

**Polaris Group**  
北極星藥業集團股份有限公司

一一三年股東常會

議事錄

時間：中華民國 113 年 5 月 3 日（星期五）上午 9 時 00 分

地點：台北市內湖區瑞光路 335 號 2 樓 211+212 室

（宏匯瑞光廣場內科創新育成基地）

北極星藥業集團股份有限公司

一一三 股東會議事錄



時間：民國 113 年 5 月 3 日（星期五）上午 9 時 00 分

地點：台北市內湖區瑞光路335號2樓211+212室（宏匯瑞光廣場內科創新育成基地）

召開方式：實體股東會

出席：親自出席暨委託出席股份總額計 511,481,117 股，佔本公司已發行股份 744,420,732 股之 68.70%，已逾法定開會股數。

主席：陳鴻文 董事長



記錄：黃藍瑩



出席之一般董事：陳鴻文、徐展平（Digital Capital Inc.代表人）、陳賢哲

出席之獨立董事（審計委員會委員）：魏宗德

列席：環群商務法律事務所 龔新傑律師、資誠聯合會計師事務所 梁嬋女 會計師

壹、宣佈開會：出席股東代表出席股數已達開會法定成數，主席宣佈本會議開始

貳、主席致詞：略

參、報告事項：

第一案： 2023 年度營業及財務報告。

說明： 2023 年度營業及財務報告，請參閱議事手冊附件一頁次第 6~10 頁。

第二案： 2023 年度審計委員會查核報告。

說明： 2023 年度審計委員會審查報告書，請參閱議事手冊附件二頁次第 11 頁。

第三案： 健全營運計畫書執行情形報告。

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

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

肺間皮癌臨床試驗於 2023 年 11 月已向美國 FDA 提出肺間皮癌藥證滾動式申請，預計 2024 年完成藥證相關全部資料提交，並積極取得 FDA 的優先審查資格(Priority Review)。

肝癌，本公司於 2023 年 5 月，為擴大收錄病人的條件，提升臨床試驗的進度，主要收案病人條件修正為精氨酸濃度的篩選，試驗採用代謝療法新藥 ADI-PEG 20 單一治療肝癌。該試驗為隨機、雙盲設計、採多國多中心收案，預計收案人數增加為 300 位，同時與越南國立癌症醫院簽屬備忘錄預計展開收案。

軟組織肉瘤是由美國聖路易的華盛頓大學資助（北極星只提供 ADI-PEG 20）的美國多中心臨床試驗。此試驗之三期的臨床試驗計畫已於 2023 年獲美國 FDA 及台灣 FDA 同意，全球目前已收案 7 人。

腦癌之臨床試驗為 ADI-PEG 20 併用放射治療及 Temozolomide 治療多形性神經膠質母細胞瘤 (Glioblastoma, GBM)，此變更案原為一期臨床試驗，於完成此階段可評估受試者收案後，已開始繼續進行二期臨床試驗，變更為對照安慰劑組、隨機分派、雙盲試驗。預計擴大試驗規模，採多國多中心競爭性收案，全球預計收案人數為 100 人。本試驗由林口長庚主導，2023 年 8 月 GBM 二期試驗首位病人用藥完成。

第四案： 2023 年董事酬金報告案。

說明： 本公司給付董事酬金政策，係依據公司章程第 79 條規定，並依本公司「董事會績效評估辦法」、「董事酬金給付辦法」，考量個別董事對公司業務經營之參與及貢獻程度或重大負面事件等，參考業界一般水準及其他薪酬委員會與董事會認為適當之其他相關因給予合理報酬，並由薪酬委員會提出建議，並經董事會通過後執行。2023 年度董事個別酬金細目詳見議事手冊附件四頁次第 24 頁。

#### 肆、承認事項

第一案： (董事會提)

案由： 2023 年度營業報告書及財務報表案，提請承認。

說明： 1. 本公司 2023 年度營業報告書及財務報表經董事會通過，財務報表業經資誠聯合會計師事務所梁嬋女、簡汎亞會計師查核簽證完竣，連同營業報告書，送經審計委員會查核完成。  
2. 上述營業報告書、會計師查核報告及財務報表，請參閱議事手冊附件一頁次第 6~10 頁及附件三頁次第 12~23 頁。  
3. 謹提請承認。

決議： 本議案之投票表決結果－投票時出席股東表決權數 511,481,117 權，贊成權數 488,074,778 權，反對權數 1,106,990 權，無效權數 0 權，棄權權數 22,299,349 權，贊成權數佔出席股東表決權數 95.42%，本案經投票表決後照原案通過。

第二案： (董事會提)

案由： 2023 年度虧損撥補案，提請承認。

說明： 1. 2023 年度稅後淨損新台幣 1,576,694 仟元，加計累計前期虧損新台幣 10,572,795 仟元，累計待彌補虧損金額為新台幣 12,149,489 仟元，虧損撥補表詳見下表。

北極星藥業集團股份有限公司



單位:新台幣仟元

項目	金額
期初待彌補虧損	(10,572,795)
加：2023 年度稅後淨損	(1,576,694)
期末待彌補虧損	(12,149,489)

董事長：陳鴻文



總經理：徐展平



會計主管：黃藍瑩



2. 謹提請承認。

決議：本議案之投票表決結果－投票時出席股東表決權數 511,481,117 權，贊成權數 487,910,857 權，反對權數 1,276,564 權，無效權數 0 權，棄權權數 22,293,696 權，贊成權數佔出席股東表決權數 95.39%，本案經投票表決後照原案通過。

#### 伍、選舉事項

第一案：（董事會提）

案由：補選獨立董事一名案，提請選舉。

說明：

1. 本公司獨立董事戴章揮先生於 2023 年 8 月 29 日辭任，依公司章程第 72 條規定，擬於 2024 年股東常會補選獨立董事 1 席。本公司獨立董事之選舉採候選人提名制度，由股東會就獨立董事候選人名單中選任之。
2. 新選任之獨立董事，於選任後即行就任，補足原任期至本屆屆滿為止，任期自 2024 年 5 月 3 日起至 2026 年 6 月 11 日止。
3. 本次獨立董事候選人名單經本公司 2024 年 3 月 12 日董事會決議通過，股東應就獨立董事候選人名單中選任之，請參閱議事手冊附件五第 25 頁。
4. 謹提請選舉。

選舉結果：

職稱	姓名	當選權數
獨立董事	溫國蘭	486,792,985

## 陸、其他事項

第一案： (董事會提)

案由： 解除新選任獨立董事競業禁止案，提請討論。

說明： 1. 董事溫國蘭，因其有為自己或他人為屬於本公司營業範圍內之行為，在無損及本公司利益之前提下，爰依公司法 209 條之規定，擬請股東會解除董事競業禁止之限制。  
2. 提請解除競業禁止董事名單詳如下表。

姓名	主要學歷/經歷	目前職務
溫國蘭	<ul style="list-style-type: none"><li>• Ph.D., Old Dominion University/Eastern Virginia Medical School, US</li><li>• 台大化學系 學士</li><li>• 先驅生技(股)公司 營運長/策略長(現職)</li><li>• 永昕生技(股)公司 總經理/共同創辦人</li><li>• 台灣尖端先進(股)公司 總經理特助</li><li>• 生技中心研究員 免疫試劑工廠 研發主管</li></ul>	<ul style="list-style-type: none"><li>• 先驅生技(股)公司 營運長/策略長</li></ul>

決議： 本議案之投票表決結果 – 投票時出席股東表決權數 511,481,117 權，贊成權數 487,554,606 權，反對權數 1,659,043 權，無效權數 0 權，棄權權數 22,267,468 權，贊成權數佔出席股東表決權數 95.32%，本案經投票表決後照原案通過。

股東提問暨公司答覆摘要：(由於會議當天股東提問相當多，主席或其指定之人均有當場一一詳細答覆，故以摘要方式記載並同時簡述主席或其指定之人的回答)

股東戶號32256:公司將如何彌補虧損?

公司答覆:A.與國際藥廠談授權、B.等待藥品開始銷售

股東戶號10136: ADI的授權，自去年曾提過2024年預計有授權，然而近期法說會上說法變保守，請問是否有信心將ADI的授權變成最亮眼的授權案? 司美格魯肽是否已有客戶?

公司答覆:

1. 希望未來ADI的授權不是賣斷而是分成。

2. 客戶未看到成品之前不會下單，會考量純度是否有達標，是否可以控制不純物，這些技術面指標預計7月出來並提供潛在客戶進行評估，再提供樣品，所以預計在今年年底完成三批的確效，確保製程合規後再去推廣。

股東戶號4622: GDR辦理後又撤銷，交易市場上借券賣出情形可能與此相關。

公司答覆: 啟動GDR後市場上有放空借券的問題，導致股價表現不好，加上因GDR需折價，所以才放棄發行。公司未來將評估以其他方式籌集資金。

股東戶號10036：UC Irvine及國衛院mRNA技術平台、育世博合作是否還有在繼續進行？與朗齊是否有合作？

公司答覆：團隊深入研究後發現mRNA研究屬於早期階段，新藥開發部分也還有不確定性，經評估後，目前將資源全數集中在三項臨床三期試驗中。目前有拿ADI和朗齊篩選出來的抗癌藥物做動物實驗，但目前該研究屬於早期試驗階段，未來合作僅限於新藥開發合作。

股東戶號5017：GBM一期跟二期的情況是否公布？國內外的瘦瘦針廠商有很多間，霖揚發展瘦瘦針的優勢為何？

公司答覆：GBM將視臨床情況適時發布重訊。瘦瘦針主要的供應者原廠設置在法國、丹麥等歐洲、美國等地區，亞洲就成本而言就具有競爭力，且因為合成技術性高，市場侵蝕率低，因此最後的產率會是決勝的關鍵。

股東戶號1837：公司股價是否委屈？以保瑞為例，股價跌落時馬上提出要以庫藏股捍衛股東權益。

公司答覆：經營團隊更重視公司價值，公司先有基本面以後市場就會給予合理的待遇。未來會加強新聞跟重訊的發布。

股東戶號3653：不建議實施庫藏股，藥華藥實施庫藏股的時候也被大量借券。公司應把錢花在發展的地方不是花在股價。瘦瘦針和ADI是否可以合作？除了現在的三個適應症，以後還會再增加適應症嗎（以前有提過會增加血癌或胰臟癌的適應症）？併購霖揚之後宜蘭廠之土地如何處理？

公司答覆：瘦瘦針和ADI的合作問題是瘦瘦針價格便宜，ADI價格昂貴；血癌的部分，血癌的現有藥物非常多且復發率高，因以前的數據太少，需要更多的數據才能有結論，所以評估後不做臨床試驗。宜蘭土地已退租並歸還給科學園區。

柒、臨時動議

經詢無其他臨時動議，主席宣佈議畢散會。

捌、散會：中午十二時零分

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

北極星藥業集團股份有限公司  
2023 年度營業報告書

感謝各位股東們在北極星藥業上市的第一年給予的支持與信任。在這個特別的時刻，我們有幸宣布，北極星藥業已經展開一場引人注目的併購，這對我們來說是一次重要的戰略舉措。

2023 年北極星藥業透過併購霖揚生技製藥，推進企業發展歷程中的一個重要里程碑，這次併購不僅將我們的事業推向更高峰，也將使我們能夠在不同的治療領域中實現更大的創新和突破。藉著結合北極星製藥在代謝療法治療難治型癌症的專業知識，以及霖揚生技製藥在胜肽合成和困難學名藥方面的卓越專業，我們將建立起一個雙引擎成長的強大力量。

未來，我們的目標不僅是在全球生物製藥市場佔據更大的份額，更是成為業界的領導者，引領醫藥科技的前沿。我們將持續投入研發，推動創新，致力於為患者提供更有效、更安全的治療方案。

這次併購不僅是我們事業的擴展，更是向未來邁出的一步，我們期待著在新的領域裡發揮更大的創造力和影響力。同時，我們深感謙卑並將持續努力，確保能夠達成股東們對我們的期望。

以下是我們 2023 年研發與臨床進展及成果的報告。

### 一、2023 年度營業結果

#### (一) 2023 年度營業計畫實施成果

##### 1. ADI-PEG 20 臨床試驗

目前進行中的臨床試驗如下表：

癌症類別	臨床期別	領導之癌症中心	治療內容
軟組織肉瘤	三期	美國華盛頓大學	ADI-PEG 20 + Gemcitabine + Docetaxel
腦癌	二期/三期	台灣林口長庚醫院/ Global Coalition for adaptive Research	ADI-PEG 20 + Temozolomide + 放射線
肝癌	二/三期(註)	台灣林口長庚醫院	單一用藥

癌症類別	臨床期別	領導之癌症中心	治療內容
急性骨髓性 血癌	一期	美國MD安德森 癌症中心	ADI-PEG 20 + Venetoclax + Azacitidine
非酒精性肝炎	二期	台灣林口長庚醫 院	單一用藥

註: 用於藥證查驗登記之臨床試驗。

## 2. CDMO 藥品之委託開發暨生產服務

本公司於2023年6月增加轉投資Nanotein Technologies., Inc.，共計持股約55%。北極星與該公司共同合作開發奈米蛋白產品，由本公司負責量產，該公司仍持續開發中小型客戶，進一步提供客製化技術服務，並已積極與國際性的經銷公司洽談。

### (二) 預算執行情形

本公司於2023年僅設定內部預算目標，並未對外公開財務預測數據，整體預算情形大致符合本公司設定之範圍。

### (三) 財務收支及獲利能力分析

營業收入及營業成本較2022年度上升，主要係因本公司於2023年12月併購霖揚生技，該公司財務報表併入本公司，營業收入及營業成本主要來自霖揚生技之CDMO代工業務。營業費用較2022年上升了59.1%，主要係因本集團因應藥證申請致相關設施成本、維修校正、顧問費用增加，以及因應未來量產而大幅增員所導致。另外，2023年開展多項三期臨床試驗，致臨床費用上升。營業外收入增加主要係因本公司現金及短期投資主要為美金部位，因美元利率及匯率上升，致利息收入及金融商品公允價值增加。

單位:新台幣仟元

項目	2023 年度	2022 年度	差異數	%
營業收入	7,481	6,439	1,042	16.2
營業成本	(10,546)	(5,024)	(5,522)	109.9
營業毛利	(3,065)	1,415	(4,480)	(316.6)
營業費用	(1,843,982)	(1,158,962)	(685,020)	59.1
營業(損)益	(1,847,047)	(1,157,547)	(689,500)	59.6
營業外收入及支出	270,539	12,648	257,891	2,039.0
稅前淨利(損)	(1,576,508)	(1,144,899)	(431,609)	37.7

### (四) 研究發展狀況

如前述2023年度營業計畫實施成果。

## 二、2024 年度營業計畫概要

### (一) 經營方針

1. 2023年11月已向美國FDA提出肺間皮癌藥證滾動式申請，預計今年完成藥證相關全部資料提交，並積極取得FDA的優先審查資格(Priority Review)。
2. 策略性的規劃未來臨床試驗，盡快取得全球藥證，嘉惠全球的癌症病患。
3. 持續探索ADI-PEG 20與基因之關係，透過基因的檢測使病患獲取最大化的治病效益，達到精準醫療的最終目標，進一步增加ADI-PEG 20在每一種癌症市場的滲透率，以拓展市場規模。
4. 整合北極星藥業與霖揚生技製藥的專業，將擴大產品線，包括胜肽相關原料藥、困難學名藥以及505b2類新藥的產品，以更好地滿足不同患者的需求。
5. 尋找策略聯盟伙伴，以共同開發或區域授權方式合作，充裕營運資金，分攤開發風險。
6. 務實的開展相關代謝疾病適應症，如重度脂肪肝加上糖尿病的相關臨床試驗，目標讓ADI-PEG20成為代謝療法與各種癌症用藥聯藥的首選用藥，讓更多的病人能夠受惠。

## (二) 預期銷售數量及其依據及重要之產銷政策

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

## 三、未來公司發展策略

### (一) 申請藥證臨床試驗

ADI-PEG 20是廣效型癌症新藥，之前就有許多國際醫學中心成功的以該藥進行各種適應症之臨床試驗，因此ADI-PEG 20在癌症代謝療法領域一直深受國際醫藥界的期許，如今解盲成功即將在肺間皮癌取得第一張一線用藥的藥證，將為該藥在癌症代謝療法的廣泛應用揭開序幕。未來發展策略首要目標為在最短時間內取得更明確的臨床療效數據，以提升公司價值，使代謝療法成為治療癌症的主要方法。本集團未來將集中資源積極加快肝癌及軟組織肉瘤的三期臨床試驗。另外，本公司亦已開展腦癌二期且加入GBM AGILE平台進行腦癌二/三期試驗，以及急性骨髓性血癌的一期臨床試驗。同時，展開代謝相關疾病如非酒精性脂肪肝的臨床試驗。分述如下：

#### 1. 軟組織肉瘤

此三期臨床試驗計畫已於2023年1月獲得美國FDA核准INA，並在12月完成首位病人收案，以ADI-PEG 20合併Gemcitabine及Docetaxel治療平滑肌肉瘤(leiomyosarcoma)。該試驗為隨機、雙盲、多國多中心，預計收案人數為300位，主要評估指標為疾病無惡化存活期(Progression Free Survival)，次要評估指標為整體存活期(Overall Survival)。

#### 2. 肝癌

本公司於2023年5月，為擴大收錄病人的條件，提升臨床試驗的進度，主要收案病人條件修正為精氨酸濃度的篩選，試驗採用代謝療法新藥ADI-PEG 20單一治療肝癌。該試驗為隨機、雙盲設計、採多國多中心收案，預計收案人數增加為300位，主要評估指標為整體存活期

(Overall Survival)，次要評估指標為疾病無惡化存活期(Progression Free Survival)。同時與越南國立癌症醫院簽屬備忘錄預計展開收案。

### 3.腦癌

此臨床試驗為 ADI-PEG 20 併用放射治療及 Temozolomide 治療多形性神經膠質母細胞瘤 (Glioblastoma, GBM)，此變更案原為一期臨床試驗，於完成此階段可評估受試者收案後，已開始繼續進行二期臨床試驗，變更為對照安慰劑組、隨機分派、雙盲試驗。預計擴大試驗規模，採多國多中心競爭性收案，全球預計收案人數為 100 人。主要評估指標為整體存活率(Overall Survival)，試驗醫生將觀察無惡化存活期 (Progression-free survival, PFS)。本試驗由林口長庚主導，2023 年 8 月 GBM 二期試驗首位病人用藥完成。

同時加入 GBM AGILE 平台，該平台為美國 FDA 核可的新型臨床試驗平台，能同時評估多個腦癌的新藥，共享對照組病人。且該平台已與國際各大醫院簽約，招收病人較快。目標收錄 300 位病人。2023 年 8 月 GBM AGILE 試驗的 ADI-PEG 20 組將招募新診斷和復發性的 GBM 患者。耶魯大學醫學院臨床神經學助理教授尼 Dr. Nicholas Blondin 和邁阿密大學西爾維斯特綜合癌症中心神經腫瘤學副教授、神經腫瘤學主任 Dr. Macarena de la Fuente 將擔任 ADI-PEG 20 的主要試驗計畫主持人。

### 4.急性骨髓性血癌

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

## (二) 生物製藥業代工服務 (CDMO)

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

## (三) 多胜肽產品開發與製程優化

公司將強化在霖揚生技多肽產品線的研發與創新，特別聚焦多項多胜肽產品的研發，同時進行製程優化以提高生產效率和產品品質。以下是公司在多胜肽產品開發與製程優化方面的主要計畫。分述如下：

### 1. 司美格魯肽 (Semaglutide)

Semaglutide 是一種用於治療糖尿病的藥物，屬於 GLP-1 (葡萄糖依賴性胰島素增敏素-1) 受體激動劑的荷爾蒙，GLP-1 是一種胰島素激素的類似物，它能夠促使胰島素的分泌，降低血糖水平。此外，Semaglutide 也用於肥胖症的體重管理，因為它可以促使食慾減少，有助於減輕體重，除此之外，Semaglutide 隨著原廠公司臨床試驗的進展可望

不斷擴展，包括治療糖尿病患者腎衰竭等相關適應證。公司致力於將 Semaglutide 產品進一步優化，包括從原料藥(API)、針劑以及口服製劑的學名藥產品發展，除此之外，公司亦透過研發 505b2 類新藥的途徑擴大產品的市場規模，以滿足患者的需求並提高治療效果。

2024 年預計完成 Semaglutide 原料藥(API)75kg 產線，未來三年隨量產訂單的確認，將分三階段進行產能的擴張。第一階段為年產量 75 公斤產線，第二階段年產量 200 公斤產線，第三階段為年產量 1000 公斤產線。在商業發展方面，公司目前著重於新興市場(emerging market)的拓展，由於 Semaglutide 產品供不應求，公司未來亦計畫與新興市場國家合作，透過合資企業(joint-venture)、共同開發(Co-development) 或是技術轉移(technology transfer)等方式進入主要新興市場國家。

## 2. 特立帕肽(Teriparatide)

Teriparatide 是一種用於治療骨質疏鬆症的胜肽類藥物，對於增強骨質密度和減少骨折風險具有顯著效果。公司將致力於提高 Teriparatide 的生產效率和品質，以確保患者能夠獲得安全有效的治療。2023 年已完成 Teriparatide 的 API 量產，並取得 EU GMP 原料藥廠的認證，今年將持續發展 Teriparatide 製劑、藥品查驗登記以及上市銷售規劃。

透過這些努力，公司期望在生物製藥領域擴展其影響力，奠定未來發展的堅實基礎。這也是公司對於醫藥科技領域的承諾，提供更先進、更有效的治療方案，同時追求卓越的品質和高度的市場競爭力。

## 四、受外部競爭環境、法規環境及總體經營環境之影響

本公司致力於癌症新藥的全面垂直整合開發，擁有全方位的研發實力。ADI-PEG 20 因其獨特的作用機制，在多項癌症試驗中已初見療效與安全性，且其適用性與多種其他治療方式的結合使用使其在未來市場上預期將具有相當強的競爭力。本公司預見，ADI-PEG 20 在獲得藥證後，將在短期內面對較少的同質藥品競爭。

法規方面，本公司擁有該領域的專業人才，深知各國藥物管理體系，並不斷關注法令的最新動向，以確保公司的營運環境能夠穩定。管理階層擁有豐富的新藥研發和公司運營經驗，總是敏銳地蒐集市場資訊並分析市場動向，以確保公司能夠即時因應環境變化，降低風險，保持高度競爭優勢。

在此同時，我們欣然宣布與霖揚生技的併購，這是我們發展策略中的一個重要里程碑。透過這次併購，本公司將進一步強化在胜肽領域的研發與產品線，進一步提升公司整體競爭力。我們期待著這個結合將帶來更多協同效應，為公司未來的發展打下更穩固的基礎。

我們將秉持著專業與謙卑的態度，努力實現公司在癌症治療領域的卓越成就，為所有利害關係人共同創造最大價值。

董事長:陳鴻文



執行長:徐展平



會計主管:黃藍瑩



北極星藥業集團股份有限公司

審計委員會審查報告

董事會造具本公司2023年度營業報告書、合併財務報表、虧損撥補表等，其中合併財務報表嗣經董事會委任資誠聯合會計師事務所梁嬋女會計師及簡汎亞會計師查核完竣並出具查核報告。

