

Polaris Group

北極星藥業集團股份有限公司

一一一年股東常會

議事手冊

時間：中華民國 111 年 6 月 2 日（星期四）上午 9 時 00 分

地點：台北市內湖區瑞光路 335 號 2 樓 212 室(宏匯瑞光廣場內科創新育成基地)

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壹、會議議程

北極星藥業集團股份有限公司

一一一年股東常會會議議程

時間：民國 111 年 6 月 2 日（星期四）上午 9 時 00 分

地點：台北市內湖區瑞光路335號2樓212室（宏匯瑞光廣場內科創新育成基地）

召開方式：實體股東會

開會程序：

一、宣佈開會

二、主席致詞

三、報告事項

（一）2021年度營業及財務報告。

（二）2021年度審計委員會查核報告。

（三）健全營運計畫書執行情形報告。

（四）訂定本公司「道德行為準則」、「公司誠信經營守則」、「誠信經營作業程序及行為指南」及「公司企業社會責任實務守則」等內部規章案。

四、承認事項

（一）2021年度營業報告書及財務報表案。

（二）2021年度虧損撥補案。

五、討論事項

（一）以股東會特別決議本公司章程修訂案。

（二）修訂「取得或處分資產處理程序」案。

（三）修訂「資金貸與他人作業程序」案。

（四）修訂「背書保證作業程序」案。

（五）修訂「股東會議事規則」案。

六、其他事項

（一）解除董事競業禁止案。

七、臨時動議

八、散會

貳、報告事項

第一案：2021 年度營業及財務報告。

說明：2021 年度營業及財務報告，請參閱本手冊附件一頁次第7~11頁。

第二案：2021 年度審計委員會查核報告。

說明：2021 年度審計委員會審查報告書，請參閱本手冊附件二頁次第12頁。

第三案：健全營運計畫書執行情形報告。

說明：依財團法人中華民國證券櫃檯買賣中心 105 年 1 月 19 日證櫃審字第 1040037369 號函說明五「將健全營運計畫執行情形，按季提報董事會控管，及提報股東會報告」辦理。

本公司新藥產品尚在研發階段，致未產生營業收入並呈現虧損情形。本公司為健全營運、改善虧損狀況，首要目標為在最短時間內取得全球之新藥藥證。

本公司的肺間皮癌臨床試驗在2021年獲得重大進展。2021年4月份的期中分析顯示試驗結束後總體生存期可獲得統計上的CP大於80%；7月份接獲DSMB建議提早於8月結束收錄病人；2022年2月收到美國FDA的函件告知本公司肺間皮癌臨床試驗用藥取得FDA「快速審查資格」，並應依規定公布「擴展使用方案」(Expanded Access Program，簡稱 EAP，取得藥證前先行提供該藥物予患者使用)的政策及辦法。肺間皮癌臨床試驗預計於2022年8月解盲。

軟組織肉瘤是由美國聖路易的華盛頓大學資助(北極星只提供ADI-PEG 20)的美國多中心臨床試驗。此試驗已於2021年第一季完成並將上述結果已在2021年6月的癌症學會(ASCO)發表，軟組織肉瘤的專家們反應熱烈。本公司預計於2022年下半年啟動軟組織肉瘤三期臨床試驗。

肝癌是由本公司和林口長庚醫院的葉昭廷醫師合作，將啟動全球首次以基因視角設計的二/三期肝癌臨床試驗，篩選特定的基因標記，採雙盲隨機分派設計，預計收案共150人。本試驗將用藥策略從群體平均值更新到個人化版本，以達更佳的治療效果，也就是所謂的「個人化醫療」及「精準醫學」。臨床試驗計畫目前已送美國FDA及台灣FDA審查中，預計於2022年第二季開始收錄病人。

除了癌症新藥研發，北極星也響應政府推動生技產業決心，2022年將於台灣宜蘭科學園區投資興建一個以微生物醱酵方式生產蛋白藥物之商業化量產廠，除提供自行研發之ADI-PEG 20使用外，並供應CDMO業務，創造國家高產值及低耗能之產業價值。

第四案：訂定本公司「道德行為準則」、「公司誠信經營守則」、「誠信經營作業程序及行為指南」及「公司企業社會責任實務守則」等內部規章案。

說明：依據相關法規，訂定本公司「道德行為準則」、「公司誠信經營守則」、「誠信經營作業程序及行為指南」及「公司企業社會責任實務守則」，請參閱本手冊附件四第21~52頁。

參、承認事項

第一案： (董事會提)

案 由： 2021年度營業報告書及財務報表案，提請承認。

說 明： 1. 本公司 2021年度營業報告書及財務報表經董事會通過，財務報表業經資誠聯合會計師事務所梁嬋女、簡汎亞會計師查核簽證完竣，連同營業報告書，送經審計委員會查核完成。
2. 上述營業報告書、會計師查核報告及財務報表，請參閱本手冊附件一頁次第7~11頁及附件三頁次第13~20頁。
3. 謹提請 承認。

決 議：

第二案： (董事會提)

案 由： 2021年度虧損撥補案，提請承認。

說 明： 1. 2021年度稅後淨損新台幣740,487仟元，加計累計前期虧損新台幣8,681,875仟元，累計待彌補虧損金額為新台幣9,422,362仟元，虧損撥補表詳見下表。
2. 虧損撥補表，如下：

北極星藥業集團股份有限公司



單位:新台幣仟元

項目	金 額
期初待彌補虧損	(8,681,875)
加：2021 年度稅後淨損	(740,487)
期末待彌補虧損	(9,422,362)

董事長：陳鴻文



總經理：陳紹琛



會計主管：黃藍瑩



3. 謹提請 承認。

決 議：

肆、討論事項

第一案： (董事會提)

案 由： 以股東會特別決議增加本公司章程修訂案，提請 討論。

說 明： 1. 為配合臺灣證券交易所股份有限公司於111年03月11日臺證上二字第1111700674號公告修正「外國發行人註冊地國股東權益保護事項檢查表」，擬修訂本公司組織大綱及公司章程條文，以第九次修訂後公司組織大綱及公司章程條文全部取代之。本公司章程修正對照表如附件五頁次第53~55頁。

2. 提請股東常會討論，並按特別決議通過本公司第九次修訂後公司組織大綱及公司章程條文，以取代本公司第八次修訂後公司組織大綱及公司章程條文，並送交註冊地英屬開曼群島註冊。

3. 謹提請 討論。

決 議：

第二案： (董事會提)

案 由： 修訂「取得或處分資產處理程序」案，提請 討論。

說 明： 1. 為配合台灣主管機關「公開發行公司取得或處分資產處理準則」部分條文修改，擬修訂本公司取得或處分資產處理程序辦法，如附件六頁次第56~59頁。

2. 謹提請 討論。

決 議：

第三案： (董事會提)

案 由： 修訂「資金貸與他人作業程序」案，提請 討論。

說 明： 1. 依實際業務需要，修訂本公司之「資金貸與他人作業程序」，如附件七頁次第60~62頁。

2. 謹提請 討論。

決 議：

第四案：(董事會提)

案 由：修訂「背書保證作業程序」案。

說 明：1. 依實際業務需要，修訂本公司之「背書保證作業程序」，如附件八頁次第63~67頁。

2. 謹提請討論。

決 議：

第五案：(董事會提)

案 由：修訂「股東會議事規則」案。

說 明：為配合相關法令規定及公司營運需要，擬修訂本公司「股東會議事規則」。修訂條文對照表請參閱附件九頁次第68~75頁。

決 議：

伍、其他事項

第一案：(董事會提)

案 由：解除董事競業禁止案，提請 討論。

說 明：1. 因董事Digital Capital Inc. 於2022年1月1日改派代表人楊育民博士，因其有為自己或他人為屬於本公司營業範圍內之行為，在無損及本公司利益之前提下，爰依公司法209條之規定，擬請股東會解除董事競業禁止之限制。
2. 提請解除競業禁止董事名單詳如下表

姓名	主要經歷/學歷	目前職務
楊育民	<ul style="list-style-type: none">• 俄亥俄州立大學電機博士• 工業技術研究院院士• 美國默克藥廠副總裁• 美國 Genentech 生技公司執行副總裁• 瑞士羅氏藥廠全球技術營運總裁• 美國 Juno 生技公司執行副總裁• 行政院生技產業策略諮議委員	<ul style="list-style-type: none">• 美國韌力生物科技公司創辦人副董事長 (National Resilience, Inc.)• 育世博生技公司創辦人董事長 (Acepodia, Inc.)• 全心新藥公司董事長 (AltruBio, Inc.)• 藥華醫藥獨立董事• Codexis, Inc. 獨立董事• Sana Biotech 獨立董事• 北極星藥業集團董事• Antheia, Inc. 獨立董事

決 議：

陸、臨時動議

柒、散會

北極星藥業集團股份有限公司

2021年度營業報告書

本公司的肺間皮癌臨床試驗在 2021 年獲得重大進展。2021 年 2 月份的期中分析顯示試驗結束後 ADI-PEG20 對改善總體生存期有大於 80%的機率（Conditional Power）；7 月份 DSMB 建議，並獲 FDA 同意提早於 8 月結束收錄病人；2022 年 2 月收到美國 FDA 的函件告知本公司肺間皮癌臨床試驗用藥取得 FDA Fast Track「快速審查資格」。

在 CDMO 業務方面，本公司也持續成長。最近全球開始進入後疫情時代，各國開始接種新冠肺炎疫苗，國際大藥廠對製藥代工需求大增，北極星在 2021 年除了增聘 mRNA 疫苗的專家之外，也和美國加州大學簽訂合作計劃，積極在 lipid nanoparticle 的技術方面取得台灣業界中的領導地位。

除了癌症新藥研發，北極星也響應政府推動生技產業決心，2022 年將於台灣宜蘭科學園區投資興建一個以微生物發酵方式生產蛋白藥物之商業化量產廠，除提供自行研發之 ADI-PEG 20 使用外，並供應 CDMO 業務，創造國家高產值及低耗能之產業價值。

以下是我們 2021 年研發進展及成果的報告。

一、2021 年度營業結果

(一) 2021 年度營業計畫實施成果

1. ADI-PEG 20 臨床試驗

目前進行中的臨床試驗如下表：

癌症類別	臨床期別	領導之癌症中心	治療內容
肺間皮癌	三期 (已停止收錄病患，等待解盲)	英國倫敦巴爾茲醫院	ADI-PEG 20 + Pemetrexed + Cisplatin
軟組織肉瘤	二期 (已完成)	美國華盛頓大學	ADI-PEG 20 + Gemcitabine + Docetaxel
腦癌	1B 期	台灣林口長庚醫院	ADI-PEG 20 + Temozolomide + 放射線
肝癌	二/三期(註)	台灣林口長庚醫院	單一用藥 (篩選GG Type基因型病患)
急性骨髓性血癌	一期	美國MD安德森癌症中心	ADI-PEG 20 + Venetoclax + Azacitidine

註：用於藥證查驗登記之臨床試驗。

2. CDMO 藥品之委託開發暨生產服務

DRX USA已於2019年底與美商Helix BioMedix, Inc. (以下簡稱Helix)完成技術生產代工合約簽署，並於2020年已開始貢獻營業收入；2020年9月與Nanotein Technologies, Inc.簽訂共同開發協議，合作開發奈米蛋白產品，供市場發展潛力十足的嵌合抗原受體T (Chimeric Antigen Receptor T, CAR-T)治療所需，由DRX USA負責製程開發與量產，本公司目前已持股41%，未來產品商業化後，可獲取營收15%的分潤。另外公司仍持續開發中小型客戶，進一步提供客製化技術服務。

(二) 預算執行情形

本公司於2021年僅設定內部預算目標，並未對外公開財務預測數據，整體預算情形大致符合本公司設定之範圍。

(三) 財務收支及獲利能力分析

營業收入及營業成本較2020年度上升主要係因2020年度美國COVID-19疫情之影響，導致工作進度落後，於2021年度已恢復正常工作進度並提供代工服務。營業費用較2020年上升了7.87%，主要係因本集團因申請上市增加相關費用、員工人數增加及成都生產廠房轉列至固定資產開始計提折舊所致。

單位:新台幣仟元

項目	2021 年度	2020 年度	差異數	%
營業收入	15,041	9,410	5,631	59.84
營業成本	12,944	6,979	5,965	85.47
營業毛利	2,097	2,431	(334)	(13.74)
營業費用	(734,014)	(680,489)	(53,525)	7.87
營業(損)益	(731,917)	(678,058)	(53,859)	7.94
營業外收入及支出	(7,793)	17,882	(25,675)	(143.58)
本期淨損	(740,487)	(660,224)	(80,263)	12.16
每股虧損(新台幣元)	(1.09)	(1.01)	(0.08)	7.92

(四) 研究發展狀況

如前述2021年度營業計畫實施成果。

二、2022 年度營業計畫概要

(一) 經營方針

1. 在台灣開始興建符合美國FDA規範之cGMP量產廠，以因應未來ADI-PEG 20新藥於全球上市與CDMO業務量產所需。
2. 策略性的規劃未來臨床試驗，盡快取得全球藥證，嘉惠全球的癌症病患。
3. 持續探索ADI-PEG 20與基因之關係，透過基因的檢測使病患獲取最大化的治病效益，達到精準醫療的最終目標，進一步增加ADI-PEG 20在每一種癌症市場的滲透率，以拓展市場規模。

4. 積極發展CDMO服務，開發多元化業務。

5. 尋找策略聯盟伙伴，以共同開發或區域授權方式合作，充裕營運資金，分攤開發風險。

（二）預期銷售數量及其依據及重要之產銷政策

本公司自有研發之產品尚處於臨床試驗階段，並未上市銷售，目前主要營收來源為提供 CDMO 代工服務。經營管理階層每年提出公司整體目標及策略，再由美國及台灣的研發、製造及臨床團隊提出各項研發及代工專案計劃，並經由可行性、市場銷售規模及財務評估後，決定研發/代工計畫之執行。

三、未來公司發展策略

（一）申請藥證臨床試驗

未來發展策略首要目標為在最短時間內取得更明確的臨床療效數據，以提升公司價值，使代謝療法成為治療癌症的主要方法。本集團未來將集中資源積極加快肺間皮癌、肝癌及軟組織肉瘤的二/三期臨床試驗。另外，本公司亦已開展腦癌與急性骨髓性血癌的一期臨床試驗。分述如下：

1. 肺間皮癌

這是 ADI-PEG 20 與 Pemetrexed、Cisplatin 合併（和後兩種化療對照）用於治療肺間皮癌的 II/III 期 386 人多國多中心臨床試驗，由英國倫敦巴爾茲醫院的 Dr. Peter Szlosarek 主持。2021 年 2 月的存活率期中分析結果相當樂觀，成功機會（conditional power）大於 80%。由於新冠疫情和其他新藥嚴重影響病人收錄，美國 FDA 已於 7 月 27 日通知本公司可以依照獨立的數據監督委員會（DSMB）建議提早於八月結束收錄病人。本公司已於 2021 年 8 月 15 日停止收錄病患。

本公司於 2022 年 2 月收到 FDA 書面通知，本公司肺間皮癌臨床試驗用藥取得 FDA「快速審查資格」（Fast Track Designation），並應依規定公布「擴展使用方案」（Expanded Access Program，簡稱 EAP，取得藥證前先行提供該藥物予患者使用）的政策及辦法。肺間皮癌臨床試驗預計於 2022 年 8 月解盲。

2. 軟組織肉瘤

這是由美國聖路易的華盛頓大學資助（北極星只提供 ADI-PEG 20），Brian Van Tine 教授主持的美國多中心臨床試驗。此 75 人的單組試驗已於 2021 年第一季完成，對 ADI 加 Gemcitabine 及 Docetaxel 的有效反應率高達 25%，並有 6 人腫瘤完全消失（Complete Response）。Van Tine 教授並依藥物劑量調整數據，合併實驗室研究發現，ADI-PEG 20 與 docetaxel 合併使用會增加 gemcitabine 進入細胞內。他們也證實了 ADI-PEG 20 單獨使用亦會促使 gemcitabine 的代謝率降低，而增加細胞對 gemcitabine 的吸收。綜合兩項研究結果，ADI-PEG 20 與 docetaxel 的交互作用增加了細胞對 gemcitabine 的吸收，因此若以 ADI-PEG 20 與 docetaxel 和 gemcitabine 合併使用，病人可接受較低劑量的 gemcitabine 即可得到相同的療效，但病人卻可承受較少的 gemcitabine 所產生的副作用。上述結果已在 2021 年的癌症學會（ASCO）發表，軟組織肉瘤的專家們反應熱烈。本公司預計於 2022 年下半年啟動軟組織肉瘤三期臨床試驗。

3. 肝癌

本公司和林口長庚醫院的葉昭廷醫師合作，將啟動全球首次以基因視角設計的二/三期肝癌臨床試驗，篩選特定的基因標記，採雙盲隨機分派設計，預計收案共 150 人。本試驗將用藥策略從群體平均值更新到個人化版本，以達更佳的治療效果，也就是所謂的「個人化醫療」及「精準醫學」。預計於 2022 年第二季開始收錄病人。

4. 腦癌

此試驗是以ADI-PEG 20併用放射治療及化療藥Temozolomide (TMZ) 治療多形性神經膠質母細胞瘤 (Glioblastoma, GBM) 的第1B期臨床試驗。華盛頓大學與北極星合作的實驗室今年發表了論文證實ADI-PEG 20併用放射治療及TMZ在GBM的細胞組織和動物疾病模式的加乘效果，為臨床試驗提供了基礎。本試驗主要目的為評估ADI-PEG 20併用放射治療及TMZ之安全性與耐受性，並訂出第二期試驗建議劑量、並觀察無疾病惡化存活期 (Progression Free Survival; PFS) 及整體存活期 (Overall Survival; OS)。截至2022年2月份已收23位受試者，並通過安全性觀察期(Dose Limiting Toxicity; DLT)，於台灣4個神經外科中心執行，預計於2022年完成收錄所需的26位病患。本試驗由林口長庚主導，於台灣4個神經外科中心執行。

5. 急性骨髓性血癌

此試驗之領導醫院為美國 MD 安德森癌症中心，以 ADI-PEG 20 併用 Venetoclax 和 Azacitidine 治療急性骨髓性血癌患者之第一期臨床試驗。除了評估 ADI-PEG 20 併用 Venetoclax 和 Azacitidine 治療之安全性與耐受性，本試驗也希望進一步在 RP2D (第二期試驗建議劑量) 組探索此併用治療組合的效用。本試驗已在法規送審階段，預計 2022 年始收錄病人，預計收錄 60 位病患。

(二) 生物製藥業代工服務 (CDMO)

本集團位於北加州的子公司-DRX USA，除了生產ADI-PEG 20外，在利用大腸桿菌的生產方面亦有相當精良的技術，2019年11月已正式開始提供藥品之委託開發暨生產服務，獲得良好的迴響，將發展成為集團重要的業務之一。子公司DRX成都目前是本集團進行凍乾製劑開發的臨床與生產基地，並負責本集團中國ADI-PEG 20新藥研發製造及CDMO業務，目前已有CDMO客戶洽談中。公司目標為以DRX USA為前導工廠，負責接洽美國與歐洲之代工訂單，DRX成都負責中國當地的訂單，未來並以台灣為技術開發與製造基地，串聯台灣的上下游產業，提供委託開發及製造之服務。

四、受外部競爭環境、法規環境及總體經營環境之影響

癌症新藥的開發是全球所有生技及製藥公司的重心，可預期未來將持續不斷地會有癌症新藥取得藥證進入市場，北極星藥業集團屬於全面垂直整合之新藥開發公司，擁有全方位的新藥研發能力。ADI-PEG 20 由於作用機制獨特，已在多種癌症之試驗上看到初步療效及安全性，再加上 ADI-PEG 20 本身又適合與多種其他治療方式合併使用，在未來的癌症市場上預期會有相當強的競爭力，本公司預期 ADI-PEG 20 在取得藥證後，短時間內不會有同質的藥來競爭市場；法規方面，本公司擁有該領域之專才，了解各個國家對於藥物的管理制度，並隨時注意更新法令訊息，力求與國際法規接軌，確保公司的營運環境穩定。本公司之管理階層具備多年新藥研發及公司營運經驗，隨時蒐集市場資訊及分市場動向，使公司營運能在景氣變化時有立即因應措施，將景氣變化對公司營運的風險降至最低，以保持高度競爭優勢，為全體員工、股東及投資大眾共創最大價值。

董事長:陳鴻文



執行長:陳紹琛



會計主管:黃藍瑩



北極星藥業集團股份有限公司

審計委員會審查報告

董事會造具本公司2021年度營業報告書、合併財務報表、虧損撥補表等，其中合併財務報表嗣經董事會委任資誠聯合會計師事務所梁嬋女會計師及簡汎亞會計師查核完竣並出具查核報告。

上述營業報告書、合併財務報表、虧損撥補表，經本審計委員會查核後，認為尚無不合，爰依證券交易法第十四條之四規定，謹具報告書，敬請 鑑核。

此 致

北極星藥業集團股份有限公司2022年股東常會

北極星藥業集團股份有限公司

審計委員會召集人：魏宗德



西 元 2 0 2 2 年 2 月 2 5 日



會計師查核報告

(22)財審報字第 21003372 號

北極星藥業集團股份有限公司 公鑒：

查核意見

北極星藥業集團股份有限公司及子公司（以下簡稱「北極星藥業集團」）西元 2021 年及 2020 年 12 月 31 日之合併資產負債表，暨西元 2021 年及 2020 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表、合併現金流量表，以及合併財務報表附註（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，上開合併財務報表在所有重大方面係依照證券發行人財務報告編製準則暨金融監督管理委員會認可之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達北極星藥業集團西元 2021 年及 2020 年 12 月 31 日之合併財務狀況，暨西元 2021 年及 2020 年 1 月 1 日至 12 月 31 日之合併財務績效及合併現金流量。

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中華民國一般公認審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報表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中華民國會計師職業道德規範，與北極星藥業集團保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

關鍵查核事項

關鍵查核事項係指本會計師之專業判斷，對北極星藥業集團西元 2021 年度合併財務報表之查核最為重要之事項。該等事項已於查核合併財務報表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。

資誠聯合會計師事務所 PricewaterhouseCoopers, Taiwan
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關鍵查核事項- 不動產、廠房及設備減損之評估

事項說明

北極星藥業集團為新藥研發公司，目前所購置之不動產、廠房及設備主要做為研發或未來生產用途，其運用情形與公司新藥研發之成果有相當程度之關聯，截至西元 2021 年 12 月 31 日之不動產、廠房及設備為新台幣 1,297,205 仟元，佔合併資產總額 17%。其取得及後續衡量之會計政策請參閱合併財務報表附註四（十二）及附註四（十五），其會計估計不確定性說明請詳合併財務報表附註五，不動產、廠房及設備明細及相關減損金額請詳合併財務報表附註六（六）及六（九）。北極星藥業集團管理階層依照國際會計準則公報第 36 號「資產減損」之規定，於不動產、廠房及設備具有減損跡象時估計其可回收金額，作為減損評估之依據，由於計算可回收金額屬於重大會計估計事項，涉及管理階層主觀判斷及具不確定性。綜上評估，本會計師將不動產、廠房及設備減損評估，列為西元 2021 年 1 月 1 日至 12 月 31 日合併財務報表關鍵查核事項。

因應之查核程序

本會計師對上開關鍵查核事項已執行之主要查核程序彙總說明如下：

1. 瞭解及評估集團針對不動產、廠房及設備之減損評估相關政策及處理程序，並瞭解集團評估各現金產生單位是否有減損跡象之程序及評估其合理性。
2. 針對具有減損跡象之現金產生單位，取得集團委任外部專家出具之資產鑑價報告。
3. 根據集團委任外部專家出具之資產鑑價報告執行以下減損測試查核程序：
 - （1）瞭解並評估外部專家之獨立性、客觀性和適任性。
 - （2）瞭解並評估鑑價報告中所採用評價方法之合理性。
 - （3）瞭解並評估鑑價報告中所採用主要評價關鍵假設之合理性，並重新計算以確認計算之正確性。

管理階層與治理單位對合併財務報表之責任

管理階層之責任係依照證券發行人財務報告編製準則暨金融監督管理委員會認可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表，且維持與合併財務報表編製有關之必要內部控制，以確保合併財務報表未存有導因於舞

弊或錯誤之重大不實表達。

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

北極星藥業集團之治理單位（含審計委員會）負有監督財務報導流程之責任。

會計師查核合併財務報表之責任

本會計師查核合併財務報表之目的，係對合併財務報表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，惟依照中華民國一般公認審計準則執行之查核工作無法保證必能偵出合併財務報表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。

本會計師依照中華民國一般公認審計準則查核時，運用專業判斷並保持專業上之懷疑。本會計師亦執行下列工作：

1. 辨認並評估合併財務報表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，惟其目的非對北極星藥業集團內部控制之有效性表示意見。
3. 評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。
4. 依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使北極星藥業集團繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒合併財務報表使用者注意合併財務報表之相關揭露，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北極星藥業集團不再具有繼續經營之能力。
5. 評估合併財務報表（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，以對合併財務報表表示意見。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中華民國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，決定對北極星藥業集團西元 2021 年度合併財務報表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。

資 誠 聯 合 會 計 師 事 務 所

梁嬋女 梁嬋女

會計師

簡汎亞 簡汎亞



前行政院金融監督管理委員會

核准簽證文號：金管證審字第 0990001654 號

金融監督管理委員會

核准簽證文號：金管證審字第 1070323061 號

西 元 2 0 2 2 年 2 月 2 5 日

北極星藥業集團股份有限公司及子公司
合併資產負債表
西元2021年及2020年12月31日



單位：新台幣仟元

資 產		附註	2021 年 12 月 31 日		2020 年 12 月 31 日	
			金 額	%	金 額	%
流動資產						
1100	現金及約當現金	六(一)	\$ 5,877,401	75	\$ 150,685	5
1110	透過損益按公允價值衡量之金融資產—流動	六(二)	114,109	2	13,890	-
1136	按攤銷後成本衡量之金融資產—流動	六(三)	-	-	1,688,864	50
1170	應收帳款淨額	六(四)	4,930	-	2,316	-
1200	其他應收款		418	-	5,832	-
1410	預付款項		18,954	-	15,604	1
1476	其他金融資產—流動	六(一)及八	334,141	4	1,528	-
1479	其他流動資產—其他		37	-	115	-
11XX	流動資產合計		<u>6,349,990</u>	<u>81</u>	<u>1,878,834</u>	<u>56</u>
非流動資產						
1550	採用權益法之投資	六(五)	62,352	1	39,552	1
1600	不動產、廠房及設備	六(六)(九)	1,297,205	17	1,322,198	39
1755	使用權資產	六(七)	66,982	1	88,419	3
1780	無形資產	六(八)	381	-	596	-
1920	存出保證金	八	7,864	-	1,903	-
1990	其他非流動資產—其他	六(十)	37,330	-	30,878	1
15XX	非流動資產合計		<u>1,472,114</u>	<u>19</u>	<u>1,483,546</u>	<u>44</u>
1XXX	資產總計		<u>\$ 7,822,104</u>	<u>100</u>	<u>\$ 3,362,380</u>	<u>100</u>
負債及權益						
流動負債						
2100	短期借款	六(十一)	\$ 277,951	4	\$ 21,887	1
2200	其他應付款	六(十二)	138,652	2	121,356	4
2280	租賃負債—流動		20,167	-	19,179	-
2320	一年或一營業週期內到期長期負債	六(十三)	-	-	115,581	3
21XX	流動負債合計		<u>436,770</u>	<u>6</u>	<u>278,003</u>	<u>8</u>
非流動負債						
2540	長期借款	六(十三)	117,261	2	126,199	4
2580	租賃負債—非流動		21,371	-	42,741	1
2670	其他非流動負債—其他	六(十四)	32,825	-	33,908	1
25XX	非流動負債合計		<u>171,457</u>	<u>2</u>	<u>202,848</u>	<u>6</u>
2XXX	負債總計		<u>608,227</u>	<u>8</u>	<u>480,851</u>	<u>14</u>
歸屬於母公司業主之權益						
股本						
3110	普通股股本	六(十七)	7,188,451	92	6,529,014	194
3200	資本公積	六(十八)	9,824,000	126	5,290,730	157
3350	保留盈餘	六(十九)	(9,422,362)	(121)	(8,681,875)	(258)
3400	其他權益		(376,212)	(5)	(256,340)	(7)
3XXX	權益總計		<u>7,213,877</u>	<u>92</u>	<u>2,881,529</u>	<u>86</u>
重大或有負債及未認列之合約承諾						
重大之期後事項						
3X2X	負債及權益總計	九 十一	<u>\$ 7,822,104</u>	<u>100</u>	<u>\$ 3,362,380</u>	<u>100</u>

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。

董事長：陳鴻文



經理人：陳紹琛



會計主管：黃藍瑩



北極星藥業集團股份有限公司及子公司
合併綜合損益表
西元2021年及2020年1月1日至12月31日

單位：新台幣仟元
(除每股虧損為新台幣元外)

項目	附註	2021 金 額	年 度 %	2020 金 額	年 度 %
4000 營業收入	六(二十)	\$ 15,041	2	\$ 9,410	1
5000 營業成本	六(二十三) (二十四)	(12,944)	(2)	(6,979)	(1)
5900 營業毛利		2,097	-	2,431	-
營業費用	六(二十三) (二十四)				
6200 管理費用		(179,724)	(24)	(135,267)	(20)
6300 研究發展費用		(554,290)	(75)	(545,222)	(83)
6000 營業費用合計		(734,014)	(99)	(680,489)	(103)
6900 營業損失		(731,917)	(99)	(678,058)	(103)
營業外收入及支出					
7100 利息收入		7,892	1	27,064	4
7020 其他利益及損失	六(二十一)	8,191	1	1,636	1
7050 財務成本	六(二十二)	(14,674)	(2)	(5,155)	(1)
7060 採用權益法認列之關聯企業及 合資損益之份額	六(五)	(9,202)	(1)	(5,663)	(1)
7000 營業外收入及支出合計		(7,793)	(1)	17,882	3
7900 稅前淨損		(739,710)	(100)	(660,176)	(100)
7950 所得稅費用	六(二十五)	(777)	-	(48)	-
8200 本期淨損		(\$ 740,487)	(100)	(\$ 660,224)	(100)
其他綜合損益(淨額)後續不能重 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		(\$ 135,663)	(18)	(\$ 158,584)	(2)
其他綜合損益(淨額)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		15,791	2	66,255	16
其他綜合損益總額		(\$ 119,872)	(16)	(\$ 92,329)	(14)
8500 本期綜合損益總額		(\$ 860,359)	(116)	(\$ 752,553)	(114)
每股虧損					
9750 基本及稀釋每股虧損	六(二十六)	(\$ 1.09)		(\$ 1.01)	

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董事長：陳鴻文



經理人：陳紹琛



會計主管：黃藍瑩



北極星藥業集團股份有限公司及子公司

合併財務報表

西元 2021 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

附註	歸屬普通股	股本	公積金	累積損益	主權之損益	國外營運機構財務報表換算之兌換差額	權益總額
2020 年							
2020 年 1 月 1 日餘額	\$ 6,529,014	\$ 5,266,256	(\$ 8,021,651)	(\$ 164,011)	\$ 3,609,608		
本期淨損	-	-	(660,224)	-	(660,224)		
本期其他綜合損失	-	-	-	(92,329)	(92,329)		
本期綜合損失總額	-	-	(660,224)	(92,329)	(752,553)		
員工認股權酬勞成本	-	16,250	-	-	16,250		
採權益法認列之關聯企業權益變動數	-	8,224	-	-	8,224		
2020 年 12 月 31 日餘額	\$ 6,529,014	\$ 5,290,730	(\$ 8,681,875)	(\$ 256,340)	\$ 2,881,529		
2021 年							
2021 年 1 月 1 日餘額	\$ 6,529,014	\$ 5,290,730	(\$ 8,681,875)	(\$ 256,340)	\$ 2,881,529		
本期淨損	-	-	(740,487)	-	(740,487)		
本期其他綜合損失	-	-	-	(119,872)	(119,872)		
本期綜合損失總額	-	-	(740,487)	(119,872)	(860,359)		
現金增資	640,000	4,480,000	-	-	5,120,000		
員工執行認股權	19,437	33,229	-	-	52,666		
員工認股權酬勞成本	-	21,317	-	-	21,317		
採權益法認列之關聯企業權益變動數	-	(1,276)	-	-	(1,276)		
2021 年 12 月 31 日餘額	\$ 7,188,451	\$ 9,824,000	(\$ 9,422,362)	(\$ 376,212)	\$ 7,213,877		

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。

董事長：陳鴻文

經理人：陳紹琛

會計主管：黃藍瑩

北極星藥業集團股份有限公司及子公司

合併現金流量表
西元2021年及2020年1月1日至12月31日

單位：新台幣仟元

	附註	2021 年 1 月 1 日 至 12 月 31 日	2020 年 1 月 1 日 至 12 月 31 日
營業活動之現金流量			
本期稅前淨損		(\$ 739,710)	(\$ 660,176)
調整項目			
收益費損項目			
折舊費用	六(六)(七) (二十三)	153,859	133,234
攤銷費用	六(八)(二十三)	210	40
減損損失	六(九)(二十一)	75,368	-
員工認股權酬勞成本	六(十六)(二十四)	48,026	16,241
利息費用	六(二十二)	14,674	5,155
利息收入	(7,892)	(27,064)	
處分不動產、廠房及設備損失	六(六)	409	515
租賃修改損益	六(七)	-	(41)
薪資保護貸款豁免收入	(65,396)	-	-
政府補助利益	(820)	-	-
透過損益按公允價值衡量之金融資產評價損失	六(二)(二十一)	1,992	655
採用權益法認列之關聯企業損益份額		9,202	5,663
處分採用權益法之投資利益	六(五)(二十一)	(18,757)	-
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			
應收帳款淨額	六(四)	(2,614)	(2,316)
其他應收款		5,414	(5,520)
預付款項	(3,350)	3,163	
其他流動資產—其他		78	505
其他非流動資產—其他	(6,452)	(741)	
與營業活動相關之負債之淨變動			
應付票據	-	(94)	
其他應付款	2,033	(74,129)	
其他非流動負債—其他	-	(2,960)	
營運產生之現金流出	(533,726)	(607,870)	
支付之所得稅	六(二十五)	(777)	(48)
支付之利息	(12,647)	(4,944)	
收取之利息	7,892	27,064	
營業活動之淨現金流出	(539,258)	(585,798)	
投資活動之現金流量			
取得不動產、廠房及設備	六(六)(二十七)	(204,343)	(51,044)
取得透過損益按公允價值衡量之金融資產	六(二十一)	(57,893)	(14,532)
取得無形資產	六(八)	-	(636)
取得按攤銷後成本衡量之金融資產	六(三)	-	(1,688,864)
取得採用權益法之投資	(69,536)	(31,346)	
存出保證金(增加)減少	(5,961)	8	
其他金融資產—流動(增加)減少	六(一)	(332,064)	8,417
處分按攤銷後成本衡量之金融資產	1,688,864	-	
投資活動之淨現金流入(流出)	1,019,067	(1,777,997)	
籌資活動之現金流量			
取得短期借款	六(十一)(二十八)	275,615	21,887
償還短期借款	六(十一)(二十八)	(21,397)	(40,117)
取得長期借款	六(十三)(二十八)	29,657	36,044
償還長期借款	六(二十八)	(86,199)	-
租賃負債本金償還	六(二十八)	(18,998)	(16,542)
員工執行認股權		52,666	-
現金增資	六(十七)	5,120,000	-
籌資活動之淨現金流入	5,351,344	1,272	
匯率變動對現金及約當現金之影響	(104,437)	(96,149)	
本期現金及約當現金增加(減少)數	5,726,716	(2,458,672)	
期初現金及約當現金餘額	150,685	2,609,357	
期末現金及約當現金餘額	\$ 5,877,401	\$ 150,685	

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。

董事長：陳鴻文



經理人：陳紹琛



會計主管：黃藍瑩



附件四、「道德行為準則」、「公司誠信經營守則」、「誠信經營作業程序及行為指南」、「公司企業社會責任實務守則」

Polaris Group	
Name of Procedures 辦法名稱	Code of Ethical Conduct 道德行為準則
第一條	<p>訂定目的及依據 Purpose of and basis for adoption</p> <p>Article 1 為導引本公司董事及經理人 (包括總經理及相當等級者、副總經理及相當等級者、協理及相當等級者、財務部門主管、會計部門主管、以及其他有為公司管理事務及簽名權利之人) 之行為符合道德標準，並使公司之利害關係人更加瞭解公司道德標準，爰依「上市上櫃公司訂定道德行為準則參考範例」第一條訂定本準則，以資遵循。</p> <p>For the purpose of encouraging directors, supervisors, and managerial officers of the company (including general managers or their equivalents, assistant general managers or their equivalents, deputy assistant general managers or their equivalents, chief financial and chief accounting officers, and other persons authorized to manage affairs and sign documents on behalf of a company) to act in line with ethical standards, and helping interested parties better understand the ethical standards of the company, the code of ethical conduct is established with reference to the “Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/GTSM Listed Companies”</p>
第二條	<p>涵括之內容 Content of the code</p> <p>Article 2 本公司為考量公司狀況與需要所訂定之道德行為準則，至少應包括下列八項內容：當有下列情事發生時，相關單位須以簽呈方式呈報董事長簽核，情節重大者則提報董事會決議之。</p> <p>Taking its individual circumstances and needs into consideration, the Company shall adopt a code of ethical conduct that addresses at least the following eight matters. Involved departments shall submit the written report for the company director’s approval if any of the following matter occurred. For matters with serious impact, it shall be proposed in the board of director meeting for resolutions.</p> <p>1. 防止利益衝突 Prevention of conflicts of interest:</p> <p>個人利益介入或可能介入公司整體利益時即產生利害衝突，例如，當公司董事或經理人無法以客觀及有效率的方式處理公務時，或是基於其在公司擔任之職位而使得其自身、配偶或二親等以內之親屬獲致不當利益。公司應特別注意與前述人員所屬之關係企業資金貸與或為其提供保證、重大資產交易、進(銷)貨往來之情事。公司應該制定防止利益衝突之政策，並提供適當管道供董事或經理人主動說明其與公司有無潛在之利益衝突。</p> <p>Conflicts of interest occur when personal interest intervenes or is likely to intervene in the overall interest of the company, as for example when a director, supervisor, or managerial officer of the company is unable to perform their duties in an objective and efficient manner, or when a person in such a position takes advantage of their position in the company to obtain improper benefits for either themselves or their spouse, or relatives within the second degree of kinship. The company shall pay special attention to loans of funds, provisions of guarantees, and major asset transactions or the purchase</p>

(or sale) of goods involving the affiliated enterprise at which a director, supervisor, or managerial officer works. The company shall establish a policy aimed at preventing conflicts of interest, and shall offer appropriate means for directors, supervisors, and managerial officers to voluntarily explain whether there is any potential conflict between them and the company.

2. 避免圖私利之機會 Minimizing incentives to pursue personal gain:

公司應避免董事或經理人為下列事項：(1) 透過使用公司財產、資訊或藉由職務之便而有圖私利之機會；(2) 透過使用公司財產、資訊或藉由職務之便以獲取私利；(3) 與公司競爭。當公司有獲利機會時，董事或經理人有責任增加公司所能獲取之正當合法利益。

The company shall prevent its directors, supervisors, or managerial officers from engaging in any of the following activities: (1) Seeking an opportunity to pursue personal gain by using company property or information or taking advantage of their positions. (2) Obtaining personal gain by using company property or information or taking advantage of their positions. (3) Competing with the company. When the company has an opportunity for profit, it is the responsibility of the directors, supervisors, and managerial officers to maximize the reasonable and proper benefits that can be obtained by the company.

3. 保密責任 Confidentiality:

董事或經理人對於公司本身或其進(銷)貨客戶之資訊，除經授權或法律規定公開外，應負有保密義務。應保密的資訊包括所有可能被競爭對手利用或洩漏之後對公司或客戶有損害之未公開資訊。

The directors, supervisors, and managerial officers of the company shall be bound by the obligation to maintain the confidentiality of any information regarding the company itself or its suppliers and customers, except when authorized or required by law to disclose such information. Confidential information includes any undisclosed information that, if exploited by a competitor or disclosed, could result in damage to the company or the suppliers and customers.

4. 公平交易 Fair trade:

董事或經理人應公平對待公司進(銷)貨客戶、競爭對手及員工，不得透過操縱、隱匿、濫用其基於職務所獲悉之資訊、對重要事項做不實陳述或其他不公平之交易方式而獲取不當利益。

Directors, supervisors, and managerial officers shall treat all suppliers and customers, competitors, and employees fairly, and may not obtain improper benefits through manipulation, nondisclosure, or misuse of the information learned by virtue of their positions, or through misrepresentation of important matters, or through other unfair trading practices.

5. 保護並適當使用公司資產 Safeguarding and proper use of company assets:

董事或經理人均有責任保護公司資產，並確保其能有效合法地使用於公務上，若被偷竊、疏忽或浪費均會直接影響到公司之獲利能力。

All directors, supervisors, and managerial officers have the responsibility to safeguard company assets and to ensure that they can be effectively and lawfully used for official business purposes; any theft, negligence in care, or waste of the assets will all directly impact the company's profitability.

