股票代碼 6541

tanvex BioPharma, Inc.

泰福生技股份有限公司

2024 年第一次股東臨時會

議事手冊

開會時間：2024年10月15日（星期二）上午九時
開會地點：台北市中正區中山南路11號10樓
（張榮發基金會國際會議中心）

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泰福生技股份有限公司

2024 年第一次股東臨時會議程

召開方式：實體股東會

時　　間：台灣時間西元 2024 年 10 月 15 日上午 9 時 00 分

地　　點：台北市中正區中山南路 11 號 10 樓/張榮發基金會國際會議中心

出　　席：全體股東及股權代表人

主　　席：陳林正董事長

一、主席致詞

二、報告事項

(一) 本公司審計委員會就本公司擬發行普通股新股予保瑞生技股份有限公司之全體股東以作為註銷保瑞生技股份有限公司股票之對價，並由本公司吸收合併保瑞生技股份有限公司，合併後以本公司為存續公司之合併案之審議結果報告。

三、討論事項

(一) 合併契約、合併計畫及其中擬為之交易（包含本合併案，即本公司將吸收合併保瑞生技股份有限公司，而本公司將為存續公司，且本公司將發行普通股新股給所有保瑞生技股份有限公司之股東以作為註銷保瑞生技股份有限公司股份之對價），由本股東會依據特別決議為決議。

四、臨時動議

五、散　　會

二、報告事項

第一案

案　由：本公司審計委員會就本公司擬發行普通股新股予保瑞生技股份有限公司之全體股東以作為註銷保瑞生技股份有限公司股票之對價，並由本公司吸收合併保瑞生技股份有限公司，合併後以本公司為存續公司之合併案之審議結果報告。

說　明：

1. 本公司擬以企業併購法第 8 條第 1 項第 1 款及第 18 條規定以及英屬開曼群島公司法（2023 年修訂版）第 237 條之合併方式，本公司將吸收合併保瑞生技股份有限公司（下稱「保瑞生技」），合併完成後，本公司為存續公司，而保瑞生技將消滅，並本公司發行普通股新股予保瑞生技股份有限公司之主要股東保瑞藥業股份有限公司（下稱「保瑞藥業」）及保瑞生技之其他股東，以本公司普通股新股壹股換取保瑞生技普通股壹股，作為合併註銷保瑞生技股份之對價（下稱「本合併案」）；依據英屬開曼群島法規，公司之權利、各種財產（包括訴訟上利益）營業、承諾、商譽、利益、豁免權及特權，將於合併發生時歸屬於存續公司，並且本公司設立之台灣分公司將承接保瑞生技營業與資產，並由本公司、保瑞藥業以及保瑞生技共同簽署合併契約。本合併案之合併契約（含合併計畫稿），請參閱附件一。

2. 依據企業併購法第 6 條第 1 項、第 2 項及本公司章程第 119A 條規定，本公司董事會決議合併前，應由本公司審計委員會就合併計畫與交易之公平性、合理性進行審議，並將審議結果提報本公司董事會及股東會。

3. 本公司審計委員會已依企業併購法第 6 條第 3 項及本公司章程第

119A 條規定，委請信佑聯合會計師事務所林昶佑會計師為獨立專家，就本合併案換股比例之合理性提供意見，合理性意見書請參閱附件二。

4. 本合併案之換股比例訂為以本公司普通股新股壹股換取保瑞生技普通股壹股，依據獨立專家之意見，以 2024 年 8 月 15 日為評價基準日，合理換股比例區間為每 1 股本公司普通股可換取約 0.9359 股至 1.3774 股保瑞生技公司普通股新股，故獨立專家認為本合併案之換股比例應屬合理。另參酌本公司經營及未來發展之需求等因素，以及考量本合併案之合併契約係依據臺灣、開曼群島法令規定訂定，因此本合併案之換股比例及相關合併條件應屬公平、合理。

5. 本合併案業於 2024 年 8 月 27 日經本公司審計委員會全體出席委員無異議照案通過，全體委員認為本合併案之計畫與交易應屬公平、合理，並將審議結果提報本公司董事會及股東會，審計委員會審議報告書請參閱附件三。

三、 討論事項

第一案【董事會提】

案　由：合併契約、合併計畫及其中擬為之交易（包含本合併案，即本公司將吸收合併保瑞生技股份有限公司，而本公司將為存續公司，且本公司將發行普通股新股給所有保瑞生技股份有限公司之股東以作為註銷保瑞生技股份有限公司股份之對價），由本股東會依據特別決議為決議。

說　明：

1. 本公司擬以企業併購法第 8 條第 1 項第 1 款及第 18 條及英屬開曼群島公司法（2023 年修訂版）第 237 條，本公司將以吸收合併之方式合併保瑞生技，而本公司將因合併而為存續公司，保瑞生技則將消滅，而本公司將發行普通股新股予保瑞生技之主要股東保瑞藥業及保瑞生技之其他股東，以本公司普通股新股壹股換取保瑞生技普通股壹股，作為註銷保瑞生技股票之對價；
   依據英屬開曼群島法規，公司之權利、各種財產（包括訴訟上利益）營業、承諾、商譽、利益、豁免權及特權，將於合併發生時歸屬於存續公司，並且本公司設立之台灣分公司將承接保瑞生技營業與資產，並由本公司、保瑞藥業以及保瑞生技共同簽署合併契約。本合併案之合併契約（含合併計畫稿），請參閱附件一。
2. 本公司審計委員會已依企業併購法第 6 條第 1 項、第 2 項及本公司章程第 119A 條規定，就合併計畫與交易之公平性、合理性進行審議。
3. 本公司審計委員會已依企業併購法第 6 條第 3 項及本公司章程第 119A 條規定，委請信佑聯合會計師事務所林昶佑會計師為獨立專家，就本合併案換股比例之合理性提供意見，合理性意見書請參閱附件二。

4. 本合併案之換股比例訂為以本公司普通股新股壹股換取保瑞生技普通股壹股（貨幣價值高於依據本合併案本公司預計發行之普通股每股面額之合計），依據獨立專家之意見，以 2024 年 8 月 15 日為評價基準日，合理換股比例區間為每 1 股泰福生技普通股可換取約 0.9359 股至 1.3774 股保瑞生技普通股新股，故獨立專家認為本合併案之換股比例應屬合理。另本公司審計委員會亦已參酌本公司經營及未來發展之需求等因素，以及考量本合併案之合併契約係依據臺灣、開曼群島法令規定訂定，因此本合併案之換股比例及相關合併條件應屬公平、合理。本合併案、合理性意見書及合併契約（含合併計畫稿），業經本公司審計委員會會議審議並通過在案，全體委員認為本合併案之計畫與交易應屬公平、合理，審計委員會審議報告書請參閱附件三。
5. 合併契約中之合併計畫以及擬為之交易（包含本合併案）並不會觸發任何台灣法律或本公司章程中任何適用條款之優先購買權。
6. 本公司董事會已決議通過合併契約、合併計畫及其中擬為之交易（包含本合併案），謹提請本公司股東會考量並同意合併契約、合併計畫及其中擬為之交易（包含本合併案），並同意及授權本公司董事長或其指定之人於獲得股東之必要核准、簽署與合併契約之格式與內容大致相同之合併計畫（包含其可自行決定認為必要或需要之變更及/或修訂）、簽署於英屬開曼群島公司法（2023 年修訂版）要求之所有其他必要文件使本合併案生效後，向臺灣證券交易所股份有限公司提出申請同意函、向金融監督管理委員會或臺灣證券交易所提出本公司發行普通股新股之申報、向經濟部投資審議司申請有關本合併案之核准、依法向國內外主管機關提出申請或申報（如有）、訂定或變更合併基準日、處理本合併案未盡事宜、執行或調整本合併案之相關事項及交割相關事宜、及簽署（若適當，加蓋公司大小

章)並其自行裁量決定與合併契約、合併計畫及其中擬為之交易(包含本合併案）有關時，交付所有相關文件且執行所有相關事項（包含遞交任何需要或適當之文件予相關主管機關)。

7. 合併契約、合併計畫及其中擬為之交易（包含本合併案）經董事會決議通過後，本合併案應提請股東會決議。
8. 謹提請 討論。

決　議：

四、 臨時動議

五、 散　會

參、附　件

附件一：合併契約暨合併計畫

合併契約

本合併契約（下稱「**本契約**」）係由以下當事人於西元（下同）2024 年 8 月 27 日（下稱「**簽約日**」）共同簽署：

1. Tanvex BioPharma, Inc.（泰福生技股份有限公司），為一間依英屬開曼群島法律設立並存續之公司，註冊地址為 P. O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1 - 1205 Cayman Islands（下稱「**泰福生技**」）；

2. 保瑞藥業股份有限公司，為一間依中華民國法律設立並存續之股份有限公司，統一編號為 28684877（下稱「**保瑞藥業**」）；及

3. 保瑞生技股份有限公司，為一間依中華民國法律設立並存續之股份有限公司，統一編號為 90552221（下稱「**保瑞生技**」）。

泰福生技、保瑞藥業與保瑞生技以下分別稱「**當事人**」，合稱「**各方當事人**」。

前言

緣，泰福生技為一股票於臺灣證券交易所股份有限公司（下稱「**證交所**」）上市之公司；保瑞藥業亦為一股票於證交所上市之公司；保瑞生技則為保瑞藥業持有約 98.14%股權之子公司。

緣，根據中華民國企業併購法（下稱「**企併法**」）第 8 條第 1 項第 1 款及第 18 條、公司法及其他相關法令規定及開曼公司法（Cayman Islands Companies Act）（下稱「**開曼公司法**」），泰福生技擬發行普通股新股予保瑞生技之全體股東（包含保瑞藥業），作為泰福生技吸收合併保瑞生技之對價；本件合併交易完成後，保瑞生技因被泰福生技吸收合併而消滅，泰福生技作為存續公司概括承受保瑞生技之一切權利義務，泰福生技並將於中華民國境內設立分公司（下稱「**泰福生技台灣分公司**」）承受保瑞生技於中華民國境內之營業、資產、負債及員工，保瑞藥業將取得泰福生技約 30.54%之股權（下稱「**本交易**」）。

緣，泰福生技之審計委員會與董事會已核准泰福生技為本契約之簽署、交付與執行，以及核准完成本交易；保瑞藥業之審計委員會與董事會及保瑞生技之董事會亦已核准保瑞生技為本契約之簽署、交付與執行，以及核准完成本交易。

基於以上之共識及認知，各方當事人約定下列事項以資共同遵守：

第一條 合併

1. 各方當事人同意，依企併法第 8 條第 1 項第 1 款、第 18 條、開曼公司法第 237

條及本契約之條款與條件，由泰福生技發行普通股新股予保瑞生技全體股東（含保瑞藥業），作為泰福生技吸收合併保瑞生技（亦即：泰福生技為合併後存續公司（下稱「**存續公司**」），保瑞生技為合併後消滅公司（下稱「**消滅公司**」）；該合併下稱「**本合併案**」）之對價。消滅公司將於本合併案生效日（下稱「**合併基準日**」）解散消滅，其所有權利、財產，包括貸款、證券和其他投資，以及消滅公司的業務、承諾、商譽、利益、豁免和特權和義務自合併基準日起，由存續公司依開曼公司法規定予以承受。

2. 每 1 股已發行之保瑞生技普通股將於合併基準日予以註銷。泰福生技（作為存續公司）應於合併基準日按每 1 股被註銷之保瑞生技普通股換發 1 股泰福生技普通股新股作為對價（下稱「**合併對價**」）。每 1 股已發行之泰福生技普通股於合併基準日仍繼續為 1 股泰福生技（作為存續公司）的普通股。

3. 在遵守本契約條款之前提下，於交割日(定義如下)，存續公司及消滅公司應簽訂合併計畫（Plan of Merger，主要格式如附錄一），存續公司及消滅公司應依據開曼法律規定向開曼公司註冊處登記合併計畫及其他所需求之文件。本合併案應依據開曼公司法於合併計畫中所載明的合併基準日生效。

第二條　合併前後之資本額、發行股數、種類

1. 泰福生技於簽約日公司章程所訂之授權股本為新臺幣（下同）5,000,000,000 元整，分為 500,000,000 股，每股面額新台幣 10 元，可分次發行；已發出股本總額為 1,640,713,670 元整，分為 164,071,367 股，每股面額新台幣 10 元。泰福生技於簽約日除已發行且流通在外之 164,071,367 股普通股及已發行但尚未執行之員工認股權憑證（可認購股數為 10,442,990 股）外，並無任何其他流通在外具有股權性質之有價證券，亦無任何庫藏股。本交易完成後，泰福生技之已發出股本總額為 2,381,553,670 元整，分為 238,155,367 股，每股面額新台幣 10 元。

2. 保瑞生技於簽約日公司章程所訂之資本總額為 1,000,000,000 元整，分為 100,000,000 股，每股面額新台幣 10 元，可分次發行；實收資本總額為 740,840,000 元整，分為 74,084,000 股，每股面額新台幣 10 元。保瑞生技於簽約日除已發行且流通在外之 74,084,000 股普通股及員工認股權憑證（可認購保瑞生技普通股 1,681,000 股；下稱「**保瑞生技認股權憑證**」）外，並無任何其他流通在外具有股權性質之有價證券，亦無任何庫藏股。

3. 各方當事人同意，於合併基準日前，泰福生技、保瑞藥業及保瑞生技均無須修改各自之公司章程。

第三條　交割日及合併基準日

1. 除各方當事人另以書面約定外，本合併案的交割應於第十一條先決條件全部成就或經受利益之當事人同意拋棄先決條件之成就後，經各方當事人協議訂定之 10 個營業日內（下稱「**交割日**」）。泰福生技依據本契約之條款與條件合併對價吸收合併保瑞生技，且泰福生技發行合併對價予保瑞生技全體股東（含保瑞藥業）之合併基準日，應由各方當事人協議訂定之，且原則上應訂於交割日後之 10 個營業日內。

2. 如交割日及合併基準日有變更之必要時，亦同。

第四條　合併對價之計算

1. 本交易之合併對價係由(1)泰福生技綜合參考保瑞生技截至 2024 年 6 月 30 日經會計師核閱之 2024 年第二季合併財務報告（下合稱「**保瑞生技基礎財務報告**」），及(2)保瑞生技綜合參考泰福生技截至 2024 年 6 月 30 日經會計師查核簽證之 2024 年第二季合併財務報告（下合稱「**泰福生技基礎財務報告**」）；並參酌泰福生技及保瑞生技各自對他方進行之盡職調查查核結果、公司股價、公司淨值、以及其他經泰福生技及保瑞生技同意可能影響股東權益之因素，另考量泰福生技及保瑞生技目前之營運狀況及未來經營效益與發展條件等因素為基礎，在合於泰福生技及保瑞生技各自委任之獨立專家就合併對價之合理性所出具之意見書之前提下協議之。

2. 泰福生技為本交易預計發行普通股共計 74,084,000 股，每股面額 10 元，用以吸收合併保瑞生技，惟泰福生技因本交易所應發行之新股股份總數，仍應按保瑞生技於合併基準日時之實際發行普通股股數，以本契約所定之合併對價計算之。

3. 如有本契約第五條第 1 項所列之情事時，合併對價則依該項規定調整之。

第五條　合併對價之調整

1. 若自簽約日起至合併基準日前有以下任一情事，泰福生技及保瑞生技應共同協商調整合併對價：

   (1) 泰福生技或保瑞生技有辦理盈餘轉增資、資本公積或股份溢價轉增資、現金增資、減資、發行轉換公司債、無償配股、發行附認股權公司債、附認股權特別股、認股權憑證及其他具有股權性質之有價證券之情事（但因應執行泰福生技員工認股權憑證而發行新股者，不在此限）。

   (2) 泰福生技或保瑞生技進行任何股份分割、股份合併、股利股息發放（包括任何紅利或發行可轉換股份之證券）、現金股息、重整、資金重組、股份重組、股份結合或交換、或其他股份相關之變動。如泰福生技或保瑞生技股東會決議發放股息股利，且發放日早於合併基準日，合併對價

應扣除每股股息股利金額。

(3) 泰福生技或保瑞生技有買回庫藏股之情事(惟依本契約和相關法令買回之泰福生技異議股份或保瑞生技異議股份（定義如後），不在此限）。

(4) 泰福生技或保瑞生技有發生重大災害或技術重大變革之情事。

(5) 泰福生技或保瑞生技有處分公司重大資產等重大影響公司財務業務之行為。

(6) 參與本交易之主體或家數發生增減變動。

(7) 因法令變更或因主管機關(包括但不限於金融監督管理委員會證券期貨局（下稱「**證期局**」）及證交所依相關法令作出最終決定、不可救濟之政府命令，以致有調整本契約所定合併對價之必要時，或是須調整合併對價才能取得政府機關之相關核准。

2. 為免疑義，本契約各條所稱「重大」或「重大不利影響」，對於保瑞生技而言係指因該事件發生而其程度對於保瑞生技之合併財務報告可能導致之負面影響，相較於保瑞生技基礎財務報告所載之淨值累計（自簽約日起至合併基準日止）減少 10%（含）之情形；對於泰福生技而言係指因該事件發生而其程度對於泰福生技之合併財務報告可能導致之負面影響，造成泰福生技基礎財務報告所載之淨值累計（自簽約日起至合併基準日止）減少 10%（含）之情形，為免疑義，不應包含泰福生技股份之市場價格或交易量的變化。

3. 如發生第 1 項之任一款情事時，泰福生技及保瑞生技之董事會應本於決定合併對價之計算基礎，秉持公平原則進行協商，盡速達成合意調整合併對價。

第六條 異議股東

1. 泰福生技股東（下稱「**泰福生技異議股東**」）於泰福生技擬議決本交易之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記錄，並放棄表決權或投票反對者，於股東會決議日起二十日以內以書面提出，並列明請求收買價格及交存股票之憑證，得請求泰福生技按當時公平價格，收買其持有之股份（下稱「**泰福生技異議股份**」）。泰福生技應依開曼法律、公司章程、企併法、非訟事件法及商業事件審理法等相關規定處理泰福生技異議股份。

2. 保瑞生技股東（下稱「**保瑞生技異議股東**」）於保瑞生技擬議決本交易之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記錄，並放棄表決權或投票反對者，於股東會決議日起二十日以內以書面提出，並列明請求收買價格及交存股票之憑證，得請求保瑞生技按當時公平價格，收買其持有之股份（下稱「**保瑞生技異議股份**」）。保瑞生技應依公司章程、企併法、非訟

事件法及商業事件審理法等相關規定處理保瑞生技異議股份。保瑞生技異議股份應於合併基準日前依法完成註銷。

第七條 泰福生技之聲明與保證事項

泰福生技向保瑞藥業及保瑞生技聲明與保證，截至簽約日及合併基準日為止，下列事項為真實且正確：

(1) 公司之合法設立與存續：泰福生技係一依據英屬開曼群島法律設立登記且現在依然合法存續之公司，並已取得所有必要之執照、核准、許可及其他證照以從事其營業。泰福生技未經有效決議解散、清算、自行提出破產、和解或重整之聲請、經法院裁定、命令或依相關法律准予解散、和解、重整或宣告破產或受主管機關依法為停止業務、解散公司、廢止設立許可或撤銷營業執照之處分。於合併基準日，泰福生技台灣分公司將為依據中華民國公司法設立登記且依然合法存續之分公司，且將取得所有必要之執照、核准、許可及其他證照以從事其營業；泰福生技台灣分公司將未受主管機關依法為停止業務、廢止設立許可或撤銷營業執照之處分。

(2) 審計委員會及董事會之決議及授權：於簽約日當日或之前，泰福生技審計委員會及董事會已決議通過簽訂本契約並授權董事長或其指定之人得代表公司簽訂、交付以及履行本契約或與本契約相關之其他文件，及履行本契約下及該等相關文件下之義務。本契約及該等相關文件簽署後，且假設保瑞生技、保瑞藥業及各文件他方當事人亦合法授權、簽署並交付該等文件，本契約及各相關文件將對泰福生技構成有效並具拘束力之義務，且可據以對泰福生技執行。

(3) 公司之授權及已發出股本額：泰福生技授權及已發出股本額及已發行股份如本契約第二條第 1 項所載。於簽約日，泰福生技之已發行股份均經合法授權及發行，股款業已收足。除截至 2024 年 7 月 31 日為止尚未執行之員工認股權憑證（可認購泰福生技 10,442,990 股普通股）外，泰福生技未發行其他具股權性質之有價證券或限制員工權利新股，泰福生技未發行、出具或簽訂其他選擇權、認股權、可轉換或可轉換證券、優先承買權、優先認購權，或有法律效力之承諾等使他人可取得泰福生技股份，且無承諾或提供任何利益參與或類似之權利，而使他人得以獲得如同泰福生技普通股股東之權益。除泰福生技異議股份外，泰福生技並無任何義務贖回、買回或以其他方式取得其股份。

(4) 本交易之合法性：本交易並未違反：

(A) 任何現行法令之規定；
(B) 法院或相關主管機關之裁判、命令或處分；

(C) 泰福生技之公司章程；

(D) 泰福生技（含泰福生技台灣分公司）依法應受拘束之任何重大契約、協議、聲明、承諾、保證、擔保、約定或其他義務。

(5) 財務報表及財務資料：泰福生技基礎財務報告及泰福生技提供予保瑞生技及保瑞藥業之財務報表及財務資料均足以允當表達泰福生技之財務及營運情形，且無任何虛偽、隱匿或誤導之情事。

(6) 訴訟及非訟事件：對於泰福生技或其業務、財務、財產、營運或股東權益並無任何重大不利影響之訴訟、仲裁、非訟或行政爭訟事件、刑事訴訟調查程序，或涉及重大影響財務、業務或相關權益之書面請求或主張。據泰福生技所知，對於泰福生技之董事或經理人就其等執行職務，並無第三人對其等提出訴訟、仲裁、非訟或行政爭訟程序、刑事訴訟調查程序或為任何書面主張。泰福生技並未受限於在合理情形下將影響泰福生技或其商譽之任何處分、判決或命令。

(7) 資產與負債：泰福生技基礎財務報告及泰福生技提供予保瑞生技及保瑞藥業之財務報表列明其截至其基準日之資產及負債，且泰福生技就其中所列其所有之資產皆擁有合法的所有權、使用權或其他合法權益。泰福生技之資產與負債與泰福生技基礎財務報告及其提供予保瑞生技及保瑞藥業之財務報表所載並無重大差異。泰福生技之應收帳款皆係源於正常業務中實際進行之銷售或實際提供的服務所生，不存在泰福生技免除該等重大應收帳款付款之情形。據泰福生技所知，應收帳款之債務人亦無處於破產、重整或其他可能影響其全額即時支付所欠款項的情況。

(8) 或有負債：除已明列於泰福生技之基礎財務報告，並無任何或有負債會對任何泰福生技之業務或財務產生任何重大不利影響。除泰福生技之基礎財務報告所揭露者外，泰福生技無其他債權人持有之任何泰福生技之任何資產上之固定或浮動擔保權益。

(9) 契約及承諾：泰福生技及其子公司所簽訂、同意或承諾之任何形式之重大契約、協議、聲明、保證、擔保、約定或其他義務皆已書面提供或口頭告知保瑞生技，內容並無任何虛偽、隱匿或不實之情事。截至簽約日止，泰福生技及其子公司有效之所有重大合約，皆無泰福生技及其子公司違約之情事；且皆有效存續。泰福生技與其關係企業、董事、監察人、經理人、股東或其他關係人，或對關係人持有所有權或財務利益者，簽署任何契約、進行任何安排或交易（包括但不限於購買、銷售、租賃、投資、服務或經營等其他交易）均遵守相關法令規定且無非常規交易之情事。除於泰福生技基礎財務報告或其附註已揭露者外，泰福生技及其子公司未就其為當事人、或受拘束、或其所擁有財產為契約標的之任何受託契約、抵押契約、信託契約、借貸契約或其他契約，有任何違約行

為；惟如該違約對於泰福生技之營運、業務或財務狀況無重大不利之影響者，不在此限。

(10) 勞資關係： 在所有重大方面，(A) 泰福生技及其子公司之勞資關係均依照相關法令規定辦理；(B) 泰福生技及其子公司關於員工雇用或退休之薪資與福利之政策、計畫、方案或協議均符合相關法令規定；泰福生技已依據相關法令將已發生但尚未支付之退休金及職工福利金均於財務報表中認列或依據相關法令進行提撥；(C)泰福生技及其子公司並無勞資糾紛且無違反相關勞工法令或受勞工主管機關處分而其結果足以對公司產生重大不利影響之情事，亦無任何針對泰福生技及其子公司之罷工或停工情事；及(D) 泰福生技及其子公司非任何團體協約之當事人，亦無與工會或勞工組織訂定任何勞工契約。

(11) 智慧財產權：泰福生技及其子公司所有或獲得授權之智慧財產權（包括但不限於專利權、商標權、著作權及/或營業秘密等，以下合稱為「**泰福生技智慧財產權**」）等資料（包括已登記及尚在申請中者）均真實正確提供，並就已提供之部分無故意隱匿或重大闕漏之情形。泰福生技或其子公司確為相關泰福生技智慧財產權之合法所有權人或被授權人，且泰福生技智慧財產權上並無任何抵押、質權等擔保物權或任何負擔之情況。除既有授權契約外，泰福生技及其子公司就相關泰福生技智慧財產權並無讓與、授權、信託或其他處分行為。目前並無第三人於政府智慧財產權主管機關及/或法院主張其質疑或異議泰福生技智慧財產權之有效性及/或可實施性；目前亦無第三人就泰福生技智慧財產權主張侵害或異議之情形。泰福生技及其子公司業務有關之行為，均未侵害、盜用或以其他方式侵害任何他人之智慧財產權或其他權利而會對泰福生技或其子公司之業務或財務產生重大不利影響。

(12) 稅捐：於所有重大方面：

(A) 泰福生技已申報所有之稅捐，且該等申報依據相關稅捐法令係屬完整且正確，且泰福生技已完全繳交所有到期應繳交之稅捐。
(B) 泰福生技已遵照所有稅捐法令進行所有之扣繳。
(C) 泰福生技與主管機關間並無任何進行中之稅捐爭議。主管機關所進行之調查或審查，亦未發現泰福生技有繳納稅捐不足之情事；主管機關亦未主張任何泰福生技有未申報稅捐或逃漏稅之情事。
(D) 泰福生技未受限於其與主管機關所締結與稅捐有關之任何契約或安排。
(E) 任何對於泰福生技未繳納稅捐之主張均經和解或已被解決。
(F) 泰福生技非稅捐分擔契約、補償契約或相類似契約之當事人或義務人。
(G) 泰福生技未要求延展申報稅捐之時限、未自行延展催繳稅捐的期

限，及未免除任何消滅時效之完成。

(H) 除非因法律要求，泰福生技未變更其會計或稅務準則，或同意任何稅捐爭議之和解而對於泰福生技將來之稅捐待遇有重大不利之影響。

(13) 法令遵循：除於基礎財務報告或其附註已揭露者外，泰福生技之業務與營運就其主要部分均遵守相關法律，及主管機關所頒布之規定與函令。

(14) 文件真實正確：任何提供予保瑞生技及保瑞藥業之泰福生技及泰福生技台灣分公司文件，包括但不限於揭露事項、相關交易文件、財務報表或任何由泰福生技或泰福生技台灣分公司所出具之憑證中所包含之資訊，均已揭露所有會對泰福生技或泰福生技台灣分公司可能造成重大不利影響或限制權益之合約或其他文件，且在各重大方面均為真實正確，而無不實、虛偽或隱匿之情事；為免疑義，任何對未來之預測、展望或預估或類似性質之資訊或文件，應非屬以上所述之泰福生技及泰福生技台灣分公司文件。

(15) 資訊揭露：泰福生技依證券交易法、證交所對有價證券上市公司重大訊息之查證暨公開處理程序及其他相關法令規定，於公開資訊觀測站揭露泰福生技暨其子公司之相關財務、業務及營運資訊；該等資訊之揭露於各重大方面均為真實正確，而無不實、虛偽或隱匿之情事。

