

Polaris Group		Number	PG-18
內部控制管理辦法			
辦法名稱	董事會議事規範		
<p>1. To establish a good Board governance system in the Company and to strengthen the supervision and management functions, the Company hereby establishes the by-laws in accordance with the Article 2 of the “Regulations Governing Procedure for Board meetings of Public Companies”.</p> <p>為建立本公司良好董事會治理制度、健全監督功能及強化管理機能，爰依「公開發行公司董事會議事辦法」第二條訂定本規範，以資遵循。</p> <p>2. The by-laws of the Board meetings shall follow the requirements stated hereof, including the meeting contents, operational procedures, required contents in the meeting minutes, publish, and other requirements.</p> <p>本公司董事會之議事規範，其主要議事內容、作業程序、議事錄應載明事項、公告及其他應遵循事項，應依本規範之規定辦理。</p> <p>3. The Board of Directors shall meet at least quarterly.</p> <p>本公司董事會每季至少召集一次。</p> <p>The reasons for calling a Board meeting shall be notified to each Director at least seven days in advance, unless such notice is waived by each Director in writing; such waiver shall be deemed in the event that the Director or his proxy attends such Board meeting, other than attendance for the purpose of objecting to the calling of such Board meeting. In emergency circumstances, however, a meeting may be called on shorter notice.</p> <p>董事會之召集，應載明事由，於七日前通知各董事，但遇有緊急情事時，得隨時召集之。</p> <p>The notice set forth in the preceding paragraph may be affected by means of electronic transmission.</p> <p>前項召集之通知，經相對人同意者，得以電子方式為之。</p> <p>All matters set out in the subparagraphs of Article 13, paragraph 1, shall be specified in the notice of the reasons for calling a Board meeting; none of them may be raised by an extraordinary motion.</p> <p>本規範第十三條第一項各款之事項，應於召集事由中列舉，不得以臨時動議提出。</p> <p>4. The Company’s agenda working group, which is appointed by the Board of Directors, is the Finance Department.</p> <p>本公司董事會指定之議事事務單位為財會部。</p> <p>Finance Department shall prepare agenda items for Board meetings and provide comprehensive pre-meeting materials, to be sent together with the notice of the meeting.</p> <p>財會部應擬訂董事會議事內容，並提供充分之會議資料，於召集通知時一併寄送。</p> <p>A Director of the opinion that the pre-meeting materials provided are insufficiently comprehensive may request the Finance Department to supplement the materials. If a Director is of the opinion that materials concerning any proposal are insufficient in content, the deliberation of such proposal may be postponed by a resolution of the Board of Directors.</p> <p>董事如認為會議資料不充足，得向財會部請求補足。董事如認為議案資料不充足，得經董事會決議後延期審議之。</p>			

5. When the Board meeting is held, an attendance book shall be made ready for signature by Directors attending the meeting and thereafter made available for future reference.

召開本公司董事會時，應設簽名簿供出席董事簽到，以供查考。

All Board Directors shall attend Board meetings in person; if attendance in person is not possible, they may, pursuant to the company's articles of incorporation, appoint another Director to attend as their proxy. Attendance via tele- or video-conference is deemed as attendance in person.

董事應親自出席董事會，如不能親自出席，得依本公司章程規定委託其他董事代理出席；如以視訊參與會議者，視為親自出席。

A Director appointing another Director to attend a Board meeting in his or her place shall in each case give to that Director a written proxy stating the scope of authorization with respect to the reasons for meeting.

董事委託其他董事代理出席董事會時，應於每次出具委託書，並列舉召集事由之授權範圍。

A proxy under paragraph 2 may accept a proxy from one person only.

第二項代理人，以受一人之委託為限。

6. The Board meeting shall be held at the location and during the business hours of the company, or at a place and time convenient to all Directors and suitable for holding such a meeting.