6. 遵循法令規章 Legal compliance:

公司應加強證券交易法及其他法令規章之遵循。

The company shall strengthen its compliance with the Securities and Exchange Act and other applicable laws, regulations, and bylaws.

7. 鼓勵呈報任何非法或違反道德行為準則之行為 Encouraging reporting on illegal or unethical activities:

公司內部應加強宣導道德觀念，並鼓勵員工於懷疑或發現有違法令規章或道德行為準則之行為時，向審計委員會、經理人、內部稽核主管或其他適當人員呈報。為了鼓勵員工呈報違法情事，公司應訂定具體檢舉制度，允許匿名檢舉，並讓員工知悉公司將盡全力保護檢舉人的安全，使其免於遭受報復。

The company shall raise awareness of ethics internally and encourage employees to report to a company supervisor, managerial officer, chief internal auditor, or other appropriate individual upon suspicion or discovery of any activity in violation of a law or regulation or the code of ethical conduct. To encourage employees to report illegal conduct, the company shall establish a concrete whistle-blowing system and make employees aware that the company will use its best efforts to ensure the safety of informants and protect them from reprisals.

8. 懲戒措施 Disciplinary measures:

董事或經理人有違反道德行為準則之情形時，公司應依據其於道德行為準則訂定之懲戒措施處理之，且即時於公開資訊觀測站揭露違反道德行為準則人員之違反日期、違反事由、違反準則及處理情形等資訊。公司並宜制定相關申訴制度，提供違反道德行為準則者救濟之途徑。

When a director, supervisor, or managerial officer violates the code of ethical conduct, the company shall handle the matter in accordance with the disciplinary measures prescribed in the code, and shall without delay disclose on the Market Observation Post System (MOPS) the date of the violation by the violator, reasons for the violation, the provisions of the code violated, and the disciplinary actions taken. It is advisable that the company establish a relevant complaint system to provide the violator with remedies.

第三條 豁免適用之程序 Procedures for exemption

Article 3

公司所訂定之道德行為準則中須規定，豁免董事或經理人遵循公司之道德行為準則，必須經由董事會決議通過，且即時於公開資訊觀測站揭露允許豁免人員之職稱、姓名、董事會通過豁免之日期、獨立董事之反對或保留意見、豁免適用之期間、豁免適用之原因及豁免適用之準則等資訊，俾利股東評估董事會所為之決議是否適當，以抑制任意或可疑的豁免遵循準則之情形發生，並確保任何豁免遵循準則之情形均有適當的控管機制，以保護公司。

The code of ethical conduct adopted by a company must require that any exemption for directors, supervisors, or managerial officers from compliance with the code be adopted by a resolution of the board of directors, and that information on the date on which the board of directors adopted the resolution for exemption, objections or reservations of independent directors, and the period of, reasons for, and principles behind the application of the exemption be disclosed without delay on the MOPS, in order that the shareholders may evaluate the appropriateness of the board resolution to forestall any arbitrary or dubious exemption from the code, and to safeguard the interests of the company by ensuring appropriate mechanisms for controlling any circumstance under which such an exemption occurs.

第四條 揭露方式 Method of disclosure

Article 4 公司應於公司網站、年報、公開說明書及公開資訊觀測站揭露其所訂定道德行為準則，修正時亦同。

A TWSE or TPEx listed company shall disclose the code of ethical conduct it has adopted, and any amendments to it, on its company website, in its annual reports and prospectuses and on the MOPS.

第五條 施行 Enforcement

Article 5 公司之道德行為準則經審計委員會及董事會通過後施行，並提報股東會，修正時亦同。

A company's code of ethical conduct, and any amendments to it, shall enter into force after it has been adopted by the board of directors, delivered to audit committee, and submitted to a shareholders meeting.

北極星藥業集團股份有限公司

公司誠信經營守則

Ethical Corporate Management Best Practice Principles for Polaris Group

第一條（禁止不誠信行為）

本公司之董事、經理人、受僱人、受任人或具有實質控制能力者（以下簡稱實質控制者），於從事商業行為之過程中，不得直接或間接提供、承諾、要求或收受任何不正當利益，或做出其他違反誠信、不法或違背受託義務等不誠信行為，以求獲得或維持利益（以下簡稱不誠信行為）。

前項行為之對象，包括公職人員、參政候選人、政黨或黨職人員，以及任何公、民營企業或機構及其董事（理事）、監察人（監事）經理人、受僱人、實質控制者或其他利害關係人。

When engaging in commercial activities, directors, managers, employees, and mandataries of Polaris Group ("the Company") or persons having substantial control over such companies ("substantial controllers") shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, nor commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty ("unethical conduct") for purposes of acquiring or maintaining benefits.

Parties referred to in the preceding paragraph include civil servants, political candidates, political parties or members of political parties, state-run or private-owned businesses or institutions, and their directors, supervisors, managers, employees or substantial controllers or other stakeholders.

第二條（利益之態樣）

本守則所稱利益，其利益係指任何有價值之事物，包括任何形式或名義之金錢、餽贈、佣金、職位、服務、優待、回扣等。但屬正常社交禮俗，且係偶發而無影響特定權利義務之虞時，不在此限。

"Benefits" in these Principles means any valuable things, including money, endowments, commissions, positions, services, preferential treatment or rebates of any type or in any name. Benefits received or given occasionally in accordance with accepted social customs and that do not adversely affect specific rights and obligations shall be excluded.

第三條（法令遵循）

本公司應遵守公司法、證券交易法、商業會計法、政治獻金法、貪污治罪條例、政府採購法、公職人員利益衝突迴避法、上市上櫃相關規章或其他商業行為有關法令，以作為落實誠信經營之基本前提。

The Company shall comply with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Statute, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, TWSE/GTSM listing rules, or other laws or regulations regarding commercial activities, as the underlying basic premise to facilitate ethical corporate management.

第四條（政策）

本公司應本於廉潔、透明及負責之經營理念，制定以誠信為基礎之政策，經董事會通過，並建立良好之公司治理與風險控管機制，以創造永續發展之經營環境。

The Company shall abide by the operational philosophies of honesty, transparency and responsibility, base policies on the principle of good faith and obtain approval from the board of directors, and establish good corporate governance and risk control and management mechanism so as to create an operational environment for sustainable development.

第五條（防範方案）

本公司制訂之誠信經營政策，應清楚且詳盡地訂定具體誠信經營之作法及防範不誠信行為方案（以下簡稱防範方案），包含作業程序、行為指南及教育訓練等。

本公司訂定防範方案，應符合公司及其集團企業與組織營運所在地之相關法令。

本公司於訂定防範方案過程中，宜與員工、工會、重要商業往來交易對象或其他利害關係人溝通。

The Company shall in their own ethical management policy clearly and thoroughly prescribe the specific ethical management practices and the programs to forestall unethical conduct ("prevention programs"), including operational procedures, guidelines, and training.

When establishing the prevention programs, The Company shall comply with relevant laws and regulations of the territory where the companies and their business group are operating.

In the course of developing the prevention programs, The Company are advised to negotiate with staff, labor unions members, important trading counterparties, or other stakeholders.

第六條（防範方案之範圍）

本公司應建立不誠信行為風險之評估機制，定期分析及評估營業範圍內具較高不誠信行為風險之營業活動，據以訂定防範方案並定期檢討防範方案之妥適性與有效性。

The Company shall establish a risk assessment mechanism against unethical conduct, analyze and assess on a regular basis business activities within their business scope which are at a higher risk of being involved in unethical conduct, and establish prevention programs accordingly and review their adequacy and effectiveness on a regular basis.

第七條（承諾與執行）

本公司應要求董事與高階管理階層出具遵循誠信經營政策之聲明，並於僱用條件要求受僱人遵守誠信經營政策。

本公司及其集團企業與組織應於其規章、對外文件及公司網站中明示誠信經營之政策，以及董事會與高階管理階層積極落實誠信經營政策之承諾，並於內部管理及商業活動中確實執行。

The Company shall request their directors and senior management to issue a statement of compliance with the ethical management policy and require in the terms of employment that employees comply with such policy.

The Company and their respective business group shall clearly specify in their rules and external documents and on the company website the ethical corporate management policies and the commitment by the board of directors and senior management on rigorous and thorough implementation of such policies, and shall carry out the policies in internal management and in commercial activities.

第八條（誠信經營商業活動）

本公司應本於誠信經營原則，以公平與透明之方式進行商業活動。

本公司於商業往來之前，應考量其代理商、供應商、客戶或其他商業往來交易對象之合法性及是否涉有不誠信行為，避免與涉有不誠信行為者進行交易。

本公司與其代理商、供應商、客戶或其他商業往來交易對象簽訂之契約，其內容應包含遵守誠信經營政策及交易相對人如涉有不誠信行為時，得隨時終止或解除契約之條款。

The Company shall engage in commercial activities in a fair and transparent manner based on the principle of ethical management.

Prior to any commercial transactions, The Company shall take into consideration the legality of their agents, suppliers, clients, or other trading counterparties and whether any of them are involved in unethical conduct, and shall avoid any dealings with persons so involved.

When entering into contracts with their agents, suppliers, clients, or other trading counterparties, The Company shall include in such contracts terms requiring compliance with ethical corporate management policy and that in the event the trading counterparties are involved in unethical conduct, the Company may at any time terminate or rescind the contracts.

第九條（禁止行賄及收賄）

本公司及其董事、經理人、受僱人、受任人與實質控制者，於執行業務時，不得直接或間接向客戶、代理商、承包商、供應商、公職人員或其他利害關係人提供、承諾、要求或收受任何形式之不正當利益。

When conducting business, The Company and their directors, managers, employees, mandataries, and substantial controllers, may not directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form to or from clients, agents, contractors, suppliers, public servants, or other stakeholders.

第十條（禁止提供非法政治獻金）

本公司及其董事、經理人、受僱人、受任人與實質控制者，對政黨或參與政治活動之組織或個人直接或間接提供捐獻，應符合政治獻金法及公司內部相關作業程序，不得藉以謀取商業利益或交易優勢。

When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, The Company and their directors, managers, employees, mandataries, and substantial controllers, shall comply with the Political Donations Act and their own relevant internal operational procedures, and shall not make such donations in exchange for commercial gains or business advantages.

第十一條（禁止不當慈善捐贈或贊助）

本公司及其董事、經理人、受僱人、受任人與實質控制者，對於慈善捐贈或贊助，應符合相關法令及內部作業程序，不得為變相行賄。

When making or offering donations and sponsorship, The Company and their directors, managers, employees, mandataries, and substantial controllers shall comply with relevant laws and regulations and internal operational procedures, and shall not surreptitiously engage in bribery.

第十二條（禁止不合理禮物、款待或其他不正當利益）

本公司及其董事、經理人、受僱人、受任人與實質控制者，不得直接或間接提供或接受任何不合理禮物、款待或其他不正當利益，藉以建立商業關係或影響商業交易行為。

The Company and their directors, managers, employees, mandataries, and substantial controllers shall not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business relationship or influence commercial transactions.

第十三條（禁止侵害智慧財產權）

本公司及其董事、經理人、受僱人、受任人與實質控制者，應遵守智慧財產相關法規、公司內部作業程序及契約規定；未經智慧財產權所有人同意，不得使用、洩漏、處分、毀損或其他侵害智慧財產權之行為。

The Company and their directors, managers, employees, mandataries, and substantial controllers shall observe applicable laws and regulations, the company's internal operational procedures, and contractual provisions concerning intellectual property, and may not use, disclose, dispose, or damage intellectual property or otherwise infringe intellectual property rights without the prior consent of the intellectual property rights holder.

第十四條（禁止從事不公平競爭之行為）

本公司應依相關競爭法規從事營業活動，不得固定價格、操縱投標、限制產量與配額，或以分配顧客、供應商、營運區域或商業種類等方式，分享或分割市場。

The Company shall engage in business activities in accordance with applicable competition laws and regulations, and may not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.

第十五條（防範產品或服務損害利害關係人）

本公司及其董事、經理人、受僱人、受任人與實質控制者，於產品與服務之研發、採購、製造、提供或銷售過程，應遵循相關法規與國際準則，確保產品及服務之資訊透明性及安全性，制定且公開其消費者或其他利害關係人權益保護政策，並落實於營運活動，以防止產品或服務直接或間接損害消費者或其他利害關係人之權益、健康與安全。有事實足認其商品、服務有危害消費者或其他利害關係人安全與健康之虞時，原則上應即回收該批產品或停止其服務。

In the course of research and development, procurement, manufacture, provision, or sale of products and services, The Company and their directors, managers, employees, mandataries, and substantial controllers shall observe applicable laws and regulations and international standards to ensure the transparency of information about, and safety of, their products and services. They shall also adopt and publish a policy on the protection of the rights and interests of consumers or other stakeholders, and carry out the policy in their operations, with a view to preventing their products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders. Where there are sufficient facts to determine that the company's products or services are likely to pose any hazard to the safety and health of consumers or other stakeholders, the company shall, in principle, recall those products or suspend the services immediately.

第十六條（組織與責任）

本公司之董事、經理人、受僱人、受任人及實質控制者應盡善良管理人之注意義務，督促公司防止不誠信行為，並隨時檢討其實施成效及持續改進，確保誠信經營政策之落實。

本公司為健全誠信經營之管理，應設置隸屬於董事會之專責單位，配置充足之資源及適任之人員，負責誠信經營政策與防範方案之制定及監督執行，主要掌理下列事項，定期（至少一年一次）向董事會報告：

- 一、協助將誠信與道德價值融入公司經營策略，並配合法令制度訂定確保誠信經營之相關防弊措施。
- 二、定期分析及評估營業範圍內不誠信行為風險，並據以訂定防範不誠信行為方案，及於各方案內訂定工作業務相關標準作業程序及行為指南。
- 三、規劃內部組織、編制與職掌，對營業範圍內較高不誠信行為風險之營業活動，安置相互監督制衡機制。
- 四、誠信政策宣導訓練之推動及協調。
- 五、規劃檢舉制度，確保執行之有效性。
- 六、協助董事會及管理階層查核及評估落實誠信經營所建立之防範措施是否有效運作，並定期就相關業務流程進行評估遵循情形，作成報告。

The directors, managers, employees, mandataries, and substantial controllers of The Company shall exercise the due care of good administrators to urge the company to prevent unethical conduct, always review the results of the preventive measures and continually make adjustments so as to ensure thorough implementation of its ethical corporate management policies.

To achieve sound ethical corporate management, The Company shall establish a dedicated unit that is under the board of directors and avail itself of adequate resources and staff itself with competent personnel, responsible for establishing and supervising the implementation of the ethical corporate management policies and prevention programs. The dedicated unit shall be in charge of the following matters, and shall report to the board of directors on a regular basis (at least once a year):

1. Assisting in incorporating ethics and moral values into the company's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with the requirements of laws and regulations.
2. Analyzing and assessing on a regular basis the risk of involvement in unethical conduct within the business scope, adopting accordingly programs to prevent unethical conduct, and setting out in each

program the standard operating procedures and conduct guidelines with respect to the company's operations and business.

3. Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conduct.

4. Promoting and coordinating awareness and educational activities with respect to ethics policy.

5. Developing a whistle-blowing system and ensuring its operating effectiveness.

6. Assisting the board of directors and management in auditing and assessing whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and preparing reports on the regular assessment of compliance with ethical management in operating procedures.

第十七條（利益迴避）

本公司應制定防止利益衝突之政策，據以鑑別、監督並管理利益衝突所可能導致不誠信行為之風險，並提供適當管道供董事、經理人及其他出席或列席董事會之利害關係人主動說明其與公司有無潛在之利益衝突。

本公司董事、經理人及其他出席或列席董事會之利害關係人對董事會所列議案，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。董事間亦應自律，不得不當相互支援。

本公司董事、經理人、受僱人、受任人與實質控制者不得藉其在公司擔任之職位或影響力，使其自身、配偶、父母、子女或任何他人獲得不正當利益。

The Company shall adopt policies for preventing conflicts of interest to identify, monitor, and manage risks possibly resulting from unethical conduct, and shall also offer appropriate means for directors, managers, and other stakeholders attending or present at board meetings to voluntarily explain whether their interests would potentially conflict with those of the company.

When a proposal at a given board of directors meeting concerns the personal interest of, or the interest of the juristic person represented by, any of the directors, managers, and other stakeholders attending or present at board meetings of a The Company, the concerned person shall state the important aspects of the relationship of interest at the given board meeting. If his or her participation is likely to prejudice the interest of the company, the concerned person may not participate in discussion of or voting on the proposal and shall recuse himself or herself from the discussion or the voting, and may not exercise voting rights as proxy for another director. The directors shall practice self-discipline and must not support one another in improper dealings.

The Company' directors, managers, employees, mandataries, and substantial controllers shall not take advantage of their positions or influence in the companies to obtain improper benefits for themselves, their spouses, parents, children or any other person.

第十八條（會計與內部控制）

本公司應就具較高不誠信行為風險之營業活動，建立有效之會計制度及內部控制制度，不得有外帳或保留秘密帳戶，並應隨時檢討，俾確保該制度之設計及執行持續有效。

本公司內部稽核單位應依不誠信行為風險之評估結果，擬訂相關稽核計畫，內容包括稽核對象、範圍、項目、頻率等，並據以查核防範方案遵循情形，且得委任會計師執行查核，必要時，得委請專業人士協助。前項查核結果應通報高階管理階層及誠信經營專責單位，並作成稽核報告提報董事會。

The Company shall establish effective accounting systems and internal control systems for business activities possibly at a higher risk of being involved in an unethical conduct, not have under-the-table accounts or keep secret accounts, and conduct reviews regularly so as to ensure that the design and enforcement of the systems are showing results.

The internal audit unit of a The Company shall, based on the results of assessment of the risk of involvement in unethical conduct, devise relevant audit plans? including auditees, audit scope, audit

items, audit frequency, etc., and examine accordingly the compliance with the prevention programs. The internal audit unit may engage a certified public accountant to carry out the audit, and may engage professionals to assist if necessary.

The results of examination in the preceding paragraph shall be reported to senior management and the ethical management dedicated unit and put down in writing in the form of an audit report to be submitted to the board of directors.

第十九條（教育訓練及考核）

本公司之董事長、總經理或高階管理階層應定期向董事、受僱人及受任人傳達誠信之重要性。本公司應定期對董事、經理人、受僱人、受任人及實質控制者舉辦教育訓練與宣導，並邀請與公司從事商業行為之相對人參與，使其充分瞭解公司誠信經營之決心、政策、防範方案及違反不誠信行為之後果。

本公司應將誠信經營政策與員工績效考核及人力資源政策結合，設立明確有效之獎懲制度。

The chairman, general manager, or senior management of a The Company shall communicate the importance of corporate ethics to its directors, employees, and mandataries on a regular basis.

The Company shall periodically organize training and awareness programs for directors, managers, employees, mandataries, and substantial controllers and invite the companies' commercial transaction counterparties so they understand the companies' resolve to implement ethical corporate management, the related policies, prevention programs and the consequences of committing unethical conduct.

The Company shall apply the policies of ethical corporate management when creating its employee performance appraisal system and human resource policies to establish a clear and effective reward and discipline system.

第二十條（檢舉制度）

本公司應訂定具體檢舉制度，並應確實執行，其內容至少應涵蓋下列事項：

- 一、建立並公告內部獨立檢舉信箱、專線或委託其他外部獨立機構提供檢舉信箱、專線，供公司內部及外部人員使用。
- 二、指派本公司稽核單位為檢舉受理專責單位，檢舉情事涉及董事或高階管理階層，應呈報至獨立董事，並訂定檢舉事項之類別及其所屬之調查標準作業程序。
- 三、訂定檢舉案件調查完成後，依照情節輕重所應採取之後續措施，必要時應向主管機關報告或移送司法機關偵辦。
- 四、檢舉案件受理、調查過程、調查結果及相關文件製作之紀錄與保存。
- 五、檢舉人身分及檢舉內容之保密，並允許匿名檢舉。
- 六、保護檢舉人不因檢舉情事而遭不當處置之措施。
- 七、檢舉人獎勵措施。

本公司受理檢舉專責人員或單位，如經調查發現重大違規情事或公司有受重大損害之虞時，應立即作成報告，以書面通知獨立董事。

The Company shall adopt a concrete whistle-blowing system and scrupulously operate the system. The whistle-blowing system shall include at least the following:

1. An independent mailbox or hotline, either internally established and publicly announced or provided by an independent external institution, to allow internal and external personnel of the company to submit reports.
2. Internal Audit Department is appointed to handle the whistle-blowing system. Any tip involving a director or senior management shall be reported to the independent directors. Categories of reported misconduct shall be delineated and standard operating procedures for the investigation of each shall be adopted.
3. Follow-up measures to be adopted depending on the severity of the circumstances after investigations of cases reported are completed. Where necessary, a case shall be reported to the

competent authority or referred to the judicial authority.

4. Documentation of case acceptance, investigation processes, investigation results, and relevant documents.

5. Confidentiality of the identity of whistle-blowers and the content of reported cases, and an undertaking regarding anonymous reporting.

6. Measures for protecting whistle-blowers from inappropriate disciplinary actions due to their whistle-blowing.

7. Whistle-blowing incentive measures.

When material misconduct or likelihood of material impairment to the Company comes to their awareness upon investigation, the dedicated personnel or unit handling the whistle-blowing system shall immediately prepare a report and notify the independent directors in written form.

第二十一條（懲戒與申訴制度）

本公司應明訂及公布違反誠信經營規定之懲戒與申訴制度，並即時於公司內部網站揭露違反人員之職稱、姓名、違反日期、違反內容及處理情形等資訊。

The Company shall adopt and publish a well-defined disciplinary and appeal system for handling violations of the ethical corporate management rules, and shall make immediate disclosure on the company's internal website of the title and name of the violator, the date and details of the violation, and the actions taken in response.

第二十二條（資訊揭露）

本公司應建立推動誠信經營之量化數據，持續分析評估誠信政策推動成效，於公司網站、年報及公開說明書揭露其誠信經營採行措施、履行情形及前揭量化數據與推動成效，並於公開資訊觀測站揭露誠信經營守則之內容。

The Company shall collect quantitative data about the promotion of ethical management and continuously analyze and assess the effectiveness of the promotion of ethical management policy. They shall also disclose the measures taken for implementing ethical corporate management, the status of implementation, the foregoing quantitative data, and the effectiveness of promotion on their company websites, annual reports, and prospectuses, and shall disclose their ethical corporate management best practice principles on the Market Observation Post System.

第二十三條（誠信經營政策與措施之檢討修正）

本公司應隨時注意國內外誠信經營相關規範之發展，並鼓勵董事、經理人及受僱人提出建議，據以檢討改進公司訂定之誠信經營政策及推動之措施，以提昇公司誠信經營之落實成效。

The Company shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management and encourage their directors, managers, and employees to make suggestions, based on which the adopted ethical corporate management policies and measures taken will be reviewed and improved with a view to achieving better implementation of ethical management.

第二十四條（實施）

各本公司之誠信經營守則經董事會通過後實施，並提報股東會，修正時亦同。

The ethical corporate management best practice principles of the Company shall be implemented after the board of directors grants the approval, and shall be reported at a shareholders' meeting. The same procedure shall be followed when the principles have been amended.

北極星藥業集團股份有限公司
誠信經營作業程序及行為指南
Procedures for Ethical Management and Guidelines for Conduct
for Polaris Group

第一條 訂定目的及適用範圍

本公司基於公平、誠實、守信、透明原則從事商業活動，為落實誠信經營政策，並積極防範不誠信行為，依「上市上櫃公司誠信經營守則」及本公司及集團企業與組織之營運所在地相關法令，訂定本作業程序及行為指南，具體規範本公司人員於執行業務時應注意之事項。

The Company engages in commercial activities following the principles of fairness, honesty, faithfulness, and transparency, and in order to fully implement a policy of ethical management and actively prevent unethical conduct, these Procedures for Ethical Management and Guidelines for Conduct (hereinafter, "Procedures and Guidelines") are adopted pursuant to the provisions of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies and the applicable laws and regulations of the places where The Company and its business groups and organizations operate, with a view to providing all personnel of The Company with clear directions for the performance of their duties.

第二條 適用對象

本作業程序及行為指南所稱本公司人員，係指本公司及集團企業與組織董事、經理人、受僱人、受任人及具有實質控制能力之人。

本公司人員藉由第三人提供、承諾、要求或收受任何不正當利益，推定為本公司人員所為。

For the purposes of these Procedures and Guidelines, the term "personnel of The Company" refers to any director, managerial officer, employee, mandatary or person having substantial control, of The Company or its group enterprises and organizations.

Any provision, promise, request, or acceptance of improper benefits by any personnel of The Company through a third party will be presumed to be an act by the personnel of The Company.

第三條 不誠信行為

本作業程序及行為指南所稱不誠信行為，係指本公司人員於執行業務過程，為獲得或維持利益，直接或間接提供、收受、承諾或要求任何不正當利益，或從事其他違反誠信、不法或違背受託義務之行為。

前項行為之對象，包括公職人員、參政候選人、政黨或黨職人員，以及任何公、民營企業或機構及其董事（理事）、監察人（監事）、經理人、受僱人、具有實質控制能力者或其他利害關係人。

For the purposes of these Procedures and Guidelines, "unethical conduct" means that any personnel of The Company, in the course of their duties, directly or indirectly provides, promises, requests, or accepts improper benefits or commits a breach of ethics, unlawful act, or breach of fiduciary duty for purposes of acquiring or maintaining benefits.

The counterparties of the unethical conduct under the preceding paragraph include public officials, political candidates, political parties or their staffs, and government-owned or private-owned enterprises or institutions and their directors, supervisors, managerial officers, employees, persons having substantial control, or other interested parties.

第四條 利益態樣

本作業程序及行為指南所稱利益，係指任何形式或名義之金錢、餽贈、禮物、佣金、職位、服務、優待、回扣、疏通費、款待、應酬及其他有價值之事物。

For the purposes of these Procedures and Guidelines, the term "benefits" means any money, gratuity,

gift, commission, position, service, preferential treatment, rebate, facilitating payment, entertainment, dining, or any other item of value in whatever form or name.

第五條 專責單位及職掌

本公司指定行政管理部為專責單位（以下簡稱本公司專責單位），隸屬於董事會，並配置充足之資源及適任之人員，辦理本作業程序及行為指南之修訂、執行、解釋、諮詢服務暨通報內容登錄建檔等相關作業及監督執行，主要職掌下列事項，並應定期（至少一年一次）向董事會報告：

- 一、協助將誠信與道德價值融入公司經營策略，並配合法令制度訂定確保誠信經營之相關防弊措施。
- 二、定期分析及評估營業範圍內不誠信行為風險，並據以訂定防範不誠信行為方案，及於各方案內訂定工作業務相關標準作業程序及行為指南。
- 三、規劃內部組織、編制與職掌，對營業範圍內較高不誠信行為風險之營業活動，安置相互監督制衡機制。
- 四、誠信政策宣導訓練之推動及協調。
- 五、規劃檢舉制度，確保執行之有效性。
- 六、協助董事會及管理階層查核及評估落實誠信經營所建立之防範措施是否有效運作，並定期就相關業務流程進行評估遵循情形，作成報告。
- 七、製作及妥善保存誠信經營政策及其遵循聲明、落實承諾暨執行情形等相關文件化資訊。

The Company shall designate the Administrative Department as the solely responsible unit (hereinafter, "responsible unit") under the board of directors and provide it with sufficient resources and competent personnel to be in charge of the amendment, implementation, interpretation, and advisory services with respect to these Procedures and Guidelines, the recording and filing of reports, and the monitoring of implementation. The responsible unit shall be in charge of the following matters and also submit regular reports (at least once a year) to the board of directors:

- 1.Assisting in incorporating ethics and moral values into The Company's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with the requirements of laws and regulations.
- 2.Analysing and assessing the risks of unethical conduct within the business scope on a regular basis and accordingly adopting programs to prevent unethical conduct and setting out in each program the standard operating procedures and conduct guidelines with respect to The Company's operations and business.
- 3.Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conduct.
- 4.Promoting and coordinating awareness and educational activities with respect to ethics policy.
- 5.Developing a whistle-blowing system and ensuring its operating effectiveness.
- 6.Assisting the board of directors and management in auditing and assessing whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and preparing reports on the regular assessment of compliance with ethical management in operating procedures.
- 7.Preparing and retaining properly documented information such as ethical management policy and compliance statements, situations concerning the performance of undertakings and enforcement etc.

第六條 禁止提供或收受不正當利益

本公司人員直接或間接提供、收受、承諾或要求第四條所規定之利益時，除有下列各款情形外，應符合「上市上櫃公司誠信經營守則」及本作業程序及行為指南之規定，並依相關程序辦理後，始得為之：

- 一、基於商務需要，於國內（外）訪問、接待外賓、推動業務及溝通協調時，依當地禮貌、慣例或習俗所為者。
- 二、基於正常社交禮俗、商業目的或促進關係參加或邀請他人舉辦之正常社交活動。
- 三、因業務需要而邀請客戶或受邀參加特定之商務活動、工廠參觀等，且已明訂前開活動之費用負擔方式、參加人數、住宿等級及期間等。
- 四、參與公開舉辦且邀請一般民眾參加之民俗節慶活動。
- 五、主管之獎勵、救助、慰問或慰勞等。
- 六、其他符合公司規定者。

Except under one of the following circumstances, when providing, accepting, promising, or requesting, directly or indirectly, any benefits as specified in Article 4, the conduct of the given personnel of The Company shall comply with the provisions of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies and these Procedures and Guidelines, and the relevant procedures shall have been carried out:

- 1.The conduct is undertaken to meet business needs and is in accordance with local courtesy, convention, or custom during domestic (or foreign) visits, reception of guests, promotion of business, and communication and coordination.
- 2.The conduct has its basis in ordinary social activities that are attended or others are invited to hold in line with accepted social custom, commercial purposes, or developing relationships.
- 3.Invitations to guests or attendance at commercial activities or factory visits in relation to business needs, when the method of fee payment, number of participants, class of accommodations, and the time period for the event or visit have been specified in advance.
- 4.Attendance at folk festivals that are open to and invite the attendance of the general public.
- 5.Rewards, emergency assistance, condolence payments, or honorariums from the management.
- 6.Other conduct that complies with the rules of The Company.

第七條 收受不正當利益之處理程序

本公司人員遇有他人直接或間接提供或承諾給予第四條所規定之利益時，除有前條各款所訂情形外，應依下列程序辦理：

- 一、提供或承諾之人與其無職務上利害關係者，應於收受之日起三日內，陳報其直屬主管，必要時並知會本公司專責單位。
 - 二、提供或承諾之人與其職務有利害關係者，應予退還或拒絕，並陳報其直屬主管及知會本公司專責單位；無法退還時，應於收受之日起三日內，交本公司專責單位處理。
- 前項所稱與其職務有利害關係，係指具有下列情形之一者：
- 一、具有商業往來、指揮監督或費用補（獎）助等關係者。
 - 二、正在尋求、進行或已訂立承攬、買賣或其他契約關係者。
 - 三、其他因本公司業務之決定、執行或不執行，將遭受有利或不利影響者

本公司專責單位應視第一項利益之性質及價值，提出退還、付費收受、歸公、轉贈慈善機構或其他適當建議，陳報董事長核准後執行。

Except under any of the circumstances set forth in the preceding article, when any personnel of The Company are provided with or are promised, either directly or indirectly, any benefits as specified in Article 4 by a third party, the matter shall be handled in accordance with the following procedures:

1. If there is no relationship of interest between the party providing or offering the benefit and the official duties of The Company's personnel, the personnel shall report to their immediate supervisor within 3 days from the acceptance of the benefit, and the responsible unit shall be notified if necessary.
2. If a relationship of interest does exist between the party providing or offering the benefit and the official duties of The Company's personnel, the personnel shall return or refuse the benefit, and shall report to his or her immediate supervisor and notify the responsible unit. When the benefit

cannot be returned, then within 3 days from the acceptance of the benefit, the personnel shall refer the matter to the responsible unit for handling.

"A relationship of interest between the party providing or offering the benefit and the official duties of The Company's personnel," as referred to in the preceding paragraph, refers to one of the following circumstances:

1. When the two parties have commercial dealings, a relationship of direction and supervision, or subsidies (or rewards) for expenses.
2. When a contracting, trading, or other contractual relationship is being sought, is in progress, or has been established.
3. Other circumstances in which a decision regarding The Company's business, or the execution or non-execution of business, will result in a beneficial or adverse impact.

The responsible unit of The Company shall make a proposal, based on the nature and value of the benefit under paragraph 1, that it be returned, accepted on payment, given to the public, donated to charity, or handled in another appropriate manner. The proposal shall be implemented after being reported and approved.

第八條 禁止疏通費及處理程序

本公司不得提供或承諾任何疏通費。本公司人員如因受威脅或恐嚇而提供或承諾疏通費者，應紀錄過程陳報直屬主管，並通知本公司專責單位。

本公司專責單位接獲前項通知後應立即處理，並檢討相關情事，以降低再次發生之風險。如發現涉有不法情事，並應立即通報司法單位。

The Company shall neither provide nor promise any facilitating payment. If any personnel of The Company provides or promises a facilitating payment under threat or intimidation, they shall submit a report to their immediate supervisor stating the facts and shall notify the responsible unit.

Upon receipt of the report under the preceding paragraph, the responsible unit shall take immediate action and undertake a review of relevant matters in order to minimize the risk of recurrence. In a case involving alleged illegality, the responsible unit shall also immediately report to the relevant judicial agency.

第九條 政治獻金之處理程序

本公司秉持政治中立立場，不提供政治獻金。

The company upholds a politically neutral position and does not provide political contributions.

第十條 慈善捐贈或贊助之處理程序

本公司提供慈善捐贈或贊助，應依下列事項及本公司核決權限、「董事會議事規範」辦理，始得為之：

- (1) 應符合營運所在地法令之規定。
- (2) 決策應做成書面紀錄。
- (3) 慈善捐贈之對象應為慈善機構，不得為變相行賄。
- (4) 因贊助所能獲得的回饋明確與合理，不得為本公司商業往來之對象或與本公司人員有利益相關之人。
- (5) 慈善捐贈或贊助後，應確認金錢流向之用途與捐助目的相符。

Charitable donations or sponsorships by this Company shall be provided in accordance with the following provisions and reported to the supervisor in charge for approval, and a notification shall be given to the responsible unit. The donation or sponsorship shall be provided only after it has been submitted for adoption by the board of directors:

1. It shall be ascertained that the donation or sponsorship is in compliance with the laws and regulations of the country where The Company is doing business.

2. A written record of the decision making process shall be kept.
3. A charitable donation shall be given to a valid charitable institution and may not be a disguised form of bribery.
4. The returns received as a result of any sponsorship shall be specific and reasonable, and the subject of the sponsorship may not be a counterparty of The Company's commercial dealings or a party with which any personnel of The Company has a relationship of interest.
5. After a charitable donation or sponsorship has been given, it shall be ascertained that the destination to which the money flows is consistent with the purpose of the contribution.

第十一條 利益迴避

本公司董事、經理人及其他出席或列席董事會之利害關係人對董事會會議事項，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。董事間亦應自律，不得相互支援。

董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就前項會議之事項有利害關係者，視為董事就該事項有自身利害關係。

本公司人員於執行公司業務時，發現與其自身或其所代表之法人有利害衝突之情形，或可能使其自身、配偶、父母、子女或與其有利害關係人獲得不正當利益之情形，應將相關情事同時陳報直屬主管及本公司專責單位，直屬主管應提供適當指導。

本公司人員不得將公司資源使用於公司以外之商業活動，且不得因參與公司以外之商業活動而影響其工作表現。

When a director, officer or other stakeholder of the Company attending or present at a board meeting, or the juristic person represented thereby, has a stake in a matter under discussion in the meeting, that director, officer or stakeholder shall state the important aspects of the stake in the meeting and, where there is a likelihood that the interests of the Company would be prejudiced, may not participate in the discussion or vote on that proposal, shall recuse himself or herself from any discussion and voting, and may not exercise voting rights as proxy on behalf of another director. The directors shall exercise discipline among themselves, and may not support each other in an inappropriate manner.

Where the spouse, a blood relative within the second degree of kinship of a director, or any company which has a controlling or subordinate relation with a director has interests in the matters under discussion in the meeting of the preceding paragraph, such director shall be deemed to have a personal interest in the matter.

If in the course of conducting company business, any personnel of The Company discovers that a potential conflict of interest exists involving themselves or the juristic person that they represent, or that they or their spouse, parents, children, or a person with whom they have a relationship of interest is likely to obtain improper benefits, the personnel shall report the relevant matters to both his or her immediate supervisor and the responsible unit, and the immediate supervisor shall provide the personnel with proper instructions.

No personnel of The Company may use company resources on commercial activities other than those of The Company, nor may any personnel's job performance be affected by his or her involvement in the commercial activities other than those of The Company.

第十二條 保密機制之組織與責任

本公司應設置處理專責單位，負責制定與執行公司之營業秘密、商標、專利、著作等智慧財產之管理、保存及保密作業程序，並應定期檢討實施結果，俾確保其作業程序之持續有效。

本公司人員應確實遵守前項智慧財產之相關作業規定，不得洩露所知悉之公司營業秘密、商標、專利、著作等智慧財產予他人，且不得探詢或蒐集非職務相關之公司營業秘密、商標、專利、著作等智慧財產。

The Company shall set up a special unit charged with formulating and implementing procedures for managing, preserving, and maintaining the confidentiality of The Company's trade secrets, trademarks,

patents, works and other intellectual properties and it shall also conduct periodical reviews on the results of implementation to ensure the sustained effectiveness of the confidentiality procedures.

All personnel of The Company shall faithfully follow the operational directions pertaining to intellectual properties as mentioned in the preceding paragraph and may not disclose to any other party any trade secrets, trademarks, patents, works, and other intellectual properties of The Company of which they have learned, nor may they inquire about or collect any trade secrets, trademarks, patents, and other intellectual properties of The Company unrelated to their individual duties.

第十三條 禁止從事不公平競爭行為

本公司從事營業活動，應依公平交易法及相關競爭法規，不得固定價格、操縱投標、限制產量與配額，或以分配顧客、供應商、營運區域或商業種類等方式，分享或分割市場。

The Company shall follow the Fair Trade Act and applicable competition laws and regulations when engaging in business activities, and may not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.

第十四條 防範產品或服務損害利害關係人

本公司對於所提供之產品與服務所應遵循之相關法規與國際準則，應進行蒐集與瞭解，並彙總應注意之事項予以公告，促使本公司人員於產品與服務之研發、採購、製造、提供或銷售過程，確保產品及服務之資訊透明性及安全性。

本公司制定並於公司網站公開對消費者或其他利害關係人權益保護政策，以防止產品或服務直接或間接損害消費者或其他利害關係人之權益、健康與安全。

經媒體報導或有事實足認本公司商品、服務有危害消費者或其他利害關係人安全與健康之虞時，本公司應即回收該批產品或停止其服務，並調查事實是否屬實，及提出檢討改善計畫。

本公司專責單位應將前項情事、其處理方式及後續檢討改善措施，向董事會報告。

The Company shall collect and understand the applicable laws and regulations and international standards governing its products and services which it shall observe and gather and publish all guidelines to cause personnel of The Company to ensure the transparency of information about, and safety of, the products and services in the course of their research and development, procurement, manufacture, provision, or sale of products and services.

The Company shall adopt and publish on its website a policy on the protection of the rights and interests of consumers or other stakeholders to prevent its products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders.

Where there are media reports, or sufficient facts to determine, that The Company's products or services are likely to pose any hazard to the safety and health of consumers or other stakeholders, The Company shall recall those products or suspend the services, verify the facts and present a review and improvement plan.

The responsible unit of The Company shall report the event as in the preceding paragraph, actions taken, and subsequent reviews and corrective measures taken to the board of directors.

第十五條 禁止內線交易及保密協定

本公司人員應遵守證券交易法之規定，不得利用所知悉之未公開資訊從事內線交易，亦不得洩露予他人，以防止他人利用該未公開資訊從事內線交易。

參與本公司合併、分割、收購及股份受讓、重要備忘錄、策略聯盟、其他業務合作計畫或重要契約之其他機構或人員，應與本公司簽署保密協定，承諾不洩露其所知悉之本公司商業機密或其他重大資訊予他人，且非經本公司同意不得使用該資訊。

All personnel of The Company shall adhere to the provisions of the Securities and Exchange Act, and may not take advantage of undisclosed information of which they have learned to engage in insider trading. Personnel are also prohibited from divulging undisclosed information to any other party, in

order to prevent other party from using such information to engage in insider trading.

Any organization or person outside of The Company that is involved in any merger, demerger, acquisition and share transfer, major memorandum of understanding, strategic alliance, other business partnership plan, or the signing of a major contract by The Company shall be required to sign a non-disclosure agreement in which they undertake not to disclose to any other party any trade secret or other material information of The Company acquired as a result, and that they may not use such information without the prior consent of The Company.

第十六條 遵循及宣示誠信經營政策

本公司應要求董事與高階管理階層出具遵循誠信經營政策之聲明，並於僱用條件要求受僱人遵守誠信經營政策。

本公司應於內部規章、年報、公司網站或其他文宣上揭露其誠信經營政策，並適時於產品發表會、法人說明會等對外活動上宣示，使其供應商、客戶或其他業務相關機構與人員均能清楚瞭解其誠信經營理念與規範。

The Company shall request its directors and senior management to issue a statement of compliance with the ethical management policy and require in the terms of employment that employees comply with such policy.