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

此 致

北極星藥業集團股份有限公司2024年股東常會

北極星藥業集團股份有限公司

審計委員會召集人：魏宗德



西 元 2 0 2 4 年 3 月 1 2 日



會計師查核報告

(24)財審報字第 23004821 號

北極星藥業集團股份有限公司 公鑒：

### 查核意見

北極星藥業集團股份有限公司及子公司（以下簡稱「北極星藥業集團」）西元 2023 年及 2022 年 12 月 31 日之合併資產負債表，暨西元 2023 年及 2022 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表、合併現金流量表，以及合併財務報表附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，上開合併財務報表在所有重大方面係依照證券發行人財務報告編製準則暨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，足以允當表達北極星藥業集團西元 2023 年及 2022 年 12 月 31 日之合併財務狀況，暨西元 2023 年及 2022 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受託查核簽證財務報表規則及中華民國審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報表之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依中華民國會計師職業道德規範，與北極星藥業集團保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

### 關鍵查核事項

關鍵查核事項係指本會計師之專業判斷，對北極星藥業集團西元 2023 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。

北極星藥業集團股份有限公司西元 2023 年度合併財務報表之關鍵查核事項如下：

### **關鍵查核事項- 不動產、廠房及設備減損之評估**

#### 事項說明

北極星藥業集團為新藥研發公司，目前所購置之不動產、廠房及設備主要做為研發或未來生產用途，其運用情形與公司新藥研發之成果有相當程度之關聯，截至西元 2023 年 12 月 31 日之不動產、廠房及設備為新台幣 1,437,857 仟元，佔合併資產總額 16%。其取得及後續衡量之會計政策請參閱合併財務報表附註四（十三）及附註四（十七），其會計估計不確定性說明請詳合併財務報表附註五，不動產、廠房及設備明細及相關減損金額請詳合併財務報表附註六（八）及六（十二）。北極星藥業集團管理階層依照國際會計準則公報第 36 號「資產減損」之規定，於不動產、廠房及設備具有減損跡象時估計其可回收金額，作為減損評估之依據，由於計算可回收金額屬於重大會計估計事項，涉及管理階層主觀判斷及具不確定性。綜上評估，本會計師將不動產、廠房及設備減損評估，列為西元 2023 年 1 月 1 日至 12 月 31 日合併財務報表關鍵查核事項之一。

#### 因應之查核程序

本會計師對上開關鍵查核事項已執行之主要查核程序彙總說明如下：

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

確認計算之正確性。

## **關鍵查核事項-霖揚併購交易**

### 事項說明

有關企業合併之會計政策及相關說明請參閱合併財務報表附註四(二十六)及附註六(三十)2。

北極星藥業集團於西元 2023 年 10 月起分次收購霖揚藥業股份有限公司及霖揚生技製藥股份有限公司(以下合併簡稱「霖揚」)流通在外股數,於西元 2023 年 12 月份共取得霖揚 93.16%之股權並取得其控制力,並自該日起將霖揚納入北極星藥業集團之合併個體。此項併購交易之收購對價共計新台幣 2,088,198 仟元,因其收購對價金額重大,且該併購交易為本年度財務報告期間之重大交易事項,故將此併購交易列為西元 2023 年 1 月 1 日至 12 月 31 日合併財務報表關鍵查核事項之一。

### 因應之查核程序

本會計師對上開關鍵查核事項所敘明之特定層面已執行之因應程序彙列如下:

1. 向管理階層詢問該收購案之處理程序,包含收購動機、收購價格、評估過程、會計處理及相關之內部控制程序。
2. 複核相關會議記錄以確認該企業合併議案經適當核准。
3. 根據集團取得之外部專家出具之鑑價報告及會計師價格合理性意見書,瞭解並評估該外部專家及會計師之獨立性、客觀性及適任性,並評估鑑價報告中所採用評價方法及關鍵假設之合理性。
4. 複核股權收購合約及檢查支付對價憑證,以確認與收購合約一致。

## 關鍵查核事項-或有負債之評估

### 事項說明

有關或有負債之會計政策請詳合併財務報表附註四（二十），其會計估計不確定性說明請詳合併財務報表附註五（三），其相關說明請詳合併財務報表附註請參閱附註九（一）2。

北極星藥業集團於西元 2024 年 3 月 4 日收受台灣士林地方法院支付命令，該支付命令為債權人向北極星藥業集團請求支付財務顧問服務費用共計新台幣 282,486 仟元（美金 9,200 仟元），北極星藥業集團已於西元 2024 年 3 月 11 日針對該支付命令之全部請求向台灣士林地方法院提出民事異議狀，管理階層依律師之法律意見書，評估該支付命令產生之或有負債發生可能性非屬很有可能，故於西元 2023 年 12 月 31 日未就該支付命令所載事項認列負債準備。惟因該法律案件本身存有重大不確定性，因此，本會計師將此或有負債之評估，列為西元 2023 年 1 月 1 日至 12 月 31 日合併財務報表關鍵查核事項之一。

### 因應之查核程序

本會計師對上開關鍵查核事項已執行之主要查核程序彙總說明如下：

1. 向管理階層詢問以瞭解其對該法律案件性質及或有負債之評估方式。
2. 取具外部律師針對未決法律案件之法律詢證函，以檢視其法律案件之評估。
3. 複核該法律案件相關重大合約、存證信函、法院支付命令等文件，並根據集團取得之外部專家出具之法律意見書以評估管理階層負債是否估列及合併財務報表是否已適當揭露。

## 管理階層與治理單位對合併財務報表之責任

管理階層之責任係依照證券發行人財務報告編製準則暨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北極星藥業集團繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算北極星藥業集團或停止營業，或除清算或停業外別無實際可行之其他方案。

北極星藥業集團之治理單位（含審計委員會）負有監督財務報導流程之責任。

## 會計師查核合併財務報表之責任

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

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

1. 辨認並評估合併財務報表導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
2. 對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對北極星藥業集團內部控制之有效性表示意見。
3. 評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。

4. 依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使北極星藥業集團繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒合併財務報表使用者注意合併財務報表之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致北極星藥業集團不再具有繼續經營之能力。
5. 評估合併財務報表（包括相關附註）之整體表達、結構及內容，以及合併財務報表是否允當表達相關交易及事件。
6. 對於集團內組成個體之財務資訊取得足夠及適切之查核證據，以對合併財務報表表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成集團查核意見。

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

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

本會計師從與治理單位溝通之事項中，決定對北極星藥業集團西元 2023 年度合併財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

資 誠 聯 合 會 計 師 事 務 所

梁嬋女

梁嬋女



會計師

簡汎亞

簡汎亞



前行政院金融監督管理委員會

核准簽證文號：金管證審字第 0990001654 號

金融監督管理委員會

核准簽證文號：金管證審字第 1070323061 號

西 元 2 0 2 4 年 3 月 1 4 日

北極星藥業集團股份有限公司及子公司  
合併資產負債表  
西元2023年及2022年12月31日



單位：新台幣仟元

資	產	附註	2023 年 12 月 31 日			2022 年 12 月 31 日		
			金	額	%	金	額	%
<b>流動資產</b>								
1100	現金及約當現金	六(一)	\$	3,615,481	40	\$	7,224,724	78
1110	透過損益按公允價值衡量之金融資	六(二)						
	產－流動			176,957	2		155,988	2
1136	按攤銷後成本衡量之金融資產－流	六(三)及八						
	動			1,154,675	13		-	-
1170	應收帳款淨額	六(四)		5,119	-		461	-
1200	其他應收款			20,026	-		60	-
130X	存貨	六(五)		36,355	-		-	-
1410	預付款項	六(六)		87,954	1		153,825	2
1476	其他金融資產－流動	六(一)及八		1,508	-		3,036	-
1479	其他流動資產－其他			7,050	-		2,122	-
11XX	<b>流動資產合計</b>			<u>5,105,125</u>	<u>56</u>		<u>7,540,216</u>	<u>82</u>
<b>非流動資產</b>								
1550	採用權益法之投資	六(七)		-	-		60,122	1
1600	不動產、廠房及設備	六(八)(十二)		1,437,857	16		1,300,049	14
1755	使用權資產	六(九)		162,382	2		287,456	3
1760	投資性不動產淨額	六(十)		181,380	2		-	-
1780	無形資產	六(十一)		2,106,189	23		174	-
1920	存出保證金			25,961	-		23,184	-
1990	其他非流動資產－其他	六(十三)		79,060	1		8,041	-
15XX	<b>非流動資產合計</b>			<u>3,992,829</u>	<u>44</u>		<u>1,679,026</u>	<u>18</u>
1XXX	<b>資產總計</b>		\$	<u>9,097,954</u>	<u>100</u>	\$	<u>9,219,242</u>	<u>100</u>

(續次頁)

北極星藥業集團股份有限公司及子公司  
合併資產負債表  
西元2023年及2022年12月31日



單位：新台幣仟元

負債及權益		附註	2023 年 12 月 31 日			2022 年 12 月 31 日		
			金	額	%	金	額	%
<b>流動負債</b>								
2100	短期借款	六(十四)	\$	674,908	7	\$	-	-
2130	合約負債—流動			10,060	-		-	-
2170	應付帳款			2,143	-		-	-
2200	其他應付款	六(十五)		200,733	2		130,057	2
2280	租賃負債—流動			40,390	1		32,635	-
2320	一年或一營業週期內到期長期負債	六(十六)		31,139	-		88,138	1
21XX	<b>流動負債合計</b>			<u>959,373</u>	<u>10</u>		<u>250,830</u>	<u>3</u>
<b>非流動負債</b>								
2540	長期借款	六(十六)		352,969	4		30,848	-
2580	租賃負債—非流動			98,626	1		230,997	3
2670	其他非流動負債—其他	六(十七)		53,816	1		32,510	-
25XX	<b>非流動負債合計</b>			<u>505,411</u>	<u>6</u>		<u>294,355</u>	<u>3</u>
2XXX	<b>負債總計</b>			<u>1,464,784</u>	<u>16</u>		<u>545,185</u>	<u>6</u>
<b>歸屬於母公司業主之權益</b>								
股本								
3110	普通股股本	六(二十)		7,437,592	82		7,420,484	81
資本公積								
3200	資本公積	六(二十一)		11,696,587	129		11,476,142	124
保留盈餘								
3350	累積虧損	六(二十二)	(	12,149,489)	( 134)	(	10,572,795)	( 115)
其他權益								
3400	其他權益			381,337	4		350,226	4
31XX	<b>歸屬於母公司業主之權益合計</b>			<u>7,366,027</u>	<u>81</u>		<u>8,674,057</u>	<u>94</u>
36XX	<b>非控制權益</b>			<u>267,143</u>	<u>3</u>		<u>-</u>	<u>-</u>
3XXX	<b>權益總計</b>			<u>7,633,170</u>	<u>84</u>		<u>8,674,057</u>	<u>94</u>
重大或有負債及未認列之合約承諾 九								
重大之期後事項 十一								
3X2X	<b>負債及權益總計</b>		\$	<u>9,097,954</u>	<u>100</u>	\$	<u>9,219,242</u>	<u>100</u>

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。

董事長：陳鴻文



經理人：徐展平



會計主管：黃藍瑩



北極星藥業集團股份有限公司及子公司  
合併綜合損益表  
西元2023年及2022年1月1日至12月31日



單位：新台幣仟元  
(除每股虧損為新台幣元外)

項目	附註	2023 年 度			2022 年 度		
		金 額	%		金 額	%	
4000 營業收入	六(二十三)	\$ 7,481	100	\$ 6,439	100		
5000 營業成本	六(二十六)						
	(二十七)	( 10,546)	( 141)	( 5,024)	( 78)		
5900 營業(毛損)毛利		( 3,065)	( 41)	1,415	22		
營業費用	六(二十六)						
	(二十七)						
6200 管理費用		( 307,281)	( 4108)	( 234,991)	( 3649)		
6300 研究發展費用		( 1,536,701)	( 20541)	( 923,971)	( 14350)		
6000 營業費用合計		( 1,843,982)	( 24649)	( 1,158,962)	( 17999)		
6900 營業損失		( 1,847,047)	( 24690)	( 1,157,547)	( 17977)		
營業外收入及支出							
7100 利息收入		303,549	4058	64,739	1005		
7020 其他利益及損失	六(二十四)	18,620	249	( 32,285)	( 501)		
7050 財務成本	六(二十五)	( 32,590)	( 436)	( 11,051)	( 172)		
7060 採用權益法認列之關聯企業及 合資損益之份額	六(七)	( 19,040)	( 255)	( 8,755)	( 136)		
7000 營業外收入及支出合計		270,539	3616	12,648	196		
7900 稅前淨損		( 1,576,508)	( 21074)	( 1,144,899)	( 17781)		
7950 所得稅費用	六(二十八)	( 15,554)	( 208)	( 5,534)	( 86)		
8200 本期淨損		( \$ 1,592,062)	( 21282)	( \$ 1,150,433)	( 17867)		
其他綜合損益(淨額)後續不能重 分類至損益之項目							
8361 國外營運機構財務報表換算之 兌換差額		\$ 25,281	338	\$ 835,691	12979		
其他綜合損益(淨額)後續可能重 分類至損益之項目							
8361 國外營運機構財務報表換算之 兌換差額		5,830	78	( 109,253)	( 1697)		
8300 其他綜合損益(淨額)		\$ 31,111	416	\$ 726,438	11282		
8500 本期綜合損益總額		( \$ 1,560,951)	( 20866)	( \$ 423,995)	( 6585)		
淨損歸屬於：							
8610 母公司業主		( \$ 1,576,694)	( 21077)	( \$ 1,150,433)	( 17867)		
8620 非控制權益		( 15,368)	( 205)	-	-		
合計		( \$ 1,592,062)	( 21282)	( \$ 1,150,433)	( 17867)		
綜合損失總額歸屬於：							
8710 母公司業主		( \$ 1,545,583)	( 20661)	( \$ 423,995)	( 6585)		
8720 非控制權益		( 15,368)	( 205)	-	-		
合計		( \$ 1,560,951)	( 20866)	( \$ 423,995)	( 6585)		
每股虧損							
9750 基本及稀釋每股虧損	六(二十九)	( \$ 2.12)		( \$ 1.57)			

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。

董事長：陳鴻文



經理人：徐展平



會計主管：黃藍瑩





北極星藥業集團有限公司及子公司  
 監事會  
 西元 2023 年 12 月 31 日

單位：新台幣仟元

附註	歸屬於本公司之		業務之		主權		益	
	普通股	股本	公積	損	國外營運機構財務報表換算之兌換差	總額	非控制權益	總額
<u>2022 年 1 月 1 日至 12 月 31 日</u>								
	\$ 7,188,451	\$ 9,824,000	(\$ 9,422,362)	(\$ 376,212)	\$ 7,213,877	\$ -	\$ 7,213,877	
2022 年 1 月 1 日餘額								
本期淨損	-	-	( 1,150,433 )	-	( 1,150,433 )	-	( 1,150,433 )	
本期其他綜合利益	-	-	-	726,438	726,438	-	726,438	
本期綜合損益總額	-	-	( 1,150,433 )	726,438	( 423,995 )	-	( 423,995 )	
現金增資	200,000	1,528,539	-	-	1,728,539	-	1,728,539	
員工執行認股權	32,033	52,081	-	-	84,114	-	84,114	
員工認股權酬勞成本	-	71,522	-	-	71,522	-	71,522	
2022 年 12 月 31 日餘額	\$ 7,420,484	\$ 11,476,142	(\$ 10,572,795)	\$ 350,226	\$ 8,674,057	\$ -	\$ 8,674,057	
<u>2023 年 1 月 1 日至 12 月 31 日</u>								
	\$ 7,420,484	\$ 11,476,142	(\$ 10,572,795)	\$ 350,226	\$ 8,674,057	\$ -	\$ 8,674,057	
2023 年 1 月 1 日餘額								
本期淨損	-	-	( 1,576,694 )	-	( 1,576,694 )	( 15,368 )	( 1,592,062 )	
本期其他綜合利益	-	-	-	31,111	31,111	-	31,111	
本期綜合損益總額	-	-	( 1,576,694 )	31,111	( 1,545,583 )	( 15,368 )	( 1,560,951 )	
員工執行認股權	17,108	41,144	-	-	58,252	-	58,252	
員工認股權酬勞成本	-	179,301	-	-	179,301	-	179,301	
非控制權益	-	-	-	-	-	282,511	282,511	
2023 年 12 月 31 日餘額	\$ 7,437,592	\$ 11,696,587	(\$ 12,149,489)	\$ 381,337	\$ 7,366,027	\$ 267,143	\$ 7,633,170	

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。



董事長：陳鴻文



經理人：徐展平



會計主管：黃藍瑩

## 北極星藥業集團股份有限公司及子公司

合併現金流量表  
西元2023年及2022年1月1日至12月31日

單位：新台幣仟元

	附註	2023年1月1日 至12月31日	2022年1月1日 至12月31日
<b>營業活動之現金流量</b>			
本期稅前淨損		(\$ 1,576,508)	(\$ 1,144,899)
調整項目			
收益費損項目			
折舊費用	六(八)(九) (二十六)	133,615	143,502
攤銷費用	六(十一)(二十六)	1,765	213
員工認股權酬勞成本	六(十九)(二十七)	177,431	37,507
利息費用	六(二十五)	32,590	11,051
利息收入		(303,549)	(64,739)
處分不動產、廠房及設備損失	六(八)(二十四)	57,902	570
處分使用權資產利益	六(二十四)	(2,016)	-
透過損益按公允價值衡量之金融資產評價(利益)損失	六(二)(二十四)	(7,305)	18,408
採用權益法認列之關聯企業損益份額	六(七)	19,040	8,755
處分採用權益法之投資利益	六(二十四)	(47,971)	-
政府補助利益	六(二十四)	(1,024)	(1,630)
與營業活動相關之資產/負債變動數			
與營業活動相關之資產之淨變動			
應收帳款淨額		3,913	4,469
存貨		(7,503)	-
其他應收款		(140)	358
預付款項		105	(134,871)
其他流動資產-其他		(1,921)	(2,085)
其他非流動資產-其他		3,223	29,289
與營業活動相關之負債之淨變動			
合約負債-流動		(815)	-
應付帳款淨額		(1,247)	-
其他應付款		6,285	18,663
營運產生之現金流出		(1,514,130)	(1,075,439)
支付之所得稅	六(二十八)	(15,554)	(5,534)
支付之利息		(29,311)	(12,843)
收取之利息		303,549	64,739
營業活動之淨現金流出		(1,255,446)	(1,029,077)
<b>投資活動之現金流量</b>			
取得不動產、廠房及設備	六(三十一)	(333,176)	(69,633)
取得透過損益按公允價值衡量之金融資產	六(二)	(13,677)	(47,546)
取得採用權益法投資		(513,923)	-
處分不動產、廠房及設備價款		1,031	172
取得按攤銷後成本衡量之金融資產	六(三)	(1,032,691)	-
其他金融資產-流動(增加)減少	六(一)	(1,860)	332,010
存出保證金減少(增加)		81	(15,320)
子公司收購價款	六(三十)	(1,341,152)	-
投資活動之淨現金(流出)流入		(3,235,367)	199,683
<b>籌資活動之現金流量</b>			
償還短期借款	六(十四)(三十二)	-	(299,387)
舉借短期借款	六(十四)(三十二)	690,836	-
償還長期借款	六(十六)(三十二)	(117,643)	-
取得長期借款	六(十六)(三十二)	325,361	-
租賃負債本金償還		(37,645)	(28,491)
員工執行認股權		58,252	84,114
現金增資	六(二十)	-	1,728,539
籌資活動之淨現金流入		919,161	1,484,775
匯率變動對現金及約當現金之影響		(37,591)	691,942
本期現金及約當現金(減少)增加數		(3,609,243)	1,347,323
期初現金及約當現金餘額		7,224,724	5,877,401
期末現金及約當現金餘額		\$ 3,615,481	\$ 7,224,724

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。

董事長：陳鴻文



經理人：徐展平



會計主管：黃藍瑩



附件四、2023年度董事個別酬金細目

2023年12月31日，單位：仟元

職稱	姓名	董事酬金(註1)				兼任員工領取相關酬金				領取自子公司以外轉投資事業或母公司副金				
		報酬(A)		退職退休金(B)		董事酬勞(C)		業務執行費用(D)			A、B、C及D等四項總額及占稅後純益之比例			
		本公司	財務報告內所有公司	本公司	財務報告內所有公司	本公司	財務報告內所有公司	本公司	財務報告內所有公司		本公司	財務報告內所有公司		
董事長	陳鴻文(註1)	—	—	—	—	25	25	25	3,600	—	—	3,625(0.23)	3,625(0.23)	無
董事	Digital Capital Inc. 代表人: 楊育民(註3)	800	—	—	—	800(0.05)	—	—	—	—	—	800(0.05)	800(0.05)	無
董事	Mai Investment Co., Ltd. 代表人: 林維源	350	—	—	—	350(0.02)	—	—	—	—	—	350(0.02)	350(0.02)	無
董事	陳賢哲	800	—	—	—	830(0.05)	30	30	—	—	—	830(0.05)	830(0.05)	無
獨立董事	魏宗德	950	—	—	—	980(0.06)	30	30	—	—	—	980(0.06)	980(0.06)	無
獨立董事	趙應誠	891	—	—	—	916(0.06)	25	25	—	—	—	916(0.06)	916(0.06)	無
獨立董事	戴章揮(註4)	749	—	—	—	754(0.05)	5	5	—	—	—	754(0.05)	754(0.05)	無

1. 請敘明獨立董事酬金給付政策、制度、標準與結構，並依所擔負之職責、風險、投入時間等要素敘明與給付酬金數額之關聯性；依本公司章程規定，董事之報酬，由薪資報酬委員會依其對公司營運參與程度及貢獻之價值並參酌同業通常水準支給議定後，再提報董事會決議之。本公司對獨立董事訂與一般董事不同之薪資報酬。另依本公司獨立董事之職責範疇略規規則規定，本公司獨立董事之酬金，應於公司章程或依股東會決議訂之，並得酌訂與一般董事不同之合理酬金。本公司參酌國內外業界水準，現行每月給付獨立董事薪新台幣十萬元報酬、每次董事會出席車馬費用新台幣五千元。

2. 除上表揭露外，最近年度公司董事為財務報告內所有公司提供服務(如擔任非屬員工之顧問等)領取之酬金：無

註1：董事陳鴻文自2022年11月11日起兼任本公司執行長，故自就任起領取執行長酬金，並於2023年12月21日卸任。

註2：董事兼任員工之酬金非實際領取之酬金總數，係包括依公開發行公司年報應行記載事項準則規範，加計公司給予員工認股權憑證IFRS 2股份基礎給付認列之費用金額。

註3：法人董事Digital Capital Inc.代表人原為楊育民，Digital Capital Inc.於2024年1月2日改派代表人徐展平，2024年1月2日生效，任期至2026年6月11日。

註4：獨立董事戴章揮於2023年8月29日辭任。

附件五、獨立董事候選人名單

序號	姓名	持有股數	學歷	經歷	被提名人類別	是否已連續擔任三屆獨立董事/理由
1	溫國蘭	0	<ul style="list-style-type: none"> <li>• Ph.D., Old Dominion University/Eastern Virginia Medical School, US</li> <li>• 台大化學系 學士</li> </ul>	<ul style="list-style-type: none"> <li>• 先驅生技(股)公司 營運長/策略長(現職)</li> <li>• 永昕生技(股)公司 總經理/共同創辦人</li> <li>• 台灣尖端先進(股)公司 總經理特助</li> <li>• 生技中心研究員 免疫試劑工廠研發主管</li> </ul>	獨立董事	否

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THE COMPANIES ACT (AS REVISED)  
COMPANY LIMITED BY SHARES  
**TENTH AMENDED AND RESTATED  
MEMORANDUM OF ASSOCIATION  
OF  
POLARIS GROUP**

北極星藥業集團股份有限公司

**(adopted by Special Resolution of the Shareholders passed on June 12, 2023)**

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

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THE COMPANIES ACT (AS REVISED)  
COMPANY LIMITED BY SHARES  
**TENTH AMENDED AND RESTATED ARTICLES OF ASSOCIATION**  
**OF**  
**POLARIS GROUP**  
北極星藥業集團股份有限公司  
(as adopted by a Special Resolution passed on June 12, 2023)