本公司董事會召開之地點與時間，應於本公司所在地及辦公時間或便於董事出席且適合董事會召開之地點及時間為之。

7. Where a meeting of the board of directors is called by the chairperson of the board, the meeting shall be chaired by the chairperson. However, where the first meeting of each newly elected board of directors is called by the director who received votes representing the largest portion of voting rights at the shareholders' meeting in which the directors were elected, the meeting shall be chaired by that director; if there are two or more directors so entitled to call the meeting, they shall choose one person by and from among themselves to chair the meeting.

Where a meeting of the board of directors is called by a majority of directors on their own initiative in accordance with Article 203, paragraph 4 or Article 203-1, paragraph 3 of the Company Act, the directors shall choose one person by and from among themselves to chair the meeting.

本公司董事會應由董事長召集並擔任主席。但每屆第一次董事會，由股東會所得選票代表選舉權最多之董事召集，會議主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。依公司法第二百零三條第四項或第二百零三條之一第三項規定董事會由過半數之董事自行召集者，由董事互推一人擔任主席。

8. When the chairperson of the Board is on leave or for any reason is unable to exercise the powers of the chairperson, the Director designated by the chairperson shall do so in place of the chairperson, or, if the chairperson does not make such a designation, by a Director elected by and from among themselves.

董事長請假或因故不能行使職權時，由董事長指定董事一人代理之，董事長未指定代理人者，由董事互推一人代理之。

9. When the Board meetings are held, the Finance Department shall prepare relevant materials for Directors' reference.

本公司董事會召開時，財會部應備妥相關資料供與會董事隨時查考。

When holding a meeting of the Board of Directors, the Company may, as necessary for the agenda items of the meeting, notify personnel of relevant departments or subsidiaries to attend the

meeting as nonvoting participants. When necessary, the company may also invite certificated public accounts, attorneys, or other professionals to attend as nonvoting participants and to make explanatory statements, provided that they may be requested to leave the meeting when deliberation or voting takes place.

召開董事會，得視議案內容通知相關部門或子公司之人員列席。必要時，亦得邀請會計師、律師或其他專業人士列席會議及說明。但討論及表決時應離席。

The Board meeting chairperson shall declare the meeting starts when the time of a meeting has arrived and a quorum of Directors are present in person, by proxy or by telephonic participation. 董事會之主席於已屆開會時間並法定最低出席數之董事出席時，應即宣布開會。

When the time of a meeting has arrived and quorum of Directors are not present in person, by proxy or by telephonic participation, the meeting chair may announce postponement of the meeting time on the same day, provided that only two postponements may be made. If the quorum is still not met after two such delays, the chair shall re-call the meeting following the procedures provided in Article 3, paragraph 2.

已屆開會時間，如全體董事有半數未出席時，主席得宣布於當日延後開會，其延後次數以二次為限。延後二次仍不足額者，主席得依第三條第二項規定之程序重新召集。

The term "quorum of Directors" as used in the preceding paragraph shall be equal to one-half of the number of Directors then in office.

前段法定最低出席數之董事為二分之一。

The term "all board directors " as used in the preceding paragraph and in Article 17, paragraph 2, subparagraph 2 shall be calculated as the number of directors then in office.

前項及第十七條第二項第二款所稱全體董事，以實際在任者計算之。

10. The Company shall record on audio or video tape the entire proceedings of a Board meeting, and preserve the recordings for at least five years, in electronic form or otherwise.

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

If before the end of the preservation period referred to in the preceding paragraph any litigation arises in connection with a resolution of a Board meeting, the relevant audio or video recordings shall continue to be preserved until the litigation is concluded.

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

Where a Board meeting is held via tele- or video conferencing, the audio and visual documentation of the meeting form a part of the meeting minutes and shall be well preserved during the existence of the company.

以視訊會議召開者，其視訊影音資料為議事錄之一部分，應於公司存續期間妥善保存。

11. Agenda items for regular Board meetings shall include at least the following:

本公司定期性董事會之議事內容，至少包括下列各事項：

1. Reports:

報告事項

- (1) Minutes of the last meeting and actions arising.

上次會議紀錄及執行情形。

- (2) Reporting on important financial and business matters.