(16) 其他事項：除於基礎財務報告或其附註已揭露者外，泰福生技尚無任何其他違反法令或喪失債信，足以影響公司繼續營運之重大情事。

第八條 保瑞藥業及保瑞生技之聲明與保證事項

保瑞藥業及保瑞生技向泰福生技聲明與保證，截至簽約日及合併基準日為止，下列事項為真實且正確：

(1) 公司之合法設立與存續：保瑞藥業及保瑞生技均係依據中華民國公司法設立登記且現在依然合法存續之股份有限公司，且已取得所有必要之執照、核准、許可及其他證照以從事其營業。保瑞藥業及保瑞生技未經有效決議解散、清算、自行提出破產、和解或重整之聲請、經法院裁定、命令或依相關法律准予解散、和解、重整或宣告破產或受主管機關依法為停止業務、解散公司、廢止設立許可或撤銷營業執照之處分。

(2) 董事會之決議及授權：於簽約日當日或之前，保瑞藥業及保瑞生技董事會已決議通過簽訂本契約並授權董事長及/或其指定之人得代表公司簽訂、交付以及履行本契約或與本契約相關之其他文件，及履行本契約下及該等相關文件下之義務。本契約及該等相關文件簽署後，且假設泰福生技及各文件他方當事人亦合法授權、簽署並交付該等文件，本契約及

各相關文件將對保瑞藥業及保瑞生技構成有效並具拘束力之義務，且可據以對保瑞藥業及保瑞生技執行。

(3) 公司之登記及實收資本額：保瑞生技登記及實收資本額及已發行股份如本契約第二條第 2 項所載。於簽約日，保瑞生技之已發行股份均經合法授權及發行，股款業已收足。除尚未執行之保瑞生技員工認股權憑證外，截至簽約日保瑞生技未發行其他具股權性質之有價證券或限制員工權利新股，且未發行、出具或簽訂其他選擇權、認股權、可轉換或可轉換證券、優先承買權、優先認購權，或有法律效力之承諾等使他人可取得保瑞生技股份，且無承諾或提供任何利益參與或類似之權利，而使他人得以獲得如同保瑞生技普通股股東之權益。除保瑞生技異議股份外，保瑞生技並無任何義務贖回、買回或以其他方式取得其股份。

(4) 本交易之合法性：本交易並未違反：

(A) 任何現行法令之規定；
(B) 法院或相關主管機關之裁判、命令或處分；
(C) 保瑞藥業及保瑞生技之公司章程；
(D) 保瑞藥業及保瑞生技依法應受拘束之任何契約、協議、聲明、承諾、保證、擔保、約定或其他義務。

(5) 財務報表及財務資料：保瑞生技基礎財務報告及所提供予泰福生技之保瑞生技財務報表及財務資料均足以允當表達保瑞生技之財務及營運情形，且無任何虛偽、隱匿或誤導之情事。

(6) 訴訟及非訟事件：對於保瑞生技或其業務、財務、財產、營運或股東權益並無任何重大不利影響之訴訟、仲裁、非訟或行政爭訟事件、刑事訴訟調查程序，或涉及重大影響財務、業務或相關權益之書面請求或主張。據保瑞藥業及保瑞生技所知，對於保瑞生技之董事或經理人就其等執行職務，並無第三人對其等提出訴訟、仲裁、非訟或行政爭訟程序、刑事訴訟調查程序或為任何書面主張。保瑞生技並未受限於在合理情形下將影響保瑞生技或其商譽之任何處分、判決或命令。

(7) 資產與負債：保瑞生技基礎財務報告及所提供予泰福生技之保瑞生技財務報表列明其截至其基準日之資產及負債，且保瑞生技就其中所列其所有之資產皆擁有合法的所有權、使用權或其他合法權益。保瑞生技之資產與負債與保瑞生技基礎財務報告及所提供予泰福生技之財務報表所載並無重大差異。保瑞生技之應收帳款皆係源於正常業務中實際進行之銷售或實際提供的服務所生，不存在保瑞生技免除該等重大應收帳款付款之情形。據保瑞生技所知，應收帳款之債務人亦無處於破產、重整或其他可能影響其全額即時支付所欠款項的情況。

(8) 或有負債：除已明列於保瑞生技之基礎財務報告，並無任何或有負債會對保瑞生技之業務或財務產生任何重大不利之影響。除保瑞生技之基礎財務報告所揭露者外，保瑞生技無其他債權人持有之任何保瑞生技之任何資產上之固定或浮動擔保權益。

(9) 契約及承諾：保瑞生技所簽訂、同意或承諾之任何形式之重大契約、協議、聲明、保證、擔保、約定或其他義務皆已書面提供或口頭告知泰福生技，內容並無任何虛偽、隱匿或不實之情事。截至簽約日止，保瑞生技有效之所有重大合約，皆無保瑞生技違約之情事。保瑞生技與其關係企業、董事、監察人、經理人、股東或其他關係人，或對關係人持有所有權或財務利益者，簽署任何契約、進行任何安排或交易（包括但不限於購買、銷售、租賃、投資、服務或經營等其他交易）均遵守相關法令規定且無非常規交易之情事。除於保瑞生技基礎財務報告或其附註已揭露者外，保瑞生技未就其為當事人、或受拘束、或其所擁有財產為契約標的之任何受託契約、抵押契約、信託契約、借貸契約或其他契約，有任何違約行為；惟如該違約對於保瑞生技之營運、業務或財務狀況無重大不利之影響者，不在此限。

(10) 勞資關係： 在所有重大方面，(A) 保瑞生技之勞資關係均依照相關法令規定辦理；(B) 保瑞生技關於員工雇用或退休之薪資與福利之政策、計畫、方案或協議均符合相關法令規定；保瑞生技已依據相關法令將已發生但尚未支付之退休金及職工福利金均於財務報表中認列或依據相關法令進行提撥；(C) 保瑞生技並無勞資糾紛且無違反相關勞工法令或受勞工主管機關處分而其結果足以對公司產生重大不利影響之情事，亦無任何針對保瑞生技之罷工或停工情事；及(D) 保瑞生技非任何團體協約之當事人，亦無與工會或勞工組織訂定任何勞工契約。

(11) 智慧財產權：保瑞生技之智慧財產權（包括但不限於專利權、商標權、著作權及/或營業秘密等，以下合稱為「**保瑞生技智慧財產權**」）等資料（包括已登記及尚在申請中者）均真實正確提供，並就已提供之部分無故意隱匿或重大闕漏之情形。保瑞生技確為保瑞生技智慧財產權之合法所有權人或被授權人，且保瑞生技智慧財產權上並無任何抵押、質權等擔保物權或任何負擔之情況。除既有授權契約外，保瑞生技就保瑞生技智慧財產權並無讓與、授權、信託或其他處分行為。目前並無第三人於政府智慧財產權主管機關及/或法院向保瑞生技主張其質疑或異議保瑞生技智慧財產權之有效性及/或可實施性；目前亦無第三人就保瑞生技智慧財產權主張侵害或異議之情形。保瑞生技業務有關之行為，均未侵害、盜用或以其他方式侵害任何他人之智慧財產權或其他權利而會對保瑞生技之業務或財務產生重大不利影響。

(12) 稅捐：於所有重大方面：

(A) 保瑞生技已申報所有之稅捐，且該等申報依據相關稅捐法令係屬完整且正確，且保瑞生技已完全繳交所有到期應繳交之稅捐。
(B) 保瑞生技已遵照所有稅捐法令進行所有之扣繳。
(C) 保瑞生技與主管機關間並無任何進行中之稅捐爭議。主管機關所進行之調查或審查，亦未發現保瑞生技有繳納稅捐不足之情事；主管機關亦未主張保瑞生技有未申報稅捐或逃漏稅之情事。
(D) 保瑞生技未受限於其與主管機關所締結與稅捐有關之任何契約或安排。
(E) 任何對於保瑞生技未繳納稅捐之主張均經和解或已被解決。
(F) 保瑞生技非稅捐分擔契約、補償契約或相類似契約之當事人或義務人。
(G) 保瑞生技（或任何代表保瑞生技之人）未要求延展申報稅捐之時限、未自行延展催繳稅捐的期限，及未免除任何消滅時效之完成。
(H) 除非因法律要求，保瑞生技未變更其會計或稅務準則，或同意任何稅捐爭議之和解而對於保瑞生技將來之稅捐待遇有重大不利之影響。

(13) 法令遵循：除於基礎財務報告或其附註已揭露者外，保瑞生技之業務與營運就其主要部分均遵守相關法律，及主管機關所頒布之規定與函令。

(14) 文件真實正確：任何提供予泰福生技之保瑞生技文件，包括但不限於揭露事項、相關交易文件、財務報表或任何由保瑞生技所出具之憑證中所包含之資訊，均已揭露所有會對保瑞生技可能造成重大不利影響或限制權益之合約或其他文件，且在各重大方面均為真實正確，而無不實、虛偽或隱匿之情事；為免疑義，任何對未來之預測、展望或預估或類似性質之資訊或文件，應非屬以上所述之保瑞生技文件。

(15) 其他事項：除於基礎財務報告或其附註已揭露者外，保瑞生技尚無任何其他違反法令或喪失債信，足以影響公司繼續營運之重大情事。

第九條 泰福生技之承諾事項

泰福生技承諾於合併基準日前：

(1) 泰福生技應於知悉泰福生技違反本契約任何聲明、保證或約定、或知悉任何足以使本契約第七條之任何聲明或保證不再真實正確之事件發生時，立即通知保瑞生技及保瑞藥業。

(2) 泰福生技應盡其合理最大努力，及時滿足本契約第十一條第 1 項有關泰福生技之部分以及第3項所定之先決條件或促使該等條件得以滿足，包括但不限於泰福生技將遵循必要之法定程序及向相關主管機關辦理

必要之申報、申請，並與保瑞生技互相協力並積極配合，處理或排除可能影響本契約及本交易順利續行之要求或變數，包括但不限於依相關法令之要求向相關主管機關提出必要之說明。

(3) 促使後續交割先決條件成就並使其持續有效至交割日，並應提供相關資料，以便保瑞藥業及保瑞生技確認相關先決條件之達成。不得採取任何作為或不作為，而該作為或不作為之結果可被合理預期將導致本契約第十一條第 2 項所定之先決條件無法成就，或使本契約第七條之聲明與保證事項變為不真實或不正確。

(4) 除本契約另有約定外，未取得保瑞生技事前書面同意，泰福生技不得自行辦理盈餘轉增資、股份溢價轉增資、現金增資、減資、發行轉換公司債、無償配股、發行附認股權公司債、附認股權特別股、認股權憑證及其他具有股權性質之有價證券(但因泰福生技員工認股權憑證之行使，致泰福生技發行普通股新股者，不在此限)。

(5) 以通常合理且符合現行有效法令之方式繼續泰福生技之業務，並履行所有責任及義務。

(6) 維持泰福生技一致之經營及政策，以保有泰福生技現有營運組織之完整，除本契約另有約定外，不得修改公司章程。如因營運所必須修改泰福生技之取得與處分資產作業程序、資金貸與作業程序或背書保證作業程序等重大內部規章時，應通知保瑞生技及保瑞藥業。

(7) 除正常營運所需外，不得新增或修改任何紅利、盈餘方案、報酬、員工認股權、退休金、退休計畫或其他為員工或退休人員福利所為之安排。

(8) 除正常營運所需外，維持泰福生技與客戶(包含但不限於重要客戶或代理商)、供應商、經銷商、授權人、被授權人、代工廠商及其他有商業交易者之重要既有關係，以達成不損害泰福生技企業商譽及現行營運之目標。

(9) 除正常營運所需外，泰福生技所擁有或使用之資產，包括但不限於泰福生技之動產、不動產、營運所需或相關之許可、執照、批准、同意及登記，予以維護管理使其得以繼續使用並有效存續，除簽約日前已設定之負擔外，不得設定負擔。

(10) 除正常營運所需外，就泰福生技所有或使用之智慧財產權(包含但不限於專利及專利申請權)予以維護管理，使其得以繼續使用並有效存續，不得將之移轉、授權、設定負擔或為任何處分。

(11) 除正常營運所需外，維持泰福生技不低於簽約日有效存續之個別保險險

種及金額。

(12) 不得進行任何金額超過新台幣一千萬元以上之支出、交易或承諾，不得取得或處分（包括但不限於設定擔保物權）任何金額超過新台幣一千萬元之資產，亦不得進行任何借貸、保證或資金貸與他人，惟於二個營業日前以書面通知保瑞生技指定之人員並經保瑞生技書面同意者，則不在此限（此款之書面含以電子郵件方式為之）。

(13) 如泰福生技發生任何對其業務、財務或營業有重大不利影響之情事，或有任何現有客戶、代理商、供應商、經銷商、授權人、被授權人、代工廠商及其他有商業交易者及授信往來金融機構以書面明示拒絕與泰福生技繼續進行相關交易，泰福生技應於事件發生後三個營業日內書面通知保瑞生技，並提供相關資訊。

(14) 不採取任何導致（或合理預期可能導致）其等於本契約所為之聲明與保證變為不實之行為；亦不得與任何第三人進行對泰福生技之業務、財務或營業有重大不利影響之事項，包括但不限於：

(A) 併購、策略聯盟、委任經營、合資經營或進行投資等；
(B) 締結、變更或終止關於出租全部或部分之營業；
(C) 委託他人經營或與他人經常性共同經營；
(D) 讓與全部或主要部分之營業或財產；
(E) 受讓他人全部營業或財產。

第十條 保瑞藥業及保瑞生技之承諾事項

保瑞藥業及保瑞生技承諾於合併基準日前：

(1) 保瑞藥業及保瑞生技應於知悉保瑞藥業或保瑞生技違反本契約任何聲明、保證或約定、或知悉任何足以使本契約第八條之任何聲明或保證不再真實正確之事件發生時，立即通知泰福生技。

(2) 保瑞生技應盡其合理最大努力，及時滿足本契約第十一條第 1 項有關保瑞生技之部分以及第2項所定之先決條件或促使該等條件得以滿足，包括但不限於配合泰福生技遵循必要之法定程序及向相關主管機關辦理必要之申報、申請，並與泰福生技互相協力並積極配合，處理或排除可能影響本契約及本交易順利續行之要求或變數，包括但不限於依相關法令之要求向相關主管機關提出必要之說明。

(3) 促使後續交割先決條件成就並使其持續有效至交割日，並應提供相關資料，以便泰福生技確認相關先決條件之達成。不得採取任何作為或不作為，而該作為或不作為之結果可被合理預期將導致本契第十一條第 1 項所定之先決條件無法成就，或使本契約第八條之聲明與保證事項變為不

真實或不正確。

(4) 未取得泰福生技事前書面同意，保瑞生技不得辦理盈餘轉增資、資本公積轉增資、現金增資、減資、發行轉換公司債、無償配股、發行附認股權公司債、附認股權特別股、認股權憑證及其他具有股權性質之有價證券（但因保瑞生技員工認股權憑證之行使，致保瑞生技發行普通股新股者，不在此限）。

(5) 以通常合理且符合現行有效法令之方式繼續保瑞生技之業務，並履行所有責任及義務。

(6) 維持保瑞生技一致之經營及政策，以保有保瑞生技現有營運組織之完整，除本契約另有約定外，不得修改公司章程。如保瑞生技因營運所必須修改保瑞生技之取得與處分資產作業程序、資金貸與作業程序或背書保證作業程序等重大內部規章時，應通知泰福生技。

(7) 除正常營運所需外，確保保瑞生技並不得新增或修改任何紅利、盈餘方案、報酬、員工認股權、退休金、退休計畫或其他為員工或退休人員福利所為之安排。

(8) 維持保瑞生技與客戶（包含但不限於重要客戶或代理商）、供應商、經銷商、授權人、被授權人、代工廠商及其他有商業交易者之既有關係，以達成不損害保瑞生技企業商譽及現行營運之目標。

(9) 保瑞生技所擁有或使用之資產，營運所需或相關之許可、執照、批准、同意及登記，予以維護管理使其得以繼續使用並有效存續，除簽約日前已設定之負擔外，不得設定負擔。

(10) 就保瑞生技所有或使用之智慧財產權（包含但不限於專利及專利申請權）予以維護管理，使其得以繼續使用並有效存續，不得將之移轉、授權、設定負擔或為任何處分。

(11) 維持保瑞生技不低於簽約日有效存續之個別保險險種及金額。

(12) 不得進行任何金額超過一千萬元以上之支出、交易或承諾，不得取得或處分（包括但不限於設定擔保物權）任何金額超過一千萬元之資產，亦不得進行任何借貸、保證或資金貸與他人，惟於二個營業日前以書面通知泰福生技指定之人員並經泰福生技書面同意者，則不在此限（此款之書面含以電子郵件方式為之）。

(13) 如保瑞生技發生任何對其業務、財務或營業有重大不利影響之情事，或

有任何現有客戶、代理商、供應商、經銷商、授權人、被授權人、代工廠商及其他有商業交易者及授信往來金融機構以書面明示拒絕與保瑞生技繼續進行相關交易，保瑞生技應於事件發生後三個營業日內書面通知泰福生技，並提供相關資訊。

(14) 不採取任何導致（或合理預期可能導致）其等於本契約所為之聲明與保證變為不實之行為；亦不得與任何第三人進行對保瑞生技之業務、財務或營業有重大不利影響之事項，包括但不限於：

(A) 併購、策略聯盟、委任經營、合資經營或進行投資等；
(B) 締結、變更或終止關於出租全部或部分之營業；
(C) 委託他人經營或與他人經常性共同經營；
(D) 讓與全部或主要部分之營業或財產；
(E) 受讓他人全部營業或財產。

(15) 保瑞生技應於合併基準日前 15 個營業日前完成檔案及物件移交清冊之造具，經泰福生技合理審閱並確認無誤後，按清冊於合併基準日點交無誤方得視為履行本款義務。

第十一條　本交易之先決條件

1. 各方當事人依本契約第十二條於合併基準日應履行之義務，係以下列條件於交割日及合併基準日或之前業已完全成就為要件：

(1) 不存在任何法律或法院判決、裁定或仲裁判斷限制、停止或禁止本交易，亦不存在任何民事、刑事、仲裁或行政程序對本交易提出異議或尋求禁止、改變、阻止或拖延交割。

(2) 泰福生技股東臨時會業已合法有效決議通過本交易、本契約，訂合併計畫，以及本合併案之內容，該決議未經撤銷、變更、修改或補充。

(3) 保瑞生技股東臨時會業已合法有效決議通過本交易以及本契約之內容，該決議未經撤銷、變更、修改或補充。

(4) 保瑞生技的董事已簽署有效的宣誓(declaration)確認開曼公司法第237(2)(a)至(g)條有關消滅公司的事項。

(5) 各方當事人業已取得本交易所需之政府核准，包括(A)如本交易須取得中華民國公平交易委員會之不禁止結合之核准者，業已取得該核准；(B)泰福生技針對發行新股予保瑞生技全體股東（含保瑞藥業）作為本交易對價一事，業已取得證交所同意函及金融監督管理委員會證券期貨局（下稱「**證期局**」）申報生效核准函；(C)針對泰福生技吸收合併保瑞生

技一案，業已取得中華民國經濟部投資審議司（下稱「**投審司**」）之核准；(D)針對保瑞藥業取得泰福生技所發行之普通股新股，如須取得投審司之事前核准者，業已取得該核准；以及(E)若本交易有其他應事先取得政府機關許可、同意或核准者，已先行取得該許可、同意或核准。各方當事人將盡商業合理努力取得為完成本交易所需之政府許可、同意或核准，惟如已盡商業合理努力仍未能取得時，該當事人應不負違約之責任。

(6) 泰福生技台灣分公司已取得新竹生物醫學園區的入園許可。

2. 泰福生技依本契約第十二條於合併基準日應履行之義務，係以下列條件於交割日及合併基準日或之前業已完全成就為要件，但泰福生技在法令許可範圍內得聲明放棄其全部或一部：

(1) 保瑞生技董事會業已合法有效通過決議確認本契約之內容及本交易之進行，該決議未經撤銷、變更、修改或補充。

(2) 保瑞生技均已確實遵守履行本契約之承諾、義務、約定，且保瑞生技於本契約第八條第(1)、(2))以及(3)款事項所為之聲明與保證，於合併基準日為真實且正確；第八條其他款事項所為之聲明與保證，於合併基準日，於所有重大方面均為真實且正確，惟如保瑞生技已就該聲明、保證及約定之違反予以補正，或泰福生技與保瑞生技依據本契約第五條合意調整合併對價者，不在此限。

(3) 保瑞生技之原任董事及監察人於合併基準日任期未屆滿者，不繼續其任期至屆滿，且該原任董事及監察人應向保瑞生技提出於合併基準日生效之無條件辭職書。

(4) 保瑞生技之目前存續中的合約如有因本交易而須取得相對人同意，否則可能構成違約或終止等情形者，保瑞生技應取得該等相對人之書面同意或豁免。

3. 保瑞生技依本契約第十二條於合併基準日應履行之義務，係以下列條件於交割日及合併基準日或之前業已完全成就為要件，但保瑞生技在法令許可範圍內得聲明放棄其全部或一部：

(1) 泰福生技審計委員會及董事會業已合法有效同意本契約之內容，該同意未經撤銷、變更、修改或補充。

(2) 泰福生技均已確實遵守履行本契約之承諾、義務、約定，且泰福生技於本契約第七條第(1)、(2)以及(3)款事項所為之聲明與保證，於合併基準日為真實且正確；第七條其他款事項所為之聲明與保證，於合併基準日，

於所有重大方面均為真實且正確，惟如泰福生技業已就該聲明、保證及約定之違反予以補正，或泰福生技與保瑞生技依據本契約第五條合意調整合併對價者，不在此限。

第十二條　本交易之交割

1. 於本契約第十一條之先決條件皆成就之前提下，且泰福生技已依本契約約定履行相關義務之前提下，泰福生技應於合併基準日吸收合併保瑞生技，保瑞生技並應配合泰福生技辦理相關手續。

2. 泰福生技應於本契約第十一條之先決條件皆成就，且保瑞生技已依本契約約定履行相關義務之前提下，於合併基準日發行普通股予持有標的股份的股東即保瑞藥業。

第十三條　終止

1. 除本契約另有規定外，於合併基準日前，本契約得以下列方式終止之：

(1) 各方當事人共同以書面合意終止；

(2) 任一方有重大違反其依本契約應負之聲明、保證或承諾之情事，且無法補正時，他方當事人得以書面通知違約之一方當事人終止本契約；如該重大違約係可補正者，則於違約之一方當事人收受他方書面通知起 30 日（或雙方當事人另行同意之期限）後未補正時，未違約之一方得以書面終止；惟若各方當事人就前述違反情事合意調整合併對價者，不在此限；

(3) (A) 因非可歸責於泰福生技之事由，於簽約日後 1 年內無法完成本交易；或(B) 第十一條第 1、2 項規定之任一先決條件未能於簽約日後 1 年間成就時，除泰福生技同意延展前開期限外，泰福生技得以書面通知保瑞藥業及保瑞生技立即終止本契約；或

(4) (A) 因非可歸責於保瑞生技之事由，於簽約日後 1 年內無法完成本交易；或(B) 第十一條第 1、3 項規定之任一先決條件未能於簽約日後 1 年間成就時，除保瑞生技同意延展前開期限外，保瑞生技得以書面通知泰福生技立即終止本契約。

2. 本契約依前項終止後即失效，惟本契約第十三條、第十四條，及第十七條之規定，於本契約終止後仍繼續有效。

第十四條　賠償

1. 如保瑞藥業及/或保瑞生技於本契約所為之聲明、保證或承諾，或因可歸責於保瑞藥業及/或保瑞生技之事由導致本契約終止時，保瑞藥業及保瑞生技對泰福生技應賠償其因此所遭受之所有損失、損害及費用，包含利息、遲延利息、違約金及合理法律費用（下稱「**損失**」），並應盡最大努力使泰福生技免於發生進一步之損失。

2. 如泰福生技違反其於本契約所為之聲明、保證或承諾，或因可歸責於泰福生技之事由導致本契約終止時，泰福生技對保瑞生技及/或保瑞藥業應賠償其因此所遭受之損失，並應盡最大努力使保瑞生技及/或保瑞藥業免於發生進一步之損失。

第十五條　員工權益保障事項

本交易對於泰福生技及其子公司、保瑞生技員工之留用及權益事項，均將依企業併購法及相關勞動法令規定辦理，以保障員工適法權益。於合併基準日後，仍繼續留任之泰福生技及其子公司、保瑞生技之全體員工，除非符合勞動法令之規定，均不任意調整勞動條件或終止勞動契約，以保障員工適法權益。

第十六條　其他承諾事項

針對保瑞生技員工於本契約簽約日仍持有之保瑞生技發行的員工認股權憑證（下稱「**原員工認股權憑證**」），以證期局與相關主管機關同意或核准為前提，泰福生技應於合併基準日之後概括承受員工認股權憑證之權利義務，並將原員工認股權憑證之執行標的替換為泰福生技之普通股，惟其具體執行方式應由泰福生技依相關法令規定及證期局與相關主管機關之核示辦理。原員工認股權憑證所載之執行價格及數量，應依本契約換股比例調整。

第十七條　其他規定

1. 本契約以中華民國台灣法律為準據法，並依其解釋之。儘管有前述規定，任何本契約中需要根據或符合開曼公司法規進行的事項需依據開曼法律解釋、履行及執行。就此，本協議各方茲不可撤銷地接受開曼法院之非排他性管轄。因本契約產生或與本契約有關之爭議應先由雙方當事人友好協商解決之，協商不成時，雙方當事人同意以臺灣臺北地方法院為第一審管轄法院。

2. 各方當事人於本契約內所為之聲明、保證、承諾或協議，於本交易完成後仍繼續有效。本契約因任何原因而終止後，各方當事人因違反本契約所定之聲明、保證、承諾或協議所生之責任不因此而消滅。

3. 任一方當事人未經他方當事人之事前書面同意不得轉讓其於本契約之任何權利或義務。

4. 本契約構成雙方當事人間全部且完整之合意，並取代雙方當事人先前訂定之所有關於本交易之相關文件或協議，該等文件或協議應即失效並停止適用。除本契約另有約定外，本契約或其任何條款之修正、放棄或終止，需經雙方當事人合意並以書面為之。

5. 所有本契約下之通知或意思表示，應以書面之掛號郵件或快遞或專人方式或電子郵件送交至下列位址：

(1) 致泰福生技：

Tanvex BioPharma, Inc.
泰福生技股份有限公司
聯絡人：陳林正
職稱：董事長兼執行長
地址：台北市大安區仁愛路 4 段 376 號 13 樓之 1
電子郵件： henry.chen@tanvex.com

(2) 致保瑞藥業：

保瑞藥業股份有限公司
聯絡人：法務部
地址：114 台北市內湖區瑞光路 26 巷 36 弄 2 號 6 樓電子郵件：legal@bora-corp.com

(3) 致保瑞生技：

保瑞生技股份有限公司
聯絡人：法務部
地址：114 台北市內湖區瑞光路 26 巷 36 弄 2 號 6 樓

電子郵件：legal@bora-corp.com

或任一方當事人以書面提供他方當事人之其他地址。任一方當事人為本契約目的所為之通知或意思表示：於快遞或專人遞交者，應以實際送達時；於郵寄方式者，應以實際送達時或於投郵後 36 小時（以較早發生者為準）為送達時點；於寄送電子郵件時，應以實際寄達收件人信箱時為送達時點。

6. 任一方當事人如因法院之裁判或命令、相關主管機關之命令或處分，或因其他不可抗力事由，致不能或遲延履行本契約之義務者，無須向他方當事人負擔任何責任；惟不可抗力事由發生時，受影響之一方當事人應於知悉後 5 日內通知他方當事人，並在不可抗力情事停止後，儘快繼續履行本契約之義務。

7. 任一方當事人不行使或遲延行使任何權利、權限或救濟，不應排除該方當事人未來得行使該等權利、權限或救濟。任一方當事人依本契約所享有之任何權利、權限及救濟，除該當事人以書面明文放棄該等權利、權限及救濟外，應繼續有效。所有任一方當事人依法或依本契約得主張之權利、權限或救濟，不應排除該當事人其他依法或依本契約所得主張之權利、權限或救濟。

8. 因本契約及本交易所生之費用及稅捐，雙方當事人應依其性質或相關規定各自負擔之。

9. 如本契約之任何條款經法院判決或裁定宣告違法、不可執行或無效後，本契約其他條款仍應繼續完全有效。

10. 於各方當事人依本條第 11 項之約定對外公布前，各方當事人對於本契約之簽署、存在與內容，以及與本契約履行有關之資訊，同意保密不予洩露予任何第三人，但為執行本契約，而使任一方當事人之董事、監察人、管理階層、有必要知悉該等資訊之相關員工、律師、會計師、財務顧問及主管機關知悉該等資訊者不在此限，惟應促使上開人員負保密義務。

11. 各方當事人對於本契約之簽署、存在與內容，以及與本契約履行有關之資訊，包括但不限於各方當事人依法令應為之重大訊息揭露及其內容，非經各方當事人同意不得對外公布；惟不得不合理的拒絕同意。各方當事人並得就以新聞稿、召開記者會或說明會或其他公布方式，以及該等公布之內容，另行協商決定之；但如任一方當事人基於法令或司法程序之要求須揭露前述資訊，經其將該等情事通知他方當事人後，如無法及時取得他方當事人之同意，或他方當事人無正當理由拒絕同意時，得逕行披露前述資訊。

12. 本契約正本乙式三份，由泰福生技、保瑞藥業及保瑞生技簽署後各執乙份為憑。

[本頁以下空白，簽名頁如附]

各方當事人爰於首揭日期簽署本契約以資為憑。

Tanvex BioPharma, Inc.
泰福生技股份有限公司

代表人：
職稱：

各方當事人爰於首揭日期簽署本契約以資為憑。

保瑞藥業股份有限公司

代表人：盛保熙
職稱：　董事長

各方當事人爰於首揭日期簽署本契約以資為憑。

保瑞生技股份有限公司

代表人：盛保熙

職稱：　董事長

PLAN OF MERGER

THIS PLAN OF MERGER is made on [•].