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**INTERPRETATION**

1. The Regulations contained or incorporated in Table A of the First Schedule to the Law (as defined below) shall not apply to this Company.
2. (A) In these Articles the following terms shall have the meanings set opposite unless the context otherwise requires:
  - (1) Acquisition means an acquisition as defined under Article 4 of R.O.C. Enterprise Mergers and Acquisitions Law.
  - (2) Affiliated Company with respect to any company, any other company that directly, or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with, such first company; the term “control” means the possession, direct or indirect, of the effective controlling power to direct or cause the direction of the management and policies of such company, whether through the ownership of voting securities, by contract or otherwise, and the terms “controlling”, “controlled by” and “under common control with” shall have correlative meanings;
  - (3) Applicable Listing Rules the relevant laws, regulations, rules and code as amended, from time to time, applicable as a result of the original and continued trading or listing of any Shares on any Taiwan stock exchange or securities market, including, without limitation the relevant provisions of the laws of the R.O.C., including without limitation the Securities and Exchange Act, the Company Act, the Acts Governing Relations Between Peoples of the Taiwan Area and the Mainland Area, or any similar statute and the rules and regulations of the Taiwan authorities thereunder, and the rules and regulations promulgated by the Financial Supervisory

	Commission, Taipei Exchange or the Taiwan Stock Exchange;
(4) Articles	these Articles of Association of the Company in their present form, as amended or substituted from time to time amended or supplemented by Special Resolution;
(5) Auditors	the Auditors for the time being of the Company, if any;
(6) Audit Committee	has the meaning set forth in Article 84;
(7) Audit Committee Members	members of the Audit Committee;
(8) Chairman	has the meaning given thereto in Article 76;
(9) Class or Classes	any class or classes of Shares as may from time to time be issued by the Company;
(10) Commission	Financial Supervisory Commission of Taiwan or any other authority for the time being administering the Securities and Exchange Act of Taiwan;
(11) Company	POLARIS GROUP北極星藥業集團股份有限公司;
(12) Consolidated Company	means the new company that results from the consolidation of two or more Constituent Companies;
(13) consolidation	means the combination of two or more Constituent Companies into a Consolidated Company and the vesting of the undertaking, property and liabilities of such companies in the Consolidated Company within the meaning of the Law and the Taiwan Laws;
(14) Constituent Company	an existing company that is participating in a Merger with one of more other existing companies within the meaning of the Law and the Taiwan Law;
(15) controlled company	has the definition given under Taiwan Law
(16) Directors or Board	the directors of the Company for the time being or, as the case may be, the directors assembled as a board or as a committee thereof;
(17) Distributable Profits	has the meaning given thereto in Article 117;
(18) electronic	(a)shall have the meaning given to it in the Electronic Transactions Act;
(19) electronic communication	transmission to any number, address or internet website or other electronic delivery methods as may be decided and approved by not less than two-thirds of the vote of the Board, subject to the Law;

- (20) Electronic Transactions Act the Electronic Transactions Act (As Revised) of the Cayman Islands;
- (21) Emerging Market the emerging market board of Taipei Exchange in Taiwan;
- (22) FSC Financial Supervisory Commission of Taiwan;
- (23) Taipei Exchange or TPEX the Taipei Exchange in Taiwan;
- (24) Indemnified Person has the meaning given thereto in Article 154;
- (25) Independent Director a Director who is an independent director as defined in the Applicable Listing Rules;
- (26) Law the Companies Act As Revised) of the Cayman Islands;
- (27) Member or Shareholder a Person who is duly registered as the holder of any Share or Shares in the Register and includes each subscriber to the Memorandum of Association pending entry in the Register of such subscriber as well as persons who are jointly so registered, and “Members” or “Shareholders” means 2 or more of them;
- (28) Memorandum of Association of the memorandum of association of the Company, as amended or substituted from time to time;
- (29) Merger a merger and/or a consolidation;
- (30) merger the merging of two or more Constituent Companies and the vesting of their undertaking, property and liabilities in one of such company as the Surviving Company within the meaning of the Law and the Taiwan Laws;
- (31) Month a calendar month;
- (32) MOPS The Market Observation Post System maintained by TWSE & TPEX;
- (33) NTD the lawful currency of the Republic of China;
- (34) Ordinary Resolution a resolution passed by a simple majority of such Shareholders as, being entitled to do so, vote in person or, where proxies are allowed, by proxy or, in the case of any Shareholder being a corporation, by its duly authorised representative at a general meeting of the Company held in accordance with these Articles and regard shall be had in computing a majority to the number of votes to which each Shareholder is entitled;
- (35) paid up paid up as to the par value and any premium payable in respect of the issue of any Shares and includes credited as paid up;

- (36) Person any natural person, firm, company, joint venture, partnership, corporation, association or other entity (whether or not having a separate legal personality) or any of them as the context so requires;
- (37) Register the register or registers of Shareholders of the Company to be maintained at such place within or outside the Cayman Islands as the Board shall determine from time to time, as required to be kept pursuant to the Law (including any “listed shares register” and/or “unlisted shares register” in each case as defined in the Law);
- (38) Registered Office the registered office of the Company for the time being as required under the Law;
- (39) Registration Office such place or places in the Republic of China or elsewhere where the Board from time to time determine to keep a Register in respect of that class of share capital and where (except in cases where the Board otherwise agrees) transfers of other documents of title for Shares or other securities are to be lodged for registration and are to be registered;
- (40) Relevant Period the period commencing from the date on which any of the securities of the Company first become listed on a Stock Market to and including the date immediately before the day on which none of such securities are so listed (and so that if at any time listing of any such securities is suspended for any reason whatsoever and for any length of time, they shall nevertheless be treated, for the purpose of this definition, as listed);
- (41) remunerations including without limitation salary, reimbursement, cash, options, share bonus, retirement benefits, severance pay, termination payment, allowances and other compensation with substantial benefits;
- (42) Remuneration Committee has the meaning given thereto in Article 85.2;
- (43) Remuneration Committee Members The members of Remuneration Committee;
- (44) Republic of China, R.O.C. or Taiwan the Republic of China, its territories, its possessions and all areas subject to its jurisdiction;
- (45) Seal the common seal of the Company (if applicable) or any facsimile or official seal (if applicable) for the use outside of the Cayman Islands;

- (46) Secretary any Person for the time being appointed by the Directors to perform any of the duties of the secretary of the Company and including any assistant, deputy, acting or temporary secretary;
- (47) Share a share of a nominal or par value of NTD 10 in the capital of the Company. All references to "Shares" herein shall be deemed to be Shares of any or all Classes as the context may require. For the avoidance of doubt in these Articles the expression "Share" shall include a fraction of a Share;
- (48) Share Premium Account the share premium account established in accordance with these Articles, the Law and the Taiwan Laws, meaning an account where a sum equal to the aggregate amount of the value of the premium paid on the issue of the Shares is transferred;
- (49) Shareholders' Service Agent the agent licensed by Taiwan authorities to provide certain shareholders services in accordance with the Applicable Listing Rules to the Company;
- (50) Share Swap means a share swap as defined under Article 4 of R.O.C. Enterprise Mergers and Acquisitions Law.
- (51) signed bearing a signature or representation of a signature affixed by mechanical means or an electronic symbol or process attached to or logically associated with an electronic communication and executed or adopted by a Person with the intent to sign the electronic communication;
- (52) Special Resolution means a special resolution of the Company passed in accordance with the Law, being a resolution passed by a majority of at least two-thirds of such Shareholders as, being entitled to do so, vote in Person or, where proxies are allowed, by proxy or, in the cases of Shareholders which are corporations, by their respective duly authorised representatives at a general meeting of the Company of which notice, specifying (without prejudice to the power contained in the Articles to amend the same) the intention to propose the resolution as a Special Resolution, has been duly given;
- A Special Resolution shall be effective for any purpose for which an Ordinary Resolution is expressed to be required under any provision of these Articles;

- (53) Special Shares has the meaning given thereto in Article 4;
- (54) Stock Market the Emerging Market, TPEX or TWSE;
- (55) Spin-off an act wherein a transferor company transfers all of its independently operated business or any single independently operated business to an existing or a newly incorporated company as consideration for that existing transferee company or newly incorporated transferee company to issue new shares to the transferor company or to shareholders of the transferor company;
- (56) subsidiary has the definition given under Taiwan Laws;
- (57) Supermajority Resolution Type A a resolution passed by a majority vote of the Shareholders at a general meeting attended by the Shareholders who represent not less than two-thirds of all issued and outstanding Shares entitled to vote, and vote in person or, where proxies are allowed, by proxy;
- (58) Supermajority Resolution Type B a resolution passed by two-thirds majority of the Shareholders at a general meeting attended by the Shareholders who represent at least a majority of all issued and outstanding Shares entitled to vote, and vote in person or, where proxies are allowed, by proxy;
- (59) Surviving Company means the sole remaining Constituent Company into which one or more other Constituent Companies are merged within the meaning of the Law and the Taiwan Laws;
- (60) Taiwan Laws the laws and regulations of Taiwan, including without limitation the Applicable Listing Rules;
- (61) TWSE the Taiwan Stock Exchange;
- (62) Treasury Shares has the meaning given thereto in Article 34.
- (B) Unless the context otherwise requires, expressions defined in the Law and used herein shall have the meanings so defined.
- (C) In these Articles unless the context otherwise requires:
- (a) words importing the singular number shall include the plural number and vice-versa;
  - (b) words importing the masculine gender shall include the feminine and neuter genders;

- (c) a notice provided for herein shall be in writing unless otherwise specified and all reference herein to "in writing" and "written" shall include printing, lithography, photography and other modes of representing or reproducing words in permanent visible form;
- (d) "may" shall be construed as permissive and "shall" shall be construed as imperative;
- (e) in the case of any conflict between the Taiwan Laws and these Articles, the Articles shall prevail;
- (f) in the case of any conflict between the Taiwan Laws and the Law, the Law shall prevail; and
- (g) references to provisions of any law or regulation shall be construed as references to those provisions as amended, modified, re-enacted or replaced from time to time.

(D) Headings used herein are intended for convenience only and shall not affect the construction of these Articles.

(E) Sections 8 and 19(3) of the Electronic Transactions Act shall not apply.

### **SHARES**

3. Subject to these Articles, the Directors may, in respect of all Shares for the time being unissued:
  - (a) offer, issue, allot and dispose of such Shares to such Persons, in such manner, on such terms and having such rights and being subject to such restrictions as they may from time to time determine, but so that no Share shall be issued at a discount to its par value, except in accordance with the provisions of the Law and the Applicable Listing Rules; and
  - (b) grant options with respect to such Shares and issue warrants or similar instruments with respect thereto, in accordance with the provisions of the Law and the Applicable Listing Rules; and, for such purposes, the Directors may reserve an appropriate number of Shares for the time being unissued.
4. Shares of different classes with rights which are preferential or inferior to those of ordinary Shares issued by the Company (“**Special Shares**”) may be created with the approval of a Special Resolution and upon such approval, Special Shares may be issued with the approval of a majority of the Directors present at a meeting attended by two-thirds or more of the total number of the Directors.
5. Prior to the issuance of any Special Shares approved pursuant to the preceding Article 4, these Articles shall be amended to set forth the rights, restrictions and obligations attaching to the Special Shares, including but not limited to the following terms, and the same shall apply to any variation of rights of Special Shares:

- (a) the total number of Special Shares authorized to be issued and the number of Special Shares already issued;
  - (b) the priority and allocation of dividends and bonuses payable on the Special Shares (including the amount or ratio fixed, if any);
  - (c) the priority and allocation of surplus assets of the Company payable on the Special Shares upon a winding up of the Company (including the amount or ratio fixed, if any);
  - (d) the voting right(s) and any restrictions on the voting rights(s) attaching to the Special Shares (and where no voting right is attached to such Special Shares, a statement to that effect);
  - (e) the redemption right(s) attaching to the Special Shares, if any, and the manner in which such right may be exercised (and where no redemption right is attached to such Special Shares, a statement to that effect); and
  - (f) any other rights, restrictions and obligations attaching to Special Shares.
6. The issue of new ordinary Shares shall be approved by a majority of the Directors present at a meeting attended by two-thirds or more of the total number of the Directors. The issue of new Shares shall at all times be subject to the sufficiency of the authorised capital of the Company. The authorised but unissued shares in the authorized share capital of the Company may be issued in such number and at such time as the Directors shall determine from time to time.
7. The Company shall not issue any unpaid Shares or partial paid-up Shares. The Company shall not issue Shares in bearer form. Other non-cash equity capital contributed by Shareholders may be in the form of monetary credit extended to the Company, or the technical know-how required by the Company, provided, however, that the value of such capital contribution shall require a prior approval of the board of directors.
8. For so long as the Shares are listed on a Stock Market and subject to the Applicable Listing Rules, upon each issuance of new Shares, the Directors may reserve not more than fifteen percent (15%) of the new Shares in the proposed issuance for subscription by the employees of the Company and/or its subsidiaries or controlled companies as determined by the Board in its reasonable discretion.
9. For so long as the Shares are listed on a Stock Market, unless otherwise resolved by the Shareholders in general meeting by Ordinary Resolution and as otherwise stipulated under Taiwan Laws, if at any time the Board resolves to issue any new Share under Article 6, the Company shall, after reserving the portion of the new Shares for employee subscription pursuant to Article 8 and for public offering in Taiwan pursuant to Article 11 and applicable Taiwan Laws respectively, offer such remaining new Shares, by a public announcement made in accordance with the Applicable Listing Rules and a written notice to each Shareholder, for subscription by each Shareholder in proportion

to the number of Shares held by each of them respectively. The Company shall state in such written notice that if any Shareholder fails to confirm his subscription of his pro rata portion of such remaining new Shares within the prescribed period, his right shall be forfeited. Where the number of Shares held by a Shareholder is insufficient for such Shareholder to subscribe for one new Share, the Shares being held by several Shareholders may be combined for joint subscription of one or more integral new Shares or for subscription of new Shares in the name of a single Shareholder. New Shares left unsubscribed by the Shareholders may be open for public issuance or for subscription by specific Person or Persons through negotiation. Each Shareholder may subscribe for such new Shares himself, or designate one or more Persons to subscribe for such Shares.

10. The Shareholders' pre-emptive right prescribed under the preceding Article 9 shall not apply in the event that new Shares are issued due to the following reasons or for the following purposes:
  - (a) in connection with a Merger with another company, or the Spin-off of the Company, or pursuant to any reorganization of the Company;
  - (b) in connection with meeting the Company's obligations under Share subscription warrants and/or options granted to the employees;
  - (c) in connection with meeting the Company's obligations under corporate bonds which are convertible bonds, bonds with warrants or bonds vested with rights to acquire Shares;
  - (d) in connection with meeting the Company's obligations under share subscription warrant or Special Shares vested with rights to acquire Shares;
  - (e) in connection with the Company's issuance of new Shares for subscription by the employees of the Company and/or its subsidiaries or controlled companies as employee compensation or under employee stock option or share ownership programs or under Article 31(A)(g);or
  - (f) any other exemptions provided under Taiwan Laws.
11. Where the Company increases its capital by issuing new Shares in Taiwan, the Company shall allocate 10% of the total number of the new Shares to be issued, for offering in Taiwan to the public unless it is not necessary or appropriate, in accordance with the Applicable Listing Rules, for the Company to conduct the aforementioned public offering; *provided, however*, that the Shareholders may by Ordinary Resolution resolve to allocate a higher percentage than 10% of the new Shares to be issued for offering in Taiwan to the public.
12. The Company may, upon resolution by a majority vote at a meeting of the Board attended by two-thirds or more of the Directors, adopt one or more employee incentive programs pursuant to which shares, options, warrants, or other similar instruments to acquire Shares may be granted to employees of the Company and/or any of its

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

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

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

#### **MODIFICATION OF RIGHTS**

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

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

and

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

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

14. The rights conferred upon the holders of the Shares of any Class issued with preferred or other rights shall not, unless otherwise expressly provided by the

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

## **REGISTERS**

15. The Board shall cause to be kept the Register and there shall be entered therein the particulars required under the Law.
16. Subject to the provisions of the Law, if the Board considers it necessary or appropriate during the Relevant Period, the Company shall keep its Register of Shareholders in the Republic of China.

## **CERTIFICATE**

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

## **TRANSFER AND TRANSMISSION OF SHARES**

18. Subject to the Law and the Taiwan Laws, Shares issued by the Company shall be freely transferable, *provided that* any Shares reserved for issuance to the employees of the Company and/or its subsidiaries or controlled companies may be subject to transfer restrictions for a period of not more than two years, or such other period as the Directors may determine in their discretion.
19. The instrument of transfer of any Share shall be in writing in any usual or common form or such other form as the Directors may, in their absolute discretion, approve and be executed by or on behalf of the transferor and transferee. The transferor shall be deemed to remain a Shareholder until the name of the transferee is entered in the Register in respect of the relevant Shares.
20. The Board may decline to register any transfer of any Share unless the instrument of transfer is lodged with the Company, accompanied by the certificate (if any) for the Shares to which it relates and such other evidence as the Board may reasonably require to show the right of the transferor to make the transfer.
- 20.1 The Directors may determine, at their absolute discretion, that Article 19 and Article 20 shall cease to be applicable once the Shares are listed on a Stock Market and will be transferable through the book-entry form or any other manners as applicable under the Applicable Listing Rules.
21. The registration of transfers may be suspended when the Register is closed in accordance with Article 37

22. All instruments of transfer that are registered shall be retained by the Company, but any instrument of transfer that the Directors decline to register shall (except in any case of suspected or actual fraud) be returned to the Person depositing the same.
23. Notwithstanding anything contained in these Articles, the Company shall as soon as practicable and on a regular basis record in the Register and shall at all times maintain the Register in all respects in accordance with the Law.
24. In the case of the death of a Shareholder, the heirs, and the legal personal representative of a deceased where he was a sole or only surviving holder of a Share, shall be the only Persons recognised by the Company as having any title to the Share. In case of a Share registered in the names of two or more holders, the survivors or survivor, or the legal personal representatives of the deceased survivor where he was a sole or only surviving holder of a Share, shall be the only Persons recognised by the Company as having any title to the Share.
25. Any Person becoming entitled to a Share in consequence of the death or bankruptcy or winding-up of a Shareholder shall upon such evidence being produced as may from time to time be properly required by the Board, and subject as hereinafter provided, have the right either to be registered as a Shareholder in respect of the Share or, instead of being registered himself, to make such transfer of the Share as the deceased or bankrupt Person could have made; but the Directors shall, in either case, have the same right to decline or suspend registration as they would have had in the case of a transfer of the Share by the deceased or bankrupt Person before the death or bankruptcy.
26. A Person becoming entitled to a Share by reason of the death or bankruptcy of the holder shall be entitled to the same dividends and other advantages to which he would be entitled if he were the registered holder of the Share, except that he shall not, before being registered as a Shareholder in respect of the Share, be entitled in respect of it to exercise any right conferred by membership in relation to meetings of the Company.
27. (Reserved Intentionally)
28. (Reserved Intentionally)

#### **ALTERATION OF SHARE CAPITAL**

29. The Company may from time to time by Ordinary Resolution:
  - (a) (Reserved Intentionally)
  - (b) consolidate and divide all or any of its share capital into Shares of a larger par value than its existing Shares;
  - (c) subdivide its existing Shares, or any of them, into Shares of a smaller par value than is fixed by the Memorandum of Association; and
  - (d) cancel any Shares that, at the date of the passing of the resolution, have not been taken or agreed to be taken by any Person and diminish the amount of its share capital by the amount of the Shares so cancelled.

30. (A) The Company may by Special Resolution:
- (a) change its name;
  - (b) subject to the Law, reduce its share capital and any capital redemption reserve in any manner authorised by Law provided that such reduction is in proportion to the shareholding of the Shareholders;
  - (c) subject to the Law, be voluntarily wound up; and
- (B) The Company may, by a Special Resolution effect a Merger of the Company in accordance with the Law.
31. (A) The following matters shall require the approval of the Shareholders by a Supermajority Resolution Type A:
- (a) approve its entry into, the amendment or termination of any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others;
  - (b) approve the transfer the whole or any material part of its business or assets;
  - (c) approve the takeover of another's whole business or assets, which will have a material effect on the business operation of the Company;
  - (d) distribute part or all of its dividends or bonus by way of issuance of new Shares;
  - (e) effect any Spin-off in accordance with the Taiwan Laws;
  - (f) approve the cessation of the Company as a public company in Taiwan and the cessation of the listing of its Shares on a Stock Market;
  - (g) approve the offer or issue of Shares with the rights subject to certain restrictions set by the Company in accordance with the Taiwan Laws to the employees of the Company and/or its subsidiaries or controlled companies; and the issuance size, price, terms, conditions and other relevant matters related thereto shall comply with applicable Taiwan Laws; and
  - (h) effect any Share Swap in accordance with the Taiwan Laws.
- (B) Alternatively, if the total number of Shares represented by the Shareholders present at a general meeting to consider the matters specified in the preceding paragraph (A) is not sufficient to meet the quorum criteria for a Supermajority Resolution Type A, the Company may effect the above matters by a Supermajority Resolution Type B.
- (C) For the matters which are required to be approved by Supermajority Resolution Type A / Supermajority Resolution Type B under these Articles, the Company shall not approve such matters by way of Special Resolution or Ordinary Resolution.

- (D) Subject to the Law and the Taiwan Laws, without a supermajority resolution passed by the Shareholders holding two-thirds or more of the total issued and outstanding Shares at a general meeting attended in person or by proxy by Members who represent two-thirds or more of the total issued and outstanding Shares, the Company shall not effect any Merger where the Company is dissolved, general transfer of all assets and liabilities of the Company, Share Swap or Spin-off whereby (a) such transaction will cause the Shares to be delisted under the Applicable Listing Rules and Taiwan Laws, and (b) the surviving, transferee, existing or newly incorporated company, as applicable, participating in such transaction is not a TPEX (or TWSE, as applicable) listed company.
32. In the event a resolution with respect to any of the matters listed in Article 30(B) and paragraphs (a), (b), (c) or (e) of the preceding Article 31(A) is passed by the Shareholders at a general meeting in accordance with the provisions of these Articles, any Shareholder who has notified the Company in writing of his objection to such resolution prior to such meeting and subsequently raised his objection at the meeting may request the Company to purchase all of his Shares at the then prevailing fair price; provided, however, that no Shareholder shall have the abovementioned appraisal right if the Shareholders resolves to liquidate or dissolve the Company immediately after the completion of transfer of business or assets under the paragraph (b) of Article 31(A). In the event of a Spin-Off of any part of the Company's business, a Merger with any other company, an Acquisition, or Share Swap, a Shareholder, who has expressed his dissent therefore, in writing or verbally (with a record) before or during the general meeting and voted against or forfeited his right to vote on such matter, may request the Company to buy back all of his Shares at the then prevailing fair price. The preceding Shares for which voting right has be forfeited, shall not be counted in the number of votes of the Shareholders present in a general meeting.
- 32.1 The request prescribed in the preceding Article 32 shall be delivered to the Company in writing, stating therein the types and numbers of Shares to be repurchased and the requested purchase price, within twenty days commencing from the date on which the resolution was adopted. In the event the Company has reached an agreement in regard to the purchase price with the dissenting Shareholder in regard to his Shares, the Company shall pay such price within ninety days commencing from the date of the resolution. In the event that the Company fails to reach such agreement with the dissenting Shareholder, the Company shall pay the fair price determined by the Company to such Shareholder within a ninety-day period commencing from the date of the resolution, and the Company will be deemed to have agreed to the purchase price requested by the Shareholder if the Company fails to pay within such ninety days. With respect to the request made by the dissenting Shareholders pursuant to this Article 32.1, in the event the Company fails to reach an agreement with the dissenting Shareholder on the fair price of his Shares within a sixty-day period commencing from the date of

the resolution, the Company shall, within thirty days after such sixty-day period, file a petition against all such dissenting Shareholders with the Taipei District Court of Taiwan as the competent court for a ruling on the fair price of his Shares, and such ruling by such Taiwan court shall be binding and conclusive as between the Company and dissenting Shareholder solely with respect to the appraisal price. Notwithstanding the above provisions under this Article 32.1, nothing under this Article shall restrict or prohibit a Member from exercising his right under section 238 of the Law to payment of the fair value of his shares upon dissenting from a merger or consolidation.

