

太景醫藥研發控股股份有限公司
2019年股東常會議事錄

時間：2019年6月12日上午10時

地點：臺北市內湖區堤頂大道一段327號2樓

出席股數：本公司已發行普通股股份共計716,797,925股，出席具表決權總股數為483,463,756股，出席比率為67.44%。

列席：

呂理堅：本公司財務部副總經理

國際通商法律事務所黃一涵律師

勤業眾信聯合會計師事務所許秀明會計師

董事會成員出席名單：

董事長黃國龍

獨立董事朱博湧(兼任審計委員會主席)

獨立董事黃文鴻(兼任審計委員會及薪資報酬委員會委員)

主席：黃國龍



記錄：呂理堅



壹、宣佈開會：主席宣佈到會股東及代理人代表股份總數已足本公司章程所規定出席規定，並宣布會議開始。

貳、主席致詞(略)

參、報告事項

一、2018年度營業報告

(股東已洽悉)

二、審計委員會2018年度決算表冊之審查報告

(股東已洽悉)

肆、承認事項

第一案(普通決議)(董事會提)

案由：本公司2018年度財務報表及營業報告書，敬請承認。

說明：

一、本公司2018年度合併財務報表業經勤業眾信聯合會計師事務所許秀明會計師及翁雅玲會計師查核完竣，並出具查核報告在案。

二、本公司2018年度營業報告書、會計師查核報告及合併財務報表，請參閱附件一及附件二。

三、以上，敬請承認。

股東發言：股東戶號 48307 發言針對目前出席股數提出質疑，經主席及主席指定之相關人員回覆後洽悉。

普通決議：本案經股東以投票表決方式進行決議。投票結果如下表，本案表決通過。

表決時出席股東總表決權數：483,442,756

表決結果	佔出席股東表決權數%
贊成權數：478,846,981 權 (含電子方式行使表決權 20,147,023 權)	99.04%
反對權數：740,583 權 (含電子方式行使表決權 458,583 權)	0.15%
無效權數：0 權	0.00%
棄權與未投票權數：3,855,192 權 (含電子方式行使表決權 713,082 權)	0.81%

第二案（普通決議）（董事會提）

案由：本公司 2018 年度虧損撥補案，敬請 承認。

說明：

- 一、本公司 2017 年底未分配盈餘為新臺幣(以下同)744,015,025 元，加計 2018 年度淨損 343,210,286 元、加計其他綜合損益-確定福利之精算損失 100,423 元，2018 年度期末未分配盈餘為 400,704,316 元。
- 二、本公司董事會擬具 2018 年度虧損撥補表如下所列。

太景醫藥研發控股股份有限公司
2018 年度虧損撥補表

單位：新臺幣元

項 目	金 額
2017.12.31 未分配盈餘	744,015,025
加：2018 年度淨損	(343,210,286)
加：其他綜合損益-確定福利之精算損失	(100,423)
未分配盈餘	400,704,316

董事長：黃國龍



經理人：黃國龍



會計主管：呂理堅



三、以上，敬請 承認。

普通決議：本案經股東以投票表決方式進行決議。投票結果如下表，本案表決通過。

表決時出席股東總表決權數：483,442,756

表決結果	佔出席股東表決權數%
贊成權數：478,816,959 權 (含電子方式行使表決權 20,117,001 權)	99.04%
反對權數：763,610 權 (含電子方式行使表決權 481,610 權)	0.15%

無效權數：0 權	0.00%
棄權與未投票權數：3,862,187 權 (含電子方式行使表決權 720,077 權)	0.81%

伍、討論及選舉事項

第一案（董事會提）

案由：本公司第六屆董事六席及獨立董事三席選舉案。

說明：

- 一、依本公司章程第 66 條規定：「董事會應由五至十一名董事組成。其中至少有三名董事依第 70 條規定應為獨立董事，且獨立董事應達全體董事席次五分之一以上。」
- 二、本公司第五屆董事任期原於 2019 年 6 月 16 日屆滿，為符合本公司章程規定及配合 2019 年股東常會召開日期，第五屆董事任期提前至 2019 年 6 月 12 日新選任董事就任時解任。
- 三、配合本公司經營規模及董事會運作需要，擬選任第六屆董事六席及獨立董事三席，任期自 2019 年 6 月 12 日至 2022 年 6 月 11 日屆滿。
- 四、本公司之獨立董事選舉採候選人提名制度，本次選舉案經持股 1% 以上之股東提出，獨立董事候選人名單請參閱附件三。

股東發言：股東戶號 48307 發言請主席介紹獨立董事學經歷背景，並建議下屆董事改選時，請新任董事來參與股東會，經主席回覆後洽悉。

股東戶號 56344 發言詢問公司實收資本額如何計算出來，經主席及主席指定之相關人員回覆後洽悉。

選舉結果如下表：

股東戶號/身份證統一編號	姓名	當選權數	職稱
27	台灣糖業股份有限公司 代表人：王國禧	938,759,283	董事
1	行政院國家發展基金管理會 代表人：黃彥華	774,353,403	董事
31	何壽川	613,348,023	董事
1468	高祥投資股份有限公司 代表人：黃國龍	600,269,142	董事
2	永豐餘投資控股股份有限公司 代表人：張鴻仁	593,665,991	董事
30	許明珠	573,766,813	董事
Q100*****	黃文鴻	52,182,320	獨立董事

股東戶號/身份證統一編號	姓名	當選權數	職稱
1963*****	張業泓	50,893,820	獨立董事
H101*****	游勝福	50,243,972	獨立董事

第二案（重度決議^{註1}）（董事會提）

案由：本公司新任董事及其代表人解除競業禁止之限制案，提請 議決。

說明：

- 一、依台灣公司法第二〇九條之規定，「董事為自己或他人為屬於公司業務範圍內之行為，應對股東會說明其行為之重要內容並取得其許可」；另依公司章程第八十八條之規定，「董事參與之任何活動、締結之任何契約或交易，與本公司之營業有競爭關係或涉及本公司之營業項目時，應於股東會中揭露該等活動、契約或交易之性質、內容和主要條款，且應經股東會以重度決議^{註2}同意時，始得進行該等活動、契約和交易」。
- 二、因本公司董事或有投資或經營其他與本公司營業範圍相同或類似之公司並兼任董事之行為，在無損及本公司利益之前提下，擬請同意解除本公司第六屆董事及其代表人兼任其他公司職務之競業禁止之限制。
- 三、新任董事兼任職務之內容，請參閱附件四，提請 議決。

註 1：公司章程所訂重度決議，係指由代表本公司已發行股份總數三分之二或以上之股東出席股東會，親自或以委託書出席之股東表決權過半數同意通過的決議，或，若出席股東會的股東代表股份總數雖未達公司已發行股份總數三分之二，但超過公司已發行股份總數之半數時，則由該股東會親自或以委託書之出席股東表決權三分之二以上之同意通過的決議。

股東發言：股東戶號 29682 發言詢問布利沙福臨床實驗進展，經主席回覆後洽悉。

重度決議：本案經股東以投票表決方式進行決議。投票結果如下表，本案表決通過。

表決時出席股東總表決權數：234,396,362(已扣除利益迴避 249,067,394 權)

表決結果	佔出席股東表決權數%
贊成權數：182,846,826 權 (含電子方式行使表決權 17,397,791 權)	78%
反對權數：3,424,628 權 (含電子方式行使表決權 3,142,628 權)	1.46%
無效權數：0 權	0.00%
棄權與未投票權數：48,124,908 權 (含電子方式行使表決權 778,269 權)	20.54%

第三案（特別決議^{註2}）（董事會提）

案由：本公司「公司章程」部分條文修正案，提請 議決。

說明：

- 一、因應新版公司治理藍圖（2018~2020年），為落實電子投票便利股東行使權利的功能，及配合台灣公司法修法，金融監督管理委員會要求全體上市櫃公司自2021年起董監事選舉採候選人提名制，本次章程修訂第(71)條為選舉應採中華民國公司法第192-1條及中華民國證券法令所訂之候選人提名制，由股東就董事候選人名單中選任。
- 二、參照財團法人中華民國證券櫃檯買賣中心2018年12月7日證櫃審字第10701102991號函辦理，修正之外國發行人註冊地股東權益保護事項檢查表及依中華民國企業併購法第18條、第27條、第28條、第29條及第35條規定，旨揭將前述規定訂入公司章程，擬修訂本公司章程部分條文，修訂前後條文對照表請參閱附件五，提請 議決。

註2：公司章程所訂特別決議，係指在達章程第35條規定之出席人數之股東會中以至少出席股東三分之二表決權之多數決通過之決議，並載明將該決議列為特別決議之意向。

特別決議：本案經股東以投票表決方式進行決議。投票結果如下表，本案表決通過。

表決時出席股東總表決權數：483,463,756

表決結果	佔出席股東表決權數%
贊成權數：478,296,526 權 (含電子方式行使表決權 20,106,568 權)	98.93%
反對權數：714,846 權 (含電子方式行使表決權 432,846 權)	0.14%
無效權數：0 權	0.00%
棄權與未投票權數：4,452,384 權 (含電子方式行使表決權 779,274 權)	0.93%

第四案（普通決議）（董事會提）

案由：本公司「取得或處分資產處理程序」部分條文修正案，提請 議決。

說明：

- 一、依據金融監督管理委員會2018年11月26日金管證發字第1070341072號令辦理，擬修訂本公司「取得或處分資產處理程序」部分相關條文。
- 二、本公司「取得或處分資產處理程序」修訂前後條文對照表，請參閱附件六，提請 議決。

普通決議：本案經股東以投票表決方式進行決議。投票結果如下表，本案表決通過。

表決時出席股東總表決權數：483,463,756

表決結果	佔出席股東表決權數%
贊成權數：478,278,460 權 (含電子方式行使表決權 20,088,502 權)	98.92%
反對權數：733,912 權	0.15%

(含電子方式行使表決權 451,912 權)	
無效權數：0 權	0.00%
棄權與未投票權數：4,451,384 權 (含電子方式行使表決權 778,274 權)	0.93%

第五案（普通決議）（董事會提）

案由：本公司「資金貸與他人作業程序」部分條文修正案，提請 議決。

說明：

- 一、依據金融監督管理委員會 2019 年 3 月 7 日金管證審字第 1080304826 號令辦理，擬修訂本公司「資金貸與他人作業程序」部分相關條文。
- 二、本公司「資金貸與他人作業程序」修訂前後條文對照表，請參閱附件七，提請 議決。

普通決議：本案經股東以投票表決方式進行決議。投票結果如下表，本案表決通過。

表決時出席股東總表決權數：483,463,756

表決結果	佔出席股東表決權數%
贊成權數：478,267,460 權 (含電子方式行使表決權 20,077,502 權)	98.92%
反對權數：744,912 權 (含電子方式行使表決權 462,912 權)	0.15%
無效權數：0 權	0.00%
棄權與未投票權數：4,451,384 權 (含電子方式行使表決權 778,274 權)	0.93%

第六案（普通決議）（董事會提）

案由：本公司「背書保證作業程序」部分條文修正案，提請 議決。

說明：

- 一、依據金融監督管理委員會 2019 年 3 月 7 日金管證審字第 1080304826 號令辦理，擬修訂本公司「背書保證作業程序」部分相關條文。
- 二、本公司「背書保證作業程序」修訂前後條文對照表，請參閱附件八，提請 議決。

普通決議：本案經股東以投票表決方式進行決議。投票結果如下表，本案表決通過。

表決時出席股東總表決權數：483,463,756

表決結果	佔出席股東表決權數%
贊成權數：478,267,460 權 (含電子方式行使表決權 20,077,502 權)	98.92%
反對權數：744,912 權 (含電子方式行使表決權 462,912 權)	0.15%
無效權數：0 權	0.00%
棄權與未投票權數：4,451,384 權 (含電子方式行使表決權 778,274 權)	0.93%

第七案（普通決議）（董事會提）

案由：本公司「股東會議事規則」部分條文修正案，提請 議決。

說明：

一、依據財團法人中華民國證券櫃檯買賣中心 2018 年 12 月 07 日證櫃審字第 10701102991 號令辦理，擬修訂本公司「股東會議事規則」部分相關條文。

二、本公司「股東會議事規則」修訂前後條文對照表，請參閱附件九，提請 議決。

普通決議：本案經股東以投票表決方式進行決議。投票結果如下表，本案表決通過。

表決時出席股東總表決權數：483,463,756

表決結果	佔出席股東表決權數%
贊成權數：478,325,526 權 (含電子方式行使表決權 20,135,568 權)	98.93%
反對權數：686,846 權 (含電子方式行使表決權 404,846 權)	0.14%
無效權數：0 權	0.00%
棄權與未投票權數：4,451,384 權 (含電子方式行使表決權 778,274 權)	0.93%

陸、臨時動議：

股東發言：股東戶號 48307 發言為何太景台灣及大陸兩地營收這麼少?請董事長在董事會中請求大股東不要再出售太景股票，經主席充分說明及答覆後洽悉。

柒、散會

本次股東會紀錄僅載明會議進行要旨，且僅載明對議案之結果；會議進行內容、程序及股東發言仍以會議影音為準。

(附件一)

營業報告書

各位股東女士、先生：

首先要感謝各位投資先進長期以來對太景的支持，我已於 2018 年 12 月 28 日接受董事會推舉，自 2019 年 1 月 2 日起擔任公司董事長兼執行長的職務。我及公司經營團隊仍將秉持一貫積極態度致力於新藥開發，並將研發成果商業化，為公司及股東創造最大效益。藉由本次股東會，在此向各位股東報告 2018 年度營運情況如下：

一、2018 年度營業結果

(一) 營業計畫實施成果

本公司 2018 年度之合併營業收入為新台幣(以下同)29,618 仟元，合併其他綜合損益後虧損 346,165 仟元，每股虧損 0.48 元。虧損主要原因是公司持續投入研發，但部分成果尚未顯現效益；其中研發費用 197,548 仟元，佔總營業費用 69%，業外損益中分攤伏拉瑞韋(TG-2349)與東陽光合資公司的損失(非現金損失)為 92,771 仟元。

(二) 財務收支及獲利能力分析

公司除了持續的研發投資，另一方面也積極尋找商業化的機會，以引用策略夥伴的資源共同將研發成果效益最大化。伏拉瑞韋的合資公司便是一個好的範例，2018 年該合資公司持續投入二期臨床試驗，並於 2019 年 2 月完成二期臨床治療，公司對此臨床開發並不需再負擔現金支出，僅提列轉投資損失。公司以此策略管制現金流量，所以即便 2018 年度各專案依進度執行，但截至年底尚有現金及短期金融資產共計 782,378 仟元。

(三) 研究發展狀況

本公司 2018 年度重要藥物研發進度及成果詳列如下：

1. 抗感染新藥奈諾沙星

- (1) 2 月 5 日，太捷信®注射劑型獲中國國家食品藥品審評中心(CDE)公告納入優先審評資格。
- (2) 4 月 24 日，海外授權夥伴 R-Pharm 在俄羅斯地區進行的太捷信®注射劑與口服膠囊三期臨床試驗解盲成功，並著手進行 NDA 申請事宜。三期臨床試驗結果顯示太捷信®(奈諾沙星 Nemonoxacin)在治療社區型肺炎患者的整體臨床治癒率 93.5%，對照組左氧氟沙星(Levofloxacin)整體臨床治癒率 87.3%，本試驗成功達到主要療效終點(primary endpoint)。
- (3) 太捷信®口服膠囊九月份開始在中國大陸的單月銷售突破一萬盒，累計 2018 年前三季銷售量年增率高達 563%。

2. 布利沙福

- (1) 11 月，新藥布利沙福(Burixafor)於中國進行之血癌化療增敏一期臨床試驗達到安全性主要指標。布利沙福搭配化療藥物(Cytarabine+Fludarabine)治療復發或難治性急性骨髓性白血病(AML)成人患者之安全性和有效性的第一期化療增敏臨床試驗，其主要目標為安全性及耐受性，各劑量組的安全性與耐受性良好，達到第一期臨床試驗安全性主要指標。
- (2) 完成美國 IND 下，幹細胞驅動新藥布利沙福以自體造血幹細胞移植為適應症，與白血球生長激素(granulocyte colony-stimulating factor, 以下簡稱 G-CSF)併用的 2 期臨床試驗，洽談相關授權中。

3. 抗 C 型肝炎新藥 TG-2349 (Fureprevir, 伏拉瑞韋)

- (1) 7 月份，抗 C 肝病毒新藥「伏拉瑞韋 (TG-2349)」再獲美國專利局核准製劑專利，專利保護期至 2037 年 5 月，伏拉瑞韋擁有之全球專利保護共達 99 件。
- (2) 12 月 7 日，抗 C 肝病毒新藥「伏拉瑞韋 (TG-2349)」劑量遞增的一期臨床試驗研究於 2018 年北京舉辦的亞太肝臟醫學會議 (APASL) 中榮獲主辦單位頒發二等獎。試驗成果顯示，單次及多次服用伏拉瑞韋在中國健康受試者中皆達良好安全性及耐受性，且支持每天只需服用一次。

4. 在其他領域新藥開發計畫方面，目前公司正全力發展抗流感病毒新藥，以期在中國大陸及美、日市場取得先機，預計 2019 年度起將陸續完成各地 IND 的申請。

二、2019 年度營業計畫

本公司 2019 年度主要的營運方針及策略為

- (一) 抗流感新藥於年底前遞交中國大陸 IND，並加速尋找策略夥伴進行共同開發。
- (二) 抗 C 型肝炎藥物合資公司，「東莞東陽光太景公司」的伏拉瑞韋與依米他韋兩藥聯用組合持續進行三期臨床試驗。
- (三) 太捷信注射劑型已進入中國大陸 NDA 審查，預計今年審查通過後，將可促使該藥物盡早到達銷售高原期。

三、未來公司發展策略

- (一) 以研發為根基，在各個階段尋求商業化的機會，藉此引入合作夥伴的資源，並共享研發成果。
- (二) 以台灣為研發中心，加上太景北京建立的大陸營運平台，致力於推展大中華區的營運模式。
- (三) 透過持續推廣授權區域，將營運模式拓展至全球。
- (四) 藉由過往豐富的抗感染藥物開發經驗，為未來新產品發展奠定穩固基礎。

四、受到外部競爭環境、法規環境及總體經營環境之影響

繼 2017 年 1 月 9 日中國大陸發佈了【關於在公立醫療機構藥品採購中推行“兩票制”的實施意見（試行）】（簡稱兩票制規定）後，2018 年再出台 4+7 藥品帶量採購政策，目的在於降低藥品虛高價格並減輕民眾用藥負擔。兩票制作用在減少藥品中間商層層加價，有助於太景在中國大陸授權夥伴維繫對醫院的售價；4+7 帶量採購則對藥品售價有抑制的效果，所以此二政策對太景利弊具存。然而太景在大陸已累積豐富營運經驗，相信與中國策略夥伴共同合作下，必能克服此二政策導入的衝擊，維持公司新藥在中國大陸市場的競爭優勢。

最後，再次感謝所有股東能在新藥開發的漫長過程中，給予公司最堅定的支持。太景經營團隊必定克盡心力，繼續為公司創造更輝煌的經營成果。

太景醫藥研發控股股份有限公司

董事長：黃國龍





勤業眾信

勤業眾信聯合會計師事務所
11073 台北市信義區松仁路100號20樓

Deloitte & Touche
20F, Taipei Nan Shan Plaza
No. 100, Songren Rd.,
Xinyi Dist., Taipei 11073, Taiwan

Tel :+886 (2) 2725-9988
Fax:+886 (2) 4051-6888
www.deloitte.com.tw

會計師查核報告

太景醫藥研發控股股份有限公司 公鑒：

查核意見

太景醫藥研發控股股份有限公司及其子公司（太景集團）民國 107 年及 106 年 12 月 31 日之合併資產負債表，暨民國 107 年及 106 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中華民國證券發行人財務報告編製準則、經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達太景集團民國 107 年及 106 年 12 月 31 日之合併財務狀況，暨民國 107 年及 106 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會計師職業道德規範，與太景集團保持超然獨立，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

關鍵查核事項係指依本會計師之專業判斷，對太景集團民國 107 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。

茲對太景集團民國 107 年度合併財務報表之關鍵查核事項敘明如下：

授權合約收入認列評估

收入認列之會計政策請詳合併財務報表附註四(十一)，如會計政策所述，各新藥授權合約履約義務之辨認及滿足方式皆有不同，且涉及管理階層之判斷，使得授權收入認列之複雜程度較高，因此本會計師將授權收入認列之正確性，列為查核中最為重要事項。

本會計師已執行之查核程序彙總及結果說明如下：

1. 複核已簽訂之授權收入合約，是否依公司相關內部控制規定進行核准，並執行內控測試。
2. 自全年度授權收入選取樣本，測試收入時點是否依照公司會計政策辦理，執行程序說明如下：
 - (1) 取得已簽訂之合約並確認收入金額及認列時點是否適當；
 - (2) 核對收款情形以作為收現性之證明。

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中華民國證券發行人財務報告編製準則、經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製允當表達之合併財務報表，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太景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太景集團或停止營業，或除清算或停業外別無實際可行之其他方案。

太景集團之治理單位（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，惟其目的非對太景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，以及使太景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太景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，決定對太景集團民國 107 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。

