

Polaris Group
北極星藥業集團股份有限公司

一一一年股東常會

議事錄

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）

Polaris Group
北極星藥業集團股份有限公司
一一一五股東常會議事錄

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

出席：親自出席暨委託出席股份總額計 471,516,958 股，佔本公司已發行股份 720,944,893 股之 65.40%，已逾法定開會股數。

主席：陳鴻文 董事長



記錄：黃藍瑩



出席之一般董事：陳鴻文（正文投資公司代表人）、陳賢哲

出席之獨立董事（審計委員會委員）：魏宗德

列席：資誠聯合會計師事務所 梁嬋女會計師、環群商務法律事務所 龔新傑律師

壹、宣佈開會：出席股東代表出席股數已達開會法定成數，主席宣佈本會議開始

貳、主席致詞：略

參、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。

- 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。

肆、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： 本議案之投票表決結果－投票時出席股東表決權數 471,463,637 權，贊成權數 467,060,811 權，反對權數 0 權，棄權權數 4,402,826 權，贊成權數佔出席股東表決權數 99.06%，本案經投票表決後照原案通過。

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： 本議案之投票表決結果－投票時出席股東表決權數 471,463,637 權，贊成權數 467,060,811 權，反對權數 0 權，棄權權數 4,402,826 權，贊成權數佔出席股東表決權數 99.06%，本案經投票表決後照原案通過。

伍、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： 本議案之投票表決結果－投票時出席股東表決權數 471,463,637 權，贊成權數 467,060,811 權，反對權數 0 權，棄權權數 4,402,826 權，贊成權數佔出席股東表決權數 99.06%，本案經投票表決後照原案通過。

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： 本議案之投票表決結果－投票時出席股東表決權數 471,463,637 權，贊成權數 467,060,811 權，反對權數 0 權，棄權權數 4,402,826 權，贊成權數佔出席股東表決權數 99.06%，本案經投票表決後照原案通過。

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： 本議案之投票表決結果－投票時出席股東表決權數 471,463,637 權，贊成權數 466,361,535 權，反對權數 699,276 權，棄權權數 4,402,826 權，贊成權數佔出席股東表決權數 98.91%，本案經投票表決後照原案通過。

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： 本議案之投票表決結果－投票時出席股東表決權數 471,463,637 權，贊成權數 467,045,186 權，反對權數 15,625 權，棄權權數 4,402,826 權，贊成權數佔出席股東表決權數 99.06%，本案經投票表決後照原案通過。

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： 本議案之投票表決結果－投票時出席股東表決權數 471,463,637 權，贊成權數 466,345,910 權，反對權數 0 權，棄權權數 5,117,727 權，贊成權數佔出席股東表決權數 98.91%，本案經投票表決後照原案通過。

陸、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： 本議案之投票表決結果－投票時出席股東表決權數 471,463,637 權，贊成權數 467,060,811 權，反對權數 0 權，棄權權數 4,402,826 權，贊成權數佔出席股東表決權數 99.06%，本案經投票表決後照原案通過。

柒、臨時動議

經詢無其他臨時動議，主席宣佈議畢散會。

捌、散會：上午九時十九分

（本股東常會議事錄依公司法183條第4項規定記載議事經過之要領及其結果，會議進行內容、程序及股東發言仍以會議影音記錄為準。）

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。

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

		2021 年 12 月 31 日			2020 年 12 月 31 日			
資	產	附註	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			6,349,990	81		1,878,834	56
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			1,472,114	19		1,483,546	44
1XXX	資產總計		\$	7,822,104	100	\$	3,362,380	100
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			436,770	6		278,003	8
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			171,457	2		202,848	6
2XXX	負債總計			608,227	8		480,851	14
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)		-	-		-	-
3400	累積虧損		(9,422,362)	(121)	(8,681,875)	(258)
3400	其他權益		(376,212)	(5)	(256,340)	(7)
3XXX	權益總計			7,213,877	92		2,881,529	86
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	\$	7,822,104	100	\$	3,362,380	100

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)	

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	業主之權益	國外營運機構財務報表換算之兌換差額	權益總額
<u>2020 年</u>							
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		
<u>2021 年</u>							
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	訂定目的及依據 Purpose of and basis for adoption
Article 1	<p>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	涵括之內容 Content of the code
Article 2	<p>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、毀損或有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，不得互為支援。

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、檢舉人身份及檢舉內容之保密，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，不得互為相互支援。

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 修正條文草案	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>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。</p> <p>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。</p> <p>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。</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 one Independent Director shall have <u>domicile</u> in Taiwan. In the event that the number of the Independent Directors appointed is lower than the Required Number of the 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.</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 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"). 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. At least two Independent Directors shall have <u>household registration</u> of Taiwan. In the event that the number of the Independent Directors appointed is lower than the prescribed minimum number, an election for Independent Directors 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，本公司獨立董事不得少於三席且不得少於董事席次五分之一，其中至少二人應在中華民國設有戶籍，獨立董事因故解任，致人數不足上述最低人數時，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起 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><u>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。</u></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: ... 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>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: ... 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. ... <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，於事實發生之即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，於事實發生之即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所為之有價證券買賣，或於國內初級市場認購<u>外國公債</u>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，<u>或申購或賣回指數投資證券</u>，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 <u>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。</u></p> <p>1.5 <u>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。</u></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> <p>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。</p> <p>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>	<p>G. 實施與修訂</p> <p>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。</p> <p>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></p> <p>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></p> <p>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>	<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
	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>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><u>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。</u></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。</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><u>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：</u></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>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>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。</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>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。</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>本公司召開視訊股東會時，不受前項召開地點之限制。</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>	

修正後條文	修正前條文	說明
<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>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>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。</p> <p>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。</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>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>第八條（股東會開會過程錄音或錄影之存證）</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>第八條（股東會開會過程錄音或錄影之存證）</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><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>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。</u></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<u>視訊會議平台報到股數</u>，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；<u>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。</u></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；<u>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。</u></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>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>	

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<p>出席股東發言後，主席得親自或指定相關人員答覆。</p> <p><u>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。</u></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>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<u>或以視訊方式</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>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>	

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<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><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>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</p>	

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<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>	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</u></p>		本條新增

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