### **REDEMPTION AND PURCHASE OF SHARES**

33. Subject to the Law, the Taiwan Laws and these Articles, the Company may issue Shares (including Special Shares) on terms that they are to be redeemed or are liable to be redeemed upon the happening of a specified event or upon a given date and either at the option of the Company or the Shareholder on such terms and in such manner as the Company may by Special Resolution determine; *provided that* payment in respect of the redemption of its own Shares shall be made in a manner and from the funds authorised by the Board and in accordance with the Law and Taiwan Laws.
34. Subject to the Law, the Taiwan Laws and these Articles, and upon the approval of a majority of the Directors present at a Board meeting attended by two-thirds or more of Directors, the Company may purchase its own Shares. Shares that the Company repurchases, redeems or acquires (by way of surrender or otherwise) shall be cancelled immediately or held as treasury shares (“**Treasury Shares**”) at the discretion of the Directors. The above resolution of the Board and the implementation thereof (including the failure to repurchase, redeem or acquire the number of Shares resolved by the Board to be repurchased, redeemed or acquired) shall be reported to the Shareholders at the next general meeting of Shareholders.
- 34.1 No dividend may be declared or paid, and no other distribution (whether in cash or otherwise) of the Company's assets (including any distribution of assets to members on a winding up) may be made to the Company in respect of a Treasury Share.
- 34.2 The Company shall be entered in the Register as the holder of the Treasury Shares, provided that:
- (a) the Company shall not be treated as a Shareholder for any purpose and shall not exercise any right in respect of the Treasury Shares, and any purported exercise of such a right shall be void;
  - (b) a Treasury Share shall not be voted, directly or indirectly, at any meeting of the Company and shall not be counted in determining the total number of issued shares at any given time, whether for the purposes of these Articles or the Law.
- 34.3 If the Company transfers the Treasury Shares to the employees of the Company and/or its subsidiaries or controlled companies, the Board may determine, in its discretion, the

terms and conditions (including the transfer restrictions for a period of time not exceeding 2 years) of such transfer. A proposal to transfer any Treasury Shares to the employees of the Company and/or its subsidiaries or controlled companies at a price below the average actual repurchase price of such Shares shall be approved by the Shareholders in a general meeting in accordance with the Applicable Listing Rules and the items required by the Applicable Listing Rules shall be specified in the notice of the general meeting and may not be proposed as an ad hoc motion. The aggregate number of Treasury Shares resolved at the general meetings to be transferred to the employees of the Company and/or its subsidiaries or controlled companies shall not exceed 5% of the total issued and outstanding Shares, and each employee may not subscribe for Treasury Shares totalling more than 0.5% of the total issued and outstanding Shares in aggregate.

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

#### **CLOSING REGISTER OR FIXING RECORD DATE**

- 37. For the purpose of determining those Shareholders that are entitled to receive notice of, attend or vote at any meeting of Shareholders or any adjournment thereof, or those Shareholders that are entitled to receive payment of any dividend, or in order to make a determination as to who is a Shareholder for any other purpose, the Directors may

provide that the Register shall be closed for transfers for a stated period. For so long as the Shares are listed on a Stock Market, the Register shall be closed at least for a period of sixty (60) days, thirty (30) days and five (5) days immediately before the date of each annual general meeting, each extraordinary general meeting and the record date for a dividend distribution, respectively.

38. Apart from closing the Register, the Directors may fix in advance a record date for any such determination of those Shareholders that are entitled to receive notice of, attend or vote at a meeting of the Shareholders and for the purpose of determining those Shareholders that are entitled to receive payment of any dividend. In the event the Directors designate a record date in accordance with this Article 38 under Applicable Listing Rules, the Directors shall immediately make a public announcement on the website designated by the Commission and the Taipei Exchange or TWSE pursuant to the Applicable Listing Rules.

### **GENERAL MEETINGS**

39. All general meetings other than annual general meetings shall be called extraordinary general meetings.
40. The Board may, whenever they think fit, convene a general meeting of the Company; provided that the Company shall in each year hold a general meeting as its annual general meeting within six months after close of each fiscal year and shall specify the meeting as such in the notices calling it.
41. At these meetings the report of the Directors (if any) shall be presented. For so long as the Shares are listed on a Stock Market, all general meetings shall be physically held in Taiwan. If any general meeting is to be physically held outside Taiwan, an application shall be filed with TWSE (or TPEX, as applicable) for approval within two days after the Board resolves to convene such meeting. Where a general meeting is to be held outside Taiwan, the Company shall engage a duly licensed stock service agent within R.O.C. to handle the administration of such general meeting (such as voting).
- 41.1 Subject to the Law, the general meeting can be held by means of visual communication network or other methods promulgated by the central competent authority of Republic of China.

In case a shareholders' meeting is proceeded via visual communication network, the shareholders attending the meeting remotely shall be deemed to have attended the meeting in person.

The Company shall be in compliance with the Law and Applicable Listing Rules in terms of the prerequisites, procedures, and other compliance matters when the general meeting is held by using visual communication network.

42. Any Shareholder or Shareholders entitled to attend general meetings of the Company holding in aggregate at least three percent (3%) of the paid up share capital of the Company for a period of one year or longer may, by depositing a requisition notice at

the Registration Office or the Shareholders' Service Agent specifying the objects of the meeting, request the Board to convene an extraordinary general meeting. If the Board does not convene such meeting within 15 days after the date of the requisition notice, the Shareholders that submitted the requisition may convene the general meeting. For so long as the Shares are listed on a Stock Market, such general meetings shall be held in Taiwan.

- 42.1 (Reserved Intentionally)
- 42.2 Any one or more Shareholders holding in aggregate more than half of the total number of the issued Shares of the Company as at the period which the Register of Shareholders is closed for transfers of Shares, for at least three (3) consecutive months may convene an extraordinary general meeting.
- 42.3 The Board or any person who is entitled to convene a general meeting under these Articles may demand the Company or the Shareholders' Service Agent to provide the Register.

#### **NOTICE OF GENERAL MEETING**

- 43. At least thirty and fifteen days' notices in writing shall be given to such persons as are entitled to vote or may otherwise be entitled under these Articles of the Company to receive such notices from the Company for any annual and extraordinary general meetings, respectively. Such notice shall specify the place, the day and the time of meeting and, in the case of special business, the general nature of that business shall be given in manner hereinafter provided, or in such other manner (if any) as may be prescribed by the Company in general meetings. Every notice shall be exclusive of the day on which it is given or deemed to be given and of the day for which it is given. The notice

for a general meeting may be given by means of electronic communication if the Company obtains prior consent from the Shareholders or as permitted by the Law and Taiwan Laws.

- 44. (A) The following matters shall be specified in the notice of a general meeting with the description of their major content, and shall not be proposed as ad hoc motions. The major contents may be uploaded onto the website designated by the Commission or the Company, and such website shall be indicated in the notice of general meeting.
  - (a) election or removal of Directors;
  - (b) amendments to the Memorandum of Association and/or these Articles;
  - (c) reduction of share capital;
  - (d) application for de-registration as a public company;
  - (e) winding-up, Merger, Share Swap, or Spin-off of the Company;

- (f) entering into, amendment to, or termination of any contract for lease of the Company's business in whole, or for entrusting business, or for regular joint operation with others;
- (g) the transfer of the whole or any material part of the Company's business or assets; and
- (h) taking over another Person's whole business or assets, which will have a material effect on the business operation of the Company;
- (i) carrying out private placement of the Company's securities;
- (j) granting waiver to a Director for engaging in any business within the scope of business of the Company;
- (k) distributing part or all of the Company's dividends or bonus by way of issuance of new Shares;
- (l) capitalization of the Legal Reserve (as defined in Article 117) and the Capital Reserve (subject to Article 135) by issuing new Shares to the Shareholders in proportion to the number of Shares being held by each of them; and
- (m) distributions out of the Legal Reserve and the Capital Reserve (Subject to Article 118) to the Shareholders in cash in proportion to the number of Shares being held by each of them;
- (n) other matters as stipulated in Taiwan Laws.

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

Listing Rules and other applicable Taiwan Laws. However, if the Company's total paid-in capital exceeds NT\$10 billion at the most recent financial year end date, or if the shareholding of foreign and PRC investors exceeds more than 30% of the total number of issued shares as recorded in the Register of Shareholders as of the date of the general meeting held in the most recent financial year, the foregoing transmission of information and materials shall be published on the MOPS or other website designated by the Commission and the TPEX or TWSE at least 30 days prior to an annual general meeting.

#### **PROCEEDINGS AT GENERAL MEETING**

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

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

#### **VOTES OF SHAREHOLDERS**

54. Subject to any rights and restrictions for the time being attached to any Share, every Shareholder who is present in person (or in the case of a Shareholder being a corporation, by its duly authorised representative) and every Person representing a Shareholder by proxy shall have one vote for each Share of which he or the Person represented by proxy is the holder which is fully paid or credited as fully paid.
- 54.1 Subject to the Law and the Taiwan Laws, should a Shareholder hold Shares on behalf of other person(s), such Shareholder may exercise the voting power of such Shares separately.

The qualifications, scope, methods of exercise, operating procedures and other matters for compliance with respect to separation of exercising voting power in the preceding paragraph shall be subject to the Taiwan Laws.

55. Where the Company has knowledge that any Shareholder is, under the Taiwan Laws, required to abstain from voting on any particular resolution or restricted to voting only for or only against any particular resolution, any votes cast by or on behalf of such Shareholder in contravention of such requirement or restriction shall not be counted.
56. (A) No vote may be exercised with respect to any of the following Shares:
- (a) Shares held by the Company itself;
  - (b) Shares held by any subsidiary of the Company, where the Company holds more than one half of the total voting shares of such subsidiary; or
  - (c) Shares held by another company, where the Company and its subsidiaries hold directly or indirectly more than one half of the total voting shares or the total share equity of such a company.
- (B) The Shares held by any Shareholder having no voting right by virtue of the preceding paragraph (A) shall not be counted in the total number of issued and outstanding Shares for the purpose of a resolution put to a vote at a general meeting.
- 56.1 In case a Director has created security over any Shares held by him, he shall notify the Company of such security. If at any time the Company has been notified of a security created by a Director in respect of his Shares and such security is in respect of more than one half of the Shares held by it/him/her at the time when it/he/she is elected, the Shares over which such security has been created in excess of one-half of the Shares held by such Director at the time of election shall not carry voting rights and shall not be counted in the number of votes of the Shareholders present in a general meeting.
57. In the case of joint holders, the joint holders shall select among them a representative for the exercise of their Shareholder's rights and the vote of their representative who tenders a vote whether in Person or by proxy shall be accepted to the exclusion of the votes of the other joint holders.
58. A Shareholder of unsound mind, or having been declared to lack capacity by order of any court having jurisdiction, may vote by his committee, or other Person in the nature of a committee appointed by that court, and any such committee or other Person, may vote by proxy.
59. A Shareholder may appoint only one proxy to attend a general meeting on his behalf by executing a power of attorney prepared by the Company stating therein the scope of power authorized to the proxy and deliver such duly executed and completed power of attorney to the Company no later than five (5) days prior to the scheduled date of the general meeting. In case the Company receives two or more powers of attorney from one Shareholder, the first one received by the Company shall prevail, unless the subsequent one contains an explicit statement to revoke the previous power of attorney.

60. In addition to the restrictions contained in these Articles, other requirements and restrictions for use or cancellation of proxies, solicitation of proxies and relevant proceedings shall be subject to the relevant Taiwan Laws, including but not limited to the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies.
61. The instrument appointing a proxy shall be in the form approved by the Board and be expressed to be for a particular meeting only and shall contain the information as required under Taiwan Laws.
62. (Reserved Intentionally)
63. Except where a Shareholder is appointing the chairman of a general meeting as his proxy through written instruction or electronic transmission pursuant to Article 67, for trust enterprises duly licensed under Taiwan Laws or Shareholders' Service Agencies approved by Taiwan competent authorities or other entities prescribed under Applicable Listing Rules, when a Person who acts as the proxy for two or more Shareholders, the number of votes represented by him shall not exceed three percent (3%), or such other percentage as stipulated and amended in relevant Taiwan Laws from time to time, of the total number of votes of the Company and the portion of excessive votes represented by such proxy shall not be counted in accordance with the Applicable Listing Rules.
64. A Shareholder cannot exercise his own vote or by proxy on behalf of another Shareholder in respect of any matter or proposed matter or arrangement if he is interested therein and may cause damage to the Company's interests. Such Shares shall not be counted in determining the number of votes of the Shareholders present at the said meeting. If any question shall arise at any meeting as to the interest of a Shareholder and whether it will damage the Company's interests and such question is not resolved by the Shareholder voluntarily agreeing to abstain from voting or not to be counted in the quorum, such question shall be determined by the chairman of the meeting (or, where the question relates to the interest of the chairman, to the directors present at the meeting)
65. Where the Company has only one Shareholder, a resolution in writing signed by such Shareholder in accordance with these Articles shall be as valid and effective as if the same had been passed at a general meeting of the Company duly called and constituted.
66. To the extent permitted by the Law, when the Company holds a general meeting, the Company shall provide the Shareholders with a method for exercising their voting power by means of electronic transmission. The Company shall specify the method of such exercising of votes in the meeting notice, subject to the Law and the Taiwan Laws.
67. For the avoidance of doubt, a Shareholder who exercises his votes in writing or by way of electronic transmission in accordance with the Taiwan Laws and these Articles shall be counted towards the quorum, and shall be deemed to have appointed the chairman of the general meeting as his proxy for the purposes of these Articles and the Law to exercise his voting right at such general meeting in accordance with the instructions

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

68. A Shareholder shall deliver his declaration in relation to the votes in writing or by way of electronic transmission to the Company no later than the second (2<sup>nd</sup>) day prior to the scheduled date of the general meeting, or such other deadline

as stipulated or amended in Taiwan Laws from time to time; if two or more declarations are delivered to the Company, the first declaration shall prevail, unless the subsequent declaration contains an explicit statement to revoke the previous declaration, subject to the Law and the Taiwan Laws.

69. In case a Shareholder who has exercised his votes in writing or by way of electronic transmission intends to attend the general meeting in person, he shall, at least two (2) days prior to the scheduled meeting date of the general meeting or other deadline as stipulated and amended in relevant Taiwan Laws from time to time, deliver to the Company a separate declaration of intention in the same manner as such Shareholder exercises his votes to revoke his previous declaration of intention, subject to the Law and the Taiwan Laws. In the absence of a timely revocation of the previous declaration of intention, the votes exercised in writing or by way of electronic transmission shall prevail, subject to the Law and the Taiwan Laws.

- 69.1 In case a Shareholder, who has exercised his votes in writing or by way of electronic transmission, also executes and delivers to the Company an instrument appointing a proxy to attend a general meeting, the vote exercised by the proxy shall prevail.

70. In case the procedure for convening a general meeting of Shareholders or the method of adopting resolutions is in violation of the Law, Taiwan Laws or these Articles, a Shareholder may, within thirty (30) days from the date of the resolution, submit a petition to the Taipei District Court of Taiwan or a competent court in Cayman Islands for an appropriate remedy, including but not limited to requesting the court to invalidate and cancel the resolution adopted therein.

#### **CORPORATIONS ACTING BY REPRESENTATIVES AT MEETING**

71. Any corporation which is a Shareholder of the Company may by resolution of its directors or other governing body authorise such Person as it thinks fit to act as its representative at any meeting of the Company or of any Class of Shareholders of the

Company, and the Person so authorised shall be entitled to exercise the same powers on behalf of the corporation which he represents as that corporation could exercise if it were an individual Shareholder of the Company.

## **DIRECTORS**

72. The Company shall have 7 to 9 Directors, including at least three Independent Directors, in number. Independent Directors shall occupy no less than 1/5 of total director seats. For so long as the Shares are listed on a Stock Market, before the election of Directors (including Independent Directors) at a general meeting, Director candidates shall be nominated for election at a general meeting in accordance with the Directors candidate nomination system stipulated in the Taiwan Laws. The Shareholders shall elect (a) the Independent Directors from among the nominees listed in the roster of nominated Independent Director candidates, and (b) the non-Independent Directors from among the nominees listed in the roster of nominated non-Independent Director candidates. The election of Independent Directors and non-Independent Directors shall be held at the same general meeting, but the votes for the election of the Independent Directors shall be calculated separately from the votes for the election of the non-Independent Directors in accordance with Article 73. Matters related to the candidate nomination, including (without limitation) nomination procedures and announcement of the director candidates, shall be done in accordance with the Law and Taiwan Laws.
73. The general meeting of the Shareholders may appoint any natural person or corporation to be a Director. At a general meeting considering the election of Directors, each Share shall have the same number of votes as the number of  
  
Directors to be elected, and the total number of votes per Share may be consolidated for election of one candidate or may be split for election of two or more candidates. The candidates, in number equal to the number of Directors to be elected, with the highest number of votes shall be elected as Directors. The director elected with the most votes shall call the first Board meeting after the election.
74. Subject to these Articles, the term for which a Director will hold office shall be three years; thereafter he may be eligible for re-election. In case no election of new Directors is effected after expiration of the term of office of the existing Directors, the term of office of such Directors shall be extended until the time new Directors are elected and assume their office subject to these Articles and internal rules of the Company from time to time.
75. (A) A Director may be removed at any time by a Supermajority Resolution Type A passed at a general meeting. Alternatively, if the total number of Shares represented by the Shareholders present at such general meeting is not sufficient to meet the quorum criteria for a Supermajority Resolution Type A, the Company may remove a Director by a Supermajority Resolution Type B.
- (B) The Company may replace all Directors before expiry of their current term of office, and the existing Directors shall be deemed to have retired from their

present term of office prior to the expiry thereof, unless the resolution of the general meeting expressly stipulates the existing Directors will remain in the office until the expiry of their present term of office. The replacement of all Directors shall be made at a general meeting attended by the Shareholders who represent at least a majority of all issued and outstanding Shares entitled to vote.

- (C) In the event a Director has, in the course of performing his/her duties as a Director, committed any act resulting in material damages to the Company or in material violation of these Articles, the Laws or the Applicable Listing Rules, but is not removed by a resolution of the general meeting pursuant to Article 75(A), Shareholder(s) holding 3% or more of the issued and outstanding Shares of the Company may, subject to the laws of the Cayman Islands and Taiwan Laws, within 30 days after that general meeting, seek to remove such Director by filing a lawsuit in Taipei District Court of Taiwan or other competent court, and such Director shall be deemed removed upon the Company's receipt of a final and non-appealable judgment for removal of such Director.
- (D) Shareholder(s) continuously holding 1% or more of the issued and outstanding Shares of the Company for six months or more may, subject to the laws of the Cayman Islands, request an Independent Director of the Audit Committee to file a lawsuit for the Company against the Director(s) in Taipei District Court of Taiwan. If the Independent Director fails to file a lawsuit within 30 days after receiving such request, such qualified Shareholder(s) may file a lawsuit for the Company against the Director(s) in Taipei District Court of Taiwan; and under such circumstances, the Company may request the suing Shareholder(s) to post an appropriate bond as security for the lawsuit proceeding under the Taiwan Laws. In case the suing Shareholder(s) lose in that lawsuit and thus cause any damage to the Company, the suing Shareholder(s) shall be liable for indemnifying the Company for such damage.

76. The Board shall have a Chairman (the “**Chairman**”) elected and appointed by a majority of the Directors present at the Board meeting the quorum of which shall be two-thirds of all of the Directors then in office. The period for which the Chairman will hold office will also be determined by a majority of the Directors present at the Board meeting with a quorum of at least two-thirds of all of the Directors then in office. The Chairman shall preside as chairman at every meeting of the Board. To the extent the Chairman is not present at a meeting of the Board within fifteen minutes after the time appointed for holding the same, the attending Directors may choose one of their number to be the chairman of the meeting.
77. The Board may, from time to time, and except as required by the applicable Laws and Taiwan Laws, adopt, institute, amend, modify or revoke the corporate governance policies or initiatives, which shall be intended to set forth the policies of the Company

and the Board on various corporate governance related matters as the Board shall determine by resolution from time to time.

78. A Director shall not be required to hold any Shares in the Company by way of qualification.
- 78.1 For so long as the Shares are listed on a Stock Market, the professional qualifications, composition, election, removal, exercise of authority, and all other matters relating to the Board or Directors, including those provided in the Articles, shall be subject to the Law and the Applicable Listing Rules.

#### **DIRECTORS' AND OFFICERS' FEES AND EXPENSES**

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

#### **INDEPENDENT DIRECTORS, THE AUDIT COMMITTEE, AND THE REMUNERATION COMMITTEE**

82. For so long as the Shares are listed on a Stock Market, the Company shall have such number of Independent Directors as required by and in accordance with the Applicable Listing Rules (the "**Required Number**"). The number of Independent Directors of the Company shall not be less than three (3) or one-fifth of the total number of Directors at any time, whichever is greater. At least two Independent Directors shall have household registration of Taiwan. In the event that the number of the Independent Directors appointed is lower than the prescribed minimum number, an election for Independent Directors shall be held at the next following general meeting. In the event that the seats of all Independent Directors become vacant, the Company shall convene an extraordinary general meeting to hold a by-election within 60 days from the date on which the situation arose. The term of each new Independent Director shall be the remainder of the term of each respective Independent Director whose seat has become vacant.
83. Independent Directors shall possess professional knowledge and maintain independence within the scope of their directorial duties, and may not have any direct or indirect interest in the Company. The professional qualifications, restrictions on

concurrent positions held, as well as assessment of independence of Independent Directors shall be governed by the Applicable Listing Rules.

84. For so long as the Shares are listed on a Stock Market, the Company may establish an Audit Committee as required by and in accordance with the Applicable Listing Rules. The Board is authorized to stipulate and amend from time to time the operational articles and bylaws of the Audit Committee in accordance with the Applicable Listing Rules.

The Audit Committee shall comprise all the Independent Directors. It shall not be fewer than three Persons in number, one of whom shall be the convenor, and at least one of whom shall have accounting or financial expertise.

A resolution of the Audit Committee shall be approved by one-half or more of all Audit Committee Members.