勤業眾信聯合會計師事務所

會計師 許 秀 明

許秀明



證券暨期貨管理委員會核准文號
台財證六字第 0920123784 號

會計師 翁 雅 玲

翁雅玲



金融監督管理委員會核准文號
金管證審字第 1020025513 號

中 華 民 國 108 年 3 月 21 日

太景醫藥研發控股股份有限公司及子公司



合併資產負債表
民國 107 年及 106 年 12 月 31 日

單位：新台幣仟元

代 碼	資 產	107年12月31日		106年12月31日	
		金 額	%	金 額	%
	流動資產				
1100	現金及約當現金（附註四及六）	\$ 148,103	13	\$ 183,313	12
1110	透過損益按公允價值衡量之金融資產（附註四及七）	21,128	2	27,058	2
1136	按攤銷後成本衡量之金融資產（附註四及九）	613,147	52	-	-
1170	應收票據及帳款（附註四及十四）	2,170	-	601	-
1200	其他應收款	3,895	-	3,083	-
1424	留抵稅額	25,096	2	20,151	1
1476	其他金融資產（附註四及八）	-	-	834,781	55
1479	其他流動資產	12,044	1	2,463	-
11XX	流動資產總計	<u>825,583</u>	<u>70</u>	<u>1,071,450</u>	<u>70</u>
	非流動資產				
1550	採用權益法之投資（附註四、五及十一）	280,066	23	376,909	25
1600	不動產、廠房及設備（附註四及十二）	31,947	3	19,346	1
1780	無形資產（附註四及十三）	37,047	3	39,333	3
1920	存出保證金（附註二、三）	8,194	1	9,003	1
1990	其他非流動資產	4,865	-	6,134	-
15XX	非流動資產總計	<u>362,119</u>	<u>30</u>	<u>450,725</u>	<u>30</u>
1XXX	資 產 總 計	<u>\$ 1,187,702</u>	<u>100</u>	<u>\$ 1,522,175</u>	<u>100</u>
	負債及權益				
	流動負債				
2133	預收收入—流動（附註四及十四）	\$ 365	-	\$ 6,941	-
2200	其他應付款	64,571	6	61,825	4
2399	其他流動負債	895	-	952	-
21XX	流動負債總計	<u>65,831</u>	<u>6</u>	<u>69,718</u>	<u>4</u>
	非流動負債				
2527	預收收入—非流動（附註四及十四）	1,094	-	1,459	-
2640	淨確定福利負債（附註四及十五）	27,433	2	26,530	2
25XX	非流動負債總計	<u>28,527</u>	<u>2</u>	<u>27,989</u>	<u>2</u>
2XXX	負債總計	<u>94,358</u>	<u>8</u>	<u>97,707</u>	<u>6</u>
	歸屬於母公司業主之權益（附註四及十六）				
3110	普通股股本	20,908	2	20,908	2
	資本公積				
3210	資本公積—發行溢價	659,293	56	659,293	43
3260	資本公積—採用權益法認列關聯企業股權淨值之變動數	15,040	1	-	-
3271	資本公積—員工認股權	253	-	252	-
3200	資本公積總計	<u>674,586</u>	<u>57</u>	<u>659,545</u>	<u>43</u>
	保留盈餘				
3320	特別盈餘公積	1,495	-	-	-
3350	未分配盈餘	400,704	34	745,510	49
3300	保留盈餘總計	<u>402,199</u>	<u>34</u>	<u>745,510</u>	<u>49</u>
3400	其他權益	(4,349)	(1)	(1,495)	-
3XXX	權益總計	<u>1,093,344</u>	<u>92</u>	<u>1,424,468</u>	<u>94</u>
	負債及權益總計	<u>\$ 1,187,702</u>	<u>100</u>	<u>\$ 1,522,175</u>	<u>100</u>

後附之附註係本合併財務報告之一部分。

董事長：黃國龍



經理人：黃國龍



會計主管：呂理堅



太景醫藥研發控股股份有限公司及子公司

合併綜合損益表

民國 107 年及 106 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元，惟每股
盈餘（虧損）為元

代 碼		107年度		106年度	
		金 額	%	金 額	%
4000	營業收入（附註四、五、十一、十四及二二）	\$ 29,618	100	\$ 553,208	100
5000	營業成本（附註十五及十七）	3,564	12	6,250	1
5900	營業毛利	26,054	88	546,958	99
	營業費用（附註十五及十七）				
6200	管理費用	(86,903)	(294)	(95,854)	(17)
6300	研究發展費用	(197,548)	(667)	(190,679)	(35)
6000	營業費用合計	(284,451)	(961)	(286,533)	(52)
6900	營業淨（損）利	(258,397)	(873)	260,425	47
	營業外收入及支出				
7060	採用權益法之關聯企業 損失份額（附註十一）	(92,771)	(313)	(70,800)	(13)
7100	利息收入	20,104	68	16,861	3
7190	其他收入	328	1	425	-
7225	處分投資淨益（附註七及 十一）	28	-	521,120	94
7235	透過損益按公允價值衡 量之金融資產淨利益 （附註七）	778	3	94	-
7630	外幣兌換淨（損）益	(13,280)	(45)	18,253	4
7000	營業外收（支）淨額	(84,813)	(286)	485,953	88
7900	稅前淨（損）利	(343,210)	(1,159)	746,378	135
7950	所得稅費用（附註四及十八）	-	-	-	-
8200	本年度淨（損）利	(343,210)	(1,159)	746,378	135

（接次頁）

(承前頁)

代 碼		107年度		106年度	
		金 額	%	金 額	%
	其他綜合利益(損失)(附註四及十五)				
8310	不重分類至損益之項目				
8311	確定福利計畫之再 衡量數	(\$ 101)	-	(\$ 868)	-
8360	後續可能重分類至損益 之項目				
8361	國外營運機構財務 報表換算之兌換 差額	16,258	55	(17,351)	(3)
8370	採用權益法之關聯 企業之其他綜合 (損失)利益之份 額	(19,112)	(65)	20,680	3
8300	本年度其他綜合(損 失)利益淨額	(2,955)	(10)	2,461	-
8500	本年度綜合(損失)利益總額	(\$ 346,165)	(1,169)	\$ 748,839	135
	淨(損)利歸屬於：				
8610	母公司業主	(\$ 343,210)	(1,159)	\$ 746,378	135
8620	非控制權益	-	-	-	-
8600		(\$ 343,210)	(1,159)	\$ 746,378	135
	綜合(損失)利益總額歸屬 於：				
8710	母公司業主	(\$ 346,165)	(1,169)	\$ 748,839	135
8720	非控制權益	-	-	-	-
8700		(\$ 346,165)	(1,169)	\$ 748,839	135
	每股(虧損)盈餘(附註十九)				
9710	基 本	(\$ 0.48)		\$ 1.04	
9810	稀 釋			\$ 1.04	

後附之附註係本合併財務報告之一部分。

董事長：黃國龍



經理人：黃國龍



會計主管：呂理堅





太景醫藥研發股份有限公司

民國 107 年及 106 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代碼	普通股股數	現金	資本公積	特別盈餘公積	留	盈	未分配盈餘	盈餘	其他權益	總計
A1	716,760	\$ 20,908	\$ 910,455	\$ -	-	(\$ 250,916)	(\$ 4,824)	\$ 675,623		
N1	-	-	6	-	-	-	-	-	-	6
F1	-	-	(250,916)	-	-	250,916	-	-	-	-
D1	-	-	-	-	-	746,378	-	-	-	746,378
D3	-	-	-	-	-	(868)	3,329	2,461	-	2,461
D5	-	-	-	-	-	745,510	3,329	748,839	-	748,839
Z1	716,760	20,908	659,545	-	-	745,510	(1,495)	1,424,468	-	1,424,468
B3	-	-	-	-	1,495	(1,495)	-	-	-	-
C7	-	-	15,040	-	-	-	-	-	-	15,040
N1	-	-	1	-	-	-	-	-	-	1
D1	-	-	-	-	-	(343,210)	-	-	-	(343,210)
D3	-	-	-	-	-	(101)	2,854	(2,955)	-	(2,955)
D5	-	-	-	-	-	(343,311)	2,854	(346,165)	-	(346,165)
Z1	716,760	\$ 20,908	\$ 674,586	\$ 1,495	-	\$ 400,704	(\$ 4,349)	\$ 1,093,344	-	\$ 1,093,344

後附之附註係本合併財務報告之一部分。



董事長：黃國龍



經理人：黃國龍



會計主管：呂理堅

太景醫藥研發控股股份有限公司及子公司

合併現金流量表

民國 107 年及 106 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代 碼		107年度	106年度
	營業活動之現金流量		
A10000	本年度稅前淨(損)利	(\$ 343,210)	\$ 746,378
A20010	收益費損項目		
A20100	折舊費用	7,341	5,259
A20200	攤銷費用	3,622	5,020
A20400	透過損益按公允價值衡量之金融資產淨利益	(778)	(94)
A21200	利息收入	(20,104)	(16,861)
A21900	股份基礎給付酬勞成本	1	6
A22300	採用權益法之關聯企業損失份額	92,771	70,800
A22800	處分新藥技術利益	-	(527,252)
A23100	處分投資利益	(28)	(521,120)
A24100	未實現外幣兌換損失	-	4
A30000	營業資產及負債之淨變動數		
A31110	持有供交易之金融資產	-	4,001
A31115	強制透過損益按公允價值衡量之金融資產	6,736	-
A31150	應收票據及帳款	(1,604)	1,656
A31180	其他應收款	(912)	(279)
A31230	留抵稅額	(4,945)	27,489
A31240	其他流動資產	(9,586)	4,640
A32180	其他應付款	21,967	(50,734)
A32210	預收款項	(6,949)	(16,625)
A32230	其他流動負債	(52)	59
A32240	淨確定福利負債	802	727
AAAA	營業活動之淨現金流出	(254,928)	(266,926)
	投資活動之現金流量		
B00040	取得按攤銷後成本衡量之金融資產	(968,344)	-
B00050	處分按攤銷後成本衡量之金融資產價款	1,189,172	-
B01900	處分採用權益法之投資價款	-	621,965
B02700	取得不動產、廠房及設備	(21,630)	(12,240)

(接次頁)

(承前頁)

代 碼		107年度	106年度
B04500	取得無形資產	(\$ 1,336)	(\$ 3,871)
B03700	存出保證金減少(增加)	787	(605)
B06500	其他金融資產增加	-	(329,491)
B06800	其他非流動資產減少(增加)	1,184	(1,973)
B07500	收取之利息	<u>20,201</u>	<u>17,669</u>
BBBB	投資活動之淨現金流入	<u>220,034</u>	<u>291,454</u>
DDDD	匯率變動對現金及約當現金之影響	(<u>316</u>)	<u>359</u>
EEEE	本年度現金及約當現金淨(減少)增加	(35,210)	24,887
E00100	年初現金及約當現金餘額	<u>183,313</u>	<u>158,426</u>
E00200	年底現金及約當現金餘額	<u>\$ 148,103</u>	<u>\$ 183,313</u>

後附之附註係本合併財務報告之一部分。

董事長：黃國龍



經理人：黃國龍



會計主管：呂理堅



(附件三)

太景醫藥研發控股股份有限公司

獨立董事候選人名單

序號	姓名	學歷	經歷	現職	持有股數
1	黃文鴻	美國明尼蘇達大學社會與管理藥學博士	<ul style="list-style-type: none">◆ 行政院衛生署藥政處處長◆ 行政院衛生署藥物食品檢驗局局長◆ 指示藥品審議諮詢委員會主委◆ 台灣藥學會理事長◆ 財團法人藥害救濟基金會董事◆ 國立陽明大學衛生福利研究所所長及教授	<ul style="list-style-type: none">◆ 國立陽明大學衛生福利研究所兼任教授◆ 財團法人台灣生物產業發展協會常務監事	0
2	張業泓	美國 Univ. Pennsylvania 工程學博士	<ul style="list-style-type: none">◆ Aetna International 大中華區總經理◆ 先聲默沙東藥業 執行長◆ 先聲藥業 總裁◆ 麥肯錫中國醫療行業高級諮詢負責人◆ 默沙東製藥中國區總裁◆ IMS Health 大中華區執行總裁。◆ 非政府衛生組織 PATH 董事	<ul style="list-style-type: none">◆ 綠葉製藥(國際)首席執行官(CEO)	0
3	游勝福	政治大學會計學研究所、台灣大學商學系	<ul style="list-style-type: none">◆ 勤業會計師事務所執業合夥會計師◆ 裕隆汽車股份有限公司獨立董事	<ul style="list-style-type: none">◆ 勝福會計師事務所會計師◆ 日月光投資控股股份有限公司獨立董事◆ 華冠通訊股份有限公司董事◆ 華信科技股份有限公司董事◆ 三福化工股份有限公司監察人◆ 順達科技股份有限公司監察人	0

註：截至本次股東常會停止過戶開始日(2019/4/14)之持有股數。

太景醫藥研發控股股份有限公司

解除新任第六屆董事及其代表人兼任其他公司職務競業禁止之限制

董事姓名	競業行為	所代表法人董事名稱	該法人董事所投資事業
何壽川	1. 永豐餘生技股份有限公司董事 2. 上騰生技顧問股份有限公司董事 3. 上智生技創業投資股份有限公司董事 4. 駿瀚生化股份有限公司董事 5. 再生緣生物科技公司董事	無	無
張鴻仁	1. 上騰生技顧問股份有限公司董事長兼總經理 2. 上智生技創業投資股份有限公司董事兼總經理 3. 益安生醫股份有限公司董事 4. 上準微流體股份有限公司董事長 5. 雅祥生技醫藥股份有限公司董事長 6. 台杉生技股份有限公司董事 7. 科懋生物科技股份有限公司董事 8. 育世博生物科技股份有限公司董事 9. Medeon International, Inc.董事 10. MiCareo Inc.董事 11. Abprotix Inc.董事 12. Acepodia, Inc.董事 13. Lifemax Healthcare International Corporation. 董事 14. 凱斯艾生物科技(蘇州)有限公司董事 15. 江蘇珂瑪麒生物科技有限公司董事 16. 東曜藥業有限公司董事 17. Sequential Medicine Limited 董事 18. 翔湧生技管理顧問股份有限公司董事長	永豐餘投資控股股份有限公司	1. 台灣基因科技股份有限公司董事 2. 上智生技創業投資股份有限公司董事 3. 駿瀚生化股份有限公司董事
王國禧	1. 台灣糖業股份有限公司研究所所長 2. 台灣糖業股份有限公司副總經理	台灣糖業股份有限公司	1. 輝瑞生技股份有限公司董事 2. 台灣神隆股份有限公司董事 3. 聯亞生技開發股份有限公司董事 4. 台灣花卉生物技術股份有限公司董事

太景醫藥研發控股股份有限公司

解除新任第六屆董事及其代表人兼任其他公司職務競業禁止之限制

董事姓名	競業行為	所代表法人董事名稱	該法人董事所投資事業
黃彥華	無	行政院 國家發展基金 管理會	<ol style="list-style-type: none"> 1. 健亞生物科技股份有限公司董事 2. 信東生技股份有限公司董事 3. 台灣神隆股份有限公司董事 4. 台灣花卉生物技術股份有限公司董事 5. 聯亞生技開發股份有限公司董事 6. 國光生物科技股份有限公司董事 7. 智擎生技製藥股份有限公司董事 8. 永昕生物醫藥股份有限公司董事 9. 中裕新藥股份有限公司董事 10. 藥華醫藥股份有限公司董事 11. 台康生技股份有限公司董事 12. 三顧股份有限公司董事
黃文鴻	<ol style="list-style-type: none"> 1. 雅祥生醫(股)公司獨立董事 2. 友霖生技醫藥(股)公司董事 (友華生技醫藥(股)公司代表人) 3. 台新藥股份有限公司董事 (台藥化學股份有限公司代表人) 4. 寶齡富錦生技(股)公司董事 5. Bowling Holding Co., Ltd (Seychelles)董事 (寶齡富錦生技(股)公司代表人) 6. 珠海寶展貿易有限公司董事 (Bowling Holding Co., Ltd. Seychelles 代表人) 7. 珠海寶齡富錦生物科技有限公司董事 (Bowling Holding Co., Ltd. Seychelles 代表人) 8. 生脈生物科技(股)公司顧問 9. 上騰生技顧問有限公司高級顧問 	無	無
張業泓	綠葉製藥(國際)首席執行官(CEO)	無	無

(附件五)

AMENDED AND RESTATED ARTICLES OF ASSOCIATION

OF

TAIGEN BIOPHARMACEUTICALS HOLDINGS LIMITED

Comparison Table

太景醫藥研發控股股份有限公司

公司章程修訂及重編文本

修訂對照表

©組織大綱 Memorandum of Association

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
第 2 條	本公司登記辦公室為 <u>瑞致達</u> (開曼)有限公司之辦公室，開曼群島大開曼島 KY1-1205 <u>西灣道 802 號芙蓉路大閣郵政信箱 31119 號</u> ，或董事會隨時指定之其他地點。	本公司登記辦公室為境外(開曼)有限公司之辦公室，開曼群島大開曼島 KY1-1112 喬治城板球場廣場柳樓 4 樓郵政信箱 2804 號，或董事會隨時指定之其他地點。	配合註冊代理人公司及地址變更而修正。
Article 2	The registered office of the Company shall be at the offices of <u>Vistra</u> (Cayman) Limited, <u>P.O. Box 31119, Grand Pavilion, Hibiscus Wav, 802 West Bay Road, Grand Cayman, KY1-1205,</u> Cayman Islands or at such other place as the Board may from time to time decide.	The registered office of the Company shall be at the offices of Offshore Incorporations (Cayman) Limited, Floor 4, Willow House, Cricket Square, P.O. Box 2804, George Town, Grand Cayman, KY1-1112, Cayman Islands or at such other place as the Board may from time to time decide.	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
第1條 (節錄)	<p>本章程中，公司法附錄中之表 A 並不適用，且除非其主旨或內容有不一致處，</p> <p>關係企業 指依據中華民國公司法所定義之關係適用法律 企業。</p> <p>指中華民國法律、指定證券交易所之規則、公司法或本公司適用之其他規則或規定。</p> <p>〔中間未更動，省略〕</p> <p>開曼群島 指開曼群島《公司法》(2018 年修訂版)。</p> <p>〔中間未更動，省略〕</p> <p><u>重度特別決議</u> 係指經持有於股東會召集時已發行股份總數三分之二以上股東之同意通過之特別決議。</p> <p><u>股務代理</u> 意指經臺灣主管機關核可，依適用法令為本公司提供特定股務代理服務之機構</p> <p><u>股務代理機構</u>。</p>	<p>本章程中，公司法附錄中之表 A 並不適用，且除非其主旨或內容有不一致處，</p> <p>關係企業 指依據中華民國公司法所定義之關係適用法律 企業。</p> <p>指中華民國法律、指定證券交易所之規則、公司法或本公司適用之其他規則或規定。</p> <p>〔中間未更動，省略〕</p> <p>開曼群島 指開曼群島第 22 章《公司法》(1961 年第三法，經修訂及整合)。</p> <p>〔中間未更動，省略〕</p> <p>〔本款新增〕</p> <p>〔本款新增〕</p>	<p>1. 配合開曼群島公司法 2018 年度修正而修正本條。</p> <p>2. 配合財團法人中華民國證券櫃檯買賣中心 2018 年 12 月 07 日證櫃審字第 10701102991 號函公告修正。</p> <p>3. 依中華民國企業併購法第 18 條、第 27 條、第 28 條、第 29 條及第 35 條規定，明訂重度特別決議定義。</p>