The Company shall disclose its policy of ethical management in its internal rules, annual reports, on the company's websites, and in other promotional materials, and shall make timely announcements of the policy in events held for outside parties such as product launches and investor press conferences, in order to make its suppliers, customers, and other business-related institutions and personnel fully aware of its principles and rules with respect to ethical management.

第十七條 建立商業關係前之誠信經營評估

本公司與他人建立商業關係前，應先行評估代理商、供應商、客戶或其他商業往來對象之合法性、誠信經營政策，以及是否曾涉有不誠信行為之紀錄，以確保其商業經營方式公平、透明且不會要求、提供或收受賄賂。

本公司進行前項評估時，可採行適當查核程序，就下列事項檢視其商業往來對象，以瞭解其誠信經營之狀況：

- 一、該企業之國別、營運所在地、組織結構、經營政策及付款地點。
- 二、該企業是否訂定誠信經營政策及其執行情形。
- 三、該企業營運所在地是否屬於貪腐高風險之國家。
- 四、該企業所營業務是否屬賄賂高風險之行業。
- 五、該企業長期經營狀況及商譽。
- 六、諮詢其企業夥伴對該企業之意見。
- 七、該企業是否曾涉有賄賂或非法政治獻金等不誠信行為之紀錄。

Before developing a commercial relationship with another party, such as an agent, supplier, customer, or other counterparty in commercial dealings, The Company shall evaluate the legality and ethical management policy of the party and ascertain whether the party has a record of involvement in unethical conduct, in order to ensure that the party conducts business in a fair and transparent manner and will not request, offer, or take bribes.

When The Company carries out the evaluation under the preceding paragraph, it may adopt appropriate audit procedures for a review of the counterparty with which it will have commercial dealings with respect to the following matters, in order to gain a comprehensive knowledge of its ethical management:

1. The enterprise's nationality, location of business operations, organizational structure, and management policy, and place where it will make payment.

2. Whether the enterprise has adopted an ethical management policy, and the status of its implementation.
3. Whether enterprise's business operations are located in a country with a high risk of corruption.
4. Whether the business operated by the enterprise is in an industry with a high risk of bribery.
5. The long-term business condition and degree of goodwill of the enterprise.
6. Consultation with the enterprise's business partners on their opinion of the enterprise.
7. Whether the enterprise has a record of involvement in unethical conduct such as bribery or illegal political contributions.

第十八條 與商業對象說明誠信經營政策

本公司人員於從事商業行為過程中，應向交易對象說明公司之誠信經營政策與相關規定，並明確拒絕直接或間接提供、承諾、要求或收受任何形式或名義之不正當利益。

Any personnel of The Company, when engaging in commercial activities, shall make a statement to the trading counterparty about The Company's ethical management policy and related rules, and shall clearly refuse to provide, promise, request, or accept, directly or indirectly, any improper benefit in whatever form or name.

第十九條 避免與不誠信經營者交易

本公司人員應避免與涉有不誠信行為之代理商、供應商、客戶或其他商業往來對象從事商業交易，經發現業務往來或合作對象有不誠信行為者，應立即停止與其商業往來，並將其列為拒絕往來對象，以落實公司之誠信經營政策。

All personnel of The Company shall avoid business transactions with an agent, supplier, customer, or other counterparty in commercial interactions that is involved in unethical conduct. When the counterparty or partner in cooperation is found to have engaged in unethical conduct, the personnel shall immediately cease dealing with the counterparty and blacklist it for any further business interaction in order to effectively implement The Company's ethical management policy.

第二十條 契約明訂誠信經營

本公司與他人簽訂契約時，應充分瞭解對方之誠信經營狀況，並將遵守本公司誠信經營政策納入契約條款，於契約中至少應明訂下列事項：

- 一、任何一方知悉有人員違反禁止收受佣金、回扣或其他不正當利益之契約條款時，應立即據實將此等人員之身分、提供、承諾、要求或收受之方式、金額或其他不正當利益告知他方，並提供相關證據且配合他方調查。一方如因此而受有損害時，得向他方請求損害賠償，並得自應給付之契約價款中如數扣除。
- 二、任何一方於商業活動如涉有不誠信行為之情事，他方得隨時無條件終止或解除契約。
- 三、訂定明確且合理之付款內容，包括付款地點、方式、需符合之相關稅務法規等。

Before entering into a contract with another party, The Company shall gain a thorough knowledge of the status of the other party's ethical management, and shall make observance of the ethical management policy of The Company part of the terms and conditions of the contract, stipulating at the least the following matters:

1. When a party to the contract becomes aware that any personnel has violated the terms and conditions pertaining to prohibition of acceptance of commissions, rebates, or other improper benefits, the party shall immediately notify the other party of the violator's identity, the manner in which the provision, promise, request, or acceptance was made, and the monetary amount or other improper benefit that was provided, promised, requested, or accepted. The party shall also provide the other party with pertinent evidence and cooperate fully with the investigation. If there has been resultant damage to either party, the party may claim from the other party the contract price as damages, and may also deduct the full amount of the damages from the contract price payable.

2. Where a party is discovered to be engaged in unethical conduct in its commercial activities, the other party may terminate or rescind the contract unconditionally at any time.
3. Specific and reasonable payment terms, including the place and method of payment and the requirement for compliance with related tax laws and regulations.

第二十一條 公司人員涉不誠信行為之處理

本公司鼓勵內部及外部人員檢舉不誠信行為或不當行為，內部人員如有虛報或惡意指控之情事，應予以紀律處分，情節重大者應予以革職。本公司於公司網站及內部網站建立並公告內部獨立檢舉信箱、專線或委託其他外部獨立機構提供檢舉信箱、專線，供本公司內部及外部人員使用。檢舉人應至少提供下列資訊：

1. 檢舉人之姓名、身分證號碼，亦得匿名檢舉，及可聯絡到檢舉人之地址、電話、電子信箱。
2. 被檢舉人之姓名或其他足資識別被檢舉人身分特徵之資料。
3. 可供調查之具體事證。

本公司處理檢舉情事之相關人員應以書面聲明對於檢舉人身分及檢舉內容予以保密，本公司並承諾保護檢舉人不因檢舉情事而遭不當處置。本公司專責單位應依下列程序處理檢舉情事：

1. 檢舉情事涉及一般員工者應呈報至部門主管，檢舉情事涉及董事或高階主管，應呈報至獨立董事。
2. 本公司專責單位及前款受呈報之主管或人員應即刻查明相關事實，必要時由法規遵循或其他相關部門提供協助。
3. 如經證實被檢舉人確有違反相關法令或本公司誠信經營政策與規定者，應立即要求被檢舉人停止相關行為，並為適當之處置，且必要時向主管機關報告、移送司法機關偵辦，或透過法律程序請求損害賠償，以維護公司之名譽及權益。
4. 檢舉受理、調查過程、調查結果均應留存書面文件，並保存五年，其保存得以電子方式為之。保存期限未屆滿前，發生與檢舉內容相關之訴訟時，相關資料應續予保存至訴訟終結止。
5. 對於檢舉情事經查證屬實，應責成本公司相關單位檢討相關內部控制制度及作業程序，並提出改善措施，以杜絕相同行為再次發生。
6. 本公司專責單位應將檢舉情事、其處理方式及後續檢討改善措施，向董事會報告。

As an incentive to insiders and outsiders for informing of unethical or unseemly conduct. Insiders having made a false report or malicious accusation shall be subject to disciplinary action and be removed from office if the circumstance concerned is material.

The Company shall internally establish and publicly announce on its website and the intranet, or provide through an independent external institution, an independent mailbox or hotline, for insiders and outsiders of The Company to submit reports. A whistleblower shall at least furnish the following information:

1. the whistleblower's name and I.D. number (whistleblowing reports may be submitted anonymously), and an address, telephone number and e-mail address where it can be reached.
2. the informed party's name or other information sufficient to distinguish its identifying features.
3. specific facts available for investigation.

Personnel of The Company handling whistle-blowing matters shall represent in writing they will keep the whistleblowers' identity and contents of information confidential. The Company also undertakes to protect the whistleblowers from improper treatment due to their whistleblowing.

The responsible unit of The Company shall observe the following procedure in handling

whistleblowing matters:

1. An information shall be reported to the department head if involving the rank and file and to an independent director if involving a director or a senior executive.
2. The responsible unit of The Company and the department head or personnel being reported to in the preceding subparagraph shall immediately verify the facts and, where necessary, with the assistance of the legal compliance or other related department.
3. If a person being informed of is confirmed to have indeed violated the applicable laws and regulations or The Company's policy and regulations of ethical management, The Company shall immediately require the violator to cease the conduct and shall make an appropriate disposition. When necessary, The Company will report to the competent authority, refer said person to judicial authority for investigation, or institute legal proceedings and seek damages to safeguard its reputation and its rights and interests.
4. Documentation of case acceptance, investigation processes and investigation results shall be retained for five years and may be retained electronically. In the event of a suit in respect of the whistleblowing case before the retention period expires, the relevant information shall continue to be retained until the conclusion of the litigation.
5. With respect to a confirmed information, The Company shall charge relevant units with the task of reviewing the internal control system and relevant procedures and proposing corrective measures to prevent recurrence.
6. The responsible unit of The Company shall submit to the board of directors a report on the whistleblowing case, actions taken, and subsequent reviews and corrective measures.

第二十二條 他人對公司從事不誠信行為之處理

本公司人員遇有他人對公司從事不誠信行為，其行為如涉有不法情事，公司應將相關事實通知司法、檢察機關；如涉有公務機關或公務人員者，並應通知政府廉政機關。

If any personnel of The Company discovers that another party has engaged in unethical conduct towards The Company, and such unethical conduct involves alleged illegality, The Company shall report the relevant facts to the judicial and prosecutorial authorities; where a public service agency or public official is involved, The Company shall additionally notify the governmental anti-corruption agency.

第二十三條 內部宣導、建立獎懲、申訴制度及紀律處分

本公司專責單位應每年舉辦一次內部宣導，安排董事長、總經理或高階管理階層向董事、受僱人及受任人傳達誠信之重要性。

本公司應將誠信經營納入員工績效考核與人力資源政策中，設立明確有效之獎懲及申訴制度。

本公司對於本公司人員違反誠信行為情節重大者，應依相關法令或依公司人事辦法予以解任或解雇。

本公司應於內部網站揭露違反誠信行為之人員職稱、姓名、違反日期、違反內容及處理情形等資訊。

The responsible unit of The Company shall organize once awareness sessions each year and arrange for the chairperson, general manager, or senior management to communicate the importance of ethics to its directors, employees, and mandataries.

The Company shall link ethical management to employee performance evaluations and human resources policy, and establish clear and effective systems for rewards, penalties, and complaints.

If any personnel of The Company seriously violates ethical conduct, The Company shall dismiss the personnel from his or her position or terminate his or her employment in accordance with applicable laws and regulations or the personnel policy and procedures of The Company.

The Company shall disclose on its intranet information the name and title of the violator, the date and details of the violation, and the actions taken in response.

第二十四條 施行

本作業程序及行為指南經董事會決議通過實施，並提報股東會報告；修正時亦同。

本作業程序及行為指南提報董事會討論時，應充分考量各獨立董事之意見，並將其反對或保留之意見，於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。

本作業程序及行為指南訂於2021年11月10日。

These Procedures and Guidelines, and any amendments hereto, shall be implemented after adoption by resolution of the board of directors, and shall be reported to the shareholders meeting.

When these Procedures and Guidelines are submitted to the board of directors for discussion, each independent director's opinions shall be taken into full consideration, and their objections and reservations expressed shall be recorded in the minutes of the board of directors meeting. An independent director that is unable to attend a board meeting in person to express objection or reservation shall provide a written opinion before the board meeting unless there is a legitimate reason to do otherwise, and the opinion shall be recorded in the minutes of the board of directors meeting.

This operating procedure and behavior guide is established on November 10, 2021.

公司企業社會責任實務守則

Corporate Social Responsibility Best Practice Principles for Polaris Group

第一章 總則

第一條

為協助本公司實踐企業社會責任，並促成經濟、環境及社會之進步，以達永續發展之目標，臺灣證券交易所股份有限公司（以下簡稱證券交易所）及財團法人中華民國證券櫃檯買賣中心（以下簡稱櫃檯買賣中心）爰共同制定本實務守則，以資遵循。

In order to assist companies listed on the Taiwan Stock Exchange Corporation ("TWSE") and GreTai Securities Market ("GTSM") (collectively referred to as "The Company") to fulfill their corporate social responsibility initiatives and to promote economic, environmental, and social advancement for purposes of sustainable development, the TWSE and GTSM hereby jointly adopt the Principles to be followed by Polaris Group (The Company).

The Company are advised to promulgate their own corporate social responsibility principles in accordance with the Principles to manage their economic, environmental and social risks and impact.

第二條

本守則所適用範圍包括公司及其集團企業之整體營運活動。

本公司於從事企業經營之同時，積極實踐企業社會責任，以符合國際發展趨勢，並透過企業公民擔當，提升國家經濟貢獻，改善員工、社區、社會之生活品質，促進以企業責任為本之競爭優勢。

The Principles apply to The Company, including the entire operations of each such company and its business group.

The Principles encourage The Company to actively fulfill their corporate social responsibility in the course of their business operations so as to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive edges built on corporate social responsibility.

第三條

本公司履行企業社會責任，應注意利害關係人之權益，在追求永續經營與獲利之同時，重視環境、社會與公司治理之因素，並將其納入公司管理方針與營運活動。

本公司應依重大性原則，進行與公司營運相關之環境、社會及公司治理議題之風險評估，並訂定相關風險管理政策或策略。

In fulfilling corporate social responsibility initiatives, The Company shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance.

The Company shall, in accordance with the materiality principle, conduct risk assessments of environmental, social and corporate governance issues pertaining to company operations and establish the relevant risk management policy or strategy.

第四條

本公司對於企業社會責任之實踐，宜依下列原則為之：

- 一、落實公司治理。
- 二、發展永續環境。
- 三、維護社會公益。
- 四、加強企業社會責任資訊揭露。

To implement corporate social responsibility initiatives, The Company are advised to follow the principles below:

- 1.Exercise corporate governance.
- 2.Foster a sustainable environment.
- 3.Preserve public welfare.
- 4.Enhance disclosure of corporate social responsibility information.

第五條

本公司應考量國內外企業社會責任之發展趨勢與企業核心業務之關聯性、公司本身及其集團企業整體營運活動對利害關係人之影響等，訂定企業社會責任政策、制度或相關管理方針及具體推動計畫，經董事會通過後，並提股東會報告。

股東提出涉及企業社會責任之相關議案時，公司董事會宜審酌列為股東會議案。

The Company shall take into consideration the correlation between the development of domestic and international corporate social responsibility principles and corporate core business operations, and the effect of the operation of individual companies and of their respective business groups as a whole on stakeholders, in establishing their policies, systems or relevant management guidelines, and concrete promotion plans for corporate social responsibility programs, which shall be approved by the board of directors and then reported to the shareholders meeting.

When a shareholder proposes a motion involving corporate social responsibility, the company's board of directors is advised to review and consider including it in the shareholders meeting agenda.

第二章 落實公司治理

第六條

本公司之董事應盡善良管理人之注意義務，督促企業實踐社會責任，並隨時檢討其實施成效及持續改進，以確保企業社會責任政策之落實。

本公司之董事會於公司履行企業社會責任時，宜充分考量利害關係人之利益並包括下列事項：

- 一、提出企業社會責任使命或願景，制定企業社會責任政策、制度或相關管理方針。
- 二、將企業社會責任納入公司之營運活動與發展方向，並核定企業社會責任之具體推動計畫。
- 三、確保企業社會責任相關資訊揭露之即時性與正確性。

本公司針對營運活動所產生之經濟、環境及社會議題，應由董事會授權高階管理階層處理，並向董事會報告處理情形，其作業處理流程及各相關負責之人員應具體明確。

The directors of The Company shall exercise the due care of good administrators to urge the company to perform its corporate social responsibility initiatives, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its corporate social responsibility policies.

The board of directors of The Company is advised to give full consideration to the interests of stakeholders, including the following matters, in the company's performance of its corporate social responsibility initiatives:

1. Identifying the company's corporate social responsibility mission or vision, and declaring its corporate social responsibility policy, systems or relevant management guidelines;
2. Making corporate social responsibility the guiding principle of the company's operations and development, and ratifying concrete promotional plans for corporate social responsibility initiatives; and
3. Enhancing the timeliness and accuracy of the disclosure of corporate social responsibility information.

第七條

本公司為健全企業社會責任之管理，指定行政管理部推動企業社會責任之專（兼）職單位，負責企業社會責任政策、制度或相關管理方針及具體推動計畫之提出及執行，並定期向董事會報告。

本公司宜訂定合理之薪資報酬政策，以確保薪酬規劃能符合組織策略目標及利害關係人利益。

員工績效考核制度宜與企業社會責任政策結合，並設立明確有效之獎勵及懲戒制度。

For the purpose of managing corporate social responsibility initiatives, The Company designate the Administrative Department as an exclusively (or concurrently) dedicated unit to be in charge of proposing and enforcing the corporate social responsibility policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the board of directors on a periodic basis.

The Company are advised to adopt reasonable remuneration policies, to ensure that remuneration arrangements support the strategic aims of the organization, and align with the interests of stakeholders. It is advised that the employee performance evaluation system be combined with corporate social responsibility policies, and that a clear and effective incentive and discipline system be established.

第八條

本公司應本於尊重利害關係人權益，辨識公司之利害關係人，並於公司網站設置利害關係人專區；透過適當溝通方式，瞭解利害關係人之合理期望及需求，並妥適回應其所關切之重要企業社會責任議題。

The Company shall, based on respect for the rights and interests of stakeholders, identify stakeholders of the company, and establish a designated section for stakeholders on the company website; understand the reasonable expectations and demands of stakeholders through proper communication with them, and adequately respond to the important corporate social responsibility issues which they are concerned about.

第三章 發展永續環境

第九條

本公司應遵循環境相關法規及相關之國際準則，適切地保護自然環境，且於執行營運活動及內部管理時，應致力於達成環境永續之目標。

The Company shall follow relevant environmental laws, regulations and international standards to properly protect the environment and shall endeavor to promote a sustainable environment when engaging in business operations and internal management.

第十條

本公司宜致力於提升各項資源之利用效率，並使用對環境負荷衝擊低之再生物料，使地球資源能永續利用。

The Company are advised to endeavor to utilize all resources more efficiently and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.

第十一條

本公司宜依其產業特性建立合適之環境管理制度，該制度應包括下列項目：

- 一、收集與評估營運活動對自然環境所造成影響之充分且及時之資訊。
- 二、建立可衡量之環境永續目標，並定期檢討其發展之持續性及相關性。
- 三、訂定具體計畫或行動方案等執行措施，定期檢討其運行之成效。

The Company are advised to establish proper environment management systems based on the characteristics of their industries. Such systems shall include the following tasks:

1. Collecting sufficient and up-to-date information to evaluate the impact of the company's business operations on the natural environment.
2. Establishing measurable goals for environmental sustainability, and examining whether the development of such goals should be maintained and whether it is still relevant on a regular basis.
3. Adopting enforcement measures such as concrete plans or action plans, and examining the results of their operation on a regular basis.

第十二條

本公司行政管理部為環境管理專責單位，以擬訂、推動及維護相關環境管理制度及具體行動方案，並定期舉辦對管理階層及員工之環境教育課程。

The Company designate the Administrative Department as a dedicated unit or assign dedicated personnel for drafting, promoting, and maintaining relevant environment management systems and concrete action plans, and should hold environment education courses for their managerial officers and other employees on a periodic basis.

第十三條

本公司宜考慮營運對生態效益之影響，促進及宣導永續消費之概念，並依下列原則從事研發、採購、生產、作業及服務等營運活動，以降低公司營運對自然環境及人類之衝擊：

- 一、減少產品與服務之資源及能源消耗。
- 二、減少污染物、有毒物及廢棄物之排放，並應妥善處理廢棄物。
- 三、增進原料或產品之可回收性與再利用。
- 四、使可再生資源達到最大限度之永續使用。
- 五、延長產品之耐久性。
- 六、增加產品與服務之效能。

The Company are advised to take into account the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment and human beings from their business operations:

1. Reduce resource and energy consumption of their products and services.

- 2.Reduce emission of pollutants, toxins and waste, and dispose of waste properly.
- 3.Improve recyclability and reusability of raw materials or products.
- 4.Maximize the sustainability of renewable resources.
- 5.Enhance the durability of products.
- 6.Improve efficiency of products and services.

第十四條

為提升水資源之使用效率，本公司應妥善與永續利用水資源，並訂定相關管理措施。

本公司應興建與強化相關環境保護處理設施，以避免污染水、空氣與土地；並盡最大努力減少對人類健康與環境之不利影響，採行最佳可行的污染防治和控制技術之措施。

To improve water use efficiency, The Company shall properly and sustainably use water resources and establish relevant management measures.

The Company shall construct and improve environmental protection treatment facilities to avoid polluting water, air and land, and use their best efforts to reduce adverse impact on human health and the environment by adopting the best practical pollution prevention and control measures.

第四章 維護社會公益

第十五條

本公司應遵守相關法規，及遵循國際人權公約，如性別平等、工作權及禁止歧視等權利。

對於危害勞工權益之情事，本公司應提供有效及適當之申訴機制，確保申訴過程之平等、透明。申訴管道應簡明、便捷與暢通，且對員工之申訴應予以妥適之回應。

The Company shall comply with relevant laws and regulations, and the International Bill of Human Rights, with respect to rights such as gender equality, the right to work, and prohibition of discrimination.

The Company shall provide an effective and appropriate grievance mechanism with respect to matters adversely impacting the rights and interests of the labor force, in order to ensure equality and transparency of the grievance process. Channels through which a grievance may be raised shall be clear, convenient, and unobstructed. A company shall respond to any employee's grievance in an appropriate manner.

第十六條

本公司應提供員工資訊，使其了解依營運所在地國家之勞動法律及其所享有之權利。

The Company shall provide information for their employees so that the employees have knowledge of the labor laws and the rights they enjoy in the countries where the companies have business operations.

第十七條

本公司宜提供員工安全與健康之工作環境，包括提供必要之健康與急救設施，並致力於降低對員工安全與健康之危害因子，以預防職業上災害。

本公司宜對員工定期實施安全與健康教育訓練。

The Company are advised to provide safe and healthful work environments for their employees, including necessary health and first-aid facilities and shall endeavor to curb dangers to employees' safety and health and to prevent occupational accidents.

The Company are advised to organize training on safety and health for their employees on a regular basis.

第十八條

本公司宜為員工之職涯發展創造良好環境，並建立有效之職涯能力發展培訓計畫。本公司應訂定及實施合理員工福利措施（包括薪酬、休假及其他福利等），並將經營績效或成果適當反映於員工薪酬，以確保人力資源之招募、留任和鼓勵，達成永續經營之目標。

The Company are advised to create an environment conducive to the development of their employees' careers and establish effective training programs to foster career skills.

The Company shall establish and implement reasonable employee welfare measures (including remuneration, leave and other welfare etc.) and appropriately reflect the business performance or achievements in the employee remuneration, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.

第二十二條

本公司應建立員工定期溝通對話之管道，讓員工對於公司之經營管理活動和決策，有獲得資訊及表達意見之權利。

本公司應尊重員工代表針對工作條件行使協商之權力，並提供員工必要之資訊與硬體設施，以促進雇主與員工及員工代表間之協商與合作。本公司應以合理方式通知對員工可能造成重大影響之營運變動。

The Company shall establish a platform to facilitate regular two-way communication between the management and the employees for the employees to obtain relevant information on and express their opinions on the company's operations, management and decisions.

The Company shall respect the employee representatives' rights to bargain for the working conditions, and shall provide the employees with necessary information and hardware equipment, in order to improve the negotiation and cooperation among employers, employees and employee representatives.

The Company shall, by reasonable means, inform employees of operation changes that might have material impacts.

第二十二條之一

本公司對其產品或服務所面對之客戶或消費者，宜以公平合理之方式對待，其方式包括訂約公平誠信、注意與忠實義務、廣告招攬真實、商品或服務適合度、告知與揭露、酬金與業績衡平、申訴保障、業務人員專業性等原則，並訂定相關執行策略及具體措施。

The Company is advised to treat customers or consumers of its products or services in a fair and reasonable manner, including according to the following principles: fairness and good faith in contracting, duty of care and fiduciary duty, truthfulness in advertising and soliciting, fitness of products or services, notification and disclosure, commensuration between compensation and performance, protection of the right to complain, professionalism of salespersons etc. Said company shall also develop the relevant strategies and specific measures for implementation.

第二十三條

本公司應對產品與服務負責並重視行銷倫理。其研發、採購、生產、作業及服務流程，應確保產品及服務資訊之透明性及安全性，制定且公開其消費者權益政策，並落實於營運活動，以防止產品或服務損害消費者權益、健康與安全。

The Company shall take responsibility for their products and services, and take marketing ethics seriously. In the process of research and development, procurement, production, operations, and services, the company shall ensure the transparency and safety of their products and services. They further shall establish and disclose policies on consumer rights and interests, and enforce them in the course of business operations, in order to prevent the products or services from adversely impacting the rights, interests, health, or safety of consumers. .

第二十四條

本公司應依政府法規與產業之相關規範，確保產品與服務品質。

本公司對產品與服務之顧客健康與安全、客戶隱私、行銷及標示，應遵循相關法規與國際準則，不得有欺騙、誤導、詐欺或任何其他破壞消費者信任、損害消費者權益之行為。

The Company shall ensure the quality of their products and services by following the laws and regulations of the government and relevant standards of their industries.

The Company shall follow relevant laws, regulations and international guidelines in regard to customer health and safety and customer privacy involved in, and marketing and labeling of, their products and services and shall not deceive, mislead, commit fraud or engage in any other acts which would betray consumers' trust or damage consumers' rights or interests.

第二十五條

本公司宜評估並管理可能造成營運中斷之各種風險，降低其對於消費者與社會造成之衝擊。本公司宜對其產品與服務提供透明且有效之消費者申訴程序，公平、即時處理消費者之申訴，並應遵守個人資料保護法等相關法規，確實尊重消費者之隱私權，保護消費者提供之個人資料。

The Company are advised to evaluate and manage all types of risks that could cause interruptions in operations, so as to reduce the impact on consumers and society.

The Company are advised to provide a clear and effective procedure for accepting consumer complaints to fairly and timely handle consumer complaints, shall comply with laws and regulations related to the Personal Information Protection Act for respecting consumers' rights of privacy and shall protect personal data provided by consumers.

第二十六條

本公司宜評估採購行為對供應來源社區之環境與社會之影響，並與其供應商合作，共同致力落實企業社會責任。本公司宜訂定供應商管理政策，要求供應商在環保、職業安全衛生或勞動人權等議題遵循相關規範，於商業往來之前，宜評估其供應商是否有影響環境與社會之紀錄，避免與企

業之社會責任政策牴觸者進行交易。

本公司與其主要供應商簽訂契約時，其內容宜包含遵守雙方之企業社會責任政策，及供應商如涉及違反政策，且對供應來源社區之環境與社會造成顯著影響時，得隨時終止或解除契約之條款。

The Company are advised to assess the impact their procurement has on society as well as the environment of the community that they are procuring from, and shall cooperate with their suppliers to jointly implement the corporate social responsibility initiative.

The Company are advised to establish supplier management policies and request suppliers to comply with rules governing issues such as environmental protection, occupational safety and health or labor rights. Prior to engaging in commercial dealings, The Company are advised to assess whether there is any record of a supplier's impact on the environment and society, and avoid conducting transactions with those against corporate social responsibility policy.

When The Company enter into a contract with any of their major suppliers, the content should include terms stipulating mutual compliance with corporate social responsibility policy, and that the contract may be terminated or rescinded any time if the supplier has violated such policy and has caused significant negative impact on the environment and society of the community of the supply source.

第二十七條

本公司應評估公司經營對社區之影響，並適當聘用公司營運所在地之人力，以增進社區認同。

本公司宜經由股權投資、商業活動、捐贈、企業志工服務或其他公益專業服務等，將資源投入透過商業模式解決社會或環境問題之組織，或參與社區發展及社區教育之公民組織、慈善公益團體及政府機構之相關活動，以促進社區發展。

The Company shall evaluate the impact of their business operations on the community, and adequately employ personnel from the location of the business operations, to enhance community acceptance.

The Company are advised to, through equity investment, commercial activities, endowments, volunteering service or other charitable professional services etc., dedicate resources to organizations that commercially resolve social or environmental issues, participate in events held by citizen organizations, charities and local government agencies relating to community development and community education to promote community development.

第五章 加強企業社會責任資訊揭露

第二十八條

本公司應依相關法規及本公司治理實務守則辦理資訊公開，

並應充分揭露具攸關性及可靠性之企業社會責任相關資訊，以提升資訊透明度。

The Company shall disclose information according to relevant laws, regulations and the Corporate Governance Best Practice Principles for The Company and shall fully disclose relevant and reliable information relating to their corporate social responsibility initiatives to improve information transparency.

第二十九條

本公司編製企業社會責任報告書應採用國際上廣泛認可之準則或指引，以揭露推動企業社會責任情形，並宜取得第三方確信或保證，以提高資訊可靠性。其內容宜包括：

一、實施企業社會責任政策、制度或相關管理方針及具體推動計畫。

二、主要利害關係人及其關注之議題。

三、公司於落實公司治理、發展永續環境、維護社會公益及促進經濟發展之執行績效與檢討。

四、未來之改進方向與目標。

The Company shall adopt internationally widely recognized standards or guidelines when producing corporate social responsibility reports, to disclose the status of their implementation of the corporate social responsibility policy. It also is advisable to obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports. The reports are advised to include:

1.The policy, system, or relevant management guidelines and concrete promotion plans for implementing corporate social responsibility initiatives.

2.Major stakeholders and their concerns.

3.Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare and promotion of economic development.

4.Future improvements and goals.

第六章 附則

第三十條

本公司應隨時注意國內外企業社會責任相關準則之發展及企業環境之變遷，據以檢討並改進公司所建置之企業社會責任制度，以提升履行企業社會責任成效。

The Company shall at all times monitor the development of domestic and foreign corporate social responsibility standards and the change of business environment so as to examine and improve their established corporate social responsibility framework and to obtain better results from the implementation of the corporate social responsibility policy.

第三十一條

本規範經董事會討論通過後施行，修正時亦同。

These Rules, and any amendments hereto, shall come into force after deliberation and adoption by the board of directors.

附件五、『公司組織大綱及公司章程』修訂條文對照表

北極星藥業集團股份有限公司

組織備忘錄及章程修正對照表

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文案	Explanations 修正理由
第 29 條 (a)	The Company may from time to time by Ordinary Resolutions: (a) increase the authorized share capital by such sum, to be divided into new Shares of such Classes of such par value, as the resolution shall prescribe; 本公司得隨時以普通決議進行以下事項： (a)依股東會決議增加授權資本額，發行不同股份種類；	29 (a) is deleted 本(a)項刪除	參照臺灣公司法第 277 條規定，增加授權資本額因涉及組織備忘錄及章程之變更，應經股東會特別決議授權通過，故刪除本項規定，回歸章程第 148 條規定進行。
第 41 條	At these meetings the report of the Directors (if any) shall be presented. For so long as the Shares are listed on a Stock Market, all general meeting shall be held in Taiwan. If any general meeting is to be held outside Taiwan, an application shall be filed with TWSE (or TPEx, as applicable) for approval withing two days after the Board resolves to convene such meeting.... 董事會之報告（如有）應提交予股東會討論。於本公司股份已在股票市場掛牌之期間，本公司所有股東會均應於台灣召開。如股東會將在台灣境外召集，董事會應於該議案通過後二日內向證交所（或櫃檯買賣中心，依其情形適用之）報請核准...	At these meetings the report of the Directors (if any) shall be presented. For so long as the Shares are listed on a Stock Market, all general meeting shall be physically held in Taiwan. If any general meeting is to be physically held outside Taiwan, an application shall be filed with TWSE (or TPEx, as applicable) for approval withing two days after the Board resolves to convene such meeting.... 董事會之報告（如有）應提交予股東會討論。於本公司股份已在股票市場掛牌之期間，本公司所有 實體 股東會均應於台灣召開。如 實體 股東會將在台灣境外召集，董事會應於該議案通過後二日內向證交所（或櫃檯買賣中心，依其情形適用之）報請核准...	為配合證券櫃檯買賣中心 111 年 03 月 15 日證櫃審字第 11101004091 號函及證券交易所於 111 年 03 月 11 日臺證上二字第 1111700674 號函公告修正「外國發行人註冊地國股東權益保護事項檢查表」，因本章程增訂本公司得視訊召開股東會，故就本條文之股東會字樣前端加上「實體」二字，予以區別。
第 41.1 條	本條新增	<u>Subject to the Law, the general meeting can be held by means of visual communication network or other methods promulgated by the central competent authority of Republic of China.</u> <u>In case a shareholders' meeting is proceeded via visual communication network, the shareholders attending the meeting</u>	為配合證券櫃檯買賣中心 111 年 03 月 15 日證櫃審字第 11101004091 號函及證券交易所於 111 年 03 月 11 日臺證上二字第 1111700674 號函公告修正「外國發行人註冊地國股東權益保護事項檢查表」，增訂本公司得視訊召開股東會之相關規定。

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文草案	Explanations 修正理由
		<p><u>remotely shall be deemed to have attended the meeting in person.</u></p> <p><u>The Company shall be in compliance with the Law and Applicable Listing Rules in terms of the prerequisites, procedures, and other compliance matters when the general meeting is held by using visual communication network.</u></p> <p><u>在不違反開曼法令規範下，本公司股東會開會時，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。</u></p> <p><u>股東會開會時，如以視訊會議為之，其股東以視訊參與會議者，視為親自出席。</u></p> <p><u>本公司召開視訊會議，應符合之條件、作業程序及其他應遵行事項，應遵循開曼法令及上市法令規定。</u></p>	
第 42.1 條	<p>Other than where the Board is unwilling or unable to convene a general meeting, that an Independent Director of the Audit Committee may convene a general meeting for the interest of the Company if necessary.</p> <p>審計委員會之獨立董事除董事會不為召集或不能召集股東會外，得為公司利益，於必要時，召集股東會。</p>	<p>42.1 is deleted.</p> <p>本條刪除</p>	<p>為配合證券櫃檯買賣中心 111 年 03 月 15 日證櫃審字第 11101004091 號函及證券交易所於 111 年 03 月 11 日臺證上二字第 1111700674 號函公告修正「外國發行人註冊地國股東權益保護事項檢查表」，刪除獨立董事得召集股東會之規定。</p>
第 56 條 (A)(c)	<p>(A) No vote may be exercised with respect to any of the following Shares: (c) Shares held by another company, where the Company and its subsidiaries hold directly or indirectly more than one half of the total voting shares of such a company.</p> <p>(A) 股份有下列情形之一者，無表決權：</p>	<p>(A) No vote may be exercised with respect to any of the following Shares: (c) Shares held by another company, where the Company and its subsidiaries hold directly or indirectly more than one half of the total voting shares <u>or the total share equity</u> of such a company.</p> <p>(A) 股份有下列情形之一者，無表決權：</p>	<p>參照臺灣公司法第 179 條第 2 項規定，增補無表決權之股份包含本外國發行人持有資本總額合計過半數之他公司所持有本外國發行人之股份。</p>

No. 條次	Current Provisions 現行條文	Proposed Amendments 修正條文草案	Explanations 修正理由
	(c) 股份為本公司及本公司之子公司直接或間接持有他公司已發行有表決權之股份總數過半數之他公司所持有。	(c) 股份為本公司及本公司之子公司直接或間接持有他公司已發行有表決權之股份總數 <u>或資本總額合計</u> 過半數之他公司所持有。	
第 82 條	<p>For so long as the Shares are listed on a Stock Market, the Company shall have such number of Independent Directors as required by and in accordance with the Applicable Listing Rules (the "Required Number"). At least <u>one</u> Independent Director shall have <u>domicile</u> in Taiwan. In the event that the number of the Independent Directors appointed is lower than <u>the Required Number of the Independent Director(s)</u> shall be held at the next following general meeting. In the event that the seats of all Independent Directors become vacant, the Company shall convene an extraordinary general meeting to hold a by-election within 60 days from the date on which the situation arose. The term of each new Independent Director shall be the remainder of the term of each respective Independent Director whose seat has become vacant.</p> <p>本公司股份在股票市場掛牌期間，本公司得按上市法令設置<u>至少三名獨立董事</u>，其中至少<u>一人</u>應在中華民國設有戶籍，<u>獨立董事人數因故少於三人者</u>，應於最近一次股東會補選之；獨立董事均解任時，本公司應自事實發生日<u>後</u> 60 日內，召開股東臨時會補選之。補選之獨立董事，其任期應以補足原董事之任期為準。</p>	<p>For so long as the Shares are listed on a Stock Market, the Company shall have such number of Independent Directors as required by and in accordance with the Applicable Listing Rules (the "Required Number"). <u>The number of Independent Directors of the Company shall not be less than three (3) or one-fifth of the total number of Directors at any time, whichever is greater.</u> At least <u>two</u> Independent Directors shall have <u>household registration</u> of Taiwan. In the event that the number of the Independent Directors appointed is lower than <u>the prescribed minimum number, an election for Independent Directors</u> shall be held at the next following general meeting. In the event that the seats of all Independent Directors become vacant, the Company shall convene an extraordinary general meeting to hold a by-election within 60 days from the date on which the situation arose. The term of each new Independent Director shall be the remainder of the term of each respective Independent Director whose seat has become vacant.</p> <p>本公司股份在股票市場掛牌期間，本公司<u>獨立董事不得少於三席且不得少於董事席次五分之一</u>，其中至少<u>二人</u>應在中華民國設有戶籍，<u>獨立董事因故解任，致人數不足上述最低人數時</u>，應於最近一次股東會補選之；獨立董事均解任時，本公司應自事實發生日<u>起</u> 60 日內，召開股東臨時會補選之。補選之獨立董事，其任期應以補足原董事之任期為準。</p>	<p>參照臺灣證券交易所股份有限公司有價證券上市審查準則第 28 條之 4、臺灣證券交易所股份有限公司營業細則第 49 條之 1 第 1 項第 14 款規定，修改條文規定，以杜疑義。</p>

附件六、取得或處分資產處理程序修訂條文對照表

北極星藥業集團股份有限公司

「取得或處分資產處理程序」修訂條文對照表

原條文	修訂後條文	修訂理由
<p>第 5 條 取得或處分不動產或其他固定資產之評估程序</p> <p>...</p> <p>3. 專業估價者之估價結果有下列情形之一，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師依會計研究發展基金會所發布之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見：</p> <p>...</p>	<p>第 5 條 取得或處分不動產或其他固定資產之評估程序</p> <p>...</p> <p>3. 專業估價者之估價結果有下列情形之一，除取得資產之估價結果均高於交易金額，或處分資產之估價結果均低於交易金額外，應洽請會計師依會計研究發展基金會所發布之審計準則公報第二十號規定辦理，並對差異原因及交易價格之允當性表示具體意見：</p> <p>...</p>	<p>配合「公開發行公司取得或處分資產處理準則」條文之修訂。</p>
<p>Article 5: The Evaluation procedure of acquisition or disposal of real property and other fixed assets.</p> <p>...</p> <p>3. Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No.20 published by ARDF and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:</p> <p>...</p>	<p>Article 5: The Evaluation procedure of acquisition or disposal of real property and other fixed assets.</p> <p>...</p> <p>3. Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No.20 published by ARDF and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:</p> <p>...</p>	
<p>第 11 條</p> <p>本公司向關係人取得或處分不動產或其使用權資產，或與關係人取得或處分不動產或其使用權資產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣 3 億元以上者，除買賣國內公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，應將下列資料提交董事會通過承認後，始得簽訂交易契約及支付款項：</p> <p>...</p> <p>前項交易金額之計算，應依第三十四條第二項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依「公開發行公司取得或處分資產處理準則」規定提交董事會通過部分免再計入。</p> <p>...</p>	<p>第 11 條</p> <p>本公司向關係人取得或處分不動產或其使用權資產，或與關係人取得或處分不動產或其使用權資產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣 3 億元以上者，除買賣國內公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，應將下列資料提交董事會通過承認後，始得簽訂交易契約及支付款項：</p> <p>...</p> <p>前項及第五項交易金額之計算，應依第三十四條第二項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依「公開發行公司取得或處分資產處理準則」規定提交股東會、董事會通過部分免再計入。</p> <p>...</p>	<p>配合「公開發行公司取得或處分資產處理準則」條文之修訂。</p>