85. The following matters shall be subject to the approval of one-half or more of all Audit Committee Members and be submitted to the Directors for a resolution:

- (a) adoption or amendment of an internal control system;
- (b) assessment of the effectiveness of the internal control system;
- (c) adoption of or amendment to handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, monetary loans to others, or endorsements or guarantees for others;
- (d) a matter bearing on the personal interest of a Director;
- (e) a transaction related to material asset or derivatives;
- (f) a material monetary loan, endorsement, or provision of guarantee;
- (g) the offering, issuance, or private placement of any equity-type securities;
- (h) the engagement or dismissal of an attesting chartered public accountant, or the compensation given thereto;
- (i) the appointment or discharge of a financial, accounting, or internal auditing officer; and
- (j) annual and semi-annual financial reports;

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

- 85.1 Before the Company convenes a Board meeting to approve any Merger, Acquisition, or Spin-off, the Audit Committee shall convene a meeting to review the plan and the fairness and reasonability of such transaction, and adopt

a resolution on such proposed plan and transaction as the conclusion of such review, the audit committee shall report their resolution to the Board meeting and the meeting of the Shareholders (to the extent that such transaction requires the approval of the meeting of the Shareholder under the Law or these Articles). During the audit committee's review, the Audit Committee shall seek a fairness opinion from the independent expert advisor with respect to the share exchange ratio, or the amount of cash or other assets to be distributed to the Shareholders. The resolution made as the conclusion of the Audit Committee's review, and such independent expert advisor's opinion shall be given to the Shareholders along with the notice of meeting of the Shareholders (to the extent that such transaction requires the approval of the meeting of the Shareholders under the Law or these Articles). If the approval of the meeting of the Shareholders under the Law or these Articles is not required, the Company shall report such transaction in the next meeting of the Shareholders. In the event that the Company has disclosed the same contents on the website designated by the FSC, and make above documents available at the place of the meeting of the Shareholders for review, the documents shall be deemed having been given to the Shareholders.

- 85.2 For so long as the Shares are listed on a Stock Market, the Company may establish a Remuneration Committee as required by and in accordance with the Applicable Listing Rules. The Board is authorized to stipulate and amend from time to time the operational articles and bylaws of the Remuneration Committee in accordance with the Applicable Listing Rules. The number of Remuneration Committee Members, elections method of Remuneration Committee Members, their professional qualifications, as well as assessment of negative qualifications thereof and relevant matters shall be governed by the Applicable Listing Rules. The remuneration referred to herein shall include salary, stock options, and any other payment or benefits having the nature of incentive compensation as stipulated in relevant Taiwan Laws from time to time for Directors and managers of the Company.
- 85.3 The Remuneration Committee shall, subject to the Applicable Listing Rules, perform the following duties with the care as a good administrator and submit proposals to the Board for discussion and determination:
- (a) establish policies, systems, standards and structure of the performance evaluation and remuneration of the Directors and officers of the Company, and to review the above periodically;
  - (b) periodically evaluate and propose the remunerations of the Directors and officers of the Company; and
  - (c) other matters as required by Applicable Listing Rules.
- 85.4 For so long as the Shares are listed on a Stock Market, the Company may establish other committees as required by and in accordance with the Applicable

Listing Rules. The Board is authorized to stipulate and amend from time to time the operational articles and bylaws of such committees in accordance with the Applicable Listing Rules.

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

#### **ALTERNATE DIRECTOR OR PROXY**

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

#### **POWERS AND DUTIES OF DIRECTORS**

88. Subject to the Law, these Articles, Taiwan Laws and to any resolutions passed in a general meeting, the business of the Company shall be managed by the Directors, who may pay all expenses incurred in setting up and registering the Company and may exercise all powers of the Company. No resolution passed by the Company in a general meeting shall invalidate any prior act of the Directors that would have been valid if that resolution had not been passed.
- 88.1 In the course of conducting its business, the Company shall comply with the Applicable Listing Rules and business ethics and may take corporate actions to promote public interests in order to fulfill its social responsibilities.

89. The Directors may from time to time appoint any Person, whether or not a Director to hold such office in the Company as the Directors may think necessary for the administration of the Company, including but not limited to, the office of the chief executive officer, president, one or more vice-presidents, chief financial officer or controller, treasurer, assistant treasurer, or manager, and for such term and at such remuneration (whether by way of salary or commission or participation in profits or partly in one way and partly in another), and with such powers and duties as the Directors may think fit. Any Person so appointed by the Directors may be removed by the Directors.
90. The Directors may appoint a Secretary (and if needed, an assistant Secretary or assistant Secretaries) who shall hold office for such term, at such remuneration and upon such conditions and with such powers as they think fit. Any Secretary or assistant Secretary so appointed by the Directors may be removed by the Directors.
91. The Directors may delegate any of their powers to committees consisting of such member or members of their body as they think fit; any committee so formed shall in the exercise of the powers so delegated conform to any regulations that may be imposed on it by the Directors.
92. The Directors may from time to time and at any time by power of attorney (whether under Seal or under hand) or otherwise appoint any company, firm or Person or body of Persons, whether nominated directly or indirectly by the Directors, to be the attorney or attorneys of the Company for such purposes and with such powers, authorities and discretion (not exceeding those vested in or exercisable by the Directors under these Articles) and for such period and  
  
subject to such conditions as they may think fit, and any such power of attorney or other appointment may contain such provisions for the protection and convenience of Persons dealing with any such attorney as the Directors may think fit, and may also authorise any such attorney to delegate all or any of the powers, authorities and discretion vested in him.
93. The Directors may from time to time provide for the management of the affairs of the Company in such manner as they shall think fit and the provisions contained in the three next following Articles shall not limit the general powers conferred by this Article.
94. The Directors from time to time and at any time may establish any committees, local boards or agencies for managing any of the affairs of the Company and may appoint any Persons to be members of such committees or local boards and may appoint any managers or agents of the Company and may fix the remuneration of any such Persons.
95. The Directors from time to time and at any time may delegate to any such committee, local board, manager or agent any of the powers, authorities and discretions for the time being vested in the Directors and may authorise the members for the time being of any such local board, or any of them to fill any vacancies therein and to act notwithstanding vacancies and any such appointment or delegation may be made on such terms and

subject to such conditions as the Directors may think fit and the Directors may at any time remove any Person so appointed and may annul or vary any such delegation, but no Person dealing in good faith and without notice of any such annulment or variation shall be affected thereby.

96. Any such delegates as aforesaid may be authorised by the Directors to sub-delegate all or any of the powers, authorities, and discretion for the time being vested in them.

#### **BORROWING POWERS OF DIRECTORS**

97. Subject to these Articles, the Directors may exercise all the powers of the Company to borrow money and to mortgage or charge its undertaking and property, to issue debentures, debenture stock and other securities whenever money is borrowed or as security for any debt, liability or obligation of the Company or of any third party.

- 97.1 (A) Without prejudice to the duties owed by a Director or an officer (being a manager or secretary of the Company who are authorized to act on its behalf in a senior management capacity) to the Company under common law of the Cayman Islands and subject to the Law and Taiwan Laws, a Director and officer shall assume fiduciary duties towards the Company and, without limitation, shall exercise due care and skill in conducting the business operations of the Company.

- (B) Should any such Director or officer violate any such duty or applicable laws, without prejudice to the rights and remedies available under applicable laws, the Company may (i) take actions against such Director or officer for indemnification of the damages caused to the Company, and (ii) require such Director or officer to bear joint and several liability for indemnification of the damages payable by the Company to other Person(s), and (iii) the Company may, by an Ordinary Resolution, take any action permitted by applicable laws and laws of the Cayman Islands to account for any profits and benefits and request payment to the Company such profits or benefits gained in respect of the breach of their fiduciary duties or violation of the applicable laws.

#### **THE SEAL**

98. The Seal shall not be affixed to any instrument except by the authority of a resolution of the Directors provided always that such authority may be given prior to or after the affixing of the Seal and if given after may be in general form confirming a number of affixings of the Seal. The Seal shall be affixed in the presence of a Director or a Secretary or in the presence of any one or more

Persons as the Directors may appoint for the purpose and every Person as aforesaid shall sign every instrument to which the Seal is so affixed in their presence.

99. The Company may maintain a facsimile of the Seal in such countries or places as the Directors may appoint and such facsimile Seal shall not be affixed to any instrument except by the authority of a resolution of the Directors provided always that such authority may be given prior to or after the affixing of such facsimile Seal and if given

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

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

### **DISQUALIFICATION AND CHANGES OF DIRECTORS**

101. The office of Director shall be vacated, if such Director:
- (a) commits a felony (including but not limiting to an offence under Statute for Prevention of Organizational Crimes of Taiwan) and has been adjudicated guilty by a final judgment, and has not commenced to serve the term of the sentence yet, or has commenced to serve the term of sentence but not served the full term or less than five yearshave elapsed from the date of completion of the full sentence, expiry of probation period or date in which he has been pardoned;
  - (b) has been sentenced to imprisonment for a term of more than one year for the commission of fraud, breach of trust or misappropriation, and has not commenced to serve the term of the sentence yet, or has commenced to serve the term of sentence but not served the full term or less than two yearshave elapsed from the date of completion of the full sentence, expiry of probation period or date in which he has been pardoned;
  - (c) has been adjudicated guilty by a final judgment for committing the offense as specified in the Anti-corruption Act of R.O.C., misappropriating company or public funds during the time of his public service, and has not commenced to serve the term of the sentence yet, or has commenced to serve the term of sentence but not served the full term less than two years have elapsed from the date of completion of the full sentence, expiry of probation period or date in which he has been pardoned;
  - (d) becomes bankrupt under the laws of any country or makes any arrangement or composition with his creditors generally, or had liquidation proceeding commenced against him by a court;
  - (e) has been sanctioned for dishonouring checks or other credit instruments, and the term of such sanction has not expired yet;
  - (f) loses all or part of legal capacity as defined under the Taiwan Laws;

- (g) dies or is found to be or becomes of unsound mind or a patient for any purpose of any statute or applicable law relating to mental health and the Directors resolve that his office be vacated;
- (h) ceases to be a Director by virtue of, or becomes prohibited from being a Director by reason of, an order made under any provisions of any law or enactment;
- (i) resigns his office by notice in writing to the Company;
- (j) is removed from office pursuant to Article 75 or the Taiwan Laws;
- (k) is vacated from his office automatically in accordance with Article 101.1; and/or
- (l) becomes subject to the order of commencement of assistance due to incapacity pursuant to relevant Taiwan law and the order has not yet been revoked

101.1 For so long as the Shares are listed on a Stock Market, subject to the Law and Taiwan Laws, if during the term of office of a Director, any Director (not including Independent Directors) transfers some or all of his Shares such that he holds less than one half of the total number of Shares held by him/her at the time of his/her election as a Director, he/she shall, ipso facto, be vacated from the office of Director automatically.

101.2 For so long as the Shares are listed on a Stock Market, subject to the Law and Taiwan Law, if any person is proposed for appointment as a Director (each such person a "proposed director") (not including Independent Directors) at a general meeting (the relevant "general meeting"), such proposed director's appointment shall not become effective (regardless of whether such appointment is purportedly approved at the relevant general meeting, and any resolution which purports to approve such appointment, to the extent it relates to the proposed director's appointment, shall be invalid and ineffective):

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

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

102. Except as approved by the Taipei Exchange or TWSE or the Commission, the following relationships shall not exist among more than half of the Company's Directors: (1) A spousal relationship; or (2) A familial relationship within the second degree of kinship as defined under the Taiwan Laws.

103. When the Company convenes a general meeting for the election of Directors and the original selectees do not meet the conditions stipulated in the preceding Article 102, the election of the Director receiving the lowest number of votes among those Directors not meeting the conditions shall be deemed invalid and void. When a Person serving as Director violates the preceding Article 102, that Person shall cease to act as a Director.
104. When the number of Directors falls below five due to a Director ceasing to act for any reason, the Company shall hold a by-election for Director at the next following general meeting of Shareholders. When the number of Directors falls short by one-third of the total number of Directors of the same term elected pursuant to these Articles, the Company shall convene an extraordinary general meeting within sixty days of the occurrence of that fact to hold a by-election for Directors. The term of each new Director shall be the remainder of the term of each respective Director whose seat has become vacant.

### **PROCEEDINGS OF DIRECTORS**

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

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

such Director shall be deemed to have a personal interest in such matter. If such personal interest may be adverse to the interest of the Company, such Director cannot cast its/his/her own vote or vote by proxy on behalf of another Director. Such Director shall not be counted in the number of votes of Directors present at the Board meeting (but shall still be counted in the quorum for such meeting). In the event the Company is engaging in any Merger, Acquisition, or Spin-off, each Director shall disclose the material information of his or her personal interest with such transaction, and his or her reason(s) to approve or disapprove the proposed resolution of such transaction in the relevant Board meeting and the meeting of Shareholders; and the Company shall disclose the material information of his or her personal interest with such transaction, together with his or her reason(s) to approve or disapprove the proposed resolution of such transaction in the notice to convene a Shareholder Meeting; the material information may be uploaded onto the website designated by the Commission or the Company, and such website shall be indicated in the notice of general meeting.

109. Notwithstanding the preceding Articles, a Director may hold any other office or place of profit under the Company (other than the office of auditor) in conjunction with his office of Director for such period and on such terms (as to remuneration and otherwise) as the Directors may determine and no Director or intending Director shall be disqualified by his office from contracting with the Company either with regard to his tenure of any such other office or place of profit nor shall any Director so contracting or being so interested be liable to account to the Company for any profit realised by any such contract or arrangement by reason of such Director holding that office or of the fiduciary relation thereby established.
110. Subject to these Articles, any Director may act by himself or his firm in a professional capacity for the Company, and he or his firm shall be entitled to remuneration for professional services as if he were not a Director; provided that nothing herein contained shall authorise a Director or his firm to act as auditor to the Company.
111. The Directors shall cause all minutes to be made in books or loose-leaf folders provided for the purpose of recording:
  - (a) all appointments of officers made by the Directors;
  - (b) the names of the Directors present at each meeting of the Directors and of any committee of the Directors; and
  - (c) all resolutions and proceedings at all meetings of the Company, and of the Directors and of committees of Directors.
112. The continuing Directors may act notwithstanding any vacancy in their body but if and for so long as their number is reduced below the number fixed by or pursuant to these Articles as the necessary quorum of Directors, the continuing Directors may act for summoning a general meeting of the Company, but for no other purpose.
113. Subject to any regulations imposed on it by the Directors, a committee appointed by the Directors may elect a chairman of its meetings. If no such chairman is elected, or if at

any meeting the chairman is not present within fifteen minutes after the time appointed for holding the meeting, the committee members present may choose one of their number to be chairman of the meeting.

114. A committee appointed by the Directors may meet and adjourn as it thinks proper. Subject to any regulations imposed on it by the Directors, questions arising at any meeting shall be determined by a majority of votes of the committee members present.
115. All acts done by any meeting of the Directors or of a committee of Directors, or by any Person acting as a Director, shall notwithstanding that it be afterwards discovered that there was some defect in the appointment of any such Director or Person acting as aforesaid, or that they or any of them were disqualified, be as valid as if every such Person had been duly appointed and was qualified to be a Director.
116. Subject to Article 31(A), the following actions require the approval of a majority of the votes of the Directors present at a Board meeting attended by at least two-thirds of all Directors:
  - (a) entering into, amendment to, or termination of any contract for lease of its business in whole, or for entrusted business, or for regular joint operation with others;
  - (b) the sale or transfer of the whole or any material part of its business or assets;
  - (c) taking over the transfer of another's whole business or assets, which will have a material effect on the business operation of the Company;
  - (d) the election of Chairman of the Board pursuant to these Articles;
  - (e) issuance of corporate bonds; and
  - (f) any other actions as set forth in the Taiwan Laws.

#### **DIVIDENDS**

117. If the Company records a profit in a year, the Company shall reserve no less than 1% of the profit for employee compensations, and no more than 3% of the profit for director compensation. If, however, the Company has accumulated losses, profit shall be used to offset accumulated losses first. Employee compensations may be distributed in the form of cash or in the form of Shares, and the employees entitled to receive the compensation may include the employees of the Company and the Company's controlled companies meeting specific requirements set by the Board.

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

authorized share capital of the Company; (iv) special capital reserve, if one is required, in accordance with the Applicable Listing Rules or as required by the competent authorities.

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

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

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

#### **ACCOUNTS, AUDIT, AND ANNUAL RETURN AND DECLARATION**

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

#### **AUDIT**

132. The Directors may appoint an Auditor of the Company who shall hold office until removed from office by a resolution of the Directors and may fix his remuneration.
133. Every Auditor of the Company shall have a right of access at all times to the books and accounts and vouchers of the Company and shall be entitled to require from the

Directors and officers of the Company such information and explanation as may be necessary for the performance of the duties of the auditors.

134. Auditors shall, if so required by the Directors, make a report on the accounts of the Company during their tenure of office at the next annual general meeting following their appointment, and at any time during their term of office, upon request of the Directors or any general meeting of the Shareholders.

#### **CAPITALISATION OF RESERVE**

135. (A) For purpose of the Articles, Capital Reserve means (1) the Share Premium Account, (2) the income from endowments received by the Company, and (3) other items required to be treated as Capital Reserve pursuant to the Taiwan Laws. Capital Reserve may only be used for (a) making good the loss of the Company, (b) capitalisation as set forth in the Article 135, or (c) as otherwise provided for in the Taiwan Laws and/or the Law.

(B) Subject to the Law and Applicable Listing Rules, when the Company does not have any retained or accumulated losses on its books, the Company may, by Supermajority Resolution Type A or Supermajority Resolution Type B, capitalize, in whole or in part, amounts standing to the credit of (1) the Legal Reserve, and/or (2) the Share Premium Account and/or the income from endowments received by the Company from the Capital Reserve by issuing new shares to its Shareholders in proportion to the number of Shares being held by each of them. Article 8 is not applicable for the issuance of new Share pursuant to Article 135 herein.

#### **TENDER OFFER**

136. Within seven days after the receipt of the copy of a tender offer application form and relevant documents by the Company or its litigation or non-litigation agent appointed pursuant to the Applicable Listing Rules, the Board shall resolve to recommend to the Shareholders whether to accept or object to the tender offer and make a public announcement of the following:
- (a) the types and number of the Shares held by the Directors and the Shareholders holding more than 10% of the outstanding Shares in its own name or in the name of other Persons;
  - (b) recommendations to the Shareholders on the tender offer, which shall set forth the names of the Directors who abstain or object to the tender offer and the reason(s) therefore;
  - (c) whether there is any material change in the financial condition of the Company after the submission of the latest financial report and an explanation of the change, if any; and
  - (d) the types, numbers and amount of the Shares of the tender offeror or its affiliates held by the Directors and the Shareholders holding more than 10% of the outstanding Shares held in its own name or in the name of other Persons.

### **SHARE PREMIUM ACCOUNT**

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

### **WINDING UP**

140. Subject to the Law, if the Company shall be wound up, and the assets available for distribution amongst the Shareholders shall be insufficient to repay the whole of the share capital, such assets shall be distributed so that, as nearly as may be, the losses shall be borne by the Shareholders in proportion to the number of the Shares held by them. If in a winding up the assets available for distribution amongst the Shareholders shall be more than sufficient to repay the whole of the share capital at the commencement of the winding up, the surplus shall be distributed amongst the Shareholders in proportion to the number of the Shares held by them at the commencement of the winding up. This Article is without prejudice to the rights of the holders of Shares issued upon special terms and conditions.
141. Subject to the Law, if the Company shall be wound up, the liquidator may, with the sanction of a Special Resolution and any other sanction required by the Law and in compliance with the Applicable Listing Rules, divide amongst the Shareholders in specie or kind the whole or any part of the assets of the Company (whether they shall consist of property of the same kind or not) and may, for such purpose set such value as he deems fair upon any property to be divided as aforesaid and may determine how such division shall be carried out as between the Shareholders or different Classes. The liquidator may, with the like sanction, vest the whole or any part of such assets in trustees upon such trusts for the benefit of the Shareholders as the liquidator, with the like sanction shall think fit, but so that no Shareholder shall be compelled to accept any asset whereon there is any liability.
142. The Company shall keep all statements, records of account and documents for a period of ten years from the date of the completion of liquidation, and the custodian thereof shall be appointed by the liquidator or the Company by Ordinary Resolution.

### **NOTICES**

143. Subject to the Law and except as otherwise provided in these Articles, any notice or document may be served by the Company or by the Person entitled to give notice to any Shareholder either personally, or by facsimile, or by sending it through the post in

a prepaid letter or via a recognised courier service, fees prepaid, addressed to such Shareholder at his address as appearing in the Register, or to the extent permitted by all applicable laws and regulations, by posting on the MOPS or the Company's website, by electronic means by transmitting it to any electronic mail number or address such Shareholder may have positively confirmed in writing for the purpose of such service of notices. In the case of joint holders of a Share, all notices shall be given to that one of the joint holders whose name stands as their representative in the Register in respect of the joint holding, and notice so given shall be sufficient notice to all the joint holders.

144. Any Shareholder present, either personally or by proxy, at any meeting of the Company shall for all purposes be deemed to have received due notice of such meeting and, where required, of the purposes for which such meeting was convened.
145. Any notice or other document, if served by:
- (a) post or courier, shall be deemed to have been served five days after the time when the letter containing the same is posted or delivered to the courier;
  - (b) facsimile, shall be deemed to have been served upon production by the transmitting facsimile machine of a report confirming transmission of the facsimile in full to the facsimile number of the recipient;
  - (c) recognised courier service, shall be deemed to have been served 48 hours after the time when the letter containing the same is delivered to the courier service; or
  - (d) electronic mail, shall be deemed to have been served immediately upon the time of the transmission by electronic mail, subject to the Law.

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

146. Any notice or document delivered or sent by post to or left at the registered address of any Shareholder in accordance with the terms of these Articles shall notwithstanding that such Shareholder be then dead or bankrupt, and whether or not the Company has notice of his death or bankruptcy, be deemed to have been duly served in respect of any Share registered in the name of such Shareholder as sole or joint holder, unless his name shall at the time of the service of the notice or document, have been removed from the Register as the holder of the Share, and such service shall for all purposes be deemed a sufficient service of such notice or document on all Persons interested (whether jointly with or as claiming through or under him) in the Share.
147. Notice of every general meeting of the Company shall be given to:
- (a) all Shareholders holding Shares with the right to receive notice as at the record date and who have supplied to the Company an address for the giving of notices to them; and
  - (b) every Person entitled to a Share in consequence of the death or bankruptcy of a Shareholder, who but for his death or bankruptcy would be entitled to receive

notice of the meeting and has informed the Company with the supporting documents as requested by and satisfactory to the Company.

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

#### **AMENDMENT OF MEMORANDUM AND ARTICLES**

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

#### **OFFICES OF THE COMPANY**

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

#### **INFORMATION**

150. The Board shall keep at the office of its Shareholders' Service Agent in Taiwan copies of these Articles, the minutes of every meeting of the Shareholders and the financial statements, the Register of Shareholders and the counterfoil of corporate bonds issued by the Company. Any Shareholder of the Company may request, by submitting evidentiary document(s) to show his interests involved and indicating the scope of interested matters, access to inspect, review, make copies or duplicate of the above records. The Company shall cause the Shareholders' Service Agent to provide such Shareholder(s) with access to above documents.
151. Without prejudice to the rights set forth in these Articles, no Shareholder shall be entitled to require discovery of any information in respect of any detail of the Company's trading or any information which is or may be in the nature of a trade secret or secret process which may relate to the conduct of the business of the Company and which in the opinion of the Board would not be in the interests of the members of the Company to communicate to the public.
152. The Board shall be entitled to release or disclose to any regulatory or judicial authority any information in its possession, custody or control regarding the Company or its affairs to any of its Shareholder including, without limitation, information contained in the Register of Shareholders and transfer books of the Company

#### **INDEMNITY**

153. Every Director (including for the purposes of this article any alternate Director appointed pursuant to the provisions of these Articles), the Managing Directors, every alternate Directors, every Auditor, every Secretary and other officer for the time being and from time to time of the Company and its subsidiaries (each an "**Indemnified Person**") shall be indemnified and secured harmless out of the assets and funds of the Company against all actions, proceedings, costs, charges, expenses, losses, damages or

liabilities incurred or sustained by such Indemnified Person (including as a result of any mistake of judgment), other than by reason of such Indemnified Person's own dishonesty, wilful default or fraud (in each case, as determined in a final, non-appealable judgement by a court of competent jurisdiction), in or about the conduct of the Company's business or affairs or in the execution or discharge of his duties, powers, authorities or discretions, including without prejudice to the generality of the foregoing, any costs, expenses, losses or liabilities incurred by such Indemnified Person in defending (whether successfully or otherwise) any civil proceedings concerning the Company or its affairs in any court whether in the Cayman Islands or elsewhere.