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
Article 1 (excerpt)	<p>In these Articles Table A in the Schedule to the Statute does not apply and, unless there be something in the subject or context inconsistent therewith,</p> <p>"Affiliate" has the meaning attributed to it in the ROC Company Law.</p> <p>"Applicable Law" means the laws of the ROC, the rules of the Designated Stock Market, the Statute or such other rules or legislation applicable to the Company.</p> <p>{} [omitted] {} "Companies Law" means the Companies Law (2018 Revision) of the Cayman Islands.</p> <p>{} [omitted] {} "Supermajority Special Resolution" means a Special Resolution approved by Members holding at least two-thirds (2/3) of the Shares in issue at the time of the general meeting.</p>	<p>In these Articles Table A in the Schedule to the Statute does not apply and, unless there be something in the subject or context inconsistent therewith,</p> <p>"Affiliate" has the meaning attributed to it in the ROC Company Law.</p> <p>"Applicable Law" means the laws of the ROC, the rules of the Designated Stock Market, the Statute or such other rules or legislation applicable to the Company.</p> <p>{} [omitted] {} "Companies Law" means the Companies Law, Cap.22 (Law 3 of 1961, as consolidated and revised) of the Cayman Islands.</p> <p>{} [omitted] {} [New Subparagraph]</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p><u>"Sharehold</u> <u>means the agent licensed by Taiwan</u> <u>ers' Service</u> <u>authorities</u> <u>to</u> <u>provide</u> <u>certain</u> <u>Agent"</u> <u>shareholders services in accordance</u> <u>with the Applicable Law to the</u> <u>Company.</u></p>	<p>[New Subparagraph]</p>	
第 33 條	<p>合計持有本公司已發行股份總數百分之<u>一</u>以上的任何<u>一</u>或<u>多位</u>股東得以書面<u>或電子受理方式</u>向本公司提出股東常會議案。本公司股份於指定證券交易所掛牌期間，應於董事會認為適當時候，以適用法令許可之方式公告，載明地點並提供不少於十天期間由股東提出議案。不論是否為於於指定證券交易所掛牌期間，<u>除非提案的一位或多位股東合計持有股未達本公司已發行股份總數百分之<u>一</u>、或提案包括事項根據適用法令規定不應透過股東會議方式決議、或提案超過<u>一</u>項者、<u>議案超過三百字</u>、或於董事會決定之指定期間外提出之議案，<u>董事會應將該等提案列入議案。但股東提案係為敦促公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。</u>於符合第 34 條及公司法許可之前提下，股東若經股東會主席之同意，得於股東會中考慮、討論或議決，惟該等事項應與股東會通知中所列議案直接相關。</u></p>	<p>持有本公司已發行股份總數百分之<u>一</u>以上的任何股東得以書面向本公司提出股東常會議案。本公司股份於指定證券交易所掛牌期間，應於董事會認為適當時候，以適用法令許可之方式公告，載明地點並提供不少於十天期間由股東提出議案。不論是否為於於指定證券交易所掛牌期間，<u>倘提案股東持有股未達本公司已發行股份總數百分之<u>一</u>、或提案包括事項根據適用法令規定不應透過股東會議方式決議、或提案超過<u>一</u>項者、或於董事會決定之指定期間到期後提出之議案，該等提案均不得列入議案。於符合第 34 條及公司法許可之前提下，股東若經股東會主席之同意，得於股東會中考慮、討論或議決，惟該等事項應與股東會通知中所列議案直接相關。</u></p>	<p>配合財團法人中華民國證券櫃檯買賣中心 2018 年 12 月 07 日 證 櫃 審 字 第 10701102991 號函公告修正。</p>
Article 33	<p><u>One or more</u> Members holding <u>in aggregate</u> not less than one percent (1%) of the Company's total and outstanding Shares</p>	<p>Any Member holding not less than one percent (1%) of the Company's total and outstanding Shares may submit a</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>may submit a <u>matter</u> In Writing <u>or by way of electronic transmission</u> to the Company for discussion at an annual general meeting. The Company, for as long as the Company's Shares are listed on the Designated Stock Market, shall give a public notice in such manner as permitted by Applicable Law deemed appropriate by the Board specifying the place and a period of not less than ten (10) days for Members to submit proposals. A proposal submitted for discussion at an annual general meeting, at all times, shall be accepted <u>unless one or more</u> Members submitting such proposal holds less than one percent (1%) <u>in aggregate</u> of the Company's total and outstanding Shares, or where the proposal consists of a matter which does not constitute a lawful object for a resolution of a general meeting in accordance with or under the Applicable Laws, or where more than one matter is included in the proposal, <u>or where the proposal submitted is not exceeds three hundred words</u>, or where the proposal is <u>not</u> submitted <u>within</u> the specified period determined by the Board; <u>provided, however, that if the proposal submitted is to urge the Company to facilitate the public interest or perform social responsibility, the Board may accept that proposal and arrange for it being discussed at the annual general meeting.</u> Subject to Article 34 and to the extent</p>	<p>proposal In Writing to the Company for discussion at an annual general meeting. The Company, for as long as the Company's Shares are listed on the Designated Stock Market, shall give a public notice in such manner as permitted by Applicable Law deemed appropriate by the Board specifying the place and a period of not less than ten (10) days for Members to submit proposals. A proposal submitted for discussion at an annual general meeting, at all times, shall not be accepted when the Member submitting such proposal holds less than one percent (1%) of the Company's total and outstanding Shares, or where the proposal consists of a matter which does not constitute a lawful object for a resolution of a general meeting in accordance with or under the Applicable Laws, or where more than one matter is included in the proposal, or where the proposal is submitted after the expiration of the specified period determined by the Board, in which case, the rejected proposal shall not be discussed at the annual general meeting. Subject to Article 34 and to the extent permitted under the Statute, a Member may, if so approved by the chairman of the relevant general meeting, bring forward any matter(s) during a general meeting for the consideration, discussion or approval by the Members at such general meeting, provided such matter(s) falls within the scope</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
第 34 條	<p>permitted under the Statute, a Member may, if so approved by the chairman of the relevant general meeting, bring forward any matter(s) during a general meeting for the consideration, discussion or approval by the Members at such general meeting, provided such matter(s) falls within the scope and directly relates to a matter included in the notice of general meeting.</p> <p>於符合本章程規定之前提下，下列議案應在股東會召集事由中列舉並說明其主要內容，不得以臨時動議提出；<u>其主要內容得置於證券櫃檯買賣中心或證交所或公司指定之網站，並應將其網址載明於召集通知內：</u></p> <p>(a) 選任或解任董事；</p> <p>(b) 修訂或變更組織大綱或本章程，包括變更本公司名稱；</p> <p>(c) 減資；</p> <p>(d) <u>申請停止公開發行</u>；</p> <p>(e) 公司之解散、自願結束營業、合併或分割；</p> <p>(f) 締結、變更或終止關於出租全部營業，委託經營或與他人經常共同經營之契約；</p> <p>(g) 讓與全部或主要部分之營業或財產；</p> <p>(h) 受讓他人全部營業或財產，對本公司之營運有重大影響者；</p> <p>(i) 私募發行具股權性質之本公司有價證券；</p>	<p>and directly relates to a matter included in the notice of general meeting.</p> <p>於符合本章程規定之前提下，下列議案應在股東會召集事由中列舉並說明其主要內容，不得以臨時動議提出：</p> <p>(a) 選任或解任董事；</p> <p>(b) 修訂或變更組織大綱或本章程，包括變更本公司名稱；</p> <p>(c) 公司之解散、自願結束營業、合併或分割；</p> <p>(d) 締結、變更或終止關於出租全部營業，委託經營或與他人經常共同經營之契約；</p> <p>(e) 讓與全部或主要部分之營業或財產；</p> <p>(f) 受讓他人全部營業或財產，對本公司之營運有重大影響者；</p> <p>(g) 私募發行具股權性質之本公司有價證券；</p> <p>(h) 董事從事競業禁止行為之許可；</p> <p>(i) 經董事會建議以發行新股方式，分派股息及紅利之</p>	同上。

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
Article 34	<p>(j) 董事從事競業禁止行為之許可；</p> <p>(k) 經董事會建議以發行新股方式，分派股息及紅利之全部或一部分；</p> <p>(l) 經董事會建議以發行新股或現金分配盈餘公積或因發行股票溢價列於股本溢價科目之餘額或受領贈與所得之資本公積之全部或一部分，按持股比例分配與原股東者；</p> <p>(m) 依第 13(g)項規定，以低於實際買回庫藏股之平均價格轉讓庫藏股予本公司或從屬公司之員工；</p> <p>(n) 依中華民國外國發行人募集與發行有價證券處理準則準用中華民國發行人募集與發行有價證券處理準則第 56 條之 1 發行員工認股權；</p> <p>(o) 依中華民國外國發行人募集與發行有價證券處理準則準用中華民國發行人募集與發行有價證券處理準則第 60 條之 2 發行限制員工權利新股；及</p> <p>(p) 終止上市(櫃)。</p> <p>Subject to these Articles, the following matters may not be considered, discussed or proposed for approval at a general meeting unless they have been included in the notice of general meeting with reasonable amount of explanation; <u>material contents of such matters may be uploaded onto the website designated by the TWSE, TPEX or the</u></p>	<p>全部或一部分；</p> <p>(j) 經董事會建議以發行新股或現金分配盈餘公積或因發行股票溢價列於股本溢價科目之餘額或受領贈與所得之資本公積之全部或一部分，按持股比例分配與原股東者；</p> <p>(k) 依第 13(g)項規定，以低於實際買回庫藏股之平均價格轉讓庫藏股予本公司或從屬公司之員工；</p> <p>(l) 依中華民國外國發行人募集與發行有價證券處理準則準用中華民國發行人募集與發行有價證券處理準則第 56 條之 1 發行員工認股權；</p> <p>(m) 依中華民國外國發行人募集與發行有價證券處理準則準用中華民國發行人募集與發行有價證券處理準則第 60 條之 2 發行限制員工權利新股；及</p> <p>(n) 終止上市(櫃)。</p> <p>Subject to these Articles, the following matters may not be considered, discussed or proposed for approval at a general meeting unless they have been included in the notice of general meeting with reasonable amount of explanation:</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p><u>Company with the address of website indicated in the notice:</u></p> <p>(a) any election or removal of Directors;</p> <p>(b) any amendment or modification to the Memorandum of Association or these Articles, including any change of the Company name;</p> <p>(c) <u>any reduction in share capital of the Company;</u></p> <p>(d) <u>application for de-registration as a public company;</u></p> <p>(e) any dissolution, voluntary winding-up, Merger, or split-up of the Company;</p> <p>(f) any proposal for the Company to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;</p> <p>(g) transfer whole or any substantial part of the Company's business or assets;</p> <p>(h) acquisition of whole of the business or assets of a third-party, which materially affects the operation of the Company;</p> <p>(i) any issuance of equity-linked securities of the Company by way of private placement;</p> <p>(j) to the extent permitted by Applicable Law, any proposal to approve a Director to engage in competitive activities with the Company;</p>	<p>(a) any election or removal of Directors;</p> <p>(b) any amendment or modification to the Memorandum of Association or these Articles, including any change of the Company name;</p> <p>(c) any dissolution, voluntary winding-up, Merger, or split-up of the Company;</p> <p>(d) any proposal for the Company to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;</p> <p>(e) transfer whole or any substantial part of the Company's business or assets;</p> <p>(f) acquisition of whole of the business or assets of a third-party, which materially affects the operation of the Company;</p> <p>(g) any issuance of equity-linked securities of the Company by way of private placement;</p> <p>(h) to the extent permitted by Applicable Law, any proposal to approve a Director to engage in competitive activities with the Company;</p> <p>(i) upon recommendation of the Board, any proposal to distribute part or all of its Dividends or bonus by way of issuance of new Shares;</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>(k) upon recommendation of the Board, any proposal to distribute part or all of its Dividends or bonus by way of issuance of new Shares;</p> <p>(l) upon recommendation of the Board, any proposal to distribute the Capital Reserves arising from the profits, the income derived from the issuance of new Shares at a premium and standing to the credit of the Share Premium Account or the income from endowments received by the Company, in whole or in part by way of issuance of new Shares of the Company or by cash, to the then Members in proportion to the number of Shares being held by each of them;</p> <p>(m) transfer of Treasury Shares to the employees of the Company and/or of the Company's Subsidiary(ies) for a consideration that is less than the consideration paid by the Company in accordance with Article 13(g);</p> <p>(n) any issuance of employee stock options pursuant to ROC Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuer referring to Article 56-1 of ROC Regulations Governing the Offering and Issuance of Securities pursuant to ROC</p>	<p>(i) upon recommendation of the Board, any proposal to distribute the Capital Reserves arising from the profits, the income derived from the issuance of new Shares at a premium and standing to the credit of the Share Premium Account or the income from endowments received by the Company, in whole or in part by way of issuance of new Shares of the Company or by cash, to the then Members in proportion to the number of Shares being held by each of them;</p> <p>(k) transfer of Treasury Shares to the employees of the Company and/or of the Company's Subsidiary(ies) for a consideration that is less than the consideration paid by the Company in accordance with Article 13(g);</p> <p>(l) any issuance of employee stock options pursuant to ROC Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuer referring to Article 56-1 of ROC Regulations Governing the Offering and Issuance of Securities by Securities Issuer;</p> <p>(m) any issuance of Restricted Shares pursuant to ROC Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuer referring to Article 60-2 of ROC Regulations Governing the Offering and Issuance of Securities by Securities Issuer;</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>Securities by Foreign Securities Issuer referring to Article 60-2 of ROC Regulations Governing the Offering and Issuance of Securities by Securities Issuer; and</p> <p>(p) the Delisting.</p>	<p>and</p> <p>(n) the Delisting.</p>	
第 36 條	<p>(a) 董事長 (如有) 應擔任本公司歷次股東會之主席。如無董事長，或如董事長未出席，出席董事應相互選任其中一人擔任股東會主席。</p> <p>(b) <u>繼續三個月以上合計持有已發行股份總數過半數股份之一或多位股東，得自行召集股東臨時會。股東持股期間及持股數之計算，以停止股票過戶時之持股為準。</u></p> <p>(c) 如歷次股東會無董事願意擔任主席，或如無董事出席，出席股東應相互選任其中一人擔任股東會主席。</p> <p>(d) <u>董事會或依第 36(b)條或本章程規定之召集權人召集股東會者，得請求本公司或股務代理機構提供股東名簿。</u></p>	<p>(a) 董事長 (如有) 應擔任本公司歷次股東會之主席。如無董事長，或如董事長未出席，出席董事應相互選任其中一人擔任股東會主席。</p> <p>(b) 如歷次股東會無董事願意擔任主席，或如無董事出席，出席股東應相互選任其中一人擔任股東會主席。</p>	同上。
Article 36	<p>(a) The chairman, if any, of the Board shall preside as chairman at every general meeting of the Company, or if there is no such chairman, or if he shall not be present, the Directors present shall elect one of their</p>	<p>(a) The chairman, if any, of the Board shall preside as chairman at every general meeting of the Company, or if there is no such chairman, or if he shall not be present, the Directors present shall elect one of their</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>number to be chairman of the meeting.</p> <p>(b) <u>Any one or more Shareholders holding in aggregate more than half of the total number of the issued Shares of the Company for at least three (3) consecutive months may convene an extraordinary general meeting. The determination of the afore-mentioned holding period and number of Shares shall be based on the Shares held immediately prior to the relevant book close period.</u></p> <p>(c) If at any general meeting no Director is willing to act as chairman or if no Director is present, the Members present shall choose one of their number to be chairman of the meeting.</p> <p>(d) <u>The Board of Directors or any person who is entitled to convene a general meeting pursuant to Article 36(b) above or under these Articles may demand the Company or its Shareholders' Service Agent to provide the Register of Members.</u></p>	<p>number to be chairman of the meeting.</p> <p>(b) If at any general meeting no Director is willing to act as chairman or if no Director is present, the Members present shall choose one of their number to be chairman of the meeting.</p>	
第 71 條	<p>本公司於經指定證券交易所同意上市或上櫃買賣後，董事(含獨立董事)之選舉應採中華民國公司法第 192-1 條及中華民國證券法令所訂之候選人提名制，由股東就董事</p>	<p>本公司於經指定證券交易所同意上市或上櫃買賣後，獨立董事之選舉應採中華民國公司法第 192-1 條及中華民國證券法令所訂之候選人提名制，由股東就獨立董事候</p>	同上。

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
Article 71	<p>候選人名單中選任之。</p> <p>Upon the Shares of the Company have been approved by the Designated Stock Market for listed and trading on the Designated Stock Market, with regard to the election of the <u>Directors (including Independent Directors)</u>, the Company shall adopt the candidate nomination system as provided by Article 192-1 of the ROC Company Law and the ROC Securities Regulation. The Members shall elect Directors <u>(including Independent Directors)</u> from among those listed on the slate of Director candidates.</p>	<p>選人名單中選任之。</p> <p>Upon the Shares of the Company have been approved by the Designated Stock Market for listed and trading on the Designated Stock Market, with regard to the election of the Independent Directors, the Company shall adopt the candidate nomination system as provided by Article 192-1 of the ROC Company Law and the ROC Securities Regulation. The Members shall elect Independent Directors from among the those listed on the slate of Independent Director candidates.</p>	
第 73 條	<p>(a) 有關董事之持股比例，並無限制。倘欲有任何限制，應經本公司股東會議通過。如任何董事同時為本公司之股東，而該董事以其股份設定質權（以下稱「設質股份」）超過選任當時所持有之本公司股份數額二分之一時，其超過之股份不得行使表決權，不算入已出席股東之表決權數。</p> <p>(b) 本公司股份於指定證券交易所掛牌期間，除適用法令另有規定外，公司董事(不含獨立董事)在任期中一次或多次轉讓持股超過其經股東會選出或任命為董事當時(下稱「當選時」)所持有本公司股份數額二分之一時，該董事職位應即解任。</p> <p>(c) 本公司股份於指定證券交易所掛牌期間，除適用法</p>	<p>同上。</p> <p>(a) 有關董事之持股比例，並無限制。倘欲有任何限制，應經本公司股東會議通過。如任何董事同時為本公司之股東，而該董事以其股份設定質權（以下稱「設質股份」）超過選任當時所持有之本公司股份數額二分之一時，其超過之股份不得行使表決權，不算入已出席股東之表決權數。</p> <p>(b) 本公司股份於指定證券交易所掛牌期間，除適用法令另有規定外，公司董事在任期中一次或多次轉讓持股超過其經股東會選出或任命為董事當時(下稱「當選時」)所持有本公司股份數額二分之一時，該董事職位應即解任。</p> <p>(c) 本公司股份於指定證券交易所掛牌期間，除適用法</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
Article 73	<p>令另有規定外，如任何人被選出或任命為公司董事(不含獨立董事)，在下列任一期間內一次或多次轉讓超過其在當選時所持有本公司股份數額二分之一時，該選任或任命應失去效力：</p> <p>(i) 在當選時到其就任董事前的期間；或</p> <p>(ii) 在召開提議選任或任命其為董事之股東會前之停止過戶期間。</p> <p>(a) A shareholding qualification for Directors may be fixed by the Company in general meeting but unless and until so fixed no shareholding qualification shall be required. Where any Director, who is also a Member, creates or has created a pledge on the Shares held by such Director (the “Pledged Shares”) exceeding fifty percent (50%) of total Shares held by such Director at the time of his/her appointment as Director, such Director shall refrain from exercising its voting rights on the Shares representing the difference between the Pledged Shares and fifty percent (50%) of total Shares held by such Director at the time of his/her appointment as Director, and such Shares shall not be counted towards the number of votes represented by the Members present at a general meeting.</p>	<p>令另有規定外，如任何人被選出或任命為公司董事，在下列任一期間內一次或多次轉讓超過其在當選時所持有本公司股份數額二分之一時，該選任或任命應失去效力：</p> <p>(i) 在當選時到其就任董事前的期間；或</p> <p>(ii) 在召開提議選任或任命其為董事之股東會前之停止過戶期間。</p> <p>(a) A shareholding qualification for Directors may be fixed by the Company in general meeting but unless and until so fixed no shareholding qualification shall be required. Where any Director, who is also a Member, creates or has created a pledge on the Shares held by such Director (the “Pledged Shares”) exceeding fifty percent (50%) of total Shares held by such Director at the time of his/her appointment as Director, such Director shall refrain from exercising its voting rights on the Shares representing the difference between the Pledged Shares and fifty percent (50%) of total Shares held by such Director at the time of his/her appointment as Director, and such Shares shall not be counted towards the number of votes represented by the Members present at a general meeting.</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>(b) For so long as the Shares are listed on the Designated Stock Market, subject to the Applicable Law, any Director <u>(other than the Independent Director)</u>, who, during his or her term and in one or more transactions, transfers more than fifty percent (50%) of the total Shares held by such Director at the time of his or her appointment or election as Director being approved at a general meeting (the “Approval Time”), shall be discharged or vacated from the office of Director .</p> <p>(c) For so long as the Shares are listed on the Designated Stock Market, subject to the Applicable Law, if any person transfers, in one or more transactions, more than fifty percent (50%) of the Shares held by him or her at the Approval Time either (i) during the period from the Approval Time to the commencement date of his or her office as Director , or (ii) during the period when the Register of Member is closed for transfer of Shares prior to the general meeting at which the appointment or election of such person as a Director <u>(other than as an Independent Director)</u> will be proposed, his or her appointment or election as Director shall be null and void.</p>	<p>(b) For so long as the Shares are listed on the Designated Stock Market, subject to the Applicable Law, any Director, who, during his or her term and in one or more transactions, transfers more than fifty percent (50%) of the total Shares held by such Director at the time of his or her appointment or election as Director being approved at a general meeting (the “Approval Time”), shall be discharged or vacated from the office of Director .</p> <p>(c) For so long as the Shares are listed on the Designated Stock Market, subject to the Applicable Law, if any person transfers, in one or more transactions, more than fifty percent (50%) of the Shares held by him or her at the Approval Time either (i) during the period from the Approval Time to the commencement date of his or her office as Director , or (ii) during the period when the Register of Member is closed for transfer of Shares prior to the general meeting at which the appointment or election of such person as a Director will be proposed, his or her appointment or election as Director shall be null and void.</p>	
第 75 條	任何人不因以其本公司之廠商、買主或其他角色與本公司	任何人不因以其本公司之廠商、買主或其他角色與本公司	同上。