原條文	修訂後條文	修訂理由
	<p>公開發行公司或其非屬國內公開發行公司之子公司有第一項交易，交易金額達公開發行公司總資產百分之十以上者，公開發行公司應將第一項所列各款資料提交股東會同意後，始得簽訂交易契約及支付款項。但公開發行公司與其母公司、子公司，或其子公司彼此間交易，不在此限。</p>	
<p>Article 11: When the Company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount is equal to or greater than the lesser of (i) 20 percent of paid-in capital, (ii) 10 percent of the company's total assets, or (iii) NT\$ 300 million, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of domestic money market funds issued by securities investment trusts, the Company may not enter into a transaction contract or make payment until the following matters have been approved by the board of directors:</p> <p>...</p> <p>The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with Article 34, paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the board of directors need not be counted toward the transaction amount.</p> <p>...</p>	<p>Article 11: When the Company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount is equal to or greater than the lesser of (i) 20 percent of paid-in capital, (ii) 10 percent of the company's total assets, or (iii) NT\$ 300 million, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of domestic money market funds issued by securities investment trusts, the Company may not enter into a transaction contract or make payment until the following matters have been approved by the board of directors:</p> <p>...</p> <p>The calculation of the transaction amounts referred to in the preceding paragraph <u>and paragraph 5</u> shall be made in accordance with Article 34, paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by <u>the shareholder meeting and</u> the board of directors need not be counted toward the transaction amount.</p> <p>...</p> <p><u>If the Company or its subsidiary that is not a domestic public company has the transaction listed in the paragraph 1, and the transaction amount is more than 10 percent of the total assets of the Company, the Company may not enter into a transaction contract or make payment until the following matters listed in paragraph 1 have been reported to and approved by a shareholders meeting. Where the transaction is made between the Company and its parent company, subsidiaries, or its subsidiaries, this restriction shall not apply.</u></p>	

原條文	修訂後條文	修訂理由
<p>第 34 條 本公司取得或處分資產，有下列情形者，應按性質依規定格式，於事實發生之日起算二日內將相關資訊於金管會指定網站辦理公告申報：</p> <p>...</p> <p>7. 除前六款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新臺幣 3 億元以上。但下列情形不在此限：</p> <p>(1) 買賣國內公債。</p> <p>(2) 以投資為專業者，於海內外證券交易所或證券商營業處所為之有價證券買賣，或於國內初級市場認購或募集發行之普通公司債及未涉及股權之一般金融債券（不含次順位債券），或申購或買回證券投資信託基金或期貨信託基金，或證券商因承銷業務需要、擔任興櫃公司輔導推薦證券商依財團法人中華民國證券櫃檯買賣中心規定認購之有價證券。</p> <p>...</p>	<p>第 34 條 本公司取得或處分資產，有下列情形者，應按性質依規定格式，於事實發生之日起算二日內將相關資訊於金管會指定網站辦理公告申報：</p> <p>...</p> <p>7. 除前六款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新臺幣 3 億元以上。但下列情形不在此限：</p> <p>(1) 買賣國內公債<u>或信用評等不低於我國主權評等等級之外國公債</u>。</p> <p>(2) 以投資為專業者，於海內外證券交易所或證券商營業處所為之有價證券買賣，或於國內初級市場認購外國公債或募集發行之普通公司債及未涉及股權之一般金融債券（不含次順位債券），或申購或買回證券投資信託基金或期貨信託基金，或申購或賣回指數投資證券，或證券商因承銷業務需要、擔任興櫃公司輔導推薦證券商依財團法人中華民國證券櫃檯買賣中心規定認購之有價證券。</p> <p>...</p>	<p>配合「公開發行公司取得或處分資產處理準則」條文之修訂。</p>
<p>Article 34 Under any of the following circumstances, the Company acquiring or disposing of assets shall publicly announce and report the relevant information on the FSC's designated website in the appropriate format as prescribed by regulations within 2 business days following the date of occurrence of the event:</p> <p>...</p> <p>7. Where an asset transaction other than any of those referred to in the preceding six subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area is equal to or greater than the lesser of (i) 20 percent of paid-in capital or (ii) NT\$ 300 million; provided, this shall not apply to the following circumstances:</p> <p>(1) Trading of domestic government bonds.</p> <p>(2) Where done by professional investors—securities trading on securities exchanges or OTC markets, or subscription of ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are</p>	<p>Article 34 Under any of the following circumstances, the Company acquiring or disposing of assets shall publicly announce and report the relevant information on the FSC's designated website in the appropriate format as prescribed by regulations within 2 business days following the date of occurrence of the event:</p> <p>...</p> <p>7. Where an asset transaction other than any of those referred to in the preceding six subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area is equal to or greater than the lesser of (i) 20 percent of paid-in capital or (ii) NT\$ 300 million; provided, this shall not apply to the following circumstances:</p> <p>(1) Trading of domestic government bonds <u>or foreign government bonds with a credit rating not lower than sovereign rating of the ROC.</u></p> <p>(2) Where done by professional investors—securities trading on securities exchanges or OTC markets, or subscription of <u>foreign government bonds</u> or ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered</p>	

原條文	修訂後條文	修訂理由
<p>offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange.</p> <p>...</p>	<p>and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds, <u>or subscription or redemption of Exchange Traded Notes</u>, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange.</p> <p>...</p>	

附件七、資金貸與他人作業程序修訂條文對照表

北極星藥業集團股份有限公司
「資金貸與他人作業程序」修訂條文對照表

原條文	修訂後條文	修訂理由
<p>第1條 資金貸與對象 本公司之資金貸與對象(以下簡稱“借款人”)以下列各款情形為限，不得貸與股東或任何他人。</p> <p>1.1 與本公司有業務往來之公司或行號。</p> <p>1.2 有短期融通資金必要之公司或行號。融資金額不得超過貸與本公司淨值之百分之四十。</p> <p>所稱短期，以一年或一營業週期較長者為準。 所稱融資金額，係指公開發行公司短期融通資金之累計餘額。</p> <p>1.3 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，不受之限制。但仍應依「3. 資金貸與額度」及「4. 資金貸與期限及計息方式」辦理。。</p>	<p>第1條 資金貸與對象 本公司之資金貸與對象(以下簡稱“借款人”)以下列各款情形為限，不得貸與股東或任何他人。</p> <p>1.1 與本公司有業務往來之公司或行號。</p> <p>1.2 有短期融通資金必要之公司或行號。融資金額不得超過貸與本公司淨值之百分之四十。</p> <p>所稱短期，以一年或一營業週期較長者為準。 所稱融資金額，係指公開發行公司短期融通資金之累計餘額。</p> <p>1.3 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，不受1.2之限制。但仍應依「3. 資金貸與額度」及「4. 資金貸與期限及計息方式」辦理。</p> <p>1.4 公開發行公司實收資本額達新臺幣十億元以上且已加入租賃商業同業公會及聲明遵循自律規範，並已依「2. 資金貸與他人之評估標準」規定辦理者，其從事短期資金融通，不受第一項第二款融資金額之限制。但貸與金額不得超過其淨值之百分之百。</p> <p>1.5 公司負責人違反「1. 資金貸與對象」規定時，應與借用人連帶負返還責任；如公司受有損害者，亦應由其負損害賠償責任。</p>	<p>因應公司資金貸與他人實務作業需求而調整相關條文。</p>
<p>Article 1 Entities to which the Company may loan funds :</p> <p>The Company shall not loan funds to any of its shareholders or any other person except under the following circumstances :</p> <p>1.1 A company with which the Company does business.</p> <p>1.2 Where short-term financing facility is necessary, provided that such financing amount shall not exceed 40 percent of the Company's net worth.</p> <p>The term “short-term” means one year, or where the company's operating cycle exceeds one year, one operating cycle. The term “financing amount” means the cumulative balance of the public company's short-term financing.</p>	<p>Article 1 Entities to which the Company may loan funds :</p> <p>The Company shall not loan funds to any of its shareholders or any other person except under the following circumstances :</p> <p>1.1 A company with which the Company does business.</p> <p>1.2 Where short-term financing facility is necessary, provided that such financing amount shall not exceed 40 percent of the Company's net worth.</p> <p>The term “short-term” means one year, or where the company's operating cycle exceeds one year, one operating cycle.</p>	

原條文	修訂後條文	修訂理由
<p>1.3 The restriction in 1.2 above shall not apply to inter-company loans of funds between foreign companies in which the Company holds, directly or indirectly, 100% of the voting shares. However, the provisions of “3. Monetary limits of loans to others” and “4. Duration of loans and calculation of interest” shall still apply.</p>	<p>The term “financing amount” means the cumulative balance of the public company’s short-term financing.</p> <p>1.3 The restriction in 1.2 above shall not apply to inter-company loans of funds between foreign companies in which the Company holds, directly or indirectly, 100% of the voting shares, <u>or the foreign company, in which 100% voting shares be directly or indirectly held, loans the Company.</u> However, the provisions of “3. Monetary limits of loans to others” and “4. Duration of loans and calculation of interest” shall still apply.</p> <p>1.4 <u>If the paid-in capital of the company exceeds NT\$1 billion and has joined the Leasing Business Association and declares that it complies with self-discipline standards and has already applied, in accordance with “2. Evaluation standards for loaning funds to others”, where it is engaged in short-term financing and is not subject to the limitation of the financing amount in the paragraph 1.2. However, the financing amount shall not exceed 100% of its net value.</u></p> <p>1.5 <u>The person representing the Company who has violated the provisions of the “1. Entities to which the Company may loan funds” shall be liable, jointly and severally with the borrower, for the repayment of the loan at issue and for the damages, if any, to company resulted there-from.</u></p>	
<p>G. 實施與修訂</p> <ol style="list-style-type: none"> 1. 本作業程序經董事會通過後，送各監察人並提報股東會同意，如有董事表示異議且有紀錄或書面聲明者，本公司應將其異議併送審計委員會及提報股東會討論，修正時亦同。 2. 將本作業程序提報董事會討論時，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議紀錄。 	<p>G. 實施與修訂</p> <ol style="list-style-type: none"> 1. 本作業程序經董事會通過後，送各監察人並提報股東會同意，如有董事表示異議且有紀錄或書面聲明者，本公司應將其異議併送審計委員會及提報股東會討論，修正時亦同。 2. 將本作業程序提報董事會討論時，應充分考量各獨立董事之意見，<u>獨立董事如有反對意見或保留意見，應於董事會議事錄載明。</u> 3. <u>訂定或修正資金貸與他人作業程序，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。</u> 4. <u>前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。</u> 	<p>因應公司資金貸與他人實務作業需求而調整相關條文。</p>

原條文	修訂後條文	修訂理由
	<p>5. <u>第三項所稱審計委員會全體成員及前項所稱全體董事，以實際在任者計算之。</u></p>	
<p>G. Implementation and Amendment</p> <ol style="list-style-type: none"> 1. After the management procedures is adopted by the Board of Directors, it shall be submitted to each audit committee and for approval by the shareholders' meeting; where any Director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the dissenting opinion to each audit committee and for discussion by the shareholders' meeting. The same shall apply to any amendments to the Procedures. 2. Where the Company submits this Management Procedure for discussion by the Board of Directors, the Board of Directors shall take into full consideration each Independent Director's opinion; Independent Directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the Board of Directors' meeting 	<p>G. Implementation and Amendment</p> <ol style="list-style-type: none"> 1. After the management procedures is adopted by the Board of Directors, it shall be submitted to each audit committee and for approval by the shareholders' meeting; where any Director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the dissenting opinion to each audit committee and for discussion by the shareholders' meeting. The same shall apply to any amendments to the Procedures. 2. Where the Company submits this Management Procedure for discussion by the Board of Directors, the Board of Directors shall take into full consideration each independent director's opinions. <u>Independent directors' dissenting opinions or reservations shall be documented in the minutes.</u> 3. <u>The amendment for the management procedures shall be approved by more than one-half of the audit committee members and submitted to the board of directors to obtain a resolution.</u> 4. <u>If the preceding paragraph has not been approved by more than one-half of the audit committee members, it may be implemented by more than two-thirds of all directors, and the resolution of the audit committee shall be stated in the minutes of the board of directors.</u> 5. <u>All members of the audit committee referred to in Paragraph 3 and all directors referred to in the preceding Paragraph shall be calculated based on actual persons in office.</u> 	

附件八、背書保證作業程序修訂條文對照表

北極星藥業集團股份有限公司
「背書保證作業程序」修訂條文對照表

原條文	修訂後條文	修訂理由
<p>第3條 背書保證之額度</p> <p>3.1 本公司對外背書保證之總額以不超過本公司最近期財務報表淨值之三倍為限。</p> <p>3.2 本公司對單一企業之背書保證額度以不超過本公司最近期財務報表淨值二倍為限。</p> <p>3.3 本公司及子公司對外背書保證之總額以不超過本公司最近期財務報表淨值之三倍為限。</p> <p>3.4 本公司及子公司對單一企業之背書保證額度以不超過本公司最近期財務報表淨值二倍為限。</p> <p>3.5 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，其個別背書保證金額以不超過雙方間業務往來金額為限。所稱業務往來金額係指雙方間最近一年度因營業活動而銷售商品或提供勞務之營業收入及勞務收入或進貨金額及勞務支出金額孰高者。</p>	<p>第3條 背書保證之額度</p> <p>3.1 本公司對外背書保證之總額以不超過本公司最近期財務報表淨值之三倍為限。</p> <p>3.2 本公司對單一企業之背書保證額度以不超過本公司最近期財務報表淨值二倍為限。</p> <p>3.3 本公司及子公司對外背書保證之總額以不超過本公司最近期財務報表淨值之三倍為限。</p> <p>3.4 本公司及子公司對單一企業之背書保證額度以不超過本公司最近期財務報表淨值二倍為限。</p> <p>3.5 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，其個別背書保證金額以不超過雙方間業務往來金額為限。所稱業務往來金額係指雙方間最近一年度因營業活動而銷售商品或提供勞務之營業收入及勞務收入或進貨金額及勞務支出金額孰高者。</p> <p>3.6 <u>當本公司及其子公司訂定整體得為背書保證之總額已達本公司淨值百分之五十以上者，並應於股東會說明其必要性及合理性。</u></p>	<p>因應公司背書保證實務作業需求而調整相關條文。</p>
<p>Article 3. The ceilings on the amounts the Company is permitted to make endorsements/guarantees</p> <p>3.1 Total authorized limits of making endorsements and guarantees by the Company shall not exceed 300% of the Company's net worth as stated in the most current financial statements.</p> <p>3.2 The balance of endorsements/guarantees by the Company for a single enterprise shall not exceed 200% of the Company's net worth as stated in the most current financial statements.</p> <p>3.3 Total authorized limits of making endorsements and guarantees by the Company and its subsidiaries shall not exceed 300% of the Company's net worth as stated in the most current financial statements.</p> <p>3.4 The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise shall not exceed 200% of the Company's net worth as stated in the most current financial statements.</p>	<p>Article 3. The ceilings on the amounts the Company is permitted to make endorsements/guarantees</p> <p>3.1 Total authorized limits of making endorsements and guarantees by the Company shall not exceed 300% of the Company's net worth as stated in the most current financial statements.</p> <p>3.2 The balance of endorsements/guarantees by the Company for a single enterprise shall not exceed 200% of the Company's net worth as stated in the most current financial statements.</p> <p>3.3 Total authorized limits of making endorsements and guarantees by the Company and its subsidiaries shall not exceed 300% of the Company's net worth as stated in the most current financial statements.</p> <p>3.4 The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise shall not exceed 200% of the Company's net worth as</p>	

原條文	修訂後條文	修訂理由
<p>3.5 Where an endorsement/guarantee is made due to needs arising from business dealings, in addition to the above limits, the amount of an endorsement/guarantee shall be commensurate the total amount of transactions between the two companies. The amount of transactions means the higher of operating revenue or service revenue generated from sales of goods or rendering of services and the payments for purchase of goods or services from the operations during the most recent year.</p>	<p>stated in the most current financial statements.</p> <p>3.5 Where an endorsement/guarantee is made due to needs arising from business dealings, in addition to the above limits, the amount of an endorsement/guarantee shall be commensurate the total amount of transactions between the two companies. The amount of transactions means the higher of operating revenue or service revenue generated from sales of goods or rendering of services and the payments for purchase of goods or services from the operations during the most recent year.</p> <p>3.6 <u>If the aggregate amount of endorsements/guarantees that is set as the ceiling for the Company and its Subsidiaries as a whole reaches 50% or more of the net worth of the Company, an explanation of the necessity and reasonableness thereof shall be given at the Shareholders' Meeting.</u></p>	
<p>第 8 條 資訊公開</p> <p>8.1 本公司應於每月十日前公告本公司及子公司上月份背書保證餘額。</p> <p>8.2 本公司背書保證餘額達下列標準之一，應於事實發生日之即日起算二日內公告申報：</p> <p>8.2.1 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。</p> <p>8.2.2 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。</p> <p>8.2.3 本公司及子公司對單一企業背書保證餘額達新台幣一千萬元以上，且對其背書保證、長期性質之投資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。</p> <p>8.2.4 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。</p> <p>8.3 本公司之子公司非屬國內公開發行公司者，該子公司有 8.2.4 應公開申報之事項，由本公司為之。</p> <p>8.4 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。</p>	<p>第 8 條 資訊公開</p> <p>8.1 本公司應於每月十日前公告本公司及子公司上月份背書保證餘額。</p> <p>8.2 本公司背書保證餘額達下列標準之一，應於事實發生日之即日起算二日內公告申報：</p> <p>8.2.1 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。</p> <p>8.2.2 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。</p> <p>8.2.3 本公司及子公司對單一企業背書保證餘額達新台幣一千萬元以上，且對其背書保證、<u>採用權益法之投資帳面金額</u>及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上。</p> <p>8.2.4 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。</p> <p>8.3 本公司之子公司非屬國內公開發行公司者，該子公司有 8.2.4 應公開申報之事項，由本公司為之。</p> <p>8.4 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。</p>	<p>因應公司背書保證實務作業需求而調整相關條文。</p>

原條文	修訂後條文	修訂理由
<p>Article 8. Information disclosure</p> <p>8.1 The Company shall announce and report the previous month's balance of endorsements/guarantees of itself and its subsidiaries by the 10th day of each month.</p> <p>8.2 When the Company's balance of endorsements/guarantees reach one of the following levels, it shall announce and report such event within two days commencing immediately from the date of occurrence:</p> <p>8.2.1 The aggregate balance of endorsements/guarantees by the Company and its subsidiaries reaches 50 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p>8.2.2 The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches 20 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p>8.2.3 The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches NT\$10 millions or more and the aggregate amount of all endorsements/guarantees for, investment of a long-term nature in, and balance of loans to, such enterprise reaches 30 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p>8.2.4 The amount of new endorsements/guarantees made by the Company or its subsidiaries reaches NT\$30 million or more, and reaches 5 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p>8.3 The Company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to subparagraph 8.2.4 above.</p>	<p>Article 8. Information disclosure</p> <p>8.1 The Company shall announce and report the previous month's balance of endorsements/guarantees of itself and its subsidiaries by the 10th day of each month.</p> <p>8.2 When the Company's balance of endorsements/guarantees reach one of the following levels, it shall announce and report such event within two days commencing immediately from the date of occurrence:</p> <p>8.2.1 The aggregate balance of endorsements/guarantees by the Company and its subsidiaries reaches 50 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p>8.2.2 The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches 20 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p>8.2.3 The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches NT\$10 millions or more and the aggregate amount of all endorsements/guarantees for, <u>investments booked with the Equity Method</u>, and balance of loans to, such enterprise reaches 30 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p>8.2.4 The amount of new endorsements/guarantees made by the Company or its subsidiaries reaches NT\$30 million or more, and reaches 5 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p>8.3 The Company shall announce and report on behalf of any subsidiary thereof that is not a public company</p>	

原條文	修訂後條文	修訂理由
8.4 The Company shall evaluate or record the contingent loss for endorsements/guarantees, and shall adequately disclose information on endorsements/guarantees in its financial statements and provide certified public accountants with relevant information to conduct necessary audit procedures.	of the Republic of China any matters that such subsidiary is required to announce and report pursuant to subparagraph 8.2.4 above. 8.4 The Company shall evaluate or record the contingent loss for endorsements/guarantees, and shall adequately disclose information on endorsements/guarantees in its financial statements and provide certified public accountants with relevant information to conduct necessary audit procedures.	
F. 實施與修訂 1. 本作業程序經董事會通過後，送各監察人並提報股東會同意，如有董事表示異議且有紀錄或書面聲明者，本公司應將其異議併送審計委員會及提報股東會討論，修正時亦同。 2. 將本作業程序提報董事會討論時，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議紀錄。	F. 實施與修訂 1. 本作業程序經董事會通過後，送審計委員會並提報股東會同意，如有董事表示異議且有紀錄或書面聲明者，本公司應將其異議併送審計委員會及提報股東會討論，修正時亦同。 2. 本公司將本作業程序提報董事會討論時，應充分考量各獨立董事之意見， <u>獨立董事如有反對意見或保留意見，應於董事會議事錄載明。</u> 3. <u>訂定或修正背書保證之作業程序，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。</u> 4. <u>前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。</u> 5. <u>第三項所稱審計委員會全體成員及前項所稱全體董事，以實際在任者計算之。</u>	因應公司背書保證實務作業需求而調整相關條文。
F. Implementation and Amendment 1. After the management procedures is adopted by the Board of Directors, it shall be submitted to audit committee and for approval by the shareholders' meeting; where any Director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the dissenting opinion to audit committee and for discussion by the shareholders' meeting. The same shall apply to any amendments to the Procedures. 2. Where the Company submits this Management Procedure for discussion by the Board of Directors, the Board of Directors shall take into full consideration each Independent	F. Implementation and Amendment 1. After the management procedures is adopted by the Board of Directors, it shall be submitted to audit committee and for approval by the shareholders' meeting; where any Director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the dissenting opinion to audit committee and for discussion by the shareholders' meeting. The same shall apply to any amendments to the Procedures. 2. Where the Company submits this Management Procedure for discussion by the Board of Directors, the Board of Directors shall take into full consideration	

原條文	修訂後條文	修訂理由
<p>Director's opinion; Independent Directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the Board of Directors' meeting</p>	<p>each independent director's opinion. <u>Independent directors' dissenting opinions or reservations shall be documented in the minutes.</u></p> <p>3. <u>The amendment for the management procedures shall be approved by more than one-half of the audit committee members and submitted to the board of directors to obtain a resolution.</u></p> <p>4. <u>If the preceding paragraph has not been approved by more than one-half of the audit committee members, it may be implemented by more than two-thirds of all directors, and the resolution of the audit committee shall be stated in the minutes of the board of directors.</u></p> <p>5. <u>All members of the audit committee referred to in Paragraph 3 and all directors referred to in the preceding Paragraph shall be calculated based on actual persons in office.</u></p>	

附件九、「股東會議事規則」修正條文對照表

北極星藥業集團股份有限公司
股東會議事規則修正條文對照表

修正後條文	修正前條文	說明
<p>第三條</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>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。</p> <p>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、監察人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，<u>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例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。</u>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。</p> <p>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：</p> <p>一、<u>召開實體股東會時，應於股東會現場發放。</u></p> <p>二、<u>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。</u></p> <p>三、<u>召開視訊股東會時，應以電子檔案傳送至視訊會議平台。</u></p> <p>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。</p> <p>選任或解任董事、監察人、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、分割或公司法第一百八十五條第一項各款之事項、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。</p> <p>股東會召集事由已載明全面改選董事、監察人，並載明就任日期，該次股東會改選</p>	<p>第三條</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>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、監察人事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。並於股東常會開會二十一日前或股東臨時會開會十五日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於本公司及本公司所委任之專業股務代理機構，<u>且應於股東會現場發放。</u></p> <p>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。</p> <p>選任或解任董事、監察人、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、分割或公司法第一百八十五條第一項各款之事項、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。</p> <p>股東會召集事由已載明全面改選董事、監察人，並載明就任日期，該次股東會改選</p>	<p>為配合主管機關開放視訊股東會之政策，為符合數位時代之需求，提供股東便利參與股東會之管道，修訂本公司股東會議事規則相關條文</p>

修正後條文	修正前條文	說 明
<p>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。</p> <p>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，以一項為限，提案超過一項者，均不列入議案。另股東所提議案有公司法第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。</p> <p>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，程序上應依公司法第一百七十二條之一之相關規定以一項為限，提案超過一項者，均不列入議案。</p> <p>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。</p> <p>股東所提議案以三百字為限，超過三百字者，該提案不予列入議案；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。</p> <p>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。</p>	<p>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。</p> <p>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，以一項為限，提案超過一項者，均不列入議案。另股東所提議案有公司法第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。</p> <p>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，程序上應依公司法第一百七十二條之一之相關規定以一項為限，提案超過一項者，均不列入議案。</p> <p>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。</p> <p>股東所提議案以三百字為限，超過三百字者，該提案不予列入議案；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。</p> <p>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。</p>	
<p>第四條</p> <p>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。</p> <p>一股東以出具一委託書，並以委託一人為限，應於股東會開會五日前送達本公司，委託書有重複時，以最先送達者為準。但聲明撤銷前委託者，不在此限。</p> <p>委託書送達本公司後，股東欲親自出席股東會或欲以書面或電子方式行使表決權者，應於股東會開會二日前，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。</p> <p><u>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。</u></p>	<p>第四條</p> <p>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。</p> <p>一股東以出具一委託書，並以委託一人為限，應於股東會開會五日前送達本公司，委託書有重複時，以最先送達者為準。但聲明撤銷前委託者，不在此限。</p> <p>委託書送達本公司後，股東欲親自出席股東會或欲以書面或電子方式行使表決權者，應於股東會開會二日前，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。</p>	
<p>第五條（召開股東會地點及時間之原則）</p> <p>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。</p> <p><u>本公司召開視訊股東會時，不受前項召開地點之限制。</u></p>	<p>第五條（召開股東會地點及時間之原則）</p> <p>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。</p>	
<p>第六條（簽名簿等文件之備置）</p> <p>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。</p>	<p>第六條（簽名簿等文件之備置）</p> <p>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。</p>	

修正後條文	修正前條文	說 明
<p>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、監察人者，應另附選舉票。</p> <p>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。</p> <p><u>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。</u></p> <p><u>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。</u></p>	<p>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、監察人者，應另附選舉票。</p> <p>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。</p>	
<p><u>第六條之一（召開股東會視訊會議，召集通知應載事項）</u></p> <p><u>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：</u></p> <p><u>一、股東參與視訊會議及行使權利方法。</u></p> <p><u>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：</u></p> <p><u>（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。</u></p> <p><u>（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。</u></p> <p><u>（三）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。</u></p> <p><u>（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。</u></p> <p><u>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></p>		本條新增
<p><u>第八條（股東會開會過程錄音或錄影之存證）</u></p> <p>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。</p> <p>前項影音資料應至少保存一年。但經股東依公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。</p> <p><u>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。</u></p>	<p><u>第八條（股東會開會過程錄音或錄影之存證）</u></p> <p>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。</p> <p>前項影音資料應至少保存一年。但經股東依公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。</p>	

修正後條文	修正前條文	說 明
<p>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。</p>		
<p>第九條</p> <p>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。</p> <p>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。</p> <p>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。</p> <p>前項延後二次仍不足額而有代表已發行股份總數三分之一以上股東出席時，得依公司法第一百七十五條第一項規定為假決議，並將假決議通知各股東於一個月內再行召集股東會；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。</p> <p>於當次會議未結束前，如出席股東所代表股數達已發行股份總數過半數時，主席得將作成之假決議，依公司法第一百七十四條規定重新提請股東會表決。</p>	<p>第九條</p> <p>股東會之出席，應以股份為計算基準。出席股數依簽名簿或繳交之簽到卡，加計以書面或電子方式行使表決權之股數計算之。</p> <p>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。</p> <p>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。</p> <p>前項延後二次仍不足額而有代表已發行股份總數三分之一以上股東出席時，得依公司法第一百七十五條第一項規定為假決議，並將假決議通知各股東於一個月內再行召集股東會。</p> <p>於當次會議未結束前，如出席股東所代表股數達已發行股份總數過半數時，主席得將作成之假決議，依公司法第一百七十四條規定重新提請股東會表決。</p>	
<p>第十一條（股東發言）</p> <p>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。</p> <p>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。</p> <p>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。</p> <p>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。</p> <p>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。</p> <p>出席股東發言後，主席得親自或指定相關人員答覆。</p> <p>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</p>	<p>第十一條（股東發言）</p> <p>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。</p> <p>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。</p> <p>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。</p> <p>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。</p> <p>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。</p> <p>出席股東發言後，主席得親自或指定相關人員答覆。</p>	

修正後條文	修正前條文	說 明
<p>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。</p>		
<p>第十三條</p> <p>股東每股有一表決權；但受限制或公司法第一百七十九條第二項所列無表決權者，不在此限。</p> <p>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。</p> <p>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。</p> <p>股東以書面或電子方式行使表決權後，如欲親自或<u>以視訊方式</u>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。</p> <p>議案之表決，除公司法及本公司章程另有規定外，以出席股東表決權過半數之同意通過之。表決時，應逐案由主席或其指定人員宣佈出席股東之表決權總數後，由股東逐案進行投票表決，並於股東會召開後當日，將股東同意、反對及棄權之結果輸入公開資訊觀測站。</p> <p>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。</p> <p>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。</p> <p>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。</p> <p><u>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。</u></p>	<p>第十三條</p> <p>股東每股有一表決權；但受限制或公司法第一百七十九條第二項所列無表決權者，不在此限。</p> <p>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。</p> <p>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。</p> <p>股東以書面或電子方式行使表決權後，如欲親自出席股東會者，應於股東會開會二日前以與行使表決權相同之方式撤銷前項行使表決權之意思表示；逾期撤銷者，以書面或電子方式行使之表決權為準。如以書面或電子方式行使表決權並以委託書委託代理人出席股東會者，以委託代理人出席行使之表決權為準。</p> <p>議案之表決，除公司法及本公司章程另有規定外，以出席股東表決權過半數之同意通過之。表決時，應逐案由主席或其指定人員宣佈出席股東之表決權總數後，由股東逐案進行投票表決，並於股東會召開後當日，將股東同意、反對及棄權之結果輸入公開資訊觀測站。</p> <p>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。</p> <p>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。</p> <p>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。</p>	

修正後條文	修正前條文	說 明
<p><u>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。</u></p> <p><u>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。</u></p> <p><u>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。</u></p>		
<p>第十五條</p> <p>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。</p> <p>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。</p> <p>議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事經過之要領及表決結果（包含統計之權數）記載之，有選舉董事、監察人時，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。</p> <p><u>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。</u></p> <p><u>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。</u></p>	<p>第十五條</p> <p>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。</p> <p>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。</p> <p>議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事經過之要領及表決結果（包含統計之權數）記載之，有選舉董事、監察人時，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。</p>	
<p>第十六條（對外公告）</p> <p>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；<u>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。</u></p> <p><u>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。</u></p> <p>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</p>	<p>第十六條（對外公告）</p> <p>徵求人徵得之股數及受託代理人代理之股數，本公司應於股東會開會當日，依規定格式編造之統計表，於股東會場內為明確之揭示。</p> <p>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。</p>	

修正後條文	修正前條文	說 明
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。		
<p><u>第十九條（視訊會議之資訊揭露）</u></p> <p><u>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。</u></p>		本條新增
<p><u>第二十條（視訊股東會主席及紀錄人員之所在地）</u></p> <p><u>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。</u></p>		本條新增
<p><u>第二十一條（斷訊之處理）</u></p> <p><u>股東會以視訊會議召開者，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，不適用公司法第一百八十二條之規定。</u></p> <p><u>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。</u></p> <p><u>依第一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。</u></p> <p><u>依第一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、監察人當選名單之議案，無須重行討論及決議。</u></p> <p><u>本公司召開視訊輔助股東會，發生第一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，無須依第一項規定延期或續行集會。</u></p> <p><u>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。</u></p> <p><u>本公司依第一項規定延期或續行集會，應依公開發行股票公司股務處理準則第四十四條之二十七項所列規定，依原股東會日期及各該條規定辦理相關前置作業。</u></p> <p><u>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、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</u></p>		本條新增

修正後條文	修正前條文	說 明
<u>第一項所定期間，本公司應依第一項規定延期或續行集會之股東會日期辦理。</u>		
<u>第二十二條（數位落差之處理）</u> <u>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>		本條新增
<u>第二十三條</u> 本規則經股東會通過後施行，修正時亦同。	第十九條 本規則經股東會通過後施行，修正時亦同。	配合新增條文調整條號。

THE COMPANIES LAW (2021 REVISION)
COMPANY LIMITED BY SHARES
**EIGHTH AMENDED AND RESTATED
MEMORANDUM OF ASSOCIATION
OF
POLARIS GROUP**

北極星藥業集團股份有限公司

(adopted by Special Resolution of the Shareholders passed on August 23, 2021)

1. The name of the Company is **POLARIS GROUP** 北極星藥業集團股份有限公司.
2. The Registered Office of the Company shall be at the offices of Maples Corporate Services Limited, P.O. Box 309, Ugland House, Grand Cayman KY1-1104, Cayman Islands, or at such other place within the Cayman Islands as the Directors may decide.
3. The objects for which the Company is established are unrestricted and the Company shall have full power and authority to carry out any object not prohibited by the laws of the Cayman Islands.
4. The liability of each Shareholder is limited to the amount unpaid on such Shareholder's shares.
5. The share capital of the Company is NTD 10,000,000,000 divided into 1,000,000,000 shares of a nominal or par value of NTD 10 each.
6. Capitalised terms that are not defined in this Memorandum of Association bear the respective meanings given to them in the Articles of Association of the Company.

THE COMPANIES LAW
COMPANY LIMITED BY SHARES
EIGHTH AMENDED AND RESTATED ARTICLES OF ASSOCIATION
OF
POLARIS GROUP

北極星藥業集團股份有限公司

(as adopted by a Special Resolution passed on August 23, 2021)

INTERPRETATION

1. The Regulations contained or incorporated in Table A of the First Schedule to the Law (as defined below) shall not apply to this Company.
2. (A) In these Articles the following terms shall have the meanings set opposite unless the context otherwise requires:
 - (1) Acquisition means an acquisition as defined under Article 4 of R.O.C. Enterprise Mergers and Acquisitions Law.
 - (2) Affiliated Company with respect to any company, any other company that directly, or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with, such first company; the term “control” means the possession, direct or indirect, of the effective controlling power to direct or cause the direction of the management and policies of such company, whether through the ownership of voting securities, by contract or otherwise, and the terms “controlling”, “controlled by” and “under common control with” shall have correlative meanings;
 - (3) Applicable Listing Rules the relevant laws, regulations, rules and code as amended, from time to time, applicable as a result of the original and continued trading or listing of any Shares on any Taiwan stock exchange or securities market, including, without limitation the relevant provisions of the laws of the R.O.C., including without limitation the Securities and Exchange Act, the Company Act, the Acts Governing Relations Between Peoples of the Taiwan Area and the Mainland Area, or any similar statute and the rules and regulations of the Taiwan authorities thereunder, and the rules and regulations promulgated by the Financial Supervisory Commission, Taipei Exchange or the Taiwan Stock Exchange;
 - (4) Articles these Articles of Association of the Company in their present form, as amended or substituted from time to time amended or supplemented by Special Resolution;
 - (5) Auditors the Auditors for the time being of the Company, if any;
 - (6) Audit Committee has the meaning set forth in Article 84;
 - (7) Audit Committee Members members of the Audit Committee;
 - (8) Chairman has the meaning given thereto in Article 76;
 - (9) Class or Classes any class or classes of Shares as may from time to time be issued by the Company;
 - (10) Commission Financial Supervisory Commission of Taiwan or any other authority for the time being administering the Securities and Exchange Act of Taiwan;

(11) Company	POLARIS GROUP北極星藥業集團股份有限公司;
(12) Consolidated Company	means the new company that results from the consolidation of two or more Constituent Companies;
(13) consolidation	means the combination of two or more Constituent Companies into a Consolidated Company and the vesting of the undertaking, property and liabilities of such companies in the Consolidated Company within the meaning of the Law and the Taiwan Laws;
(14) Constituent Company	an existing company that is participating in a Merger with one of more other existing companies within the meaning of the Law and the Taiwan Law;
(15) controlled company	has the definition given under Taiwan Law
(16) Directors or Board	the directors of the Company for the time being or, as the case may be, the directors assembled as a board or as a committee thereof;
(17) Distributable Profits	has the meaning given thereto in Article 117;
(18) electronic	(a)shall have the meaning given to it in the Electronic Transactions Law;
(19) electronic communication	transmission to any number, address or internet website or other electronic delivery methods as may be decided and approved by not less than two-thirds of the vote of the Board, subject to the Law;
(20) Electronic Transactions Law	the Electronic Transactions Law (2003 Revision) of the Cayman Islands;
(21) Emerging Market	the emerging market board of Taipei Exchange in Taiwan;
(22) FSC	Financial Supervisory Commission of Taiwan;
(23) Taipei Exchange or TPEX	the Taipei Exchange in Taiwan;
(24) Indemnified Person	has the meaning given thereto in Article 154;
(25) Independent Director	a Director who is an independent director as defined in the Applicable Listing Rules;
(26) Law	the Companies Law (2020 Revision) of the Cayman Islands;
(27) Member or Shareholder	a Person who is duly registered as the holder of any Share or Shares in the Register and includes each subscriber to the Memorandum of Association pending entry in the Register of such subscriber as well as persons who are jointly so registered, and “Members” or “Shareholders” means 2 or more of them;
(28) Memorandum of Association	of the memorandum of association of the Company, as amended or substituted from time to time;
(29) Merger	a merger and/or a consolidation;
(30) merger	the merging of two or more Constituent Companies and the vesting of their undertaking, property and liabilities in one of such company as the Surviving Company within the meaning of the Law and the Taiwan Laws;
(31) Month	a calendar month;
(32) MOPS	The Market Observation Post System maintained by TWSE & TPEX;
(33) NTD	the lawful currency of the Republic of China;
(34) Ordinary Resolution	a resolution passed by a simple majority of such Shareholders as, being entitled to do so, vote in person or, where proxies are allowed, by proxy or, in the case of any Shareholder being a corporation, by its duly authorised representative at a general meeting of the Company held in accordance with these Articles and regard shall be had in computing a majority to the number of votes to which each Shareholder is entitled;

(35) paid up	paid up as to the par value and any premium payable in respect of the issue of any Shares and includes credited as paid up;
(36) Person	any natural person, firm, company, joint venture, partnership, corporation, association or other entity (whether or not having a separate legal personality) or any of them as the context so requires;
(37) Register	the register or registers of Shareholders of the Company to be maintained at such place within or outside the Cayman Islands as the Board shall determine from time to time, as required to be kept pursuant to the Law (including any "listed shares register" and/or "unlisted shares register" in each case as defined in the Law);
(38) Registered Office	the registered office of the Company for the time being as required under the Law;
(39) Registration Office	such place or places in the Republic of China or elsewhere where the Board from time to time determine to keep a Register in respect of that class of share capital and where (except in cases where the Board otherwise agrees) transfers of other documents of title for Shares or other securities are to be lodged for registration and are to be registered;
(40) Relevant Period	the period commencing from the date on which any of the securities of the Company first become listed on a Stock Market to and including the date immediately before the day on which none of such securities are so listed (and so that if at any time listing of any such securities is suspended for any reason whatsoever and for any length of time, they shall nevertheless be treated, for the purpose of this definition, as listed);
(41) remunerations	including without limitation salary, reimbursement, cash, options, share bonus, retirement benefits, severance pay, termination payment, allowances and other compensation with substantial benefits;
(42) Remuneration Committee	has the meaning given thereto in Article 85.2;
(43) Remuneration Committee Members	The members of Remuneration Committee;
(44) Republic of China, R.O.C. or Taiwan	the Republic of China, its territories, its possessions and all areas subject to its jurisdiction;
(45) Seal	the common seal of the Company (if applicable) or any facsimile or official seal (if applicable) for the use outside of the Cayman Islands;
(46) Secretary	any Person for the time being appointed by the Directors to perform any of the duties of the secretary of the Company and including any assistant, deputy, acting or temporary secretary;
(47) Share	a share of a nominal or par value of NTD 10 in the capital of the Company. All references to "Shares" herein shall be deemed to be Shares of any or all Classes as the context may require. For the avoidance of doubt in these Articles the expression "Share" shall include a fraction of a Share;
(48) Share Premium Account	the share premium account established in accordance with these Articles, the Law and the Taiwan Laws, meaning an account where a sum equal to the aggregate amount of the value of the premium paid on the issue of the Shares is transferred;

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|--------------------------------------|---------|---|
| (49) Shareholders' Agent | Service | the agent licensed by Taiwan authorities to provide certain shareholders services in accordance with the Applicable Listing Rules to the Company; |
| (50) Share Swap | | means a share swap as defined under Article 4 of R.O.C. Enterprise Mergers and Acquisitions Law. |
| (51) signed | | bearing a signature or representation of a signature affixed by mechanical means or an electronic symbol or process attached to or logically associated with an electronic communication and executed or adopted by a Person with the intent to sign the electronic communication; |
| (52) Special Resolution | | means a special resolution of the Company passed in accordance with the Law, being a resolution passed by a majority of at least two-thirds of such Shareholders as, being entitled to do so, vote in Person or, where proxies are allowed, by proxy or, in the cases of Shareholders which are corporations, by their respective duly authorised representatives at a general meeting of the Company of which notice, specifying (without prejudice to the power contained in the Articles to amend the same) the intention to propose the resolution as a Special Resolution, has been duly given;
A Special Resolution shall be effective for any purpose for which an Ordinary Resolution is expressed to be required under any provision of these Articles; |
| (53) Special Shares | | has the meaning given thereto in Article 4; |
| (54) Stock Market | | the Emerging Market, TPEX or TWSE; |
| (55) Spin-off | | an act wherein a transferor company transfers all of its independently operated business or any single independently operated business to an existing or a newly incorporated company as consideration for that existing transferee company or newly incorporated transferee company to issue new shares to the transferor company or to shareholders of the transferor company; |
| (56) subsidiary | | has the definition given under Taiwan Laws; |
| (57) Supermajority Resolution Type A | | a resolution passed by a majority vote of the Shareholders at a general meeting attended by the Shareholders who represent not less than two-thirds of all issued and outstanding Shares entitled to vote, and vote in person or, where proxies are allowed, by proxy; |
| (58) Supermajority Resolution Type B | | a resolution passed by two-thirds majority of the Shareholders at a general meeting attended by the Shareholders who represent at least a majority of all issued and outstanding Shares entitled to vote, and vote in person or, where proxies are allowed, by proxy; |
| (59) Surviving Company | | means the sole remaining Constituent Company into which one or more other Constituent Companies are merged within the meaning of the Law and the Taiwan Laws; |
| (60) Taiwan Laws | | the laws and regulations of Taiwan, including without limitation the Applicable Listing Rules; |
| (61) TWSE | | the Taiwan Stock Exchange; |
| (62) Treasury Shares | | has the meaning given thereto in Article 34. |
- (B) Unless the context otherwise requires, expressions defined in the Law and used herein shall have the meanings so defined.
- (C) In these Articles unless the context otherwise requires:

- (a) words importing the singular number shall include the plural number and vice-versa;
 - (b) words importing the masculine gender shall include the feminine and neuter genders;
 - (c) a notice provided for herein shall be in writing unless otherwise specified and all reference herein to "in writing" and "written" shall include printing, lithography, photography and other modes of representing or reproducing words in permanent visible form;
 - (d) "may" shall be construed as permissive and "shall" shall be construed as imperative;
 - (e) in the case of any conflict between the Taiwan Laws and these Articles, the Articles shall prevail;
 - (f) in the case of any conflict between the Taiwan Laws and the Law, the Law shall prevail; and
 - (g) references to provisions of any law or regulation shall be construed as references to those provisions as amended, modified, re-enacted or replaced from time to time.
- (D) Headings used herein are intended for convenience only and shall not affect the construction of these Articles.
- (E) Sections 8 and 19(3) of the Electronic Transactions Law shall not apply.