重要財務業務報告。

- (3) Reporting on internal audit activities.

內部稽核業務報告。

- (4) Other important matters to be reported.

其他重要報告事項。

2. Discussions:

討論事項

- (1) Items discussed and continued from the last meeting.

上次會議保留之討論事項。

- (2) Items for discussion at this meeting.

本次會議預定討論事項。

3. Extraordinary motions.

臨時動議。

12. The Board meeting shall be conducted in accordance with the order of business on the agenda as specified in the meeting notice. However, the order may be changed with the approval of a majority of Directors present at the meeting.

本公司董事會應依會議通知所排定之議事程序進行。但經出席董事過半數同意者，得變更之。

The meeting chair may not declare the meeting adjourned without the approval of a majority of Directors present at the meeting.

非經出席董事過半數同意者，主席不得逕行宣布散會。

If at any time during the proceeding of a Board meeting the Directors sitting at the meeting are not more than half of the Directors present at the meeting, then upon motion by the Directors sitting at the meeting, the chair shall declare a suspension of meeting, in which case subparagraph in Article 9, paragraph 4 shall apply mutatis mutandis.

董事會議事進行中，若在席董事未達出席董事過半數者，經在席董事提議，主席應宣布暫停開會，並準用第九條第四項規定。

If at any time during the proceeding of a Board meeting, the chair for any reason is unable to convene a meeting or fails to declare the meeting adjourned in accordance with the provisions of paragraph 2, the election of the acting chairperson, in which case subparagraph in Article 8 shall apply mutatis mutandis.

董事會議事進行中，主席因故無法主持會議或未依第二項規定逕行宣布散會，其代理人之選任準用第八條規定。

13. The following items shall be submitted for the Board of Directors' discussion:

下列事項應提本公司董事會討論：

1. Corporate business plan.

本公司之營運計畫。

2. Annual and semi-annual financial reports, with the exception of semi-annual financial reports which, under relevant laws and regulations, need not be audited and attested by a certified public accountant (CPA).

年度財務報告及半年度財務報告。但半年度財務報告依法令規定無須經會計師查核簽證者，不在此限。

3. Adoption or amendment of an internal control system pursuant to Article 14-1 of the Securities and Exchange Act., and assessment of the effectiveness of the internal control system.

依證券交易法(下稱證交法)第十四條之一規定訂定或修訂內部控制制度，及內部控制制度有效性之考核。

4. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of operational procedures for significant financial or operational actions, such as acquisition or disposal of assets, derivatives transactions, loans to others, and endorsements or guarantees for others.

依證交法第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。

5. The offering, issuance, or private placement of any equity-type securities.

募集、發行或私募具有股權性質之有價證券。

6. The board of directors does not have a managing director, the chairman shall be elected or dismissed.

董事會未設常務董事者，董事長之選任或解任。

7. The appointment or discharge of a financial, accounting, or internal audit officer.

財務、會計或內部稽核主管之任免。

8. A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief for a major natural disaster may be submitted to the following Board meeting for retroactive recognition.

對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。

9. Any matter required by Article 14-3 of the Securities and Exchange Act or any law, regulation, or bylaw to be approved by resolution at a shareholders' meeting or Board meeting, or any such significant matter as may be prescribed by the competent authority.

依證交法第十四條之三、其他依法令或章程規定應由股東會決議或董事會決議之事項或主管機關規定之重大事項。

The term "related party" in subparagraph 8 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donation to a non-related party" means any individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NTD100 million or more, or at an amount equal to or greater than 1 percent of net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial report for the most recent year.

前項第八款所稱關係人指證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新臺幣一億元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。

The term "within a 1-year period" in the preceding paragraph means a period of 1 year calculated retroactively from the date on which the current Board meeting is convened. Amounts already

submitted to and passed by a resolution of the Board are exempted from inclusion in the calculation.

