公司配置之設備發言時，主席得制止之。

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

第 18 條（休會及續行集會）

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

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

股東會得依台灣公司法第一百八十二條之規定，決議在五日以內延期或續行集會。

第 19 條（視訊會議之資訊揭露）

股東會以視訊會議召開者，本公司應於投票結束後，即時將各項議案表決結果及選舉結果，依規定揭露於股東會視訊會議平台，並應於主席宣布散會後，持續揭露至少十五分鐘。

第 20 條（視訊股東會主席及紀錄人員之所在地）

本公司召開視訊股東會時，主席及紀錄人員應在國內之同一地點，主席並應於開會時宣布該地點之地址。

第 21 條（斷訊之處理）

股東會以視訊會議召開者，本公司得於會前提供股東簡易連線測試，並於會前及會議

中即時提供相關服務，以協助處理通訊之技術問題。

股東會以視訊會議召開者，主席應於宣布開會時，另行宣布除公開發行股票公司股務處理準則第四十四條之二十四第四項所定無須延期或續行集會情事外，於主席宣布散會前，因天災、事變或其他不可抗力情事，致視訊會議平台或以視訊方式參與發生障礙，持續達三十分鐘以上時，應於五日內延期或續行集會之日期，不適用台灣公司法第一百八十二條之規定。

發生前項應延期或續行會議，未登記以視訊參與原股東會之股東，不得參與延期或續行會議。

依第二項規定應延期或續行會議，已登記以視訊參與原股東會並完成報到之股東，未參與延期或續行會議者，其於原股東會出席之股數、已行使之表決權及選舉權，應計入延期或續行會議出席股東之股份總數、表決權數及選舉權數。

依第二項規定辦理股東會延期或續行集會時，對已完成投票及計票，並宣布表決結果或董事、獨立董事當選名單之議案，無須重行討論及決議。

本公司召開視訊輔助股東會，發生第二項無法續行視訊會議時，如扣除以視訊方式出席股東會之出席股數後，出席股份總數仍達股東會開會之法定定額者，股東會應繼續進行，無須依第二項規定延期或續行集會。

發生前項應繼續進行會議之情事，以視訊方式參與股東會股東，其出席股數應計入出席股東之股份總數，惟就該次股東會全部議案，視為棄權。

本公司依第二項規定延期或續行集會，應依台灣公開發行股票公司股務處理準則第四十四條之二十七第七項所列規定，依原股東會日期及各該條規定辦理相關前置作業。

台灣公開發行公司出席股東會使用委託書規則第十二條後段及第十三條第三項、台灣公開發行股票公司股務處理準則第四十四條之五第二項、第四十四條之十五、第四十四條之十七第一項所定期間，本公司應依第二項規定延期或續行集會之股東會日期辦理。

第 22 條 （數位落差之處理）

本公司召開視訊股東會時，應對於以視訊方式出席股東會有困難之股東，提供適當替代措施。

第 23 條

本規則經股東會通過後施行，修正時亦同。

附錄五、全體董事持股情形

職稱	姓名	選任日期	選任時持有股數		停止過戶日股東名簿 記載之持有股數	
			股數	比率	股數	比率
董事長	謝榮輝	110.08.11	6,383,592	7.53%	7,369,032	8.21%
董事	Chin Tai Holding Inc. 代表人：李木文	110.08.11	4,110,548	4.85%	4,110,548	4.58%
董事	Forward Thinking Limited 代表人：黃登士	110.08.11	1,161	-	1,161	-
董事	Park Island Enterprises Limited 代表人：杜金陵	110.08.11	1,161	-	1,161	-
獨立董事	白培霖	110.08.11	-	-	24,000	0.03%
獨立董事	張祖恩	110.08.11	-	-	-	-
獨立董事	陳渝璇	110.08.11	-	-	-	-
合 計			10,496,462	12.38%	11,505,902	12.82%

備註：

- 1.停止過戶日(112.04.23)已發行總股數 89,766,845 股。
- 2.本次股東常會停止過戶期間為 112 年 4 月 23 日至 112 年 6 月 21 日。
- 3.截至本次股東常會停止過戶日，本公司全體董事持有股份為 11,505,902 股，佔發行股本之 12.82%。
- 4.本公司為開曼公司，尚不適用證券交易法第二十六條規定全體董事及監察人最低持股規定。

附錄六、股東依公司法第一百七十二條之一規定所提議案未列入股東會議案之理由

依公司法第一百七十二條之一規定，本公司訂於民國 112 年 4 月 14 日起至民國 112 年 4 月 24 日止，受理股東就本次股東常會之提案，該期間並未接獲股東提案，故不適用。

附錄七、無償配股對營運績效、每股盈餘及股東投資報酬率之影響

依財政部證券暨期貨管理委員會(89)台財證(一)字第 00371 號之規定。本公司因未編制並公告財務預測，無須揭露無償配股對公司當年度預估營業績效、每股盈餘及股東投資報酬率之影響。