BETWEEN

Bora Biologics Co., Ltd. 保瑞生技股份有限公司, a company incorporated under the laws of Taiwan with limited liability, with its registered office at 6th Floor, No. 12, Section 2, Shengyi Rd., Zhubei City, Hsinchu County, Taiwan, the Republic of China, company number 90552221 ("**Taiwan Co**"); and

Tanvex BioPharma, Inc. 泰福生技股份有限公司, an exempted company incorporated under the laws of the Cayman Islands with limited liability, with its registered office at the offices of [Vistra (Cayman) Limited, P.O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1 – 1205 Cayman Islands] (the "**Company**" and together with Taiwan Co, the "**Constituent Companies**").

WHEREAS

(A) Taiwan Co and the Company have agreed to merge (the "**Merger**") on the terms and conditions contained or referred to in a merger agreement dated August 27, 2024 made between Taiwan Co and the Company (the "**Merger Agreement**")[1], a copy of which is attached as Appendix I to this Plan of Merger and under the provisions of Part XVI of the Companies Act (2023 Revision) (the "**Companies Act**"), pursuant to which Taiwan Co will merge with and into the Company with the Company continuing as the surviving company resulting from the Merger (the "**Surviving Company**").

(B) This Plan of Merger is made in accordance with section 237 of the Companies Act.

WITNESSETH

1. CONSTITUENT COMPANIES

1.1 The constituent companies (as defined in the Companies Act) to the Merger are Taiwan Co and the Company.

2. NAME OF THE SURVIVING COMPANY

2.1 The surviving company (as defined in the Companies Act) is the Surviving Company and its name shall continue to be "**Tanvex BioPharma, Inc.** 泰福生技股份有限公司".

3. REGISTERED OFFICE

3.1 The registered office of Taiwan Co is at 6th Floor, No. 12, Section 2, Shengyi Rd., Zhubei City, Hsinchu County, Taiwan, the Republic of China.

3.2 The registered office of the Company is at the offices of [Vistra (Cayman) Limited, P.O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1 – 1205 Cayman Islands].

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[1] English translation of the merger agreement will need to be provided as part of the merger filing.

3.3 The Surviving Company shall continue to have its registered office at the offices of [Vistra (Cayman) Limited, P.O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1 – 1205 Cayman Islands].

4. AUTHORISED AND ISSUED SHARE CAPITAL

4.1 Immediately prior to the Effective Time (as defined below), the authorised share capital of Taiwan Co was [•] divided into [•] shares of a par value of NT$[•] each, of which [•] shares have been issued and fully paid.

4.2 Immediately prior to the Effective Time, the authorised share capital of the Company was [NT$5,000,000,000 divided into 500,000,000 shares of a par value of NT$10 each], of which [•] shares have been issued and fully paid.

4.3 At the Effective Time, the authorised share capital of the Surviving Company shall be [NT$5,000,000,000 divided into 500,000,000 shares of a par value of NT$10 each][2].

4.4 At the Effective Time, and in accordance with the terms and conditions of the Merger Agreement:

(a) each share of the Company issued and outstanding immediately prior to the Effective Time shall continue as a share of the Surviving Company; and

(b) each share of Taiwan Co issued and outstanding immediately prior to the Effective Time shall be cancelled in exchange for [•] validly issued, fully paid and non-assessable share[s] of the Surviving Company.

4.5 At the Effective Time, the rights and restrictions attaching to the shares of the Surviving Company shall be as set out in the memorandum of association and articles of association of the Surviving Company.

5. EFFECTIVE TIME

5.1 The Merger shall take effect on [•] (the "**Effective Time**").

6. PROPERTY

6.1 At the Effective Time, the rights, property of every description including choses in action, and the business, undertaking, goodwill, benefits, immunities and privileges of each of the Constituent Companies shall vest in the Surviving Company which shall be liable for and subject, in the same manner as the Constituent Companies, to all mortgages, charges, or security interests and all contracts, obligations, claims, debts and liabilities of each of the Constituent Companies.

7. MEMORANDUM OF ASSOCIATION AND ARTICLES OF ASSOCIATION

7.1 The memorandum of association and articles of association of the Company in effect immediately prior to the Effective Time shall continue be the memorandum of association and articles of association of the Surviving Company.

---

[2] Please confirm there will be sufficient authorised but unissued shares for purposes of completing of the merger.

8. DIRECTORS BENEFITS

8.1 There are no amounts or benefits paid or payable to the directors of the Constituent Companies or the Surviving Company consequent upon the Merger becoming effective.

9. DIRECTOR OF THE SURVIVING COMPANY

9.1 The names and addresses of the directors of the Surviving Company are as follows:

NAME	ADDRESS

10. SECURED CREDITORS

10.1 Taiwan Co has no secured creditors and has not granted any fixed or floating security interests.[3]

10.2 The Company has no secured creditors and has not granted any other fixed or floating security.[4]

11. RIGHT OF TERMINATION AND AMENDMENTS

11.1 This Plan of Merger may be terminated or amended pursuant to the terms and conditions of the Merger Agreement at any time prior to the Effective Time.

12. APPROVAL AND AUTHORISATION

12.1 This Plan of Merger has been approved by the board of directors of the Company pursuant to section 233(3) of the Companies Act.

12.2 This Plan of Merger has been authorised by the shareholders of the Company pursuant to section 233(6) of the Companies Act.

12.3 This Plan of Merger has been approved by the board of directors and by the shareholders of Taiwan Co in accordance with the laws of Taiwan.

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[3] Please confirm. If Taiwan Co has granted any security interest, then the name and address of the secured creditor and the nature of the security interest held will need to be set out in the plan of merger. In addition:

(i) consent or approval to the transfer of any security interest granted by Taiwan Co to the Surviving Company will need to be obtained, released or waived;

(ii) the transfer must be permitted by and has been approved in accordance with the constitutional documents of Taiwan Co; and

(iii) the laws of Taiwan with respect to the transfer have been or will be complied with

[4] Please confirm. If the Company has granted any security interest, then the name and address of the secured creditor and the nature of the security interest held will need to be set out in the plan of merger. In addition, consent of the holder of such security interest will need to be obtained.

13 COUNTERPARTS

13.1 This Plan of Merger may be executed in one or more counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument. Any party may enter into this Plan of Merger by executing any such counterpart.

14 GOVERNING LAW

14.1 This Plan of Merger shall be governed by and construed in accordance with the laws of the Cayman Islands.

For and on behalf of **Bora Biologics Co., Ltd.** 保瑞生技股份有限公司:

_____
Sheng Pao Shi (Bobby)
Chairman and CEO

For and on behalf of **Tanvex BioPharma, Inc.** 泰福生技股份有限公司:

_____
Chen, Lin-Cheng (Henry)
Chairman

Appendix I
Merger Agreement

PLAN OF MERGER

合併計畫

本合併計畫於[●]簽訂。

當事人為

保瑞生技股份有限公司，一家依據台灣法規成立之股份有限公司，其公司註冊地址為中華民國台灣新竹縣竹北市生醫路二段 12 號 6 樓，其統一編號為 90552221（下稱「台灣公司」）；及

泰福生技股份有限公司，一家依據開曼群島法律成立之豁免公司，其公司註冊地址為[Vistra (Cayman) Limited, P.O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1 – 1205 Cayman Islands]（下稱「泰福公司」，與台灣公司合稱「合併組成公司」）。

鑒於

(A) 台灣公司及泰福公司已合意依據台灣公司及泰福公司於 2024 年 8 月 27 日簽署之合併契約（下稱「合併契約」）所載之條款及條件，合併契約之副本列於本合併計畫之附件一，以及依據開曼群島公司法（2023 年修訂版）（下稱「開曼公司法」）第 16 章之條款進行合併（下稱「本合併案」），泰福公司將吸收合併台灣公司，並由泰福公司於本合併案後作為存續公司（下稱「存續公司」）。

(B) 本合併計畫係依據開曼公司法第 237 條規定所作成。

合意

1. 合併組成公司

1.1 本合併案之合併組成公司（依開曼公司法定義）為台灣公司及泰福公司。

2. 存續公司之名稱

2.1 本合併案之存續公司（依開曼公司法定義）為上述定義之存續公司，且其名稱應繼續為「**Tanvex BioPharma, Inc. 泰福生技股份有限公司**」。

3. 登記地址

3.1 台灣公司之登記地址為中華民國台灣新竹縣竹北市生醫路二段 12 號 6 樓。

3.2 泰福公司之登記地址為[Vistra (Cayman) Limited, P.O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1 – 1205 Cayman Islands]。

3.3 存續公司將繼續以[Vistra (Cayman) Limited, P.O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1 – 1205 Cayman Islands]為其登記地址。

4. 授權資本及實收資本

4.1 於合併生效時點之前（定義如下述），台灣公司之授權資本為[●]元，共分為[●]股，每股面額新臺幣[●]元，實際發行並實收之股份為[●]股。

4.2 於合併生效時點之前，泰福公司之授權資本為[新臺幣5,000,000,000元，共分為500,000,000股，每股面額新臺幣10元]，實際發行並實收之股份為[●]股。

4.3 於合併生效時點，存續公司之授權資本為[新臺幣 5,000,000,000，共分為 500,000,000 股]，每股面額新臺幣 10 元。

4.4 於合併生效時點，且依合併契約之條款及條件：

(a) 於合併生效時點前，泰福公司已發行並流通在外之股份應繼續為存續公司之股份；及

(b) 於合併生效時點前，台灣公司已發行並流通在外之股份應註銷以換取存續公司[●]股合法發行、實收且非增繳之股份。

4.5 於合併生效時點，附於存續公司股份上之權利及限制應載明於存續公司之公司備忘錄及公司章程。

5. 合併生效時點

5.1 本合併案應於[●]生效（下稱「**合併生效時點**」）。

6. 財產

6.1 於合併生效時點，任一合併組成公司之權利、任何形式之財產（包括訴訟上權利）、營業、承諾、商譽、利益、豁免權及特權應由存續公司繼受，存續公司應以與合併組成公司所為之相同方式，負擔一切合併組成公司之抵押權利、押記或權利擔保及所有契約、義務、請求、債務及責任。

7. 公司備忘錄及公司章程

7.1 於合併生效時點有效之泰福公司之公司備忘錄及公司章程應繼續為存續公司之公司備忘錄及公司章程。

8. 董事利益

8.1 合併組成公司或存續公司之董事並未因本合併案生效而受領或將受領任何金額或利益。

9. 存續公司之董事

9.1 存續公司董事之姓名及地址如下：

姓名	**地址**

10. 擔保債權人

10.1 台灣公司並無任何擔保債權人，且未授予他人任何固定或浮動擔保利益。

10.2 泰福公司並無任何擔保債權人，且未授予他人任何固定或浮動擔保利益。

11. 終止權及修訂

11.1 本合併計畫得於合併生效時點前之任何時點，依合併契約之條款及條件終止或修訂。

12. 同意及授權

12.1 本合併計畫已依開曼公司法第 233(3)條，經泰福公司之董事會決議通過。

12.2 本合併計畫已依開曼公司法第 233(6)條，經泰福公司之股東會授權同意。

12.3 本合併計畫已依台灣法規，經台灣公司之董事會及股東會決議通過。

13 副本

13.1 本合併計畫得被簽署一份或更多副本，任一副本將被視為正本，且合併構成單一且相同之文件。各方當事人得以簽署任一副本作為本合併計畫的簽訂。

14 準據法

14.1 本合併計畫應以開曼群島法令規定作為準據法。

代表保瑞生技股份有限公司 簽署

盛保熙
董事長暨執行長

代表泰福生技股份有限公司 簽署

陳林正
董事長

附件一

合併契約

附件二：獨立專家換股比例合理性意見書

信佑聯合會計師事務所
Trust and Assist CPAs

106 台北市忠孝東路 3 段 182 號 11 樓
Tel: +886 (2) 8773-5162
Fax: +886 (2) 8773-5182
407 台中市大隆路 58 號 5 樓
Tel: +886 (4) 2328-0728
Fax: +886 (4) 2327-7670
http://www.trustandassist.com.tw/

Tanvex BioPharma, Inc.

暨

保瑞生技股份有限公司

股份轉換換股比例合理性之獨立專家意見書

摘　　要

合理性意見書委任人及評估標的

本意見書委任人為 Tanvex BioPharma, Inc.（以下簡稱「泰福生技」），評估標的為泰福生技擬於近日新設台灣分公司，泰福生技發行普通股新股，以吸收合併方式向持有保瑞生技股份有限公司（以下簡稱「保瑞生技」）股權之股東取得保瑞生技股權之合理換股比例區間。

依**公開發行公司取得或處分資產處理準則第 23 條**之規定，公開發行公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。

評估目的及範圍

泰福生技於 2013 年 5 月設立於英屬開曼群島；泰福生技主要營業項目為生物相似藥品（Biosimilar Products）之研發、製造及銷售暨生技藥品之委託開發暨生產服務等業務；目前主要致力於生物相似藥產品之開發研究、生物製程開發及生技藥品之委託開發暨生產服務；泰福生技股票於 2017 年 10 月 26 日經核准於臺灣證券交易所上市買賣，證券代號

6541。

保瑞生技於 2021 年 12 月依中華民國公司法設立，保瑞生技為保瑞藥業股份有限公司（證券代號 6472，以下簡稱「保瑞藥業」）100%持股之子公司；保瑞藥業於 2024 年 4 月 12 日董事會決議通過與保瑞生技之股份轉換案，保瑞藥業增資發行新股 1,657,656 股；該案業於 2024 年 7 月 16 日取得臺灣證券交易所核准通過，訂 2024 年 7 月 26 日為股份轉換基準日，股份轉換完成後，保瑞藥業持有保瑞生技股權 62,972,000 股，保瑞藥業為保瑞生技之最大單一股東，保瑞藥業成為保瑞生技之母公司。

保瑞生技於 2022 年 5 月宣布收購原伊甸生物醫藥股份有限公司之 CDMO（Contract Development and Manufacturing Organization，委託開發暨製造服務）業務與在臺資產，專注發展生物製藥 CDMO 服務。保瑞生技位於新竹生物醫學園區，擁有全球抗體藥物研發中心和符合 cGMP 標準之先導工廠（Pilot Plant），為國內少數具有大分子生物藥品研發能力與服務，且具備通過多國認證生產廠房設備之生技公司。保瑞生技研發與製造團隊的主體，已完成了數十批次的臨床試驗藥品生產，所生產的蛋白質生物製劑藥品已用在包含臺灣、歐洲、美國、澳大利亞以及中國等十數個國家的人體進行臨床一期到臨床三期試驗。

泰福生技、保瑞生技及保瑞藥業考量整體未來發展、營運及策略，因應長期營運需求、增加核心競爭力、整合資源及擴大經營規模，擬於近日由泰福生技新設台灣分公司，泰福生技發行普通股新股，以吸收合併方式向持有保瑞生技股權之股東取得保瑞生技之股權。

價值標準

根據本意見書之目的，本次評估（評價）以 2024 年 8 月 15 日為評估基準日，且以「公允價值」作為價值標準；依據 IFRS 國際財務報導準則第 13 號「公允價值衡量」，公允價值係指於衡量日，市場參與者間在有秩序之交易中出售某一資產所能收取或移轉某一負債所需支付之價格。

評估依據

本次評估作業基準依循財團法人中華民國會計研究發展基金會所發布之評價準則公報、國際評價準則（IVS）、國際財務報導準則（IFRS）

及一般公認會計原則等相關規定並依證券交易法、公開發行公司取得或處分資產處理準則、專家出具意見書實務指引暨會計師於出具專家意見書之自律規範、中華民國會計師職業道德規範公報及相關法令辦理。

評估之假設及限制條件

本會計師之複核、評估程序係依據委任人所提供之本案相關資訊(資料)和公開市場可取得訊息所進行，並假設委任人提供之資料正確無誤且無故意隱匿，評估標的之企業並無任何足以影響價值之股權糾紛、訴訟、或有負債及其他關鍵因子；評估標的之企業所屬產業之景氣大致符合一般研究機構之預測與分析；評估標的之企業所屬產業之相關規範與政策無重大改變；評估標的之企業所在市場之政治、法規、財經及總體經濟沒有重大變化；評估標的之企業所在市場之課稅及相關規定沒有重大改變；評估標的之企業所在市場之現行利率及匯率水準沒有重大波動。

基於所受委任範圍，本會計師對於上述資料雖未按審計準則查核，惟已採用分析性程序評估上述資料之適當性及合理性，以做為出具本意見書之基礎。依財團法人中華民國會計研究發展基金會民國 103 年 12 月 25 日（103）基秘字第 0000000298 號函釋暨評價準則公報第八號「評價之複核」第 27 條第 1 款所稱「正確」，係指已自資訊來源使用適當且合理之資訊。

本意見書所陳述之相關事項、意見及結論，係正確無誤且基於中立之專業判斷結果。有關意見書結論之分析、意見及論述，係來自於本會計師公正客觀、超然獨立之立場及基於本意見書之各項假設與限制條件下所得出之結果。

評估方法

本會計師取得 2024 年 8 月 20 日華淵鑑價股份有限公司（以下簡稱「華淵鑑價公司」）出具之「保瑞生技股份有限公司具控制權、不具流動性之股東權益價值評價報告書」(以下簡稱「保瑞生技評價報告書」)。

華淵鑑價公司評價人員針對評價標的之過去營運結果、目前營運狀況、未來展望及產業、總體經濟環境等分析，並依據專業判斷，考量評價案件之性質及常用評價方法，採用最適用於評價案件並最能合理反映評價標的價值之評價方法。針對企業評價常用之評價方法包括：資產法、

市場法以及收益法。

評價人員於評估公司（股東權益）價值時，另外尚有市價法；本會計師認為，泰福生技股票於臺灣證券交易所上市買賣，所有交易皆係市場參與者（買方及賣方）間在有秩序之交易中自由買賣股票，相關股票成交資訊均具備客觀之市場交易價值。

由於泰福生技於 2024 年 7 月 1 日 5 點 56 分代子公司 Tanvex BioPharma USA, Inc.公告接獲美國 FDA 核准 TX01(Neupogen Biosimilar)上市許可；本會計師認為自 2024 年 7 月 1 日起至評價基準日 2024 年 8 月 15 日間，泰福生技股票於臺灣證券交易所之成交資訊，對於評估泰福生技股權之每股公允價值更為攸關；因此本會計師採泰福生技股票 2024 年 7 月 1 日至 2024 年 8 月 15 日間於臺灣證券交易所之成交資訊，作為本案泰福生技新設台灣分公司，泰福生技發行普通股新股，以吸收合併方式向持有保瑞生技股權之股東取得保瑞生技之股權，泰福生技股權之每股公允價值，而不採用資產法、市場法...等其他方法應尚屬允當、合理。

評估結論

本會計師依據審計準則 620 號「採用查核人員專家之工作」及評價準則公報第一號「評價準則總綱」、第二號「職業道德準則」、第四號「評價流程準則」、第六號「財務報導目的之評價」、第八號「評價之複核」、第十一號「企業之評價」、第十三號「調查與遵循」及第十五號「評價方法及評價特定方法」及評價實務指引等相關規定複核上述保瑞生技評價報告書後，認為保瑞生技評價報告書之評價目的及範圍、價值標準及評價依據、評價之假設及限制條件、評價方法、價值評估（評價方法的選擇）、價值評估（計算）及價值結論皆尚屬允當、合理。

本會計師認為華淵鑑價公司對泰福生技提供之資訊所作之評估程序及該等資訊具合理性及適當性；本會計師亦認為保瑞生技評價報告書採用收益法，對於管理階層對未來績效之預期及理由、展望性財務資訊關鍵因素之假設及理由，以及未來利益流量及終值之決定基礎、未來收益推估之期數、折現率、資本化率等重要參數之來源及形成過程等具合理性及適當性。

本會計師對保瑞生技評價報告書所作之檢視、查詢、計算或其他必

要分析等程序，認為保瑞生技評價報告書應已取得足夠及適切之資訊。

經複核，保瑞生技於評價基準日 2024 年 8 月 15 日，具控制權、不具流動性之股東權益每股公允價值為新台幣 43.19 元至 53.99 元。

此外，依**民國 111 年 11 月 14 日（111）基秘字第 515 號**規定，依企業會計準則公報第十五號「金融工具」第十六條之規定，對於屬本公報範圍內之權益工具投資，若屬無活絡市場公開報價之權益工具，或與此種權益工具連結且須以交付該等權益工具交割之衍生工具，其公允價值無法可靠衡量者，企業得以成本衡量該等金融資產。此外，第十五號公報第四條第五款規定，活絡市場係指有充分頻率及數量之資產或負債交易發生，以在持續基礎上提供定價資訊之市場。本會計師認為 2024 年 7 月 1 日至 2024 年 8 月 15 日間，泰福生技股票於臺灣證券交易所上市買賣，泰福生技股票成交價屬活絡市場報價，因此泰福生技股票 2024 年 7 月 1 日至 2024 年 8 月 15 日間之成交資訊均具備客觀之市場交易價值。

經收集、參考、彙總，採市價法，泰福生技股票 2024 年 7 月 1 日至 2024 年 8 月 15 日間於臺灣證券交易所之成交資訊，以前列各期間之收盤價（或收盤價平均數）作為泰福生技股權每股公允價值之合理區間，新台幣 50.53 元至 59.49 元。

本評估人於取得泰福生技、保瑞生技及與本案相關資訊（資料）加以複核、分析、計算及評估，本案泰福生技新設台灣分公司，泰福生技發行普通股新股，以吸收合併方式向持有保瑞生技股權之股東取得保瑞生技之股權，其合理換股比例區間為每 1 股泰福生技普通股換取約 0.9359 股至 1.3774 股保瑞生技普通股；亦或每 1 股保瑞生技普通股可換得約 0.7260 股至 1.0685 股泰福生技普通股。（詳細股份轉換換股比例之計算詳後意見書之內容。）

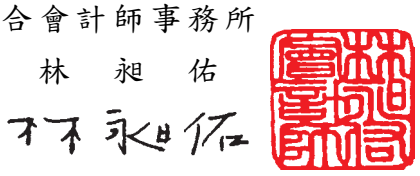
泰福生技、保瑞生技及保瑞藥業透過此一策略結合，原保瑞生技之母公司保瑞藥業將成為泰福生技之最大單一股東，得以運用集團公司之營運模式、有效整併三方公司在各自專精領域之優勢資源，將可提升研發效能、加速擴大產品組合及應用、強化銷售通路渠道、促進國際品牌合作，進一步增加營收成長及提升獲利率；此外，更可運用保瑞藥業集團內部累積多年之研發代工產能與商業量產製程專長，協助增加產線調配之靈活度、進而大幅提高生產效率、拓展國際通路佈局、強化打入國際市場的競爭力。

因而，泰福生技於考慮目前雙方營運狀況、經營環境及股份轉換後未來雙方公司在整合資源的綜效下，並且衡酌泰福生技股票更近期（自2024年8月1日至2024年8月15日)於臺灣證券交易所之成交資訊(收盤價最低新台幣47元至最高54元)，擬定之換股比例訂為每1股泰福生技普通股可換1股保瑞生技普通股，該換股比例（泰福生技比保瑞生技為1:1）落於前述經計算、分析及評估後之合理換股比例區間（0.9359:1至1.3774:1或1:0.7260至1:1.0685)，因此本會計師認為該換股比例（泰福生技比保瑞生技為1:1）應屬允當、合理。

評估人：

信佑聯合會計師事務所

會計師　林　昶　佑



2024年8月26日

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受文者：Tanvex BioPharma, Inc.