前項所稱一年內係以本次董事會召開日期為基準，往前追溯推算一年，已提董事會決議通過部分免再計入。

At least one independent Director shall attend Board meeting in person; Each independent Director shall attend any meeting concerning a matter referred to in paragraph 1 that requires a resolution by the Board of Directors or shall appoint another independent Director to attend as his or her proxy. If an independent Director objects to or expresses reservations about the matter, it shall be recorded in the Board meeting minutes; an independent Director intending to express objection or reservations but unable to attend the meeting in person shall, unless there is some legitimate reason to do otherwise, issue a written opinion in advance, which shall be recorded in the meeting minutes.

應有至少一席獨立董事親自出席董事會；對於第一項應提董事會決議事項，應有全體獨立董事出席董事會，獨立董事如無法親自出席，應委由其他獨立董事代理出席。獨立董事如有反對或保留意見，應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。

14. When the chair at a Board meeting is of the opinion that a matter has been sufficiently discussed to a degree of putting to a vote, the chair may announce the discussion closed and bring the matter to vote.

主席對於董事會議案之討論，認為已達可付表決之程度時，得宣布停止討論，提付表決。

When a proposal comes to a vote at a Board meeting, if the chair puts the matter before all Directors present at the meeting and none voices an objection, the matter is deemed approved. If the chair puts the matter before all Directors present at the meeting and there is any objection, the matter shall be decided through voting.

本公司董事會議案表決時，經主席徵詢出席董事全體無異議者，視為通過。如經主席徵詢而有異議者，即應提付表決。

The method of voting on matters at the Board meetings shall be selected by the chair from the following methods. If there is any objection, the method shall be decided by consents of the majority of the Directors.

表決方式由主席就下列各款規定擇一行之，但出席者有異議時，應徵求多數之意見決定之：

1. A show of hands or a vote by voting machine.  
舉手表決或投票器表決。
2. Vote by roll call.  
唱名表決。
3. Vote by ballot.  
投票表決。
4. Other method.  
公司自行選用之表決。

"Attending directors," as used in the preceding two paragraphs, does not include directors that may not exercise voting rights pursuant to Article 16, paragraph 1.

前二項所稱出席董事全體不包括依第十六條第一項規定不得行使表決權之董事。

15. Except as otherwise stated in the applicable regulation Securities and Exchange Act, a resolution on a matter at a Board meeting requires the approval of a majority of the Directors present at the meeting where a quorum of Directors is present.

本公司董事會議案之決議，除證交法及公司法另有規定外，應有過半數董事之出席，出席董事過半數之同意行之。

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

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

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

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

Voting results shall be reported on-site immediately and recorded in writing.

表決之結果，應當場報告，並做成紀錄。

16. If any director or a juristic person represented by a director is an interested party with respect to any agenda item, the director shall state the important aspects of the interested party relationship at the respective meeting. When the relationship is likely to prejudice the interests of the company, the director may not participate in discussion or voting on that agenda item, and further, shall enter recusal during discussion and voting on that item and may not act as another director's proxy to exercise voting rights on that matter.

Where the spouse or a blood relative within the second degree of kinship of a director, or a company which has a controlling or subordinate relation with a director, is an interested party with respect to an agenda item as described in the preceding paragraph, such director shall be deemed to be an interested party with respect to that agenda item.

董事對於會議事項，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。

The provisions of Article 180, paragraph 2 of the Company Act, as applied mutatis mutandis under Article 206, paragraph 4 of that Act, apply to resolutions of board of directors meetings when a director is prohibited by the preceding two paragraphs from exercising voting rights.