SHARES

3. Subject to these Articles, the Directors may, in respect of all Shares for the time being unissued:
 - (a) offer, issue, allot and dispose of such Shares to such Persons, in such manner, on such terms and having such rights and being subject to such restrictions as they may from time to time determine, but so that no Share shall be issued at a discount to its par value, except in accordance with the provisions of the Law and the Applicable Listing Rules; and
 - (b) grant options with respect to such Shares and issue warrants or similar instruments with respect thereto, in accordance with the provisions of the Law and the Applicable Listing Rules; and, for such purposes, the Directors may reserve an appropriate number of Shares for the time being unissued.
4. Shares of different classes with rights which are preferential or inferior to those of ordinary Shares issued by the Company ("**Special Shares**") may be created with the approval of a Special Resolution and upon such approval, Special Shares may be issued with the approval of a majority of the Directors present at a meeting attended by two-thirds or more of the total number of the Directors.
5. Prior to the issuance of any Special Shares approved pursuant to the preceding Article 4, these Articles shall be amended to set forth the rights, restrictions and obligations attaching to the Special Shares, including but not limited to the following terms, and the same shall apply to any variation of rights of Special Shares:
 - (a) the total number of Special Shares authorized to be issued and the number of Special Shares already issued;
 - (b) the priority and allocation of dividends and bonuses payable on the Special Shares (including the amount or ratio fixed, if any);
 - (c) the priority and allocation of surplus assets of the Company payable on the Special Shares upon a winding up of the Company (including the amount or ratio fixed, if any);
 - (d) the voting right(s) and any restrictions on the voting rights(s) attaching to the Special Shares (and where no voting right is attached to such Special Shares, a statement to that effect);
 - (e) the redemption right(s) attaching to the Special Shares, if any, and the manner in which such right may be exercised (and where no redemption right is attached to such Special Shares, a statement to that effect); and
 - (f) any other rights, restrictions and obligations attaching to Special Shares.
6. The issue of new ordinary Shares shall be approved by a majority of the Directors present at a meeting attended by two-thirds or more of the total number of the Directors. The issue of new Shares shall at all times be subject to the sufficiency of the authorised capital of the

- Company. The authorised but unissued shares in the authorized share capital of the Company may be issued in such number and at such time as the Directors shall determine from time to time.
7. The Company shall not issue any unpaid Shares or partial paid-up Shares. The Company shall not issue Shares in bearer form. Other non-cash equity capital contributed by Shareholders may be in the form of monetary credit extended to the Company, or the technical know-how required by the Company, provided, however, that the value of such capital contribution shall require a prior approval of the board of directors.
 8. For so long as the Shares are listed on a Stock Market and subject to the Applicable Listing Rules, upon each issuance of new Shares, the Directors may reserve not more than fifteen percent (15%) of the new Shares in the proposed issuance for subscription by the employees of the Company and/or its subsidiaries or controlled companies as determined by the Board in its reasonable discretion.
 9. For so long as the Shares are listed on a Stock Market, unless otherwise resolved by the Shareholders in general meeting by Ordinary Resolution and as otherwise stipulated under Taiwan Laws, if at any time the Board resolves to issue any new Share under Article 6, the Company shall, after reserving the portion of the new Shares for employee subscription pursuant to Article 8 and for public offering in Taiwan pursuant to Article 11 and applicable Taiwan Laws respectively, offer such remaining new Shares, by a public announcement made in accordance with the Applicable Listing Rules and a written notice to each Shareholder, for subscription by each Shareholder in proportion to the number of Shares held by each of them respectively. The Company shall state in such written notice that if any Shareholder fails to confirm his subscription of his pro rata portion of such remaining new Shares within the prescribed period, his right shall be forfeited. Where the number of Shares held by a Shareholder is insufficient for such Shareholder to subscribe for one new Share, the Shares being held by several Shareholders may be combined for joint subscription of one or more integral new Shares or for subscription of new Shares in the name of a single Shareholder. New Shares left unsubscribed by the Shareholders may be open for public issuance or for subscription by specific Person or Persons through negotiation. Each Shareholder may subscribe for such new Shares himself, or designate one or more Persons to subscribe for such Shares.
 10. The Shareholders' pre-emptive right prescribed under the preceding Article 9 shall not apply in the event that new Shares are issued due to the following reasons or for the following purposes:
 - (a) in connection with a Merger with another company, or the Spin-off of the Company, or pursuant to any reorganization of the Company;
 - (b) in connection with meeting the Company's obligations under Share subscription warrants and/or options granted to the employees;
 - (c) in connection with meeting the Company's obligations under corporate bonds which are convertible bonds, bonds with warrants or bonds vested with rights to acquire Shares;
 - (d) in connection with meeting the Company's obligations under share subscription warrant or Special Shares vested with rights to acquire Shares;
 - (e) in connection with the Company's issuance of new Shares for subscription by the employees of the Company and/or its subsidiaries or controlled companies as employee compensation or under employee stock option or share ownership programs or under Article 31(A)(g); or
 - (f) any other exemptions provided under Taiwan Laws.
 11. Where the Company increases its capital by issuing new Shares in Taiwan, the Company shall allocate 10% of the total number of the new Shares to be issued, for offering in Taiwan to the public unless it is not necessary or appropriate, in accordance with the Applicable Listing Rules, for the Company to conduct the aforementioned public offering; *provided, however*, that the Shareholders may by Ordinary Resolution resolve to allocate a higher percentage than 10% of the new Shares to be issued for offering in Taiwan to the public.
 12. The Company may, upon resolution by a majority vote at a meeting of the Board attended by two-thirds or more of the Directors, adopt one or more employee incentive programs pursuant to which shares, options, warrants, or other similar instruments to acquire Shares

may be granted to employees of the Company and/or any of its subsidiaries or controlled companies to subscribe for Shares to the extent as permitted by Taiwan Laws. The options, warrants, or other similar instruments to acquire Shares granted to any employee under any employee stock option plan shall be non-transferable, except to the heirs of the employees.

12.1 For so long as the Shares are listed on a Stock Market, matters relating to the Company's private placement of securities shall be governed by the Applicable Listing Rules.

12.2 The Company shall notify each subscriber the deadline to pay the consideration of such subscription. If the new Shares are issued at a premium (higher than the par value), the share premiums shall be paid together with par value of the shares simultaneously. In the event that the subscriber fails to pay the full consideration of the new Shares before such deadline, the Company shall notify such subscriber to pay the consideration within a cure period no less than one month and that any failure to pay the consideration in full within the given cure period will result in such subscriber's right to subscribe the New Shares been forfeited. The subscribers who fail to pay according to the Company's notice shall be deemed to have forfeited their rights, and the New Shares subscribed by them could be offered and sold to others by the Company. Under the aforesaid circumstances, the Company is still entitled to claim against such defaulting subscribers for the compensation for loss or damage, if any.

MODIFICATION OF RIGHTS

13. If different Classes of Shares are issued, any modification or alteration to the terms and conditions of Shares in any Class that is prejudicial to the holders of that Class shall be approved by

(a) the Shareholders of the Company at a general meeting by Supermajority Resolution Type A or alternatively, if the quorum criteria of Supermajority Resolution Type A cannot be met at the general meeting, then by a Supermajority Resolution Type B at the general meeting.

and

(b) the holders of that Class by a Supermajority Resolution Type A passed at a separate meeting of holders of that Class, or alternatively, if the quorum criteria of Supermajority Resolution Type A cannot be met at such separate meeting of the Class, a Supermajority Resolution Type B passed at such separate meeting of the Class.

To every such meeting all the provisions of these Articles relating to general meetings of the Company or to the proceedings thereof shall apply, *mutatis mutandis*, except that the necessary quorum shall be as set out herein.

14. 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 materially adversely varied or abrogated by, *inter alia*, the creation, allotment or issue of further Shares ranking *pari passu* with or subsequent to them, or the redemption or purchase of Shares of any Class by the Company.

REGISTERS

15. The Board shall cause to be kept the Register and there shall be entered therein the particulars required under the Law.

16. Subject to the provisions of the Law, if the Board considers it necessary or appropriate during the Relevant Period, the Company shall keep its Register of Shareholders in the Republic of China.

CERTIFICATE

17. Unless provided otherwise in the Law or the Taiwan Laws, the Shares issued by the Company may be in scripless form and be delivered by way of book-entry system. For so long as the Shares are listed on the Stock Market, the Shares issued by the Company in scripless form shall be delivered by way of book-entry system to the Shareholders within thirty (30) days from the date such Shares may be issued pursuant to the Law and/or to the Taiwan Laws. The Company shall make a public announcement in accordance with Applicable Listing Rules prior to the delivery of such Shares.

TRANSFER AND TRANSMISSION OF SHARES

18. Subject to the Law and the Taiwan Laws, Shares issued by the Company shall be freely transferable, *provided that* any Shares reserved for issuance to the employees of the Company and/or its subsidiaries or controlled companies may be subject to transfer restrictions for a period of not more than two years, or such other period as the Directors may determine in their discretion.
19. The instrument of transfer of any Share shall be in writing in any usual or common form or such other form as the Directors may, in their absolute discretion, approve and be executed by or on behalf of the transferor and transferee. The transferor shall be deemed to remain a Shareholder until the name of the transferee is entered in the Register in respect of the relevant Shares.
20. The Board may decline to register any transfer of any Share unless the instrument of transfer is lodged with the Company, accompanied by the certificate (if any) for the Shares to which it relates and such other evidence as the Board may reasonably require to show the right of the transferor to make the transfer.
- 20.1 The Directors may determine, at their absolute discretion, that Article 19 and Article 20 shall cease to be applicable once the Shares are listed on a Stock Market and will be transferable through the book-entry form or any other manners as applicable under the Applicable Listing Rules.
21. The registration of transfers may be suspended when the Register is closed in accordance with Article 37
22. All instruments of transfer that are registered shall be retained by the Company, but any instrument of transfer that the Directors decline to register shall (except in any case of suspected or actual fraud) be returned to the Person depositing the same.
23. Notwithstanding anything contained in these Articles, the Company shall as soon as practicable and on a regular basis record in the Register and shall at all times maintain the Register in all respects in accordance with the Law.
24. In the case of the death of a Shareholder, the heirs, and the legal personal representative of a deceased where he was a sole or only surviving holder of a Share, shall be the only Persons recognised by the Company as having any title to the Share. In case of a Share registered in the names of two or more holders, the survivors or survivor, or the legal personal representatives of the deceased survivor where he was a sole or only surviving holder of a Share, shall be the only Persons recognised by the Company as having any title to the Share.
25. Any Person becoming entitled to a Share in consequence of the death or bankruptcy or winding-up of a Shareholder shall upon such evidence being produced as may from time to time be properly required by the Board, and subject as hereinafter provided, have the right either to be registered as a Shareholder in respect of the Share or, instead of being registered himself, to make such transfer of the Share as the deceased or bankrupt Person could have made; but the Directors shall, in either case, have the same right to decline or suspend registration as they would have had in the case of a transfer of the Share by the deceased or bankrupt Person before the death or bankruptcy.
26. A Person becoming entitled to a Share by reason of the death or bankruptcy of the holder shall be entitled to the same dividends and other advantages to which he would be entitled if he were the registered holder of the Share, except that he shall not, before being registered as a Shareholder in respect of the Share, be entitled in respect of it to exercise any right conferred by membership in relation to meetings of the Company.
27. (Reserved Intentionally)
28. (Reserved Intentionally)

ALTERATION OF SHARE CAPITAL

29. The Company may from time to time by Ordinary Resolution:
 - (a) increase the authorized share capital by such sum, to be divided into new Shares of such Classes of such par value, as the resolution shall prescribe;
 - (b) consolidate and divide all or any of its share capital into Shares of a larger par value than its existing Shares;
 - (c) subdivide its existing Shares, or any of them, into Shares of a smaller par value than is fixed by the Memorandum of Association; and

- (d) cancel any Shares that, at the date of the passing of the resolution, have not been taken or agreed to be taken by any Person and diminish the amount of its share capital by the amount of the Shares so cancelled.
30. (A) The Company may by Special Resolution:
- (a) change its name;
 - (b) subject to the Law, reduce its share capital and any capital redemption reserve in any manner authorised by Law provided that such reduction is in proportion to the shareholding of the Shareholders;
 - (c) subject to the Law, be voluntarily wound up; and
- (B) The Company may, by a Special Resolution effect a Merger of the Company in accordance with the Law.
31. (A) The following matters shall require the approval of the Shareholders by a Supermajority Resolution Type A:
- (a) approve its entry into, the amendment or termination of any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others;
 - (b) approve the transfer the whole or any material part of its business or assets;
 - (c) approve the takeover of another's whole business or assets, which will have a material effect on the business operation of the Company;
 - (d) distribute part or all of its dividends or bonus by way of issuance of new Shares;
 - (e) effect any Spin-off in accordance with the Taiwan Laws;
 - (f) approve the cessation of the Company as a public company in Taiwan and the cessation of the listing of its Shares on a Stock Market;
 - (g) approve the offer or issue of Shares with the rights subject to certain restrictions set by the Company in accordance with the Taiwan Laws to the employees of the Company and/or its subsidiaries or controlled companies; and the issuance size, price, terms, conditions and other relevant matters related thereto shall comply with applicable Taiwan Laws; and
 - (h) effect any Share Swap in accordance with the Taiwan Laws.
- (B) Alternatively, if the total number of Shares represented by the Shareholders present at a general meeting to consider the matters specified in the preceding paragraph (A) is not sufficient to meet the quorum criteria for a Supermajority Resolution Type A, the Company may effect the above matters by a Supermajority Resolution Type B.
- (C) For the matters which are required to be approved by Supermajority Resolution Type A / Supermajority Resolution Type B under these Articles, the Company shall not approve such matters by way of Special Resolution or Ordinary Resolution.
- (D) Subject to the Law and the Taiwan Laws, without a supermajority resolution passed by the Shareholders holding two-thirds or more of the total issued and outstanding Shares at a general meeting attended in person or by proxy by Members who represent two-thirds or more of the total issued and outstanding Shares, the Company shall not effect any Merger where the Company is dissolved, general transfer of all assets and liabilities of the Company, Share Swap or Spin-off whereby (a) such transaction will cause the Shares to be delisted under the Applicable Listing Rules and Taiwan Laws, and (b) the surviving, transferee, existing or newly incorporated company, as applicable, participating in such transaction is not a TPEx (or TWSE, as applicable) listed company.
32. In the event a resolution with respect to any of the matters listed in Article 30(B) and paragraphs (a), (b), (c) or (e) of the preceding Article 31(A) is passed by the Shareholders at a general meeting in accordance with the provisions of these Articles, any Shareholder who has notified the Company in writing of his objection to such resolution prior to such meeting and subsequently raised his objection at the meeting may request the Company to purchase all of his Shares at the then prevailing fair price; provided, however, that no Shareholder shall have the abovementioned appraisal right if the Shareholders resolves to liquidate or dissolve the Company immediately after the completion of transfer of business or assets under the paragraph (b) of Article 31(A). In the event of a Spin-Off of any part of the Company's business, a Merger with any other company, an Acquisition, or Share Swap,

a Shareholder, who has forfeited his right to vote on such matter and expressed his dissent therefore, in writing or verbally (with a record) before or during the general meeting, may request the Company to buy back all of his Shares at the then prevailing fair price.

- 32.1 The request prescribed in the preceding Article 32 shall be delivered to the Company in writing, stating therein the types and numbers of Shares to be repurchased and the requested purchase price, within twenty days commencing from the date on which the resolution was adopted. In the event the Company has reached an agreement in regard to the purchase price with the dissenting Shareholder in regard to his Shares, the Company shall pay such price within ninety days commencing from the date of the resolution. In the event that the Company fails to reach such agreement with the dissenting Shareholder, the Company shall pay the fair price determined by the Company to such Shareholder within a ninety-day period commencing from the date of the resolution, and the Company will be deemed to have agreed to the purchase price requested by the Shareholder if the Company fails to pay within such ninety days. With respect to the request made by the dissenting Shareholders pursuant to this Article 32.1, in the event the Company fails to reach an agreement with the dissenting Shareholder on the fair price of his Shares within a sixty-day period commencing from the date of the resolution, the Company shall, within thirty days after such sixty-day period, file a petition against all such dissenting Shareholders with the Taipei District Court of Taiwan as the competent court for a ruling on the fair price of his Shares, and such ruling by such Taiwan court shall be binding and conclusive as between the Company and dissenting Shareholder solely with respect to the appraisal price. Notwithstanding the above provisions under this Article 32.1, 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.

REDEMPTION AND PURCHASE OF SHARES

33. Subject to the Law, the Taiwan Laws and these Articles, the Company may issue Shares (including Special Shares) on terms that they are to be redeemed or are liable to be redeemed upon the happening of a specified event or upon a given date and either at the option of the Company or the Shareholder on such terms and in such manner as the Company may by Special Resolution determine; *provided that* payment in respect of the redemption of its own Shares shall be made in a manner and from the funds authorised by the Board and in accordance with the Law and Taiwan Laws.
34. Subject to the Law, the Taiwan Laws and these Articles, and upon the approval of a majority of the Directors present at a Board meeting attended by two-thirds or more of Directors, the Company may purchase its own Shares. Shares that the Company repurchases, redeems or acquires (by way of surrender or otherwise) shall be cancelled immediately or held as treasury shares ("**Treasury Shares**") at the discretion of the Directors. The above resolution of the Board and the implementation thereof (including the failure to repurchase, redeem or acquire the number of Shares resolved by the Board to be repurchased, redeemed or acquired) shall be reported to the Shareholders at the next general meeting of Shareholders.
- 34.1 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) may be made to the Company in respect of a Treasury Share.
- 34.2 The Company shall be entered in the Register as the holder of the Treasury Shares, provided that:
- (a) the Company shall not be treated as a Shareholder 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.
- 34.3 If the Company transfers the Treasury Shares to the employees of the Company and/or its subsidiaries or controlled companies, the Board may determine, in its discretion, the terms and conditions (including the transfer restrictions for a period of time not exceeding 2 years) of such transfer. A proposal to transfer any Treasury Shares to the employees of the Company and/or its subsidiaries or controlled companies at a price below the average actual

repurchase price of such Shares shall be approved by the Shareholders in a general meeting in accordance with the Applicable Listing Rules and the items required by the Applicable Listing 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 the general meetings to be transferred to the employees of the Company and/or its subsidiaries or controlled companies shall not exceed 5% of the total issued and outstanding Shares, and each employee may not subscribe for Treasury Shares totalling more than 0.5% of the total issued and outstanding Shares in aggregate.

- 34.4 Subject to Article 34 and Article 34.3, Treasury Shares may be transferred or cancelled on such terms and conditions as determined by the Directors.
- 34.5 For so long as the Shares are listed on a Stock Market, matters relating to the Company's redemption or repurchase of Shares shall be subject to the Law and the Applicable Listing Rules.
- 35. Unless otherwise provided in these Articles, the redemption or purchase of any Share shall not be deemed to give rise to the redemption or purchase of any other Share.
- 36. Subject to the Law and the Taiwan Laws, the Directors may when making payments in respect of redemption or purchase of Shares, if authorised by the terms of issue of the Shares being redeemed or purchased or with the agreement of the holder of such Shares, make such payment either in cash or in specie.
- 36.1 Subject to the Law and Taiwan Laws, the Company may by Ordinary Resolution compulsorily redeem or purchase its own Shares by reducing and making payment out of its profits, share premium or share capital. Any such redemption or purchase and the payment out of share capital must be made to all Shareholders in proportion to the shareholding of the Shareholders. Any such payment or distribution may be made in cash or in kind which may include property. Before making any in-kind distribution, the Board shall receive a valuation report issued by a certified public accountant in Taiwan on the value of such in-kind distribution and the corresponding capital contribution, and the proposal to make in-kind distribution shall require the approval of the general meeting of the Shareholders by Ordinary Resolution and the consent from the Shareholders who receive such in-kind distribution.

CLOSING REGISTER OR FIXING RECORD DATE

- 37. For the purpose of determining those Shareholders that are entitled to receive notice of, attend or vote at any meeting of Shareholders or any adjournment thereof, or those Shareholders that are entitled to receive payment of any dividend, or in order to make a determination as to who is a Shareholder for any other purpose, the Directors may provide that the Register shall be closed for transfers for a stated period. For so long as the Shares are listed on a Stock Market, the Register shall be closed at least for a period of sixty (60) days, thirty (30) days and five (5) days immediately before the date of each annual general meeting, each extraordinary general meeting and the record date for a dividend distribution, respectively.
- 38. Apart from closing the Register, the Directors may fix in advance a record date for any such determination of those Shareholders that are entitled to receive notice of, attend or vote at a meeting of the Shareholders and for the purpose of determining those Shareholders that are entitled to receive payment of any dividend. In the event the Directors designate a record date in accordance with this Article 38 under Applicable Listing Rules, the Directors shall immediately make a public announcement on the website designated by the Commission and the Taipei Exchange or TWSE pursuant to the Applicable Listing Rules.

GENERAL MEETINGS

- 39. All general meetings other than annual general meetings shall be called extraordinary general meetings.
- 40. The Board may, whenever they think fit, convene a general meeting of the Company; provided that the Company shall in each year hold a general meeting as its annual general meeting within six months after close of each fiscal year and shall specify the meeting as such in the notices calling it.
- 41. At these meetings the report of the Directors (if any) shall be presented. For so long as the Shares are listed on a Stock Market, all general meetings shall be held in Taiwan. If any

general meeting is to be held outside Taiwan, an application shall be filed with TWSE (or TPEx, as applicable) for approval within two days after the Board resolves to convene such meeting. Where a general meeting is to be held outside Taiwan, the Company shall engage a duly licensed stock service agent within R.O.C. to handle the administration of such general meeting (such as voting).

- 42. Any Shareholder or Shareholders entitled to attend general meetings of the Company holding in aggregate at least three percent (3%) of the paid up share capital of the Company for a period of one year or longer may, by depositing a requisition notice at the Registration Office or the Shareholders' Service Agent specifying the objects of the meeting, request the Board to convene an extraordinary general meeting. If the Board does not convene such meeting within 15 days after the date of the requisition notice, the Shareholders that submitted the requisition may convene the general meeting. For so long as the Shares are listed on a Stock Market, such general meetings shall be held in Taiwan.
- 42.1 Other than where the Board is unwilling or unable to convene a general meeting, that an Independent Director of the Audit Committee may convene a general meeting, an Independent Director of the Audit Committee may convene a general meeting for the interest of the Company if necessary.
- 42.2 Any one or more Shareholders holding in aggregate more than half of the total number of the issued Shares of the Company as at the period which the Register of Shareholders is closed for transfers of Shares, for at least three (3) consecutive months may convene an extraordinary general meeting.
- 42.3 The Board or any person who is entitled to convene a general meeting under these Articles may demand the Company or the Shareholders' Service Agent to provide the Register.

NOTICE OF GENERAL MEETING

- 43. At least thirty and fifteen days' notices in writing shall be given to such persons as are entitled to vote or may otherwise be entitled under these Articles of the Company to receive such notices from the Company for any annual and extraordinary general meetings, respectively. Such notice shall specify the place, the day and the time of meeting and, in the case of special business, the general nature of that business shall be given in manner hereinafter provided, or in such other manner (if any) as may be prescribed by the Company in general meetings. Every notice shall be exclusive of the day on which it is given or deemed to be given and of the day for which it is given. The notice for a general meeting may be given by means of electronic communication if the Company obtains prior consent from the Shareholders or as permitted by the Law and Taiwan Laws.
- 44. (A) The following matters shall be specified in the notice of a general meeting with the description of their major content, and shall not be proposed as ad hoc motions. The major contents may be uploaded onto the website designated by the Commission or the Company, and such website shall be indicated in the notice of general meeting.
 - (a) election or removal of Directors;
 - (b) amendments to the Memorandum of Association and/or these Articles;
 - (c) reduction of share capital;
 - (d) application for de-registration as a public company;
 - (e) winding-up, Merger, Share Swap, or Spin-off of the Company;
 - (f) entering into, amendment to, or termination of any contract for lease of the Company's business in whole, or for entrusting business, or for regular joint operation with others;
 - (g) the transfer of the whole or any material part of the Company's business or assets; and
 - (h) taking over another Person's whole business or assets, which will have a material effect on the business operation of the Company;
 - (i) carrying out private placement of the Company's securities;
 - (j) granting waiver to a Director for engaging in any business within the scope of business of the Company;
 - (k) distributing part or all of the Company's dividends or bonus by way of issuance of new Shares;

- (l) capitalization of the Legal Reserve (as defined in Article 117) and the Capital Reserve (subject to Article 135) by issuing new Shares to the Shareholders in proportion to the number of Shares being held by each of them; and
 - (m) distributions out of the Legal Reserve and the Capital Reserve (Subject to Article 118) to the Shareholders in cash in proportion to the number of Shares being held by each of them;
 - (n) other matters as stipulated in Taiwan Laws.
- (B) However, a Shareholder may submit a proposal by *ad hoc* motions at a general meeting if such proposal is related to the matters specified in the notice for such general meeting. At least 30 days prior to an annual general meeting of Shareholders or 15 days prior to an extraordinary general meeting of Shareholders, or other deadline as stipulated in relevant Taiwan Laws from time to time, the Company shall publish, in accordance with the Applicable Listing Rules, the notice of the general meeting, proxy form, and the agenda (including each resolution proposed to be passed at such meeting, such as proposals of ratifications, deliberation, election or dismissal of Directors) and relevant materials relating to the agenda and other matters required by the Taiwan Laws. If the Shareholders are permitted to vote in writing, the above materials and the voting form shall also be delivered to the Shareholders.
45. For so long as the Shares are listed on a Stock Market, the Company shall prepare a manual for each general meeting and the relevant materials, which will be sent to or made available to all Shareholders and shall be published on the MOPS or other website designated by the Commission and the TPEX or TWSE at least 21 days prior to an annual general meeting or 15 days prior to an extraordinary general meeting, or other deadline as stipulated in Taiwan Laws from time to time pursuant to the Applicable Listing Rules and other applicable Taiwan Laws.

PROCEEDINGS AT GENERAL MEETING

46. No business shall be transacted at any general meeting unless a quorum of Shareholders is present at the time when the meeting proceeds to business. Save as otherwise provided by these Articles, at least two Shareholders holding more than an aggregate of one-half of all Shares in issue present in person or by proxy and entitled to vote shall be a quorum for all purposes. Provided however, in respect of Ordinary Resolutions, when the number of shares held by Shareholders present in Person or by proxy does not constitute the quorum set forth above, but those present represent an aggregate of one-third or more of all Shares in issue, a conditional resolution may be passed by a simple majority of those present and voting. A notice of such conditional resolution shall be given to each of the Shareholders and a general meeting shall be reconvened within one month. The quorum for such reconvened general meeting shall be at least two holders of Shares holding an aggregate of one-third or more of all Shares in issue. Such conditional resolution, if passed by a simple majority of those present and voting at the reconvened meeting, shall be deemed to be passed as an Ordinary Resolution.
47. Shareholder(s) holding one percent or more of the total number of outstanding Shares at the time when the Register is closed for transfer prior to the date of the annual general meeting may propose in writing or by electronic transmission to the Company a proposal for discussion at an annual general meeting, provided that each qualified Shareholder is allowed to submit one proposal. Proposals shall not be included in the agenda of the annual general meeting if (a) the proposing Shareholder is not qualified, (b) has submitted a proposal containing more than 300 words, or more than one proposal, (c) the matter proposed may not be resolved by a general meeting under the Law or the Taiwan Laws, or (d) such proposal is submitted in a day beyond the deadline announced by the Company for accepting the Shareholders' proposal; provided however, if any of proposal from such Shareholder(s) is to urge the Company to promote public interests or fulfill its social responsibilities, the Board may accept such proposal to be discussed at a general meeting. The submission and handling of Shareholder proposals as provided herein shall be subject to the Law and the Taiwan Laws and in accordance with the rules and procedures of Shareholders' meeting of the Company from time to time.

48. The Chairman of the Board shall preside as chairman at every general meeting of Shareholders convened by the Board. In case the Chairman is on leave or absent or cannot exercise his power and authority for any reason, the Chairman shall designate one of the directors to act as his deputy. In the absence of such designation, the Directors shall elect one of their number to preside such meeting as the chairman. For a general meeting convened by any other Person having the right to convene such meeting under the Law or the Taiwan Laws, such Person or other person which is entitled to act as the chairman under the Law or the Taiwan Laws shall preside as the chairman of that meeting.
49. The chairman may with the consent of the general meeting by Ordinary Resolution (and shall if so directed by the meeting) adjourn a meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place. When a meeting, or adjourned meeting, is adjourned for more than five (5) days, notice of the adjourned meeting shall be given as in the case of an original meeting. Save as aforesaid it shall not be necessary to give any notice of an adjournment or of the business to be transacted at an adjourned meeting.
50. At any general meeting a proposal put to the vote of the meeting shall be decided on a poll, and the number or proportion of the votes in favour of, or against, that proposal shall be recorded in the minutes of the meeting.
51. Unless otherwise expressly required by the Law or these Articles, any matter which has been presented for resolution, approval, confirmation or adoption by the Shareholders at any general meeting may be passed by an Ordinary Resolution.
52. In the case of an equality of votes, the chairman of the meeting shall not be entitled to a second or casting vote.
53. (Reserved Intentionally)

VOTES OF SHAREHOLDERS

54. Subject to any rights and restrictions for the time being attached to any Share, every Shareholder who is present in person (or in the case of a Shareholder being a corporation, by its duly authorised representative) and every Person representing a Shareholder by proxy shall have one vote for each Share of which he or the Person represented by proxy is the holder which is fully paid or credited as fully paid.
- 54.1 Subject to the Law and the Taiwan Laws, should a Shareholder hold Shares on behalf of other person(s), such Shareholder may exercise the voting power of such Shares separately.
The qualifications, scope, methods of exercise, operating procedures and other matters for compliance with respect to separation of exercising voting power in the preceding paragraph shall be subject to the Taiwan Laws.
55. Where the Company has knowledge that any Shareholder is, under the Taiwan Laws, required to abstain from voting on any particular resolution or restricted to voting only for or only against any particular resolution, any votes cast by or on behalf of such Shareholder in contravention of such requirement or restriction shall not be counted.
56. (A) No vote may be exercised with respect to any of the following Shares:
 - (a) Shares held by the Company itself;
 - (b) Shares held by any subsidiary of the Company, where the Company holds more than one half of the total voting shares of such subsidiary; or
 - (c) Shares held by another company, where the Company and its subsidiaries hold directly or indirectly more than one half of the total voting shares of such a company.
- (B) The Shares held by any Shareholder having no voting right by virtue of the preceding paragraph (A) shall not be counted in the total number of issued and outstanding Shares for the purpose of a resolution put to a vote at a general meeting.
- 56.1 In case a Director has created security over any Shares held by him, he shall notify the Company of such security. If at any time the Company has been notified of a security created by a Director in respect of his Shares and such security is in respect of more than one half of the Shares held by it/him/her at the time when it/he/she is elected, the Shares over which such security has been created in excess of one-half

- of the Shares held by such Director at the time of election shall not carry voting rights and shall not be counted in the number of votes of the Shareholders present in a general meeting.
57. In the case of joint holders, the joint holders shall select among them a representative for the exercise of their Shareholder's rights and the vote of their representative who tenders a vote whether in Person or by proxy shall be accepted to the exclusion of the votes of the other joint holders.
58. A Shareholder of unsound mind, or having been declared to lack capacity by order of any court having jurisdiction, may vote by his committee, or other Person in the nature of a committee appointed by that court, and any such committee or other Person, may vote by proxy.
59. A Shareholder may appoint only one proxy to attend a general meeting on his behalf by executing a power of attorney prepared by the Company stating therein the scope of power authorized to the proxy and deliver such duly executed and completed power of attorney to the Company no later than five (5) days prior to the scheduled date of the general meeting. In case the Company receives two or more powers of attorney from one Shareholder, the first one received by the Company shall prevail, unless the subsequent one contains an explicit statement to revoke the previous power of attorney.
60. In addition to the restrictions contained in these Articles, other requirements and restrictions for use or cancellation of proxies, solicitation of proxies and relevant proceedings shall be subject to the relevant Taiwan Laws, including but not limited to the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies.
61. The instrument appointing a proxy shall be in the form approved by the Board and be expressed to be for a particular meeting only and shall contain the information as required under Taiwan Laws.
62. (Reserved Intentionally)
63. Except where a Shareholder is appointing the chairman of a general meeting as his proxy through written instruction or electronic transmission pursuant to Article 67, for trust enterprises duly licensed under Taiwan Laws or Shareholders' Service Agencies approved by Taiwan competent authorities or other entities prescribed under Applicable Listing Rules, when a Person who acts as the proxy for two or more Shareholders, the number of votes represented by him shall not exceed three percent (3%), or such other percentage as stipulated and amended in relevant Taiwan Laws from time to time, of the total number of votes of the Company and the portion of excessive votes represented by such proxy shall not be counted in accordance with the Applicable Listing Rules.
64. A Shareholder cannot exercise his own vote or by proxy on behalf of another Shareholder in respect of any matter or proposed matter or arrangement if he is interested therein and may cause damage to the Company's interests. Such Shares shall not be counted in determining the number of votes of the Shareholders present at the said meeting. If any question shall arise at any meeting as to the interest of a Shareholder and whether it will damage the Company's interests and such question is not resolved by the Shareholder voluntarily agreeing to abstain from voting or not to be counted in the quorum, such question shall be determined by the chairman of the meeting (or, where the question relates to the interest of the chairman, to the directors present at the meeting)
65. Where the Company has only one Shareholder, a resolution in writing signed by such Shareholder in accordance with these Articles shall be as valid and effective as if the same had been passed at a general meeting of the Company duly called and constituted.
66. To the extent permitted by the Law, a Shareholder may exercise his votes by way of electronic transmission. The Company shall facilitate and allow Shareholders to exercise the votes in writing or by way of electronic transmission if the general meeting is held outside of Taiwan. The Company shall specify the method of such exercising of votes in the meeting notice, subject to the Law and the Taiwan Laws.
67. For the avoidance of doubt, a Shareholder who exercises his votes in writing or by way of electronic transmission in accordance with the Taiwan Laws and these Articles shall be counted towards the quorum, and shall be deemed to have appointed the chairman of the general meeting as his proxy for the purposes of these Articles and the Law to exercise his voting right at such general meeting in accordance with the instructions stipulated in the

written instructions or electronic transmission; provided, however, that such appointment shall be deemed not to constitute the appointment of a proxy for the purposes of the Applicable Listing Rules. The chairman, acting as proxy of a Shareholder, shall not exercise the voting right of such Shareholder in any way not stipulated in the written or electronic document, nor exercise any voting right in respect of any resolution revised at the meeting or any impromptu proposal at the meeting. A Shareholder voting in such manner shall be deemed to have waived his votes in respect of any *ad hoc* motions and amendments to the contents of the original proposals at such general meeting, subject to the Law and the Taiwan Laws.

68. A Shareholder shall deliver his declaration in relation to the votes in writing or by way of electronic transmission to the Company no later than the second (2nd) day prior to the scheduled date of the general meeting, or such other deadline as stipulated or amended in Taiwan Laws from time to time; if two or more declarations are delivered to the Company, the first declaration shall prevail, unless the subsequent declaration contains an explicit statement to revoke the previous declaration, subject to the Law and the Taiwan Laws.
69. In case a Shareholder who has exercised his votes in writing or by way of electronic transmission intends to attend the general meeting in person, he shall, at least two (2) days prior to the scheduled meeting date of the general meeting or other deadline as stipulated and amended in relevant Taiwan Laws from time to time, deliver to the Company a separate declaration of intention in the same manner as such Shareholder exercises his votes to revoke his previous declaration of intention, subject to the Law and the Taiwan Laws. In the absence of a timely revocation of the previous declaration of intention, the votes exercised in writing or by way of electronic transmission shall prevail, subject to the Law and the Taiwan Laws.
- 69.1 In case a Shareholder, who has exercised his votes in writing or by way of electronic transmission, also executes and delivers to the Company an instrument appointing a proxy to attend a general meeting, the vote exercised by the proxy shall prevail.
70. In case the procedure for convening a general meeting of Shareholders or the method of adopting resolutions is in violation of the Law, Taiwan Laws or these Articles, a Shareholder may, within thirty (30) days from the date of the resolution, submit a petition to the Taipei District Court of Taiwan or a competent court in Cayman Islands for an appropriate remedy, including but not limited to requesting the court to invalidate and cancel the resolution adopted therein.

CORPORATIONS ACTING BY REPRESENTATIVES AT MEETING

71. Any corporation which is a Shareholder of the Company may by resolution of its directors or other governing body authorise such Person as it thinks fit to act as its representative at any meeting of the Company or of any Class of Shareholders of the Company, and the Person so authorised shall be entitled to exercise the same powers on behalf of the corporation which he represents as that corporation could exercise if it were an individual Shareholder of the Company.

DIRECTORS

72. The Company shall have 7 to 9 Directors, including at least three Independent Directors, in number. Independent Directors shall occupy no less than 1/5 of total director seats. For so long as the Shares are listed on a Stock Market, before the election of Directors (including Independent Directors) at a general meeting, Director candidates shall be nominated for election at a general meeting in accordance with the Directors candidate nomination system stipulated in the Taiwan Laws. The Shareholders shall elect (a) the Independent Directors from among the nominees listed in the roster of nominated Independent Director candidates, and (b) the non-Independent Directors from among the nominees listed in the roster of nominated non-Independent Director candidates. The election of Independent Directors and non-Independent Directors shall be held at the same general meeting, but the votes for the election of the Independent Directors shall be calculated separately from the votes for the election of the non-Independent Directors in accordance with Article 73. Matters related to the candidate nomination, including (without limitation) nomination procedures and

announcement of the director candidates, shall be done in accordance with the Law and Taiwan Laws.