主　旨：Tanvex BioPharma, Inc.（以下簡稱「泰福生技」）擬於近日新設台灣分公司，泰福生技發行普通股新股，以吸收合併方式向持有保瑞生技股份有限公司（以下簡稱「保瑞生技」）股權之股東取得保瑞生技之股權，本會計師謹就　貴公司提供之相關資料出具意見如說明，請查照。

說　明：

一、 泰福生技於 2013 年 5 月設立於英屬開曼群島；泰福生技主要營業項目為生物相似藥品（Biosimilar Products）之研發、製造及銷售暨生技藥品之委託開發暨生產服務等業務；目前主要致力於生物相似藥產品之開發研究、生物製程開發及生技藥品之委託開發暨生產服務；泰福生技股票於 2017 年 10 月 26 日經核准於臺灣證券交易所上市買賣，證券代號 6541。

二、 保瑞生技於 2021 年 12 月依中華民國公司法設立，保瑞生技為保瑞藥業股份有限公司（證券代號 6472，以下簡稱「保瑞藥業」）100%持股之子公司；保瑞藥業於 2024 年 4 月 12 日董事會決議通過與保瑞生技之股份轉換案，保瑞藥業增資發行新股 1,657,656 股；該案業於 2024 年 7 月 16 日取得臺灣證券交易所核准通過，訂 2024 年 7 月 26 日為股份轉換基準日，股份轉換完成後，保瑞藥業持有保瑞生技股權 62,972,000 股，保瑞藥業為保瑞生技之最大單一股東，保瑞藥業成為保瑞生技之母公司。

保瑞生技於 2022 年 5 月宣布收購原伊甸生物醫藥股份有限公司之 CDMO（Contract Development and Manufacturing

Organization，委託開發暨製造服務）業務與在臺資產，專注發展生物製藥 CDMO 服務。保瑞生技位於新竹生物醫學園區，擁有全球抗體藥物研發中心和符合 cGMP 標準之先導工廠（Pilot Plant），為國內少數具有大分子生物藥品研發能力與服務，且具備通過多國認證生產廠房設備之生技公司。保瑞生技研發與製造團隊的主體，已完成了數十批次的臨床試驗藥品生產，所生產的蛋白質生物製劑藥品已用在包含臺灣、歐洲、美國、澳大利亞以及中國等十數個國家的人體進行臨床一期到臨床三期試驗。

三、 泰福生技、保瑞生技及保瑞藥業考量整體未來發展、營運及策略，因應長期營運需求、增加核心競爭力、整合資源及擴大經營規模，擬於近日由泰福生技新設台灣分公司，泰福生技發行普通股新股，以吸收合併方式向持有保瑞生技股權之股東取得保瑞生技之股權後，與保瑞生技為營運資源有效整合，於運籌管理、技術、人才與資源共享下，優化資源配置以提升整體營運效率及強化競爭力，進一步發揮雙方公司在整合資源的綜效下，擴大營業規模，提升營運績效及競爭力，創造雙方公司股東之更高價值；為評估股份轉換之合理換股比例，乃採用下列方法進行評估。

四、 依**公開發行公司取得或處分資產處理準則第 23 條**之規定，公開發行公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。

本會計師取得 2024 年 8 月 20 日華淵鑑價股份有限公司（以下簡稱「華淵鑑價公司」）出具之「保瑞生技股份有限公司具控制權、不具流動性之股東權益價值評價報告書」（以下簡稱「保瑞生技評價報告書」）。

保瑞生技評價報告書以公允價值（Fair Value）作為價值標準。根據 IFRS 國際財務報導準則第 13 號「公允價值衡量」，公允價值定義為：於衡量日，市場參與者間在有秩序之交易中出售某一資產所能收取或移轉某一負債所需支付之價格。

華淵鑑價公司依據泰福生技所提供資料進行價值評估，對於泰福生

技所提供之財務預測，華淵鑑價公司並未就其未來可能達成之情形進行查驗。確保所提供資料之完整性及正確性為泰福生技之責任，華淵鑑價公司假設所有資料皆為真實可靠，未來所需之營運資金取得來源無疑慮，且評價標的企業在評價基準日並無任何股權糾紛、訴訟或者或有負債等足以影響價值之關鍵因子。財務預測之達成是影響價值重要關鍵，若達成情形有異，價值結論將有所不同。

華淵鑑價公司依據泰福生技所提供之相關文件，假設產業並無重大變化及泰福生技提供之資料正確無誤，無故意隱匿之事由下，透過視訊訪談、公開資訊研究及對評價標的進行分析，在保瑞生技繼續經營下之價值前提下，進行價值評估。

華淵鑑價公司依據財團法人中華民國會計研究發展基金會發布之評價準則、國際評價準則（IVS）、National Association of Certified Valuators and Analysts（NACVA）作業規範、國際財務報導準則（IFRSs）、國際會計準則（IASs）、企業會計準則及一般公認會計原則等評價理論為依據進行價值評估，評價人員針對評價標的之過去營運結果、目前營運狀況、未來展望及產業、總體經濟環境等分析，並依據專業判斷，考量評價案件之性質及常用評價方法，採用最適用於評價案件並最能合理反映評價標的價值之評價方法。針對企業評價常用之評價方法包括：資產法、市場法以及收益法。

資產法係經由評估標的企業涵蓋之個別資產及個別負債之總價值，以反映企業或權益之整體價值，係於繼續經營假設下推估重新組成或取得評價標的所需之對價。由於華淵鑑價公司未被委託針對資產及負債各項目重估，故未採用資產法，僅揭漏淨值作為參考。依據泰福生技提供之 2024 年 8 月 20 日擬制性資產負債表，保瑞生技於 2024 年 8 月 20 日每股淨值新台幣 33.68 元。

市場法評價係藉由選取與評價標的營業項目相似之可類比公司及可類比交易資料，考量市場併購案例可能因母子公司交易及策略聯盟等因素影響，且可類比公司之獲利情形、營業規模及項目與評價標的仍有一定程度之差異，故市場法所得結果僅作為參考。

收益法係將評價標的所創造之未來利益流量轉換成評價標的之價值，考量泰福生技對於產業及未來營運狀況較為瞭解，提供之財務預測及未來趨勢可能較能真實反映標的之價值，華淵鑑價公司以收

益法所得結果作為價值結論，並以折現率進行情境分析，保瑞生技於評價基準日 2024 年 8 月 15 日，評價目的為合理交易價格參考，具控制權、不具流動性之股東權益每股公允價值區間為新台幣 43.19 元至 53.99 元。

五、 本會計師依據審計準則 620 號「採用查核人員專家之工作」及評價準則公報第一號「評價準則總綱」、第二號「職業道德準則」、第四號「評價流程準則」、第六號「財務報導目的之評價」、第八號「評價之複核」、第十一號「企業之評價」、第十三號「調查與遵循」及第十五號「評價方法及評價特定方法」及評價實務指引等相關規定複核上述保瑞生技評價報告書後，認為保瑞生技評價報告書之評價目的及範圍、價值標準及評價依據、評價之假設及限制條件、評價方法、價值評估（評價方法的選擇）、價值評估（計算）及價值結論皆尚屬允當、合理。

六、 本會計師認為華淵鑑價公司對泰福生技提供之資訊所作之評估程序及該等資訊具合理性及適當性；本會計師亦認為保瑞生技評價報告書採用收益法，對於管理階層對未來績效之預期及理由、展望性財務資訊關鍵因素之假設及理由，以及未來利益流量及終值之決定基礎、未來收益推估之期數、折現率、資本化率等重要參數之來源及形成過程等具合理性及適當性。

本會計師對保瑞生技評價報告書所作之檢視、查詢、計算或其他必要分析等程序，認為保瑞生技評價報告書應已取得足夠及適切之資訊。

此外，依**專家出具意見書實務指引第 28 條第 1 項**之規定，專家如採用其他專家報告或委任人自行評價報告以作為出具意見書之基礎時，本文應就所適用情況依第 26 條及第 27 條列示項目逐項評估說明，並敘明對其他專家報告或委任人自行評價報告所作之檢視、查詢、計算或其他必要分析等程序，專家如另行執行其他程序亦併同說明，並對是否取得足夠及適切之資訊表示意見。相關逐項評估之說明詳附註一。

七、 評價人員於評估公司（股東權益）價值時，另外尚有市價法；本會計師認為，泰福生技股票於臺灣證券交易所上市買賣，所有交易皆係市場參與者（買方及賣方）間在有秩序之交易中自由買賣股票，相關股票成交資訊均具備客觀之市場交易價值。

由於泰福生技於 2024 年 7 月 1 日 5 點 56 分代子公司 Tanvex BioPharma USA, Inc.公告接獲美國 FDA 核准 TX01(Neupogen Biosimilar)上市許可；本會計師認為自 2024 年 7 月 1 日起至評價基準日 2024 年 8 月 15 日間，泰福生技股票於臺灣證券交易所之成交資訊，對於評估泰福生技股權之每股公允價值更為攸關；因此本會計師採泰福生技股票 2024 年 7 月 1 日至 2024 年 8 月 15 日間於臺灣證券交易所之成交資訊，作為本案泰福生技新設台灣分公司，泰福生技發行普通股新股，以吸收合併方式向持有保瑞生技股權之股東取得保瑞生技之股權，泰福生技股權之每股公允價值，而不採用資產法、市場法...等其他方法應尚屬允當、合理。

此外，依**民國 111 年 11 月 14 日（111）基秘字第 515 號**規定，依企業會計準則公報第十五號「金融工具」第十六條之規定，對於屬本公報範圍內之權益工具投資，若屬無活絡市場公開報價之權益工具，或與此種權益工具連結且須以交付該等權益工具交割之衍生工具，其公允價值無法可靠衡量者，企業得以成本衡量該等金融資產。此外，第十五號公報第四條第五款規定，活絡市場係指有充分頻率及數量之資產或負債交易發生，以在持續基礎上提供定價資訊之市場。本會計師認為 2024 年 7 月 1 日至 2024 年 8 月 15 日間，泰福生技股票於臺灣證券交易所上市買賣，泰福生技股票成交價屬活絡市場報價，因此泰福生技股票 2024 年 7 月 1 日至 2024 年 8 月 15 日間之成交資訊均具備客觀之市場交易價值。

八、 收集、參考、彙總泰福生技股票 2024 年 7 月 1 日至 2024 年 8 月 15 日間於臺灣證券交易所之成交資訊如下：

評估基準日（2024/8/15）收盤價（新台幣元）	51.7
評估基準日及前 2 個交易日收盤價平均數（2024/8/13~2024/8/15，新台幣元）	51.67
評估基準日及前 4 個交易日收盤價平均數（2024/8/9~2024/8/15，新台幣元）	51.42
評估基準日及前 9 個交易日收盤價平均數（2024/8/2~2024/8/15，新台幣元）	50.53
評估基準日及前 29 個交易日收盤價平均數（2024/7/3~2024/8/15，新台幣元）	59.49
2024 年 7 月 1 日至 2024 年 8 月 15 日之交易日收盤價平均數（新台幣元）	59.07

資料來源：Bloomberg Finance L.P.、Yahoo! Finance、koyfin.com

經前列收集、參考、彙總，採市價法，泰福生技股票 2024 年 7 月 1 日至 2024 年 8 月 15 日間於臺灣證券交易所之成交資訊，以前列各期間之收盤價（或收盤價平均數）作為泰福生技股權每股公允價值之合理區間，新台幣 50.53 元至 59.49 元。

九、 綜上所述，泰福生技於評價基準日 2024 年 8 月 15 日之股東權益每股公允價值為新台幣 50.53 元至 59.49 元；而保瑞生技於評價基準日 2024 年 8 月 15 日，具控制權、不具流動性之股東權益每股公允價值為新台幣 43.19 元至 53.99 元。

因此，股份轉換換股比例之計算如下：

	泰福生技			保瑞生技			股份轉換換股比例參考值（泰福生技普通股每 1 股換取保瑞生技普通股之股數）
	下限	上限		下限	上限		
每股公允價值（新台幣元）	50.53		÷	43.19		=	1.1699
	50.53		÷		53.99	=	0.9359
		59.49	÷	43.19		=	1.3774
		59.49	÷		53.99	=	1.1019
合理股份轉換換股比例區間							**0.9359~1.3774**

十、 本評估人於取得泰福生技、保瑞生技及與本案相關資訊（資料）加以計算、分析及評估，本案泰福生技擬藉由新設台灣分公司，泰福生技發行普通股新股，以吸收合併方式向持有保瑞生技股權之股東取得保瑞生技之股權，其合理換股比例區間為每1股泰福生技普通股換取約0.9359股至1.3774股保瑞生技普通股；亦或每1股保瑞生技普通股可換得約0.7260股至1.0685股泰福生技普通股。

泰福生技、保瑞生技及保瑞藥業透過此一策略結合，原保瑞生技之母公司保瑞藥業將成為泰福生技之最大單一股東，得以運用集團公司之營運模式、有效整併三方公司在各自專精領域之優勢資源，將可提升研發效能、加速擴大產品組合及應用、強化銷售通路渠道、促進國際品牌合作，進一步增加營收成長及提升獲利率；此外，更可運用保瑞藥業集團內部累積多年之研發代工產能與商業量產製程專長，協助增加產線調配之靈活度、進而大幅提高生產效率、拓展國際通路佈局、強化打入國際市場的競爭力。

因而，泰福生技於考慮目前雙方營運狀況、經營環境及股份轉換後未來雙方公司在整合資源的綜效下，並且衡酌泰福生技股票更近期（自2024年8月1日至2024年8月15日）於臺灣證券交易所之成交資訊（收盤價最低新台幣47元至最高54元），擬定之換股比例訂為每1股泰福生技普通股可換1股保瑞生技普通股，該換股比例（泰福生技比保瑞生技為1:1）落於前述經計算、分析及評估後之合理換股比例區間（0.9359:1至1.3774:1或1:0.7260至1:1.0685），因此本會計師認為該換股比例（泰福生技比保瑞生技為1:1）應屬允當、合理。

十一、 為泰福生技擬於近日新設台灣分公司，泰福生技發行普通股新股，以吸收合併方式向持有保瑞生技股權之股東取得保瑞生技股權之交易案，本會計師及本事務所相關工作人員具備專業能力、實務經驗及獨立性。本會計師出具本意見書時，已依證券交易法、公開發行公司取得或處分資產處理準則、專家出具意見書實務指引暨會計師於出具專家意見書之自律規範、評價準則公報、中華民國會計師職業道德規範公報及相關法令辦理。

十二、 本會計師之複核、評估程序係依據委任人所提供之本案相關資訊（資料）和公開市場可取得訊息所進行，並假設委任人提供之資料正確無誤且無故意隱匿，評估標的之企業並無任何足以影響價值之股權糾紛、訴訟、或有負債及其他關鍵因子；評估標的之企業所屬產業之景氣大致符合一般研究機構之預測與分析；評估標的之企業所屬產業之相關規範與政策無重大改變；評估標的之企業所在市場之政治、法規、財經及總體經濟沒有重大變化；評估標的之企業所在市場之課稅及相關規定沒有重大改變；評估標的之企業所在市場之現行利率及匯率水準沒有重大波動。

基於所受委任範圍，本會計師對於上述資料雖未按審計準則查核，惟已採用分析性程序評估上述資料之適當性及合理性，以做為出具本意見書之基礎。依財團法人中華民國會計研究發展基金會民國 103 年 12 月 25 日（103）基秘字第 0000000298 號函釋暨評價準則公報第八號「評價之複核」第 27 條第 1 款所稱「正確」，係指已自資訊來源使用適當且合理之資訊。

十三、 本意見書所陳述之相關事項、意見及結論，係正確無誤且基於中立之專業判斷結果。有關意見書結論之分析、意見及論述，係來自於本會計師公正客觀、超然獨立之立場及基於本意見書之各項假設與限制條件下所得出之結果。

十四、 本意見書僅供泰福生技使用及依據相關法令所需申報之文件使用，不得作為其他用途。本意見書僅與前述項目有關，不得擴大解釋為與泰福生技、保瑞生技或保瑞藥業之財務報表整體有關。未經本評估人書面同意，本意見書之全部或部分內容（尤其是結論）不得經由廣告、公共關係、新聞、銷售或其他媒體公諸於眾。

十五、 本評估人非泰福生技、保瑞生技或保瑞藥業之法律顧問或經營顧問，與前述公司不具利害關係，且目前及可知的未來皆沒有對前述公司有任何投資或其他任何可能影響本次評估公正性的利害關係。本會計師僅以獨立第三者之角度複核、評估本案泰福生技擬於近日新設台灣分公司，泰福生技發行普通股新股，以吸收合併方式

向持有保瑞生技股權之股東取得保瑞生技股權之股份轉換換股比例是否合理，對於交易架構之設計及規劃並未實際參與，本意見書所採用之資訊評估基準日為 2024 年 8 月 15 日，因此，本意見書並未考慮其後所發生之任何變化。如實際交易內容與前述說明有所變動，則本意見書之結論亦將隨之更動。本意見書出具後，如實際情況變更，非經受任重新複核、評估，本會計師將不再更新。

十六、 本意見書之結論係於假設自評估基準日起至本意見書日止，該期間總體經濟、政治、投資環境等外部情況及管理階層與專業經營團隊之管理營運等內部情況無重大變動之前提下出具。於不同評估目的、不同評估基礎假設或於不同評估基準日下，外在總體經濟環境及內部企業營運方針之波動與變化，將對評估內容及結論產生重大影響。針對本次評估結論，本評估人並不保證評估標的於上述各項前提變動時，本評估人所評估之結論仍維持不變。

十七、 委任人（泰福生技）應有與本案相關並且自行評估之股份轉換換股比例評估資料、形成參考資訊、決定方式、決定暨其參考依據，本意見書之評估結果僅具有股份轉換換股比例參考之特性，不必然成為委任人或使用人對該股份轉換換股比例之最後決定。本意見書必須完整閱讀，任何斷章取義皆可能造成誤導。

評估人：

信佑聯合會計師事務所

會計師　林　昶　佑

2024 年 8 月 26 日

財務專家獨立聲明書

泰福生技擬於近日新設台灣分公司，泰福生技發行普通股新股，以吸收合併方式向持有保瑞生技股權之股東取得保瑞生技之股權，本人受託評估其股份轉換換股比例之合理區間，提出評估意見書。

本會計師依據證券交易法、公開發行公司取得或處分資產處理準則、專家出具意見書實務指引暨會計師於出具專家意見書之自律規範、評價準則公報、中華民國會計師職業道德規範公報及相關法令等，出具意見書，茲聲明如下：

一、 本人所出具意見書及所使用於執行作業程序之資料來源、參數及資訊等為適當且合理，以作為出具本意見書之基礎。

二、 承接本案前，業已確認符合公開發行公司取得或處分資產處理準則第5條第1項之資格條件，並依據同條文第2項第1款，審慎評估本人專業能力及實務經驗。

三、 執行本案時，業已妥善規劃及執行適當作業流程，並評估形成意見之重要基礎，以形成結論並據以出具意見書；並將所執行程序、蒐集資料及結論，詳實登載於本案工作底稿。

四、 本人出具意見書無或有酬金且意見結論未有事先設定之情事。

五、 本人與本案交易當事人間，並無公開發行公司取得或處分資產處理準則第5條第1項第2款及第3款規定之互為關係人或實質關係人等情形，並聲明無下列情事：

1. 本人或配偶現受本案交易當事人聘雇擔任經常工作，支領固定薪給或擔任董監事者。
2. 本人或配偶曾任本案交易當事人之董監事、經理人或對本案有重大影響職務之職員，而解任或離職未滿二年者。
3. 本人或配偶任職之單位與本案交易當事人互為關係人者。
4. 與本案交易當事人之董監事、經理人或對本案有重大影響職務之職員，有配偶或二等親以內親屬關係者。
5. 本人或配偶與本案交易當事人有重大投資或分享財務利益之關係者。

為泰福生技擬於近日新設台灣分公司，泰福生技發行普通股新股，以吸收合併方式向持有保瑞生技股權之股東取得保瑞生技股權之交易案，本人提出之專家評估意見均維持超然獨立之精神。

評估人：

信佑聯合會計師事務所

會計師　林　昶　佑

2024 年 8 月 26 日

評估人簡歷

姓名：林昶佑（LIN CHANGYU，金管會證字第 4562 號、北市會證字第 2785 號）

性別：男

學歷：文化大學會計研究所碩士

朝陽科技大學會計系學士

台北工專電機科（五專部）

現職：信佑聯合會計師事務所合夥會計師

朝陽科技大學會計系兼任講師

資格：中華民國會計師考試及格

取得經濟部工業局與中華民國會計師公會全國聯合會合辦評價人員培訓課程之培訓證書

經中華民國會計師公會全國聯合會認證通過之評價會計師

證券商業務人員高級業務員測驗合格

國際內部稽核師（CIA）

經歷：中華民國會計師公會全國聯合會第九、十屆會員代表

中華稅務代理人協會第二屆監事

94、103~105 年度全國性財團法人社會福利慈善事業基金會評鑑委員

112 年度行政院農業委員會研發成果管理制度評鑑委員

相關案件：承辦依**公開發行公司取得或處分資產處理準則**、**金融控股公司法**、**保險業與利害關係人從事放款以外之其他交易管理辦法**、**金融控股公司投資管理辦法**、**保險業資金辦理專案運用公共及社會福利事業投資管理辦法第 9 條第 1 項第 1 款**、**公開發行公司辦理私募有價證券應注意事項**、**公開收購說明書應行記載事項準則**、**企業併購法**、**發行人募集與發行有價證券處理準則第 53 條第 3 項（發行員工認股權憑證）**、**華僑及外國人申請投資應檢附文件及說明**、**臺灣證券交易所股份有限公司營業細則第 48 條之 2** 及**財團法人中華民國證券櫃檯買賣中心證券商營業處所買賣有價證券業務規則第 8 條之 1** 等目的出具之（價格）合理性意見書（或評估報告）超過 100 件

附註一：依**專家出具意見書實務指引第 28 條第 1 項**之規定，專家如採用其他專家報告或委任人自行評價報告以作為出具意見書之基礎時，本文應就所適用情況依第 26 條及第 27 條列示項目逐項評估說明，並敘明對其他專家報告或委任人自行評價報告所作之檢視、查詢、計算或其他必要分析等程序，專家如另行執行其他程序亦併同說明，並對是否取得足夠及適切之資訊表示意見。

項　　目	評估說明
一、 受評標的之歷史財務資訊。	保瑞生技之簡介、歷史資產負債表（含分析）、歷史損益表（含分析）等內容於保瑞生技評價報告書之第 6 頁至第 8 頁及第 28 頁至第 30 頁。 本項目之相關說明、分析，本會計師認為應屬足夠及適切。
二、 評價方法採收益法時應說明： （一） 管理階層對受評標的未來績效之預期（例如產業景氣、市場狀況之分析等）及理由。 （二） 展望性財務資訊關鍵因素之假設及其理由。 （三） 未來收益推估之期數（預測期間及永續期間）。 （四） 未來利益流量及計算終值之基礎。 （五） 折現率、資本化率等重要參數之來源及形成過程。	1. 保瑞生技評價報告書於評估保瑞生技之股權價值時採用收益法，總體經濟分析（國內情勢分析、國際情勢分析）、產業分析等內容於保瑞生技評價報告書之第 9 頁至第 13 頁。 上述各項目之相關說明、分析，本會計師認為應屬足夠及適切。 2. 保瑞生技評價報告書於評估保瑞生技之股權價值時採用收益法，相關重要假設（如：營業收入、營收成長率、毛利率、營業利益率、損益分析、合理性分析、資本支出/營收比、應收帳款週轉率、存貨週轉率、應付帳款週轉率、折現率、長期成長率及折現率敏感性分析...等）等內容於保瑞生技評價報告書之第 20 頁至第 22 頁、第 32 頁至第 34 頁。 上述各項目之相關說明、分析、推估、計算，本會計師認為應屬足夠及適切。 3. 保瑞生技評價報告書於評估保瑞生技之股權價值時採用收益法，流動性

（六） 價值溢、折價調整之依據及理由。 （七） 價值或價值區間之初步估計。	折價 15.70%係依據 Stout Restricted Stock Study Companion Guide (2023 Edition)，係一長期統計、追蹤、衡量、計算之財經資料庫；本會計師認為有關流動性折價 15.70%之採用、說明，應屬足夠及適切。 4. 保瑞生技評價報告書於評估保瑞生技之股權價值時採用收益法，以長期成長率及折現率敏感性分析之結果推估每股股權價值區間，本會計師認為尚屬合理及適切。
三、 評價方法採市場法時應說明： （一） 所選取之可類比公司或可類比交易及篩選條件。 （二） 價值乘數之選擇、計算與調整，以及採用原因與調整理由。 （三） 價值溢、折價調整之依據及理由。 （四） 價值或價值區間之初步估計。	市場法評價係藉由選取與評價標的營業項目相似之可類比公司及可類比交易資料，華淵鑑價公司考量市場併購案例可能因母子公司交易及策略聯盟等因素影響，且可類比公司之獲利情形、營業規模及項目與評價標的仍有一定程度之差異，故市場法所得結果僅作為參考。
四、 對不同評價方法所得出初步價值或價值區間之差異之綜合分析、調節及說明（包括各該評價方法設有不同或相同之權重者，應就所採方法及所設權重具體說明考量之理由）；如未能調節時，其必	保瑞生技評價報告書對不同評價方法所得出初步價值或價值區間之差異之綜合分析、調節及說明等內容於保瑞生技評價報告書之第 23 頁。 上述各項目之相關說明、分析，本會計師認為應屬足夠及適切。

要之分析及說明。	

附件三：審計委員會審議報告書

審計委員會審議報告書

審計委員會就本公司擬發行普通股新股予保瑞生技股份有限公司之全體股東以作為註銷保瑞生技股份有限公司股票之對價，並由本公司吸收合併保瑞生技股份有限公司，合併後以本公司為存續公司之合併案進行審議，審計委員會認為本合併案之併購計畫與交易應屬公平、合理，爰依據企業併購法第6條第1項、第2項及本公司章程第119A條規定報告，敬請　鑒核。

此 致

泰福生技股份有限公司2024年第一次股東臨時會

泰福生技股份有限公司

審計委員會

召集人：蔡金拋

肆、附　錄

附錄一：股東會議事規則

Tanvex BioPharma, Inc.

股東會議事規則

第一條　目的及法令依據

依「上市上櫃公司治理實務守則」第五條規定制定本規則，以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。

第二條　適用之範圍

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。

第三條　股東會召集及開會通知

本公司股東會除法令另有規定外，由董事會召集之。

公司召開股東會視訊會議，除公開發行股票公司股務處理準則另有規定外，應以章程載明，並經董事會決議，且視訊股東會應經董事會以董事三分之二以上之出席及出席董事過半數同意之決議行之。

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。

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，並陳列於本公司及本公司所委任之專業股務代理機構。

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。

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。

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。

股東會召集事由已載明全面改選董事，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。

持有已發行股份總數百分之一以上股份之股東，得向本公司提出股東常會議案，以一項為限，提案超過一項者，均不列入議案。但股東提案係為敦促公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。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。

股東得提出為敦促公司增進公共利益或善盡社會責任之建議性提案，程序上應依公司法第 172 條之 1 之相關規定以 1 項為限，提案超過 1 項者，均不列入議案。

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。

股東所提議案以三百字為限，超過三百字者，該提案不予列入議案；提案股東應親自或委託他人出席股東常會，並參與該項議案討論。

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。

第四條　委託出席股東會及授權

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。

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。

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

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。

第五條　召開股東會地點及時間之原則

股東會召開之地點，依本公司章程之規定，除經主管機關同意外，應於中華民國境內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。

本公司召開視訊股東會時，不受前項召開地點之限制。

第六條　簽名簿等文件之備置

本公司應於開會通知書載明受理股東、徵求人、受託代理人（以下簡稱股東）報到時間、報到處地點，及其他應注意事項。

前項受理股東報到時間至少應於會議開始前三十分鐘辦理之；報到處應有明確標示，並派適足適任人員辦理之；股東會視訊會議應於會議開始前三十分鐘，於股東會視訊會議平台受理報到，完成報到之股東，視為親自出席股東會。

股東應憑出席證、出席簽到卡或其他出席證件出席股東會，本公司對股東出席所憑依之證明文件不得任意增列要求提供其他證明文

件；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。

本公司應設簽名簿供出席股東簽到，或由出席股東繳交簽到卡以代簽到。

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。

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。

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。

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。

第六條之一　召開股東會視訊會議，召集通知應載事項

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。除公開發行股票公司股務處理準則第四十四條之九第六項規定之情形外，應至少提供股東連線設備及必要協助，並載明股東得向公司申請之期間及其他相關應注意事項。

第七條　股東會主席、列席人員

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，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定常務董事一人代理之；其未設常務董事者，指定董事一人代理之，董事長未指定代理人者，由常務董事或董事互推一人代理之。

前項主席係由常務董事或董事代理者，以任職六個月以上，並瞭解公司財務業務狀況之常務董事或董事擔任之。主席如為法人董事之代表人者，亦同。

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。

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。

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。

第八條　股東會開會過程錄音或錄影之存證

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。

股東會以視訊會議召開者，本公司宜對視訊會議平台後台操作介面進行錄音錄影。

第九條　股東會出席股數之計算與開會

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。

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。

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。

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。

第十條　議案討論

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。

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。

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。

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，並安排適足之投票時間。

第十一條　股東發言

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。

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。

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。

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。

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。

出席股東發言後，主席得親自或指定相關人員答覆。

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。

前項提問未違反規定或未超出議案範圍者，宜將該提問揭露於股東會視訊會議平台，以為周知。

第十二條　表決股數之計算、迴避制度

股東會之表決，應以股份為計算基準。

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。

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。

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或公司章程另有規定外，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，超過時其超過之表決權，不予計算。

第十三條　議案表決、監票及計票方式

股東每股有一表決權；但受限制或公司法第一百七十九條第二項所列無表決權者，不在此限。

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。

前項以書面或電子方式行使表決權者，其意思表示應於股東會開會二日前送達公司，意思表示有重複時，以最先送達者為準。但聲明撤銷前意思表示者，不在此限。

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

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。

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。

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。

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。

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。

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。

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。

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。

第十四條　選舉事項

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。

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。

第十五條　會議紀錄及簽署事項

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。

前項議事錄之分發，本公司得以輸入公開資訊觀測站之公告方式為之。

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。

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。

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。

第十六條　對外公告

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。

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。

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。

第十七條　會場秩序之維護

辦理股東會之會務人員應佩帶識別證或臂章。

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。

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。

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。

第十八條　休息、續行集會

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。

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。

股東會得依公司法第一百八十二條之規定，決議在五日內延期或續行集會。

第十九條　視訊會議之資訊揭露

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。

第二十條　視訊股東會主席及紀錄人員之所在地

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。

第二十一條 斷訊之處理

股東會以視訊會議召開者，本公司得於會前提供股東簡易連線測試，並於會前及會議中即時提供相關服務，以協助處理通訊之技術問題。

股東會以視訊會議召開者，主席應於宣布開會時，另行宣布除公開發行股票公司股務處理準則第四十四條之二十第四項所定無須延期或續行集會情事外，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之日期，不適用公司法第一百八十二條之規定。

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。

依第二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。

依第二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當選名單之議案，無須重行討論及決議。

本公司召開視訊輔助股東會，發生第二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，無須依第二項規定延期或續行集會。

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。

本公司依第二項規定延期或續行集會，應依公開發行股票公司股務處理準則第四十四條之二十第七項所列規定，依原股東會日期及各該條規定辦理相關前置作業。

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，本公司應依第二項規定延期或續行集會之股東會日期辦理。

第二十二條 數位落差之處理

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。除公開發行股票公司股務處理準則第四十四條之九第六項規定之情形外，應至少提供股東連線設備及必要協助，並載明股東得向公司申請之期間及其他相關應注意事項。

第二十三條 實施與修訂

本議事規則經股東會通過後施行，修正時亦同。

附錄二：公司章程

THE COMPANIES ACT (AS AMENDED)

COMPANY LIMITED BY SHARES

TENTH AMENDED AND RESTATED

MEMORANDUM AND ARTICLES OF ASSOCIATION

OF

Tanvex BioPharma, Inc.