本公司董事會之決議，對依規定不得行使表決權之董事，依公司法第二百零六條第四項準用第一百八十條第二項規定辦理。

17. Meeting minutes shall be prepared of the discussions at Board meetings. The following items shall be recorded in the meeting minutes:

本公司董事會之議事，應作成議事錄，議事錄應詳實記載下列事項：

1. Session (or year), time, and place of meeting.

會議屆次(或年次)及時間地點。

2. Name of the meeting chair.

主席之姓名。

3. Attendance of Directors at the meeting, specifying the names and number of members present, excused, and absent.

董事出席狀況，包括出席、請假及缺席者之姓名與人數。

4. Names and titles of those attending the meeting as nonvoting participants.

列席者之姓名及職稱。

5. Name of minutes taker.

記錄之姓名。

6. Matters reported on.

報告事項。

7. Agenda items: the method of resolution and the result for each proposal; a summary of the comments made by Directors, experts, or other persons; the name of any Director that is an interested party as referred to in paragraph 1 of the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the Director was required or not required to enter recusal, and the status of their recusal; opinions expressing objections or reservations at the meeting that were included in records or stated in writing; and any opinion issued in writing by an independent Director under Article 7, paragraph 5.

討論事項：各議案之決議方法與結果、董事、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、反對或保留意見且有紀錄或書面聲明暨獨立董事依第十二條第四項規定出具之書面意見。

8. Extraordinary motions: the name of the mover; the method of resolution and the result for each motion; a summary of the comments made by Directors, experts, or other persons; the name of any Director that is an interested party as referred to in paragraph 1 of the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the Director was required or not required to enter recusal, and the status of their recusal; opinions expressing objections or reservations at the meeting that were included in records or stated in writing.

臨時動議：提案人姓名、議案之決議方法與結果、董事、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形及反對或保留意見且有紀錄或書面聲明。

9. Other matters required to be recorded.

其他應記載事項。

Any of the following matters in relation to a resolution passed at a meeting of the board of directors shall be stated in the meeting minutes and within two days of the meeting be published on an information reporting website designated by the competent authority:

- Any matter about which an independent director expresses an objection or reservation that has been included in records or stated in writing.
- If the company has an audit committee, any matter that has not been passed by the audit committee, but has been adopted with the approval of two-thirds or more of all board directors without having been passed by the audit committee.

董事會之議決事項，如有下列情事之一者，除應於議事錄載明外，並應於董事會之日起二日內於主管機關指定之資訊申報網站辦理公告申報：



- 獨立董事有反對或保留意見且有紀錄或書面聲明。
- 設置審計委員會之公司，未經審計委員會通過，而經全體董事三分之二以上同意通過。

The attendance book forms a part of the minutes for each board of directors meeting and shall be well preserved during the existence of the company.

董事會簽到簿為議事錄之一部分，應於公司存續期間妥善保存。

The minutes of a Board meeting shall bear the signature or seal of both the meeting chair and the minutes taker; a copy of the minutes shall be distributed to each Director within 20 days after the meeting and well preserved as important company records during the existence of the company.

議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送各董事。並應列入本公司重要檔案，於本公司存續期間妥善保存。

The production and distribution of the meeting minutes referred to in paragraph 1 may be done in electronic form.

第一項議事錄之製作及分發得以電子方式為之。

18. Except for the agenda items prescribed in Article 12, paragraph that shall be submitted for the Board of Directors' discussion, the Board delegates the chairman of the Board to exercise its powers in accordance with regulations or the Company's Article of Incorporation. The delegation principles are as following:

除第十二條第一項應提本公司董事會討論事項外，董事會依法令或本公司章程規定，授權董事長行使董事會職權，處理原則如下：

1. Planning and reviewing the Company's management decisions, operating plans, and future strategic directions.  
規劃及審閱公司之管理決策、營運計畫及未來發展方向。
2. Reviewing and determining the Company's financial objectives.  
審閱及訂定公司之財務目標。
3. Monitoring the Company's operating results.  
監督公司之營運結果。
4. Evaluating, examining, monitoring, and dealing with all kinds of risks that the Company may have.  
評估、檢查、監督及處理公司所面臨之各種風險。
5. Ensuring that the Company complies with applicable regulations.  
確保公司遵循相關法規。

19. These Rules of Procedure shall be adopted by the approval of meeting of the board of directors and shall be reported to the shareholders meeting. The board of directors may be authorized to adopt, by resolution, any future amendments to these Rules.

本議事規範之訂定應經本公司董事會同意，並提股東會報告。未來如有修正得授權董事會決議之。