73. The general meeting of the Shareholders may appoint any natural person or corporation to be a Director. At a general meeting considering the election of Directors, each Share shall have the same number of votes as the number of Directors to be elected, and the total number of votes per Share may be consolidated for election of one candidate or may be split for election of two or more candidates. The candidates, in number equal to the number of Directors to be elected, with the highest number of votes shall be elected as Directors. The director elected with the most votes shall call the first Board meeting after the election.
74. Subject to these Articles, the term for which a Director will hold office shall be three years; thereafter he may be eligible for re-election. In case no election of new Directors is effected after expiration of the term of office of the existing Directors, the term of office of such Directors shall be extended until the time new Directors are elected and assume their office subject to these Articles and internal rules of the Company from time to time.
75. (A) A Director may be removed at any time by a Supermajority Resolution Type A passed at a general meeting. Alternatively, if the total number of Shares represented by the Shareholders present at such general meeting is not sufficient to meet the quorum criteria for a Supermajority Resolution Type A, the Company may remove a Director by a Supermajority Resolution Type B.
- (B) The Company may replace all Directors before expiry of their current term of office, and the existing Directors shall be deemed to have retired from their present term of office prior to the expiry thereof, unless the resolution of the general meeting expressly stipulates the existing Directors will remain in the office until the expiry of their present term of office. The replacement of all Directors shall be made at a general meeting attended by the Shareholders who represent at least a majority of all issued and outstanding Shares entitled to vote.
- (C) In the event a Director has, in the course of performing his/her duties as a Director, committed any act resulting in material damages to the Company or in material violation of these Articles, the Laws or the Applicable Listing Rules, but is not removed by a resolution of the general meeting pursuant to Article 75(A), Shareholder(s) holding 3% or more of the issued and outstanding Shares of the Company may, subject to the laws of the Cayman Islands and Taiwan Laws, within 30 days after that general meeting, seek to remove such Director by filing a lawsuit in Taipei District Court of Taiwan or other competent court, and such Director shall be deemed removed upon the Company's receipt of a final and non-appealable judgment for removal of such Director.
- (D) Shareholder(s) continuously holding 1% or more of the issued and outstanding Shares of the Company for six months or more may, subject to the laws of the Cayman Islands, request an Independent Director of the Audit Committee to file a lawsuit for the Company against the Director(s) in Taipei District Court of Taiwan. If the Independent Director fails to file a lawsuit within 30 days after receiving such request, such qualified Shareholder(s) may file a lawsuit for the Company against the Director(s) in Taipei District Court of Taiwan; and under such circumstances, the Company may request the suing Shareholder(s) to post an appropriate bond as security for the lawsuit proceeding under the Taiwan Laws. In case the suing Shareholder(s) lose in that lawsuit and thus cause any damage to the Company, the suing Shareholder(s) shall be liable for indemnifying the Company for such damage.
76. The Board shall have a Chairman (the “**Chairman**”) elected and appointed by a majority of the Directors present at the Board meeting the quorum of which shall be two-thirds of all of the Directors then in office. The period for which the Chairman will hold office will also be determined by a majority of the Directors present at the Board meeting with a quorum of at least two-thirds of all of the Directors then in office. The Chairman shall preside as chairman at every meeting of the Board. To the extent the Chairman is not present at a meeting of the Board within

fifteen minutes after the time appointed for holding the same, the attending Directors may choose one of their number to be the chairman of the meeting.

77. The Board may, from time to time, and except as required by the applicable Laws and Taiwan Laws, adopt, institute, amend, modify or revoke the corporate governance policies or initiatives, which shall be intended to set forth the policies of the Company and the Board on various corporate governance related matters as the Board shall determine by resolution from time to time.
78. A Director shall not be required to hold any Shares in the Company by way of qualification.
- 78.1 For so long as the Shares are listed on a Stock Market, the professional qualifications, composition, election, removal, exercise of authority, and all other matters relating to the Board or Directors, including those provided in the Articles, shall be subject to the Law and the Applicable Listing Rules.

DIRECTORS' AND OFFICERS' FEES AND EXPENSES

79. The remuneration of Directors and/or officers of the Company shall be proposed by the Remuneration Committee and submitted to the Board for determination taking into account the extent of the involvement of the business operation and the contribution of each Director and officer of the Company, the average remuneration level of the industry and such other factors as the Remuneration Committee and the Board consider relevant and appropriate.
80. The Board is authorized to purchase director and officer liability insurance for each Director and officer of the Company and/or its subsidiaries or controlled companies throughout his term of office where the Board deems advisable.
81. (Reserved Intentionally)

INDEPENDENT DIRECTORS, THE AUDIT COMMITTEE, AND THE REMUNERATION COMMITTEE

82. For so long as the Shares are listed on a Stock Market, the Company shall have such number of Independent Directors as required by and in accordance with the Applicable Listing Rules (the "**Required Number**"). At least one Independent Director shall have domicile in Taiwan. In the event that the number of the Independent Directors appointed is lower than the Required Number, a by-election for Independent Director(s) shall be held at the next following general meeting. In the event that the seats of all Independent Directors become vacant, the Company shall convene an extraordinary general meeting to hold a by-election within 60 days from the date on which the situation arose. The term of each new Independent Director shall be the remainder of the term of each respective Independent Director whose seat has become vacant.
83. Independent Directors shall possess professional knowledge and maintain independence within the scope of their directorial duties, and may not have any direct or indirect interest in the Company. The professional qualifications, restrictions on concurrent positions held, as well as assessment of independence of Independent Directors shall be governed by the Applicable Listing Rules.
84. For so long as the Shares are listed on a Stock Market, the Company may establish an Audit Committee as required by and in accordance with the Applicable Listing Rules. The Board is authorized to stipulate and amend from time to time the operational articles and bylaws of the Audit Committee in accordance with the Applicable Listing Rules. The Audit Committee shall comprise all the Independent Directors. It shall not be fewer than three Persons in number, one of whom shall be the convenor, and at least one of whom shall have accounting or financial expertise. A resolution of the Audit Committee shall be approved by one-half or more of all Audit Committee Members.
85. The following matters shall be subject to the approval of one-half or more of all Audit Committee Members and be submitted to the Directors for a resolution:
- (a) adoption or amendment of an internal control system;
 - (b) assessment of the effectiveness of the internal control system;
 - (c) adoption of or amendment to handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, monetary loans to others, or endorsements or guarantees for others;
 - (d) a matter bearing on the personal interest of a Director;

- (e) a transaction related to material asset or derivatives;
- (f) a material monetary loan, endorsement, or provision of guarantee;
- (g) the offering, issuance, or private placement of any equity-type securities;
- (h) the engagement or dismissal of an attesting chartered public accountant, or the compensation given thereto;
- (i) the appointment or discharge of a financial, accounting, or internal auditing officer; and
- (j) annual and semi-annual financial reports;

With the exception of subparagraph (j), any matter under a subparagraph of the preceding paragraph of this Article 85 that has not been approved with the approval of one-half or more of all Audit Committee Members may be undertaken upon the approval of two-thirds or more of all Directors, and the resolution of the Audit Committee shall be recorded in the minutes of the meeting of Directors.

- 85.1 Before the Company convenes a Board meeting to approve any Merger, Acquisition, or Spin-off, the Audit Committee shall convene a meeting to review the plan and the fairness and reasonability of such transaction, and adopt a resolution on such proposed plan and transaction as the conclusion of such review, the audit committee shall report their resolution to the Board meeting and the meeting of the Shareholders (to the extent that such transaction requires the approval of the meeting of the Shareholder under the Law or these Articles). During the audit committee's review, the Audit Committee shall seek a fairness opinion from the independent expert advisor with respect to the share exchange ratio, or the amount of cash or other assets to be distributed to the Shareholders. The resolution made as the conclusion of the Audit Committee's review, and such independent expert advisor's opinion shall be given to the Shareholders along with the notice of meeting of the Shareholders (to the extent that such transaction requires the approval of the meeting of the Shareholders under the Law or these Articles). If the approval of the meeting of the Shareholders under the Law or these Articles is not required, the Company shall report such transaction in the next meeting of the Shareholders. In the event that the Company has disclosed the same contents on the website designated by the FSC, and make above documents available at the place of the meeting of the Shareholders for review, the documents shall be deemed having been given to the Shareholders.
- 85.2 For so long as the Shares are listed on a Stock Market, the Company may establish a Remuneration Committee as required by and in accordance with the Applicable Listing Rules. The Board is authorized to stipulate and amend from time to time the operational articles and bylaws of the Remuneration Committee in accordance with the Applicable Listing Rules. The number of Remuneration Committee Members, elections method of Remuneration Committee Members, their professional qualifications, as well as assessment of negative qualifications thereof and relevant matters shall be governed by the Applicable Listing Rules. The remuneration referred to herein shall include salary, stock options, and any other payment or benefits having the nature of incentive compensation as stipulated in relevant Taiwan Laws from time to time for Directors and managers of the Company.
- 85.3 The Remuneration Committee shall, subject to the Applicable Listing Rules, perform the following duties with the care as a good administrator and submit proposals to the Board for discussion and determination:
- (a) establish policies, systems, standards and structure of the performance evaluation and remuneration of the Directors and officers of the Company, and to review the above periodically;
 - (b) periodically evaluate and propose the remunerations of the Directors and officers of the Company; and
 - (c) other matters as required by Applicable Listing Rules.
- 85.4 For so long as the Shares are listed on a Stock Market, the Company may establish other committees as required by and in accordance with the Applicable Listing Rules. The Board is authorized to stipulate and amend from time to time the

operational articles and bylaws of such committees in accordance with the Applicable Listing Rules.

- 85.5 For so long as the Shares are listed on a Stock Market, the professional qualifications, composition, election, removal, exercise of authority, and all other matters relating to Independent Directors, the Audit Committee and Audit Committee Members, and the Remuneration Committee and Remuneration Committee Members, including those provided in the Articles, shall be subject to the Law and the Applicable Listing Rules.

ALTERNATE DIRECTOR OR PROXY

86. Any Director may in writing appoint another person to be his alternate and, save to the extent provided otherwise in the form of appointment, such alternate shall have authority to act in such Director's place at any meeting of the Directors at which he is unable to be present. Every such alternate shall be entitled to attend and vote at meetings of the Directors as a Director when the Director appointing him is not personally present and where he is a Director to have a separate vote on behalf of the Director he is representing in addition to his own vote. A Director may at any time in writing revoke the appointment of an alternate appointed by him. Such alternate shall not be an officer of the Company and shall be deemed to be the agent of the Director appointing him. The remuneration of such alternate shall be payable out of the remuneration of the Director appointing him and the proportion thereof shall be agreed between them.
87. Any Director may appoint another Director to be the proxy of that Director to attend and vote on his behalf, in accordance with instructions given by that Director at a meeting or meetings of the Directors which that Director is unable to attend personally. The instrument appointing the proxy shall be in writing under the hand of the appointing Director and shall be in any usual or common form or such other form as the Directors may approve, and must be lodged with the chairman of the meeting of the Directors at which such proxy is to be used, or first used, prior to the commencement of the meeting.

POWERS AND DUTIES OF DIRECTORS

88. Subject to the Law, these Articles, Taiwan Laws and to any resolutions passed in a general meeting, the business of the Company shall be managed by the Directors, who may pay all expenses incurred in setting up and registering the Company and may exercise all powers of the Company. No resolution passed by the Company in a general meeting shall invalidate any prior act of the Directors that would have been valid if that resolution had not been passed.

88.1 In the course of conducting its business, the Company shall comply with the Applicable Listing Rules and business ethics and may take corporate actions to promote public interests in order to fulfill its social responsibilities.

89. The Directors may from time to time appoint any Person, whether or not a Director to hold such office in the Company as the Directors may think necessary for the administration of the Company, including but not limited to, the office of the chief executive officer, president, one or more vice-presidents, chief financial officer or controller, treasurer, assistant treasurer, or manager, and for such term and at such remuneration (whether by way of salary or commission or participation in profits or partly in one way and partly in another), and with such powers and duties as the Directors may think fit. Any Person so appointed by the Directors may be removed by the Directors.
90. The Directors may appoint a Secretary (and if needed, an assistant Secretary or assistant Secretaries) who shall hold office for such term, at such remuneration and upon such conditions and with such powers as they think fit. Any Secretary or assistant Secretary so appointed by the Directors may be removed by the Directors.
91. The Directors may delegate any of their powers to committees consisting of such member or members of their body as they think fit; any committee so formed shall in the exercise of the powers so delegated conform to any regulations that may be imposed on it by the Directors.
92. The Directors may from time to time and at any time by power of attorney (whether under Seal or under hand) or otherwise appoint any company, firm or Person or body of Persons, whether nominated directly or indirectly by the Directors, to be the attorney or attorneys of the Company for such purposes and with such powers, authorities and discretion (not

exceeding those vested in or exercisable by the Directors under these Articles) and for such period and

subject to such conditions as they may think fit, and any such power of attorney or other appointment may contain such provisions for the protection and convenience of Persons dealing with any such attorney as the Directors may think fit, and may also authorise any such attorney to delegate all or any of the powers, authorities and discretion vested in him.

93. The Directors may from time to time provide for the management of the affairs of the Company in such manner as they shall think fit and the provisions contained in the three next following Articles shall not limit the general powers conferred by this Article.
94. The Directors from time to time and at any time may establish any committees, local boards or agencies for managing any of the affairs of the Company and may appoint any Persons to be members of such committees or local boards and may appoint any managers or agents of the Company and may fix the remuneration of any such Persons.
95. The Directors from time to time and at any time may delegate to any such committee, local board, manager or agent any of the powers, authorities and discretions for the time being vested in the Directors and may authorise the members for the time being of any such local board, or any of them to fill any vacancies therein and to act notwithstanding vacancies and any such appointment or delegation may be made on such terms and subject to such conditions as the Directors may think fit and the Directors may at any time remove any Person so appointed and may annul or vary any such delegation, but no Person dealing in good faith and without notice of any such annulment or variation shall be affected thereby.
96. Any such delegates as aforesaid may be authorised by the Directors to sub-delegate all or any of the powers, authorities, and discretion for the time being vested in them.

BORROWING POWERS OF DIRECTORS

97. Subject to these Articles, the Directors may exercise all the powers of the Company to borrow money and to mortgage or charge its undertaking and property, to issue debentures, debenture stock and other securities whenever money is borrowed or as security for any debt, liability or obligation of the Company or of any third party.
- 97.1 (A) Without prejudice to the duties owed by a Director or an officer (being a manager or secretary of the Company who are authorized to act on its behalf in a senior management capacity) to the Company under common law of the Cayman Islands and subject to the Law and Taiwan Laws, a Director and officer shall assume fiduciary duties towards the Company and, without limitation, shall exercise due care and skill in conducting the business operations of the Company.
- (B) Should any such Director or officer violate any such duty or applicable laws, without prejudice to the rights and remedies available under applicable laws, the Company may (i) take actions against such Director or officer for indemnification of the damages caused to the Company, and (ii) require such Director or officer to bear joint and several liability for indemnification of the damages payable by the Company to other Person(s), and (iii) the Company may, by an Ordinary Resolution, take any action permitted by applicable laws and laws of the Cayman Islands to account for any profits and benefits and request payment to the Company such profits or benefits gained in respect of the breach of their fiduciary duties or violation of the applicable laws.

THE SEAL

98. The Seal shall not be affixed to any instrument except by the authority of a resolution of the Directors provided always that such authority may be given prior to or after the affixing of the Seal and if given after may be in general form confirming a number of affixings of the Seal. The Seal shall be affixed in the presence of a Director or a Secretary or in the presence of any one or more
Persons as the Directors may appoint for the purpose and every Person as aforesaid shall sign every instrument to which the Seal is so affixed in their presence.
99. The Company may maintain a facsimile of the Seal in such countries or places as the Directors may appoint and such facsimile Seal shall not be affixed to any instrument except by the authority of a resolution of the Directors provided always that such authority may be given prior to or after the affixing of such facsimile Seal and if given after may be in general form confirming a number of affixings of such facsimile Seal. The facsimile Seal shall be

affixed in the presence of such Person or Persons as the Directors shall for this purpose appoint and such Person or Persons as aforesaid shall sign every instrument to which the facsimile Seal is so affixed in their presence and such affixing of the facsimile Seal and signing as aforesaid shall have the same meaning and effect as if the Seal had been affixed in the presence of and the instrument signed by a Director or a Secretary or in the presence of any one or more Persons as the Directors may appoint for the purpose.

100. Notwithstanding the foregoing, a Secretary shall have the authority to affix the Seal, or the facsimile Seal, to any instrument for the purposes of attesting authenticity of the matter contained therein but which does not create any obligation binding on the Company.

DISQUALIFICATION AND CHANGES OF DIRECTORS

101. The office of Director shall be vacated, if such Director:
- (a) commits a felony (including but not limiting to an offence under Statute for Prevention of Organizational Crimes of Taiwan) and has been adjudicated guilty by a final judgment, and has not commenced to serve the term of the sentence yet, or has commenced to serve the term of sentence but not served the full term or less than five yearshave elapsed from the date of completion of the full sentence, expiry of probation period or date in which he has been pardoned;
 - (b) has been sentenced to imprisonment for a term of more than one year for the commission of fraud, breach of trust or misappropriation, and has not commenced to serve the term of the sentence yet, or has commenced to serve the term of sentence but not served the full term or less than two yearshave elapsed from the date of completion of the full sentence, expiry of probation period or date in which he has been pardoned;
 - (c) has been adjudicated guilty by a final judgment for committing the offense as specified in the Anti-corruption Act of R.O.C., misappropriating company or public funds during the time of his public service, and has not commenced to serve the term of the sentence yet, or has commenced to serve the term of sentence but not served the full term less than two years have elapsed from the date of completion of the full sentence, expiry of probation period or date in which he has been pardoned;
 - (d) becomes bankrupt under the laws of any country or makes any arrangement or composition with his creditors generally, or had liquidation proceeding commenced against him by a court;
 - (e) has been sanctioned for dishonouring checks or other credit instruments, and the term of such sanction has not expired yet;
 - (f) loses all or part of legal capacity as defined under the Taiwan Laws;
 - (g) dies or is found to be or becomes of unsound mind or a patient for any purpose of any statute or applicable law relating to mental health and the Directors resolve that his office be vacated;
 - (h) ceases to be a Director by virtue of, or becomes prohibited from being a Director by reason of, an order made under any provisions of any law or enactment;
 - (i) resigns his office by notice in writing to the Company;
 - (j) is removed from office pursuant to Article 75 or the Taiwan Laws;
 - (k) is vacated from his office automatically in accordance with Article 101.1; and/or
 - (l) becomes subject to the order of commencement of assistance due to incapacity pursuant to relevant Taiwan law and the order has not yet been revoked
- 101.1 For so long as the Shares are listed on a Stock Market, subject to the Law and Taiwan Laws, if during the term of office of a Director, any Director (not including Independent Directors) transfers some or all of his Shares such that he holds less than one half of the total number of Shares held by him/her at the time of his/her election as a Director, he/she shall, ipso facto, be vacated from the office of Director automatically.
- 101.2 For so long as the Shares are listed on a Stock Market, subject to the Law and Taiwan Law, if any person is proposed for appointment as a Director (each such person a "proposed director") (not including Independent Directors) at a general meeting (the relevant "general meeting"), such proposed director's appointment shall not become effective (regardless of whether such appointment is purportedly approved at the relevant general meeting, and any resolution which purports to

approve such appointment, to the extent it relates to the proposed director's appointment, shall be invalid and ineffective):

- (a) if the proposed director sells or transfers more than one half of the total number of Shares which he holds (or held) at the time of the relevant general meeting, during the period after the relevant general meeting, but prior to the commencement of such proposed director's term of office; or
- (b) the proposed director sells or transfers more than one half of the total number of Shares which he holds (or held) at the commencement of the relevant Register Closure Period, during the relevant Register Closure Period.

For the purpose of this Article 101.2 the "Register Closure Period" means, in relation to any general meeting, the period during which the Register of Shareholders is closed for transfers of Shares prior to such general meeting up to and including the date of such general meeting."

- 102. Except as approved by the Taipei Exchange or TWSE or the Commission, the following relationships shall not exist among more than half of the Company's Directors: (1) A spousal relationship; or (2) A familial relationship within the second degree of kinship as defined under the Taiwan Laws.
- 103. When the Company convenes a general meeting for the election of Directors and the original selectees do not meet the conditions stipulated in the preceding Article 102, the election of the Director receiving the lowest number of votes among those Directors not meeting the conditions shall be deemed invalid and void. When a Person serving as Director violates the preceding Article 102, that Person shall cease to act as a Director.
- 104. When the number of Directors falls below five due to a Director ceasing to act for any reason, the Company shall hold a by-election for Director at the next following general meeting of Shareholders. When the number of Directors falls short by one-third of the total number of Directors of the same term elected pursuant to these Articles, the Company shall convene an extraordinary general meeting within sixty days of the occurrence of that fact to hold a by-election for Directors. The term of each new Director shall be the remainder of the term of each respective Director whose seat has become vacant.

PROCEEDINGS OF DIRECTORS

- 105. The Directors may meet together (either within or without the Cayman Islands) for the dispatch of business, adjourn, and otherwise regulate their meetings and proceedings, as they think fit. Unless otherwise provided, questions arising at any meeting shall be decided by a majority of votes. In case of an equality of votes the chairman shall have a second or casting vote. A Director may, and on the requisition of a Director shall, at any time summon a meeting of the Directors.
- 106. A Director may participate in any meeting of the Board, or of any committee appointed by the Board of which such Director is a member, by means of video conference and such participation shall be deemed to constitute presence in person at the meeting.
- 107. Unless otherwise provided, the quorum necessary for the transaction of the business of the Directors shall be more than one-half of the Directors. A Director represented by proxy or by an alternate Director at any meeting shall be deemed to be present for the purposes of determining whether or not a quorum is present.
- 108. A Director who is in any way, whether directly or indirectly, interested in a contract or proposed contract with the Company or other items to be considered at a meeting of the Directors in the meeting shall declare the nature of his interest at such meeting. A general notice given to the Directors by any Director to the effect that he is a member of any specified company or firm and is to be regarded as interested in any contract which may thereafter be made with that company or firm shall be deemed a sufficient declaration of interest in regard to any contract so made.

A Director who has a personal interest whether directly or indirectly in a matter under discussion at a meeting of the Board, shall declare the nature of his/her/its interest and explain the material information regarding such interest at the same meeting of the Board. Where the spouse, a blood relative within the second degree of kinship of a Director, or any company which has a controlling or subordinate relation with a Director, has a personal interest in the matter under discussion at a meeting of the Board, such Director shall be deemed to have a personal interest in such matter. If such personal interest may be adverse

to the interest of the Company, such Director cannot cast its/his/her own vote or vote by proxy on behalf of another Director. Such Director shall not be counted in the number of votes of Directors present at the Board meeting (but shall still be counted in the quorum for such meeting). In the event the Company is engaging in any Merger, Acquisition, or Spin-off, each Director shall disclose the material information of his or her personal interest with such transaction, and his or her reason(s) to approve or disapprove the proposed resolution of such transaction in the relevant Board meeting and the meeting of Shareholders.

109. Notwithstanding the preceding Articles, a Director may hold any other office or place of profit under the Company (other than the office of auditor) in conjunction with his office of Director for such period and on such terms (as to remuneration and otherwise) as the Directors may determine and no Director or intending Director shall be disqualified by his office from contracting with the Company either with regard to his tenure of any such other office or place of profit nor shall any Director so contracting or being so interested be liable to account to the Company for any profit realised by any such contract or arrangement by reason of such Director holding that office or of the fiduciary relation thereby established.
110. Subject to these Articles, any Director may act by himself or his firm in a professional capacity for the Company, and he or his firm shall be entitled to remuneration for professional services as if he were not a Director; provided that nothing herein contained shall authorise a Director or his firm to act as auditor to the Company.
111. The Directors shall cause all minutes to be made in books or loose-leaf folders provided for the purpose of recording:
 - (a) all appointments of officers made by the Directors;
 - (b) the names of the Directors present at each meeting of the Directors and of any committee of the Directors; and
 - (c) all resolutions and proceedings at all meetings of the Company, and of the Directors and of committees of Directors.
112. The continuing Directors may act notwithstanding any vacancy in their body but if and for so long as their number is reduced below the number fixed by or pursuant to these Articles as the necessary quorum of Directors, the continuing Directors may act for summoning a general meeting of the Company, but for no other purpose.
113. Subject to any regulations imposed on it by the Directors, a committee appointed by the Directors may elect a chairman of its meetings. If no such chairman is elected, or if at any meeting the chairman is not present within fifteen minutes after the time appointed for holding the meeting, the committee members present may choose one of their number to be chairman of the meeting.
114. A committee appointed by the Directors may meet and adjourn as it thinks proper. Subject to any regulations imposed on it by the Directors, questions arising at any meeting shall be determined by a majority of votes of the committee members present.
115. All acts done by any meeting of the Directors or of a committee of Directors, or by any Person acting as a Director, shall notwithstanding that it be afterwards discovered that there was some defect in the appointment of any such Director or Person acting as aforesaid, or that they or any of them were disqualified, be as valid as if every such Person had been duly appointed and was qualified to be a Director.
116. Subject to Article 31(A), the following actions require the approval of a majority of the votes of the Directors present at a Board meeting attended by at least two-thirds of all Directors:
 - (a) entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusted business, or for regular joint operation with others;
 - (b) the sale or transfer of the whole or any material part of its business or assets;
 - (c) taking over the transfer of another's whole business or assets, which will have a material effect on the business operation of the Company;
 - (d) the election of Chairman of the Board pursuant to these Articles;
 - (e) issuance of corporate bonds; and
 - (f) any other actions as set forth in the Taiwan Laws.

DIVIDENDS

117. If the Company records a profit in a year, the Company shall reserve no less than 1% of the profit for employee compensations, and no more than 3% of the profit for director

compensation. If, however, the Company has accumulated losses, profit shall be used to offset accumulated losses first. Employee compensations may be distributed in the form of cash or in the form of Shares, and the employees entitled to receive the compensation may include the employees of the Company and the Company's controlled companies meeting specific requirements set by the Board.

The Company may distribute profits in accordance with a proposal for distribution of profits prepared by the Directors and approved by the Shareholders by an Ordinary Resolution at the general meeting. The Board shall set aside out of the profits of the Company for each financial year: (i) a settlement for payment of tax for the relevant financial year; (ii) an offset of its losses in previous years that have not been previously offset; (iii) a statutory reserve in an amount of 10% of such net profits ("Legal Reserve") until the accumulated amount of the Legal Reserve is equal to or higher than the total authorized share capital of the Company; (iv) special capital reserve, if one is required, in accordance with the Applicable Listing Rules or as required by the competent authorities.

Subject to the aforesaid, the Board may distribute any remaining profits for the relevant financial year plus all accumulative and undistributed profits from previous years ("Distributable Profit") in the following manner upon approval by the Shareholders.

The Company's business belongs to a capital intensive industry, and is in a growing stage. As the Company may have capital requirements for further capital expenditures in the next few years, when making the proposal of dividends distribution, the Board may take into consideration financial, business and operational factors for proposing a dividend/bonus distribution plan in accordance with the Law and the Applicable Listing Rules. The Shareholders' dividends shall not be less than 10% of Distributable Profits. The Shareholders' dividends may be distributed in the form of cash dividends or share dividends, but the ratio of cash dividends shall not be less than 10% of the total dividends proposed to be distributed for the then current year.

118. The usage of the Legal Reserve shall be subject to the Applicable Listing Rules. Subject to the Law and Taiwan Laws, when the Company does not have any retained or accumulated losses on its books, the Company may, by Supermajority Resolution Type A or Supermajority Resolution Type B, distribute, in whole or in part, amounts standing to the credit of (1) the Legal Reserve, and/or (2) the Share Premium Account and/or the income from endowments received by the Company from the Capital Reserve, in cash, to its Shareholders in proportion to the number of Shares being held by each of them.
119. Any dividend may be paid by cheque sent through the post to the registered address of the Shareholder or Person entitled thereto, or in the case of joint holders, to the representative of such joint holders at his registered address or to such Person and such address as the Shareholder or Person entitled, or such joint holders as the case may be, may direct. Every such cheque shall be made payable to the order of the Person to whom it is sent or to the order of such other Person as the Shareholder or Person entitled, or such joint holders as the case may be, may direct.
120. Subject to any rights and restrictions for the time being attached to any Shares, all dividends shall be declared and paid according to the number of the Shares held by the Shareholders.
121. If several Persons are registered as joint holders of any Share, any of them may give effectual receipts for any dividend or other moneys payable on or in respect of the Share.
122. No dividend shall bear interest against the Company.
123. No dividend shall be declared or paid or shall be made otherwise than in accordance with the Law.

ACCOUNTS, AUDIT, AND ANNUAL RETURN AND DECLARATION

124. The books of account relating to the Company's affairs shall be kept in such manner as may be determined from time to time by the Directors.
125. The books of account shall be kept at the Registered Office or at such other place or places as the Directors think fit, and shall always be open to the inspection of the Directors.
126. No Shareholder (not being a Director) or other person shall have any right of inspecting any account or book or document of the Company except as conferred by the Law and Taiwan Laws or ordered by a court of competent jurisdiction or authorised by the Board or the Company in general meeting.

127. After the end of each fiscal year, the Board shall prepare and submit the financial statements and records and such other reports and documents as may be required by the Law and the Taiwan Laws to the annual general meeting of Shareholders for ratification and after the meeting shall distribute to each Shareholder the copies of ratified financial statements and the resolutions on the earnings distribution and/or loss offsetting and the distribution thereof may be made solely by public notice.
128. The Board shall keep copies of the yearly business report and financial statements at the office of its Shareholders' Service Agent ten (10) days before the annual general meeting and any Shareholder is entitled to inspect such documents during normal business hours of such service agent.
129. Except as otherwise provided under these Articles, Directors shall from time to time determine whether and to what extent and at what times and places and under what conditions or regulations the accounts and books of the Company or any of them shall be open to the inspection of Shareholders not being Directors, and no Shareholder (not being a Director) shall have any right of inspecting any account or book or document of the Company except as conferred by law or authorised by the Directors or by Ordinary Resolution.
130. The accounts relating to the Company's affairs shall only be audited in such manner and with such financial year end as may be determined from time to time by the Directors, or required by the Applicable Listing Rules or other Taiwan Laws.
131. The Directors in each year shall prepare, or cause to be prepared, an annual return and declaration setting forth the particulars required by the Law and deliver a copy thereof to the Registrar of Companies in the Cayman Islands.

AUDIT

132. The Directors may appoint an Auditor of the Company who shall hold office until removed from office by a resolution of the Directors and may fix his remuneration.
133. Every Auditor of the Company shall have a right of access at all times to the books and accounts and vouchers of the Company and shall be entitled to require from the Directors and officers of the Company such information and explanation as may be necessary for the performance of the duties of the auditors.
134. Auditors shall, if so required by the Directors, make a report on the accounts of the Company during their tenure of office at the next annual general meeting following their appointment, and at any time during their term of office, upon request of the Directors or any general meeting of the Shareholders.

CAPITALISATION OF RESERVE

135. (A) For purpose of the Articles, Capital Reserve means (1) the Share Premium Account, (2) the income from endowments received by the Company, and (3) other items required to be treated as Capital Reserve pursuant to the Taiwan Laws. Capital Reserve may only be used for (a) making good the loss of the Company, (b) capitalisation as set forth in the Article 135, or (c) as otherwise provided for in the Taiwan Laws and/or the Law.
- (B) Subject to the Law and Applicable Listing Rules, when the Company does not have any retained or accumulated losses on its books, the Company may, by Supermajority Resolution Type A or Supermajority Resolution Type B, capitalize, in whole or in part, amounts standing to the credit of (1) the Legal Reserve, and/or (2) the Share Premium Account and/or the income from endowments received by the Company from the Capital Reserve by issuing new shares to its Shareholders in proportion to the number of Shares being held by each of them. Article 8 is not applicable for the issuance of new Share pursuant to Article 135 herein.

TENDER OFFER

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

- (a) the types and number of the Shares held by the Directors and the Shareholders holding more than 10% of the outstanding Shares in its own name or in the name of other Persons;
- (b) recommendations to the Shareholders on the tender offer, which shall set forth the names of the Directors who abstain or object to the tender offer and the reason(s) therefore;
- (c) whether there is any material change in the financial condition of the Company after the submission of the latest financial report and an explanation of the change, if any; and
- (d) the types, numbers and amount of the Shares of the tender offeror or its affiliates held by the Directors and the Shareholders holding more than 10% of the outstanding Shares held in its own name or in the name of other Persons.

SHARE PREMIUM ACCOUNT

- 137. The Directors shall in accordance with the Law establish a Share Premium Account and shall carry to the credit of such account from time to time a sum equal to the amount or value of the premium paid on the issue of any Share.
- 138. There shall be debited to any Share Premium Account on the redemption or purchase of a Share the difference between the nominal value of such Share and the redemption or purchase price provided always that at the discretion of the Directors such sum may be paid out of the profits of the Company or, if permitted by the Law, out of capital.
- 139. The Company shall at all times comply with the provisions of the Law in relation to the share premium account, the premiums attaching to Shares and the capital redemption reserve fund.

WINDING UP

- 140. Subject to the Law, if the Company shall be wound up, and the assets available for distribution amongst the Shareholders shall be insufficient to repay the whole of the share capital, such assets shall be distributed so that, as nearly as may be, the losses shall be borne by the Shareholders in proportion to the number of the Shares held by them. If in a winding up the assets available for distribution amongst the Shareholders shall be more than sufficient to repay the whole of the share capital at the commencement of the winding up, the surplus shall be distributed amongst the Shareholders in proportion to the number of the Shares held by them at the commencement of the winding up. This Article is without prejudice to the rights of the holders of Shares issued upon special terms and conditions.
- 141. Subject to the Law, if the Company shall be wound up, the liquidator may, with the sanction of a Special Resolution and any other sanction required by the Law and in compliance with the Applicable Listing Rules, divide amongst the Shareholders in specie or 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 Shareholders or different Classes. The liquidator may, with the like sanction, vest the whole or any part of such assets in trustees upon such trusts for the benefit of the Shareholders as the liquidator, with the like sanction shall think fit, but so that no Shareholder shall be compelled to accept any asset whereon there is any liability.
- 142. The Company shall keep all statements, records of account and documents for a period of ten years from the date of the completion of liquidation, and the custodian thereof shall be appointed by the liquidator or the Company by Ordinary Resolution.

NOTICES

- 143. Subject to the Law and except as otherwise provided in these Articles, any notice or document may be served by the Company or by the Person entitled to give notice to any Shareholder either personally, or by facsimile, or by sending it through the post in a prepaid letter or via a recognised courier service, fees prepaid, addressed to such Shareholder at his address as appearing in the Register, or to the extent permitted by all applicable laws and regulations, by posting on the MOPS or the Company's website, by electronic means by transmitting it to any electronic mail number or address such Shareholder may have positively confirmed in writing for the purpose of such service of notices. In the case of joint holders of a Share, all notices shall be given to that one of the joint holders whose

name stands as their representative in the Register in respect of the joint holding, and notice so given shall be sufficient notice to all the joint holders.

144. Any Shareholder present, either personally or by proxy, at any meeting of the Company shall for all purposes be deemed to have received due notice of such meeting and, where required, of the purposes for which such meeting was convened.

145. Any notice or other document, if served by:

- (a) post or courier, shall be deemed to have been served five days after the time when the letter containing the same is posted or delivered to the courier;
- (b) facsimile, shall be deemed to have been served upon production by the transmitting facsimile machine of a report confirming transmission of the facsimile in full to the facsimile number of the recipient;
- (c) recognised courier service, shall be deemed to have been served 48 hours after the time when the letter containing the same is delivered to the courier service; or
- (d) electronic mail, shall be deemed to have been served immediately upon the time of the transmission by electronic mail, subject to the Law.

In proving service by post or courier service it shall be sufficient to prove that the letter containing the notice or documents was properly addressed and duly posted or delivered to the courier service

146. Any notice or document delivered or sent by post to or left at the registered address of any Shareholder in accordance with the terms of these Articles shall notwithstanding that such Shareholder be then dead or bankrupt, and whether or not the Company has notice of his death or bankruptcy, be deemed to have been duly served in respect of any Share registered in the name of such Shareholder as sole or joint holder, unless his name shall at the time of the service of the notice or document, have been removed from the Register as the holder of the Share, and such service shall for all purposes be deemed a sufficient service of such notice or document on all Persons interested (whether jointly with or as claiming through or under him) in the Share.

147. Notice of every general meeting of the Company shall be given to:

- (a) all Shareholders holding Shares with the right to receive notice as at the record date and who have supplied to the Company an address for the giving of notices to them; and
- (b) every Person entitled to a Share in consequence of the death or bankruptcy of a Shareholder, who but for his death or bankruptcy would be entitled to receive notice of the meeting and has informed the Company with the supporting documents as requested by and satisfactory to the Company.

No other Person shall be entitled to receive notices of general meetings.

AMENDMENT OF MEMORANDUM AND ARTICLES

148. Subject to the Law, Taiwan Laws and the Articles including without limitation Article 13, the Company may at any time and from time to time by a Special Resolution alter or amend the Memorandum of Association or these Articles in whole or in part.

OFFICES OF THE COMPANY

149. The Registered Office of the Company shall be at such address in the Cayman Islands as the Directors shall from time to time determine. The Company, in addition to its Registered Office, may establish and maintain an office in the Cayman Islands or elsewhere as the Directors may from time to time determine.

INFORMATION

150. The Board shall keep at the office of its Shareholders' Service Agent in Taiwan copies of these Articles, the minutes of every meeting of the Shareholders and the financial statements, the Register of Shareholders and the counterfoil of corporate bonds issued by the Company. Any Shareholder of the Company may request, by submitting evidentiary document(s) to show his interests involved and indicating the scope of interested matters, access to inspect, review, make copies or duplicate of the above records. The Company shall cause the Shareholders' Service Agent to provide such Shareholder(s) with access to above documents.

151. Without prejudice to the rights set forth in these Articles, no Shareholder shall be entitled to require discovery of any information in respect of any detail of the Company's trading or any information which is or may be in the nature of a trade secret or secret process which

may relate to the conduct of the business of the Company and which in the opinion of the Board would not be in the interests of the members of the Company to communicate to the public.

152. The Board shall be entitled to release or disclose to any regulatory or judicial authority any information in its possession, custody or control regarding the Company or its affairs to any of its Shareholder including, without limitation, information contained in the Register of Shareholders and transfer books of the Company

INDEMNITY

153. Every Director (including for the purposes of this article any alternate Director appointed pursuant to the provisions of these Articles), the Managing Directors, every alternate Directors, every Auditor, every Secretary and other officer for the time being and from time to time of the Company and its subsidiaries (each an "**Indemnified Person**") shall be indemnified and secured harmless out of the assets and funds of the Company against all actions, proceedings, costs, charges, expenses, losses, damages or liabilities incurred or sustained by such Indemnified Person (including as a result of any mistake of judgment), other than by reason of such Indemnified Person's own dishonesty, wilful default or fraud (in each case, as determined in a final, non-appealable judgement by a court of competent jurisdiction), in or about the conduct of the Company's business or affairs or in the execution or discharge of his duties, powers, authorities or discretions, including without prejudice to the generality of the foregoing, any costs, expenses, losses or liabilities incurred by such Indemnified Person in defending (whether successfully or otherwise) any civil proceedings concerning the Company or its affairs in any court whether in the Cayman Islands or elsewhere.
154. No Indemnified Person shall be liable to the Company unless such liability arises through such Indemnified Person's own dishonesty, wilful default or fraud (in each case, as determined in a final, non-appealable judgement by a court of competent jurisdiction).

NON-RECOGNITION OF TRUSTS

155. Subject to the proviso hereto, no Person shall be recognised by the Company as holding any Share upon any trust and the Company shall not, unless required by law, be bound by or be compelled in any way to recognise (even when having notice thereof) any equitable, contingent, future or partial interest in any Share or (except only as otherwise provided by these Articles or as the Law requires) any other right in respect of any Share except an absolute right to the entirety thereof in each Shareholder registered in the Register, provided that, notwithstanding the foregoing, the Company shall be entitled to recognise any such interests as shall be determined by the Directors in their absolute discretion.

FINANCIAL YEAR

156. Unless the Directors otherwise prescribe, the financial year of the Company shall end on December 31st in each year and shall begin on January 1st in each year.

LITIGIOUS AND NON-LITIGIOUS AGENT

157. For so long as the Shares are listed on a Stock Market, subject to the Law and Taiwan Laws, the Board shall appoint a person to be the Company's litigious and non-litigious agent in Taiwan. The litigious and non-litigious agent shall be the responsible person of the Company in Taiwan and shall have residence or domicile in Taiwan.

Polaris Group北極星藥業集團股份有限公司
公司章程中譯本
(本中譯本僅供參考之用，其內容應以英文版為準)

公司法
股份有限公司
Polaris Group 北極星藥業集團股份有限公司
第八次修訂後公司組織大綱條文
(經西元2021年8月23日股東會特別決議通過)

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1. 本公司名稱為Polaris Group 北極星藥業集團股份有限公司(「本公司」)。
 2. 本公司登記辦公地址為Maples Corporate Services Limited, P.O. Box 309, Ugland House, Grand Cayman, KY1-1104, Cayman Islands，或其他本公司董事會決定之地點。
 3. 本公司設立目的並無限制。本公司具有並得行使一切除開曼法禁止事項外之所有行為之能力。
 4. 本公司股東之責任以未繳清之股款為限。
 5. 本公司授權資本額為新台幣10,000,000,000元，分為1,000,000,000股，每股面額新台幣10元。
 6. 本組織大綱內未定義之大寫文字係依章程內之定義為準。

公司法
股份有限公司
Polaris Group 北極星藥業集團股份有限公司
第八次修訂後公司章程條文
(經西元2021年8月23日股東會特別決議通過)

解釋

1. 開曼法(定義如下)附件一表 A 所載規定不適用於本公司。
- 2.