泰福生技股份有限公司

INCORPORATED ON THE 8TH DAY OF MAY, 2013
(Adopted by Special Resolution passed on 28th day of June, 2023**)**

INCORPORATED IN THE CAYMAN ISLANDS

THE COMPANIES ACT (AS AMENDED)

COMPANY LIMITED BY SHARES

TENTH AMENDED AND RESTATED

MEMORANDUM OF ASSOCIATION

OF

Tanvex BioPharma, Inc. 泰福生技股份有限公司

(Adopted by Special Resolution passed on 28th day of June,2023)

1. The name of the Company is Tanvex BioPharma, Inc. 泰福生技股份有限公司(the "**Company**").

2. The registered office of the Company will be situated at the offices of Vistra (Cayman) Limited, P. O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1 - 1205 Cayman Islands or at such other location as the Directors may from time to time determine.

3. The objects for which the Company is established are unrestricted.

   The Company have full power and authority to carry out any object not prohibited by any law as provided by Section 7(4) of the Companies Act of the Cayman Islands (as amended) (the "**Law**").

4. The Company shall have and be capable of exercising all the functions of a natural person of full capacity irrespective of any question of corporate benefit as provided by Section 27(2) of the Law.

5. The Company will not trade in the Cayman Islands with any person, firm or corporation except in furtherance of the business of the Company carried on outside the Cayman Islands; provided that nothing in this section shall be construed as to prevent the Company effecting and concluding contracts in the Cayman Islands, and exercising in the Cayman Islands all of its powers necessary for the carrying on of its business outside the Cayman Islands.

6. The liability of the Shareholders of the Company is limited to the amount, if any, unpaid on the share respectively held by them.

7. The capital of the Company is NT$5,000,000,000 divided into 500,000,000 shares of a nominal or par value of NT$10 each provided always that subject to the Law and the Articles of Association the Company shall have power to redeem or purchase any of its shares and to sub-divide or consolidate the said shares or any of them and to issue all or any part of its capital whether original, redeemed, increased or reduced with or without any preference, priority, special privilege or other rights or subject to any postponement of rights or to any conditions or restrictions whatsoever and so that unless the conditions of issue shall otherwise expressly provide every issue of shares whether stated to be ordinary, preference or otherwise shall be subject to the powers on the part of the Company hereinbefore provided.

8. The Company may exercise the power contained in Section 206 of the Law to deregister in the Cayman Islands and be registered by way of continuation in some other jurisdiction.

THE COMPANIES ACT (AS AMENDED)

COMPANY LIMITED BY SHARES

TENTH AMENDED AND RESTATED

ARTICLES OF ASSOCIATION

OF

Tanvex BioPharma, Inc. 泰福生技股份有限公司

(Adopted by Special Resolution passed on 28th day of June, 2023)

TABLE A

The Regulations contained or incorporated in Table 'A' in the First Schedule of the Law shall not apply to Tanvex BioPharma, Inc. 泰福生技股份有限公司(the "**Company**") and the following Articles shall comprise the Articles of Association of the Company.

INTERPRETATION

1. In these Articles the following defined terms will have the meanings ascribed to them, if not inconsistent with the subject or context:

"**Acquisition**" refers to an act wherein a company acquiring shares, business or assets of another company in exchange for shares, cash or other assets;

"**Affiliated Company**" means with respect to any affiliated company as defined in the Applicable Listing Rules;

"**Applicable Listing Rules**" means 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 Taiwan Company Act, Securities and Exchange 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, the TPEx or the Taiwan Stock Exchange;

"**Articles**" means these articles of association of the Company, as amended or substituted from time to time;

"**Audit Committee**" means the audit committee of the Company formed by the Board pursuant to Article 118 hereof, or any successor audit committee;

"**Book-Entry Transfer**" means a method whereby the issue, transfer or delivery of Shares is effected electronically by debit and credit to accounts opened with securities firms by Shareholders, without delivering physical share certificates. If the Shareholder has not opened an account with a securities firm, the Shares delivered by Book-Entry Transfer shall be recorded in the entry sub-account under the Company's account with the securities central depositary in Taiwan;

"**Capital Reserves**" means the share premium account, income from endowments received by the Company, capital redemption reserve, profit and loss account and other reserves generated

in accordance with generally accepted accounting principles.

"**Chairman**" has the meaning given thereto in Article 82;

"**Class**" or "**Classes**" means any class or classes of Shares as may from time to time be issued by the Company;

"**Commission**" means Financial Supervisory Commission of Taiwan or any other authority for the time being administering the Securities and Exchange Act of Taiwan;

"**Common Share**" means a common share in the capital of the Company of NT$10 nominal or par value issued subject to and in accordance with the provisions of the Law and these Articles, and having the rights and being subject to restrictions as provided for under these Articles with respect to such Share;

"**Constituent Company**" means an existing company that is participating in a Merger with one (1) or more other existing companies within the meaning of the Law;

"**Directors**" and "**Board of Directors**" and "**Board**" means 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;

"Delisting" means (a) the delisting of the Shares registered or listed on any Taiwan stock exchange or securities market as a result of a Merger in which the Company will dissolve, general assumption (as defined in the Applicable Listing Rules), share swap (as defined in the Applicable Listing Rules) or Spin-off; and (b) the shares of the surviving company in the Merger, the transferee company in the general assumption or the existing company or newly-incorporated company in the share swap or Spin-off will not be registered or listed on any Taiwan stock exchange or securities market;

"**electronic**" shall have the meaning given to it in the Electronic Transactions Act (as amended) of the Cayman Islands and any amendment thereto or re-enactments thereof for the time being in force and includes every other law incorporated therewith or substituted therefore;

"**electronic communication**" means transmission to any number, address or internet website or other electronic delivery methods as otherwise decided and approved by not less than two-thirds (2/3) of the vote of the Board;

"**Emerging Market**" means the emerging market board of TPEx in Taiwan;

"**Family Relationship within Second Degree of Kinship**" in respect of a natural person, means another natural person who is related to the first person either by blood or by marriage of a member of the family and within the second degree to include but not limited to the parents, siblings, grandparents, children and grandchildren of the first person as well as the first person's spouse's parents, siblings and grandparents;

"**Guidelines Governing Election of Directors**" means guidelines governing election of Directors of the Company, as amended or substituted from time to time as prescribed in the Applicable Listing Rules;

"**Hybrid General Meeting**" means a general meeting held at a physical location and electronically, providing the Shareholders with the option to attend either in person or by visual communication network, as defined in the Applicable Listing Rules;

"**Indemnified Person**" has the meaning given thereto in Article 152;

"**Independent Director**" means a director who is an independent director as defined in the Applicable Listing Rules;

"**Law**" means the Companies Act of the Cayman Islands (as amended);

"**Legal Reserves**" the legal reserve allocated in accordance with the Applicable Listing Rules;

"**Memorandum of Association**" means the memorandum of association of the Company, as amended or substituted from time to time;

"**Merger**" means the merging of two (2) or more Constituent Companies and the vesting of their undertaking, property and liabilities in one (1) of such companies as the Surviving Company within the meaning of the Law;

"**MOEA**" means Ministry of Economic Affairs of Taiwan being administering the Company Act of Taiwan and relevant corporate matters in Taiwan;

"**Office**" means the registered office of the Company as required by the Law;

"**Ordinary Resolution**" means 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 at a general meeting of the Company and where a poll is taken regard shall be had in computing a majority to the number of votes to which each Shareholder is entitled;

"**paid up**" means 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;

"**Person**" means 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;

"**preferred Shares**" has the meaning given thereto in Article 10;

"**Procedural Rules of Board Meetings**" means procedural rules of the Board meetings of the Company, as amended or substituted from time to time as prescribed in the Applicable Listing Rules;

"**Procedural Rules of General Meetings**" means procedural rules of the general meetings of the Company, as amended or substituted from time to time as prescribed in the Applicable Listing Rules;

"**Register**" or "**Register of Members**" means the register of Members of the Company required to be kept pursuant to the Law;

"**Republic of China**" or "**Taiwan**" means the Republic of China, its territories, its possessions and all areas subject to its jurisdiction;

"**Retained Earnings**" means the sums including but not limited to the Legal Reserves, Special Reserves, and unappropriated earnings;

"**Rules of Audit Committee**" means rules of Audit Committee of the Company, as amended or substituted from time to time as prescribed in the Applicable Listing Rules;

"**Seal**" means the common seal of the Company (if adopted) including any facsimile thereof;

"**Secretary**" means any Person appointed by the Directors to perform any of the duties of the secretary of the Company;

"**Share**" means a share 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;

"**Shareholder**" or "**Member**" means a Person who is registered as the holder of Shares in the Register;

"**Share Premium Account**" means the share premium account established in accordance with these Articles and the Law;

"**Shareholders' Service Agent**" means the agent licensed by Taiwan authorities to provide certain shareholders services in accordance with the Applicable Listing Rules to the Company;

"**signed**" means 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;

"Special Reserves" means the reserve allocated from Retained Earnings in accordance with the Applicable Listing Rules, or resolutions of shareholders meetings;

"**Special Resolution**" means a special resolution of the Company passed in accordance with the Law, being a resolution passed by a majority of not less than two-thirds (2/3) of such Shareholders as, being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting of the Company of which notice specifying the intention to propose the resolution as a special resolution has been duly given and where a poll is taken regard shall be had in computing a majority to the number of votes to which each Shareholder is entitled;

"**Spin-off**" refers to 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;

"**Supermajority Resolution Type A**" means a resolution passed by Shareholders, as being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting, such Shareholders holding not less than half of the Shares held by all Shareholders attending that meeting, and such meeting attended by Shareholders holding not less than two-thirds (2/3) of all issued Shares of the Company;

"**Supermajority Resolution Type B**" means where the Shareholders attending the general meeting are holding less than two-thirds (2/3) of all issued Shares of the Company entitled to vote thereon as required under the Supermajority Resolution Type A, a resolution passed by Shareholders, as being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting, such Shareholders holding not less than two-thirds (2/3) of the Shares held by all Shareholders attending that meeting, and such meeting attended by Shareholders holding not less than half of all issued Shares of the Company;

"Supermajority Special Resolution" means a Special Resolution approved by the Shareholders holding at least two-thirds (2/3) of the Shares in issue at the time of the general meeting;

"**Surviving Company**" means the sole remaining Constituent Company into which one (1) or more other Constituent Companies are merged within the meaning of the Law;

"**Treasury Shares**" means Shares that were previously issued but were purchased, redeemed or otherwise acquired by the Company and not cancelled, in accordance with these Articles, the Law and the Applicable Listing Rules;

"**TPEx**" means Taipei Exchange;

"**TSE**" means the Taiwan Stock Exchange; and

"**Virtual General Meeting**" means a general meeting held electronically without physical presence which the Shareholders may only attend by means of visual communication network, as defined in the Applicable Listing Rules.

2. In these Articles, save where the context requires otherwise:

(a) words importing the singular number shall include the plural number and vice versa;

(b) words importing the masculine gender only shall include the feminine gender and any Person as the context may require;

(c) the word "may" shall be construed as permissive and the word "shall" shall be construed as imperative;

(d) reference to a statutory enactment shall include reference to any amendment or re-enactment thereof for the time being in force;

(e) reference to any determination by the Directors shall be construed as a determination by the Directors in their absolute discretion and shall be applicable either generally or in any particular case; and

(f) reference to "in writing" shall be construed as written or represented by any means reproducible in writing, including any form of print, lithograph, email, facsimile, photograph or telex or represented by any other substitute or format for storage or transmission for writing or partly one (1) and partly another.

3. Subject to the last two preceding Articles, any words defined in the Law shall, if not inconsistent with the subject or context, bear the same meaning in these Articles.

PRELIMINARY

4. The business of the Company may be commenced at any time after incorporation.

5. The Office shall be at such address in the Cayman Islands as the Directors may from time to time determine. The Company may in addition establish and maintain such other offices and places of business and agencies in such places as the Directors may from time to time determine.

6. The preliminary expenses incurred in the formation of the Company and in connection with the issue of Shares shall be paid by the Company. Such expenses may be amortised over such period as the Directors may determine and the amount so paid shall be charged against income and/or capital in the accounts of the Company as the Directors shall determine.

7. The Board of Directors shall keep, or cause to be kept, the Register which may be kept in or outside the Cayman Islands at such place as the Board of Directors may from time to time determine and, in the absence of any such determination, the Register shall be kept at the Office.

SHARES

8. Subject to these Articles, all Shares for the time being unissued shall be under the control of the Directors who may :

   (a) issue, allot and dispose of the same 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; and

   (b) grant options with respect to such Shares and issue warrants or similar instruments with respect thereto;

   and, for such purposes, the Directors may reserve an appropriate number of Shares for the time being unissued.

9. The Directors may authorise the division of Shares into any number of Classes and the different Classes shall be authorised, established and designated (or re-designated as the case may be) and the variations in the relative rights (including, without limitation, voting, dividend and redemption rights), restrictions, preferences, privileges and payment obligations as between the different Classes (if any) shall be fixed and determined by the Directors.

10. The Company may issue Shares with rights which are preferential to those of ordinary Shares issued by the Company ("**preferred Shares**") with the approval of a majority of the Directors present at a meeting attended by two-thirds (2/3) or more of the total number of the Directors and with the approval of a Special Resolution. Prior to the issuance of any preferred Shares approved pursuant to this Article 10, these Articles shall be amended to set forth the rights and obligations of the preferred Shares, including but not limited to the following terms, and the same shall apply to any variation of rights of preferred Shares:

   (a) number of preferred Shares issued by the Company and the number of preferred Shares the Company is authorized to issue;

   (b) order, fixed amount or fixed ratio of allocation of dividends and bonus on preferred Shares;

   (c) order, fixed amount or fixed ratio of allocation of surplus assets of the Company;

   (d) order of or restriction on the voting right(s) (including declaring no voting rights whatsoever) of preferred Shareholders;

   (e) other matters concerning rights and obligations incidental to preferred Shares; and

   (f) the method by which the Company is authorized or compelled to redeem the preferred Shares, or a statement that redemption rights shall not apply.

11. Subject to these Articles and the Applicable Listing Rules, the issue of new Shares of the Company shall be approved by a majority of the Directors present at a meeting attended by two-thirds (2/3) 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.

12. Subject to Article 12A, the Company shall not issue any unpaid Shares or partly paid-up Shares. The Company shall not issue shares in bearer form.

12A. If a subscriber fails to pay any call or instalment of call with respect of any Shares on the day appointment for payment, the Directors may, at any time thereafter during such time as any part of such call or instalment remains unpaid, serve a notice on him requiring payment of so much of

the call or instalment as is unpaid, together with any interest which may have accrued, within a period of not less than 1 month from the date of the notice given by the Directors. The notice shall name a further day (not earlier than the expiration of aforesaid one month or longer period from the date of the notice) on or before which the payment required by the notice is to be made, and shall state that in the event of non-payment at or before the time appointed the Shares in respect of which the call was made will be liable to be forfeited. If the requirements of any such notice as aforesaid are not complied with, any Share in respect of which the notice has been given may at any time thereafter, before the payment required by notice has been made, be forfeited by a determination of the Directors to that effect. A forfeited Share may be sold or otherwise disposed of on such terms and in such manner as the Directors think fit, and at any time before a sale or disposition the forfeiture may be cancelled on such terms as the Directors think fit. A Person whose Shares have been forfeited shall cease to be a Shareholder in respect of the forfeited Shares, but shall, notwithstanding, remain liable to pay to the Company all moneys which at the date of forfeiture were payable by him to the Company in respect of the Shares forfeited, but his liability shall cease if and when the Company receives payment in full of the amount unpaid on the Shares forfeited. The provisions of these Articles as to forfeiture shall apply in the case of non-payment of any sum which by the terms of issue of a Share becomes due and payable, whether on account of the amount of the Share, or by way of premium, as if the same had been payable by virtue of a call duly made and notified. Under the aforesaid circumstances, compensation for loss or damage, if any, may still be claimed against such defaulting Shareholder.

13. For so long as the Shares are registered in the Emerging Market or listed on the TPEx or TSE, upon each issuance of new Shares, the Directors may reserve not more than fifteen percent (15%) of the new shares for subscription by the employees of the Company and/or any Subsidiaries of the Company who are determined by the Board in its reasonable discretion. The term "Subsidiaries" above refers to the companies defined under No. 10 and No. 11 of the IFRS (i.e., International Financial Reporting Standards) and No. 28 of the IAS (i.e., International Accounting Standards).

14. For so long as the Shares are registered in the Emerging Market or listed on the TPEx or TSE, unless otherwise provided herein, in the Applicable Listing Rules or resolved by the Shareholders in general meeting by Ordinary Resolution, if at anytime the Board resolves to issue any new Shares, the Company shall, after reserving the portion of Shares for subscription by its employees and for public offering in Taiwan pursuant to Article 13 (if any) and Article 16 respectively, first offer such remaining new Shares by public announcement and a written notice to each then Shareholder for their subscriptions in proportion to the number of Shares held by them respectively. The public announcement and written notice shall state that if any Shareholder fails to subscribe for new Shares, his right shall be forfeited. In no event shall the subscription right in this Article be transferred to any other third parties. Where a fractional percentage of the original Shares being held by a Shareholder is insufficient to subscribe for one new Share, the fractional percentages of the original Shares being held by several Shareholders may be combined for joint subscription of one (1) or more integral new Shares or for subscription of new Shares in the name of a single Shareholder. New Shares left unsubscribed by original Shareholders may be open for public offering or for subscription by specific person or persons through negotiation.

15. The Shareholders' pre-emptive right prescribed under Article 14 shall not apply in the event that new Shares are issued due to the following reasons or for the following purpose:

(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 obligation under Share subscription warrants and/or options;

(c) in connection with meeting the Company's obligation under corporate bonds which are convertible bonds or vested with rights to acquire Shares; or

(d) in connection with meeting the Company's obligation under preferred Shares vested with rights to acquire Shares.

16. For so long as the Shares are registered in the Emerging Market or listed on the TPEx or TSE, unless otherwise provided in the Applicable Listing Rules, where the Company increases its capital by issuing new Shares in Taiwan, the Company shall allocate ten percent (10%) of the total amount of the new Shares to be issued, for offering in Taiwan to the public unless it is not deemed necessary or appropriate by the Commission, according to the Applicable Listing Rules, for the Company to conduct the aforementioned public offering. Provided however, if a percentage higher than the aforementioned ten percent (10%) is resolved by an Ordinary Resolution to be offered, the percentage determined by such resolution shall prevail. For so long as the Shares are registered in the Emerging Market or listed on the TPEx or TSE, unless otherwise provided in the Applicable Listing Rules, the Company shall obtain a prior approval of the Commission and/or other competent authorities for any capital increase (ie., issue of new Shares) (whether inside Taiwan or outside Taiwan) in accordance with the Applicable Listing Rules.

17. For so long as the Shares are registered in the Emerging Market or listed on the TPEx or TSE, subject to the Applicable Listing Rules, the Company may, upon resolution by a majority votes at a meeting of the Board of Directors attended by two-thirds (2/3) or more of the Directors, adopt one (1) or more employee incentive programmes (such as employee stock option plan) pursuant to which options, warrants, or other similar instruments to acquire Shares may be granted to employees of the Company and/or any Subsidiaries of the Company to subscribe for Shares. However, in no event shall the aggregate number of Shares to be issued pursuant to such employee incentive programmes exceed fifteen percent (15%) of the then total outstanding Shares of the Company. 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. The term "Subsidiaries" above refers to the companies defined under No. 10 and No. 11 of the IFRS (i.e., International Financial Reporting Standards) and No. 28 of the IAS (i.e., International Accounting Standards).

17B. For so long as the Shares are registered in the Emerging Market or listed on the TPEx or TSE, the Company may, with the authority of either a Supermajority Resolution Type A or a Supermajority Resolution Type B, issue restricted shares for employees. In respect of the issuance of restricted shares for employees in the preceding paragraph, the number of shares to be issued, issue price, issue conditions and other matters shall be subject to the Applicable Listing Rules and the requirements of the Commission.

PRIVATE PLACEMENT

17C. For so long as the Shares are registered in the Emerging Market or listed on the TPEx or TSE, subject to the Applicable Listing Rules, the Company may by a resolution passed by at least two-thirds (2/3) of votes cast by Shareholders present at the general meeting with a quorum of more than half of the total number of the issued Shares at the general meeting carry out private placement of its securities to the following entities in Taiwan:

(a) banking enterprises, bill enterprises, trust enterprises, insurance enterprises, securities enterprises or any other legal entities or institutions approved by the Commission;

(b) individuals, legal entities or funds meeting the qualifications established by the Commission; and

(c) Directors, supervisors (if any) and managers of the Company or the Affiliated Companies.

For so long as the Shares are registered in the Emerging Market or listed on the TPEx or TSE, subject to the Applicable Listing Rules, a private placement of ordinary corporate bonds may be carried out in instalments within one (1) year of the date of the relevant resolution of the Board of Directors approving such private placement.

MODIFICATION OF RIGHTS

18. Whenever the capital of the Company is divided into different Classes (such as the Common Shares and the preferred Shares), the rights attached to any such Class may (unless otherwise provided by the terms of issue of the Shares of that Class) only be materially adversely varied or abrogated (including but not limited to the circumstances where there is any amendment to these Articles which may be prejudicial to the rights of the holders of any preferred Shares) by: (i) a Special Resolution passed at a general meeting of holders of Common Shares; and (ii) a Special Resolution passed at a separate meeting of the holders of Shares of the relevant Class (such as the preferred Shares).

To every such separate meeting all the provisions of these Articles relating to general meetings of the Company or to the proceedings thereat shall, *mutatis mutandis*, apply, except that the necessary quorum shall be one (1) or more Persons at least holding or representing by proxy one-half (1/2) in total amount of the issued Shares of the relevant Class (but so that if at any adjourned meeting of such holders a quorum as above defined is not present, those Shareholders who are present shall form a quorum) and that, subject to the terms of issue of the Shares of that Class, every Shareholder of the Class shall on a poll have one (1) vote for each Share of the Class held by him.

19. 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.

CERTIFICATES

20. The Company shall deliver Shares to the subscribers of new Shares by Book-Entry Transfer within thirty (30) days from the date the Shares may be issued pursuant to the Applicable Listing Rules and make public announcement prior to the delivery. So long as the Shares are registered in the Emerging Market or listed in the TPEx or TSE, the Company may issue the Shares in scriptless form provided that the Company shall register with the securities central depositary in Taiwan. No Person shall be entitled to a certificate for any or all of his/her Shares, unless the Directors shall determine otherwise.

FRACTIONAL SHARES

21. Subject to these Articles, the Directors may issue fractions of a Share and, if so issued, a fraction of a Share shall be subject to and carry the corresponding fraction of liabilities (whether with respect to nominal or par value, premium, contributions, calls or otherwise), limitations, preferences, privileges, qualifications, restrictions, rights (including, without prejudice to the generality of the foregoing, voting and participation rights) and other attributes of a whole Share.

If more than one (1) fraction of a Share of the same Class is issued to or acquired by the same Shareholder such fractions shall be accumulated.

TRANSFER OF SHARES

22. Title to Shares which are registered in the Emerging Market or listed in the TPEx or the TSE may be evidenced and transferred in accordance with the Applicable Listing Rules. Subject to the Applicable Listing Rules, the Law and Article 40E, Shares issued by the Company shall be freely transferable, provided that any Shares reserved for issuance to the employees of the Company may be subject to transfer restrictions for a period of not more than two (2) years as the Directors may agree with such employees.

Subject to the Law and notwithstanding anything to the contrary in these Articles, Shares that are listed or admitted to trading on an approved stock exchange (as defined in the Law, including the TPEx and the TSE), may be evidenced and transferred in accordance with the rules and regulations of such exchange.

23. The instrument of transfer of any Share shall be in any usual or common form or such other form as the Directors may, in their absolute discretion, approve or the form required by the TPEx or TSE (for so long as the Shares are registered in the Emerging Market or listed in the TPEx or TSE) and be executed by or on behalf of the transferor and if so required by the Directors, shall also be executed on behalf of the transferee and shall be accompanied by the certificate (if any) of the Shares to which it relates and such other evidence as the Directors may reasonably require to show the right of the transferor to make the transfer. 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. The Register of Members maintained by the Company in respect of the Shares which are registered in the Emerging Market or listed in the TPEx or the TSE may be kept by recording the particulars required under the Law in a form otherwise than legible provided such recording otherwise complies with the laws applicable to the Emerging Market, TPEx or TSE and the Applicable Listing Rules. To the extent the Register of Members is kept in a form otherwise than legible it must be capable of being reproduced in a legible form.

24. The Board may decline to register any transfer of any Share unless:

(a) 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;

(b) the instrument of transfer is in respect of only one (1) class of Shares;

(c) the instrument of transfer is properly stamped, if required; or

(d) in the case of a transfer to joint holders, the number of joint holders to whom the Share is to be transferred does not exceed four (4).

This Article is not applicable during the period that the Shares are registered in the Emerging Market or listed in TPEx or TSE.

25. The registration of transfers may be suspended when the Register is closed in accordance with Article 41.

26. 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 fraud) be returned to the Person depositing the same.

TRANSMISSION OF SHARES

27. The legal personal representative of a deceased sole holder of a Share shall be the only Person recognised by the Company as having any title to the Share. In the case of a Share registered in the name of two (2) or more holders, the survivors or survivor, or the legal personal representatives of the deceased, shall be the only Person recognised by the Company as having any title to the Share.

28. Any Person becoming entitled to a Share in consequence of the death or bankruptcy of a Shareholder shall upon such evidence being produced as may from time to time be required by the Directors, 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. If the person so becoming entitled shall elect to be registered himself as holder he shall deliver or send to the Company a notice in writing signed by him stating that he so elects, but the Directors shall, in either case, have the same right to decline or suspend registration, and for so long as the Shares are registered in the Emerging Market or listed on the TPEx or TSE, decline or suspend registration in accordance with the laws applicable to the Emerging Market, TPEx or TSE and the Applicable Listing Rules, 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.

29. A Person becoming entitled to a Share by reason of the death or bankruptcy of a Shareholder shall be entitled to the same dividends and other advantages to which he would be entitled if he were the registered Shareholder, 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; provided however, that the Directors may at any time give notice requiring any such person to elect either to be registered himself or to transfer the Share, and if the notice is not complied with within ninety (90) days, the Directors may thereafter withhold payment of all dividends, bonuses or other monies payable in respect of the Share until the requirements of the notice have been complied with. Notwithstanding the above, for so long as the Shares are registered in the Emerging Market or listed on the TPEx or TSE, the Directors shall comply with the laws applicable to the Emerging Market, TPEx or TSE and the Applicable Listing Rules.

VOTING ON RESOLUTION

30. The Company may from time to time by Special Resolution increase the share capital by such sum, to be divided into Shares of such Classes and amount, as the resolution shall prescribe.

The Company may from time to time by Ordinary Resolution:

(a) consolidate and divide all or any of its share capital into Shares of a larger amount than its existing Shares;

(b) convert all or any of its paid up Shares into stock and reconvert that stock into paid up Shares of any denomination;

(c) subdivide its existing Shares, or any of them into Shares of a smaller amount; 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.

31. The Company may also 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; and

(c) effect a Merger of the Company in accordance with the Applicable Listing Rules and the Law.