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
Article 75	<p>司締約而喪失董事職位或其職務之資格；但於適用法令許可之範圍內，董事就有自身利害關係而可能與本公司之利益衝突或抵觸之相關事項，包括本公司之任何契約或待議契約或安排或預定交易，無論係為自身或為其他董事之代理人，應無表決權，其僅得陳述意見及答詢，並於討論及表決時予以迴避，但該董事之出席應列入法定出席人數，惟其表決權於不違反開曼法令之最大範圍內，應依中華民國公司法第 206 條第 3 項準用第 180 條第 2 項規定辦理。董事於與本公司之契約、待議契約、安排有直接或間接利害關係者，應向董事會及審計委員會依法揭露該等利害關係之性質。董事對於董事會議之事項，有自身利害關係（無論係直接或間接）時，應於當次董事會說明其自身利害關係之重要內容。</p> <p><u>董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就董事會之會議事項有利害關係者，視為董事就該事項有自身利害關係。</u></p>	<p>司締約而喪失董事職位或其職務之資格；但於適用法令許可之範圍內，董事就有自身利害關係而可能與本公司之利益衝突或抵觸之相關事項，包括本公司之任何契約或待議契約或安排或預定交易，無論係為自身或為其他董事之代理人，應無表決權，其僅得陳述意見及答詢，並於討論及表決時予以迴避，但該董事之出席應列入法定出席人數，惟其表決權於不違反開曼法令之最大範圍內，應依中華民國公司法第 206 條第 3 項準用第 180 條第 2 項規定辦理。董事於與本公司之契約、待議契約、安排有直接或間接利害關係者，應向董事會及審計委員會依法揭露該等利害關係之性質。董事對於董事會議之事項，有自身利害關係（無論係直接或間接）時，應於當次董事會說明其自身利害關係之重要內容。</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>or contemplated transaction of the Company, whether on behalf of himself or as a proxy for another Director, in which such Director bears a personal interest which may conflict with and impair the interest of the Company, but the Director may express his or her opinion and respond to inquiries. After the interested Director has responded to inquiries raised and/or expressed his or her opinions or views and as soon as the Board of Directors proceed to discuss their views and vote on the relevant matter, the interested Director shall excuse him or herself from such discussion and voting, but the Director shall be counted in the quorum for purposes of convening such meeting. Paragraph 3, Article 206 of the ROC Company Act, under which the provisions under Paragraph 2, Article 180 of the same law may apply mutatis mutandis shall apply to Directors who may not exercise their voting rights in the process of resolving a proposal at the Company's board meeting to the maximum extent that does not contravene the laws of the Cayman Islands. A Director who is directly or indirectly interested in a contract or proposed contract or arrangement with the Company shall declare the nature of such interest as required by law to the Board and the Audit Committee. If any Director has personal interest (whether directly or indirectly) in matters</p>	<p>or contemplated transaction of the Company, whether on behalf of himself or as a proxy for another Director, in which such Director bears a personal interest which may conflict with and impair the interest of the Company, but the Director may express his or her opinion and respond to inquiries. After the interested Director has responded to inquiries raised and/or expressed his or her opinions or views and as soon as the Board of Directors proceed to discuss their views and vote on the relevant matter, the interested Director shall excuse him or herself from such discussion and voting, but the Director shall be counted in the quorum for purposes of convening such meeting. Paragraph 3, Article 206 of the ROC Company Act, under which the provisions under Paragraph 2, Article 180 of the same law may apply mutatis mutandis shall apply to Directors who may not exercise their voting rights in the process of resolving a proposal at the Company's board meeting to the maximum extent that does not contravene the laws of the Cayman Islands. A Director who is directly or indirectly interested in a contract or proposed contract or arrangement with the Company shall declare the nature of such interest as required by law to the Board and the Audit Committee. If any Director has personal interest (whether directly or indirectly) in matters</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>(whether directly or indirectly) in matters on agenda for the Board meeting, such Director shall disclose and explain the material information or contents on such personal interest at the same Board meeting.</p> <p><u>In the case that a Director's spouse, a blood relative within second degree of kinship or a company which has parent-subsidiary relationship with the Director has personal interest in a matter on agenda for the Board meeting, such Director shall be deemed to have personal interest in that matter.</u></p>	<p>on agenda for the Board meeting, such Director shall disclose and explain the material information or contents on such personal interest at the same Board meeting.</p>	
第 87 條	<p>除上述者外，董事會應將本章程、歷屆股東會議事錄、財務報告、股東名簿及公司債存根簿之副本及審計委員會之報告書，備置於中華民國境內之本公司服務代理機構，股東得隨時檢具其就本公司有利害關係之證明文件，指定範圍請求查閱、<u>抄錄或複製</u>。<u>本公司並應令股務代理機構提供前述文件。</u></p>	<p>除上述者外，董事會應將本章程、歷屆股東會議事錄、財務報告、股東名簿及公司債存根簿之副本及審計委員會之報告書，備置於中華民國境內之本公司服務代理機構，股東得隨時檢具其就本公司有利害關係之證明文件，指定範圍請求查閱或抄錄。</p>	同上。
Article 87	<p>In addition to the above, the Board shall keep copies of these Articles, the minutes of prior general meetings, financial statements, Register of Members as well as summary of the bonds and notes issued by the Company and the reports prepared by the Audit Committee at the Company's agent for stock affairs located within the ROC</p>	<p>In addition to the above, the Board shall keep copies of these Articles, the minutes of prior general meetings, financial statements, Register of Members as well as summary of the bonds and notes issued by the Company and the reports prepared by the Audit Committee at the Company's agent for stock affairs located within the ROC for inspection or</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>for inspection or duplication by the Members from time to time by showing evidence of such Members' interest involved in the Company and specifying the scope of inspection. <u>The Company shall cause its Shareholders' Service Agent to provide the aforesaid documents.</u></p>	<p>duplication by the Members from time to time by showing evidence of such Members' interest involved in the Company and specifying the scope of inspection.</p>	
第 106 條	<p>儘管本章程有任何不同規定或本公司與該等董事間有何協議 (但不妨礙依據任何該等協議所得提起之損害賠償請求), 董事得於其任期屆滿前之任何時候, 經股東會之重度決議解任之; 股東會於董事任期未屆滿前, 改選全體董事者 (以下稱「董事改選」), <u>除股東會另有決議外</u>, 原董事之任期視為在董事改選前立即提前解任。前項董事改選, 應依第 66 條及第 67 條進行並有本公司代表已發行股份總數過半數股東之出席。</p>	<p>儘管本章程有任何不同規定或本公司與該等董事間有何協議 (但不妨礙依據任何該等協議所得提起之損害賠償請求), 董事得於其任期屆滿前之任何時候, 經股東會之重度決議解任之; 股東會於董事任期未屆滿前, 經決議改選全體董事者 (以下稱「董事改選」), <u>如未決議董事於任期屆滿始為解任</u>, 原董事之任期視為提前解任且全體董事應依第 66 條及第 67 條重新改選。前項董事改選, 應依第 66 條及第 67 條進行並有本公司代表已發行股份總數過半數股東之出席。</p>	同上。
Article 106	<p>Notwithstanding any provision in these Articles to the contrary or any agreement between the Company and such Director (but without prejudice to any claim for damages under any such agreement), a Director may be removed by way of a Supermajority Resolution of the Members at any time before the expiration of his period of office; if <u>all Directors are re-elected</u> at a general meeting held prior to</p>	<p>Notwithstanding any provision in these Articles to the contrary or any agreement between the Company and such Director (but without prejudice to any claim for damages under any such agreement), a Director may be removed by way of a Supermajority Resolution of the Members at any time before the expiration of his period of office; if it is resolved at a general meeting held prior to the expiration of</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>the expiration of the term of the current Directors (the “Re-Election”), unless it is otherwise resolved at such general meeting, in which case the term of the existing Directors shall be deemed to have expired <u>immediately prior to Re-Election</u>. The aforesaid re-election of all Directors shall be held in the general meeting attended by Members representing more than fifty percent (50%) of total issued Shares in accordance with Articles 66 and 67.</p>	<p>the term of the current Directors that all Directors shall be subject to re-election with effect immediately after the adoption of such resolution (the “Re-Election”), then all Directors shall be subject to re-election in accordance with Articles 66 and 67 upon the adoption of such resolution unless it is otherwise resolved at such general meeting, in which case the term of the existing Directors shall be deemed to have expired at the expiration of their term of office. The aforesaid re-election of all Directors shall be held in the general meeting attended by Members representing more than fifty percent (50%) of total issued Shares in accordance with Articles 66 and 67.</p>	
第 107 條	<p>有下列任一情事之任何人不應被指定為本公司之董事。若其因任何理由成為董事，經本公司實際通知其已違反本條之規定後即應解任，本公司無庸採取任何進一步行動，或討論中之董事：</p> <p>(1) 任何人曾犯中華民國組織犯罪防制條例規定之罪，經有罪判決確定，尚未執行、<u>尚未執行完畢</u>，或<u>執行完畢、緩刑期滿或赦免後未逾五年</u>；或</p> <p>(2) 任何人曾犯詐欺、背信或侵占罪，受<u>宣告</u>有期徒刑一年以上之<u>刑確定</u>，<u>尚未執行</u>、<u>尚未執行完畢</u>，或<u>執行完畢、緩刑期滿或赦免後未逾二年</u>；或</p> <p>(3) 任何人曾犯<u>貪污治罪條例</u>之罪，經有罪判決確定，</p>	<p>有下列任一情事之任何人不應被指定為本公司之董事。若其因任何理由成為董事，經本公司實際通知其已違反本條之規定後即應解任，本公司無庸採取任何進一步行動，或討論中之董事：</p> <p>(1) 任何人曾犯中華民國組織犯罪防制條例規定之罪，經有罪判決確定，<u>服刑期滿</u>尚未逾五年；或</p> <p>(2) 任何人曾犯詐欺、背信或侵占罪，受有期徒刑一年以上<u>宣告</u>，<u>服刑期滿</u>尚未逾二年；或</p> <p>(3) 任何人曾<u>服公務虧空公款</u>，經有罪判決確定，<u>服刑期滿</u>尚未逾二年；或</p> <p>(4) 任何人曾受破產之宣告，尚未復權；或</p>	同上。

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
Article 107	<p><u>尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後</u>尚未逾二年；或</p> <p>(4) 任何人曾受破產之宣告<u>或經法院裁定開始清算程序</u>，尚未復權；或</p> <p>(5) 任何人使用票據經拒絕往來尚未期滿；</p> <p>(6) 任何人為無行為能力或限制行為能力；或</p> <p>(7) <u>任何人因欠缺行為能力經依相關法律受輔助宣告尚未撤銷。</u></p> <p>Any person who falls within any of the following categories shall not be appointed a Director of the Company. If for any reason he becomes a Director, he shall cease to be a Director of the Company forthwith upon the Company having actual notice that a breach of this Article 107 has been made, without any further action required on the part of the Company or such Director in question:</p> <p>(1) any person having committed an offense as specified in the ROC Statute of Prevention of Organization Crimes and subsequently adjudicated guilty by a final judgment, <u>and has not served the term of the sentence yet, has not served the full term of the sentence,</u> or the time elapsed after he has served the full term of the sentence, <u>his term of probation has</u></p>	<p>(5) 任何人使用票據經拒絕往來尚未期滿；或</p> <p>(6) 任何人為無行為能力或限制行為能力。</p> <p>Any person who falls within any of the following categories shall not be appointed a Director of the Company. If for any reason he becomes a Director, he shall cease to be a Director of the Company forthwith upon the Company having actual notice that a breach of this Article 107 has been made, without any further action required on the part of the Company or such Director in question:</p> <p>(1) any person having committed an offense as specified in the ROC Statute of Prevention of Organization Crimes and subsequently adjudicated guilty by a final judgment, and the time elapsed after he has served the full term of the sentence has not exceeded five (5) years; or</p> <p>(2) any person having committed an offense involving</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p><u>expired or he has been pardoned</u> has not exceeded five (5) years; or</p> <p>(2) any person having committed an offense involving fraud, breach of trust or misappropriation and subsequently punished with imprisonment for a term of more than one (1) year, and <u>has not served the term of the sentence yet, has not served the full term of the sentence, or</u> the time elapsed after he has served the full term of such sentence, <u>his term of probation has expired or he has been pardoned</u> has not exceeded two (2) years; or</p> <p>(3) any person having been adjudicated guilty by a final judgment for misappropriating public funds during the time of his public service, and the time elapsed after he has served the full term of such sentence has not exceeded two (2) years; or</p> <p>(4) any person having been adjudicated bankrupt, and has not been reinstated to his rights and privileges; or</p> <p>(5) any person having been dishonoured for unlawful use of credit instruments, and the term of such sanction has not yet expired; or</p> <p>(6) any person having no or only limited capacity.</p> <p>(4) any person having been adjudicated bankrupt <u>or entered into liquidation process by a court order,</u> and has not been reinstated to his rights and privileges or liquidation; or</p> <p>(5) any person having been dishonoured for unlawful use</p>	<p>fraud, breach of trust or misappropriation and subsequently punished with imprisonment for a term of more than one (1) year, and the time elapsed after he has served the full term of such sentence has not exceeded two (2) years; or</p> <p>(3) any person having been adjudicated guilty by a final judgment for misappropriating public funds during the time of his public service, and the time elapsed after he has served the full term of such sentence has not exceeded two (2) years; or</p> <p>(4) any person having been adjudicated bankrupt, and has not been reinstated to his rights and privileges; or</p> <p>(5) any person having been dishonoured for unlawful use of credit instruments, and the term of such sanction has not yet expired; or</p> <p>(6) any person having no or only limited capacity.</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>of credit instruments, and the term of such sanction has not yet expired;</p> <p>(6) any person having no or only limited capacity; <u>or</u></p> <p><u>(7) any person becomes subject to the order of commencement of assistance due to incapacity pursuant to relevant law and the order has not been revoked.</u></p>		
第 123 條	<p>審計委員會有權於任何合理的時間審閱、抄錄或複製本公司之所有帳簿、帳目、<u>相關</u>的付款憑單及任何文件。審計委員會得約訪本公司董事及經理人詢問任何其所持有與本公司帳簿或事務有關之資訊。</p> <p>The Audit Committee shall at all reasonable times have access to <u>and may make copies of</u> all books and to all accounts and vouchers <u>documents kept by the Company;</u> and the Audit Committee may call on the Directors or officers of the Company for any information in their possession relating to the books or affairs of the Company.</p>	<p>審計委員會有權於任何合理的時間審閱本公司之所有帳簿以及帳目以及相關的付款憑單。審計委員會得約訪本公司董事及經理人詢問任何其所持有與本公司帳簿或事務有關之資訊。</p> <p>The Audit Committee shall at all reasonable times have access to all books kept by the Company and to all accounts and vouchers relating thereto; and the Audit Committee may call on the Directors or officers of the Company for any information in their possession relating to the books or affairs of the Company.</p>	同上。
第 125 條	<p>(a) 在符合開曼群島法律之情形下，繼續六個月以上持有本公司已發行股份總數百分之<u>一(1%)</u>以上之股東，得以書面請求審計委員會之任一獨立董事成員為本公司對董事提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。</p>	<p>(a) 在符合開曼群島法律之情形下，繼續一年以上持有本公司已發行股份總數百分之<u>三(3%)</u>以上之股東，得以書面請求審計委員會之任一獨立董事成員為本公司對董事提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。</p>	同上。

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
Article 125	<p>(b) 於收到股東依前項規定提出之請求後 30 日內，受該股東請求之該審計委員會獨立董事成員不提起或拒絕提起訴訟時，除開曼群島法律另有規定外，股東得為本公司提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。</p> <p>(a) Subject to the Cayman Islands law, any Member(s) holding <u>one</u> percent (<u>1</u>%) or more of the total number of the issued Shares of the Company for <u>six</u> (<u>6</u>) consecutive <u>months</u> or longer may request in writing any Independent Director of the Audit Committee to file a litigation against any Director or Directors on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China.</p> <p>(b) If the Independent Director of the Audit Committee who has been requested by such Member(s) in accordance with the previous paragraph fails or refuses to file such litigation within thirty (30) days after receiving the request by such Member(s), subject to Cayman Islands law, such Member(s) may file such litigation on behalf of the Company with a competent court having proper jurisdiction, including Taipei</p>	<p>(b) 於收到股東依前項規定提出之請求後 30 日內，受該股東請求之該審計委員會獨立董事成員不提起或拒絕提起訴訟時，除開曼群島法律另有規定外，股東得為本公司提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。</p> <p>(a) Subject to the Cayman Islands law, any Member(s) holding <u>three</u> percent (<u>3</u>%) or more of the total number of the issued Shares of the Company for <u>one</u> (<u>1</u>) consecutive year or longer may request in writing any Independent Director of the Audit Committee to file a litigation against any Director or Directors on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China.</p> <p>(b) If the Independent Director of the Audit Committee who has been requested by such Member(s) in accordance with the previous paragraph fails or refuses to file such litigation within thirty (30) days after receiving the request by such Member(s), subject to Cayman Islands law, such Member(s) may file such litigation on behalf of the Company with a competent court having proper jurisdiction, including Taipei</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	District Court of the ROC.	District Court of the ROC.	
第 125A 條	<u>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。</u>	[本條新增]	同上。
Article 125A	<u>Other than that the Board of Directors is unwilling or unable to convene a general meeting, an Independent Director of the Audit Committee may convene a general meeting for the interest of the Company when necessary.</u>	[New article]	
第 135 條	企業社會責任 公司經營業務，應遵守法令及商業倫理規範，得採行增進公共利益之行為，以善盡其社會責任。	[本節新增]	同上。
Article 135	<u>CORPORATE SOCIAL RESPONSIBILITY</u> <u>For the purpose of performing corporate social responsibility, the Company shall follow the applicable laws, regulations and business ethics in operating its businesses and may conduct practices to facilitate public interests.</u>	[New Section] [New article]	

Procedures for Acquisition or Disposal of Assets
OF
TAIGEN BIOPHARMACEUTICALS HOLDINGS LIMITED
Comparison Table
太景醫藥研發控股股份有限公司
取得或處分資產處理程序
修訂對照表

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
第2條 第二項	<p>二、本程序所稱之「資產」，係指：</p> <p>(一) 股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購(售)權證、受益證券及資產基礎證券等投資。</p> <p>(二) 不動產(含土地、房屋及建築、投資性不動產、土地使用權、營建業之存貨)及設備。</p> <p>(三) 會員證。</p> <p>(四) 專利權、著作權、商標權、特許權等無形資產。</p> <p>(五) 使用權資產。</p> <p>(六) 金融機構之債權(含應收款項、買匯貼現及放款、催收款項)。</p> <p>(七) 衍生性商品。</p> <p>(八) 依法律合併、分割、收購或股份受讓而取得或處分之資產。</p>	<p>二、本程序所稱之「資產」，係指：</p> <p>(一) 股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購(售)權證、受益證券及資產基礎證券等投資。</p> <p>(二) 不動產(含土地、房屋及建築、投資性不動產、土地使用權、營建業之存貨)及設備。</p> <p>(三) 會員證。</p> <p>(四) 專利權、著作權、商標權、特許權等無形資產。</p> <p>(五) 金融機構之債權(含應收款項、買匯貼現及放款、催收款項)。</p> <p>(六) 衍生性商品。</p> <p>(七) 依法律合併、分割、收購或股份受讓而取得或處分之資產。</p> <p>(八) 其他重要資產。</p>	<p>配合金融監督管理委員會2018年11月26日金管證發字第1070341072號令修正「公開發行公司取得或處分資產處理準則」修正本條項。</p>

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
Article 2 Paragraph 2	<p>(九) 其他重要資產。</p> <p>2. "Assets" used herein should mean:</p> <p>(1) Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depository receipts, call (put) warrants, beneficial interest securities, and asset-backed securities.</p> <p>(2) Real estate (including land, house and building, real estate for investment purpose, right to use land and inventories of construction enterprises) and equipment.</p> <p>(3) Memberships.</p> <p>(4) Patents, copyrights, trademarks, franchise rights, and other intangible assets.</p> <p>(5) <u>Right-of-use assets.</u></p> <p>(6) Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).</p> <p>(7) Derivatives.</p> <p>(8) Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with acts of law.</p> <p>(9) Other major assets.</p>	<p>2. "Assets" used herein should mean:</p> <p>(1) Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depository receipts, call (put) warrants, beneficial interest securities, and asset-backed securities.</p> <p>(2) Real estate (including land, house and building, real estate for investment purpose, right to use land and inventories of construction enterprises) and equipment.</p> <p>(3) Memberships.</p> <p>(4) Patents, copyrights, trademarks, franchise rights, and other intangible assets.</p> <p>(5) Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).</p> <p>(6) Derivatives.</p> <p>(7) Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with acts of law.</p> <p>(8) Other major assets.</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
第3條 第八項 第一款 Article 3 Paragraph 8 Subparagraph 1	<p>八、 額度 本公司及子公司購買非供營業使用之不動產及其使用權資產，應提報董事會核准後辦理，其總額不得高於本公司股東權益之百分之四十。</p> <p>8. Limits of Amounts The acquisition of real estate and right-of-use assets thereof by the Company and its Subsidiary for non-operating purpose should be reviewed and implemented after approval by the Board. The total amount of acquisition of all real estate by the Company and its Subsidiary should not exceed 40% of the Company's shareholders' equity.</p>	<p>八、 額度 本公司及子公司購買非供營業使用之不動產，應提報董事會核准後辦理，其總額不得高於本公司股東權益之百分之四十。</p> <p>8. Limits of Amounts The acquisition of real estate by the Company and its Subsidiary for non-operating purpose should be reviewed and implemented after approval by the Board. The total amount of acquisition of all real estate by the Company and its Subsidiary should not exceed 40% of the Company's shareholders' equity.</p>	同上。
第4條 第一項	<p>本公司及子公司取得或處分資產，有下列情形者，應按性質依相關法令規定格式，於事實發生之日起算二日內依相關規定辦理公告申報：</p> <p>一、 向關係人取得或處分不動產或其使用權資產，或與關係人為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本公司股東權益百分之十或新臺幣三億元以上。但買賣公債、附買回、賣回條件之債券、申購或買回台灣境內證券投資信託事業發行之貨幣市場基金，不在此限。</p> <p>二、 進行合併、分割、收購或股份受讓。</p>	<p>本公司及子公司取得或處分資產，有下列情形者，應按性質依相關法令規定格式，於事實發生之日起算二日內依相關規定辦理公告申報：</p> <p>一、 向關係人取得或處分不動產，或與關係人為取得或處分不動產外之其他資產且交易金額達本公司股東權益百分之十、總資產百分之十或新臺幣三億元以上。但買賣公債、附買回、賣回條件之債券、申購或買回台灣境內證券投資信託事業發行之貨幣市場基金，不在此限。</p> <p>二、 進行合併、分割、收購或股份受讓。</p> <p>三、 從事衍生性商品交易損失達所訂處理程序規定之全部或</p>	同上。