(A) 除本章程另有規定外，本章程名詞定義如下：

- | | | |
|-----|------|--|
| (1) | 收購 | 指依中華民國企業併購法第4條定義之收購。 |
| (2) | 關係企業 | 以公司而言，係指得直接或透過一個或數個媒介間接控制該公司之其他公司，或為該公司直接或透過一個或數個媒介間接控制之其他公司，或與該公司具有共同控制力之其他公司；所謂「控制」係指直接或間接可操控或掌握該公司之經營權或方針，至於是透過持有具投票權之有價證券或契約關係再所不問；且「控制」、「被控制」、「在共同控制之下」等辭彙，均有相關之涵義。 |
| (3) | 上市法令 | 係指因最初及之後於台灣證券交易市場或有價證券市場交易或掛牌上市，而適用之相關法律、行政規則、命令或指令暨其後相關修正規定，包含但不限於證券交易法、公司法、台灣地區及大陸地區人民關係條例等相關中華民國法令或其他由台灣主管機關所頒布之類似規則及命令、與由金融監督管理委員會、證券櫃臺買賣中心或台灣證券交易所頒布之規則及命令； |
| (4) | 本章程 | 係指本公司現行組織章程，以及隨後經股東會特別決議隨時修正或補充之條文； |

(5)	稽核人員	係指為本公司所聘任之稽核人員；
(6)	審計委員會	參見第84條定義；
(7)	審計委員會委員	係指組成審計委員會之委員；
(8)	主席	參見第76條定義；
(9)	股份種類	係指本公司任何時間所發行股份之種類；
(10)	證券主管機關	係指台灣金融監督管理委員會或其他主管台灣證券交易法之機關；
(11)	本公司	係指「Polaris Group北極星藥業集團股份有限公司」；
(12)	新設公司	係指由兩家或兩家以上參與公司因新設合併所新設之公司；
(13)	新設合併	係指依開曼法及台灣法令，由兩家或兩家以上參與公司合併而成立一新設公司且原參與公司之承諾、財產、債務由新設公司概括承受之合併；
(14)	參與公司	係指依開曼法及台灣法令，參與與其他一家或多家公司合併之現存公司；
(15)	從屬公司	依台灣法下之定義
(16)	董事或董事會	係指本公司當時之董事，或依實際情形，由董事所組成之董事會或委員會；
(17)	可分配盈餘	參見第117條定義；
(18)	電子	應按電子交易法定義解釋之；
(19)	電子通訊	係指依據開曼法傳輸到電話號碼、住址、網站或其他經逾三分之二董事決議許可之電子傳輸方式；
(20)	電子交易法	開曼群島電子交易法(2003年修訂)；
(21)	興櫃	係指財團法人中華民國證券櫃臺買賣中心之興櫃交易平台；
(22)	金管會	係指台灣金融監督管理委員會；
(23)	櫃臺買賣中心	係指財團法人中華民國證券櫃臺買賣中心；
(24)	被補償人	參見第154條定義；
(25)	獨立董事	係指依照上市法令定義之獨立董事；
(26)	開曼法	係指開曼群島公司法(2018年修訂)；
(27)	本公司股東或成員	係指經記載於本公司股東名簿之股份持有人，包括尚未完成登記之認股人，以及股份之共有人；
(28)	組織大綱	係指本公司組織大綱，以及隨後經修正或取代之條文；
(29)	合併	係指存續合併及/或新設合併；
(30)	存續合併	係指依開曼法及台灣法令，由兩家或兩家以上參與公司合併並以其中一參與公司作為存續公司，且由該存續公司概括承受參與公司之承諾、財產、債務之合併；
(31)	月	係指日曆月；
(32)	公開資訊觀測站	係指由台灣證券交易所及櫃臺買賣中心所維護之公開資訊觀測站；
(33)	新台幣	中華民國之法定貨幣；
(34)	普通決議	係指於本公司依本章程規定召開之股東會上，有表決權之股東親自或在允許使用委託書的情況下出具委託書，如股東為法人者，由其合法授權代表人出席，以過半數決通過之決議。以每一股東所得享有的表決權數為準計算過半數票數；

(35)	繳足股款	係指就已發行之股份按票面金額及溢價繳足股款，包括以記入貸方方式繳足股款；
(36)	主體(人員)	係指自然人、商號、公司、合資、合夥、組織、機構或其他主體（不論是否有獨立之法人格）或依章程內文規定包含之前開主體；
(37)	股東名簿	係指按照開曼法規定，本公司依董事會決議，於開曼群島境內或境外所備置之一個或多個股東名簿（包括開曼法所定義之「已上市股份股東名簿」及/或「未上市股份股東名簿」）；
(38)	註冊事務所	係指本公司依開曼法規定所設之註冊事務所；
(39)	登記辦公室	係指依董事會決議，於中華民國或其他地區備置關於特定股份種類股東之股東名簿以及(除董事會另有其他決議者外)受理股份或其他有價證券所有權移轉文件申報及登記之處所；
(40)	相關期間	係指自本公司股份於股票市場掛牌交易之日起，至本公司股份自股票市場下市為止之期間（為本條定義之目的，本公司股份無論因任何原因而暫停交易，該暫停交易期間本公司之股份仍視為掛牌上市）；
(41)	薪酬	包含但不限於薪資、報酬、現金、選擇權、股票紅利、退休福利、資遣費、終止費、津貼及其他具有實質利益之補償；
(42)	薪酬委員會	參見第85.2條定義；
(43)	薪酬委員會委員	即薪酬委員會之成員；
(44)	中華民國或台灣	係指中華民國及其領土、領地或其管轄權區域；
(45)	印鑑	係指於開曼群島境外本公司所使用之一般公司章（如有適用），或其他摹本或正式印章（如有適用）；
(46)	執行秘書	係指經董事會指定執行本公司秘書業務之人，包含任何助理、代理或暫時秘書；
(47)	股份	係指本公司股本所含之面額新台幣10元之股份。依文義需要，嗣後提及股份時應包含各種類之股份；為免疑義，本章程所提及股份亦包括畸零股；
(48)	股份溢價帳戶	係指依本章程、開曼法及台灣法令規定所設立之股份溢價帳戶，該帳戶金額相當於超過票面金額發行股份所得之溢額或溢價；
(49)	股務代理機構	係指經台灣主管機關許可並按上市法令得提供特定股務服務予本公司之代理人；
(50)	股份轉換	指依中華民國企業併購法第4條定義之股份轉換。
(51)	簽署	係指直接簽名或在電子通訊中，以表彰具有簽署意願且經該個人採用作為替代直接簽名之機械方式、電子標誌或程序；
(52)	特別決議	係指依照開曼法規定，股東會之召集通知上表明將進行特別決議，並已依法發出通知，經三分之二以上有權於股東會行使表決權股份同意之決議。股東得親自行使表決權或在允許使用委託書的情況下出具委託書授權行使表決權，如股東為法人者，由其合法授權代表人出席該股東會行使表決權； 任何本章程規定以普通決議所為之決議，亦得以特別決議為之；

- (53) 特別股 參見第4條規定；
- (54) 股票市場 指興櫃市場、櫃檯買賣中心或證交所；
- (55) 分割 係指轉讓公司移轉其全部或一部獨立經營事業予現存或新設之受讓公司，且該受讓公司將發行新股予該轉讓公司或該轉讓公司之股東；
- (56) 子公司 依台灣法下之定義；
- (57) A型特別(重度)決議 係指由代表公司已發行股份總數三分之二以上有權投票之股東出席股東會，以出席股東（係指親自出席或在允許出具委託書前提下出具委託書）表決權過半數同意通過的決議；
- (58) B型特別(重度)決議 係指由代表公司已發行股份總數過半數之有權投票之股東出席股東會，以出席股東（係指親自出席或在允許出具委託書前提下出具委託書）表決權三分之二以上同意通過的決議；
- (59) 存續公司 係指按開曼法或台灣法令規定，合併一個或多個參與公司後所唯一存續之參與公司；
- (60) 台灣法令 係指台灣法律與行政規則，包括但不限於上市法令；
- (61) 證交所 係指台灣證券交易所股份有限公司；
- (62) 庫藏股 庫藏股之定義依照第34條規定。
- (B) 除本章程另有規定，開曼法所定義之用語，於本章程亦適用之。
- (C) 除本章程另有規定，於本章程中：
- (a) 當名詞指涉單數時，亦包括複數；反之亦然；
- (b) 當名詞指涉陽性時，亦包括陰性及中性；
- (c) 除另有規定外，本章程規定之通知應以書面為之；關於「以書面」或「書面」為之，係包含以印刷、微影、攝影或其他以永久顯示形式表現或重製字體之方式；
- (d) 使用「得」係指授權規定；使用「應」係指強制規定；
- (e) 如台灣法令與本章程規定有所歧異，以本章程為據；
- (f) 如台灣法令與開曼法規定有所歧異，以開曼法為據；
- (g) 本章程所提及之所有法令，應以各該法令最新之增修、更動及修正後有效版本為準。
- (D) 本章程使用標題僅係為解釋方便之目的，並不影響本章程規定之解釋。
- (E) 電子交易法第8條及第19條第三項不應適用。

股份

3. 就所有本公司未發行之股份，董事會得依本章程之規定：
- (a) 在其認為適當之方式、條件、權利或限制下，提供、發行、分配及處分該股份予他人；惟除開曼法及上市法令允許之情況外，股份不得低於面額折價發行；及
- (b) 依開曼法及上市法令，授與認股選擇權、發行權證或其他類似之證券；且為前述之目的，董事會得保留適當數量股份不予發行。
4. 本公司得經股東會特別決議，將股本劃分為具優先或劣後普通股權利之不同股份種類（「特別股」），且依該決議，特別股得經三分之二以上董事出席及出席董事過半數之董事會同意發行之。
5. 於依前述第4條規定決議發行特別股前，或特別股之權利有任何變動時，本章程應予修改以訂明特別股之權利、限制及義務，包括但不限於下列規定：
- (a) 授權發行及已發行特別股總數；
- (b) 特別股分派股息及紅利之順序及分配額(包括任何固定之金額或定率)；
- (c) 特別股於解散清算時分派本公司剩餘財產之順序及分配額(包括任何固定之金額或定率)；

- (d) 特別股股東行使表決權（包括無表決權等）之順序及限制；
 - (e) 本公司有權或被強制贖回特別股時，其贖回方法；或表示不適用贖回之聲明；及
 - (f) 與特別股權利義務有關的其他事項。
6. 本公司發行新股，應經三分之二以上董事出席及出席董事過半數之董事會同意。發行新股應在本公司授權資本額內為之，並得在授權資本額內分次發行新股。
 7. 本公司不得發行未繳足或部分繳足股款之股份，亦不得發行無記名股份。股東之出資除現金外，得以對公司所有之貨幣債權，或公司所需之技術抵充之，但其抵充數額需經董事會通過。
 8. 於本公司股份已在股票市場掛牌之期間，在符合上市法令之前提下，發行新股時，董事會得保留不超過百分之十五(15%)比例之新股供本公司及/或子公司或從屬公司之員工認購，董事會得依其合理裁量決定得認購新股之員工。
 9. 於本公司股份已在股票市場掛牌之期間，除另經本公司股東會普通決議或台灣法令另有規定外，若董事會依第 6 條規定決議發行新股時，本公司於依第 8 條規定保留部分新股供員工認購及依第 11 條及相關台灣法令保留部分比例供公開發行後，首先應依上市法令規定，就其餘新股公告及書面通知原有股東按其原持股比例儘先分認。本公司應於書面通知聲明，未在指定截止日前確認認購股數之股東將喪失該權利。原有股東持有股份按比例不足分認一新股者，得合併共同認購，或併歸一人認購一股或整數倍股。原有股東未認購之新股得公開發行或洽由特定人認購。各股東得自行或指定一人或數人認購新股份。
 10. 前述第 9 條所訂之原有股東優先認購權，於下列原因或目的而發行新股時，不適用之：
 - (a) 與其他公司合併、或與本公司分割、重整有關者；
 - (b) 與履行本公司授予員工認股權憑證或/及選擇權義務有關者；
 - (c) 與履行本公司可轉換公司債、附認股權憑證之公司債或附認股權公司債義務有關者；
 - (d) 與履行本公司認股權憑證或附認股權特別股義務有關者；
 - (e) 基於員工酬勞、員工認股選擇權或員工持股計畫等目的或係依據第 31(A)條第(g)款規定，發行新股供本公司及/或子公司或從屬公司員工認購者；
 - (f) 其他依台灣法令規定之例外情況。
 11. 如本公司在台灣境內辦理增資發行新股時，除依據上市法令認為無須或不適用外，本公司應提撥發行新股總數百分之十之股份在台灣境內對外公開發行。惟如本公司股東會普通決議通過提撥比例高於百分之十者，從其決議行之。
 12. 本公司得經三分之二以上董事出席及出席董事過半數同意之董事會決議，採用一項以上員工獎勵方案，並於台灣法令許可限度下，依該員工獎勵方案發行股份、選擇權、認股權憑證或其他得以取得本公司股份之類似權利予本公司或/及其子公司或從屬公司之員工。員工依員工股份選擇權計畫所取得之股份、選擇權、認股權憑證或其他類似權利不得轉讓，但因繼承取得者，不在此限。
 - 12.1 於本公司股份已於股票市場掛牌之期間，本公司有價證券私募之相關事項應遵循上市法令。
 - 12.2 本公司應通知各認股人繳納股款之期限。若公司以超過票面金額發行股票時，其溢額應與股款同時繳納。若認股人延欠應繳之股款時，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。認股人未依公司催告照繳者，即失其權利，所認股份得由公司另行募集。前述情形，公司如有損害，仍得向認股人請求賠償。

權利變動

13. 如發行不同種類股份，各該股份種類之任何權利之重大不利變更或修改，須經
 - (a) 公司股東會以 A 型特別(重度)決議方式表決通過，如股東會未達 A 型特別(重度)決議出席門檻，得以 B 型特別(重度)決議方式為之。

及(b) 該股份種類股東另以 A 型特別(重度)決議方式表決通過，如該股份種類股東會未達 A 型特別(重度)決議出席門檻，得以 B 型特別(重度)決議方式為之。前述個別股東會應適用本章程有關一般股東會及其程序之相關規定。

14. 除該股份種類發行時已於其發行條件明文排除外，本公司創設、分配或發行其他權利與該種類股份相同或劣後之股份，或贖回、買回該股份種類，不得被視為重大不利變更或廢止該股份種類所賦予之優先或其他權利。

股東名簿

15. 董事會應備妥股東名簿，並依開曼法規定載入登記事項。
16. 依開曼法規定，如董事會認為有必要或適當時，在相關期間內，本公司應於中華民國境內備置股東名簿。

股權證明

17. 除開曼法或台灣法令另有規定外，本公司股份得免印製股票並以帳簿劃撥方式交付。於本公司股份已登錄興櫃、或在櫃檯買賣中心或證交所掛牌之期間，本公司所發行之無實體股份，應由本公司或由股務代理機構透過帳簿劃撥之方式，依開曼法及/或台灣法令得發行之日起三十天內交付給認股人或應募人。本公司應於交付該等股份前，應依上市法令辦理公告。

股份過戶或股份繼承

18. 於不違反開曼法及台灣法令之前提下，本公司發行之股份得自由轉讓。但本公司保留給本公司及/或其子公司或從屬公司員工認購之股份，得限制其在兩年或其他由董事會決定之期間內不得轉讓。
19. 任何股份之轉讓應以一般或通常書面文件格式，或董事會得依其絕對裁量決定格式，並應由轉讓人或代表轉讓人及受讓人簽署該等文件為之。在受讓人經登記於股東名簿前，轉讓人仍視為股東。
20. 董事會得拒絕任何股份轉讓之登記，除非已向公司提出轉讓文件，並連同表彰轉讓股份之股票及其他證明，以及其他董事會合理要求提供足以證明轉讓人確有轉讓權限之證明文件。
- 20.1 若股票已於股票市場交易，並依相關規定以帳簿劃撥或其他方式轉讓者，董事會得自行決定第 19 條及第 20 條不再適用。
21. 本公司於本章程第 37 條規定之停止過戶期間，得暫停股東名簿之過戶登記。
22. 所有經登記之股份轉讓文件應由本公司保管，惟經董事會拒絕辦理登記之股份轉讓文件應返還予申請人，但有詐欺不法情事或詐欺不法情事之虞者，不在此限。
23. 無論本章程是否另有規定，本公司應隨時並定期更新股東名簿，並應依開曼法規定隨時在各方面維持股東名簿之紀錄。
24. 當股東死亡時，本公司將認定其繼承人以及法定代理人對該死亡股東之股份具有所有權。如果股份登記為二人(含)以上所共有者，則本公司將認定生存之共有人對該死亡股東股份具有所有權，如果該生存之共有人為該股份單獨、唯一之持有人而嗣後死亡者，所有權人則為其合法代表人。
25. 任何主體因股東死亡、破產或解散而取得其股份之權利者，除本條另有規定外，得在取得董事會合理要求之證明文件後，如同已死亡、破產之股東原得行使之權利，得請求登記為相對應股份之股東，或者將該股份移轉予他人；但如該死亡或破產股東於死亡或破產前將股份移轉予他人時，董事得行使職權拒絕或暫停受理登記。
26. 因原股東死亡或破產而取得其股份權利之主體，得享有如同其已登記為股份持有人所得享有之股息及其他利益；但於登記為股東前，不得享有因股東身份所取得有關股東會股東權利之行使。
27. (條次保留)
28. (條次保留)

股本變更

29. 本公司得隨時以普通決議進行以下事項：

- (a) 依股東會決議增加授權資本額，發行不同股份種類；
 - (b) 將全部或任何股本合併或分割成為較其現有股份面額更大的股份；
 - (c) 將現有股份再分割成為比組織大綱所規定更小面額之股份；
 - (d) 銷除在作成該決議當時尚未被任何主體取得或承諾取得之股份，並依據銷除股份之數額減少其股本。
30. (A)本公司得以特別決議進行以下事項：
- (a) 變更公司名稱；
 - (b) 於開曼法容許範圍內，依其所允許之方式依股東持股比例減少資本額及資本償還準備金
 - (c) 依開曼法規定，自願性解散本公司；及
- (B)本公司得經特別決議，依開曼法規定與他公司進行合併。
31. (A)本公司得以 A 型特別(重度)決議，進行下列事項：
- (a) 締結、變更、終止任何出租其全部營業、委託經營、或經常與他人共同經營之合約；
 - (b) 讓與全部或主要部份之營業或資產；
 - (c) 受讓他人全部營業或財產而對本公司之營運有重大影響者；
 - (d) 以發行新股之方式分派部份或全部之股息或紅利；
 - (e) 依台灣法令規定進行分割；
 - (f) 不再是公開發行公司且停止在股票市場交易
 - (g) 依台灣法令，發行權利有所限制之股份予本公司及/或其子公司或從屬公司之員工；其發行數量、發行價格、發行條件及其他應遵行事項，應遵循台灣法令之規定；及
 - (h) 依台灣法令進行股份轉換。
- (B) 若出席股東之股份總數不足前述(A)項規定之定額，本公司得以B型特別(重度)決議通過上述事項。
- (C) 依本章程規定必須以前述A型或B型特別(重度)決議通過之事項，本公司不得以特別決議或普通決議為之。
- (D) 於不違反開曼法及台灣法令之前提下，本公司非經已發行股份總數三分之二以上股東之同意不得參與合併後消滅、概括讓與、股份轉換或分割，而致(a)終止上市櫃，且(b)存續、受讓、既存或新設之公司為非上市櫃公司。
32. 如股東會依開曼法相關規定就第 30(B)條及 31(A)條第(a)、(b)、(c)、(e)項所列之議案作成決議者，股東於股東會前已以書面通知本公司反對該項議案之意思表示，並在股東會上再次提出反對意見者，得請求本公司以當時公平價格收買其所有之股份；但股東會依第 31(A)條第(b)項規定作成決議，於轉讓本公司營業或資產後，同時解散本公司者，股東不得享有上述請求收買股份之權利。在股東會決議分割業務、與他公司合併、進行收購或股份轉換之情形，股東於股東會集會前或集會中，以書面表示異議，或以口頭表示異議經紀錄，且放棄其表決權者，可請求本公司以當時公平價格收買其所有之股份。
- 32.1 依前條所為請求應在決議日起二十日內，提出記載請求買回之股份種類和數額並列明請求收買價格的書面請求於公司。本公司與提出請求的異議股東就該股東所持股份之收買價格達成協議者，本公司應在決議日起九十日內支付價款。未達成協議者，本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股東；本公司未於該九十日期間內支付者，視為同意股東請求收買之價格。對於異議股東依本條所為請求，倘若本公司與異議股東自該股東會決議之日起六十日內，未能就收買價格達成協議者，則本公司應在此六十日期間經過後三十日內，就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該六十日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，以臺灣臺北地方法院為訴訟管轄法院，聲請為價格之裁定。法院之裁定在本公司及該異議股東間針對收買價格有終局確定拘束力。本條之任何規定並不限制或禁止股東依開曼法第 238 條因其對於合

併或結合表示異議而得行使之股份公平價格支付請求權。

股份贖回及買回

33. 在符合開曼法、台灣法令和本章程規定前提下，本公司得發行可由股東或本公司行使贖回權或買回權的股份(包含特別股)。該股份贖回權或買回權之條件，應經本公司以股東會特別決議通過。對於支付其贖回或買回其股份之股款，應依開曼法及台灣法令，自董事會授權之資金中支付之。
34. 在符合開曼法、台灣法令和本章程規定之情形下，本公司得經三分之二以上董事之出席及出席董事過半數同意之董事會決議，購買、贖回或取得本公司股份。本公司購買、贖回或取得之本公司股份應依董事會之決定立即銷除或作為庫藏股。前述董事會之決議及執行情形（包括因故未買回、贖回或取得股份者），應於最近一次之股東會報告。
- 34.1 本公司就庫藏股不得領取股利，或分配其他公司資產（不論以現金或其他方式），包括清算時分配資產。
- 34.2 本公司就庫藏股應以庫藏股持有人登錄於股東名簿，但：
- (a) 本公司不得基於任何目的被視為股東，且不得就庫藏股行使任何權利，若行使亦為無效；
- (b) 庫藏股不得於本公司任何會議直接或間接參與表決，且依本章程或法律不計入所有已發行股份總數。
- 34.3 如本公司移轉庫藏股予本公司及/或其子公司或從屬公司之員工，董事會得決定移轉條件(包含限制移轉期間最長不得超過二年)。公司以低於實際買回股份之平均價格將庫藏股轉讓予本公司及/或其子公司或從屬公司之員工之議案，應經依上市法令規定經股東會決議通過，且應於股東會通知中載明上市法令所要求之相關事項，不得以臨時動議提出。歷次股東會通過且已轉讓予本公司及/或其子公司或從屬公司之員工之庫藏股總數，累計不得超過公司已發行股份總數之百分之五，且單一認股員工其認購股數累積不得認購超過公司已發行股份總數之千分之五。
- 34.4 本公司得依第 34 條及第 34.3 條之規定，依董事會決定之條件移轉或註銷庫藏股。
- 34.5 於本公司股份已於股票市場掛牌之期間，本公司贖回或買回自身股份之相關事項應遵循開曼法及上市法令。
35. 除本章程另有規定外，贖回或買回任何股份不應視為導致其他股份之贖回或買回。
36. 在開曼法及台灣法令許可前提下，於支付贖回或買回股份之對價時，董事會得依該被贖回或買回之股份發行條件之規定，或經持有該股份之股東同意，以現金或其他對價支付之。
- 36.1 在開曼法及台灣法令許可前提下，本公司得依普通決議發還盈餘、公積或股本之方式強制贖回或買回股份。此等贖回或買回應依股東所持股份比例，且本公司得以現金或現金以外之財產為之。惟於以現金以外之財產贖回或買回時，董事會應先取得會計師之鑑價報告，且該方案應經股東會普通決議通過及收受股東之同意。

停止股東名簿變更或訂定基準日

37. 為確定應發給股東會開會通知之對象、得出席或在股東會或休會後續行集會行使表決權之股東、有權受領股息分派之股東，或為任何其他目的而必須確定股東身份時，董事會得規定在一定期間內停止股東名簿之變更。於本公司股份已於股票市場掛牌之期間，本公司在每年度股東常會開會前至少六十(60)天內、每次臨時股東會開會前至少三十(30)天內、及盈餘分派基準日前至少五(5)天之期間內，應停止股東名簿之變更。
38. 除停止股東名簿變更外，為確定應發給股東會開會通知之對象、得出席或在股東會行使表決權之股東，以及有權受領股息分派之股東，董事會得事先訂定相關基準日。當董事會依相關上市法令及本條訂定基準日時，董事會應立即依據上市法令，在證券主管機關及櫃檯買賣中心或證交所指定網站上公告之。

股東會

39. 股東常會以外所召開之股東會均為股東臨時會。

40. 董事會得於必要時隨時召集本公司股東會，但本公司應於每一會計年度終了後六個月內召開一次股東會作為股東常會，且應於股東會召集通知中表明為股東常會。
41. 董事會之報告(如有)應提交予股東會討論。於本公司股份已在股票市場掛牌之期間，本公司所有股東會均應於台灣召開。如股東會將在台灣境外召集，董事會應於該議案通過後二日內向證交所(或櫃檯買賣中心，依其情形適用之)報請核准。如於台灣境外召開股東會時，本公司應於台灣境內委託專業股務代理機構辦理股東會之行政事務(如股東投票事宜)。
42. 繼續一年以上持有本公司已發行有表決權股份總數百分之三(3%)以上之股東，得以書面通知載明提議事項及理由，並將該書面通知送達於本公司登記辦公室或股務代理機構，請求董事會召集股東臨時會。前項請求提出後十五日內，董事會不為召集時，則請求之股東得自行召集之。於本公司股份已於股票市場掛牌之期間，該等股東會必須在台灣召集。
- 42.1 審計委員會之獨立董事除董事會不為召集或不能召集股東會外，得為本公司利益，於必要時，召集股東會。
- 42.2 於股東名簿停止過戶時繼續三個月以上持有已發行股份總數過半數股份之股東，得自行召集股東臨時會。
- 42.3 董事會或其他召集權人召集股東會者，得請求本公司或股務代理機構提供股東名簿。

股東會通知

43. 股東常會之召集，應至少於三十天前以書面通知，股東臨時會之召集應至少於十五天前以書面通知，該通知應載明開會之地點、日期、時間，如有特殊事項，則應依下述規定方式或本公司規定之其它方式載明該特殊事項，而將該通知寄發給得於股東常會或股東臨時會中投票或依本章程或有權受領該通知之人。每一通知之發出日或視為發出日及送達日均不予計入。倘本公司已取得股東事前同意或於開曼法及台灣法令許可前提下，股東會之通知得以電子通訊方式為之。
44. (A)下列事項應在股東會召集事由中列舉並說明其主要內容，不得以臨時動議提出。其主要內容得置於中華民國證券主管機關或本公司指定之網站，並應將其網址載明於股東會通知：
- (a) 選任或解任董事；
 - (b) 變更組織大綱及/或章程；
 - (c) 減資；
 - (d) 申請停止公開發行；
 - (e) 解散、合併、股份轉換或分割本公司；
 - (f) 締結、變更、或終止關於出租全部營業、委託經營或與他人經常共同經營之契約；
 - (g) 讓與全部或主要部分之營業或財產；
 - (h) 受讓他人全部營業或財產，且對本公司營運有重大影響者；
 - (i) 私募發行具有股權性質之有價證券；
 - (j) 董事從事競業行為之許可；
 - (k) 以發行新股之方式，分派股息及紅利之全部或一部；及
 - (l) 將本公司之法定盈餘公積(定義如第 117 條)及資本公積(依第 135 條規定)撥充資本，依持股比例發行新股予股東；及
 - (m) 將本公司之法定盈餘公積及資本公積(依第 118 條規定)依持股比例發給現金予股東；及
 - (n) 台灣法令所規範之事由。
- (B)股東於股東會中得提出臨時動議，但以與召集事由直接相關者為限。
- 44.1 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，或於台灣法令隨時所明定或修改之期限前，依照上市法令之規定公告股東會開會通知書、委託書

用紙、議程及各項議案（包括承認案、討論案、選任或解任董事等）之案由及相關資料。倘股東得以書面行使表決權時，應將前述資料及書面行使表決權用紙，併同寄送予股東。

45. 於本公司股份已於股票市場掛牌之期間，本公司召開股東會時應編製股東會議事手冊並準備相關資料，供股東索閱，且應依上市法令及其他應適用之台灣法令，於股東常會開會二十一日前或股東臨時會開會十五日前，或於台灣法令隨時所明定或修改之期限前，公告於公開資訊觀測站或其他主管機關及櫃檯買賣中心或證交所指定之網站上。

股東會程序

46. 股東會未達法定出席人數者，不得為任何決議。除本章程另有規定外，出席股東至少二人持有股份(包含親自出席或出具委託書者)合計已超過已發行有表決權股份半數時為已達會議法定出席人數。關於普通決議，出席股東持有股份(包含親自出席或出具委託書者)合計不足前開法定出席人數，而有已發行股份三分之一以上股東出席時，得以出席股東過半數之同意作成假決議。該假決議之通知應發予每位股東，並應於一個月內再行召集股東會。前述股東會對於假決議，如仍有至少二人持有已發行股份總數三分之一以上之股東出席，並經出席股東表決權過半數之同意，該決議視為經普通決議通過。
47. 在股東常會召開前之停止股票過戶日前持有已發行股份總數百分之一（1%）以上股份之股東，得以書面或電子受理方式向本公司提出一項股東常會議案。倘提案之股東(a)不符合上述資格、(b)議案超過三百字或提案超過一項、(c)提案之內容依據開曼法或台灣法令之規定無法由股東會進行決議時，或(d)議案於公告受理期間外提出，該等提案將不列入股東會議案。股東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。有關股東會提案之提出與處理，應依開曼法以及台灣法令之規定，以及本公司股東會議事規則規定辦理。
48. 由董事會召集之股東會應由董事長擔任主席。如董事長請假、缺席或因故不能行使職權，董事長得指定董事一人代理之。如董事長未指定代理人者，由董事互推一人擔任股東會主席。如由其他依開曼法或台灣法令有召集權人所召集之股東會，由該召集權人或其他依開曼法或台灣法令有權擔任主席者，主持該股東會。
49. 主席得經股東會普通決議宣佈休會。除休會前尚未議決之議案外，休會後續行集會不得就其他議案進行表決。當股東會或休會後續行集會後再休會已逾五日者，續行集會之召集通知應比照原股東會召集方式進行。除前述外，休會或休會後續行會議之議案，無須另行為通知。
50. 股東會議案應以投票方式進行表決。贊成或反對議案之票數或比例應記載於該股東會議事錄。
51. 除開曼法或本章程另有明文規定外，任何須經股東會決議、核准、確認、採納之議案，均應以普通決議方式為之。
52. 在贊成與反對票數相等之情況下，會議主席不得享有決定票。
53. （條次保留）

股東表決權

54. 除股份所附隨之權利或限制設有特別規定外，每一親自出席(當股東為法人時，係指合法授權代表人)或委託代理人出席之股東，就其所持有每一股份（已繳足股款，或以記入貸方方式繳足股款之股份），有一表決權。
- 54.1 在符合開曼法及台灣法令情形下，若股東係為他人持有股份時，股東得分別行使表決權。分別行使表決權之資格條件、適用範圍、行使方式、作業程序及其他應遵行事項，應遵循台灣法令規定。
55. 若本公司知悉，就股東會決議事項，股東依台灣法令規定禁止就特定議案行使表決權，或限制不得針對特定議案行使表決權時，任何由該股東行使或代理其他股東行使股東之表決權數。而與上述規定牴觸之表決權數，不算入已出席。

56. (A)股份有下列情形之一者，無表決權：
- (a) 本公司依法持有自己之股份；
 - (b) 股份為本公司持有已發行有表決權之股份總數過半數之子公司所持有；
 - (c) 股份為本公司及本公司之子公司直接或間接持有他公司已發行有表決權之股份總數過半數之他公司所持有。
- (B) 於第56(A)條情形，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。
- 56.1 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，其設質超過之股份不得行使表決權，不算入已出席股東之表決權數。
57. 於共有股份之情形，共有人應於其中選定一代表人行使其股東權利，該代表人所行使之表決權(無論是親自或出具委託書)應排除其他共有人所為之投票。
58. 如股東有心智缺陷，或經有管轄權法院宣告有精神障礙時，得由管理委員會或由法院指派性質類似管理委員會之主體行使投票權，該管理委員會或由法院指派性質類似管理委員會之主體得以出具委託書方式行使投票權。
59. 股東得出具本公司印發之一份委託書，經載明授權範圍且合法授權後，於股東會開會五日前送達本公司，委託一代理人出席股東會。若本公司收到同一股東所出具之委託書有兩份以上時，若後送達之委託書並未聲明撤銷前委託書者，以最先送達者為準。
60. 除本章程之限制外，使用或撤回委託書、徵求委託書及其相關程序應按台灣法令(包括但不限於公開發行公司出席股東會使用委託書規則)之相關要求及限制為之。
61. 委託行使代理權所出具委託書應依循董事會核可之格式，且應表示僅適用於該次特定之股東會，其內容並應包括台灣法令要求之相關資訊。
62. (條次保留)
63. 除股東依第 67 條以書面或電子方式委託股東會主席情形，或根據台灣法令組織之信託事業或經台灣主管機關核准之股務代理機構或台灣上市法令另有規定外，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或相關台灣法令隨時所明定或修改之比例；若超過，則超過之表決權，依上市法令之規定不予計算。
64. 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。不得行使表決權之股份數，不算入已出席股東之表決權數。如會議中有關於任何股東是否對於會議事項有自身利害關係致有害於本公司利益之虞，而該股東不願自願性放棄表決權或放棄算入已出席數，此時由股東會主席為是否不得行使表決權或不得算入已出席數之裁決。如該事項係與股東會主席自身利害相關，則由出席之董事為裁決。
65. 如本公司僅有一名股東時，經該股東按本章程規定簽署之書面決議，應與合法召集並召開之股東會所通過之決議有相同之效力。
66. 在開曼法允許之範圍內，本公司股東得以電子方式行使表決權。如本公司於台灣境外召開股東會，本公司應提供且允許股東以書面或電子方式行使表決權。本公司應根據開曼法及台灣法令，於股東會召集通知上載明表決權行使方法。
67. 為避免疑義起見，股東依台灣法令及本章程規定，以書面或電子方式行使表決權者，應算入法定出席人數，並在本章程及開曼法下視為已經委託股東會主席依其書面或電子方式所為之指示行使表決權。但該委託行為並不視為上市法令下之委託代理出席行為。當股東會主席受委託行使股東表決權時，不得行使股東依書面或電子方式所為指示以外之行為，亦不得對任何修正案或臨時動議行使表決權。以此種方式投票之股東，就該次股東會之臨時動議及原議案之修正，視為棄權。
68. 股東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，或於台灣法令隨時所明定或修改之期限前送達本公司。送達本公司之意思表示有兩個以上時，於開曼法及台灣法令許可範圍內，除後送達之意思表示聲明撤銷前意思表示外，以最先送達者為準。

69. 於開曼法及台灣法令許可範圍內，股東以書面或電子方式行使表決權後，欲親自出席股東會者，至遲應於股東會開會二日前，或於台灣法令隨時所明定或修改之期限前，以與行使表決權相同之方式，另為撤銷先前行使表決權之意思表示。逾期撤銷者，於開曼法及台灣法令許可範圍內，以書面或電子方式行使之表決權為準。
- 69.1 如股東以書面或電子方式行使表決權，並簽署及寄送一份委託書給本公司來委託他人代理出席股東會，以委託代理人出席行使之表決權為準。
70. 如股東會之召集程序或其決議方法違反開曼法、台灣法令或本章程之規定時，股東得自決議之日起三十日內向台灣台北地方法院或向有權管轄之開曼群島法院起訴請求救濟，包括但不限於訴請法院廢止及撤銷該決議。

法人股東透過代表人參與會議

71. 本公司之法人股東，得透過其董事會或其他管理機關之決議授權其認為適合之主體為代表人，並由該代表人出席本公司任何會議或本公司任何股份種類之會議。經授權之代表人有權代表該法人行使該法人所有之權利，與一般個人股東之權利能力無異。

董事會

72. 本公司應有 7 至 9 名董事，其中最少包括三名獨立董事。且獨立董事不得少於董事席次五分之一。本公司股份在股票市場掛牌期間，本公司董事（含獨立董事）之選任採台灣法令規定之董事候選人提名制度，股東應分別就候選人名單中選任之，獨立董事與非獨立董事應依第 73 條一併進行選舉，分別計算當選名額。董事候選人提名之受理方式及公告等相關事宜，悉依開曼法及台灣法令規定辦理。
73. 股東會得選任自然人或法人為董事。股東會選任董事時，每一股份之選舉權有與應選出董事人數相同之選舉權，得集中選舉一人或分配選舉兩人或數人。由所得選票代表選舉權較多者，當選為董事。當選董事中所得票數最高者應召集第一次董事會。
74. 於開曼法允許範圍下，董事任期為 3 年，連選得連任。若現任董事任期屆滿後未選任新董事，在符合本章程及本公司相關內部規章前提下，現任董事任期延長至新董事就任之時為止。
75. (A) 董事得隨時經股東會以 A 型特別(重度)決議解任。若出席股東之股份總數不足前述 A 型特別(重度)決議規定之定額，本公司得以 B 型特別(重度)決議隨時解任之。
- (B) 股東會於公司董事任期未屆滿前，改選全體董事者，除非決議載明原任董事於任期屆滿始解任，否則一經改選即視為解任。前述改選，應有代表已發行股份總數過半數股東之出席。
- (C) 董事執行業務，有重大損害本公司之行為或嚴重違反本章程、開曼法、上市法令規定，而未能依本章程第 75(A) 條經股東會決議將其解任時，持有本公司已發行股份總數百分之三以上之股東，在符合開曼相關法令及台灣法令情形下，得於股東會後三十日內，向台灣台北地方法院或其他就該事件具管轄權之法院訴請裁判解任該董事。該董事於本公司接獲該終局不可上訴之解任判決時應視為被解任。
- (D) 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，得以書面請求審計委員會之獨立董事成員為公司對董事提起訴訟，並得以臺灣臺北地方法院為訴訟管轄法院。股東提出請求後三十日內，審計委員會之獨立董事成員不提起訴訟時，股東得為公司提起訴訟，並得以臺灣臺北地方法院為訴訟管轄法院。
- 股東在台灣提起前項訴訟時，公司得要求該股東依台灣民事訴訟法之規定提供相當之訴訟擔保，如因敗訴致公司受有損害，起訴之股東，對於公司負賠償之責。
76. 董事會應設置董事長，並應經由三分之二以上現任董事出席、出席董事過半數同意選任之。董事長任期亦應經由三分之二以上之現任董事出席、出席董事過半數同意決定之。董事長應擔任董事會主席。如董事長未於董事會開始後十五分鐘內出席，得由出席董事推派一人擔任主席。

77. 除開曼法及台灣法令另有規定外，董事會得隨時經由決議，採用、訂定、修正、修改或撤銷本公司治理政策或行動方案，以針對本公司及董事會之各項公司治理事務訂定政策。
78. 董事無須以持有本公司股份作為資格之限制。
- 78.1 於本公司股份已於股票市場掛牌之期間，董事之資格條件、組成、選任、解任、職權行使及其他應遵行事項(含本章程所列事項)，均應遵循開曼法及上市法令。

董事及經理人之報酬及費用

79. 本公司董事及經理人之報酬應由薪酬委員會提出建議，並由董事會依照各董事及經理人對於公司業務經營之參與及貢獻程度，參考業界一般水準及其他薪酬委員會與董事會認為適當之其他相關因素訂定之。
80. 董事會認為適當時，得其任期內，為本公司及/或其子公司或從屬公司之董事或經理人購買董事責任保險。
81. (條次保留)

獨立董事、審計委員會及薪酬委員會

82. 本公司股份在股票市場掛牌期間，本公司得按上市法令設置至少三名獨立董事，其中至少一人應在中華民國設有戶籍。獨立董事人數因故少於三人者，應於最近一次股東會補選之；獨立董事均解任時，本公司應自事實發生日後 60 天內，召開股東臨時會補選之。補選之獨立董事，其任期應以補足原董事之任期為準。
83. 獨立董事應具備專業知識，且於其職行職責範圍內應保持獨立性，不得與本公司有直接或間接利害關係。有關獨立董事之專業資格與兼職限制、獨立性之認定等事宜，悉依上市法令有關規定辦理。
84. 本公司股份在股票市場掛牌期間，本公司得按上市法令設置審計委員會。董事會得隨時依上市法令訂定與修改審計委員會之職權規章與細則。
審計委員會應由全體獨立董事組成，其人數不得少於3人，其中1人為召集人，且其中至少1人應具有會計或財務專長。
審計委員會之決議應經審計委員會委員二分之一以上之同意通過。
85. 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) 訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序；
 - (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；及
 - (j) 年度財務報告及半年度財務報告。

前項各款事項，除第(j)款外，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中載明該審計委員會之決議。

- 85.1 本公司於召開董事會決議合併、收購或分割事項前，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（若依開曼法或本章程該交易必須取得股東會同意者）。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意見，應於發送股東會召集通知時（若依開曼法或本章程該交易必須取得股東會同意者），一併發送股東。若依法令或本章程該交易不須取得股東會同意者，本公司應於最近一次股東會就該交易提出報告。前述應發送股東之文件，經本公司於金管會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。