For the avoidance of doubt, in case a Merger is a Delisting, Article 33A shall apply.

32. The Company may also by either a Supermajority Resolution Type A or the Supermajority Resolution Type B:

(a) enter into, amend, or terminate any contract for lease of its business in whole, or for entrusting business, or for regular joint operation with others;

(b) transfer the whole or any material part of its business or assets;

(c) take over the transfer of another's whole business or assets, which will have a material effect on the business operation of the Company;

(d) effect any Spin-off of the Company in accordance with the Applicable Listing Rules;

(e) grant waiver to the Director's engaging in any business within the scope of the Company's business;

(f) issue restricted shares for employees pursuant to Article 17B;

(g) distribute part or all of its dividends or bonus by way of issuance of new Shares, for the avoidance of doubts, the allotment of bonus shares in connection with the Employees' Remunerations and the Directors' Remunerations pursuant to Article 129 shall not require the approval of a Supermajority Resolution Type A or a Supermajority Resolution Type B; and

(h) share swap.

For so long as the Shares are listed on the TPEx or TSE, granting of employee stock options with an exercise price per share that is lower than the closing price of Common Shares of the Company traded on the TPEx or the TSE as of the grant date shall require a resolution passed by Shareholders, as being entitled to do so, vote in person or, where proxies are allowed, by proxy at a general meeting, such Shareholders holding not less than two-thirds (2/3) of the Shares held by all Shareholders attending that meeting, and such meeting attended by Shareholders holding not less than half of all issued Shares of the Company.

33. Subject to the Law, these Articles and the quorum requirement under the Applicable Listing Rules, with regard to the dissolution procedures of the Company, the Company shall pass;

(a) either a Supermajority Resolution Type A or a Supermajority Resolution Type B, if the Company resolves that it be wound up voluntarily because it is unable to pay its debts as they fall due; or

(b) a Special Resolution, if the Company resolves that it be wound up voluntarily for reasons other than the reason stated in Article 33(a) above.

33A. The Company shall pass a Supermajority Special Resolution if the Company effects a Delisting in accordance with the Applicable Listing Rules.

34. Subject to the Law, in the event any of the resolutions with respect to the paragraph (a), (b), or (c) of Article 32 or Spin-off, Merger, Acquisition or share swap of the Company is adopted by general meeting, any Shareholder who has voted against such matter or forfeited his right to vote on such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the general meeting may request in writing the Company to purchase all of his Shares at the then prevailing fair price and specify the purchase price within twenty (20) days after the date of the resolution. In the event the Company fails to reach such agreement with the Shareholder within sixty (60) days after the date of the resolution, the Company shall apply to any competent court of Taiwan for a ruling on the fair price against all the dissenting shareholders as the opposing party within thirty (30) days after such sixty (60)-day period, and Taiwan Taipei District Court may have the jurisdiction of first instance.To the extent that the ruling is capable of enforcement and recognition outside Taiwan, such ruling by such Taiwan court shall be binding and conclusive as between the Company and requested Shareholder solely with respect to the appraisal price.

The number of shares held by the shareholders who forfeited his right to vote shall not be counted toward the number of votes represented by the Shareholders present at a general meeting.

For the purpose of this Article 34, if the Company and any Shareholder reach an agreement about the price of the Shares to be repurchased by the Company, the Company shall pay for such agreed purchase price of Shares to be repurchased within ninety (90) days from the date of passing of the resolution by general meeting. In case no agreement as to the purchase price is reached, the Company shall pay the fair price as determined by the Company to such Shareholder within ninety (90) days from the date on which the resolution was adopted. If the Company fails to pay the agreed purchase price, the Company shall be deemed to agree to the price as requested by the Shareholder.

REDEMPTION AND PURCHASE OF SHARES

35. Subject to the Law, the Applicable Listing Rules and these Articles, the Company is authorized to issue shares which are to be redeemed or are liable to be redeemed at the option of the Company or a Shareholder. For so long as the Shares are registered in the Emerging Market or listed on the TPEx or TSE, the repurchase of the Shares by the Company shall be subject to the Applicable Listing Rules and the Cayman Islands law.

36. The Company is authorised to make payments in respect of the redemption of its shares out of the funds lawfully available (including out of capital) in accordance with the Law and the Applicable Listing Rules.

37. The redemption price of a redeemable Share, or the method of calculation thereof, shall be fixed by the Directors at or before issue of such Share. Every share certificate representing a redeemable share shall indicate that the share is redeemable.

38. Subject to the Applicable Listing Rules and Articles 38B and 39B, and with the sanction of an Ordinary Resolution authorising the manner and terms of purchase, the Directors may on behalf of the Company purchase any share in the Company (including a redeemable share) by agreement with the Shareholder or pursuant to the terms of the issue of the share and may make payments in respect of such purchase in accordance with the Law, the Applicable Listing Rules and the Ordinary Resolution authorizing the manner and terms of purchase.

38B. Subject to the Applicable Listing Rules, upon approval of a majority of Directors present at a Board meeting attended by two-thirds (2/3) of all Directors or more, the Company may repurchase its outstanding Shares listed on the TPEx or TSE. The resolutions of Board of Directors in the preceding paragraph and how such resolutions are implemented shall be reported to the Shareholders at the next general meeting. If the Company fails to accomplish the repurchase of its outstanding Shares listed on the TPEx or TSE as approved and anticipated by the resolutions of the Board of Directors, it shall be reported to the Shareholders at the next general meeting.

39. The redemption price or repurchase price may be paid in any manner authorised by the Law and these Articles. A delay in payment of the redemption price or repurchase price shall not affect the redemption or repurchase but, in the case of a delay of more than thirty (30) days, interest shall be paid for the period from the due date until actual payment at a rate which the Directors, after due enquiry, estimate to be representative of the rates being offered by Class A banks in the Cayman Islands for thirty day deposits in the same currency.

39B. The Shares may only be cancelled in connection with a repurchase of Shares out of the share capital of the Company or any account or funds legally available therefor with the sanction of either the Supermajority Resolution Type A or the Supermajority Resolution Type B. The number of Shares to be repurchased and cancelled pursuant to a repurchase of Shares described in the preceding paragraph shall be pro rata among the Shareholders in proportion to the number of Shares held by each such Shareholder.

The amount payable to the Shareholders in connection with a repurchase of Shares out of the share capital of the Company or any account or funds legally available therefor may be paid in cash or by way of delivery of assets in specie (i.e., non-cash). The assets to be delivered and the amount of such substitutive share capital in connection with a repurchase of Shares out of the share capital of the Company or any account or funds legally available therefor shall be approved by either the Supermajority Resolution Type A or the Supermajority Resolution Type B and shall be subject to consent by the Shareholder receiving such assets. Prior to such general meeting, the Board of Directors shall have the value of assets to be delivered and the amount of such substitutive share capital in respect of repurchase of the Shares (as described in the preceding paragraph) be audited and certified by a certified public accountant in Taiwan.

TREASURY SHARES

40. No share may be redeemed unless it is fully paid-up. Shares that the Company purchases, redeems or acquires (by way of surrender or otherwise) may, at the option of the Company, be immediately cancelled or held as Treasury Shares in accordance with the Law and Applicable Listing Rules. If the Board of Directors does not specify that the relevant Shares are to be held as Treasury Shares, such Shares shall be cancelled.

40B. 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 declared or paid in respect of Treasury Shares.

40C. The Company shall be entered into the Register as the holder of the Treasury Shares provided that:

(a) the Company shall not be treated as a member 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, save that, subject to the Applicable Listing Rules and the Law, an allotment of Shares as fully paid bonus shares in respect of a Treasury Shares is permitted and Shares allotted as fully paid bonus shares in respect of a Treasury Shares shall be treated as Treasury Shares.

40D Subject to Article 40E and the Applicable Listing Rules, the Treasury Shares may be disposed of by the Company on such terms and conditions as determined by the Board of Directors. If the Treasury Shares having been repurchased by the Company is for the purpose of the transfer to employees under the Applicable Listing Rules, such employees may undertake to the Company to refrain from transferring such Shares during certain period with a maximum of two (2) years.

40E. Subject to the Applicable Listing Rules, the transfer of Treasury Shares to its employees by the Company at a price lower than the average price at which the Treasury Shares were actually repurchased by the Company shall be approved at the next general meeting by a resolution passed by at least two-thirds (2/3) of votes of Shareholders attending the meeting with a quorum of more than half of the total issued Shares. The following matters shall be listed in the reasons for convening this general meeting and in no event shall such matters be proposed at the general meeting as ad hoc motions:

(a) transfer price determined, discount rate, calculation basis and fairness;

(b) number of Treasury Shares to be transferred, purpose and fairness;

(c) criteria of eligible employees and number of Treasury Shares that may be subscribed for; and

(d) impact on shareholders' rights: (i) the amount to be booked as expense of the Company and dilution of earnings per Share; and (ii) description of the Company's financial burden arising from the transfer of Treasury Shares to employees at a price lower than the average price at which the Treasury Shares were actually repurchased by the Company.

The accumulated number of Treasury Shares that have been transferred to employees as so approved at each general meetings shall not exceed five (5%) of the total issued Shares of the Company, and the accumulated number of Treasury Shares transferred to a single employee shall not exceed zero point five percent (0.5%) of the total issued Shares.

CLOSING REGISTER OR FIXING RECORD DATE

41. For the purpose of determining those Members that are entitled to receive notice of, attend or vote at any meeting of Members or any adjournment thereof, or those Members that are entitled to receive payment of any dividend, or in order to make a determination as to who is a Member 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 registered in the Emerging Market or listed in the TPEx or TSE, the Register shall be closed at least for a period of sixty (60) days, thirty (30) days and five (5) days inclusive of the date of each annual general meeting, each extraordinary general meeting and the record date for a dividend distribution, respectively.

42. Apart from closing the Register, the Directors may fix in advance a date as the record date for any such determination of those Members that are entitled to receive notice of, attend or vote at a general meeting and for the purpose of determining those Members that are entitled to receive payment of any dividend. In the event the Directors designate a record date in accordance with this Article 42 in respect of convening a general meeting, such record date shall be a date prior to the general meeting and the Directors shall immediately make a public announcement on the website designated by the Commission and the TPEx or TSE pursuant to the Applicable Listing Rules.

GENERAL MEETINGS

43. All general meetings other than annual general meetings shall be called extraordinary general meetings.

44. 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 (6) months after close of each financial year and shall specify the meeting as such in the notices calling it.

45. At these meetings the report of the Directors (if any) shall be presented. For so long as the Shares are registered in the Emerging Market or listed in the TPEx or TSE, all physical general meetings shall be held in Taiwan, if a physical general meeting is to be convened outside Taiwan, the Company, an application shall be made with the TPEx or TSE for permission within two (2) days after the Board adopts such resolution, or, in the event of an extraordinary general meeting convened pursuant to Article 46, the relevant Shareholdersobtain approval on the convening of such meeting from the Commission.

46. Extraordinary general meetings may also be convened by the Board on the requisition in writing of any Shareholder or Shareholders entitled to attend and vote at general meetings of the Company holding three percent (3%) or more of the total number of issued Shares of the Company for a period of one (1) consecutive year or a longer time deposited at the Office or the Shareholders' Service Agent specifying the objects of the meeting, and if the Board does not duly proceed to convene such meeting for a date not later than 15 days after the date of such deposit, for so long as the Shares are registered in the Emerging Market or listed on the TPEx or TSE, the requisitionists themselves may convene the extraordinary general meeting in the same manner as provided for under Article 48, as nearly as possible, as that in which general meetings may be convened by the Directors, and all reasonable expenses incurred by the requisitionists as a result of the failure of the Directors to convene the general meeting shall be reimbursed to them by the Company.

47. If at any time there are no Directors, any Shareholder or Shareholders holding three percent (3%) or more of the total number of the issued Shares of the Company for a period of one (1) consecutive year or a longer time may, for so long as the Shares are registered in the Emerging Market or listed on the TPEx or TSE, convene a general meeting in the same manner as nearly as possible as that in which general meetings may be convened by the Directors.

NOTICE OF GENERAL MEETINGS

48. At least thirty (30) and fifteen (15) days' notices in writing shall be given for any annual and extraordinary general meetings, respectively. 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 and shall specify the place, the day and the hour of the meeting and the general nature of the business. The notice for a general meeting may be given by means of electronic communication if the Company obtains prior consent by the individual recipients.

48A. Where the general meetings are held by means of visual communication network in accordance with Article 51A, for so long as the Shares are registered in the Emerging Market or listed on the TPEx or TSE, the Company shall, in accordance with the Applicable Listing Rules (including but not limited to the Regulations Governing the Administration of Shareholder Services of Public Companies), specify in the notice the methods for attending the general meeting by visual communication network and for exercising rights, the ways to overcome obstacles to the visual meeting platform or to the visual communication network arising out of calamities, incidents or force majeure. Where the Company holds a Virtual General Meeting, the notice shall also specify the appropriate alternatives to Shareholders who have difficulties in attending Virtual General Meetings.

48B. For so long as the Shares are registered in the Emerging Market or listed on the TPEx or TSE, the Company shall make public announcements with regard to notice of general meeting, proxy form, and summary information and details about issues for recognition, discussion, election or dismissal of Directors or supervisors (if any) at least thirty (30) days prior to any annual general meeting or at least fifteen (15) days prior to any extraordinary general meeting.

If the Shareholders exercise the votes and cast the votes in writing, the Company shall also send to the Shareholders the information and documents as described in the preceding paragraph together with the voting right exercise forms.

49. For so long as the Shares are registered in the Emerging Market or listed on the TPEx or TSE, the Board shall prepare a manual setting out the agenda of a general meeting (including all the subjects and matters to be resolved at the meeting and other matters) pursuant to the Applicable Listing Rules (including without limitation, the Regulations Governing the Administration of Shareholder Services of Public Companies), shall present such manual together with other information related to the said meeting on the day of such general meeting for Shareholders' reference in accordance with the Applicable Listing Rules (including without limitation, the Regulations Governing the Administration of Shareholder Services of Public Companies), and shall make public announcement(s) in a manner permitted by the Applicable Listing Rules to disclose the contents of such manual together with other information related to the said meeting at least twenty-one (21) days prior to the date of annual general meetings and at least fifteen (15) days prior to the date of extraordinary general meetings. Nevertheless, the said public announcement(s) shall be made thirty (30) days prior to the date of the annual general meeting, provided that the paid-in capital of the end date of the last financial year reaches NT$10 billion or more, or the sum of the foreign and mainland Chinese shareholdings stated in the shareholder register of its annual general meeting held in the immediately preceding year reaches 30% or more. Such manual shall be distributed to all Shareholders attending the general meeting in person, by proxy or by corporate representative(s) (where the Shareholder is a corporation) at the general meeting.

50. The following matters and the essential contents shall be specified in the notice of a general meeting, and shall not be proposed as ad hoc motions; material contents of such matters may be uploaded onto the website designated by the TWSE, TPEx or the Company with the address of website indicated in the notice:

(a) election or discharge of Directors or supervisors (if any);

(b) amendments to the Memorandum of Association and/or these Articles;

(c) reduction in share capital of the Company;

(d) application for de-registration as a public company;

(e) dissolution, share swap (as defined in the Applicable Listing Rules), Merger or Spin-off of the Company;

(f) entering into, amendment to, or termination of any contract for lease of its 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 its business or assets;

(h) the takeover of another's whole business or assets, which will have a material effect on the business operation of the Company;

(i) the private placement of equity-linked securities;

(j) granting waiver to the Director’s engaging in any business within the scope of business of the Company;

(k) distribution of part or all of its dividends or bonus by way of issuance of new Shares;

(l) capitalization of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, in whole or in part, by issuing new Shares which shall be distributable as dividend shares to the then Shareholders in proportion to the number of Shares being held by each of them;

(m) subject to the Law, distribution of the Legal Reserves and Capital Reserves arising from the share premium account or endowment income, in whole or in part, by paying cash to the then Shareholders in proportion to the number of Shares being held by each of them;

(n) the transfer of Treasury Shares to its employees by the Company;

(o) for so long as the Shares are registered in the Emerging Market or listed on the TPEx or TSE, granting of employee stock options with an exercise price per share that is lower than the closing price of shares of the Company traded on the Emerging Market, the TPEx or the TSE as of the grant date;

(p) issue of restricted shares for employees; and

(q) the Delisting.

Subject to the Law and these Articles, the Shareholders may propose matters in a general meeting to the extent of matters as described in the agenda of such meeting.

PROCEEDINGS AT GENERAL MEETINGS

51. 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, the holders of Shares being more than an aggregate of one-half (1/2) of all Shares in issue present in person or by proxy and entitled to vote shall be a quorum for all purposes.

51A. For so long as the Shares are registered in the Emerging Market or listed on the TPEx or TSE, the Company may, by a resolution adopted by the Board of Directors, hold the general meetings by means of visual communication network in accordance with the prerequisites, procedures and other compliance matters provided for by the Applicable Listing Rules. A resolution adopted by the Board of Directors is not required where the general meeting is convened by a person who is entitled to convene a general meeting pursuant to the Applicable Listing Rules and these Articles. Such general meetings can be Hybrid General Meetings or Virtual General Meetings. Where a general meeting is proceeded via visual communication network, whether it is a Hybrid General Meeting or a Virtual General Meeting, the Shareholders taking part in such meeting shall be deemed to have attended the meeting in person.

52. One or more Shareholders holding in aggregate one percent (1%) or more of the total number of issued Shares immediately prior to the relevant book close period may propose in writing or by way of electronic transmission to the Company a matter for discussion at an annual general meeting. The Company shall give a public notice in such manner as permitted by the Applicable Listing Rules at such time deemed appropriate by the Board specifying the place and a period of not less than ten (10) days for Members to submit proposals. Any Shareholder(s) whose proposal has been submitted and accepted by the Board, shall continue to be entitled to attend the annual general meeting in person or by proxy or in the case **of** a corporation, by its authorised representative(s), and participate in the discussion of such proposal.

The Board shall accept a proposal submitted by a one or more Shareholders and arrange for the proposal to be discussed at the annual general meeting unless (i) the number of Shares held by such one or more Shareholders is less than one percent (1%) in aggregate of the total number of issued Shares in the Register of Members as of the record date determined by the Board or upon commencement of the period for which the Register shall be closed before the general meeting; (ii) the proposal involves matters which cannot be resolved at the annual general meeting in accordance with or under the Law or Applicable Listing Rules; (iii) the proposal submitted concerns more than one matter; (iv) the proposal submitted exceeds three hundred

words; or (v) the proposal is not submitted within the specified period determined by the Board; provided, however, that if the proposal submitted is to urge the Company to facilitate the public interest or perform social responsibility, the Board may accept that proposal and arrange for it being discussed at the annual general meeting. The Company shall, prior to the dispatch of a notice of the annual general meeting, inform the Shareholders the result of submission of proposals and list in the notice of annual general meeting the proposals accepted for consideration and approval at the annual general meeting. The Board shall explain at the annual general meeting the reasons for excluding proposals submitted by such Shareholder(s).

53. Subject to the Applicable Listing Rules, the Chairman, if any, of the Board of the Directors shall preside as chairman at every general meeting of the Company convened by the Board of Directors. In case the Chairman is on leave or absent or cannot exercise his/her power and authority for any cause, he/she shall designate one of the other Directors to act on his/her behalf. In the absence of such a designation, the Directors shall elect from among themselves a chairman for such meeting.

53A. Any one or more Shareholders holding in aggregate more than half of the total number of the issued Shares of the Company for at least three (3) consecutive months may convene an extraordinary general meeting. The determination of the afore-mentioned holding period and number of Shares shall be based on the Shares held immediately prior to the relevant book close period.

54. Subject to the Applicable Listing Rules, for a general meeting convened by any other person having the convening right, such person shall act as the chairman of that meeting; provided that if there are two (2) or more persons jointly having the convening right, the chairman of the meeting shall be elected from those persons.

54A. The Board of Directors or any person who is entitled to convene a general meeting pursuant to Article 53A above or under these Articles may demand the Company or its Shareholders' Service Agent to provide the Register of Members.

55. Subject to the Applicable Listing Rules, at any general meeting a resolution put to the vote of the meeting shall be decided on a poll. The number or proportion of the votes in favour of, or against, that resolution shall be recorded in the minutes of the meeting.

56. 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 shall be passed by an Ordinary Resolution.

57. In the case of an equality of votes, the chairman of the meeting shall not be entitled to a second or casting vote. Subject to these Articles and the Applicable Listing Rules, the Company shall additionally comply with the Procedural Rules of General Meetings.

VOTES OF SHAREHOLDERS

58. Subject to these Articles and any rights and restrictions for the time being attached to any Share, every Shareholder and every Person representing a Shareholder by proxy shall have one (1) vote for each Share of which he or the Person represented by proxy is the holder. Subject to the Law and unless otherwise provided for in these Articles, any resolutions at a general meeting of the Company shall be adopted by an Ordinary Resolution.

For so long as the Shares are registered in the Emerging Market or listed on the TPEx or TSE, any Shareholder holding Shares on behalf of another beneficiary Shareholder(s) may exercise his/her voting rights severally in accordance with the request(s) of the respective beneficial Shareholder(s). The qualifications, scopes, exercises, operational procedures and other matters

in relation to the aforesaid separate exercise of voting rights shall be conducted in accordance with the Applicable Listing Rules.

59. No vote may be exercised by any Shareholder with respect to any of the following Shares:

(a) the Treasury Shares held by the Company in accordance with the Law, these Articles and the Applicable Listing Rules;

(b) the Shares held by any subordinate company of the Company as defined in the Applicable Listing Rules, where the total number of voting shares or total shares equity held by the Company in such a subordinated company represents more than one-half (1/2) of the total number of voting shares or the total shares equity of such a subordinated company; or

(c) the Shares held by another company, where the Company and its subordinated company directly or indirectly hold more than one-half (1/2) of the total number of the voting shares or total shares equity of such company.

Any votes cast by or on behalf of such Shareholder in contravention of the foregoing shall not be counted in the total number of issued shares while calculating the quorum for the purpose of Article 51.

60. 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.

61. A Shareholder of unsound mind, or in respect of whom an order has been made by any court having jurisdiction in lunacy, 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, guardian or any other Person who is similar to guardian and appointed by any court having jurisdiction, may vote by proxy.

62. A Shareholder may appoint a proxy to attend a general meeting on his behalf by executing an instrument in usual or common form or such other form as the Directors may approve, and such proxy form shall be prepared by the Company stating therein the scope of power authorized to the proxy. A Shareholder may only execute one (1) such proxy form and appoint one (1) proxy for each general meeting, and shall serve such written proxy to the Company no later than five (5) days prior to the meeting date. In case the Company receives two (2) or more written proxies from one (1) Shareholder, the first one arriving at the Company shall prevail unless an explicit statement to revoke the previous written proxy is made in the proxy which comes later.

62B. After a proxy is delivered to the Company, if the Shareholder issuing the proxy intends to attend the general meeting in person (including by means of visual communication method pursuant to Article 51A) or exercise the voting rights in writing or by way of electronic transmission, the Shareholder shall issue a written notice to the Company to revoke the proxy at least two (2) days prior to the general meeting. If the revocation is not made during the prescribed period, the votes casted by the person as proxy shall prevail.

62C. Where the Company holds the general meetings by means of visual communication method, the Shareholders, proxy solicitation agents (if any) or proxies who wish to participate in the meetings by means of visual communication method shall register with the Company at least two (2) days prior to the general meeting. If the Company holds a Hybrid General Meeting, the Shareholders, proxy solicitation agents (if any) or proxies who wish to participate in the physical meetings in person shall revoke the registration at least two (2) days prior to the meetings in the same manner as previously used in registration. If the revocation is not submitted within the prescribed time limit,

such Shareholder, proxy solicitation agent (if any) or proxy may attend the general meetings in person only.

63. The instrument appointing a proxy shall be in the form approved by the Board and be expressed to be for a particular meeting only. The form of proxy shall include at least the following information: (a) instructions on how to complete such proxy, (b) the matters to be voted upon pursuant to such proxy, and (c) basic identification information relating to the relevant Shareholder, proxy recipient and proxy solicitation agent (if any). The form of proxy shall be provided to the Shareholders together with the relevant notice by mail or electronic transmission for the relevant general meeting. Notwithstanding any other provisions of these Articles, the distribution of the notice and proxy materials shall be made to all Shareholders and such distribution, regardless of delivering by email or by electronic transmission, shall be made on the same day.

64. The instrument appointing a proxy shall be in writing under the hand of the appointor or of his attorney duly authorised in writing or, if the appointor is a corporation, either under Seal or under the hand of an officer or attorney duly authorised. A proxy need not be a Shareholder.

65. Except for Taiwan trust enterprises or Shareholders' Service Agencies approved by Taiwan competent authorities or the chairman appointed pursuant to Article 68, when a person who acts as the proxy for two (2) or more Shareholders concurrently, the number of votes represented by him shall not exceed three percent (3%) of the total number of votes of the Company and the portion of votes in excess of the said three percent (3%) represented by such proxy shall not be counted.

66. To the extent required by the Applicable Listing Rules, any Shareholder who bears a personal interest that may conflict with and impair the interest of the Company in respect of any matter proposed (the "**Proposed Matters**") for consideration and approval at a general meeting shall abstain from voting any of the Shares that such Shareholder should otherwise be entitled to vote in person, as a proxy or corporate representative with respect to the said matter, but all such Shares shall be counted in the quorum for the purpose of Article 51 notwithstanding that such Shareholder should not exercise his voting right. Any votes cast by or on behalf of such Shareholder in contravention of the foregoing shall not be counted in the number of votes of Shareholders present at the general meeting for the resolution relating to the Proposed Matters by the Company.

67. Except otherwise provided in the Cayman Islands law , for so long as the Shares are registered in the Emerging Market or listed on the TPEx or TSE, the Company must allow voting power to be exercised by way of electronic voting as one of the voting methods in the general meeting.

68. Whenever the voting at the general meeting is exercised in writing or by way of electronic transmission, the method for exercising the votes shall be described in the notice of the general meeting. A Shareholder who exercises his votes by way of electronic transmission as set forth in the preceding Article 67 shall be deemed to have appointed the chairman of the general meeting as his or her proxy to exercise his or her voting right at such general meeting in accordance with the instructions stipulated in the electronic document, but shall be deemed to have waived his votes in respective of any ad hoc motions and the amendments to the contents of the original proposals at such general meeting; 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 electronic document.

A Shareholder who exercises his votes by way of electronic transmission pursuant to Article 67 fails to revoke his declaration of intention and attends the general meeting by means of visual communication method shall be deemed to have waived his right to propose amendments to the original proposal and his votes in respect of any ad hoc motions and the original proposal as well as the amendments thereto.

For so long as the Shares are registered in the Emerging Market or listed in the TPEx or TSE, where a general meeting is to be held outside Taiwan, the Company shall engage a designated institute (i.e., Shareholders' Service Agent located in Taiwan) approved by the Commission and the TPEx or the TSE to handle the administration of such general meeting (including but not limited to the voting for Shareholders of the Company).

69. A Shareholder shall submit his or her vote by way of electronic transmission pursuant to Article 67 to the Company at least two (2) days prior to the scheduled meeting date of the general meeting; whereas if two (2) or more such electronic transmission are submitted to the Company, the proxy deemed to be given to the chairman of the general meeting pursuant to Article 68 by the first electronic transmission shall prevail unless it is expressly included in the subsequent vote by electronic transmission that the original vote submitted by electronic transmission be revoked.

70. In case a Shareholder who has submitted his votes by written ballot or electronic transmission intends to attend the general meeting in person (including by means of visual communication method pursuant to Article 51A), he shall, at least two (2) days prior to the date of the meeting revoke such vote in the same manner previously used in exercising his voting power and such revocation shall constitute a revocation of the proxy deemed to be given to the chairman of the general meeting pursuant to Article 68. If a Shareholder who has submitted his or her vote by way of electronic transmission pursuant to Article 67 does not submit such a revocation before the prescribed time, his or her vote by electronic transmission and the proxy deemed to be given to the chairman of the general meeting pursuant to Article 68 shall prevail.