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>三、從事衍生性商品交易損失達所訂處理程序規定之全部或個別契約損失上限金額。</p> <p>四、取得或處分供營業使用之設備或其使用權資產，且其交易對象非為關係人，交易金額並達下列規定之一：</p> <p>(一) 實收資本額未達新臺幣一百億元之公開發行公司，交易金額達新臺幣五億元以上。</p> <p>(二) 實收資本額達新臺幣一百億元以上之公開發行公司，交易金額達新臺幣十億元以上。</p> <p>五、以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，公司預計投入之交易金額達新臺幣五億元以上。</p> <p>六、除前五款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達本公司股東權益百分之十或新台幣三億元以上。但以下情形不在此限：</p> <p>(1) 買賣公債。</p> <p>(2) 買賣附買回、賣回條件之債券、申購或買回台灣境內證券投資信託事業發行之貨幣市場基金。</p> <p>七、前項交易金額依下列方式計算之：</p> <p>(1) 每筆交易金額。</p> <p>(2) 一年內累積與同一相對人取或處分同一性質標的交易之金額。</p> <p>(3) 一年內累積取或處分(取得、處分分別累積)同一開發計畫不動產或其使用權資產之金額。</p>	<p>四、取得或處分之資產種類屬供營業使用之設備，且其交易對象非為關係人，交易金額並達下列規定之一：</p> <p>(一) 實收資本額未達新臺幣一百億元之公開發行公司，交易金額達新臺幣五億元以上。</p> <p>(二) 實收資本額達新臺幣一百億元以上之公開發行公司，交易金額達新臺幣十億元以上。</p> <p>五、以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，公司預計投入之交易金額達新臺幣五億元以上。</p> <p>六、除前五款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達本公司股東權益百分之十或新台幣三億元以上。但以下情形不在此限：</p> <p>(1) 買賣公債。</p> <p>(2) 買賣附買回、賣回條件之債券、申購或買回台灣境內證券投資信託事業發行之貨幣市場基金。</p> <p>七、前項交易金額依下列方式計算之：</p> <p>(1) 每筆交易金額。</p> <p>(2) 一年內累積與同一相對人取或處分同一性質標的交易之金額。</p> <p>(3) 一年內累積取或處分(取得、處分分別累積)同一開發計畫不動產之金額。</p> <p>(4) 一年內累積取或處分(取得、處分分別累積)同一有價</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
Article 4 Paragraph 1	<p>(4) 一年內累積取或處分(取得、處分分別累積)同一有價證券之金額。</p> <p>Should any of the following conditions relating to the Company and its Subsidiaries' acquisition or disposal of assets occurs, filing and public announcement shall be made according to the applicable laws, rules, and regulations within two days commencing immediately from the Date of occurrence of the Event:</p> <ol style="list-style-type: none"> 1. acquisition of real estate or right-of-use assets thereof from or to a Related Party, or acquisition or disposal of assets or right-of-use assets thereof other than real estate from or to a Related Party where the transaction amount reaches 10% or more of shareholders' equity, 10% or more of the company's total assets, or NT\$300 million or more; provided, that this shall not apply to the trading of government bonds or bonds under repurchase and resale agreements and the purchase or buy back domestic market funds issued by Securities Investment Trust in Taiwan; 2. merger, demerger, acquisitions or transfer of shares; 3. the loss of trading derivatives reaches the limit for all or individual contract set forth in the Procedures for Financial Derivatives Transactions; 	<p>證券之金額。</p> <p>Should any of the following conditions relating to the Company and its Subsidiaries' acquisition or disposal of assets occurs, filing and public announcement shall be made according to the applicable laws, rules, and regulations within two days commencing immediately from the Date of occurrence of the Event:</p> <ol style="list-style-type: none"> 1. acquisition of real estate from or to a Related Party, or acquisition or disposal of assets other than real estate from or to a Related Party where the transaction amount reaches 10% or more of shareholders' equity, 10% or more of the company's total assets, or NT\$300 million or more; provided, however, that this shall not apply to the trading of government bonds or bonds under repurchase and resale agreements and the purchase or buy back domestic money market funds issued by Securities Investment Trust in Taiwan; 2. merger, demerger, acquisitions or transfer of shares; 3. the loss of trading derivatives reaches the limit for all or individual contract set forth in the Procedures for Financial 	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>4. Where the acquired or disposed of assets or right-of-use assets thereof used for the business use, the trading counterparty is not a Related Party, the amount of transactions shall be reached as follows :</p> <p>(1) A public company which the paid-in capital is less than NT\$ 10 billion, the transaction amount reaches NT\$500 million.</p> <p>(2) A public company which the paid-in capital reaches NT\$ 10 billion, the transaction amount reaches NT\$1 billion.</p> <p>5. Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and the amount the Company expects to invest in the transaction reaches NT\$500 million.</p> <p>6. Where an asset transaction other than any of those referred to in the preceding five subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 10% or more of shareholders' equity or NT\$300 million; provided, this shall not apply to the following circumstances:</p>	<p>Derivatives Transactions;</p> <p>4. Where the type of asset acquired or disposed of assets used for the business use, the trading counterparty is not a Related Party, the amount of transactions shall be reached as follows :</p> <p>(1) A public company which the paid-in capital is less than NT\$ 10 billion, the transaction amount reaches NT\$500 million.</p> <p>(2) A public company which the paid-in capital reaches NT\$ 10 billion, the transaction amount reaches NT\$1 billion.</p> <p>5. Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and the amount the Company expects to invest in the transaction reaches NT\$500 million.</p> <p>6. Where an asset transaction other than any of those referred to in the preceding five subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 10% or more of shareholders' equity or NT\$300 million; provided, this shall not apply to the following circumstances:</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>(1) Trading of government bonds.</p> <p>(2) Trading of bonds under repurchase/resale agreements and the purchase or buy back domestic money market funds issued by Securities Investment Trust in Taiwan.</p> <p>7. The amount of transactions above shall be calculated as follows:</p> <p>(1) The amount of any individual transaction.</p> <p>(2) The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within the preceding year.</p> <p>(3) The cumulative transaction amount of real estate <u>right-of-use assets thereof</u> acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within the preceding year.</p> <p>(4) The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.</p>	<p>(1) Trading of government bonds.</p> <p>(2) Trading of bonds under repurchase/resale agreements and the purchase or buy back domestic money market funds issued by Securities Investment Trust in Taiwan.</p> <p>7. The amount of transactions above shall be calculated as follows:</p> <p>(1) The amount of any individual transaction.</p> <p>(2) The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within the preceding year.</p> <p>(3) The cumulative transaction amount of real estate acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within the preceding year.</p> <p>(4) The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.</p>	
第 6 條	<p>本公司及子公司取得或處分資產之評估程序如下：</p> <p>一、本公司及子公司取得或處分不動產、<u>設備或其使用權資產</u>，除與中華民國政府機關交易、自地委建、租地委建，或取得、處分供營業使用之設備或其使用權資產外，</p>	<p>本公司及子公司取得或處分資產之評估程序如下：</p> <p>一、本公司及子公司取得或處分不動產或設備，除與政府機關交易、自地委建、租地委建，或取得、處分供營業使用之設備外，交易金額達本公司股東權益百分之十或新</p>	同上。

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>交易金額達本公司股東權益百分之十或新台幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並應符合下列規定：</p> <p>(1) 因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先經董事會決議通過，未來交易條件變更者，亦應比照上開程序辦理。</p> <p>(2) 交易金額達新台幣十億元以上者，應請二家以上之專業估價者估價。</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，應洽請會計師依財團法人中華民國會計研究發展基金會（以下簡稱「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>(i) 估價結果與交易金額差距達交易金額之百分之二十以上。</p> <p>(ii) 二家以上專業估價者之估價結果差距達交易金額百分之十以上。</p> <p>(4) 專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。</p> <p>二、本公司及子公司取得或處分有價證券，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務</p>	<p>台幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並應符合下列規定：</p> <p>(1) 因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先經董事會決議通過，未來交易條件變更者，亦應比照上開程序辦理。</p> <p>(2) 交易金額達新台幣十億元以上者，應請二家以上之專業估價者估價。</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，應洽請會計師依財團法人中華民國會計研究發展基金會（以下簡稱「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>(i) 估價結果與交易金額差距達交易金額之百分之二十以上。</p> <p>(ii) 二家以上專業估價者之估價結果差距達交易金額百分之十以上。</p> <p>(4) 專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。</p> <p>二、本公司及子公司取得或處分有價證券，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考，另交易金額達本公司股</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>報表作為評估交易價格之參考，另交易金額達本公司股東權益百分之十或新台幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師若需採用專家報告者，應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。但該有價證券具活絡市場之公開報價或中華民國金融監督管理委員會另有規定者不在此限。</p> <p>三、本公司及子公司取得或處分會員證或無形資產或其使用權資產，交易金額達本公司股東權益百分之十或新台幣三億元以上者，除與中華民國政府機關交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師並應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。</p> <p>四、前三款交易金額之計算，應依第四條第一項第四款規定辦理，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，已依本程序規定取得專業估價者出具之估價報告或會計師意見部分免再計入。</p> <p>五、本公司及子公司經法院拍賣程序取得或處分資產，得以法院所出具之證明文件替代估價報告或會計師意見。</p> <p>六、本公司及子公司取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與本公司或交易他方當事人應符合下列規定：</p>	<p>東權益百分之十或新台幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師若需採用專家報告者，應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。但該有價證券具活絡市場之公開報價或中華民國金融監督管理委員會另有規定者不在此限。</p> <p>三、本公司及子公司取得或處分會員證或無形資產，交易金額達本公司股東權益百分之十或新台幣三億元以上者，除與政府機關交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師並應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。</p> <p>四、前三款交易金額之計算，應依第四條第一項第四款規定辦理，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，已依本程序規定取得專業估價者出具之估價報告或會計師意見部分免再計入。</p> <p>五、本公司及子公司經法院拍賣程序取得或處分資產，得以法院所出具之證明文件替代估價報告或會計師意見。</p> <p>六、本公司及子公司取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商與本公司或交易他方當事人不得為關係人。</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>(1) <u>未曾因違反本法、公司法、銀行法、保險法、金融控股公司法、商業會計法，或有詐欺、背信、侵佔、偽造文書或因業務上犯罪行為，受一年以上有期徒刑之宣告確定。但執行完畢、緩刑期滿或赦免後已滿三年者，不在此限。</u></p> <p>(2) <u>與交易當事人不得為關係人或有實質關係人之情形。</u></p> <p>(3) <u>公司如應取得二家以上專業估價者之估價報告，不同專業估價者或估價人員不得互為關係人或實質關係人之情形。</u></p> <p><u>前項人員於出具估價報告或意見書時，應依下列事項辦理：</u></p> <p>(1) <u>承接案件前，應審慎評估自身專業能力、實務經驗及獨立性。</u></p> <p>(2) <u>查核案件時，應妥善規劃及執行適當作業流程，以形成結論並據以出具報告或意見書；並將所執行程序、蒐集資料及結論，詳實登載於案件工作底稿。</u></p> <p>(3) <u>對於所使用之資料來源、參數及資訊等，應逐項評估其完整性、正確性及合理性，以做為出具估價報告或意見書之基礎。</u></p> <p>(4) <u>聲明事項，應包括相關人員具備專業性與獨立性、已評估所使用之資訊為合理與正確及遵循相關法令等事項。</u></p>		

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
Article 6	<p>The evaluation procedures of the Company and its Subsidiaries' asset acquisition or disposal are as follows:</p> <p>1. Except transactions with <u>domestic</u> government agency <u>in Taiwan</u>, contracting third parties to construct on land owned or rented by the Company, or acquisition of equipment <u>or right-of-use assets thereof</u> for operation purpose, for acquisition or disposal of real estate ,equipment <u>or right-of-use assets thereof</u> by the Company and its Subsidiaries whose amount reaches 10% of the Company's shareholders' equity or NT\$300 million, an appraisal report issued by Professional Appraiser shall be obtained prior to the Date of the Event and the following provisions should be complied with:</p> <p>(1) If for any special reason, restricted price, specific price, or special price must be used as a reference for the transaction price, the transaction should be approved by the Board in advance. The above procedures should also be followed in case the transaction terms are changed subsequently.</p> <p>(2) If the transaction price is over NT\$1 billion, the Company should retain at least two Professional Appraisers to perform the appraisal.</p>	<p>The evaluation procedures of the Company and its Subsidiaries' asset acquisition or disposal are as follows:</p> <p>1. Except transactions with government agency, contracting third parties to construct on land owned or rented by the Company, or acquisition of equipment for operation purpose, for acquisition or disposal of real estate or equipment by the Company and its Subsidiaries whose amount reaches 10% of the Company's shareholders' equity or NT\$300 million, an appraisal report issued by Professional Appraiser shall be obtained prior to the Date of the Event and the following provisions should be complied with:</p> <p>(1) If for any special reason, restricted price, specific price, or special price must be used as a reference for the transaction price, the transaction should be approved by the Board in advance. The above procedures should also be followed in case the transaction terms are changed subsequently.</p> <p>(2) If the transaction price is over NT\$1 billion, the Company should retain at least two Professional Appraisers to perform the appraisal.</p> <p>(3) Where any one of the following circumstances applies</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<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 the ROC Accounting Research and Development Foundation ("ARDF") and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:</p> <p>(i) The discrepancy between the appraisal result and the transaction amount is 20% or more of the transaction amount.</p> <p>(ii) The discrepancy between the appraisal results of two or more professional appraisers is 10% or more of the transaction amount.</p> <p>(4) No more than 3 months may elapse between the date of appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still</p>	<p>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 the ROC Accounting Research and Development Foundation ("ARDF") and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:</p> <p>(i) The discrepancy between the appraisal result and the transaction amount is 20% or more of the transaction amount.</p> <p>(ii) The discrepancy between the appraisal results of two or more professional appraisers is 10% or more of the transaction amount.</p> <p>(4) No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>be issued by the original professional appraiser.</p> <p>2. The Company and its Subsidiaries acquiring or disposing of securities shall, prior to the Date of the Event, obtain the latest financial statements of the object company audited or reviewed by certified public accountant for the assessment and reference of transaction price. Should the transaction price reaches 10% of the Company's shareholders' equity or NT\$300 million, opinions in respect of a rational transaction price have to be sought from certified public accountant prior to the Date of the Event. If the CPA needs to use the report of an expert as evidence, the CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF. These requirements are not applicable if such securities have a public price from an active market or where otherwise provided by regulations of the Financial Supervisory Commission.</p> <p>3. Except for transactions with domestic government agency in Taiwan, if the Company and its Subsidiaries' acquisition or disposal of membership or intangible assets right-of-use assets thereof reaches 10% of the Company's shareholders' equity or NT\$300 million, opinions in respect of a rational transaction price shall be sought from certified public accountant prior to the Date of the Event. Certified public</p>	<p>2. The Company and its Subsidiaries acquiring or disposing of securities shall, prior to the Date of the Event, obtain the latest financial statements of the object company audited or reviewed by certified public accountant for the assessment and reference of transaction price. Should the transaction price reaches 10% of the Company's shareholders' equity or NT\$300 million, opinions in respect of a rational transaction price have to be sought from certified public accountant prior to the Date of the Event. If the CPA needs to use the report of an expert as evidence, the CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF. These requirements are not applicable if such securities have a public price from an active market or where otherwise provided by regulations of the Financial Supervisory Commission.</p> <p>3. Except for transactions with government agency, if the Company and its Subsidiaries' acquisition or disposal of membership or intangible assets reaches 10% of the Company's shareholders' equity or NT\$300 million, opinions in respect of a rational transaction price shall be sought from certified public accountant prior to the Date of the Event. Certified public accountant shall handle the</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>accountant shall handle the matter in accordance with the provision of Auditing Standard No. 20 published by the ARDF.</p> <p>4. The calculation of the transaction amounts referred to in the preceding three sub-paragraphs shall be done in accordance with Sub-paragraph 4, Paragraph 1, Article 4, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a CPA's opinion has been obtained need not be counted toward the transaction amount.</p> <p>5. The Company or its Subsidiaries for acquisition or disposal of assets through auction procedures of courts, the appraisal report or certified public accountant's opinion can be replaced by documents issued by the courts.</p> <p>6. Any Professional Appraiser and its appraisal personnel, certified public accountants, lawyers, or securities underwriters whom the Company or its Subsidiaries has acquired appraisal reports and opinions from, shall <u>meet the following requirements:</u></p> <p><u>(1) May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act,</u></p>	<p>matter in accordance with the provision of Auditing Standard No. 20 published by the ARDF.</p> <p>4. The calculation of the transaction amounts referred to in the preceding three sub-paragraphs shall be done in accordance with Sub-paragraph 4, Paragraph 1, Article 4, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a CPA's opinion has been obtained need not be counted toward the transaction amount.</p> <p>5. The Company or its Subsidiaries for acquisition or disposal of assets through auction procedures of courts, the appraisal report or certified public accountant's opinion can be replaced by documents issued by the courts.</p> <p>6. Any Professional Appraiser and its appraisal personnel, certified public accountants, lawyers, or securities underwriters whom the Company or its Subsidiaries has acquired appraisal reports and opinions from, shall not be a Related Party of the Company or the other party of the transaction.</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p><u>the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.</u></p> <p><u>(2) May not be a related party or de facto related party of any party to the transaction.</u></p> <p><u>(3) If the Company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.</u></p> <p><u>When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the following:</u></p> <p><u>(1) Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.</u></p> <p><u>(2) When examining a case, they shall appropriately</u></p>		

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p><u>plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers.</u></p> <p><u>(3) They shall undertake an item-by-item evaluation of the comprehensiveness, accuracy, and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.</u></p> <p><u>(4) They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is reasonable and accurate, and that they have complied with applicable laws and regulations.</u></p>		
第7條	<p>一、本公司之子公司如非屬中華民國國內公開發行公司，其取得或處分資產達本程序第四條所訂應公告申報標準者，本公司亦應為其公告申報。其應公告申報標準有關達股東權益百分之十之規定，以歸屬於本公司業主之權益為準。有關達總資產百分之十之規定，以證券發行人</p>	<p>一、本公司之子公司如非屬中華民國國內公開發行公司，其取得或處分資產達本程序第四條所訂應公告申報標準者，本公司亦應為其公告申報。其應公告申報標準有關達股東權益百分之十之規定，以歸屬於本公司業主之權益為準。有關達總資產百分之十之規定，以證券發行人財務報告編製</p>	同上。

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p><u>transaction amounts relative to paid-in capital of NT\$10 billion, NT\$20 billion of equity attributable to owners of the parent shall be substituted.</u></p> <p>2. Information relating to any acquisition or disposal of assets by the Subsidiaries shall be provided regularly to the Company for inspection.</p> <p>3. The Company shall procure it that its Subsidiaries adopt and implement the procedures for the acquisition or disposal of assets in compliance with the Procedures.</p>	<p>by the Subsidiaries shall be provided regularly to the Company for inspection</p> <p>3. The Company shall procure it that its Subsidiaries adopt and implement the procedures for the acquisition or disposal of assets in compliance with the Procedures.</p>	
第 8 條	<p>本公司與關係人取得或處分資產，除應依第六條及第八條至第八條之三規定辦理相關決議程序及評估交易條件合理性等事項外，交易金額達本公司總資產百分之十以上者，亦應依第六條規定取得專業估價者出具之估價報告或會計師意見。前述交易金額之計算，應依第六條第一項第四款規定辦理。判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。</p> <p>本公司向關係人取得或處分不動產，或與關係人取得或處分不動產或其使用權資產以外之其他資產且交易金額達本公司股東權益百分之十、總資產百分之十、或新臺幣三億元以上者，除買賣公債、附買回台灣境內證券投資信託業發行之貨幣市場基金外，應將下列資料，提交董事會通過及審計委員會承認後，始得簽訂交易契約及支付款項：</p>	<p>本公司與關係人取得或處分資產，除應依第六條及第八條至第八條之三規定辦理相關決議程序及評估交易條件合理性等事項外，交易金額達本公司總資產百分之十以上者，亦應依第六條規定取得專業估價者出具之估價報告或會計師意見。前述交易金額之計算，應依第六條第一項第四款規定辦理。判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。</p> <p>本公司向關係人取得或處分不動產，或與關係人取得或處分不動產以外之其他資產且交易金額達本公司股東權益百分之十、總資產百分之十、或新臺幣三億元以上者，除買賣公債、附買回、賣回條件之債券、申購或買回台灣境內證券投資信託業發行之貨幣市場基金外，應將下列資料，提交董事會通過及審計委員會承認後，始得簽訂交易契約及支付款項：</p> <p>一、取得或處分資產之目的、必要性及預計效益。</p>	同上。