154. No Indemnified Person shall be liable to the Company unless such liability arises through such Indemnified Person's own dishonesty, wilful default or fraud (in each case, as determined in a final, non-appealable judgement by a court of competent jurisdiction).

#### **NON-RECOGNITION OF TRUSTS**

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

#### **FINANCIAL YEAR**

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

#### **LITIGIOUS AND NON-LITIGIOUS AGENT**

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

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

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公司法  
股份有限公司  
Polaris Group 北極星藥業集團股份有限公司  
第十次修訂後公司組織大綱條文  
(經西元2023年6月12日股東會特別決議通過)

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

**公司法**  
**股份有限公司**  
**Polaris Group 北極星藥業集團股份有限公司**  
**第十次修訂後公司章程條文**  
**(經西元2023年6月12日股東會特別決議通過)**

**解釋**

1. 開曼法(定義如下)附件一表 A 所載規定不適用於本公司。
- 2.

(A) 除本章程另有規定外，本章程名詞定義如下：

- |      |         |  |
|------|---------|--|
| (1)  | 收購      | 指依中華民國企業併購法第4條定義之收購。   |
| (2)  | 關係企業    | 以公司而言，係指得直接或透過一個或數個媒介間接控制該公司之其他公司，或為該公司直接或透過一個或數個媒介間接控制之其他公司，或與該公司具有共同控制力之其他公司；所謂「控制」係指直接或間接可操控或掌握該公司之經營權或方針，至於是透過持有具投票權之有價證券或契約關係再所不問；且「控制」、「被控制」、「在共同控制之下」等辭彙，均有相關之涵義。 |
| (3)  | 上市法令    | 係指因最初及之後於台灣證券交易市場或有價證券市場交易或掛牌上市，而適用之相關法律、行政規則、命令或指令暨其後相關修正規定，包含但不限於證券交易法、公司法、台灣地區及大陸地區人民關係條例等相關中華民國法令或其他由台灣主管機關所頒布之類似規則及命令、與由金融監督管理委員會、證券櫃臺買賣中心或台灣證券交易所頒布之規則及命令；         |
| (4)  | 本章程     | 係指本公司現行組織章程，以及隨後經股東會特別決議隨時修正或補充之條文；  |
| (5)  | 稽核人員    | 係指為本公司所聘任之稽核人員；  |
| (6)  | 審計委員會   | 參見第84條定義；  |
| (7)  | 審計委員會委員 | 係指組成審計委員會之委員；  |
| (8)  | 主席      | 參見第76條定義；  |
| (9)  | 股份種類    | 係指本公司任何時間所發行股份之種類；   |
| (10) | 證券主管機關  | 係指台灣金融監督管理委員會或其他主管台灣證券交易法之機關；  |
| (11) | 本公司     | 係指「Polaris Group 北極星藥業集團股份有限公司」；   |
| (12) | 新設公司    | 係指由兩家或兩家以上參與公司因新設合併所新設之公司；   |
| (13) | 新設合併    | 係指依開曼法及台灣法令，由兩家或兩家以上參與公司合併而成立一新設公司且原參與公司之承諾、財產、債務由新設公司概括承受之合併；   |
| (14) | 參與公司    | 係指依開曼法及台灣法令，參與與其他一家或多家公司合併之現存公司；   |

- (15) 從屬公司 依台灣法下之定義
- (16) 董事或董事會 係指本公司當時之董事，或依實際情形，由董事所組成之董事會或委員會；
- (17) 可分配盈餘 參見第117條定義；
- (18) 電子 應按電子交易法定義解釋之；
- (19) 電子通訊 係指依據開曼法傳輸到電話號碼、住址、網站或其他經逾三分之二董事決議許可之電子傳輸方式；
- (20) 電子交易法 開曼群島電子交易法(2003年修訂)；
- (21) 興櫃 係指財團法人中華民國證券櫃臺買賣中心之興櫃交易平台；
- (22) 金管會 係指台灣金融監督管理委員會；
- (23) 櫃檯買賣中心 係指財團法人中華民國證券櫃臺買賣中心；
- (24) 被補償人 參見第154條定義；
- (25) 獨立董事 係指依照上市法令定義之獨立董事；
- (26) 開曼法 係指開曼群島公司法(2018年修訂)；
- (27) 本公司股東或成員 係指經記載於本公司股東名簿之股份持有人，包括尚未完成登記之認股人，以及股份之共有人；
- (28) 組織大綱 係指本公司組織大綱，以及隨後經修正或取代之條文；
- (29) 合併 係指存續合併及/或新設合併；
- (30) 存續合併 係指依開曼法及台灣法令，由兩家或兩家以上參與公司合併並以其中一參與公司作為存續公司，且由該存續公司概括承受參與公司之承諾、財產、債務之合併；
- (31) 月 係指日曆月；
- (32) 公開資訊觀測站 係指由台灣證券交易所及櫃檯買賣中心所維護之公開資訊觀測站；
- (33) 新台幣 中華民國之法定貨幣；
- (34) 普通決議 係指於本公司依本章程規定召開之股東會上，有表決權之股東親自或在允許使用委託書的情況下出具委託書，如股東為法人者，由其合法授權代表人出席，以過半數決通過之決議。以每一股東所得享有的表決權數為準計算過半數票數；
- (35) 繳足股款 係指就已發行之股份按票面金額及溢價繳足股款，包括以記入貸方方式繳足股款；
- (36) 主體(人員) 係指自然人、商號、公司、合資、合夥、組織、機構或其他主體（不論是否有獨立之法人格）或依章程內文規定包含之前開主體；
- (37) 股東名簿 係指按照開曼法規定，本公司依董事會決議，於開曼群島境內或境外所備置之一個或多個股東名簿（包括開曼法所定義之「已上市股份股東名簿」及/或「未上市股份股東名簿」）；
- (38) 註冊事務所 係指本公司依開曼法規定所設之註冊事務所；

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

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

### 股份

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

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

上市法令。

- 12.2 本公司應通知各認股人繳納股款之期限。若公司以超過票面金額發行股票時，其溢額應與股款同時繳納。若認股人延欠應繳之股款時，公司應定一個月以上之期限催告該認股人照繳，並聲明逾期不繳失其權利。認股人未依公司催告照繳者，即失其權利，所認股份得由公司另行募集。前述情形，公司如有損害，仍得向認股人請求賠償。

#### 權利變動

13. 如發行不同種類股份，各該股份種類之任何權利之重大不利變更或修改，須經 (a) 公司股東會以 A 型特別(重度)決議方式表決通過，如股東會未達 A 型特別(重度)決議出席門檻，得以 B 型特別(重度)決議方式為之。及(b) 該股份種類股東另以 A 型特別(重度)決議方式表決通過，如該股份種類股東會未達 A 型特別(重度)決議出席門檻，得以 B 型特別(重度)決議方式為之。前述個別股東會應適用本章程有關一般股東會及其程序之相關規定。
14. 除該股份種類發行時已於其發行條件明文排除外，本公司創設、分配或發行其他權利與該種類股份相同或劣後之股份，或贖回、買回該股份種類，不得被視為重大不利變更或廢止該股份種類所賦予之優先或其他權利。

#### 股東名簿

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

#### 股權證明

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

#### 股份過戶或股份繼承

18. 於不違反開曼法及台灣法令之前提下，本公司發行之股份得自由轉讓。但本公司保留給本公司及/或其子公司或從屬公司員工認購之股份，得限制其在兩年或其他由董事會決定之期間內不得轉讓。
19. 任何股份之轉讓應以一般或通常書面文件格式，或董事會得依其絕對裁量決定格式，並應由轉讓人或代表轉讓人及受讓人簽署該等文件為之。在受讓人經登記於股東名簿前，轉讓人仍視為股東。
20. 董事會得拒絕任何股份轉讓之登記，除非已向公司提出轉讓文件，並連同表彰轉讓股份之股票及其他證明，以及其他董事會合理要求提供足以證明轉讓人確有轉讓權限之證明文件。
- 20.1 若股票已於股票市場交易，並依相關規定以帳簿劃撥或其他方式轉讓者，董事會得自行決定第 19 條及第 20 條不再適用。
21. 本公司於本章程第 37 條規定之停止過戶期間，得暫停股東名簿之過戶登記。
22. 所有經登記之股份轉讓文件應由本公司保管，惟經董事會拒絕辦理登記之股份轉讓文件應返還予申請人，但有詐欺不法情事或詐欺不法情事之虞者，不在此限。
23. 無論本章程是否另有規定，本公司應隨時並定期更新股東名簿，並應依開曼法規定隨時在各方面維持股東名簿之紀錄。

24. 當股東死亡時，本公司將認定其繼承人以及法定代理人對該死亡股東之股份具有所有權。如果股份登記為二人(含)以上所共有者，則本公司將認定生存之共有人對該死亡股東股份具有所有權，如果該生存之共有人為該股份單獨、唯一之持有人而嗣後死亡者，所有權人則為其合法代表人。
25. 任何主體因股東死亡、破產或解散而取得其股份之權利者，除本條另有規定外，得在取得董事會合理要求之證明文件後，如同已死亡、破產之股東原得行使之權利，得請求登記為相對應股份之股東，或者將該股份移轉予他人；但如該死亡或破產股東於死亡或破產前將股份移轉予他人時，董事得行使職權拒絕或暫停受理登記。
26. 因原股東死亡或破產而取得其股份權利之主體，得享有如同其已登記為股份持有人所得享有之股息及其他利益；但於登記為股東前，不得享有因股東身份所取得有關股東會股東權利之行使。
27. (條次保留)
28. (條次保留)

### 股本變更

29. 本公司得隨時以普通決議進行以下事項:
  - (a) (條次保留)
  - (b) 將全部或任何股本合併或分割成為較其現有股份面額更大的股份；
  - (c) 將現有股份再分割成為比組織大綱所規定更小面額之股份；
  - (d) 銷除在作成該決議當時尚未被任何主體取得或承諾取得之股份，並依據銷除股份之數額減少其股本。
30. (A)本公司得以特別決議進行以下事項:
  - (a) 變更公司名稱；
  - (b) 於開曼法容許範圍內，依其所允許之方式依股東持股比例減少資本額及資本償還準備金
  - (c) 依開曼法規定，自願性解散本公司；及(B)本公司得經特別決議，依開曼法規定與他公司進行合併。
31. (A)本公司得以 A 型特別(重度)決議，進行下列事項:
  - (a) 締結、變更、終止任何出租其全部營業、委託經營、或經常與他人共同經營之合約；
  - (b) 讓與全部或主要部份之營業或資產；
  - (c) 受讓他人全部營業或財產而對本公司之營運有重大影響者；
  - (d) 以發行新股之方式分派部份或全部之股息或紅利；
  - (e) 依台灣法令規定進行分割；
  - (f) 不再是公開發行公司且停止在股票市場交易
  - (g) 依台灣法令，發行權利有所限制之股份予本公司及/或其子公司或從屬公司之員工；其發行數量、發行價格、發行條件及其他應遵行事項，應遵循台灣法令之規定；及
  - (h) 依台灣法令進行股份轉換。(B)若出席股東之股份總數不足前述(A)項規定之定額，本公司得以B型特別(重度)決議通過上述事項。
- (C)依本章程規定必須以前述A型或B型特別(重度)決議通過之事項，本公司不得以特別決議或普通決議為之。

(D) 於不違反開曼法及台灣法令之前提下，本公司非經已發行股份總數三分之二以上股東之同意不得參與合併後消滅、概括讓與、股份轉換或分割，而致(a)終止上市櫃，且(b)存續、受讓、既存或新設之公司為非上市櫃公司。

32. 如股東會依開曼法相關規定就第 30 (B)條及 31 (A)條第(a)、(b)、(c)、(e)項所列之議案作成決議者，股東於股東會前已以書面通知本公司反對該項議案之意思表示，並在股東會上再次提出反對意見者，得請求本公司以當時公平價格收買其所有之股份；但股東會依第 31 (A)條第(b)項規定作成決議，於轉讓本公司營業或資產後，同時解散本公司者，股東不得享有上述請求收買股份之權利。在股東會決議分割業務、與他公司合併、進行收購或股份轉換之情形，股東於股東會集會前或集會中，以書面表示異議，或以口頭表示異議經紀錄，且於股東會投票反對或放棄其表決權者，可請求本公司以當時公平價格收買其所有之股份。前開放棄表決權之股份數，不算入已出席股東之表決權數。
- 32.1 依前條所為請求應在決議日起二十日內，提出記載請求買回之股份種類和數額並列明請求收買價格的書面請求於公司。本公司與提出請求的異議股東就該股東所持股份之收買價格達成協議者，本公司應在決議日起九十日內支付價款。未達成協議者，本公司應自股東會決議日起九十日內，依其所認為之公平價格支付價款予未達成協議之股東；本公司未於該九十日期間內支付者，視為同意股東請求收買之價格。對於異議股東依本條所為請求，倘若本公司與異議股東自該股東會決議之日起六十日內，未能就收買價格達成協議者，則本公司應在此六十日期間經過後三十日內，就收買價格自股東會決議日起六十日內未達成協議者公司應於該六十日期間經過後三十日內，以全體未達成協議之異議股東為相對人，以臺灣臺北地方法院為訴訟管轄法院，聲請為價格之裁定。法院之裁定在本公司及該異議股東間針對收買價格有終局確定拘束力。本條之任何規定並不限制或禁止股東依開曼法第 238 條因其對於合併或結合表示異議而得行使之股份公平價格支付請求權。

#### 股份贖回及買回

33. 在符合開曼法、台灣法令和本章程規定前提下，本公司得發行可由股東或本公司行使贖回權或買回權的股份(包含特別股)。該股份贖回權或買回權之條件，應經本公司以股東會特別決議通過。對於支付其贖回或買回其股份之股款，應依開曼法及台灣法令，自董事會授權之資金中支付之。
34. 在符合開曼法、台灣法令和本章程規定之情形下，本公司得經三分之二以上董事之出席及出席董事過半數同意之董事會決議，購買、贖回或取得本公司股份。本公司購買、贖回或取得之本公司股份應依董事會之決定立即銷除或作為庫藏股。前述董事會之決議及執行情形(包括因故未買回、贖回或取得股份者)，應於最近一次之股東會報告。
- 34.1 本公司就庫藏股不得領取股利，或分配其他公司資產(不論以現金或其他方式)，包括清算時分配資產。
- 34.2 本公司就庫藏股應以庫藏股持有人登錄於股東名簿，但：
- (a) 本公司不得基於任何目的被視為股東，且不得就庫藏股行使任何權利，若行使亦為無效；
- (b) 庫藏股不得於本公司任何會議直接或間接參與表決，且依本章程或法律不計入所有已發行股份總數。
- 34.3 如本公司移轉庫藏股予本公司及/或其子公司或從屬公司之員工，董事會得決定移轉條件(包含限制移轉期間最長不得超過二年)。公司以低於實際買回股份之平均價格

將庫藏股轉讓予本公司及/或其子公司或從屬公司之員工之議案，應經依上市法令規定經股東會決議通過，且應於股東會通知中載明上市法令所要求之相關事項，不得以臨時動議提出。歷次股東會通過且已轉讓予本公司及/或其子公司或從屬公司之員工之庫藏股總數，累計不得超過公司已發行股份總數之百分之五，且單一認股員工其認購股數累積不得認購超過公司已發行股份總數之千分之五。

- 34.4 本公司得依第 34 條及第 34.3 條之規定，依董事會決定之條件移轉或註銷庫藏股。
- 34.5 於本公司股份已於股票市場掛牌之期間，本公司贖回或買回自身股份之相關事項應遵循開曼法及上市法令。
35. 除本章程另有規定外，贖回或買回任何股份不應視為導致其他股份之贖回或買回。
36. 在開曼法及台灣法令許可前提下，於支付贖回或買回股份之對價時，董事會得依該被贖回或買回之股份發行條件之規定，或經持有該股份之股東同意，以現金或其他對價支付之。
- 36.1 在開曼法及台灣法令許可前提下，本公司得依普通決議發還盈餘、公積或股本之方式強制贖回或買回股份。此等贖回或買回應依股東所持股份比例，且本公司得以現金或現金以外之財產為之。惟於以現金以外之財產贖回或買回時，董事會應先取得會計師之鑑價報告，且該方案應經股東會普通決議通過及收受股東之同意。

#### 停止股東名簿變更或訂定基準日

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

#### 股東會

39. 股東常會以外所召開之股東會均為股東臨時會。
40. 董事會得於必要時隨時召集本公司股東會，但本公司應於每一會計年度終了後六個月內召開一次股東會作為股東常會，且應於股東會召集通知中表明為股東常會。
41. 董事會之報告(如有)應提交予股東會討論。於本公司股份已在股票市場掛牌之期間，本公司所有實體股東會均應於台灣召開。如實體股東會將在台灣境外召集，董事會應於該議案通過後二日內向證交所(或櫃檯買賣中心，依其情形適用之)報請核准。如於台灣境外召開股東會時，本公司應於台灣境內委託專業股務代理機構辦理股東會之行政事務(如股東投票事宜)。
- 41.1 在不違反開曼法令規範下，本公司股東會開會時，得以視訊會議或其他經中華民國公司法主管機關公告之方式為之。

股東會開會時，如以視訊會議為之，其股東以視訊參與會議者，視為親自出席。本公司召開視訊會議，應符合之條件、作業程序及其他應遵行事項，應遵循開曼法令及上市法令規定。

42. 繼續一年以上持有本公司已發行有表決權股份總數百分之三(3%)以上之股東，得以書面通知載明提議事項及理由，並將該書面通知送達於本公司登記辦公室或股

務代理機構，請求董事會召集股東臨時會。前項請求提出後十五日內，董事會不為召集時，則請求之股東得自行召集之。於本公司股份已於股票市場掛牌之期間，該等股東會必須在台灣召集。

42.1 (條次保留)

42.2 於股東名簿停止過戶時繼續三個月以上持有已發行股份總數過半數股份之股東，得自行召集股東臨時會。

42.3 董事會或其他召集權人召集股東會者，得請求本公司或股務代理機構提供股東名簿。

#### 股東會通知

43. 股東常會之召集，應至少於三十天前以書面通知，股東臨時會之召集應至少於十五天前以書面通知，該通知應載明開會之地點、日期、時間，如有特殊事項，則應依下述規定方式或本公司規定之其它方式載明該特殊事項，而將該通知寄發給得於股東常會或股東臨時會中投票或依本章程或有權受領該通知之人。每一通知之發出日或視為發出日及送達日均不予計入。倘本公司已取得股東事前同意或於開曼法及台灣法令許可前提下，股東會之通知得以電子通訊方式為之。

44. (A)下列事項應在股東會召集事由中列舉並說明其主要內容，不得以臨時動議提出。其主要內容得置於中華民國證券主管機關或本公司指定之網站，並應將其網址載明於股東會通知：

- (a) 選任或解任董事；
- (b) 變更組織大綱及/或章程；
- (c) 減資；
- (d) 申請停止公開發行；
- (e) 解散、合併、股份轉換或分割本公司；
- (f) 締結、變更、或終止關於出租全部營業、委託經營或與他人經常共同經營之契約；
- (g) 讓與全部或主要部分之營業或財產；
- (h) 受讓他人全部營業或財產，且對本公司營運有重大影響者；
- (i) 私募發行具有股權性質之有價證券；
- (j) 董事從事競業行為之許可；
- (k) 以發行新股之方式，分派股息及紅利之全部或一部；及
- (l) 將本公司之法定盈餘公積(定義如第 117 條)及資本公積(依第 135 條規定)撥充資本，依持股比例發行新股予股東；及
- (m) 將本公司之法定盈餘公積及資本公積(依第 118 條規定)依持股比例發給現金予股東；及
- (n) 台灣法令所規範之事由。

(B)股東於股東會中得提出臨時動議，但以與召集事由直接相關者為限。

44.1 本公司應於股東常會開會三十日前或股東臨時會開會十五日前，或於台灣法令隨時所明定或修改之期限前，依照上市法令之規定公告股東會開會通知書、委託書用紙、議程及各項議案(包括承認案、討論案、選任或解任董事等)之案由及相關資料。倘股東得以書面行使表決權時，應將前述資料及書面行使表決權用紙，併同寄送予股東。

45. 於本公司股份已於股票市場掛牌之期間，本公司召開股東會時應編製股東會議事

手冊並準備相關資料，供股東索閱，且應依上市法令及其他應適用之台灣法令，於股東常會開會二十一日前或股東臨時會開會十五日前，或於台灣法令隨時所明定或修改之期限前，公告於公開資訊觀測站或其他主管機關及櫃檯買賣中心或證交所指定之網站上。但本公司於最近會計年度終了日實收資本額達新臺幣一百億元以上或最近會計年度召開股東常會其股東名簿記載之外資及陸資持股比率合計達百分之三十以上時，應於股東常會開會 30 日前完成前開電子檔案之傳送。

#### 股東會程序

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

#### 股東表決權

54. 除股份所附隨之權利或限制設有特別規定外，每一親自出席(當股東為法人時，係指合法授權代表人)或委託代理人出席之股東，就其所持有每一股份（已繳足股款，或以記入貸方方式繳足股款之股份），有一表決權。
- 54.1 在符合開曼法及台灣法令情形下，若股東係為他人持有股份時，股東得分別行使  
表 決 權。  
分別行使表決權之資格條件、適用範圍、行使方式、作業程序及其他應遵行事項，

應遵循台灣法令規定。

55. 若本公司知悉，就股東會決議事項，股東依台灣法令規定禁止就特定議案行使表決權，或限制不得針對特定議案行使表決權時，任何由該股東行使或代理其他股東行使股東之表決權數。而與上述規定牴觸之表決權數，不算入已出席。
56. (A) 股份有下列情形之一者，無表決權：
  - (a) 本公司依法持有自己之股份；
  - (b) 股份為本公司持有已發行有表決權之股份總數過半數之子公司所持有；
  - (c) 股份為本公司及本公司之子公司直接或間接持有他公司已發行有表決權之股份總數或資本總額合計過半數之他公司所持有。
- (B) 於第56(A)條情形，股東會之決議，對無表決權股東之股份數，不算入已發行股份之總數。
- 56.1 董事以股份設定質權超過選任當時所持有之公司股份數額二分之一時，其設質超過之股份不得行使表決權，不算入已出席股東之表決權數。
57. 於共有股份之情形，共有人應於其中選定一代表人行使其股東權利，該代表人所行使之表決權(無論是親自或出具委託書)應排除其他共有人所為之投票。
58. 如股東有心智缺陷，或經有管轄權法院宣告有精神障礙時，得由管理委員會或由法院指派性質類似管理委員會之主體行使投票權，該管理委員會或由法院指派性質類似管理委員會之主體得以出具委託書方式行使投票權。
59. 股東得出具本公司印發之一份委託書，經載明授權範圍且合法授權後，於股東會開會五日前送達本公司，委託一代理人出席股東會。若本公司收到同一股東所出具之委託書有兩份以上時，若後送達之委託書並未聲明撤銷前委託書者，以最先送達者為準。
60. 除本章程之限制外，使用或撤回委託書、徵求委託書及其相關程序應按台灣法令(包括但不限於公開發行公司出席股東會使用委託書規則)之相關要求及限制為之。
61. 委託行使代理權所出具委託書應依循董事會核可之格式，且應表示僅適用於該次特定之股東會，其內容並應包括台灣法令要求之相關資訊。
62. (條次保留)
63. 除股東依第 67 條以書面或電子方式委託股東會主席情形，或根據台灣法令組織之信託事業或經台灣主管機關核准之股務代理機構或台灣上市法令另有規定外，一人同時受二人以上股東委託時，其代理之表決權不得超過已發行股份總數表決權之百分之三或相關台灣法令隨時所明定或修改之比例；若超過，則超過之表決權，依上市法令之規定不予計算。
64. 股東對於會議之事項，有自身利害關係致有害於本公司利益之虞時，不得加入表決，並不得代理他股東行使其表決權。不得行使表決權之股份數，不算入已出席股東之表決權數。如會議中有關於任何股東是否對於會議事項有自身利害關係致有害於本公司利益之虞，而該股東不願自願性放棄表決權或放棄算入已出席數，此時由股東會主席為是否不得行使表決權或不得算入已出席數之裁決。如該事項係與股東會主席自身利害相關，則由出席之董事為裁決。
65. 如本公司僅有一名股東時，經該股東按本章程規定簽署之書面決議，應與合法召集並召開之股東會所通過之決議有相同之效力。
66. 在開曼法允許之範圍內，本公司應將電子方式列為表決權行使管道之一。本公司應根據開曼法及台灣法令，於股東會召集通知上載明表決權行使方法。
67. 為避免疑義起見，股東依台灣法令及本章程規定，以書面或電子方式行使表決權