If a Shareholder has submitted his or her vote by way of electronic transmission pursuant to Article 67, and has subsequently submitted a proxy appointing a person as his or her proxy to attend the general meeting on his or her behalf, the subsequent appointment of that person as his or her proxy shall be deemed to be a revocation of such Shareholder's deemed appointment of the chairman of the general meeting as his or her proxy pursuant to Article 68 and the vote casted by that person subsequently appointed as his or her proxy shall prevail.

71. In case the procedure for convening a general meeting or the method of adopting resolutions is in violation of the Law, Applicable Listing Rules or these Articles, a Shareholder may, within thirty (30) days from the date of the resolution, submit a petition to a competent court having proper jurisdiction, including, the Taipei District Court of the Republic of China if applicable, for revocation of such resolution.

PROXY AND PROXY SOLICITATION

72. For so long as the Shares are registered in the Emerging Market or listed in the TPEx or the TSE, the Company shall comply with the Applicable Listing Rules (including but not limited to the "Guidelines Governing the Utilization of Proxy for Shareholders Meetings of Public Companies") in respect of the proxies and proxy solicitation.

CORPORATIONS ACTING BY REPRESENTATIVES AT MEETINGS

73. Any corporation which is a Shareholder or a Director 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 meeting of holders of a Class or of the Board of Directors or of a committee of Directors, 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 or Director.

DIRECTORS

74. Unless otherwise determined by the Company in general meeting, the number of Directors shall be no less than five (5) Directors with a maximum of nine (9) Directors. Amongst the Board of

Directors, the Company shall have at least three (3) Independent Directors, and the Independent Directors shall account for at least one-fifth (1/5) of the total number of Directors. At least one (1) of the Independent Directors must be domiciled in Taiwan. For so long as the Shares are listed on the TPEx or the TSE, the Directors shall include such number of Independent Directors as applicable law, rules or regulations or the Applicable Listing Rules require for a foreign issuer. The qualification, formation, appointment, discharge, exercise of authority and other compliance of Directors and Independent Directors shall be subject to and governed by the Applicable Listing Rules.

Where any Shareholder is a corporate entity, its representative may be elected as Director or supervisor (if any). Where there are several representatives of any corporate Shareholder, such representatives may be elected as either Directors or supervisors (if any) but not as Director and supervisors (if any) concurrently.

75. Independent Directors shall possess professional knowledge and maintain independence within the scope of their directorial duties without having any direct or indirect interest in the Company. The professional qualifications, restrictions on shareholdings and concurrent positions held, assessment of independence of Independent Directors, method of nomination of Independent Directors, and other matters in relation to Independent Directors shall be subject to the Applicable Listing Rules.

When the number of Independent Directors falls below the required number of Independent Directors under these Articles or the Applicable Listing Rules due to the disqualification or resignation of an Independent Director or the Independent Director ceases to be a Director for any reason, the vacancy of such Independent Director shall be filled and elected at the next following general meeting. When all of the Independent Directors have been disqualified, resigned or cease to be Directors for any reason, an extraordinary general meeting shall be convened within sixty (60) days of the occurrence of that fact to elect Independent Directors.

76. Unless otherwise permitted by the Commission and under the Applicable Listing Rules, a spousal relationship and/or a Family Relationship within the Second Degree of Kinship shall not exist among more than half (1/2) of the Directors (the "**Threshold**").

Where the Directors elected at the general meeting do not meet the Threshold, the election of the Director receiving the lowest number of votes among those not meeting the Threshold shall be deemed null and void. If any of the existing Directors does not meet the Threshold, such Director in office shall be discharged immediately and automatically.

77. When the number of Directors falls below five (5) due to the disqualification or resignation of a Director or any Director ceases to be a Director of the Company for any reason, the Company shall hold an election to elect substitute director(s) at the next following general meeting. When the number of Directors falls short by one-third (1/3) of total number of Directors elected at the previous general meeting convened to elect Directors and notwithstanding the actual current number of Directors, an extraordinary general meeting shall be convened within sixty (60) days of the occurrence of that fact to hold an election of Directors.

If all Directors are re-elected at a general meeting held prior to the expiration of the term of the current Directors (the "**Re-Election**"), unless otherwise resolved at such general meeting, the term of the existing Directors shall be deemed to have expired immediately prior to the Re-Election. The aforesaid re-election of all Directors shall be held in the general meeting attended by Shareholders representing more than fifty percent (50%) of total issued Shares of the Company.

78. The general meeting of the Shareholders may appoint any natural person or corporation to be a Director or supervisors (if any). At a general meeting of election of Directors or supervisors (if any), the number of votes exercisable in respect of one (1) Share shall be the same as the number of Directors or supervisors (if any) to be elected, and the total number of votes per Share may be

consolidated for election of one (1) candidate or may be split for election of two (2) or more candidates. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed a Director or supervisor (if any) so elected.

79. For so long as the Shares are registered in Emerging Market or listed on the TPEx or TSE, subject to the Applicable Listing Rules, the Company shall adopt a candidate nomination mechanism for the purpose of the appointment and election of Directors (including the Independent Directors) or supervisors (if any) in accordance with the Applicable Listing Rules and (i) the Directors (excluding the Independent Directors) or supervisors (if any) shall only be elected and approved by the Shareholders from the list of candidates for Directors (excluding the Independent Directors) and supervisors (if any); and (ii) the Independent Directors shall only be elected and approved by the Shareholders from the list of candidates for Independent Directors. Subject to these Articles and the Applicable Listing Rules, the Company shall additionally comply with the Guidelines Governing Election of Directors.

80. Subject to these Articles, the term for which a Director and supervisor (if any) will hold office shall not exceed three (3) years; thereafter he/she may be eligible for re-election. In case no election of new Directors or supervisors (if any) is effected after expiration of the term of office of the existing Directors or supervisors (if any), the term of office of such Directors or supervisors (if any) shall be extended until the time new Directors or supervisors (if any) are elected and assume their office.

81. A Director may be discharged at any time by either a Supermajority Resolution Type A or a Supermajority Resolution Type B adopted at a general meeting. If a Director is discharged during the term of his/her office as a director without good cause, such Director may make a claim against the Company for any and all damages sustained by him/her as a result of such discharge.

82. The Board of Directors 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.

82B. For so long as the Shares are registered on the Emerging Market or listed in the TPEx or TSE, subject to the Applicable Listing Rules, any Director (other than the Independent Director) or supervisor (if any), who, during his or her term and in one or more transactions, transfers more than fifty percent (50%) of the total Shares held by such Director or supervisor (as the case may be) at the time of his or her appointment or election as Director or supervisor (as the case may be) being approved at a general meeting (the "**Approval Time**"), shall be discharged or vacated from the office of Director or supervisor (as the case may be).

For so long as the Shares are registered in the Emerging Market or listed in the TPEx or TSE, subject to the Applicable Listing Rules, if any person transfers, in one or more transactions, more than fifty percent (50%) of the Shares held by him or her at the Approval Time either (i) during the period from the Approval Time to the commencement date of his or her office as Director or supervisor (if any), or (ii) during the period when the Register is closed for transfer of Shares prior to the general meeting at which the appointment or election of such person as a Director or supervisor (if any) will be proposed, his or her appointment or election as Director (other than as an Independent Director) or supervisor (if any) shall be null and void.

83. The Board may, from time to time, and except as required by the applicable laws and Applicable Listing Rules, 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.

84. A Director shall not be required to hold any Shares in the Company by way of qualification.

84B. For so long as the Shares are registered in the Emerging Market or listed in the TPEx or TSE, subject to the Applicable Listing Rules, where any Director, who is also a Shareholder of the Company, creates or has created a pledge on the Shares held by such Director (the "**Pledged Shares**") exceeding fifty percent (50%) of total Shares held by such Director at the time of his/her appointment as Director being approved at a general meeting, such Director shall refrain from exercising its voting rights on the Shares representing the difference between the Pledged Shares and fifty percent (50%) of total Shares held by such Director at the time of his/her appointment as Director being approved at a general meeting, and such Shares shall not be counted toward the number of votes represented by the Shareholders present at a general meeting.

DIRECTORS' FEES AND EXPENSES

85. Unless otherwise stipulated in these Articles or the Applicable Listing Rules, the remuneration (if any) of the Directors is subject to resolution by the Board of Directors in accordance with the standard prevalent in the industry. Each Director shall be entitled to be repaid or prepaid all travelling, hotel and incidental expenses reasonably incurred or expected to be incurred by him in attending meetings of the Board or committees of the Board or general meetings or separate meetings of any class of Shares or of debentures of the Company or otherwise in connection with the discharge of his duties as a Director.

86. Subject to Article 85, any Director who, by request, goes or resides abroad for any purpose of the Company or who performs services which in the opinion of the Board go beyond the ordinary duties of a Director may be paid such extra remuneration as the Board may determine and such extra remuneration shall be in addition to or in substitution for any ordinary remuneration provided for by or pursuant to any other Article.

86B. The Company shall establish a salaries and remuneration committee, and the professional qualifications of members, formation, appointment, discharge, how such committee functions and exercises its power and other relevant matters shall be subject to the Applicable Listing Rules. The salaries and remunerations in the preceding paragraph include the salaries and remunerations and stock options and other measures providing substantial incentives for Directors and managers.

ALTERNATE

87. Subject to the Applicable Listing Rules, any Director may appoint another Director to be his or her alternate and to act in such Director's place at any Board meeting. Every such alternate Director shall be entitled to attend and vote at the Board meeting as the alternate of the Director appointing him or her and where he or she is a Director to have a separate vote in addition to his or her own vote.

88. Subject to the Applicable Listing Rules, the appointment of the alternate Director referred in the preceding article 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 appointment is to be used, or first used, prior to the commencement of the Board meeting.

POWERS AND DUTIES OF DIRECTORS

89. At the close of each financial year, the Board of Directors shall prepare the business report, financial statements and the surplus earning distribution and/or loss offsetting proposals for adoption by the annual general meeting, and upon such adoption by the annual general meeting, distribute or make public announcements to each Shareholder copies of adopted financial statements and the resolutions on the surplus earning distribution and/or loss offsetting in accordance with these Articles and the Applicable Listing Rules. For so long as the Shares are registered in the Emerging Stock Market or listed in the TPEx or the TSE, alternatively, the

distribution of the aforesaid adopted financial statements and the resolutions on the surplus earning distribution and/or loss offsetting may be accomplished by way of making public announcements by the Company.

90. Subject to the Law, these Articles, Applicable Listing Rules 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.

91. The Directors may from time to time appoint any Person (exclusive of any Independent Directors), 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 (1) or more vice-presidents or chief financial officer, 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. Notwithstanding the foregoing, if any Directors hold either of the above positions, the relevant remuneration shall be subject to Article 85. Any Person so appointed by the Directors may be removed by the Directors.

92. The Directors may appoint a Secretary (and if need be 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.

93. 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.

94. 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.

95. 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 two next following Articles shall not limit the general powers conferred by this Article.

96. The Directors from time to time and at any time may establish any committees for managing any of the affairs of the Company (including but not limited to remuneration committee), and unless otherwise provided in the Applicable Listing Rules, the members of such committees shall be Directors. Where any Director holds above position, the relevant remuneration shall be subject to Article 85.

97. 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.

97B. Subject to the Cayman Islands law and the Applicable Listing Rules, any Director shall owe fiduciary duties to the Company and such fiduciary obligations shall include but not limited to the observance of general standards of loyalty, good faith and the avoidance of a conflict of duty and self-interest. If any Director breaches the aforesaid fiduciary duties, subject to the Cayman Islands law and the Applicable Listing Rules, such Director shall be held liable for any damages therefrom.

Subject to the Cayman Islands law and the Applicable Listing Rules, if any Director violates the aforesaid fiduciary duties for him/herself or another person, it may be resolved at the general meeting to deem any income from such behaviour as the Company's income.

If any Director breaches any applicable laws or regulations in performing business for the Company, therefore causing any loss or damage to third party, subject to the Cayman Islands law and the Applicable Listing Rules, such Director shall be held jointly and severally liable for the loss or damage to such third party with the Company. In this connection, such Director shall indemnify the Company for any loss or damage incurred by the Company to third party.

Subject to Cayman Islands law and the Applicable Listing Rules, to the extent of the scope of their respective duties, the officers and the supervisors (if any) of the Company shall bear the liability identical to that applicable to Directors pursuant to the preceding paragraphs of this Article.

BORROWING POWERS OF DIRECTORS

98. Subject to these Articles and the Applicable Listing Rules, 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.

THE SEAL

99. 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 an assistant Secretary) or in the presence of any one (1) 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.

100. 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.

101. Notwithstanding the foregoing, a Secretary or any assistant 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 OF DIRECTORS

102. A person shall not act as a Director and shall be discharged or vacated from the office of Director, if he or she:

(a) committed an organized crime and has been adjudicated guilty by a final judgment, and has not served the term of the sentence yet, has not served the full term of the sentence, or the time elapsed after he has served the full term of the sentence, his term of probation has expired or he has been pardoned is less than five (5) years;

(b) has been sentenced to imprisonment for a term of more than one (1) year for commitment of fraud, breach of trust or misappropriation, and has not served the term of the sentence yet, has not served the full term of the sentence, or the time elapsed after he has served the full term of such sentence, his term of probation has expired or he has been pardoned is less than two (2) years;

(c) has been adjudicated guilty by a final judgment for violating anti-corruption law, and has not served the term of the sentence yet, has not served the full term of the sentence, or the time elapsed after he has served the full term of such sentence, his term of probation has expired or he has been pardoned is less than two (2) years;

(d) becomes bankrupt or enters into liquidation process by a court order and has not been discharged from bankruptcy or liquidation;

(e) has been dishonored for unlawful use of credit instruments, and the term of such sanction has not expired yet;

(f) has no or only limited legal capacity;

(g) dies or is found to be or becomes of unsound mind;

(h) resigns his office by notice in writing to the Company;

(i) becomes subject to the order of commencement of assistance due to incapacity pursuant to relevant law and the order has not been revoked; or

(j) is removed from office and ceases to be the Director pursuant to these Articles.

103. In case a Director has, in the course of performing his/her duties, committed any act resulting in material damage to the Company or in serious violation of applicable laws and regulations and these Articles, but not been discharged or removed by a resolution of the general meeting, any Shareholder(s) holding three percent (3%) or more of the total number of issued Shares may, within thirty (30) days after that general meeting, submit a petition to a competent court having proper jurisdiction, including, the Taipei District Court of the Republic of China if applicable, in respect of such matter, for the removal of such Director, at the Company's expense.

PROCEEDINGS OF DIRECTORS

104. The Directors may meet together (either within or outside the Cayman Islands) for the dispatch of business, adjourn, and otherwise regulate their meetings and proceedings as they think fit. Questions arising at any meeting shall be decided by a majority of votes present at such meeting. In case of an equality of votes the chairman shall not have a second or casting vote. The notice of the Board meeting shall state the reasons for such meeting and shall be given to each Director at least seven (7) days prior to the meeting via mail or electronic transmission; however the Board meeting may be convened from time to time in case of any emergency in accordance with the Applicable Listing Rules. Subject to these Articles and the Applicable Listing Rules, the Company shall additionally comply with the Procedural Rules of Board Meetings.

105. A Director may participate in any meeting of the Board of Directors, or of any committee appointed by the Board of Directors of which such Director is a member, by means of videoconference or similar communication equipment by way of which all Persons participating in such meeting can communicate with each other and such participation shall be deemed to constitute presence in person at the meeting.

106. Unless otherwise provided in these Articles, the quorum necessary for the transaction of the business of the Directors shall be more than one-half (1/2) of the Directors. A Director represented by alternate Director at any Board meeting shall be deemed to be present for the purposes of determining whether or not a quorum is present.

107. A Director who directly or indirectly has personal interest in the matter proposed at the meeting of the Board, including but not limited to a contract or proposed contract or arrangement with the Company shall disclose the nature of his or her personal interest at the meeting of the Board, if

he or she knows his or her personal interest then exists, or in any other case at the first meeting of the Board after he or she knows that he or she is or has become so interested. For the purposes of this Article, a general notice to the Board by a Director to the effect that:

(a) he is a member or officer of a specified company or firm and is to be regarded as interested in any contract or arrangement which may after the date of the notice be made with that company or firm; or

(b) he is to be regarded as interested in any contract or arrangement which may after the date of the notice be made with a specified person who is connected with him;

shall be deemed to be a sufficient disclosure of personal interest under this Article in relation to any such contract or arrangement, provided that no such notice shall be effective unless either it is given at a meeting of the Board or the Director takes reasonable steps to secure that it is brought up and read at the next Board meeting after it is given.

To the extent required by Applicable Listing Rules, a Director may not vote for himself or on behalf of other Director in respect to any matter, including but not limited to any contract or proposed contract or arrangement or contemplated transaction of the Company, in which such Director bears a personal interest (whether directly or indirectly) which may conflict with and impair the interest of the Company. Any votes cast by or on behalf of such Director in contravention of the foregoing shall not be counted by the Company, but such Director shall be counted in the quorum for purposes of convening such meeting.

Notwithstanding the first paragraph of this Article, if any Director has personal interest (whether directly or indirectly) in matters on agenda for the Board meeting, such Director shall disclose and explain the material information or contents on such personal interest at the same Board meeting; before the Company adopts any resolution of Merger, Acquisition, Spin-off or share swap, a Director who has a personal interest in the transaction of Merger, Acquisition, Spin-off or share swap shall declare such interest to the Board at the Board meeting and to the shareholders at the general meeting the essential contents of such personal interest and the reasons that the relevant resolution shall be approved or dissented. The Company shall also elaborate the essential contents of the Director's personal interest and the reason for approving or dissenting the resolution of the Acquisition in the reasons for convening this general meeting; such content shall be published on a website designated by the Taiwan securities competent authorities or the Company, and the URL of such website shall be specified on the general meeting notice.

In the case that a Director's spouse, a blood relative within second degree of kinship or a company which has parent-subsidiary relationship with the Director has personal interest in a matter on agenda for the Board meeting, such Director shall be deemed to have personal interest in that matter.

108. A Director (exclusive of any Independent Directors) who does anything for himself or on behalf of another person that is within the scope of the Company's business shall declare the essential contents of such behaviour to the general meeting of the Shareholders and be approved by either a Supermajority Resolution Type A or a Supermajority Resolution Type B. Failure in obtaining such approval shall cause the Director being so interested be liable to account to the Company for any profit realised by any such behaviour if the general meeting so resolves by an Ordinary Resolution within one (1) year from such behaviour.

109. Notwithstanding the preceding Articles, subject to the Applicable Listing Rules, a Director (exclusive of any Independent Directors) may hold any other office or place of profit under the Company (other than the office of internal 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 and the Applicable Listing Rules, any Director (exclusive of any Independent Directors) 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 internal 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. Subject to the Applicable Listing Rules, when the chairman of a meeting of the Directors signs the minutes of such meeting the same shall be deemed to have been duly held.

113. Subject to the Applicable Listing Rules, 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.

114. Subject to the Applicable Listing Rules and 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 (1) of their number to be chairman of the meeting.

115. A committee appointed by the Directors may meet and adjourn as it thinks proper. Subject to the Applicable Listing Rules and 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.

116. Subject to the Applicable Listing Rules and any regulations imposed on it by the Directors, 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.

117. 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 (2/3) 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) pay dividends and bonuses in whole or in part in cash pursuant to Article 125A;

(f) the allocation of Employees' Remunerations and Directors' Remunerations pursuant to Article 129; and

(g) issuance of corporate bonds.

AUDIT COMMITTEE

118. The Company shall set up an Audit Committee, and the professional qualifications of members, formation, appointment, discharge, how such committee functions and exercises its power and other relevant matters shall be subject to the Applicable Listing Rules. The Audit Committee shall comprise solely of all Independent Directors and the number of committee members shall not be less than three (3). One (1) of the Audit Committee members shall be appointed as the convener to convene meetings of the Audit Committee from time to time and at least one (1) of the Audit Committee members shall have accounting or financial expertise. A valid resolution of the Audit Committee requires approval of one-half (1/2) or more of all its members.

119. Notwithstanding anything provided to the contrary contained in these Articles, the following matters require approval of one-half (1/2) or more of all members of the Audit Committee and final approval of the Board:

(a) adoption of or amendment to an internal control system;

(b) assessment of the effectiveness of the internal control system;

(c) adoption of or amendment to the handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, provision or extension of monetary loans to others, or endorsements or guarantees for others;

(d) any matter relating to the personal interest of the Directors;

(e) the entering into of a transaction relating to material assets or derivatives; ;

(f) a material monetary loan, endorsement, or provision of guarantee;

(g) the offering, issuance, or private placement of the Shares or any equity-linked securities;

(h) the hiring or dismissal of an attesting certified public accountant as the auditor of the Company, or the compensation given thereto;

(i) the appointment or discharge of a financial, accounting, or internal auditing officers;

(j) annual financial reports and second quarter financial reports that must be audited and attested by a CPA, which are signed or sealed by the Chariman, managerial officer and accounting officer; and

(k) any other material matter deemed necessary by the Board of Directors or so required by Applicable Listing Rules or the competent authority.

Subject to the Applicable Listing Rules, with the exception of item (j) above, any other matter that has not been approved with the consent of one-half (1/2) or more of all Audit Committee members

may be undertaken upon the consent of two-thirds (2/3) or more of all Directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board meeting.

Subject to the Applicable Listing Rules, where the Audit Committee is unable to convene a meeting for any proper cause, matters may be approved by consent of two-thirds (2/3) or more of all Directors, provided that the Independent Director members shall still be required to issue an opinion as to whether the resolution is approved in respect of a matter under item (j) above.

119A. Before the Company holds a meeting of the Board of Directors to adopt any resolution of Merger, Acquisition, Spin-off or share swap, the Audit Committee shall seek opinion from an independent expert in order to review the fairness and reasonableness of the plan and transaction of the Merger, Acquisition, Spin-off or share swap, including but not limited to the justification of share swap ratio or a distribution by cash or otherwise, and the review result shall be submitted to the Board of Directors and Shareholders in the general meeting (provided, however, that if the Law does not require the Shareholders' approval on the said transactions, the expert opinion and review result do not have to be submitted to the general meeting); and the review result and the expert opinion shall be provided to the Shareholders together with the notice of general meeting. If the Law does not require the Shareholders' approval on the said transactions, the Board of Directors shall report the transactions in the general meeting following the transactions.

For the documents to be given to the Shareholders in the preceding paragraph, if the Company announces the same content as in those documents on a website designated by the Taiwan competent authorities and those documents are prepared at the venue of the general meeting for Shareholders' review, those documents shall be deemed as having been given to Shareholders.

120. The accounts of the Company shall be audited at least once in every year.

121. The Audit Committee shall at all reasonable times have access to and may make copies of all books, all accounts and vouchers and documents kept by the Company; and the Audit Committee may call on the Directors or officers of the Company for any information in their possession relating to the books or affairs of the Company.

122. The statement of income and expenditure and the balance sheet provided for by these Articles shall be examined by the Audit Committee and compared with the books, accounts and vouchers relating thereto; and the Audit Committee shall make a written report thereon stating whether such statement and balance sheet are drawn up so as to present fairly the financial position of the Company and the results of its operations for the period under review and, in case information shall have been called for from Directors or officers of the Company, whether the same has been furnished and has been satisfactory. The Audit Committee may appoint, on behalf of the Company, a practicing lawyer and a certified public accountant to conduct the examination. The financial statements of the Company shall be audited by an auditor appointed by the Board in accordance with generally accepted auditing standards. The auditor shall make a written report thereon in accordance with generally accepted auditing standards and the report of the auditor shall be submitted to the Members in general meeting. The generally accepted auditing standards referred to herein may be those of a country or jurisdiction other than the Cayman Islands. If so, the financial statements and the report of the auditor should disclose this fact and name such country or jurisdiction.

123. Subject to the Cayman Islands law, any Shareholder(s) holding one percent (1%) or more of the total number of the issued Shares of the Company for six (6) consecutive months or longer may request in writing any supervisor (if any) to file a litigation against any Director or Directors on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China.

If the supervisor (if any) who has been requested by such Shareholder(s) in accordance with the previous paragraph fails or refuses to file such litigation within thirty (30) days after receiving the

request by such Shareholder(s), subject to Cayman Islands law, such Shareholder(s) may file such litigation on behalf of the Company with a competent court having proper jurisdiction, including Taipei District Court of the Republic of China.

123A. Other than that the Board of Directors is unwilling or unable to convene a general meeting, a supervisor (if any) may convene a general meeting for the interest of the Company when necessary.

124. Subject to these Articles and the Applicable Listing Rules, the Company shall additionally comply with the Rules of Audit Committee.

DIVIDENDS

125. Subject to the Law, any rights and restrictions for the time being attached to any Shares and these Articles, the Company by Ordinary Resolution may declare dividends and other distributions on Shares in issue and authorise payment of the same out of the funds of the Company lawfully available therefor.

125A. Notwithstanding the preceding Article (125), the Directors may distribute part or all of the dividends or bonus by way of cash with the approval of a majority of the votes of the Directors present at a Board meeting attended by at least two-thirds (2/3) of all Directors, and report the aforementioned distribution to the Shareholders at the next general meeting.

126. Subject to Article 129, the Directors may, before recommending any dividend, set aside out of the funds legally available for distribution such sums as they think proper as a reserve or reserves which shall, in the discretion of the Directors be applicable for meeting contingencies, or for equalising dividends or for any other purpose to which those funds may be properly applied and pending such application may in the absolute discretion of the Directors, either be employed in the business of the Company or be invested in such investments as the Directors may from time to time think fit.

127. 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.

128. 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.

129. As the Company continues to grow, the need for capital expenditure, business expansion and a sound financial planning for sustainable development, it is the Company's dividends policy that the dividends may be allocated to the Shareholders in the form of cash dividends and/or bonus shares according to the Company's future expenditure budgets and funding needs.

Unless otherwise provided in the Applicable Listing Rules, where the Company makes profits before tax for the annual financial year, the Company shall allocate (1) at least one percent (1%) of such annual profits before tax for the purpose of employees' remunerations (including employees of the Company and/or any Affiliated Company) (the "**Employees' Remunerations**"); and (2) at most three percent (3%) of such annual profits before tax for the purpose of Directors' remunerations (the "**Directors' Remunerations**"). Notwithstanding the foregoing paragraph, if the Company has accumulated losses of the previous years for the annual financial year, the Company shall set aside the amount of such accumulated losses prior to the allocation of Employees' Remunerations and Directors' Remunerations. Subject to Cayman Islands law and

notwithstanding Article 139, the Employees' Remunerations may be distributed in the form of cash and/or bonus shares, and the Directors' Remunerations may be distributed in the form of cash, upon resolution by a majority votes at a meeting of the Board of Directors attended by two-thirds (2/3) or more of the Directors. The resolutions of Board of Directors regarding the distribution of the Employees' Remunerations and the Directors' Remunerations in the preceding paragraph shall be reported to the Shareholders at the general meeting after such Board resolutions are passed.

Unless otherwise provided in the Applicable Listing Rules, the net profits of the Company for each annual financial year shall be allocated in the following order and proposed by the Board of Directors to the Shareholders in the general meeting for approval:

(a) to make provision of the applicable amount of income tax pursuant to applicable tax laws and regulations;

(b) to set off cumulative losses of previous years (if any);

(c) to set aside ten percent (10%) as Legal Reserve pursuant to the Applicable Listing Rules unless the accumulated amount of such Legal Reserve equals to the total paid-up capital of the Company;

(d) to set aside an amount as Special Reserve pursuant to the Applicable Listing Rules and requirements of the Commission; and

(e) with respect to the earnings available for distribution (i.e. the net profit after the deduction of the items (a) to (d) above plus any previously undistributed cumulative Retained Earnings), the Board of Directors may present a proposal to distribute to the Shareholders by way of dividends at the annual general meeting for approval pursuant to the Applicable Listing Rules. Dividends may be distributed in the form of cash dividends and/or bonus shares, and, subject to Cayman Islands law, the amount of dividends shall be at least ten percent (10%) of the net profit after the deduction of the items (a) to (d) above. Cash dividends shall comprise a minimum of ten percent (10%) and a maximum of one hundred percent (100%) of the total dividends allocated to Shareholders.

130. 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. No dividend shall bear interest against the Company.

ACCOUNTS, AUDIT AND ANNUAL RETURN AND DECLARATION

131. 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.