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>一、 取得或處分資產之目的、必要性及預計效益。</p> <p>二、 選定關係人為交易對象之原因。</p> <p>三、 向關係人取得不動產或其使用權資產，依第八條之一及第八條之二規定評估預定交易條件合理性之相關資料。</p> <p>四、 關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。</p> <p>五、 預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。</p> <p>六、 依第一項規定取得之專業估價者出具之估價報告，或會計師意見。</p> <p>七、 本次交易之限制條件及其他重要約定事項。</p> <p>前項交易金額之計算，應依第四條第一項第四款規定辦理，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，已依本準則規定提交董事會通過及審計委員會承認部分免再計入。</p> <p>本公司與其母公司、子公司或其直接或間接持有百分之百已發行股份或資本總額之子公司彼此間從事下列交易，取得或處分供營業使用之機器設備或其使用權資產，董事會得依第三條授權董事事長在一定額度內先行執行，事後再提報最近期之董事會追認。</p> <p>本公司如已設置獨立董事者，依第二項規定提報董事會討論時，應充分考量各獨立董事之意見，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。</p>	<p>二、 選定關係人為交易對象之原因。</p> <p>三、 向關係人取得不動產，依第八條之一及第八條之二規定評估預定交易條件合理性之相關資料。</p> <p>四、 關係人原取得日期及價格、交易對象及其與公司和關係人之關係等事項。</p> <p>五、 預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。</p> <p>六、 依第一項規定取得之專業估價者出具之估價報告，或會計師意見。</p> <p>七、 本次交易之限制條件及其他重要約定事項。</p> <p>前項交易金額之計算，應依第四條第一項第四款規定辦理，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，已依本準則規定提交董事會通過及審計委員會承認部分免再計入。</p> <p>本公司與其母公司或子公司間，取得或處分供營業使用之機器設備，董事會得依第三條授權董事事長在一定額度內先行執行，事後再提報最近期之董事會追認。</p> <p>本公司如已設置獨立董事者，依第二項規定提報董事會討論時，應充分考量各獨立董事之意見，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。</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
Article 8	<p>When the Company engages in any acquisition or disposal of assets from or to a Related Party, in addition to ensuring that the necessary resolutions are adopted and the reasonableness of the transaction terms is appraised in accordance with Article 6 and Articles 8 to 8-3, if the transaction amount reaches 10% or more of the Company's total assets, the Company shall also obtain an appraisal report from a professional appraiser or a CPA's opinion in compliance with Article 6. The calculation of the transaction amount referred to in the preceding paragraph shall be made in accordance with Subparagraph 4, Paragraph 1, Article 6 herein.</p> <p>When judging whether a trading counterparty is a Related Party, in addition to legal formalities, the substance of the relationship shall also be considered.</p> <p>When the Company acquires or disposes of real estate <u>or</u> <u>right-of-use assets thereof</u> from a Related Party or when it intends to acquire or dispose of assets other than real estate <u>or</u> <u>right-of-use assets thereof</u> from or to a Related Party and the transaction amount reaches 10% or more of the Company's shareholders' equity, 10% or more of the Company's total assets, or NT\$300 million or more, except for trading government bonds or bonds under repurchase/resale agreements and purchasing or</p>	<p>When the Company engages in any acquisition or disposal of assets from or to a Related Party, in addition to ensuring that the necessary resolutions are adopted and the reasonableness of the transaction terms is appraised in accordance with Article 6 and Articles 8 to 8-3, if the transaction amount reaches 10% or more of the Company's total assets, the Company shall also obtain an appraisal report from a professional appraiser or a CPA's opinion in compliance with Article 6. The calculation of the transaction amount referred to in the preceding paragraph shall be made in accordance with Subparagraph 4, Paragraph 1, Article 6 herein.</p> <p>When judging whether a trading counterparty is a Related Party, in addition to legal formalities, the substance of the relationship shall also be considered.</p> <p>When the Company acquires or disposes of real estate from a Related Party or when it intends to acquire or dispose of assets other than real estate from or to a Related Party and the transaction amount reaches 10% or more of the Company's shareholders' equity, 10% or more of the Company's total assets, or NT\$300 million or more, except for trading government bonds or bonds</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>buying back domestic money market funds issued by Securities Investment Trust in Taiwan, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the Board and recognized by the Audit Committee:</p> <ol style="list-style-type: none"> 1. The purpose, necessity and anticipated benefit of the property acquisition or disposal. 2. The reason for choosing the Related Party as a trading counterparty. 3. With respect to the acquisition of real estate or right-of-use assets thereof from a Related Party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Articles 8-1 and 8-2. 4. The date and price at which the Related Party originally acquired the real estate, the original trading counterparty, and that trading counterparty's relationship to the Company and the Related Party. 5. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization. 6. An appraisal report from a professional appraiser or a CPA's 	<p>under repurchase/resale agreements and purchasing or buying back domestic money market funds issued by Securities Investment Trust in Taiwan, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the Board and recognized by the Audit Committee:</p> <ol style="list-style-type: none"> 1. The purpose, necessity and anticipated benefit of the property acquisition or disposal. 2. The reason for choosing the Related Party as a trading counterparty. 3. With respect to the acquisition of real estate from a Related Party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Articles 8-1 and 8-2. 4. The date and price at which the Related Party originally acquired the real estate, the original trading counterparty, and that trading counterparty's relationship to the Company and the Related Party. 5. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and 	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>opinion obtained in compliance with the preceding paragraph.</p> <p>7. Restrictive covenants and other important stipulations associated with the transaction.</p> <p>The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with Subparagraph 4, Paragraph 1, Article 4 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 and recognized by the Audit Committee need not be counted toward the transaction amount.</p> <p>With respect to the acquisition or disposal of business-use machinery and equipment <u>or right-of-use assets thereof</u> between a public company and its parent or subsidiaries <u>or between its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital</u>, the Company's Board may pursuant to Article 3 delegate the board chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next Board meeting.</p>	<p>reasonableness of the funds utilization.</p> <p>6. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding paragraph.</p> <p>7. Restrictive covenants and other important stipulations associated with the transaction.</p> <p>The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with Subparagraph 4, Paragraph 1, Article 4 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 and recognized by the Audit Committee need not be counted toward the transaction amount.</p> <p>With respect to the acquisition or disposal of business-use machinery and equipment between a public company and its parent or subsidiaries, the Company's Board may pursuant to Article 3 delegate the board chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next Board meeting.</p> <p>Where the position of Independent Director has been established,</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	Where the position of Independent Director has been established, when an acquisition of real estate from a Related Party is submitted for discussion by the Board pursuant to the first paragraph, the Board shall take into full consideration each Independent Director's opinions. If an Independent Director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board meeting.	when an acquisition of real estate from a Related Party is submitted for discussion by the Board pursuant to the first paragraph, the Board shall take into full consideration each Independent Director's opinions. If an Independent Director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board meeting.	
第 8 條 之一	<p>本公司向關係人取得不動產或其使用權資產，應按下列方法評估交易成本之合理性：</p> <p>一、按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於相關主管機關公布之非金融業最高借款利率。</p> <p>二、關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。</p> <p>三、合併購買或租賃同一標的之土地及房屋者，得就土地及房屋分別按前二款所列任一方法評估交易成本。</p> <p>四、本公司向關係人取得不動產或其使用權資產，除依前三款規定評估不動產成本，並應洽請會計師複核及表示具體意見。</p>	<p>本公司向關係人取得不動產，應按下列方法評估交易成本之合理性：</p> <p>一、按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於相關主管機關公布之非金融業最高借款利率。</p> <p>二、關係人如曾以該標的物向金融機構設定抵押借款者，金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。</p> <p>三、合併購買同一標的之土地及房屋者，得就土地及房屋分別按前二款所列任一方法評估交易成本。</p> <p>四、本公司向關係人取得不動產，除依前三款規定評估不動產成本，並應洽請會計師複核及表示具體意見。</p>	同上。

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
Article 8-1	<p>師複核及表示具體意見。</p> <p>五、 本公司向關係人取得不動產或其使用權資產，有下列情形之一者，應依前條規定辦理，不適用前四款之規定：</p> <p>(1) 關係人係因繼承或贈與而取得不動產或其使用權資產。</p> <p>(2) 關係人訂約取得不動產或其使用權資產時時間距本交易訂約日已逾五年。</p> <p>(3) 與關係人簽訂合建契約，或自地委建、租地委建等請關係人興建不動產而取得不動產。</p> <p><u>(4) 本公司與其母公司、子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司彼此間，取得供營業使用之不動產使用權資產。</u></p> <p>The Company acquires real estate <u>or right-of-use assets thereof</u> from a Related Party shall evaluate the reasonableness of the transaction costs by the following means:</p> <p>1. Based upon the Related Party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the Company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of</p>	<p>五、 本公司向關係人取得不動產，有下列情形之一者，應依前條規定辦理，不適用前四款之規定：</p> <p>(1) 關係人係因繼承或贈與而取得不動產。</p> <p>(2) 關係人訂約取得不動產時間距本交易訂約日已逾五年。</p> <p>(3) 與關係人簽訂合建契約，或自地委建、租地委建等委請關係人興建不動產而取得不動產。</p> <p>The Company acquires real estate from a Related Party shall evaluate the reasonableness of the transaction costs by the following means:</p> <p>1. Based upon the Related Party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
2.	<p>Finance.</p> <p>Total loan value appraisal from a financial institution where the Related Party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been 70% or more of the financial institution's appraised loan value of the property and the period of the loan shall have been one year or more. However, this shall not apply where the financial institution is a Related Party of one of the trading counterparties.</p> <p>3. Where land and structures thereupon are combined as a single property purchased <u>or leased</u> in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.</p> <p>4. The Company that acquires real estate <u>or right-of-use assets thereof</u> from a Related Party and appraises the cost of the real estate <u>or right-of-use assets thereof</u> in accordance with the provisions of paragraph 1 and paragraph 2 shall also engage a CPA to check the appraisal and render a specific opinion.</p> <p>5. Where the Company acquires real estate <u>or right-of-use assets thereof</u> from a Related Party and one of the</p>	<p>in the year the Company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.</p> <p>2. Total loan value appraisal from a financial institution where the Related Party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been 70% or more of the financial institution's appraised loan value of the property and the period of the loan shall have been one year or more. However, this shall not apply where the financial institution is a Related Party of one of the trading counterparties.</p> <p>3. Where land and structures thereupon are combined as a single property purchased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.</p> <p>4. The Company that acquires real estate from a Related Party and appraises the cost of the real estate in accordance with the provisions of paragraph 1 and paragraph 2 shall also engage a CPA to check the appraisal and render a specific opinion.</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>following circumstances exists, the acquisition shall be conducted in accordance with the provisions of Article 8 and the provisions of the preceding three paragraphs do not apply:</p> <p>(1) The Related Party acquired the real estate <u>or right-of-use assets thereof</u> through inheritance or as a gift.</p> <p>(2) More than five years will have elapsed from the time the Related Party signed the contract to obtain the real estate <u>or right-of-use assets thereof</u> to the signing date for the current transaction.</p> <p>(3) The real estate is acquired through signing of a joint development contract with the Related Party or through contract development, where the Related Party as the developer, on the land of the Company or a third-party landowner.</p> <p><u>(4) The real property right-of-use assets for business use are acquired by the public company with its parent or subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital.</u></p>	<p>5. Where the Company acquires real estate from a Related Party and one of the following circumstances exists, the acquisition shall be conducted in accordance with the provisions of Article 8 and the provisions of the preceding three paragraphs do not apply:</p> <p>(1) The Related Party acquired the real estate through inheritance or as a gift.</p> <p>(2) More than five years will have elapsed from the time the Related Party signed the contract to obtain the real estate to the signing date for the current transaction.</p> <p>(3) The real estate is acquired through signing of a joint development contract with the Related Party or through contract development, where the Related Party as the developer, on the land of the Company or a third-party landowner.</p>	
第 8 條	本公司依前條第一款至第三款規定評估結果均較交易價格為低	本公司依前條第一款至第三款規定評估結果均較交易價格為低	同上。

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
之二	<p>時，應依第八條之三之規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限：</p> <p>一、 關係人係取得素地或租地再行興建者，得舉證符合下列條件之一者：</p> <p>(1) 素地依前條規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近三年度關係人營建部門之平均營業毛利率或財政部公布之最近期建設業毛利率孰低者為準。</p> <p>(2) 同一標的房地之其他樓層或鄰近地區一年內之其他非關係人交易案例，其面積相近，且交易條件經按不動產買賣或租賃慣例應有之合理樓層或地區價差評估後條件相當者。</p> <p>二、 本公司舉證向關係人購入之不動產或租賃取得不動產使用權資產，其交易條件與鄰近地區一年內之其他非關係人交易案例相當且面積相近者。</p> <p>前項所稱鄰近地區交易案例，以同一或相鄰街廓且距離交易標的物方圓未逾五百公尺或其公告現值相近者為原則；所稱面積相近，則以其他非關係人成交案例之面積不低於交易標的物面積百分之五十為原則；所稱一年內係以本次取得不動產或其使用權資產事實發生之日為基準，往前追溯推算一年。</p>	<p>時，應依第八條之三之規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限：</p> <p>一、 關係人係取得素地或租地再行興建者，得舉證符合下列條件之一者：</p> <p>(1) 素地依前條規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近三年度關係人營建部門之平均營業毛利率或財政部公布之最近期建設業毛利率孰低者為準。</p> <p>(2) 同一標的房地之其他樓層或鄰近地區一年內之其他非關係人成交案例，其面積相近，且交易條件經按不動產買賣或租賃慣例應有之合理樓層或地區價差評估後條件相當者。</p> <p>(3) 同一標的房地之其他樓層一年內之其他非關係人租賃案例，經按不動產租賃慣例應有之合理樓層價差推估其交易條件相當者。</p> <p>二、 本公司舉證向關係人購入之不動產，其交易條件與鄰近地區一年內之其他非關係人成交案例相當且面積相近者。</p> <p>前項所稱鄰近地區成交案例，以同一或相鄰街廓且距離交易標的物方圓未逾五百公尺或其公告現值相近者為原則；所稱面積相近，則以其他非關係人成交案例之面積不低於交易標的物面積</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
Article 8-2	<p>When the results of Company's appraisal conducted in accordance with the provisions of paragraph 1 and paragraph 2 of the preceding Article are uniformly lower than the transaction price, the matter shall be handled in compliance with the provisions of Article 8-3. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real estate appraiser and a CPA has been obtained, this restriction shall not apply:</p> <p>1. Where the Related Party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:</p> <p>(1) Where undeveloped land is appraised in accordance with the means in the preceding Article, and structures according to the Related Party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the Related Party's</p>	<p>積百分之五十為原則；所稱一年內係以本次取得不動產事實發生之日為基準，往前追溯推算一年。</p> <p>When the results of Company's appraisal conducted in accordance with the provisions of paragraph 1 and paragraph 2 of the preceding Article are uniformly lower than the transaction price, the matter shall be handled in compliance with the provisions of Article 8-3. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real estate appraiser and a CPA has been obtained, this restriction shall not apply:</p> <p>1. Where the Related Party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:</p> <p>(1) Where undeveloped land is appraised in accordance with the means in the preceding Article, and structures according to the Related Party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the Related Party's construction division over the most recent three years</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>construction division over the most recent three years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.</p> <p>(2) <u>T</u>ransactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market practices.</p> <p>2. Where the Company acquiring real estate <u>or obtaining real property right-of-use assets through leasing</u> from a Related Party provides evidence that the terms of the transaction are similar to the terms of transactions for the acquisition of neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year.</p> <p><u>T</u>ransactions for neighboring or closely valued parcels of land in the preceding paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transaction for similarly sized parcels in principle refers to</p>	<p>or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.</p> <p>(2) Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market practices.</p> <p>(3) Completed leasing transactions by unrelated parties for other floors of the same property from within the preceding year, where the transaction terms are similar after calculation of reasonable price discrepancies among floors in accordance with standard property leasing market practices.</p> <p>2. Where the Company acquiring real estate from a Related Party provides evidence that the terms of the transaction are similar to the terms of transactions completed for the acquisition of neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year.</p> <p>Completed transactions for neighboring or closely valued parcels</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>transactions completed by unrelated parties for parcels with a land area of no less than 50% of the property in the planned transaction; within one year refers to one year from the actual date of acquisition of the real estate or the right-of-use assets thereof.</p>	<p>of land in the preceding paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transaction for similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50% of the property in the planned transaction; within one year refers to one year from the actual date of acquisition of the real estate.</p>	
第 8 條 之 三	<p>本公司向關係人取得不動產或其使用權資產，如經按第八條之一與之二規定評估結果均較交易價格為低者，應辦理下列事項：</p> <p>一、應就不動產或其使用權資產交易價格與評估成本間之差額，依相關法令規定提列特別盈餘公積，不得予以分派或轉增資配股。對公司之投資採權益法評價之投資者如為本公司，亦應就該提列數額按持股比例依相關法令規定提列特別盈餘公積。</p> <p>二、<u>審計委員會</u>應依台灣公司法第218條規定辦理。</p> <p>三、應將前二款處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。</p> <p>本公司經依前項規定提列特別盈餘公積者，應俟高價購入或承租之資產已認列跌價損失或處分或終止租約或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經相關主管機關</p>	<p>本公司向關係人取得不動產，如經按第八條之一與之二規定評估結果均較交易價格為低者，應辦理下列事項：</p> <p>一、應就不動產交易價格與評估成本間之差額，依相關法令規定提列特別盈餘公積，不得予以分派或轉增資配股。對公司之投資採權益法評價之投資者如為本公司，亦應就該提列數額按持股比例依相關法令規定提列特別盈餘公積。</p> <p>二、<u>審計委員會</u>應依台灣公司法第218條規定辦理。</p> <p>三、應將處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。</p> <p>本公司經依前項規定提列特別盈餘公積者，應俟高價購入之資產已認列跌價損失或處分或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經相關主管機關同意後，始得動用該</p>	同上。

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
Article 8-3	<p>同意後，始得動用該特別盈餘公積。</p> <p>本公司向關係人取得不動產或<u>其使用權資產</u>，若有其他證據顯示交易有不合營業常規之情事者，亦應依前二項規定辦理。</p> <p>Where the Company acquires real estate <u>or right-of-use assets</u> from a Related Party and the results of appraisals conducted in accordance with the provisions of Article 8-1 and Article 8-2 are uniformly lower than the transaction price, the following steps shall be taken:</p> <ol style="list-style-type: none"> 1. A special reserve shall be set aside in accordance with the applicable laws, rules, and regulations against the difference between the real estate <u>or right-of-use assets</u> transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where the Company uses the equity method to account for its investment in another company, then the special reserve shall be set aside pro rata in a proportion in accordance with the applicable laws, rules, and regulations. 2. The Audit Committee shall comply with the provisions of Article 218 of the Company Act of Taiwan. 3. Actions taken pursuant to <u>the preceding two</u> subparagraphs shall be reported to a shareholders meeting, and the details 	<p>特別盈餘公積。</p> <p>本公司向關係人取得不動產，若有其他證據顯示交易有不合營業常規之情事者，亦應依前二項規定辦理。</p> <p>Where the Company acquires real estate from a Related Party and the results of appraisals conducted in accordance with the provisions of Article 8-1 and Article 8-2 are uniformly lower than the transaction price, the following steps shall be taken:</p> <ol style="list-style-type: none"> 1. A special reserve shall be set aside in accordance with the applicable laws, rules, and regulations against the difference between the real estate transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where the Company uses the equity method to account for its investment in another company, then the special reserve shall be set aside pro rata in a proportion in accordance with the applicable laws, rules, and regulations. 2. The Audit Committee shall comply with the provisions of Article 218 of the Company Act of Taiwan. 3. Actions taken pursuant to subparagraph 1 shall be reported to a shareholders meeting, and the details of the transaction 	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>of the transaction shall be disclosed in the annual report and any investment prospectus.</p> <p>The Company that has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased or leased at a premium, or they have been disposed of, or the leasing contract has been terminated, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and got the authority's consent.</p> <p>When the Company obtains real estate or right-of-use assets from a Related Party, it shall also comply with the provisions of the preceding two paragraphs if there is other evidence indicating that the acquisition was not an arms length transaction.</p>	<p>shall be disclosed in the annual report and any investment prospectus.</p> <p>The Company that has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased at a premium, or they have been disposed of, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and got the authority's consent.</p> <p>When the Company obtains real estate from a Related Party, it shall also comply with the provisions of the preceding two paragraphs if there is other evidence indicating that the acquisition was not an arms length transaction.</p>	