- 85.2 本公司股份在股票市場掛牌期間，本公司得按上市法令設置薪酬委員會。董事會得隨時依上市法令訂定與修改薪酬委員會之職權規章與細則。薪酬委員會之委員人數、選任辦法、專業資格、消極資格之認定及相關事宜，均依上市法令定之。本條所稱薪酬包括董事及經理人之薪資、股票選擇權、及其他任何依台灣法令就董事及經理人所規定之具有獎勵性質之支付或利益。
- 85.3 薪酬委員會應依照上市法令之要求，以良好經營管理者應具備之注意程度，履行下列職責並向董事會提出建議，以供董事會討論與議定：
- (a) 建立董事績效評估及董事與經理人薪酬之政策、制度、標準及結構，並定期檢視之；
 - (b) 定期評估及建議董事與經理人之薪酬；及
 - (c) 上市法令所要求之其他事項。
- 85.4 本公司股份在股票市場掛牌期間，本公司得按上市法令設置其他委員會。董事會得隨時依上市法令訂定與修改該等設置之委員會之職權規章與細則。
- 85.5 於本公司股份已於股票市場掛牌之期間，獨立董事、審計委員會及薪資報酬委員會之資格條件、組成、選任、解任、職權行使及其他應遵行事項(含本章程所列事項)，均應遵循開曼法及上市法令。

代理董事及委託書

86. 董事得以書面指派其他個人為其代理人。在指派書授權範圍內，被指派之代理人得經常代理原董事出席董事會。董事因故無法親自出席董事會時，被指派之代理人得以董事身分出席董事會，並行使投票權，代理人本身若具有董事身分，其除得行使本身之投票權外，並得就所代理之董事另外享有投票權。原授權董事得隨時以書面撤銷代理董事之指派。代理董事不得為本公司之經理人，代理董事應視為董事之代理人，代理董事之報酬應由指派之董事之酬勞中支應，其比例由雙方協議約定之。
87. 董事因故無法親自出席董事會議者，得委託其他董事為其受託人，依照該董事之指示代表其出席會議並行使表決權。委託書應依一般經常使用的格式或經董事會決議之格式以書面為之，並由委託之董事在委託書上親筆簽名。委託書必須在每一次董事會議開始之前提出予該會議之主席。

董事之權利與義務

88. 除開曼法、本章程、台灣法令另有規定或股東會另有決議外，董事應負責公司業務之執行。董事得支付所有因公司設立及登記所需之費用，並得行使公司之一切權力。股東會不得以其決議使先前董事已為之行為失其效力。
- 88.1 本公司經營業務，應遵守公開發行公司法令及商業倫理規範，得採行增進公共利益之行為，以善盡其社會責任。
89. 董事會得隨時指派任一主體(無論是否為董事)擔任本公司經理人負責公司之營運，包含但不限於執行長、總經理、一位或數位副總經理、財務長或主計長、會計主管、助理會計主管或經理，其任期及報酬(無論是以薪資、佣金、分紅或相互混用等方式)及相關權限與職務，由董事會決定之。董事會得將其所指派之主管予以免職。
90. 董事會得指派一位執行秘書(如有需要，亦得指派助理秘書一人或數人)。其任期、報酬、條件及權限，由董事會決定之。董事會得將其所指派之執行秘書或助理秘書予以免職。
91. 董事會得將權限授予其認為適合之委員會或該委員會之成員；委員會應按董事會所制定之規則執行其所被授予之權限。
92. 董事會得隨時以授權書(無論是蓋用公司印鑑或簽名)或以其他方法指派任何公司、事務所、主體或主體之成員為本公司之代理人，無論該代理人是由董事會直接或間接所提名，其授權之目的、權限(不得逾越董事會於本章程所得享有之權限)、期間及條件，由董事會決定之。董事會得在各該授權書或指派書中訂明交易相對人

之保障事項，亦得允許代理人將被授權事項之全部或一部再授權予他人。

93. 董事會得依其認為適當方式，經營本公司之事務，本章程所授予董事會之權限不會因以下三條之規定而受任何限制。
94. 董事會為管理本公司事務，得隨時設立委員會、地方委員會或機構，並指派任何主體擔任該委員會或地方委員會之成員，董事會亦得指派本公司之經理或代理人，並決定其報酬。
95. 董事會得隨時將其享有之權限授權予委員會、地方委員會、經理或代理人行使，亦得授權當時地方委員會成員或任何董事會成員填補任何空缺、或不填補空缺而繼續行使職權；前開指派或授權之有效期限及條件由董事會決定之；董事會得隨時將其所指派之主體予以解任或改派；但善意之交易當事人非經通知有前述解任或改派情事者，不受其影響。
96. 前開之受任人得經董事會授權，將其所被授予權限之全部或一部再授權予他人。

董事會借款權利

97. 於本章程規定之範圍內，董事得行使本公司一切權力以進行借款，並為借款或為擔保本公司或第三人之債務、責任或義務而辦理財產抵押或提供保證、發行債券或其他證券。
- 97.1 (A)在不影響董事或經理人(包括經理人或其他受公司授權行使高層管理行為之人)依開曼普通法所應負擔之責任及符合開曼法及台灣法之情形下，公司之董事及經理人對公司應負有忠誠義務，且執行公司業務應盡善良管理人之注意義務。
- (B)如任何董事或經理人有違反其義務或相關法令之行為，公司除得行使一切權利及救濟方式外，公司得(i)要求該董事或經理人賠償公司所受之損害，及(ii)要求該董事或經理人對公司因此須賠償第三人所受之損害負連帶責任，且(iii)在相關法令及開曼相關法規允許下，公司得經股東會普通決議通過，要求就該董事或經理人因違反其忠實義務及違反相關法令所獲得之任何收益及利益歸入公司所有。

公司印鑑

98. 本公司之印鑑非經董事會授權，不得使用於任何文件上。董事會之授權可以在印鑑使用前或使用後為之，如果是事後追認，可以以概括方式確認印鑑使用之次數為之。公司印鑑之使用必須由董事、執行秘書或經董事會為該目的所授權之人員面前為之，前述之人員應在經其親視使用公司印鑑之每一份文件上簽署。
99. 本公司得於董事會指定之國家或地方保存公司印鑑之複本。公司印鑑之複本非經董事會決議之授權，不得使用於任何文件上。董事會之授權可以在印鑑使用前或使用後為之，如果是事後追認，可以以概括方式確認印鑑使用之次數為之。公司印鑑複本之使用必須由董事會為該目的所授權之人員親視，前述之人員應在經其親視使用公司印鑑複本之每一份文件上簽署。公司印鑑複本之使用以及前述之簽署與董事或執行秘書親筆簽署之文件或經董事會為該目的所授權之人員面前加蓋公司印鑑者有相同之效力。
100. 不論前述有任何規定，執行秘書為證明文件內容為真實，得在文件上加蓋公司印鑑或公司印鑑複本，但不因此增加本公司之任何義務。

董事資格喪失與變更

101. 有下列情事之一者，不得擔任董事，其已擔任者，當然解任：
- (a) 曾犯重罪(包括但不限於台灣組織犯罪防治條例所列之罪)，經有罪判決確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後未逾五年者；
 - (b) 曾犯詐欺、背信、侵占罪經宣告有期徒刑一年以上之刑確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後未逾兩年者；
 - (c) 曾犯貪污治罪條例之罪或侵占公司資產或服公務虧空公款，經有罪判決確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後未逾兩年；
 - (d) 依任何國家法令受破產之宣告或與其債權人進行全面性債務安排或和解或經法院裁定開始清算程序；
 - (e) 使用票據經拒絕往來尚未期滿；

- (f) 依台灣法令規定為無行為能力或限制行為能力；
 - (g) 死亡或有心智缺陷或依精神健康相關法令規定患有精神疾病且經董事會決議解除職務者；
 - (h) 依法律規定所作成之命令被停止董事職務，或被禁止擔任董事職務；
 - (i) 以書面通知公司請辭董事職務者；
 - (j) 依第75條規定或台灣法令遭解任者；
 - (k) 依第101.1條規定遭解任者；及/或
 - (l) 受輔助宣告尚未撤銷。
- 101.1 在不違反開曼法及台灣法令之前提下，於本公司股份已於股票市場掛牌之期間，若本公司董事(不含獨立董事)，在任期中轉讓部分或全部持股致持有股份低於選任當時所持有公司股份數額二分之一時，當然解任。
- 101.2 在不違反開曼法及台灣法令之前提下，於本公司股份已於股票市場掛牌之期間，任何於相關股東會(“選任股東會”)被選任董事之人(“董事當選人”) (不含獨立董事)，如有以下情事，該董事當選人之選任不生效力(即便該董事當選人之選任已經選任股東會同意，且該同意對該董事應不生當選之效力):
- (a) 該董事當選人於選任股東會後、就任董事前出售或轉讓其於選任當時所持有之股份數額超過二分之一；或
 - (b) 該董事當選人於股東會召開前之停止股票過戶期間內，出售或轉讓持股超過二分之一。
- 本101.2條所指之停止股票過戶期間係指公司召開股東會前，股東名簿停止過戶日起至該股東會開會日止(包含開會日)之期間。
102. 公司除經證券櫃檯買賣中心、中華民國證券交易所或金融監督管理委員會核准外，董事間應有超過半數席次，不得具有：(1)配偶關係，或(2)依台灣法令規定之二親等以內親屬關係。
103. 本公司召開股東會選任董事，若董事當選人不符上述第 99 條規定時，不符規定之董事中所得選票代表選舉權較低者，其當選失效。已充任之董事違反上述第 99 條規定者，當然解任。
104. 董事因故解任，致不足五人者，本公司應於最近一次股東會補選之。但董事缺額達本章程所定席次三分之一者，本公司應自事實發生之日起六十日內，召開股東臨時會補選之。新任之董事，其任期應以補足原董事之任期為準。

董事會程序

105. 董事為處理業務得集會(無論是在開曼群島境內或境外地區)、休會，並以其認為適當之方式規範其會議及程序。除另有規定外，會議中所提出之問題，應由董事多數決議定之。在贊成與反對票數相等時，主席有決定性投票權。任一董事得隨時召集董事會，如在另一董事請求時，應召集董事會。
106. 董事得以視訊會議參與董事會會議，以及其他經董事會指定且該董事為其成員之委員會會議。董事依上述方法參與會議者，視為親自出席。
107. 除另有規定外，董事會得作成決議之法定出席人數為過半數。董事出具委託書或指定董事代理人出席會議者，於計算法定出席人數時，該董事視為親自出席。
108. 公司董事對於與公司簽訂之契約或擬簽訂之契約或其他董事會議事項有直接或間接之利害關係時，應於董事會議中表明利害關係。董事已將其本身為某特定公司或組織成員且對於將與該公司或組織簽訂之契約具有利害關係通知董事會者，應認為已充分揭露對於該契約簽訂之利害關係。
- 公司董事對於董事會議之事項，有自身利害關係時，應於當次董事會說明其自身利害關係之重要內容。董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就董事會議之事項有個人利害關係，視為董事就該事項有自身利害關係。董事對於董事會之事項，有自身利害關係致有害於公司利益之虞時，不得加入表決，並不得代理他董事行使其表決權。董事會之決議，依前述規定不得行使表決

權之董事，不算入已出席董事之表決權數（但仍應計入法定出席人數）。於本公司進行合併、收購或分割時，董事應向董事會及股東會說明其與該交易自身利害關係之重要內容及贊成或反對該交易決議之理由。

109. 無論前條如何規定，董事得同時擔任公司內部有給職之職務(除稽核人員以外)，該職務之任職期間及條件(報酬及其他)由董事會決定之。董事或將擔任董事之人不會因擔任本公司其他有給職務而喪失董事資格，該董事亦無須因為擔任該職務或因該職務所建立之忠實義務關係而就其因該職務所獲得之利益對本公司負說明之義務。
110. 於本章程允許之範圍內，董事得以其本人之名義或透過其事務所之專業能力，為本公司提供專業服務，並領取報酬，如同未擔任董事職務者一樣，但無論如何，董事或其事務所不得擔任本公司之稽核人員。
111. 董事會應將所有會議記錄集結成冊或作成活頁檔案，以記錄：
- (a) 董事會所作成關於經理人之指派；
 - (b) 每次董事會及委員會出席董事之姓名；及
 - (c) 本公司所有會議以及董事會及委員會之決議及議事經過。
112. 縱使有董事嗣後離席，亦不影響董事會之進行；惟如實際出席人數已低於本章程所規定之法定出席人數時，除為召集股東會之目的外，董事會不得繼續開會。
113. 經董事會所指派之委員會應按董事會所訂定之規則選出該委員會之主席。如未選出主席，或主席於預訂開會時間後十五分鐘內仍未出席者，出席委員得互推一人為該次會議主席。
114. 董事會指派之委員會得自行決定開會及休會。除董事會所訂定之規則另有規定外，委員會議中所提出之問題應由出席委員按多數決方式決定之。
115. 無論董事之選任或代理董事之指派是否嗣後經發現有瑕疵，或者上述任何人員有發生喪失資格之情事，所有董事會或董事委員會所作之決議，以及任何行使董事職權人員之行為均為有效，如同所有人員均已經合法選任並具有擔任董事之資格一樣。
116. 下列事項應經三分之二以上董事出席、出席董事過半數同意之決議行之：
- (a) 締結、變更或終止關於出租全部營業、委託經營或與他人經常共同經營之契約；
 - (b) 讓與全部或主要部分之營業或財產；
 - (c) 受讓他人全部營業或財產，對公司營運有重大影響者；
 - (d) 依本章程規定選舉董事長；
 - (e) 發行公司債；及
 - (f) 台灣法令所要求之其他任何事項。

股利

117. 本公司年度如有獲利，應提撥至少 1%之獲利為員工酬勞，及不超過 3%之獲利為董事酬勞，但公司尚有累積虧損時，應預先保留彌補數額。員工酬勞得以現金或股票方式發放，且得發給符合董事會訂定之一定條件之從屬公司員工。本公司得依董事會擬訂並經股東會以普通決議通過之分配計畫分派盈餘。董事會應依下列順序分派或提撥：(i)完納稅捐；(ii)彌補虧損；(iii)再提撥 10%為法定盈餘公積；但法定盈餘公積累積已達本公司資本總額時，不在此限；(iv)本公司得依上市法令或主管機關要求，提撥特別盈餘公積。完成以上分派或提撥後，再就其餘額，加計以前年度累積未分配盈餘數為累計可分配盈餘（“可分配盈餘”），董事會得經股東會同意後依下列原則分派：本公司所營產業屬資本密集行業，且本公司目前處於成長階段，未來數年皆有資本支出之計畫暨資金之需求，董事會得考量本公司財務、業務及經營因素後，依開曼法及上市法令，擬具股息及紅利分派案。股東股利發放總額不得少於當年度可分配盈餘之 10%，且現金股利分派之比例不得少於當年度股東股利總額之 10%。
118. 法定盈餘公積之運用應依上市法令為之。在符合開曼法及台灣法令之前提下，本

公司無累積虧損時，得以 A 型特別(重度)決議或 B 型特別(重度)決議之方式，將(1)法定盈餘公積及/或(2)資本公積中包括股份溢價帳戶及本公司受領贈與之所得部分，其全部或一部，按股東原有股份之比例發放現金。

119. 股息得以支票發放，支票應郵寄至各股東或有權領取之人員之登記地址，在有共同所有人時，則郵寄至代表人之登記住址，或郵寄至上述當事人所指定之人員及地址。上述支票應以發放之對象或其他經股東或有權領取之人員或共有人所指定之人員為受款人。
120. 除各股份所附隨之權利與限制另有規定外，股息應按各股東所持有之股份數分派及支付。
121. 任何股份經登記為數人所共有時，任一共有人均得有效領取因該股份所得受領之股息及其他款項。
122. 本公司對於股息無支付利息之義務。
123. 本公司股息之發放應依照開曼法規定辦理。

會計、稽核與年度申報及聲明

124. 公司會計帳冊之保管應按董事會決定之方式為之。
125. 會計帳冊應置於本公司之註冊事務所或其他董事會認為適當之處所，並得隨時供董事查閱。
126. 除依開曼法或台灣法令規定，或依有管轄權法院之命令、或經董事會或本公司股東會之授權外，股東(未擔任董事者)以及任何第三人均不得閱覽本公司帳冊及文件。
127. 每會計年度終了，董事會應將其依開曼法及台灣法令規定所造具之財務報表及各項表冊，提出於股東常會請求承認，並於股東會後，將已經承認之財務報表及盈餘分派或虧損撥補之決議，分發給股東，其分發得僅以公告方式取代之。
128. 董事會應將所造具之年度營業報告及財務報表，於股東常會開會十日前，備置於股務代理機構，股東得於股務代理機構正常營業時間內查閱該等資料。
129. 除本章程另有規定外，本公司會計帳冊是否得開放給未擔任董事之股東檢視，檢視之範圍、時間、地點、條件及相關規定，由董事會決定之。除依法或經董事會或股東會普通決議授權外，股東(未擔任董事者)無權檢視公司的帳冊與文件。
130. 本公司之會計帳冊應依照董事會所決定之財務年度期間及方式，或按照上市法令及其他台灣法令規定之方式，進行查核。
131. 董事會每年應依照開曼法規定備妥年度申報文件及聲明書，並提交予開曼群島公司登記處。

稽核

132. 董事會得指派本公司之稽核人員並決定其報酬，其任期至董事會解除其職務時為止。
133. 每一位稽核人員均有權隨時查閱公司帳冊、帳戶及憑證，並得在執行稽核職務之必要範圍內，請求本公司董事及經理人提供資訊及說明。
134. 稽核人員於其任職期間內，如經董事會要求，應於到職後之第一次股東會就本公司之帳冊提出報告，任職期間應隨時依董事會或股東會之要求，提出關於公司帳冊之報告。

資本公積轉資本

135. (A) 本章程所謂之資本公積係指：(1)股份溢價帳戶；(2)本公司受領贈與之所得；以及(3)其他依台灣法律應列入資本公積之項目。資本公積只能用於：(a)填補公司虧損；(b)依本條規定轉作資本；或(c)其他台灣法令及/或開曼法所規定之方式。
- (B) 在符合開曼法及上市法令之前提下，本公司無累積虧損時，得以A型特別(重度)決議或B型特別(重度)決議之方式，將(1)法定盈餘公積及/或(2)資本公積中包括股份溢價帳戶及本公司受領贈與之所得部分，其全部或一部撥充資本，按股東原有股份之比例發給新股。本章程第8條規定，於本公司依第135條規定發行

新股時，不適用之。

公開收購

136. 董事會於公司或公司之訴訟及非訟代理人接獲公開收購申報書副本及相關書件後七日內，應依上市法令規定，對建議股東接受或反對本次收購做成決議，並公告下列事項：
- (a) 董事及持有公司已發行股份超過百分之十（10%）之股東自己及以他人名義目前持有之股份種類和數量；
 - (b) 就本次收購對股東之建議，並應載明棄權或持反對意見之董事姓名及其所持理由；
 - (c) 公司財務狀況於最近期財務報告提出後有無重大變化及其變化內容；
 - (d) 董事及持有公司已發行股份超過百分之十（10%）之股東自己及以他人名義持有公開收購人或其關係企業之股份種類、數量及其金額。

股份溢價帳戶

137. 董事會應依照開曼法規定設置股份溢價帳戶，並確保該帳戶之金額等於以超過票面金額發行股份所得溢額部份之金額或價值。
138. 贖回或買回股份所支付之價格與該股份票面金額間之差額，應記入股份溢價帳戶的借方帳中，董事會得決定以公司之盈餘支付贖回或買回股份之價款，或者，如開曼法允許，得由股本中支付之。
139. 本公司應隨時遵守開曼法關於股份溢價帳戶、股份溢價金額及資本贖回準備金之規定。

清算

140. 除開曼法另有規定外，當本公司進行清算時，如可供股東分配之財產不足以償還全部股本者，賸餘資產應儘可能以股東持股比例進行分配，以使該等股東得依持股比例承擔損失。如果清算中可供股東分配之財產超過償還清算開始時之全部股本者，超過之部分應按清算開始時股東之持股比例進行分配。股份之持有人依該股份發行條件所享有之權利，不受本條規定之影響。
141. 除開曼法另有規定外，當本公司進行清算時，清算人得經特別決議之同意，並取得開曼法所規定之許可，於符合台灣上市法令規定之情況下，得將公司全部或部分之財產（無論是否為同樣性質的財產）直接分割予股東，清算人前述分割財產之目的，得依其認為公平之價格決定財產之價值，並得決定如何在股東或不同股份種類間進行財產分割。清算人認為適當時，亦得經由前述之決議方法及同意，為股東之利益，將此等財產之全部或一部交付信託，但股東無須接受負有債務之任何財產。
142. 本公司應自清算完成之日，將各項報表、帳冊及文件，保存十年。保管人應由清算人或經公司普通決議指定之。

通知

143. 除開曼法或本章程另有規定外，任何應送達股東之通知或文件，得由本公司或有權寄發通知之人，以專人親自遞送、或以傳真、預付郵資之郵件或經由公認之快遞服務公司等方式，依股東名簿上所載之地址送交予各股東；或者，在法令許可範圍內，經由公開資訊觀測站或本公司網站公告，或以電子傳輸方式傳送至該股東以書面確認作為收受通知之電子信箱。如股份由數人共有者，通知應送達股東名簿上記載為代表人之共有人，通知經送達於該共有人之代表人，即視為已送達全部共有人。
144. 如股東已親自或出具委託書出席本公司會議時，應視為出席會議之通知已合法送達，且該會議已合法召集。
145. 任何通知或文件：
- (a) 如以郵寄或快遞方式寄送時，於該郵件交付郵寄或快遞後五日內，視為已經送達；
 - (b) 如以傳真方式寄送時，於傳真機印出確認傳送報告且該報告載明收受方完整傳

真號碼時，視為已經送達；

- (c) 如以公認之快遞服務公司寄送時，應於該郵件交付快遞公司後四十八小時視為已經送達；或
- (d) 如以電子郵件方式寄送時，於符合開曼法規定之範圍內，於傳送該電子郵件之時，視為已經送達。

如以郵寄或快遞方式為之時，如為證明已合法送達，僅需證明內含通知或文件的郵件上已正確載明地址並投遞或交付予快遞人員已足。

- 146. 如通知或文件已按本章程規定交付郵寄或留置於股東登記之地址，不論該股東當時是否已經死亡或破產，或者本公司是否知悉其死亡或破產，除非該股東於相關通知送達時已經自股東名簿上除名，否則針對登記於該股東名下之股份，無論該股東為單獨所有人或共有人，均視為已經合法送達，且該送達之效力及於所有對於該股份有利害關係之人。
- 147. 本公司股東會開會通知應發給：
 - (a) 持有股份且在該會議通知基準日有權收受通知，並已提供收受通知地址予本公司之股東；及
 - (b) 因股東死亡或破產而得享有股份權利之人，但必須以該死亡或破產之股東原先得收受通知為限，且該繼承權利之人必須通知公司並依公司之要求提供相關證明文件。

除上述以外，任何人均無權收受股東會開會通知。

修改組織大綱及公司章程

- 148. 本公司得依開曼法、台灣法令及本章程(包括但不限於第 13 條)規定，隨時以特別決議修改組織大綱及本章程之全部或一部。

本公司辦公室

- 149. 本公司註冊辦公室應依董事會之決議設於開曼群島。除註冊辦公室外，本公司得經董事會決議，隨時於開曼群島或其他地方設立辦公室。

資訊

- 150. 董事會應將本公司章程、歷次股東會之會議紀錄及財務報表、股東名簿及公司發行公司債之存根文件，備置於股務代理機構。股東得提出利害關係證明文件，並表明請求之範圍後，隨時請求查閱或抄錄或複製上開資料，本公司並應令股務代理機構提供。
- 151. 在不影響股東依本章程所得享有權利之前提下，股東不得要求本公司提供與交易相關之資料或其他涉及營業秘密或與公司經營業務流程有關而經董事會認定一旦公開將不符合本公司股東利益之秘密資訊。
- 152. 董事會得向任何主管機關或司法當局，提供或揭露任何其所持有、保管或控制與本公司或本公司與股東間有關之事務，包括但不限於股東名簿及股份移轉紀錄簿上之資訊。

補償

- 153. 本公司應以公司資產補償並使所有本公司及其子公司之董事(為本條之目的，包括依本章程之規定指定之代理董事)、執行董事、代理董事、稽核人員、執行秘書及其他公司經理人(以下合稱被補償人)免於因執行本公司業務之行為、或因執行職務、行使權力、職權或判斷而受任何行動、程序、費用、收費、支出、損失、損害賠償或其他責任之請求而遭受任何損失(包括因錯誤判斷之結果)，在不影響前述意旨前提下，包括補償被補償人於民事訴訟程序中就關於本公司及其事務提出抗辯所產生之費用、花費、損失或責任(不論勝訴與否)，無論是在開曼群島或其他地方進行；但被賠償人有背信、故意或詐欺等情事者(經相關法院判決定讞)，不在此限。
- 154. 除非被補償人有背信、故意或詐欺等情事(經相關法院判決定讞)，否則其無須對公司之損害負責。

未經承認之信託

- 155. 本公司只承認依股東名簿記載之股東權利，除法律另有規定者外，本公司不承認

任何人因信託關係持有本公司之股份，本公司亦無須接受(即使已被通知)任何股份有關財產上、附條件、將來或部分之利益(除依本章程或開曼法規定者外)或其他與股份相關之權利。但董事會得依其本身之裁量決定承認前開之利益。

會計年度

156. 除董事會另行決定外，本公司會計年度自每年自一月一日起至十二月三十一日止。

訴訟及非訴訟代理人

157. 於本公司股份已於股票市場掛牌之期間，於符合開曼法及台灣法令之前提下，董事會應指派本公司於中華民國之訴訟及非訴訟代理人。該代理人為本公司於中華民國境內之負責人，並應於中華民國境內有住所或居所。

北極星藥業集團股份有限公司

**Rules and Procedures of Members
Meeting**

PG-27 股東會議事規則

北極星藥業集團股份有限公司

1. To establish a strong governance system and sound Supervisory capabilities for the Company's shareholders meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.
為建立本公司良好股東會治理制度、健全監督功能及強化管理機能，爰依上市上櫃公司治理實務守則第五條規定訂定本規則，以資遵循。
2. The rules of procedures for the Company's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules. 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。
3. Unless otherwise provided by law or regulation, the Company's shareholders meetings shall be convened by the Board of Directors.
本公司股東會除法令另有規定外，由董事會召集之。
Changes to the method of convening the shareholders' meeting of the Company shall be subject to a resolution of the board of directors, and shall be made no later than before the shareholders' meeting notice is dispatched.
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。
The Company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of Directors, and upload them to the Market Observation Post System (MOPS) at least 30 days prior to the date of a regular shareholders meeting or at least 15 days prior to the date of a special shareholders meeting. The Company shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS at least 21 days prior to the date of the regular shareholders meeting or at least 15 days prior to the date of the special shareholders meeting. However, if the Company's paid-in capital at the end of the most recent fiscal year is NT\$10 billion or more, or the Company holds an regular shareholders meeting in the most recent fiscal year, and the shareholder register records that the total shareholding ratio of foreign and China mainland investors is more than 30%, the transmission of the pre-opened electronic files shall be completed 30 days before the ordinary shareholders' meeting. In addition, at least 15 days prior to the date of the shareholders meeting, the Company shall also prepare the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and its shareholder services agent.
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，並陳列於公司及其股務代理機構。

The shareholders meeting agenda and supplemental meeting materials of the preceding paragraph shall be provided to shareholders for reference by the Company on the day of the shareholders meeting in the following manners:

- i. When a physical shareholders meeting is held, it shall be distributed on the spot of the shareholders meeting.
- ii. When a video-assisted shareholders meeting is held, it shall be distributed on the spot of the shareholders' meeting and sent to the video-conferencing platform as an electronic file.
- iii. When convening a video conference of shareholders meeting is held, the electronic file shall be sent to the video conference platform.

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。

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

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。

Election or dismissal of directors or supervisors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion

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、分割或公司法第一百八十五條第一項各款之事項、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。

Where re-election of all directors and supervisors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.

股東會召集事由已載明全面改選董事、監察人，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。

Company a written proposal for discussion at a regular shareholders meeting. Such proposals, however, are limited to one item only, and no proposal containing more than one item will be included in the meeting agenda. In addition, when the circumstances of any subparagraph of

Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda.

持有已發行股份總數百分之一以上股份之股東，得以書面向本公司提出股東常會議案。但以

一項為限，提案超過一項者，均不列入議案。另股東所提議案有公司法第 172 條之 1 第 4 項各款情形之一，董事會得不列為議案。

Prior to the book closure date before a regular shareholders meeting is held, this Corporation shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

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。

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

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。

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

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。

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

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

一股東以出具一委託書，並以委託一人為限，應於股東會開會五日前送達本公司，委託書有

重複時，以最先送達者為準。但聲明撤銷前委託者，不在此限。

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

委託書送達本公司後，股東欲親自出席股東會或欲以書面或電子方式行使表決權者，至遲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。

After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting by video conferencing, a written notice of proxy cancellation shall be submitted to the Company at least 2 business days prior to the meeting date. If the cancellation notice is

submitted after that time, votes cast at the meeting by the proxy shall prevail.

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。

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

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。

When the company hold a video-conference shareholders meeting, it is not subject to the restriction on the venue of the preceding paragraph.

本公司召開視訊股東會時，不受前項召開地點之限制。

6. The Company shall furnish the attending shareholders or their proxies (collectively, "shareholders"), with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

本公司應設簽名簿供出席股東本人或股東所委託之代理人(以下稱股東)簽到，或由出席股東

繳交簽到卡以代簽到。

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

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。

A shareholder shall attend a shareholders' meeting on the basis of the attendance card, sign-in card, or other supporting document. Solicitors soliciting proxy forms shall also bring identification documents for verification.

股東應憑出席證、出席簽到卡或其他出席證件出席股東會；屬徵求委託書之徵求人並應攜帶

身分證明文件，以備核對。

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

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。

When the shareholders meeting is held by video conference, shareholders who intend to attend by video conference shall register with the Company at least 2 business days prior to the meeting date.

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。

If the shareholders meeting is held by video conference, the company shall upload the shareholders meeting agenda, annual report and other relevant materials to the video conference platform of the shareholders meeting at least 30 minutes before the start of the meeting, and continue to disclose it until the end of the meeting.

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。

6-1 When the company holds the shareholders' meeting by video conference, the following matters shall be stated in shareholders meeting notice:

- i. Shareholders' participation in video conferences and methods of exercising their rights.
- ii. Due to natural disasters, incidents or other force majeure circumstances, the handling of obstacles to the video conferencing platform or participation in video conferences should include at least the following:
 - (a) The occurrence of preceding obstacles that persist and cannot be ruled out leading to the time and the date when the meeting needs to be postponed or resumed.
 - (b) Shareholders who have not registered to participate in the shareholders meeting by video conference shall not participate in the postponed or continued meeting
 - (c) To hold a video-assisted shareholders meeting, if the video conference cannot be continued, after deducting the number of shares attending the shareholders meeting by video, the total number of shares attending the shareholders meeting reaches the statutory quota for the shareholders meeting, and the shareholders meeting should continue. The number of shares present shall be included in the total number of shares of shareholders present, and all resolutions of the shareholders meeting shall be waived his/her rights.
 - (d) How to handle the situation where all the resolutions have been announced and no provisional motion has been made.
- iii. Hold a video-conference shareholders meeting and specify appropriate alternatives to shareholders who have difficulty participating in video conference.

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)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。

7. If a shareholders meeting is convened by the Board of Directors, the meeting shall be chaired by the chairperson of the Board. When the chairperson of the Board is on leave or for any reason unable to exercise the powers of the chairperson, the chairperson shall appoint one of the Directors to act as chair. Where the chairperson does not make such a designation, the Directors shall select from among themselves one person to serve as chair.

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

董事長指定董事一人代理之，董事長未指定代理人者，由董事互推一人代理之。

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

董事會所召集之股東會，董事長宜親自主持，且宜有董事會過半數之董事、及各類功能性委員會成員至少一人代表出席，並將出席情形記載於股東會議事錄。

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

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。

The Company may permit its attorneys, certified public accountants, or related persons retained by it to attend a shareholders' meeting in a non-voting capacity.

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。

8. (Documentation of a shareholders meeting by audio or video)

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

The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

If the shareholders meeting is held by video conference, the company shall record and save the shareholders registration, attendance registration, questioning, voting and company vote counting results, and record and video the entire video conference without interruption.

The above-mentioned materials and audio and video recordings shall be properly retained by the Company during the period of existence, and the audio and video recordings shall be provided to those who are entrusted to handle video conference affairs for preservation.

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。

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

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。

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

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。

If the quorum is not met after two postponements as referred to in the preceding paragraph,

but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within 1 month. If the shareholders meeting is held by video conference, shareholders who intend to attend by video conference shall re-register with the Company in accordance with Article 6.

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

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

於當次會議未結束前，如出席股東所代表股數達已發行股份總數過半數時，主席得將作成之

假決議，依公司法第一百七十四條規定重新提請股東會表決。

10. If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.

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。

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

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。

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

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。

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

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。

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

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。

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

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。

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

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。

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

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。

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

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。

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

出席股東發言後，主席得親自或指定相關人員答覆。

If the shareholders meeting is held by video conference, the shareholders participating by video conference may ask questions in text form on the video conference platform of the shareholders meeting after the chairman announces the meeting and before the announcement of the adjournment of the meeting, which is not applicable to paragraph 1 to 5.

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。

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

股東會之表決，應以股份為計算基準。

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

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。

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

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

代理其他股東行使其表決權。

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders. With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not

exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

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。

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

股東每股有一表決權；但受限制或公司法第 179 條第二項所列無表決權者，不在此限。When this Corporation holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that this Corporation avoid the submission of extraordinary motions and amendments to original proposals.

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。

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

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

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。

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

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，至遲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會者，以委託代理人出席行使之表決權為準。

Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After

the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

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

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

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。

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

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。

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

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。

The Company convened a video conference of the shareholders' meeting. Shareholders who participated by video shall conduct voting on various resolutions and voting on election proposals through the video conference platform after the chairman announces the meeting. The voting shall be completed before the chairman announces the close of voting. Those who exceed the time limit would be deemed a waiver.

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。

If the shareholders meeting is held by video conference, after the chairman announces the close of voting, the votes shall be counted at one time, and the voting and election results shall be announced.

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。

When the Company holds a video-assisted shareholders meeting, shareholders who have registered to attend the shareholders' meeting by video-conference in accordance with the Article 6, who intend to attend the physical shareholders' meeting in person, shall cancel the registration in the same manner as the registration at least 2 business days prior to the meeting date; Those who cancel within the time limit can only attend the shareholders' meeting by video conferencing.

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。

A shareholder exercise voting rights by correspondence or electronic means without revoking their intentions and participate in the shareholders meeting by video conferencing shall not exercise their voting rights on the original agenda or propose amendments to the original agenda or exercise the voting rights for amendments to the original agenda, except for temporary motions.

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。

14. The election of directors or supervisors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by this Corporation, and the voting results shall be announced on-site immediately, including the names of those elected as directors and supervisors and the numbers of votes with which they were elected.
- 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、監察人之名單與其當選權數及落選董監事名單及其獲得之選舉權數。
- The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.
- 前項選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依
- 公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。
15. Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.
- 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。
- This Corporation may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.
- 前項議事錄之分發，得以輸入公開資訊觀測站之公告方式為之。
- The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors or supervisors. The minutes shall be retained for the duration of the existence of this Corporation.
- 議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事經過之要領及表決結果（包含統計之權數）記載之，有選舉董事時，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。
- If the shareholders meeting is held by video conference, the shareholders meeting minutes shall record the start and end time of the shareholders meeting, the method of convening the meeting, the name of the chairman and the recorder, as well as the events caused by natural disasters, incidents or other force majeure. The handling method and handling situation when an obstacle occurs to the video conferencing platform or participation by video conferencing.
- 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。
- In addition to complying with the the preceding paragraph when convening a video-conference shareholders meeting, the Company shall specify in the meeting minutes the alternative measures provided by shareholders who have difficulty participating in video-conference.
- 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。
16. On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares attended by shareholders in writing or electronically, and shall make an express disclosure of the same at the place of the shareholders meeting. If the shareholders meeting is held by video conference, the Company shall upload the aforementioned information to the video conference platform of the

shareholders' meeting at least 30 minutes before the start of the meeting, and continue to disclose it until the end of the meeting.

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。

The Company holds a video conference of the shareholders' meeting. When announcing the meeting, the total number of shareholders shares present shall be disclosed on the video conference platform. The same shall apply if the total number of shares and voting rights of the shareholders attending the meeting are otherwise counted during the meeting.

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。

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

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。

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

辦理股東會之會務人員應佩帶識別證或臂章。

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

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。

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

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。

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

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。

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

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。

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

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。

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

- 股東會得依公司法第一百八十二條之規定，決議在五日内延期或續行集會。
19. If the shareholders meeting is held by video conference, the Company shall immediately disclose the voting results and election results of various agendas on the video conference platform of the shareholders meeting in accordance with the regulations, and shall continue to disclose for at least 15 minutes after the chairman announces the adjournment of the meeting. 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。
20. When the Company holds a video-conference shareholders meeting, the chairman and the recorder shall be at the same place in Republic of China, and the chairman shall announce the address of the place at the time of the meeting. 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。
21. If the shareholders meeting is convened by video conference, before the chairman announces the adjournment of the meeting, due to natural disasters, incidents or other force majeure events, the video conference platform is blocked or the participation by video conference occurs, and if it lasts for more than 30 minutes, it shall be postponed or renewed within five days. For a meeting, the Article 182 of the Company Law shall not apply. 股東會以視訊會議召開者，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，應於五日内延期或續行集會，不適用公司法第一百八十二條之規定。
In the event of the occurrence of the preceding paragraph, the meeting shall be postponed or continued. Shareholders who have not registered to participate in the original shareholders meeting by video conference shall not participate in the postponed or continued meeting. 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。
In accordance with the Paragraph 1, the meeting should be postponed or continued. Shareholders who have registered to participate in the original shareholders' meeting by video and have completed the registration, but who do not participate in the postponed or continued meeting, shall have the number of shares attended at the original shareholders' meeting, the voting rights they have exercised, and voting rights shall be included in the total number of shares, voting rights and the numbers of votes present at the adjourned or continued meeting. 依第1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。
When the shareholders meeting is postponed or reconvened in accordance with the Paragraph 1, it is not necessary to re-discuss and resolve the resolutions on which the voting and counting of votes have been completed, and the voting results or the list of elected directors and supervisors are announced. 依第1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、監察人當選名單之議案，無須重行討論及決議。
The Company convened a video-assisted shareholders meeting, and when the paragraph 1 cannot be continued, if the total number of shares attended by video conference still reaches the statutory quota for the shareholders' meeting after deducting the number of shares attended by video-conference, the shareholders meeting shall continue. There is no need to postpone or renew the assembly in accordance with the paragraph 1. 本公司召開視訊輔助股東會，發生第1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1項規定延期或續行集會。
In the event that the meeting should be continued in the preceding paragraph, the shareholders who participate in the shareholders' meeting by video conference, the number of shares attended shall be included in the total number of shares of the shareholders present, but all the resolutions of the shareholders meeting shall be regarded as abstention.

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。

The Company shall postpone or renew the meeting in accordance with the Paragraph 1, and shall handle relevant matters in accordance with the Article 44-27 of the Standards for Handling Share Transactions of Companies Offering Shares, relevant preparatory work shall be handled according to the date of the original shareholders' meeting and the provisions of this article..

本公司依第1項規定延期或續行集會，應依公開發行股票公司股務處理準則第四十四條之二十第七項所列規定，依原股東會日期及各該條規定辦理相關前置作業。

The last paragraph of Article 12 and Paragraph 3 of Article 13 of the Rules for the Use of Power of Attorney for Public Offering Companies to Attend Shareholders' Meetings, Paragraph 2 of Article 44-5 and Paragraph 2 of Article 44-10 of the Guidelines for the Handling of Share Transactions of Public Offering Companies 5. During the period specified in Paragraph 1 of Article 44-17, the Company shall postpone or renew the date of the shareholders' meeting in accordance with the Paragraph 1.

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、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1項規定延期或續行集會之股東會日期辦理。

22. When the Company convenes a video conference of shareholders, it shall provide appropriate alternatives for shareholders who have difficulty in attending the shareholders meeting by video.

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。

23. These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.

本規則經股東會通過後施行，修正時亦同

附錄三、全體董事持股情形

北極星藥業集團股份有限公司

全體董事持股情形

職稱	姓名	股東名簿登記股數
董事長	正文投資股份有限公司 代表人：陳鴻文	8,674,542
董事	陳賢哲	5,000,000
董事	Digital Capital Inc. 代表人：楊育民	290,000,000
董事	連麥廷投資有限公司 代表人：林維源	888,000
獨立董事	魏宗德	0
獨立董事	戴章揮	0
獨立董事	趙應誠	0

註:1.停止過戶日 2022年4月4日。

註:2.外國企業公司不適用董監持股不足之規定。