者，應算入法定出席人數，並在本章程及開曼法下視為已經委託股東會主席依其書面或電子方式所為之指示行使表決權。但該委託行為並不視為上市法令下之委託代理出席行為。當股東會主席受委託行使股東表決權時，不得行使股東依書面或電子方式所為指示以外之行為，亦不得對任何修正案或臨時動議行使表決權。以此種方式投票之股東，就該次股東會之臨時動議及原議案之修正，視為棄權。

68. 股東以書面或電子方式行使表決權者，其意思表示應於股東會開會二日前，或於台灣法令隨時所明定或修改之期限前送達本公司。送達本公司之意思表示有兩個以上時，於開曼法及台灣法令許可範圍內，除後送達之意思表示聲明撤銷前意思表示外，以最先送達者為準。
69. 於開曼法及台灣法令許可範圍內，股東以書面或電子方式行使表決權後，欲親自出席股東會者，至遲應於股東會開會二日前，或於台灣法令隨時所明定或修改之期限前，以與行使表決權相同之方式，另為撤銷先前行使表決權之意思表示。逾期撤銷者，於開曼法及台灣法令許可範圍內，以書面或電子方式行使之表決權為準。
- 69.1 如股東以書面或電子方式行使表決權，並簽署及寄送一份委託書給本公司來委託他人代理出席股東會，以委託代理人出席行使之表決權為準。
70. 如股東會之召集程序或其決議方法違反開曼法、台灣法令或本章程之規定時，股東得自決議之日起三十日內向台灣台北地方法院或向有權管轄之開曼群島法院起訴請求救濟，包括但不限於訴請法院廢止及撤銷該決議。

#### 法人股東透過代表人參與會議

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

#### 董事會

72. 本公司應有 7 至 9 名董事，其中最少包括三名獨立董事。且獨立董事不得少於董事席次五分之一。本公司股份在股票市場掛牌期間，本公司董事（含獨立董事）之選任採台灣法令規定之董事候選人提名制度，股東應分別就候選人名單中選任之，獨立董事與非獨立董事應依第 73 條一併進行選舉，分別計算當選名額。董事候選人提名之受理方式及公告等相關事宜，悉依開曼法及台灣法令規定辦理。
73. 股東會得選任自然人或法人為董事。股東會選任董事時，每一股份之選舉權有與應選出董事人數相同之選舉權，得集中選舉一人或分配選舉兩人或數人。由所得選票代表選舉權較多者，當選為董事。當選董事中所得票數最高者應召集第一次董事會。
74. 於開曼法允許範圍下，董事任期為 3 年，連選得連任。若現任董事任期屆滿後未選任新董事，在符合本章程及本公司相關內部規章前提下，現任董事任期延長至新董事就任之時為止。
75. (A) 董事得隨時經股東會以 A 型特別(重度)決議解任。若出席股東之股份總數不足前述 A 型特別(重度)決議規定之定額，本公司得以 B 型特別(重度)決議隨時解任之。  
(B) 股東會於公司董事任期未屆滿前，改選全體董事者，除非決議載明原任董事於任期屆滿始解任，否則一經改選即視為解任。前述改選，應有代表已發行股份總數過半數股東之出席。  
(C) 董事執行業務，有重大損害本公司之行為或嚴重違反本章程、開曼法、上市法令

規定，而未能依本章程第75(A)條經股東會決議將其解任時，持有本公司已發行股份總數百分之三以上之股東，在符合開曼相關法令及台灣法令情形下，得於股東會後三十日內，向台灣台北地方法院或其他就該事件具管轄權之法院訴請裁判解任該董事。該董事於本公司接獲該終局不可上訴之解任判決時應視為被解任。

- (D) 在開曼群島法允許之範圍內，繼續六個月以上，持有公司已發行股份總數百分之一以上之股東，得以書面請求審計委員會之獨立董事成員為公司對董事提起訴訟，並得以臺灣臺北地方法院為訴訟管轄法院。股東提出請求後三十日內，審計委員會之獨立董事成員不提起訴訟時，股東得為公司提起訴訟，並得以臺灣臺北地方法院為訴訟管轄法院。

股東在台灣提起前項訴訟時，公司得要求該股東依台灣民事訴訟法之規定提供相當之訴訟擔保，如因敗訴致公司受有損害，起訴之股東，對於公司負賠償之責。

76. 董事會應設置董事長，並應經由三分之二以上現任董事出席、出席董事過半數同意選任之。董事長任期亦應經由三分之二以上之現任董事出席、出席董事過半數同意決定之。董事長應擔任董事會主席。如董事長未於董事會開始後十五分鐘內出席，得由出席董事推派一人擔任主席。
77. 除開曼法及台灣法令另有規定外，董事會得隨時經由決議，採用、訂定、修正、修改或撤銷本公司治理政策或行動方案，以針對本公司及董事會之各項公司治理事務訂定政策。
78. 董事無須以持有本公司股份作為資格之限制。
- 78.1 於本公司股份已於股票市場掛牌之期間，董事之資格條件、組成、選任、解任、職權行使及其他應遵行事項(含本章程所列事項)，均應遵循開曼法及上市法令。

#### **董事及經理人之報酬及費用**

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

#### **獨立董事、審計委員會及薪酬委員會**

82. 本公司股份在股票市場掛牌期間，本公司獨立董事不得少於三席且不得少於董事席次五分之一，其中至少二人應在中華民國設有戶籍，獨立董事因故解任，致人數不足上述最低人數時，應於最近一次股東會補選之；獨立董事均解任時，本公司應自事實發生日起 60 天內，召開股東臨時會補選之。補選之獨立董事，其任期應以補足原董事之任期為準。
83. 獨立董事應具備專業知識，且於其職行職責範圍內應保持獨立性，不得與本公司有直接或間接利害關係。有關獨立董事之專業資格與兼職限制、獨立性之認定等事宜，悉依上市法令有關規定辦理。
84. 本公司股份在股票市場掛牌期間，本公司得按上市法令設置審計委員會。董事會得隨時依上市法令訂定與修改審計委員會之職權規章與細則。審計委員會應由全體獨立董事組成，其人數不得少於3人，其中1人為召集人，且其中至少1人應具有會計或財務專長。審計委員會之決議應經審計委員會委員二分之一以上之同意通過。
85. 下列事項應經審計委員會全體成員二分之一以上同意，並提董事會決議：

- (a) 訂定或修正內部控制制度；
- (b) 內部控制制度有效性之考核；
- (c) 訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序；
- (d) 涉及董事自身利害關係之事項；
- (e) 重大之資產或衍生性商品交易；
- (f) 重大資金貸與、背書或提供保證；
- (g) 募集、發行或私募具有股權性質之有價證券；
- (h) 簽證會計師之委任、解任或報酬；
- (i) 財務、會計或內部稽核主管之任免；及
- (j) 年度財務報告及半年度財務報告。

前項各款事項，除第(j)款外，如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄中載明該審計委員會之決議。

- 85.1 本公司於召開董事會決議合併、收購或分割事項前，應由審計委員會就併購計畫與交易之公平性、合理性進行審議，並將審議結果提報董事會及股東會（若依開曼法或本章程該交易必須取得股東會同意者）。審計委員會進行審議時，應委請獨立專家就換股比例或配發股東之現金或其他財產之合理性提供意見。審計委員會之審議結果及獨立專家意見，應於發送股東會召集通知時（若依開曼法或本章程該交易必須取得股東會同意者），一併發送股東。若依法令或本章程該交易不須取得股東會同意者，本公司應於最近一次股東會就該交易提出報告。前述應發送股東之文件，經本公司於金管會指定之網站公告同一內容，且備置於股東會會場供股東查閱，對於股東視為已發送。
- 85.2 本公司股份在股票市場掛牌期間，本公司得按上市法令設置薪酬委員會。董事會得隨時依上市法令訂定與修改薪酬委員會之職權規章與細則。薪酬委員會之委員人數、選任辦法、專業資格、消極資格之認定及相關事宜，均依上市法令定之。本條所稱薪酬包括董事及經理人之薪資、股票選擇權、及其他任何依台灣法令就董事及經理人所規定之具有獎勵性質之支付或利益。
- 85.3 薪酬委員會應依照上市法令之要求，以良好經營管理者應具備之注意程度，履行下列職責並向董事會提出建議，以供董事會討論與議定：
- (a) 建立董事績效評估及董事與經理人薪酬之政策、制度、標準及結構，並定期檢視之；
  - (b) 定期評估及建議董事與經理人之薪酬；及
  - (c) 上市法令所要求之其他事項。
- 85.4 本公司股份在股票市場掛牌期間，本公司得按上市法令設置其他委員會。董事會得隨時依上市法令訂定與修改該等設置之委員會之職權規章與細則。
- 85.5 於本公司股份已於股票市場掛牌之期間，獨立董事、審計委員會及薪資報酬委員會之資格條件、組成、選任、解任、職權行使及其他應遵行事項(含本章程所列事項)，均應遵循開曼法及上市法令。

#### **代理董事及委託書**

86. 董事得以書面指派其他個人為其代理人。在指派書授權範圍內，被指派之代理人得經常代理原董事出席董事會。董事因故無法親自出席董事會時，被指派之代理人得以董事身分出席董事會，並行使投票權，代理人本身若具有董事身分，其除

得行使本身之投票權外，並得就所代理之董事另外享有投票權。原授權董事得隨時以書面撤銷代理董事之指派。代理董事不得為本公司之經理人，代理董事應視為董事之代理人，代理董事之報酬應由指派之董事之酬勞中支應，其比例由雙方協議約定之。

87. 董事因故無法親自出席董事會議者，得委託其他董事為其受託人，依照該董事之指示代表其出席會議並行使表決權。委託書應依一般經常使用的格式或經董事會決議之格式以書面為之，並由委託之董事在委託書上親筆簽名。委託書必須在每一次董事會議開始之前提出予該會議之主席。

#### **董事之權利與義務**

88. 除開曼法、本章程、台灣法令另有規定或股東會另有決議外，董事應負責公司業務之執行。董事得支付所有因公司設立及登記所需之費用，並得行使公司之一切權力。股東會不得以其決議使先前董事已為之行為失其效力。
- 88.1 本公司經營業務，應遵守公開發行公司法令及商業倫理規範，得採行增進公共利益之行為，以善盡其社會責任。
89. 董事會得隨時指派任一主體(無論是否為董事)擔任本公司經理人負責公司之營運，包含但不限於執行長、總經理、一位或數位副總經理、財務長或主計長、會計主管、助理會計主管或經理，其任期及報酬(無論是以薪資、佣金、分紅或相互混用等方式)及相關權限與職務，由董事會決定之。董事會得將其所指派之主管予以免職。
90. 董事會得指派一位執行秘書(如有需要，亦得指派助理秘書一人或數人)。其任期、報酬、條件及權限，由董事會決定之。董事會得將其所指派之執行秘書或助理秘書予以免職。
91. 董事會得將權限授予其認為適合之委員會或該委員會之成員；委員會應按董事會所制定之規則執行其所被授予之權限。
92. 董事會得隨時以授權書(無論是蓋用公司印鑑或簽名)或以其他方法指派任何公司、事務所、主體或主體之成員為本公司之代理人，無論該代理人是由董事會直接或間接所提名，其授權之目的、權限(不得逾越董事會於本章程所得享有之權限)、期間及條件，由董事會決定之。董事會得在各該授權書或指派書中訂明交易相對人之保障事項，亦得允許代理人將被授權事項之全部或一部再授權予他人。
93. 董事會得依其認為適當方式，經營本公司之事務，本章程所授予董事會之權限不會因以下三條之規定而受任何限制。
94. 董事會為管理本公司事務，得隨時設立委員會、地方委員會或機構，並指派任何主體擔任該委員會或地方委員會之成員，董事會亦得指派本公司之經理或代理人，並決定其報酬。
95. 董事會得隨時將其享有之權限授權予委員會、地方委員會、經理或代理人行使，亦得授權當時地方委員會成員或任何董事會成員填補任何空缺、或不填補空缺而繼續行使職權；前開指派或授權之有效期限及條件由董事會決定之；董事會得隨時將其所指派之主體予以解任或改派；但善意之交易當事人非經通知有前述解任或改派情事者，不受其影響。
96. 前開之受任人得經董事會授權，將其所被授予權限之全部或一部再授權予他人。

#### **董事會借款權利**

97. 於本章程規定之範圍內，董事得行使本公司一切權力以進行借款，並為借款或為擔保本公司或第三人之債務、責任或義務而辦理財產抵押或提供保證、發行債券

或其他證券。

- 97.1 (A)在不影響董事或經理人(包括經理人或其他受公司授權行使高層管理行為之人)依開曼普通法所應負擔之責任及符合開曼法及台灣法之情形下，公司之董事及經理人對公司應負有忠誠義務，且執行公司業務應盡善良管理人之注意義務。
- (B)如任何董事或經理人有違反其義務或相關法令之行為，公司除得行使一切權利及救濟方式外，公司得(i)要求該董事或經理人賠償公司所受之損害，及(ii)要求該董事或經理人對公司因此須賠償第三人所受之損害負連帶責任，且(iii)在相關法令及開曼相關法規允許下，公司得經股東會普通決議通過，要求就該董事或經理人因違反其忠實義務及違反相關法令所獲得之任何收益及利益歸入公司所有。

#### 公司印鑑

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

#### 董事資格喪失與變更

101. 有下列情事之一者，不得擔任董事，其已擔任者，當然解任：
- (a) 曾犯重罪(包括但不限於台灣組織犯罪防治條例所列之罪)，經有罪判決確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後未逾五年者；
  - (b) 曾犯詐欺、背信、侵占罪經宣告有期徒刑一年以上之刑確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後未逾兩年者；
  - (c) 曾犯貪污治罪條例之罪或侵占公司資產或服公務虧空公款，經有罪判決確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後未逾兩年；
  - (d) 依任何國家法令受破產之宣告或與其債權人進行全面性債務安排或和解或經法院裁定開始清算程序；
  - (e) 使用票據經拒絕往來尚未期滿；
  - (f) 依台灣法令規定為無行為能力或限制行為能力；
  - (g) 死亡或有心智缺陷或依精神健康相關法令規定患有精神疾病且經董事會決議解除職務者；
  - (h) 依法律規定所作成之命令被停止董事職務，或被禁止擔任董事職務；
  - (i) 以書面通知公司請辭董事職務者；
  - (j) 依第75條規定或台灣法令遭解任者；
  - (k) 依第101.1條規定遭解任者；及/或
  - (l) 受輔助宣告尚未撤銷。
- 101.1 在不違反開曼法及台灣法令之前提下，於本公司股份已於股票市場掛牌之期間，

若本公司董事(不含獨立董事)，在任期中轉讓部分或全部持股致持有股份低於選任當時所持有公司股份數額二分之一時，當然解任。

- 101.2 在不違反開曼法及台灣法令之前提下，於本公司股份已於股票市場掛牌之期間，任何於相關股東會(“選任股東會”)被選任董事之人(“董事當選人”) (不含獨立董事)，如有以下情事，該董事當選人之選任不生效力(即便該董事當選人之選任已經選任股東會同意，且該同意對該董事應不生當選之效力):
- (a) 該董事當選人於選任股東會後、就任董事前出售或轉讓其於選任當時所持有之股份數額超過二分之一；或
  - (b) 該董事當選人於股東會召開前之停止股票過戶期間內，出售或轉讓持股超過二分之一。

本101.2條所指之停止股票過戶期間係指公司召開股東會前，股東名簿停止過戶日起至該股東會開會日止(包含開會日)之期間。

102. 公司除經證券櫃檯買賣中心、中華民國證券交易所或金融監督管理委員會核准外，董事間應有超過半數席次，不得具有：(1)配偶關係，或(2)依台灣法令規定之二親等以內親屬關係。
103. 本公司召開股東會選任董事，若董事當選人不符上述第 99 條規定時，不符規定之董事中所得選票代表選舉權較低者，其當選失效。已充任之董事違反上述第 99 條規定者，當然解任。
104. 董事因故解任，致不足五人者，本公司應於最近一次股東會補選之。但董事缺額達本章程所定席次三分之一者，本公司應自事實發生之日起六十日內，召開股東臨時會補選之。新任之董事，其任期應以補足原董事之任期為準。

#### 董事會程序

105. 董事為處理業務得集會(無論是在開曼群島境內或境外地區)、休會，並以其認為適當之方式規範其會議及程序。除另有規定外，會議中所提出之問題，應由董事多數決議定之。在贊成與反對票數相等時，主席有決定性投票權。任一董事得隨時召集董事會，如在另一董事請求時，應召集董事會。
106. 董事得以視訊會議參與董事會會議，以及其他經董事會指定且該董事為其成員之委員會會議。董事依上述方法參與會議者，視為親自出席。
107. 除另有規定外，董事會得作成決議之法定出席人數為過半數。董事出具委託書或指定董事代理人出席會議者，於計算法定出席人數時，該董事視為親自出席。
108. 公司董事對於與公司簽訂之契約或擬簽訂之契約或其他董事會議事項有直接或間接之利害關係時，應於董事會議中表明利害關係。董事已將其本身為某特定公司或組織成員且對於將與該公司或組織簽訂之契約具有利害關係通知董事會者，應認為已充分揭露對於該契約簽訂之利害關係。

公司董事對於董事會議之事項，有自身利害關係時，應於當次董事會說明其自身利害關係之重要內容。董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就董事會議之事項有個人利害關係，視為董事就該事項有自身利害關係。董事對於董事會之事項，有自身利害關係致有害於公司利益之虞時，不得加入表決，並不得代理他董事行使其表決權。董事會之決議，依前述規定不得行使表決權之董事，不算入已出席董事之表決權數(但仍應計入法定出席人數)。於本公司進行合併、收購或分割時，董事應向董事會及股東會說明其與該交易自身利害關係之重要內容及贊成或反對該交易決議之理由；公司並應於股東會召集事由中

敘明董事利害關係之重要內容及贊成或反對併購決議之理由，其內容得置於中華民國證券主管機關或公司指定之網站，並應將其網址載明於通知。

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

#### 股利

117. 本公司年度如有獲利，應提撥至少 1%之獲利為員工酬勞，及不超過 3%之獲利為董事酬勞，但公司尚有累積虧損時，應預先保留彌補數額。員工酬勞得以現金或股票方式發放，且得發給符合董事會訂定之一定條件之從屬公司員工。本公司得依董事會擬訂並經股東會以普通決議通過之分配計畫分派盈餘。董事會應依下列順序分派或提撥：(i)完納稅捐；(ii)彌補虧損；(iii)再提撥 10%為法定盈餘公積；但法定盈餘公積累積已達本公司資本總額時，不在此限；(iv)本公司得依上市法令或主管機關要求，提撥特別盈餘公積。完成以上分派或提撥後，再就其餘額，加計以前年度累積未分配盈餘數為累計可分配盈餘(“可分配盈餘”)，董事會得經股東會同意後依下列原則分派：

- 本公司所營產業屬資本密集行業，且本公司目前處於成長階段，未來數年皆有資本支出之計畫暨資金之需求，董事會得考量本公司財務、業務及經營因素後，依開曼法及上市法令，擬具股息及紅利分派案。股東股利發放總額不得少於當年度可分配盈餘之 10%，且現金股利分派之比例不得少於當年度股東股利總額之 10%。
118. 法定盈餘公積之運用應依上市法令為之。在符合開曼法及台灣法令之前提下，本公司無累積虧損時，得以 A 型特別(重度)決議或 B 型特別(重度)決議之方式，將(1) 法定盈餘公積及/或(2)資本公積中包括股份溢價帳戶及本公司受領贈與之所得部分，其全部或一部，按股東原有股份之比例發放現金。
  119. 股息得以支票發放，支票應郵寄至各股東或有權領取之人員之登記地址，在有共同所有人時，則郵寄至代表人之登記住址，或郵寄至上述當事人所指定之人員及地址。上述支票應以發放之對象或其他經股東或有權領取之人員或共有人所指定之人員為受款人。
  120. 除各股份所附隨之權利與限制另有規定外，股息應按各股東所持有之股份數分派及支付。
  121. 任何股份經登記為數人所共有時，任一共有人均得有效領取因該股份所得受領之股息及其他款項。
  122. 本公司對於股息無支付利息之義務。
  123. 本公司股息之發放應依照開曼法規定辦理。

#### 會計、稽核與年度申報及聲明

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

#### 稽核

132. 董事會得指派本公司之稽核人員並決定其報酬，其任期至董事會解除其職務時為止。
133. 每一位稽核人員均有權隨時查閱公司帳冊、帳戶及憑證，並得在執行稽核職務之必要範圍內，請求本公司董事及經理人提供資訊及說明。

134. 稽核人員於其任職期間內，如經董事會要求，應於到職後之第一次股東會就本公司之帳冊提出報告，任職期間應隨時依董事會或股東會之要求，提出關於公司帳冊之報告。

#### 資本公積轉資本

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

#### 公開收購

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

#### 股份溢價帳戶

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

#### 清算

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

財產。

142. 本公司應自清算完成之日，將各項報表、帳冊及文件，保存十年。保管人應由清算人或經公司普通決議指定之。

#### 通知

143. 除開曼法或本章程另有規定外，任何應送達股東之通知或文件，得由本公司或有權寄發通知之人，以專人親自遞送、或以傳真、預付郵資之郵件或經由公認之快遞服務公司等方式，依股東名簿上所載之地址送交予各股東；或者，在法令許可範圍內，經由公開資訊觀測站或本公司網站公告，或以電子傳輸方式傳送至該股東以書面確認為收受通知之電子信箱。如股份由數人共有者，通知應送達股東名簿上記載為代表人之共有人，通知經送達於該共有人之代表人，即視為已送達全部共有人。

144. 如股東已親自或出具委託書出席本公司會議時，應視為出席會議之通知已合法送達，且該會議已合法召集。

145. 任何通知或文件：

- (a) 如以郵寄或快遞方式寄送時，於該郵件交付郵寄或快遞後五日內，視為已經送達；
- (b) 如以傳真方式寄送時，於傳真機印出確認傳送報告且該報告載明收受方完整傳真號碼時，視為已經送達；
- (c) 如以公認之快遞服務公司寄送時，應於該郵件交付快遞公司後四十八小時視為已經送達；或
- (d) 如以電子郵件方式寄送時，於符合開曼法規定之範圍內，於傳送該電子郵件之時，視為已經送達。

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

146. 如通知或文件已按本章程規定交付郵寄或留置於股東登記之地址，不論該股東當時是否已經死亡或破產，或者本公司是否知悉其死亡或破產，除非該股東於相關通知送達時已經自股東名簿上除名，否則針對登記於該股東名下之股份，無論該股東為單獨所有人或共有人，均視為已經合法送達，且該送達之效力及於所有對於該股份有利害關係之人。

147. 本公司股東會開會通知應發給：

- (a) 持有股份且在該會議通知基準日有權收受通知，並已提供收受通知地址予本公司之股東；及
- (b) 因股東死亡或破產而得享有股份權利之人，但必須以該死亡或破產之股東原先得收受通知為限，且該繼承權利之人必須通知公司並依公司之要求提供相關證明文件。

除上述以外，任何人均無權收受股東會開會通知。

#### 修改組織大綱及公司章程

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

#### 本公司辦公室

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

#### 資訊

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

#### **補償**

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

#### **未經承認之信託**

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

#### **會計年度**

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

#### **訴訟及非訴訟代理人**

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

北極星藥業集團股份有限公司

**Rules and Procedures of Members  
Meeting**

PG-27 股東會議事規則

北極星藥業集團股份有限公司

1. To establish a strong governance system and sound Supervisory capabilities for the Company's shareholders meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.  
為建立本公司良好股東會治理制度、健全監督功能及強化管理機能，爰依上市上櫃公司治理實務守則第五條規定訂定本規則，以資遵循。
2. The rules of procedures for the Company's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.  
本公司股東會之議事規則，除法令或章程另有規定者外，應依本規則之規定。
3. Unless otherwise provided by law or regulation, the Company's shareholders meetings shall be convened by the Board of Directors.  
本公司股東會除法令另有規定外，由董事會召集之。  
Changes to the method of convening the shareholders' meeting of the Company shall be subject to a resolution of the board of directors, and shall be made no later than before the shareholders' meeting notice is dispatched.  
本公司股東會召開方式之變更應經董事會決議，並最遲於股東會開會通知書寄發前為之。  
The Company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of Directors, and upload them to the Market Observation Post System (MOPS) at least 30 days prior to the date of a regular shareholders meeting or at least 15 days prior to the date of a special shareholders meeting. The Company shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS at least 21 days prior to the date of the regular shareholders meeting or at least 15 days prior to the date of the special shareholders meeting. However, if the Company's paid-in capital at the end of the most recent fiscal year is NT\$10 billion or more, or the Company holds an regular shareholders meeting in the most recent fiscal year, and the shareholder register records that the total shareholding ratio of foreign and China mainland investors is more than 30%, the

transmission of the pre-opened electronic files shall be completed 30 days before the ordinary shareholders' meeting. In addition, at least 15 days prior to the date of the shareholders meeting, the Company shall also prepare the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and its shareholder services agent.