Procedures for Lending Funds to Other Parties

OF

TaiGen Biopharmaceuticals Holdings Limited

Comparison Table

太景醫藥研發控股股份有限公司

資金貸與他人作業程序

修訂對照表

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
第二條	<p>本公司及子公司，其資金除有下列各款情形外，不得貸與股東或任何他人：</p> <p>一、公司間或與行號間業務往來者。</p> <p>二、公司間或與行號間有短期融通資金之必要者。融資金額不得超過貸與企業淨值之百分之四十。</p> <p>前項所稱短期，係指一年。但公司之營業週期長於一年者，以營業週期為準。第一項第二款所稱融資金額，係指本公司或子公司短期融通資金之累計餘額。</p> <p>本公司直接及間接持有表決權股份百分之百之國外公司間從事資金貸與，<u>或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</u>，不受第一項第二款之限制，但仍應依第三條第四項及第四條規定訂定之資金貸與限額及期限辦理。</p>	<p>本公司及子公司，其資金除有下列各款情形外，不得貸與股東或任何他人：</p> <p>一、公司間或與行號間業務往來者。</p> <p>二、公司間或與行號間有短期融通資金之必要者。融資金額不得超過貸與企業淨值之百分之四十。</p> <p>前項所稱短期，係指一年。但公司之營業週期長於一年者，以營業週期為準。第一項第二款所稱融資金額，係指本公司或子公司短期融通資金之累計餘額。</p> <p>本公司直接及間接持有表決權股份百分之百之國外公司間從事資金貸與，不受第一項第二款之限制，但仍應依第三條第四項及第四條規定訂定之資金貸與限額及期限辦理。</p>	<p>配合金融監督管理委員會2019年3月7日金管證審字第1080304826號令修正「公開發行公司資金貸與及背書保證處理準則」修正本條項。</p>

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
Article 2	<p><u>本公司負責人違反第一項規定時，應與借用人連帶負返還責任；如本公司受有損害者，亦應由其負損害賠償責任。</u></p> <p>本公司與他公司或行號間因業務往來關係從事資金貸與者，應依第三條第二項之規定；因有短期融通資金之必要從事資金貸與者，以下列情形為限：</p> <p>一、本公司持股達百分之五十以上之公司因業務需要而有短期融通資金之必要者。</p> <p>二、他公司或行號因營運週轉需要而有短期融通資金之必要者。</p> <p>三、其他經本公司董事會同意資金貸與者。</p> <p>The Company and its Subsidiaries shall not loan funds to any of its shareholders or any other person except under the following circumstances:</p> <ol style="list-style-type: none"> 1. Where an inter-company or inter-firm business transaction calls for a loan arrangement; or 2. Where an inter-company or inter-firm short-term financing facility is necessary, provided that such financing amount shall not exceed 40% of the lender's net worth. <p>The term "short-term" as used in the preceding paragraph means</p>	<p>本公司與他公司或行號間因業務往來關係從事資金貸與者，應依第三條第二項之規定；因有短期融通資金之必要從事資金貸與者，以下列情形為限：</p> <p>一、本公司持股達百分之五十以上之公司因業務需要而有短期融通資金之必要者。</p> <p>二、他公司或行號因營運週轉需要而有短期融通資金之必要者。</p> <p>三、其他經本公司董事會同意資金貸與者。</p> <p>The Company and its Subsidiaries shall not loan funds to any of its shareholders or any other person except under the following circumstances:</p> <ol style="list-style-type: none"> 1. Where an inter-company or inter-firm business transaction calls for a loan arrangement; or 2. Where an inter-company or inter-firm short-term financing facility is necessary, provided that such financing amount shall not exceed 40% of the lender's net worth. <p>The term "short-term" as used in the preceding paragraph means</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>one year, or where the Company's operating cycle exceeds one year, one operating cycle. The term "financing amount" as used in Sub-paragraph 2, Paragraph 1 of this Article means the cumulative balance of the Company's and Subsidiaries' short-term financing.</p> <p>The restriction in Paragraph 1, Subparagraph 2 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 inter-company loans of funds lent to the Company by foreign companies in which the Company holds, directly or indirectly, 100% of the voting shares</u>, but such inter-company loans of funds shall be subject to Paragraph 4, Article 3 and Article 4.</p> <p><u>The responsible person of the Company who has violated the provisions of the preceding Paragraph shall be liable, jointly and severally with the borrower, for the repayment of the loan at issue and for the damages, if any, to the Company resulted there-from.</u></p> <p>Where funds are lent to a company or business with business relationships with the Company, such loan shall be granted in</p>	<p>one year, or where the Company's operating cycle exceeds one year, one operating cycle. The term "financing amount" as used in Sub-paragraph 2, Paragraph 1 of this Article means the cumulative balance of the Company's and Subsidiaries' short-term financing.</p> <p>The restriction in Paragraph 1, Subparagraph 2 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, but such inter-company loans of funds shall be subject to Paragraph 4, Article 3 and Article 4.</p> <p>Where funds are lent to a company or business with business relationships with the Company, such loan shall be granted in</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
第七條	<p>accordance with Paragraph 2, Article 3. Loan may be granted due to short-term financing need only under one of the following circumstances:</p> <ol style="list-style-type: none"> 1. a Subsidiary of the Company of which the Company holds 50% or more of its shares having a business need for short-term financing; 2. where short-term financing is required for a company or business due to purchase of materials or operational needs; or 3. where the loan is approved by the Board of Directors of the Company. <p>本公司應於每月十日前公告申報本公司及子公司上月份資金貸與餘額。</p> <p>本公司資金貸與餘額達下列標準之一者，應於事實發生日之即日起算二日內公告申報：</p> <ol style="list-style-type: none"> 一、本公司及其子公司資金貸與他人之餘額達本公司最近期財務報表淨值百分之二十以上。 二、本公司及其子公司對單一企業資金貸與餘額達本公司最近期財務報表淨值百分之十以上。 三、本公司或其子公司新增資金貸與金額達新台幣一千萬元以上且達本公司最近期財務報表淨值百分之二以上。 	<p>accordance with Paragraph 2, Article 3. Loan may be granted due to short-term financing need only under one of the following circumstances:</p> <ol style="list-style-type: none"> 1. a Subsidiary of the Company of which the Company holds 50% or more of its shares having a business need for short-term financing; 2. where short-term financing is required for a company or business due to purchase of materials or operational needs; or 3. where the loan is approved by the Board of Directors of the Company. <p>本公司應於每月十日前公告申報本公司及子公司上月份資金貸與餘額。</p> <p>本公司資金貸與餘額達下列標準之一者，應於事實發生日之即日起算二日內公告申報：</p> <ol style="list-style-type: none"> 一、本公司及其子公司資金貸與他人之餘額達本公司最近期財務報表淨值百分之二十以上。 二、本公司及其子公司對單一企業資金貸與餘額達本公司最近期財務報表淨值百分之十以上。 三、本公司或其子公司新增資金貸與金額達新台幣一千萬元以上且達本公司最近期財務報表淨值百分之二以上。 	同上

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
Article 7	<p>有關資金貸與事項，凡依規定應向主管機關申報或公告者，本公司均應依相關規定辦理之。</p> <p>本公司之子公司非屬台灣公開發行公司者，依規定有應公告申報之事項，由本公司代為公告申報之。</p> <p>本程序所稱之公告申報，係指輸入中華民國金融監督管理委員會指定之資訊申報網站。</p> <p>本程序所稱事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定<u>資金貸與</u>對象及金額之日等日期孰前者。</p> <p>The Company shall announce and report the previous month's loan balances of its head office and Subsidiaries by the 10th day of each month.</p> <p>The Company whose loans of funds reach one of the following levels shall announce and report such event within two days commencing immediately from the date of occurrence of the fact:</p> <p>1. The aggregate balance of loans to others by the Company and its Subsidiaries reaches 20 percent or more of the Company's net worth as stated in its latest financial statement.</p>	<p>有關資金貸與事項，凡依規定應向主管機關申報或公告者，本公司均應依相關規定辦理之。</p> <p>本公司之子公司非屬台灣公開發行公司者，依規定有應公告申報之事項，由本公司代為公告申報之。</p> <p>本程序所稱之公告申報，係指輸入中華民國金融監督管理委員會指定之資訊申報網站。</p> <p>本程序所稱事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定<u>交易</u>對象及<u>交易</u>金額之日等日期孰前者。</p> <p>The Company shall announce and report the previous month's loan balances of its head office and Subsidiaries by the 10th day of each month.</p> <p>The Company whose loans of funds reach one of the following levels shall announce and report such event within two days commencing immediately from the date of occurrence of the fact:</p> <p>1. The aggregate balance of loans to others by the Company and its Subsidiaries reaches 20 percent or more of the Company's net worth as stated in its latest financial statement.</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>2. The balance of loans by the Company and its Subsidiaries to a single enterprise reaches 10 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p>3. The amount of new loans of funds by the Company or its Subsidiaries reaches NT\$10 million or more, and reaches 2 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p>Should there be any fund-lending which is required to be reported to the governmental authority-in-charge or to be publicly announced, such report or public announcement shall be made by the Company in accordance with the relevant laws, rules and regulations.</p> <p>If there is any reporting and announcement required for the Company's Subsidiary which is not a Taiwan public company, the Company will follow the requirement on behalf of its Subsidiary.</p> <p>The term "announce and report" as used in the Procedures means the process of entering data to the information reporting website designated by the Financial Supervisory Commission of the ROC.</p>	<p>2. The balance of loans by the Company and its Subsidiaries to a single enterprise reaches 10 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p>3. The amount of new loans of funds by the Company or its Subsidiaries reaches NT\$10 million or more, and reaches 2 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p>Should there be any fund-lending which is required to be reported to the governmental authority-in-charge or to be publicly announced, such report or public announcement shall be made by the Company in accordance with the relevant laws, rules and regulations.</p> <p>If there is any reporting and announcement required for the Company's Subsidiary which is not a Taiwan public company, the Company will follow the requirement on behalf of its Subsidiary.</p> <p>The term "announce and report" as used in the Procedures means the process of entering data to the information reporting website designated by the Financial Supervisory Commission of the ROC.</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
第十二條	<p>The term "date of occurrence of the fact" as used in the Procedures refers to the date of contract signing, date of payment, dates of boards of directors resolutions, or other date that can confirm the counterpart and monetary amount of the loans of funds, whichever date is earlier.</p> <p>本公司資金貸與他人前，應審慎評估是否符合台灣證券主管機關所訂「公開發行公司資金貸與及背書保證處理準則」及本程序之規定，併同第五條第二項之審查結果提董事會決議後辦理，不得授權其他人決定。</p> <p>本公司與本公司之母公司或子公司間，或子公司間之資金貸與，應提董事會決議，並得授權董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期間內分次撥貸或循環動用。</p> <p>前述所稱一定額度，除本公司直接及間接持有表決權股份百分之百之台灣境外之公司間之資金貸與外，本公司或本公司之子公司對單一企業之資金貸與之授權額度不得超過本公司或本公司之子公司最近期財務報表淨值百分之十。</p> <p>依前項規定將本程序或擬將資金貸與他人提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見</p>	<p>The term "date of occurrence of the fact" as used in the Procedures refers to the date of contract signing, date of payment, dates of boards of directors resolutions, or other date that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier.</p> <p>本公司資金貸與他人前，應審慎評估是否符合台灣證券主管機關所訂「公開發行公司資金貸與及背書保證處理準則」及本程序之規定，併同第五條第二項之審查結果提董事會決議後辦理，不得授權其他人決定。</p> <p>本公司與本公司之母公司或子公司間，或子公司間之資金貸與，應提董事會決議，並得授權董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期間內分次撥貸或循環動用。</p> <p>前述所稱一定額度，除本公司直接及間接持有表決權股份百分之百之台灣境外之公司間之資金貸與外，本公司或本公司之子公司對單一企業之資金貸與之授權額度不得超過本公司或本公司之子公司最近期財務報表淨值百分之十。</p> <p>依前項規定將本程序或擬將資金貸與他人提報董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之明</p>	同上。

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
Article 12	<p><u>或保留意見，應於董事會議事錄載明。</u>。</p> <p>Any lending of the Company's funds shall be evaluated with and subject to the "Guidelines for Fund-Lending and Providing Endorsements and Guarantees by Public Companies" announced by the Taiwan securities regulatory authority and the Procedures, and then submitted, together with the result of the evaluation made as described in the Paragraph 2, Article 5, to the Board of Directors for its approval and no delegation shall be made to any person in this regard.</p> <p>When fund lending is contemplated between the Company and its parent company or when fund lending to Subsidiaries is contemplated by the Company or its Subsidiary, an approval from the Board of Directors shall be obtained, and the Chairman shall be authorized to handle the matter within the specific amount of fund lending to the same party approved by the Board of Directors and the lending is authorized in installment or revolver within one year.</p> <p>"Specific amount" as referred to above shall mean that the authorized amount of loans by the Company or its Subsidiary to an individual entity shall not exceed 10% of the Company's or its</p>	<p><u>確意見及反對之理由列入董事會紀錄。</u></p> <p>Any lending of the Company's funds shall be evaluated with and subject to the "Guidelines for Fund-Lending and Providing Endorsements and Guarantees by Public Companies" announced by the Taiwan securities regulatory authority and the Procedures, and then submitted, together with the result of the evaluation made as described in the Paragraph 2, Article 5, to the Board of Directors for its approval and no delegation shall be made to any person in this regard.</p> <p>When fund lending is contemplated between the Company and its parent company or when fund lending to Subsidiaries is contemplated by the Company or its Subsidiary, an approval from the Board of Directors shall be obtained, and the Chairman shall be authorized to handle the matter within the specific amount of fund lending to the same party approved by the Board of Directors and the lending is authorized in installment or revolver within one year.</p> <p>"Specific amount" as referred to above shall mean that the authorized amount of loans by the Company or its Subsidiary to an individual entity shall not exceed 10% of the Company's or its</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>Subsidiary's net value in their most recent financial statement except loans between the Company's Subsidiaries outside of Taiwan of whom the Company directly or indirectly holds 100 percent of voting shares.</p> <p>When the Company submits the Procedures or when fund-lending to other parties is contemplated for discussion by the Board of Directors under the preceding paragraph, the Board of Directors shall take into full consideration each independent director's opinion; <u>If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board of Directors meeting.</u></p>	<p>Subsidiary's net value in their most recent financial statement except loans between the Company's Subsidiaries outside of Taiwan of whom the Company directly or indirectly holds 100 percent of voting shares.</p> <p>When the Company submits the Procedures or when fund-lending to other parties is contemplated for discussion by the Board of Directors under the preceding paragraph, the Board of Directors shall take into full consideration each independent director's opinion; <u>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.</u></p>	
第十四條	<p>本程序訂定或修正，應經審計委員會全體成員二分之一以上同意，並提董事會通過後提報股東會以普通決議通過後實施。如有董事表示異議且有紀錄或書面聲明者，公司應將其異議併送審計委員會及提報股東會討論。</p> <p>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。</p> <p>本程序所稱審計委員會全體成員及全體董事，均以實際在</p>	<p>本程序訂定或修正，應經審計委員會全體成員二分之一以上同意，並提董事會通過後提報股東會以普通決議通過後實施。如有董事表示異議且有紀錄或書面聲明者，公司應將其異議併送審計委員會及提報股東會討論。</p> <p>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。</p> <p>本程序所稱審計委員會全體成員及全體董事，均以實際在</p>	同上。

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
Article 14	<p>任者計算之。</p> <p>本公司如已設置獨立董事，依前項規定將本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>Any amendment shall be subject to the approval by the majority of all of the members of the Audit Committee and shall be approved by the Board of Directors and submitted by the Shareholders' meeting for approval by way of an ordinary resolution. Where any Director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the documents related to the dissent to the Audit Committee and the Shareholders' meeting for discussion.</p> <p>If the matter under the preceding paragraph has not been approved by the majority of all of the members of the Audit Committee, it may be approved by two-thirds or more of all of the Directors of the Board and the meeting minutes of the Board shall state the resolution of the Audit Committee..</p> <p>That "all of the members of the Audit Committee" and "all of the Directors of the Board" as used herein shall refer to the number</p>	<p>任者計算之。</p> <p>本公司如已設置獨立董事，依前項規定將本程序提報董事會討論時，應充分考量各獨立董事之意見，<u>並將其同意或反對之明確意見及反對之理由列入董事會紀錄。</u></p> <p>Any amendment shall be subject to the approval by the majority of all of the members of the Audit Committee and shall be approved by the Board of Directors and submitted by the Shareholders' meeting for approval by way of an ordinary resolution. Where any Director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the documents related to the dissent to the Audit Committee and the Shareholders' meeting for discussion.</p> <p>If the matter under the preceding paragraph has not been approved by the majority of all of the members of the Audit Committee, it may be approved by two-thirds or more of all of the Directors of the Board and the meeting minutes of the Board shall state the resolution of the Audit Committee..</p> <p>That "all of the members of the Audit Committee" and "all of the Directors of the Board" as used herein shall refer to the number</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>of members/Directors actually in office.</p> <p>Where the office of Independent Director has been established, the comments of each of the Independent Director shall be fully considered by the Board of Directors during deliberations of the Board pursuant to the preceding subparagraph, <u>if an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board of Directors meeting.</u></p>	<p>of members/Directors actually in office.</p> <p>Where the office of Independent Director has been established, the comments of each of the Independent Director shall be fully considered by the Board of Directors during deliberations of the Board pursuant to the preceding subparagraph, <u>and the concurring or objecting position of the Independent Directors and any objection reasons shall be clearly recorded in the Board of Directors meeting minutes.</u></p>	

Procedures for Endorsement & Guarantee
OF
TaiGen Biopharmaceuticals Holdings Limited
Comparison Table
太景醫藥研發控股股份有限公司
背書保證作業程序
修訂對照表

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
第四條	<p>本公司對外背書保證時，其額度如下：</p> <p>一、本公司對外背書保證總額度、對單一企業背書保證額度及本公司及其子公司整體得為背書保證之總額及對單一企業背書保證額度，均不得超過本公司淨值百分之十，且以該被背書保證公司之淨值為限。但本公司直接及間接持有表決權股份百分之百之公司間之背書保證，本公司及其子公司整體得為背書保證之總額及對單一企業背書保證之額度，均不得超過本公司淨值250%。當本公司及其子公司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。</p> <p>二、本公司辦理背書保證因業務需要而有超過前項所訂額度之必要時，應經董事會決議並由半數以上之董事對公司超限可能產生之損失具名聯保，始得為之，並修正本程序，報經股東會追認之；股東會不同意時，應提報董事會訂定計畫於一定期限內銷除超限部分。</p>	<p>本公司對外背書保證時，其額度如下：</p> <p>一、本公司對外背書保證總額度、對單一企業背書保證額度及本公司及其子公司整體得為背書保證之總額及對單一企業背書保證額度，均不得超過本公司淨值百分之十，且以該被背書保證公司之淨值為限。但本公司直接及間接持有表決權股份百分之百之公司間之背書保證，本公司及其子公司整體得為背書保證之總額及對單一企業背書保證之額度，均不得超過本公司淨值250%。當本公司及其子公司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。</p> <p>二、本公司辦理背書保證因業務需要而有超過前項所訂額度之必要時，應經董事會決議並由半數以上之董事對公司超限可能產生之損失具名聯保，始得為之，並修正本程序，報經股東會追認之；股東會不同意時，應提報董事會訂定計畫於一定期限內銷除超限部分。</p>	<p>配合金融監督管理委員會2019年3月7日金管證審字第1080304826號令修正「公開發行公司資金貸與及背書保證處理準則」修正本條項。</p>

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
Article 4	<p>三、與本公司因業務往來關係而從事背書保證者，除上述限額規定外，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進貨或銷貨金額孰高者。</p> <p>本公司已設置獨立董事者，於前述事項在董事會討論時，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>The amount of endorsement/guarantee provided by the Company is subject to the following limits:</p> <p>1. The total amount of endorsement / guarantee provided by the Company or for any one endorsee / guarantee company, or the total amount of endorsement / guarantee provided by the Company and its subsidiaries or the amount of endorsement/guarantee for any one endorsee / guarantee company provided by the Company and its subsidiaries totally shall not exceed 10% of the Company's net worth, nor the net worth of the endorsee/guarantee company, whichever is lower. ; provided, however, that when it comes to endorsement / guarantee provided by and for between the subsidiaries whose voting</p>	<p>三、與本公司因業務往來關係而從事背書保證者，除上述限額規定外，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進貨或銷貨金額孰高者。</p> <p>本公司已設置獨立董事者，於前述事項在董事會討論時，應充分考量各獨立董事之意見，<u>並將其同意或反對之明確意見及反對之理由列入董事會紀錄。</u></p> <p>The amount of endorsement/guarantee provided by the Company is subject to the following limits:</p> <p>1. The total amount of endorsement / guarantee provided by the Company or for any one endorsee / guarantee company, or the total amount of endorsement / guarantee provided by the Company and its subsidiaries or the amount of endorsement/guarantee for any one endorsee / guarantee company provided by the Company and its subsidiaries totally shall not exceed 10% of the Company's net worth, nor the net worth of the endorsee/guarantee company, whichever is lower. ; provided, however, that when it comes to endorsement / guarantee provided by and for between the subsidiaries whose voting</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>shares are directly or indirectly 100% held by the Company, neither the total amount of endorsement / guarantee provided by the Company and its subsidiaries nor the amount of endorsement / guarantee for any one endorsee / guarantee company may exceed 250% of the Company's net worth.</p> <p>While the total amount of endorsement / guarantee have exceeded more than 50% of the Company's net worth, an explanation shall be made in the shareholders' meeting.</p> <p>2. In case the above limits have to be exceeded to accommodate business needs, a resolution of the Board of Directors should be obtained and over half of all the directors should jointly endorse the potential loss that may be brought about by the excess of limits. The Board of Directors should also revise the Procedures and has it ratified at the Shareholders' Meeting. If the revised Procedures are not ratified at the Shareholders' Meeting, the Board of Directors should furnish a plan containing a timetable to withdraw the excess portion.</p> <p>3. Where endorsements/ guarantees are provided for an entity due to the business relationship of the Company, in addition to the requirements of the above paragraph, the amount of the individual endorsement/guarantee in respect of the business or company cannot exceed the business transaction amount between the parties. "Business transaction amount"</p>	<p>shares are directly or indirectly 100% held by the Company, neither the total amount of endorsement / guarantee provided by the Company and its subsidiaries nor the amount of endorsement / guarantee for any one endorsee / guarantee company may exceed 250% of the Company's net worth.</p> <p>While the total amount of endorsement / guarantee have exceeded more than 50% of the Company's net worth, an explanation shall be made in the shareholders' meeting.</p> <p>2. In case the above limits have to be exceeded to accommodate business needs, a resolution of the Board of Directors should be obtained and over half of all the directors should jointly endorse the potential loss that may be brought about by the excess of limits. The Board of Directors should also revise the Procedures and has it ratified at the Shareholders' Meeting. If the revised Procedures are not ratified at the Shareholders' Meeting, the Board of Directors should furnish a plan containing a timetable to withdraw the excess portion.</p> <p>3. Where endorsements/ guarantees are provided for an entity due to the business relationship of the Company, in addition to the requirements of the above paragraph, the amount of the individual endorsement/guarantee in respect of the business or company cannot exceed the business transaction amount between the parties. "Business transaction amount"</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>refers the amount of purchases or sales between the parties, whichever is greater.</p> <p>Where the Company has established the position of independent director, when it makes endorsements / guarantees for others, it shall take into full consideration the opinions of each independent director; <u>if an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board of Directors meeting.</u></p>	<p>refers the amount of purchases or sales between the parties, whichever is greater.</p> <p>Where the Company has established the position of independent director, when it makes endorsements / guarantees for others, it shall take into full consideration the opinions of each independent director; <u>independent directors' opinions specifically expressing assent or dissent and the reasons for dissent shall be included in the minutes of the Board of Directors' meeting.</u></p>	
第 6 條	<p>本公司辦理背書保證事項，財務部門應將第五條第二項所為之評估結果，會同相關部門之意見，提經本公司董事會議後辦理。但為配合時效需要，在符合本程序第四條規定之對外背書保證額度內，由董事會授權董事長先行執行，事後再報經最近期之董事會追認之。</p> <p>惟本公司直接及間接持有表決權股份達百分之九十以上之子公司依本程序第二條為背書保證前，應提報本公司董事會決議後始得辦理，但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限。</p> <p>在本公司為他人背書或提供保證，應充分考量各獨立董事之</p>	<p>本公司辦理背書保證事項，財務部門應將第五條第二項所為之評估結果，會同相關部門之意見，提經本公司董事會議後辦理。但為配合時效需要，在符合本程序第四條規定之對外背書保證額度內，由董事會授權董事長先行執行，事後再報經最近期之董事會追認之。</p> <p>惟本公司直接及間接持有表決權股份達百分之九十以上之子公司依本程序第二條為背書保證前，應提報本公司董事會決議後始得辦理，但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限。</p> <p>在本公司為他人背書或提供保證，應充分考量各獨立董事之</p>	同上

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
Article 6	<p>意見，<u>獨立董事</u>如有反對意見或保留意見，應於董事會議事錄載明。</p> <p>When the Company makes any endorsement and/or guarantee, the Finance Department shall submit the evaluation results made in accordance with Paragraph 2, Article 5, along with comments and opinions provided by other related departments, to the Board of Directors for approval. A pre-determined limit may be delegated to the Chairman by the Board of Directors to facilitate execution and such endorsement/guarantee shall be reported to the most coming Board of Directors' Meeting for ratification. The limit shall not exceed the amount that set forth in Article 4 of endorsement/guarantee provided by the Company.</p> <p>A resolution of the Board of Directors' meeting of the Company should be obtained before the making of endorsements/guarantee between such companies of which the Company directly or indirectly holds 90% or more of voting shares pursuant to set forth in Article 2 except for endorsements/guarantees between such companies of which the Company directly or indirectly holds 100% of voting shares.</p>	<p>意見，<u>並將其同意或反對之明確意見及反對之理由列入董事會紀錄</u>。</p> <p>When the Company makes any endorsement and/or guarantee, the Finance Department shall submit the evaluation results made in accordance with Paragraph 2, Article 5, along with comments and opinions provided by other related departments, to the Board of Directors for approval. A pre-determined limit may be delegated to the Chairman by the Board of Directors to facilitate execution and such endorsement/guarantee shall be reported to the most coming Board of Directors' Meeting for ratification. The limit shall not exceed the amount that set forth in Article 4 of endorsement/guarantee provided by the Company.</p> <p>A resolution of the Board of Directors' meeting of the Company should be obtained before the making of endorsements/guarantee between such companies of which the Company directly or indirectly holds 90% or more of voting shares pursuant to set forth in Article 2 except for endorsements/guarantees between such companies of which the Company directly or indirectly holds 100% of voting shares.</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
第 10 條	<p>When the Company makes endorsements and/or guarantees for others, it shall take into full consideration each Independent Director's opinions; <u>if an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board of Directors meeting.</u></p> <p>本公司應於每月十日前公告申報本公司及子公司上月月份背書保證餘額。</p> <p>本公司背書保證達下列標準之一者，應於事實發生日之即日起算二日內公告申報：</p> <p>一、本公司及子公司背書保證餘額達本公司最近期財務報表淨值百分之五十以上。</p> <p>二、本公司及子公司對單一企業背書保證餘額達本公司最近期財務報表淨值百分之二十以上。</p> <p>三、本公司及子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、<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>四、本公司或子公司新增背書保證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>有關背書保證事項，凡依規定應向主管機關申報或公告者，</p>	<p>When the Company makes endorsements and/or guarantees for others, it shall take into full consideration each Independent Director's opinions; <u>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.</u></p> <p>本公司應於每月十日前公告申報本公司及子公司上月月份背書保證餘額。</p> <p>本公司背書保證達下列標準之一者，應於事實發生日之即日起算二日內公告申報：</p> <p>一、本公司及子公司背書保證餘額達本公司最近期財務報表淨值百分之五十以上。</p> <p>二、本公司及子公司對單一企業背書保證餘額達本公司最近期財務報表淨值百分之二十以上。</p> <p>三、本公司及子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、<u>長期性質</u>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>四、本公司或子公司新增背書保證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>有關背書保證事項，凡依規定應向主管機關申報或公告者，</p>	同上。

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
Article 10	<p>本公司均應依相關規定辦理之，本公司之子公司非屬台灣公開發行公司者，依規定有應公告申報之事項，由本公司代為公告申報之。</p> <p>本程序所稱之公告申報，係指輸入中華民國金融監督管理委員會指定之資訊申報網站。</p> <p>本程序所稱事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定<u>實書保證</u>對象及金額之日等日期執前者。</p> <p>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>The Company whose balance of endorsements / guarantees reaches one of the following levels shall announce and report such event within two days commencing immediately from the date of occurrence of the fact:</p> <ol style="list-style-type: none"> 1. The aggregate balance of endorsements / guarantees by the Company and its subsidiaries reaches 50% or more of the 	<p>本公司均應依相關規定辦理之，本公司之子公司非屬台灣公開發行公司者，依規定有應公告申報之事項，由本公司代為公告申報之。</p> <p>本程序所稱之公告申報，係指輸入中華民國金融監督管理委員會指定之資訊申報網站。</p> <p>本程序所稱事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定<u>交易</u>對象及<u>交易</u>金額之日等日期執前者。</p> <p>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>The Company whose balance of endorsements / guarantees reaches one of the following levels shall announce and report such event within two days commencing immediately from the date of occurrence of the fact:</p> <ol style="list-style-type: none"> 1. The aggregate balance of endorsements / guarantees by the Company and its subsidiaries reaches 50% or more of the 	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>Company's net worth as stated in its latest financial statement.</p> <p>2. The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches 20% or more of the Company's net worth as stated in its latest financial statement.</p> <p>3. The balance of endorsements / guarantees by the Company and its subsidiaries for a single enterprise reaches NT\$10 million or more and the aggregate amount of all endorsements / guarantees for, the carrying amount of investment in <u>using equity method</u>, and balance of loans to, such enterprise reaches 30% or more of Company's net worth as stated in its latest financial statement.</p> <p>4. The amount of new endorsements/guarantees made by the Company or its subsidiaries reaches NT\$30 million or more, and reaches 5% or more of the Company's net worth as stated in its latest financial statement.</p> <p>Should there be any endorsement / guarantee which is required to be reported to the governmental authority-in-charge or to be publicly announced, such report or public announcement shall</p>	<p>Company's net worth as stated in its latest financial statement.</p> <p>2. The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches 20% or more of the Company's net worth as stated in its latest financial statement.</p> <p>3. The balance of endorsements / guarantees by the Company and its subsidiaries for a single enterprise reaches NT\$10 million or more and the aggregate amount of all endorsements / guarantees for, long-term investment in, and balance of loans to, such enterprise reaches 30% or more of Company's net worth as stated in its latest financial statement.</p> <p>4. The amount of new endorsements/guarantees made by the Company or its subsidiaries reaches NT\$30 million or more, and reaches 5% or more of the Company's net worth as stated in its latest financial statement.</p> <p>Should there be any endorsement / guarantee which is required to be reported to the governmental authority-in-charge or to be publicly announced, such report or public announcement shall</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>be made by the Company in accordance with the relevant laws, rules and regulations. If there is any reporting and announcement required for the Company's Subsidiary which is not a Taiwan public company, the Company will follow the requirement on behalf of its Subsidiary.</p> <p>The term "announce and report" as used in the Procedures means the process of entering data to the information reporting website designated by the Financial Supervisory Commission of the ROC.</p> <p>The term "date of occurrence of the fact" as used in the Procedures refers to the date of contract signing, date of payment, dates of Board of Directors' resolutions, or other date that can confirm the counterpart and monetary amount of the endorsement / guarantee, whichever date is earlier.</p>	<p>be made by the Company in accordance with the relevant laws, rules and regulations. If there is any reporting and announcement required for the Company's Subsidiary which is not a Taiwan public company, the Company will follow the requirement on behalf of its Subsidiary.</p> <p>The term "announce and report" as used in the Procedures means the process of entering data to the information reporting website designated by the Financial Supervisory Commission of the ROC.</p> <p>The term "date of occurrence of the fact" as used in the Procedures refers to the date of contract signing, date of payment, dates of Board of Directors' resolutions, or other date that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier.</p>	
第十三條	<p>本程序訂定或修正，應經審計委員會全體成員二分之一以上同意，並提董事會通過後提報股東會同意。如有董事表示異議且有紀錄或書面聲明者，本公司應將董事異議資料送審計委員會及提報股東會討論。</p> <p>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</p>	<p>本程序訂定或修正，應經審計委員會全體成員二分之一以上同意，並提董事會通過後提報股東會同意。如有董事表示異議且有紀錄或書面聲明者，本公司應將董事異議資料送審計委員會及提報股東會討論。</p> <p>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</p>	同上。

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
Article 13	<p>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。</p> <p>本程序所稱審計委員會全體成員及全體董事，均以實際在任者計算之。</p> <p>本公司如已設置獨立董事者，依前項規定將本程序提報董事會討論時，應充分考量各獨立董事之意見，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。</p> <p>Any amendment shall be subject to the approval by the majority of all of the members of the Audit Committee and shall be approved by the Board of Directors and be submitted to the Shareholders' Meeting for approval. Where any Director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the documents related to the dissent to the Audit Committee and the Shareholders' meeting for discussion.</p> <p>If the matter under the preceding paragraph has not been approved by the majority of all of the members of the Audit Committee, it may be approved by two-thirds or more of all of the Directors of the Board and the meeting minutes of the Board</p>	<p>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。</p> <p>本程序所稱審計委員會全體成員及全體董事，均以實際在任者計算之。</p> <p>本公司如已設置獨立董事者，依前項規定將本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紀錄。</p> <p>Any amendment shall be subject to the approval by the majority of all of the members of the Audit Committee and shall be approved by the Board of Directors and be submitted to the Shareholders' Meeting for approval. Where any Director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the documents related to the dissent to the Audit Committee and the Shareholders' meeting for discussion.</p> <p>If the matter under the preceding paragraph has not been approved by the majority of all of the members of the Audit Committee, it may be approved by two-thirds or more of all of the Directors of the Board and the meeting minutes of the Board</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>shall state the resolution of the Audit Committee.</p> <p>That "all of the members of the Audit Committee" and "all of the Directors of the Board" as used herein shall refer to the number of members/Directors actually in office.</p> <p>Where the office of Independent Director has been established, the comments of the Independent Directors shall be fully considered by the Board of Directors during deliberations pursuant to the preceding subparagraph and <u>if an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the Board of Directors meeting.</u></p>	<p>shall state the resolution of the Audit Committee.</p> <p>That "all of the members of the Audit Committee" and "all of the Directors of the Board" as used herein shall refer to the number of members/Directors actually in office.</p> <p>Where the office of Independent Director has been established, the comments of the Independent Directors shall be fully considered by the Board of Directors during deliberations pursuant to the preceding subparagraph and <u>the concurring or objecting position of the Independent Directors and any objection reasons shall be clearly recorded in the minutes of the meeting of the Board of Directors.</u></p>	

Rules and Procedures of Shareholders' Meetings
OF
TAIGEN BIOPHARMACEUTICALS HOLDINGS LIMITED
Comparison Table
太景醫藥研發控股股份有限公司
股東會議事規則
修訂對照表

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
第二條之一 Article 2-1	<p>於符合本章程規定之前提下，下列議案應在股東會召集事由中列舉並說明其主要內容，不得以臨時動議提出；<u>其主要內容得置於證券櫃檯買賣中心或證交所或公司指定之網站，並應將其網址載明於召集通知內：</u></p> <ol style="list-style-type: none"> 1.選任或解任董事； 2.修訂或變更組織大綱或本章程，包括變更本公司名稱； 3.<u>減資</u>； 4.<u>申請停止公開發行</u>； 5.公司之解散、自願結束營業、合併或分割； 6.締結、變更或終止關於出租全部營業，委託經營或與他人經常共同經營之契約； 7.讓與全部或主要部分之營業或財產； 8.受讓他人全部營業或財產，對本公司之營運有重大影響者； 9.私募發行具股權性質之本公司有價證券； 10.董事從事競業禁止行為之許可； 	<p>於符合本章程規定之前提下，下列議案應在股東會召集事由中列舉並說明其主要內容，不得以臨時動議提出：</p> <ol style="list-style-type: none"> 1.選任或解任董事； 2.修訂或變更組織大綱或本章程，包括變更本公司名稱； 3.公司之解散、自願結束營業、合併或分割； 4.締結、變更或終止關於出租全部營業，委託經營或與他人經常共同經營之契約； 5.讓與全部或主要部分之營業或財產； 6.受讓他人全部營業或財產，對本公司之營運有重大影響者； 7.私募發行具股權性質之本公司有價證券； 8.董事從事競業禁止行為之許可； 9.經董事會建議以發行新股方式，分派股息及紅利之全部或一部分； 	<p>配合財團法人中華民國證券櫃檯買賣中心2018年12月07日證櫃審字第10701102991號函公告修正。</p>

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>11.經董事會建議以發行新股方式，分派股息及紅利之全部或一部分；</p> <p>12.經董事會建議以發行新股或現金分配盈餘公積或因發行股票溢價列於股本溢價科目之餘額或受領贈與所得之資本公積之全部或一部分，按持股比例分配與原股東者；</p> <p>13.以低於實際買回庫藏股之平均價格轉讓庫藏股予本公司或從屬公司之員工；</p> <p>14.依中華民國外國發行人募集與發行有價證券處理準則準用中華民國發行人募集與發行有價證券處理準則第56條之1發行人員工認股權；</p> <p>15.依中華民國外國發行人募集與發行有價證券處理準則準用中華民國發行人募集與發行有價證券處理準則第60條之2發行人員工權利新股；<u>及</u></p> <p>16.<u>終止上市(櫃)</u>。</p> <p>Subject to these Articles, the following matters may not be considered, discussed or proposed for approval at a general meeting unless they have been included in the notice of general meeting with reasonable amount of explanation; material contents of such matters may be uploaded onto the website designated by the TWSE, TPEx or the Company with the address of website indicated in the notice:</p> <p>1. any election or removal of Directors;</p>	<p>10.經董事會建議以發行新股或現金分配盈餘公積或因發行股票溢價列於股本溢價科目之餘額或受領贈與所得之資本公積之全部或一部分，按持股比例分配與原股東者；</p> <p>11.以低於實際買回庫藏股之平均價格轉讓庫藏股予本公司或從屬公司之員工；</p> <p>12.依中華民國外國發行人募集與發行有價證券處理準則準用中華民國發行人募集與發行有價證券處理準則第56條之1發行人員工認股權；<u>及</u></p> <p>13.依中華民國外國發行人募集與發行有價證券處理準則準用中華民國發行人募集與發行有價證券處理準則第60條之2發行人限制員工權利新股。</p> <p>Subject to these Articles, the following matters may not be considered, discussed or proposed for approval at a general meeting unless they have been included in the notice of general meeting with reasonable amount of explanation:</p> <p>1. any election or removal of Directors;</p>	

條次 Item No	提議股東常會修訂版本 New version proposed to Members	現行版本 Current version	說明 Explanations
	<p>2. any amendment or modification to the Memorandum of Association or these Articles, including any change of the Company name;</p> <p>3. <u>any reduction in share capital of the Company;</u></p> <p>4. <u>application for de-registration as a public company;</u></p> <p>5. any dissolution, voluntary winding-up, Merger, or split-up of the Company;</p> <p>6. any proposal for the Company to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;</p> <p>7. transfer whole or any substantial part of the Company's business or assets;</p> <p>8. acquisition of whole of the business or assets of a third-party, which materially affects the operation of the Company;</p> <p>9. any issuance of equity-linked securities of the Company by way of private placement;</p> <p>10. to the extent permitted by Applicable Law, any proposal to approve a Director to engage in competitive activities with the Company;</p> <p>11. upon recommendation of the Board, any proposal to distribute part or all of its Dividends or bonus by way of issuance of new Shares;</p> <p>12. upon recommendation of the Board, any proposal to distribute</p>	<p>2. any amendment or modification to the Memorandum of Association or these Articles, including any change of the Company name;</p> <p>3. any dissolution, voluntary winding-up, Merger, or split-up of the Company;</p> <p>4. any proposal for the Company to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;</p> <p>5. transfer whole or any substantial part of the Company's business or assets;</p> <p>6. acquisition of whole of the business or assets of a third-party, which materially affects the operation of the Company;</p> <p>7. any issuance of equity-linked securities of the Company by way of private placement;</p> <p>8. to the extent permitted by Applicable Law, any proposal to approve a Director to engage in competitive activities with the Company;</p> <p>9. upon recommendation of the Board, any proposal to distribute part or all of its Dividends or bonus by way of issuance of new Shares;</p> <p>10. upon recommendation of the Board, any proposal to distribute the Capital Reserves arising from the profits, the income derived from the issuance of new Shares at a premium and</p>	

<p>條次 Item No</p>	<p>提議股東常會修訂版本 New version proposed to Members</p>	<p>現行版本 Current version</p>	<p>說明 Explanations</p>
	<p>the Capital Reserves arising from the profits, the income derived from the issuance of new Shares at a premium and standing to the credit of the Share Premium Account or the income from endowments received by the Company, in whole or in part by way of issuance of new Shares of the Company or by cash, to the then Members in proportion to the number of Shares being held by each of them;</p> <p>13. transfer of Treasury Shares to the employees of the Company and/or of the Company's Subsidiary(ies) for a consideration that is less than the consideration paid by the Company in accordance with Article 13(g);</p> <p>14. any issuance of employee stock options pursuant to ROC Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuer referring to Article 56-1 of ROC Regulations Governing the Offering and Issuance of Securities by Securities Issuer;</p> <p>15. any issuance of Restricted Shares pursuant to ROC Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuer referring to Article 60-2 of ROC Regulations Governing the Offering and Issuance of Securities by Securities Issuer; <u>and</u></p> <p>16. <u>the Delisting.</u></p>	<p>standing to the credit of the Share Premium Account or the income from endowments received by the Company, in whole or in part by way of issuance of new Shares of the Company or by cash, to the then Members in proportion to the number of Shares being held by each of them;</p> <p>11. transfer of Treasury Shares to the employees of the Company and/or of the Company's Subsidiary(ies) for a consideration that is less than the consideration paid by the Company in accordance with Article 13(g);</p> <p>12. any issuance of employee stock options pursuant to ROC Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuer referring to Article 56-1 of ROC Regulations Governing the Offering and Issuance of Securities by Securities Issuer; <u>and</u></p> <p>13. any issuance of Restricted Shares pursuant to ROC Regulations Governing the Offering and Issuance of Securities by Foreign Securities Issuer referring to Article 60-2 of ROC Regulations Governing the Offering and Issuance of Securities by Securities Issuer.</p>	