本公司應於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託

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

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

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

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

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

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

通知及公告應載明召集事由；其通知經相對人同意者，得以電子方式為之。

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

選任或解任董事、變更章程、減資、申請停止公開發行、董事競業許可、盈餘轉增資、

公積轉增資、公司解散、合併、分割或公司法第一百八十五條第一項各款之事項、證券交易法第二十六條之一、第四十三條之六、發行人募集與發行有價證券處理準則第五十六條之一及第六十條之二之事項，應在召集事由中列舉並說明其主要內容，不得以臨時動議提出。

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

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

Company a written proposal for discussion at a regular shareholders meeting. Such proposals, however, are limited to one item only, and no proposal containing more than one item will be included in the meeting agenda. In addition, when the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda.

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

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

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

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

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

股東所提議案以三百字為限，超過三百字者，不予列入議案；提案股東應親自或委託他人出

席股東常會，並參與該項議案討論。

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

本公司應於股東會召集通知日前，將處理結果通知提案股東，並將合於本條規定之議案列於

開會通知。對於未列入議案之股東提案，董事會應於股東會說明未列入之理由。

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

authorization.

股東得於每次股東會，出具本公司印發之委託書，載明授權範圍，委託代理人，出席股東會。 A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to the Company at least 5 days prior to the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

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

重複時，以最先送達者為準。但聲明撤銷前委託者，不在此限。

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

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

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

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

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

股東會召開之地點，應於本公司所在地或便利股東出席且適合股東會召開之地點為之，會議

開始時間不得早於上午九時或晚於下午三時，召開之地點及時間，應充分考量獨立董事之意見。

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

本公司召開視訊股東會時，不受前項召開地點之限制。

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

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

繳交簽到卡以代簽到。

The Company shall furnish attending shareholders with the meeting agenda book, annual

report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of Directors, pre-printed ballots shall also be furnished.

本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會

之股東；有選舉董事者，應另附選舉票。

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

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

身分證明文件，以備核對。

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

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

一人代表出席。

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

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

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

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

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

- i. Shareholders' participation in video conferences and methods of exercising their rights.
- ii. Due to natural disasters, incidents or other force majeure circumstances, the handling of obstacles to the video conferencing platform or participation in video conferences should include at least the following:
  - (a) The occurrence of preceding obstacles that persist and cannot be ruled out leading to the time and the date when the meeting needs to be postponed or resumed.
  - (b) Shareholders who have not registered to participate in the shareholders meeting by video conference shall not participate in the postponed or continued meeting
  - (c) To hold a video-assisted shareholders meeting, if the video conference cannot be continued, after deducting the number of shares attending the shareholders meeting by video, the total number of shares attending the shareholders meeting reaches the statutory quota for the shareholders meeting, and the shareholders meeting should continue. The

number of shares present shall be included in the total number of shares of shareholders present, and all resolutions of the shareholders meeting shall be waived his/her rights.

- (d) How to handle the situation where all the resolutions have been announced and no provisional motion has been made.
- iii. Hold a video-conference shareholders meeting and specify appropriate alternatives to shareholders who have difficulty participating in video conference.

本公司召開股東會視訊會議，應於股東會召集通知載明下列事項：

一、股東參與視訊會議及行使權利方法。

二、因天災、事變或其他不可抗力情事致視訊會議平台或以視訊方式參與發生障礙之處理方式，至少包括下列事項：

(一)發生前開障礙持續無法排除致須延期或續行會議之時間，及如須延期或續行集會時之日期。

(二)未登記以視訊參與原股東會之股東不得參與延期或續行會議。

(三)召開視訊輔助股東會，如無法續行視訊會議，經扣除以視訊方式參與股東會之出席股數，出席股份總數達股東會開會之法定定額，股東會應繼續進行，以視訊方式參與股東，其出席股數應計入出席之股東股份總數，就該次股東會全部議案，視為棄權。

(四)遇有全部議案已宣布結果，而未進行臨時動議之情形，其處理方式。

三、召開視訊股東會，並應載明對以視訊方式參與股東會有困難之股東所提供之適當替代措施。

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

股東會如由董事會召集者，其主席由董事長擔任之，董事長請假或因故不能行使職權時，由

董事長指定董事一人代理之，董事長未指定代理人者，由董事互推一人代理之。

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

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

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

股東會如由董事會以外之其他召集權人召集者，主席由該召集權人擔任之，召集權人有二人

以上時，應互推一人擔任之。

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

本公司得指派所委任之律師、會計師或相關人員列席股東會。

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

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

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

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

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

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

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

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

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

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

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

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

已屆開會時間，主席應即宣布開會，並同時公布無表決權數及出席股份數等相關資訊。惟未有代表已發行股份總數過半數之股東出席時，主席得宣布延後開會，其延後次數以二次為限，延後時間合計不得超過一小時。延後二次仍不足有代表已發行股份總數三分之一以上股東出席時，由主席宣布流會；股東會以視訊會議召開者，本公司另應

於股東會視訊會議平台公告流會。

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within 1 month. If the shareholders meeting is held by video conference, shareholders who intend to attend by video conference shall re-register with the Company in accordance with Article 6.

前項延後二次仍不足額而有代表已發行股份總數三分之一以上股東出席時，得依公司法第一

百七十五條第一項規定為假決議，並將假決議通知各股東於一個月內再行召集股東會；股東會以視訊會議召開者，股東欲以視訊方式出席者，應依第六條向本公司重行登記。

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

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

假決議，依公司法第一百七十四條規定重新提請股東會表決。

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

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

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

股東會如由董事會以外之其他有召集權人召集者，準用前項之規定。

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

前二項排定之議程於議事(含臨時動議)未終結前，非經決議，主席不得逕行宣布散會；主席

違反議事規則，宣布散會者，董事會其他成員應迅速協助出席股東依法定程序，以出席股東表決權過半數之同意推選一人擔任主席，繼續開會。

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when

the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed and call for a vote.

主席對於議案及股東所提之修正案或臨時動議，應給予充分說明及討論之機會，認為已達可

付表決之程度時，得宣布停止討論，提付表決。

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

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

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

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

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

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

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

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

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

法人股東指派二人以上之代表出席股東會時，同一議案僅得推由一人發言。

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

出席股東發言後，主席得親自或指定相關人員答覆。

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

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

12. Voting at a shareholders meeting shall be calculated based on the number of shares.  
股東會之表決，應以股份為計算基準。  
With respect to resolutions of shareholders meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.  
股東會之決議，對無表決權股東之股份數，不算入已發行股份之總數。  
When a shareholder is an interested party in relation to an agenda item, and there is likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.  
股東對於會議之事項，有自身利害關係致有害於本公司利益之虞時，不得加入表決，並不得代理其他股東行使其表決權。  
The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders. With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.  
前項不得行使表決權之股份數，不算入已出席股東之表決權數。除信託事業或經證券主管機關核准之股務代理機構外，一人同時受二人以上股東委託時，其代理之表決權不得超過已發行股份總數表決權之百分之三，超過時其超過之表決權，不予計算。
13. A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.  
股東每股有一表決權；但受限制或公司法第 179 條第二項所列無表決權者，不在此限。  
When this Corporation holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that this Corporation avoid the submission of extraordinary motions and amendments to original proposals.  
本公司召開股東會時，應採行以電子方式並得採行以書面方式行使其表決權；其以書面或電子方式行使表決權時，其行使方法應載明於股東會召集通知。以書面或電子方式行使表決權之股東，視為親自出席股東會。但就該次股東會之臨時動議及原議案之修正，視為棄權，故本公司宜避免提出臨時動議及原議案之修正  
A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company at least 2 days prior to the date of the shareholders meeting. When duplicate declarations of intent are

delivered, the declaration received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

前項以書面或電子方式行使表決權者，其意思表示應於股東會開會二日前送達公司，意思表示

示有重複時，以最先送達者為準。但聲明撤銷前意思表示者，不在此限。

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

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

Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

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

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

同一議案有修正案或替代案時，由主席併同原案定其表決之順序。如其中一案已獲通過時，

其他議案即視為否決，勿庸再行表決。

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

議案表決之監票及計票人員，由主席指定之，但監票人員應具有股東身分。

Vote counting for shareholders meeting proposals or elections shall be conducted in public at

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

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

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

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

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

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

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

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

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

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

14. The election of directors or supervisors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by this Corporation, and the voting results shall be announced on-site immediately, including the names of those elected as directors and supervisors and the numbers of votes with which they were elected.

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

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

前項選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依

公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。

15. Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

股東會之議決事項，應作成議事錄，由主席簽名或蓋章，並於會後二十日內，將議事錄分發

各股東。議事錄之製作及分發，得以電子方式為之。

This Corporation may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

前項議事錄之分發，得以輸入公開資訊觀測站之公告方式為之。

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors or supervisors. The minutes shall be retained for the duration of the existence of this Corporation.

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

If the shareholders meeting is held by video conference, the shareholders meeting minutes shall record the start and end time of the shareholders meeting, the method of convening the meeting, the name of the chairman and the recorder, as well as the events caused by natural disasters, incidents or other force majeure. The handling method and handling situation when an obstacle occurs to the video conferencing platform or participation by video conferencing.

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

In addition to complying with the the preceding paragraph when convening a video-conference shareholders meeting, the Company shall specify in the meeting minutes the alternative measures provided by shareholders who have difficulty participating in video-conference.

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

16. On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares attended by shareholders in writing or electronically, and shall make an express disclosure of the same at the place of the

shareholders meeting. If the shareholders meeting is held by video conference, the Company shall upload the aforementioned information to the video conference platform of the shareholders' meeting at least 30 minutes before the start of the meeting, and continue to disclose it until the end of the meeting.

徵求人徵得之股數、受託代理人代理之股數及股東以書面或電子方式出席之股數，本公司應於股東會開會當日，依規定格式編造之統計表，於股東會場內為明確之揭示；股東會以視訊會議召開者，本公司至少應於會議開始前三十分鐘，將前述資料上傳至股東會視訊會議平台，並持續揭露至會議結束。

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

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

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

股東會決議事項，如有屬法令規定、臺灣證券交易所股份有限公司（財團法人中華民國證券

櫃檯買賣中心）規定之重大訊息者，本公司應於規定時間內，將內容傳輸至公開資訊觀測站。

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

辦理股東會之會務人員應佩帶識別證或臂章。

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

主席得指揮糾察員或保全人員協助維持會場秩序。糾察員或保全人員在場協助維持秩序時，

應佩戴「糾察員」字樣臂章或識別證。

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

會場備有擴音設備者，股東非以本公司配置之設備發言時，主席得制止之。

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

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

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

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

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

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

東會決議另覓場地繼續開會。

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

股東會得依公司法第一百八十二條之規定，決議在五日以內延期或續行集會。

19. If the shareholders meeting is held by video conference, the Company shall immediately disclose the voting results and election results of various agendas on the video conference platform of the shareholders meeting in accordance with the regulations, and shall continue to disclose for at least 15 minutes after the chairman announces the adjournment of the meeting.  
股東會以視訊會議召開者，本公司應於投票結束後，即時將各項議案表決結果及選舉結果，依規定揭露於股東會視訊會議平台，並應於主席宣布散會後，持續揭露至少十五分鐘。
20. When the Company holds a video-conference shareholders meeting, the chairman and the recorder shall be at the same place in Republic of China, and the chairman shall announce the address of the place at the time of the meeting.  
本公司召開視訊股東會時，主席及紀錄人員應在國內之同一地點，主席並應於開會時宣布該地點之地址。
21. If the shareholders meeting is convened by video conference, before the chairman announces the adjournment of the meeting, due to natural disasters, incidents or other force majeure events, the video conference platform is blocked or the participation by video conference occurs, and if it lasts for more than 30 minutes, it shall be postponed or renewed within five days. For a meeting, the Article 182 of the Company Law shall not apply.  
股東會以視訊會議召開者，於主席宣布散會前，因天災、事變或其他不可抗力情事，致視訊會議平台或以視訊方式參與發生障礙，持續達三十分鐘以上時，應於五日內延期或續行集會，不適用公司法第一百八十二條之規定。  
In the event of the occurrence of the preceding paragraph, the meeting shall be postponed or continued. Shareholders who have not registered to participate in the original shareholders meeting by video conference shall not participate in the postponed or continued meeting.  
發生前項應延期或續行會議，未登記以視訊參與原股東會之股東，不得參與延期或續行會議。  
In accordance with the Paragraph 1, the meeting should be postponed or continued. Shareholders who have registered to participate in the original shareholders' meeting by video and have completed the registration, but who do not participate in the postponed or continued meeting,

shall have the number of shares attended at the original shareholders' meeting, the voting rights they have exercised, and voting rights shall be included in the total number of shares, voting rights and the numbers of votes present at the adjourned or continued meeting.

依第1項規定應延期或續行會議，已登記以視訊參與原股東會並完成報到之股東，未參與延期或續行會議者，其於原股東會出席之股數、已行使之表決權及選舉權，應計入延期或續行會議出席股東之股份總數、表決權數及選舉權數。

When the shareholders meeting is postponed or reconvened in accordance with the Paragraph 1, it is not necessary to re-discuss and resolve the resolutions on which the voting and counting of votes have been completed, and the voting results or the list of elected directors and supervisors are announced.

依第1項規定辦理股東會延期或續行集會時，對已完成投票及計票，並宣布表決結果或董事、監察人當選名單之議案，無須重行討論及決議。

The Company convened a video-assisted shareholders meeting, and when the paragraph 1 cannot be continued, if the total number of shares attended by video conference still reaches the statutory quota for the shareholders' meeting after deducting the number of shares attended by video-conference, the shareholders meeting shall continue. There is no need to postpone or renew the assembly in accordance with the paragraph 1.

本公司召開視訊輔助股東會，發生第1項無法續行視訊會議時，如扣除以視訊方式出席股東會之出席股數後，出席股份總數仍達股東會開會之法定定額者，股東會應繼續進行，無須依第1項規定延期或續行集會。

In the event that the meeting should be continued in the preceding paragraph, the shareholders who participate in the shareholders' meeting by video conference, the number of shares attended shall be included in the total number of shares of the shareholders present, but all the resolutions of the shareholders meeting shall be regarded as abstention.

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

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

本公司依第1項規定延期或續行集會，應依公開發行股票公司股務處理準則第四十四條之二十七項所列規定，依原股東會日期及各該條規定辦理相關前置作業。

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

公開發行公司出席股東會使用委託書規則第十二條後段及第十三條第三項、公開發行股票公司股務處理準則第四十四條之五第二項、第四十四條之十五、第四十四條之十七第一項所定期間，本公司應依第1項規定延期或續行集會之股東會日期辦理。

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

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

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

本規則經股東會通過後施行，修正時亦同。

<b>Polaris Group 北極星藥業集團</b>	
Name of Procedures 辦法名稱	Procedures for Election of Directors PG-22 董事選任程序
<p>1. To ensure a just, fair, and open election of directors, these Procedures are adopted pursuant to Articles 21 and 41 of the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies. 為公平、公正、公開選任董事，爰依「上市上櫃公司治理實務守則」第二十一條及第四十一條規定訂定本程序。</p> <p>2. Except as otherwise provided by law and regulation or by this Corporation's articles of incorporation, elections of directors shall be conducted in accordance with these Procedures. 本公司董事之選任，除法令或章程另有規定者外，應依本程序辦理。</p> <p>3. The overall composition of the board of directors shall be taken into consideration in the selection of this Corporation's directors. The composition of the board of directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs. It is advisable that the policy include, without being limited to, the following two general standards: 本公司董事之選任，應考量董事會之整體配置。董事會成員組成應考量多元化，並就本身運作、營運型態及發展需求以擬訂適當之多元化方針，宜包括但不限於以下二大面向之標準：</p> <ul style="list-style-type: none"> <li>a. Basic requirements and values: Gender, age, nationality, and culture. 基本條件與價值：性別、年齡、國籍及文化等。</li> <li>b. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience. 專業知識技能：專業背景（如法律、會計、產業、財務、行銷或科技）、專業技能及產業經驗等。</li> </ul> <p>Each board member shall have the necessary knowledge, skill, and experience to perform their duties; the abilities that must be present in the board as a whole are as follows： 董事會成員應普遍具備執行職務所必須之知識、技能及素養，其整體應具備之能力如下：</p> <ul style="list-style-type: none"> <li>a. The ability to make judgments about operations. 營運判斷能力。</li> <li>b. Accounting and financial analysis ability.</li> </ul>	

- 會計及財務分析能力。
- c. Business management ability.  
經營管理能力。
  - d. Crisis management ability.  
危機處理能力。
  - e. Knowledge of the industry.
  - f. 產業知識。
  - g. An international market perspective.  
國際市場觀。
  - h. Leadership ability.  
領導能力。
  - i. Decision-making ability.  
決策能力。

More than half of the directors shall be persons who have neither a spousal relationship nor a relationship within the second degree of kinship with any other director.

董事間應有超過半數之席次，不得具有配偶或二親等以內之親屬關係。

The board of directors of this Corporation shall consider adjusting its composition based on the results of performance evaluation.

本公司董事會應依據績效評估之結果，考量調整董事會成員組成。

4. The qualifications for the independent directors of this Corporation shall comply with Articles 2, 3, and 4 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

本公司獨立董事之資格，應符合「公開發行公司獨立董事設置及應遵循事項辦法」第二條、第三條以及第四條之規定。

The election of independent directors of this Corporation shall comply with Articles 5, 6, 7, 8, and 9 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, and shall be conducted in accordance with Article 24 of the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.

本公司獨立董事之選任，應符合「公開發行公司獨立董事設置及應遵循事項辦法」第五條、第六條、第七條、第八條以及第九條之規定，並應依據「上市上櫃公司治理實務守則」第二十四條規定辦理。

5. Elections of directors at this Corporation shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act.

本公司董事之選舉，均應依照公司法第一百九十二條之一所規定之候選人提名制度程序為之。

When the number of directors falls below five due to the dismissal of a director for any reason, this Corporation shall hold a by-election to fill the vacancy at its next shareholders meeting. When the number of directors falls short by one third of the total number prescribed in this Corporation's articles of incorporation, this Corporation shall call a special shareholders meeting within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

董事因故解任，致不足五人者，公司應於最近一次股東會補選之。但董事缺額達章程所定席次三分之一者，公司應自事實發生之日起六十日內，召開股東臨時會補選之。

When the number of independent directors falls below that required under the proviso of Article 14-2, paragraph 1 of the Securities and Exchange Act, a by-election shall be held at the next shareholders meeting to fill the vacancy. When the independent directors are dismissed en masse, a special shareholders meeting shall be called within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

獨立董事之人數不足證券交易法第十四條之二第一項但書，應於最近一次股東會補選之；獨立董事均解任時，應自事實發生之日起六十日內，召開股東臨時會補選之。

6. The cumulative voting method shall be used for election of the directors at this Corporation. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.

本公司董事之選舉應採用累積投票制，每一股份有與應選出董事人數相同之選舉權，得集中選舉一人，或分配選舉數人。

7. The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.

董事會應製備與應選出董事人數相同之選舉票，並加填其權數，分發出席股東會之股東，選舉人之記名，得以在選舉票上所印出席證號碼代之。

8. The number of directors will be as specified in this Corporation's articles of incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.

本公司董事依公司章程所定之名額，分別計算獨立董事、非獨立董事之選舉權，由所得選舉票代表選舉權數較多者分別依次當選，如有二人以上得權數相同而超過規定名額時，由得權數相同者抽籤決定，未出席者由主席代為抽籤。

9. Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel. The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.

選舉開始前，應由主席指定具有股東身分之監票員、計票員各若干人，執行各項有關職務。投票箱由董事會製備之，於投票前由監票員當眾開驗。

10. A ballot is invalid under any of the following circumstances:

選舉票有左列情事之一者無效：

- a. The ballot was not prepared by a person with the right to convene.  
不用召集權人製備之選票者。
- b. A blank ballot is placed in the ballot box.  
以空白之選票投入投票箱者。
- c. The writing is unclear and indecipherable or has been altered.  
字跡模糊無法辨認或經塗改者。
- d. The candidate whose name is entered in the ballot does not conform to the director candidate list.  
參加投票的候選人不符合董事候選人名單。
- e. Other words or marks are entered in addition to the number of voting rights allotted.  
除填分配選舉權數外，夾寫其他文字者。

11. The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors and the numbers of votes with which they were elected, shall be announced by the chair on the site.

投票完畢後當場開票，開票結果應由主席當場宣布，包含董事當選名單與其當選權數。

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

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

12. The board of directors of this Corporation shall issue notifications to the persons elected as directors.

當選之董事由本公司董事會發給當選通知書。

13. These Procedures, and any amendments hereto, shall be implemented after approval by a shareholders meeting.

本程序由股東會通過後施行，修正時亦同。

附錄四、全體董事持股情形

北極星藥業集團股份有限公司

全體董事持股情形

職稱	姓名	股東名簿登記股數
董事長	陳鴻文	34,700
董事	Digital Capital Inc. 代表人：徐展平	290,000,000
董事	Mai Investment Co.,Ltd 代表人：林維源	40,527,138
董事	陳賢哲	4,950,000
獨立董事	魏宗德	0
獨立董事	趙應誠	0

註:1.停止過戶日 2024年 3 月5日。

註:2.外國企業公司不適用董監持股不足之規定。