132. The books of account shall be kept at the Office or at such other place or places as the Directors think fit, and shall always be open to the inspection of the Directors.

133. The Board of Directors shall prepare and submit the business reports, financial statements and records to the annual general meeting of Shareholders for its ratification and after the meeting shall distribute to each Shareholder the copies of ratified financial statements and the resolutions on the surplus earning distribution and/or loss offsetting. For so long as the Shares are registered in the Emerging Stock Market or listed in the TPEx or the TSE, alternatively, the distribution of the aforesaid adopted financial statements and the resolutions on the surplus earning distribution and/or loss offsetting may be accomplished by way of making public announcements by the Company.

134. Subject to the Applicable Listing Rules, the Board shall keep copies of the yearly business report, financial statements and other relevant documents at the office of its Shareholders' Service Agent in Taiwan ten (10) days before the annual general meeting and any of its Shareholders is entitled to inspect such documents from time to time.

135. Save for the preceding Article 134 and Article 148, the 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.

136. 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 requiredby the Applicable Listing Rules.

137. 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.

INTERNAL AUDIT

138. The Company shall set up internal audit unit under the Board of Directors, and hire qualified and adequate staffs as internal auditors. Any matters in relation to the internal audit shall comply with the Applicable Listing Rules.

CAPITALISATION OF RESERVES

139. Subject to the Applicable Listing Rules and the Law, the Company may, with the authority of either a Supermajority Resolution Type A or a Supermajority Resolution Type B:

(a) resolve to capitalise an amount standing to the credit of reserves or other capital reserves (including a share premium account, capital redemption reserve, revenue, profit and loss account, Capital Reserves, Legal Reserves and Special Reserves), whether or not available for distribution;

(b) appropriate the sum resolved to be capitalised to the Shareholders in proportion to the number of Shares held by them respectively and apply that sum on their behalf in or towards paying up in full unissued Shares or debentures of a nominal amount equal to that sum, and allot the Shares or debentures, credited as fully paid, to the Shareholders (or as they may direct) in those proportions, or partly in one way and partly in the other;

(c) make any arrangements it thinks fit to resolve a difficulty arising in the distribution of a capitalised reserve and in particular, without limitation, where Shares or debentures become distributable in fractions the Directors may deal with the fractions as they think fit; and

(d) generally do all acts and things required to give effect to any of the actions contemplated by these Articles.

139B. For the avoidance of doubts, the allotment of bonus shares in connection with the Employees' Remunerations pursuant to Article 129 shall not require the approval of a Supermajority Resolution Type A or a Supermajority Resolution Type B.

TENDER OFFER

140. For so long as the Shares of the Company are registered in the Emerging Market and/or listed in the TPEx or TSE, subject to the Applicable Listing Rules, within fifteen (15) 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 of the Directors 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 amount of the Shares held by the Directors and the Shareholders holding more than ten percent (10%) of the outstanding Shares held in its own name or in the name of other persons.

(b) The recommendation based on investigation into the identify and financial position of the tender offeror, fairness of the tender offer conditions, and validity of funding sources to the Shareholders, where in the opinions and reasons of every consenting and objecting Director(s) shall be indicated;

(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.

(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 ten percent (10%) of the outstanding Shares held in its own name or in the name of other persons.

SHARE PREMIUM ACCOUNT

141. 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.

142. Subject to the Applicable Listing Rules and the Law, 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.

NOTICES

143. Except as otherwise provided in these Articles or the Applicable Listing Rules, 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 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 requisite, of the purposes for which such meeting was convened.

145. Except as otherwise provided in these Articles or the Applicable Listing Rules, any notice or other document, if served by:

(a) post or courier, shall be deemed to have been served five (5) 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 forty-eight (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.

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 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 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.

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

INFORMATION

148. The Board shall keep at the office of its Shareholders' Service Agent in Taiwan copies of the Memorandum of Association and Articles of Association, the minutes of every general meeting, the financial statements, the Register of Members and the counterfoil of corporate bonds issued by the Company. Any Shareholder may request, by submitting evidentiary document(s) to show his/her interests involved and indicating the scope of interested matters, an access to inspect and to make copies of the foresaid Memorandum of Association and Articles of Association, the minutes of every general meeting, the financial statements, the Register of Members and the counterfoil of the corporate bonds issued by the Company. The Company shall cause its Shareholders' Service Agent to provide the aforesaid documents.

149. 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.

150. 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 Members and transfer books of the Company.

INDEMNITY OR INSURANCE

151. The Company may by Ordinary Resolution adopt one (1) of the protection mechanisms as described in Article 152 (a) and (b).

152. (a) Every Director and other officer for the time being and from time to time of the Company (each an "**Indemnified Person**") may 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, other than by reason of such Indemnified Person's own dishonesty, wilful default or fraud, in or about the conduct of the Company's business or affairs (including as a result of any mistake of judgment) 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.

(b) The Company may purchase directors and officers liability insurance ("**D&O insurance**") for the benefit of every Director and other officer for the time being and from time to time of the Company. Such D&O insurance shall only cover the liability arising from the duty of such Director or officer in accordance with these Articles, the Law and the Applicable Listing Rules. The Board is hereby authorized to handle all matters in relation to the D&O insurance.

FINANCIAL YEAR

153. 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.

WINDING- UP

154. 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.

155. 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.

156. 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.

AMENDMENT OF ARTICLES OF ASSOCIATION

157. Subject to the Law and the Articles, the Company may at any time and from time to time by Special Resolution alter or amend the Memorandum of Association and/or these Articles in whole or in part.

LITIGIOUS AND NON-LITIGIOUS AGENT

158. For so long as the Shares are registered in the Emerging Market or listed on the TPEx or TSE, subject to the Applicable Listing Rules, the Company shall appoint a litigious and non-litigious agent in Taiwan (the "**Litigious and Non-Litigious Agent**"). The Litigious and Non-Litigious Agent shall be the responsible person of the Company in Taiwan and shall have residence or domicile in Taiwan. The Company shall report to the Commission in respect of the name, residence or domicile and authorization document of the Litigious and Non-Litigious Agent. In case of any change of the name, residence or domicile and authorization document of the Litigious and Non-Litigious Agent, the Company shall report to the Commission in respect of such change.

CORPORATE SOCIAL RESPONSIBILITY

159. For the purpose of performing corporate social responsibility, the Company shall follow the applicable laws, regulations and business ethics in operating its businesses and may conduct practices to facilitate public interests.

本中文翻譯版本僅供參考之用，文義如與英文有異，概以英文版本為主

公司法(2021 修訂版)

股份有限公司

TANVEX BIOPHARMA, INC. 泰福生技股份有限公司

之

公司章程

第十次修訂和重述版

於二零一三年五月八日於英屬開曼群島註冊成立
（依據二零二三年六月二十八日以特別決議通過）

本中文翻譯版本僅供參考之用，文義如與英文有異，概以英文版本為主

公司法(2021修訂版)
股份有限公司
Tanvex BioPharma, Inc. 泰福生技股份有限公司

之

備忘錄

第十次修訂和重述版

(於2023年06月28日以特別決議通過)

1. 公司名稱為Tanvex BioPharma, Inc. 泰福生技股份有限公司(下稱「**本公司**」)。

2. 本公司註冊辦事處設於offices of Vistra (Cayman) Limited, P. O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1 - 1205 Cayman Islands，或其他由董事會隨時決定之辦事處地點。

3. 本公司的目的事業範圍並無特定限制。

   本公司具備完整的權力與權限以從事任何英屬開曼群島公司法(如修訂版)(下稱「**公司法**」)第7(4)條或其他法律沒有禁止之目的事業範圍。

4. 本公司具備完整行使如自然人般之權利能力，不論是否有任何公司法第27(2)條規定之公司利益問題。

5. 除為推廣本公司在英屬開曼群島以外進行的業務外，本公司將不會在英屬開曼群島與任何人、商號或公司進行貿易，但本條的任何規定不得解釋為禁止本公司在英屬開曼群島執行並簽訂契約，及在英屬開曼群島執行能讓其進行英屬開曼群島以外的業務所需之所有權力。

6. 本公司股東之責任，應以其分別持有之股份之未繳納股款(如有)為限。

7. 本公司的資本額為新台幣5,000,000,000元，共分為500,000,000股，每股面額新台幣10元。基於公司法及公司章程，本公司有權贖回或買回其任何股份，並對其全部或部分分割或合併，及發行其全部或一部之原始、贖回、增加或減少之股本，無論是否有優惠權、優先權、特別權或其他權利或有任何權利之劣後或任何條件或限制，且除發行條件無論係普通股、特別股或其他應於每次發行時明確規定外，應受本公司於上文所述權力之限制。

8. 本公司得依公司法第206條撤銷其在英屬開曼群島的註冊並以繼續經營的方式在其他司法管轄區內註冊。

本中文翻譯版本僅供參考之用，文義如與英文有異，概以英文版本為主

股份有限公司

公司法(2021修訂版)

Tanvex BioPharma, Inc. 泰福生技股份有限公司

之

公司章程

第十次修訂和重述版

(於2023年6月28日以特別決議通過)

表 A

下列所載條款為構成 Tanvex BioPharma, Inc. 泰福生技股份有限公司 (下稱「**本公司**」)之公司章程，而公司法附錄一表 A 中所包括或記載的規則將不適用於本公司。

定義

1. 在本章程中，以下所列詞句之定義在與條款主題或內容無不一致之前提下，有以下之定義：

「**收購**」意指一公司取得他公司之股份、營業或財產，並以股份、現金或其他財產作為對價之行為。

「**關係企業**」意指依據上市(櫃)法令規定所定義之關係企業；

「**上市(櫃)法令**」意指因任何股份於證交所或證券市場原始並持續交易或上市(櫃)，而可適用之相關法律、條例、規則、法規或其不時修改後之版本，包括但不限於臺灣公司法、證券交易法、臺灣地區與大陸地區人民關係條例或任何類似法律之有關規定及任何各該法律之臺灣主管機關之法規命令，以及金融監督管理委員會、證券櫃檯買賣中心或證交所發佈之法規命令；

「**本章程**」意指本公司之章程及其因情況所需而經股東會特別決議修改、增補或替換後之版本；

「**審計委員會**」意指由本公司董事會按本章程第 118 號條款所組成之審計委員會或任何繼任審計委員會；

「**帳簿劃撥**」意指股票之發行、移轉或交割以電子記帳方式載入股東於證券商所開之帳戶而不用交付實體股票。如股東尚未在證券商設立帳戶，則以帳簿劃撥方式交易之股票將載入本公司於臺灣之證券集中保管事業機構所設帳戶之子帳戶。

「**資本公積**」意指資本溢價科目、本公司收到之贈與所得、資本贖回儲備、損益表以及其他按一般公認會計原則所產生的儲備；

「**董事長**」具有本章程第 82 條所賦予的涵義；

「**類別**」意指本公司因視其所需而不時發行之任何股票類別；

「**金管會**」意指臺灣金融監督管理委員會或是任何當時臺灣證券交易法之主管機關；

「**普通股**」意指本公司按公司法和本章程之條款所發行面額新台幣 10 元之普通股，依本章程之規定享有權利並受有限制；

「**參與合併公司**」意指在公司法認可的意義下得參與一個或一個以上之其他現存公司合併之現存公司；

「**董事**」或「**董事會**」意指本公司當時之董事，或是根據具體情況組成董事會或委員會之本公司董事；

「**終止上市**」係指(a)本公司於任何台灣之證券交易所或證券市場登錄或上市之股份因本公司參與合併後消滅、概括讓與、股份轉換或分割而致終止上市，且(b)存續、受讓、既存或新設之公司之股份未於任何台灣之證券交易所或證券市場登錄或上市；

「**電子**」意指按當時有效之英屬開曼群島電子交易法(如修訂版)和任何其修訂或重新頒佈之版本，包括所有其他法律中所包含或替代之法令，所賦予之意義；

「**電子通訊**」意指向任何號碼、位址或網站的傳輸，或是其他由不少於三分之二的董事會投票決定並批准的電子通訊方式；

「**興櫃**」意指中華民國證券櫃檯買賣中心證券商營業處所之興櫃市場；

「**二親等以內的親屬關係**」以一自然人而言，意指另一自然人與之有血緣或是姻親關係且在二親等內者，包括但不限於首揭人之父母，兄弟姐妹及祖父母，子女與孫子女，以及首揭人之配偶之父母，兄弟姐妹與祖父母；

「**董事選舉辦法**」意指上市(櫃)法令規定之本公司董事選舉辦法及其因情況所需而修改或替換後之版本；

「**視訊輔助股東會**」依上市(櫃)法令之定義，意指實體召開並以視訊輔助之股東會，使股東得選擇以實體或以視訊方式參與；

「**被補償人**」意指具有本章程第 152 條規定所賦予的涵義；

「**獨立董事**」意指在上市(櫃)法令中所定義的獨立董事；

「**公司法**」意指英屬開曼群島公司法(如修訂版)；

「**法定盈餘公積**」意指按上市(櫃)法令所提出的法定盈餘公積；

「**備忘錄**」意指本公司之備忘錄，及其不時修改或替換之版本；

「**合併**」意指兩個以上參與合併公司的合併，並在公司法賦予之意義範圍內以其中一間為取得其所有事業、財產與負債之存續公司；

「**經濟部**」意指臺灣公司法和相關公司事務之臺灣主管機關；

「**辦事處**」意指公司按公司法規定註冊之辦事處；

「**普通決議**」意指經由有權於股東會行使表決權並親自或委託代理人(如該股東會允許使用委託書)行使表決權的股東過半數(如為投票表決則為表決權過半數)之同意所為之決議；

「**繳足**」意指對發行之任何股票其應付面額及任何溢價之繳足，包括帳面上之繳足；

「**人**」意指任何自然人、商號、公司、合資企業、合夥、法人、協會或其他實體(不論是否具有獨立法人格)或按文意所指之上述任何人；

「**特別股**」意指具有本章程第 10 條規定所賦予的涵義；

「**董事會議事規則**」意指上市(櫃)法令規定之本公司董事會議事規則及其因情況所需而修改或替換後之版本；

「**股東會議事規則**」意指上市(櫃)法令規定之本公司股東會議事規則及其因情況所需而修改或替換後之版本；

「**名簿**」或是「**股東名簿**」意指依公司法備置之本公司股東名簿；

「**中華民國**」或是「**臺灣**」意指中華民國、其領土、財產以及所有在其管轄範圍內的地區；

「**保留盈餘**」意指包括但不限於法定盈餘公積，特別盈餘公積及未分配收益所產生的股東權益等金額；

「**審計委員會組織規程**」意指上市(櫃)法令規定之本公司審計委員會組織規程及其因情況所需而修改或替換後之版本；

「**印章**」意指經本公司採用之普通印章包括任何其摹本；

「**秘書**」意指任何由董事會所委任以履行本公司秘書的任何職責之人；

「**股份**」意指本公司資本額之股份。所有於本章程稱為「股份」者依文意所需應視為是指任何或所有股份類別。為避免疑義，本章程所稱「股份」包括畸零股；

「**股東**」意指已登記在股東名簿之股份持有人；

「**資本溢價科目**」意指按照本章程及公司法所設定之資本溢價科目；

「**股務代理機構**」意指經臺灣主管機關核可，依據上市(櫃)法令為本公司提供特定股務代理服務之股務代理機構；

「**簽署**」意指一署名顯示或一經機械設備所附於之署名表現，或是一附於電子通訊之電子符號或程序，由一位有意簽署該電子通訊之人所使用或採用；

「**特別盈餘公積**」意指按上市(櫃)法令或股東會的決議由保留盈餘所分配的公積；

「**特別決議**」意指一按公司法規定所通過的特別決議，即經由有權於股東會行使表決權並親自或委託代理人(如該股東會允許使用委託書)行使表決權的股東不低於三分之二(如為投票表決則為表決權三分之二)之同意所為之決議，該股東會之召集通知應載明該決議須以特別決議通過；

「**分割**」意指一公司將其得獨立營運之任一或全部之營業讓與既存或新設之他公司，作為既存或新設之受讓公司發行新股予為轉讓之該公司或該公司股東對價之行為；

「**A 型特別決議**」意指於有代表已發行股份總數三分之二以上之股東出席之股東會，出席股東表決權二分之一以上並親自或透過其代理人(如該股東會允許使用代理人)行使表決權之同意通過之決議；

「**B 型特別決議**」意指當出席股東會之股東不足 A 型特別決議之定額，即未有代表已發行股份總數三分之二以上之股東出席，但有已發行股份總數二分之一以上之股東出席時，由出席股東表決權三分之二以上並親自或透過其代理人(如該股東會允許使用代理人)行使表決權之同意通過之決議；

「**重度特別決議**」係指經持有於股東會召集時已發行股份總數三分之二以上股東之同意通過之特別決議；

「**存續公司**」意指當一個或一個以上參與合併公司按公司法進行合併後唯一存續之參與合併公司；

「**庫藏股**」意指本公司依據本章程、公司法及上市(櫃)法令發行但經本公司買回、贖回或以其他方式取得且未註銷之股份；

「**證券櫃檯買賣中心**」意指財團法人中華民國證券櫃檯買賣中心；

「**證交所**」意指臺灣證券交易所；及

「**視訊股東會**」依上市(櫃)法令之定義，意指僅以視訊方式而無實體召開之股東會，股東僅得以視訊方式參與。

2. 在本章程中，除文意另有所指外：

(a) 單數詞語包括複數含義，反之亦然；

(b) 陽性詞語包括陰性含義按文意所指之任何人；

(c) 「得」或「可」一詞應解為許可性質，而「應」應解為命令性質；

(d) 所提及的任何法令規定應包含其當時有效的任何修訂或重新制定版本；

(e) 所提及的任何董事會決定，應理解為其絕對自由裁量下之決定並應適用於一般或個別情況；及

(f) 所提及的「書面」應理解為書面或任何可以書面方式複製的，包括任何形式之列印、印刷、電子郵件、傳真、照片或電傳，或任何其他替代品或存儲或傳輸格式，或是上述個類形式之混合應用。

3. 除前二條文另有規定外，任何公司法規定之定義，在不違反其主題或是上下文的情況下，具有與本章程相同的涵義

序言

4. 本公司成立後可於任何時間開始運營。

5. 辦事處可由董事會不時決定設立於英屬開曼群島的任一地址。此外，本公司亦可由董事會不時決定建立及維持其他辦事處、營業點及代表處。

6. 本公司成立及發行股票所產生的費用應由本公司承擔支付。此費用可由董事會決定其分期攤銷之期限，且因此所支付的金額，則應由董事會決定於本公司之會計上自本公司收入和/或公司資本內支付之。

7. 董事會應自行或透過他人於董事會得隨時決定之英屬開曼群島境內或境外地點保存股東名簿。若董事會未做出任何決定，則股東名簿應被保管於公司辦事處。

股份

8. 除本章程另有規定外，所有尚未發行之股份皆悉由董事會管控，董事會得：

(a) 按其認為適當的條件向其所認為適當的人分配、發行、或處分具有其認為適當的權利並受有其認為適當的限制之此等股份；及

(b) 授與認股選擇權、發行相關權證或是類似之證券；

基於以上目的，董事會得保留一定適當數量之當時未發行的股份。

9. 董事會得授權將股份分為任何類別。不同類別之股份應經授權、建立及指定(或根據情況重新指定)而不同類別間權利(包括但不限於表決權、股息及贖回)、限制、優先權、特權及付款義務之區別(如有)則應由董事會決定並固定之。

10. 本公司得經董事會三分之二以上董事之出席及出席董事過半數以上之同意，並經特別決議通過，發行相較於普通股享有優先權之股份(「**特別股**」)。按本第 10 條所核准之任何特別股發行前，本公司應修改本章程以明定特別股之權利及義務(變更特別股之權利時亦同)，包括但不限於以下條款：

(a) 本公司已發行之特別股總數，及本公司授權發行之特別股總數；

(b) 特別股分派股息及紅利之順序、定額或定率；

(c) 特別股分派本公司賸餘財產之順序、定額或定率；

(d) 特別股股東行使表決權之順序或限制(包括無表決權等)；

(e) 與特別股權利義務有關的其他事項；以及

(f) 本公司被授權或被強制要購回特別股時，其贖回之方法，或當贖回權不適用時，其聲明。

11. 除本章程或上市櫃法令另有規定外，本公司發行新股，應經董事會三分之二以上董事之出席及出席董事過半數之同意。新股份之發行應於本公司之授權資本額內為之。

12. 除本章程第 12A 條另有規定外，本公司不得發行任何未繳足或部分繳足股款之股份，亦不得發行無記名股份。

12A. 若認股人未能在約定的付款日就任何股份繳足任何股款或分期款項，則董事會得於其後的任何時間，於該股款或分期款項的任何部分仍未繳足的情況下，通知該認股人自董事會所訂不少於通知之日起 1 個月以上之期限內繳納未繳足的股款或分期款項以及可能產生的任何利息。該通知應明訂到期日(不早於前述通知之日起一個月以上期限之末日)，指明該通知所要求的款項應在該日或之前支付，該通知並應指明，若未於指定時間或之前付款，則就該催繳股款的股份將失其權利。倘不遵守此等通知之規定，得由董事會於發出通知之日後、繳納該通知要求之股款前的任何時間，認定就該通知的股份失其權利。該喪失權利的股份得以董事會認為合適的條件及方式出售或以其他方式處分，並得在出售或處分前的任何時間，以董事會認為合適的條款取消該失權。持有失權股份的人將不再是該失權股份的股東，然而，儘管如此，他仍應支付其在失權之日應向本公司支付該失權股份的全部款項予本公司，惟當本公司收到該失權股份的全部未付款項時，其責任應即告終止。本章程關於失權之規定，應適用於任何依股份發行條件為到期且應付的總額(不論是按股份金額

或是溢價)為未付的情況，如同該金額已經催繳及通知而應付。在上述情形下，仍得向該違約股東要求賠償損失或損害(如有)。

13. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，發行新股時，董事會得保留不超過百分之十五(15%)之新股供本公司及/或本公司子公司之員工認購，得認購新股員工之資格由董事會依其合理裁量決定之。前述「子公司」係依據國際財務報導準則第十號、第十一號及國際會計準則第二十八號之規定。

14. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，除本章程或上市(櫃)法令另有規定或經本公司股東會普通決議外，本公司董事會發行新股時，除依本章程第 13 條保留部分比例新股供員工認購(如有)及依本章程第 16 條保留部分比例供於台灣公開發行外，其餘新股應以公告及書面通知原有股東按其原持股比例儘先分認。該公告及書面通知應聲明股東未認購者喪失其權利。本條之認購權在任何情況下均不得讓與他人。原有股東持有股份按比例不足分認一新股者，得合併共同認購或歸併一人認購；原有股東未認購者，得公開發行或洽由特定人認購。

15. 按第 14 條規定的股東優先認購權，在因下列原因或目的而發行新股時不適用：

(a) 與他公司合併、本公司分割或本公司重整有關；

(b) 與本公司履行其認股權憑證和/或認股權契約之義務有關；

(c) 與本公司履行可轉換公司債或附認股權公司債之義務有關；或

(d) 與本公司履行附認股權特別股之義務有關。

16. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，除上市(櫃)法令另有規定外，本公司於臺灣境內辦理現金增資發行新股時，除金管會依據上市(櫃)法令認為無須或不適宜對外公開發行外，應提撥發行新股總額之百分之十(10%)，在臺灣境內對外公開發行；但股東會另有較高提撥比率之普通決議者，從其決議。於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市(櫃)期間，除上市(櫃)法令另有規定外，本公司應取得金管會及其他主管機關就其現金增資(即發行新股) (無論臺灣境內或臺灣境外)之核准。

17. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，在上市(櫃)法令範圍內，本公司得經董事會以三分之二以上董事之出席及出席董事過半數同意之決議，通過並採用一個或更多員工激勵計畫(例如員工認股權計畫)，並依該計畫發行選擇權、認股權憑證或其他得以取得股份之類似證券給任何本公司及/或本公司子公司之員工，使其得認購股份；然而，在任何情形下，本公司依該員工激勵計畫所授予之認股權得認購股份總數不得超過本公司已發行股份總數之百分之十五(15%)。員工依任何員工認股權方案取得之選擇權、認股權憑證或其他得以取得股份之類似證券不得轉讓，但因繼承者不在此限。前述「子公司」係依據國際財務報導準則第十號、第十一號及國際會計準則第二十八號之規定。

17B. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，本公司得以 A 型特別決議或 B 型特別決議通過發行限制員工權利新股。關於前述發行限制員工權利新股，其發行數量、發行價格、發行條件及其他事項應遵守上市(櫃)法令及金管會之相關規定。

私募

17C. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，依據上市(櫃)法令規定，本公司得經股東會有代表已發行股份總數過半數股東之出席，出席股東表決權三分之二以上之同意，在台灣對下列之人進行有價證券之私募：

(a) 銀行業、票券業、信託業、保險業、證券業或其他經金管會核准之法人或機構；

(b) 符合金管會所定條件之自然人、法人或基金；及

(c) 本公司或關係企業之董事、監察人(如有)及經理人。

於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，依據上市(櫃)法令規定，普通公司債之私募得於董事會決議之日起一年內分次辦理。

股份權利變更

18. 在任何時候，如果公司資本被劃分為不同類別的股份(例如普通股與特別股)，對任何類別股份之權利(除該類別股份之發行條件另有規定外)之重大不利變更或廢止(包括但不限於在任何對本章程之修訂可能損及任何特別股股東之權利之情況)需經(一)普通股股東會以特別決議通過；及(二)該類別股份(例如特別股)之個別股東會以特別決議通過。

前述個別股東會應適用本章程有關一般股東會及其議程之相關規定，惟該個別股東會之法定出席數應為一人或一人以上持有或以代理人之身份代表半數以上該類別股份之已發行股份總數(但如任何延期股東會不足上述法定出席數時，在場股東得構成法定出席數)，且除該類別股份之發行條件另有規定外，該類別股份之每一股東於投票表決時，就其所持有之每一股該類別股份有一表決權。

19. 股份持有人持有發行時附有優先權或其他權利之任何類別股份者，其權利不因創設或發行與其股份順位相同或在後之其他股份而受重大不利變更或廢止，但該類別股份發行條件另有明確規定者不在此限。.

股票

20. 本公司應於依上市(櫃)法令得發行之日起 30 日內對認股人以帳簿劃撥方式交付股份，並在交付前公告之。於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市(櫃)期間，本公司發行之股份得免印製股票(即無實體股票)，並應洽證券集中

保管事業機構登錄。除董事會另有決定外，任何人不得以其所持有之任何或全部股份而取得股票。

畸零股

21. 除本章程另有規定外，董事會得發行畸零股。經發行之畸零股按其與相應之比例負有或享有債務(不論是關於其面額、溢價、貢獻、付款要求或其他)、期限、優先權、特權、條件、限制、權利(包括但無損於上述規定之一般性情況，投票權和參與權)及一完整股份之其他屬性。如同一股東取得超過一股同一類別的畸零股，則此等畸零股應累積計算。

股份轉讓

22. 凡已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)之股份，其所有權得依據上市(櫃)法令規定予以證明及轉讓。除上市(櫃)法令、公司法與本章程第 40E 條另有規定外，本公司發行的股份應可自由轉讓。但本公司保留給員工認購之股份得由董事會依其裁量限制員工在一定期間內不得轉讓，惟其限制期間最長不得超過經董事會與員工決定之 2 年。

在不牴觸公司法下及本章程縱有相反規定，上市(櫃)股份或准於經核可之證券交易所(按公司法所載之定義，包括證券櫃檯買賣中心及證交所)，交易之股份得按該交易所之規則與規定表彰及移轉。

23. 轉讓股份的文件應以任何常規或通用形式，或是經董事會依其裁量決定之格式，或於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市(櫃)期間，以證券櫃檯買賣中心或證交所規定之格式，由讓與人或讓與人之代表人簽署(如經董事會要求，受讓人亦應簽署)，連同其股票(如有)及其他董事會得合理要求以證明讓與人有權為此讓與之證據。於受讓人的名稱登記於本公司股東名簿之前，讓與人仍應視為股份持有者。本公司就已登錄興櫃或是在證券櫃檯買賣中心或證交所之上市(櫃)之股份得維持一股東名簿，以易於辨認之形式紀錄公司法規定之詳細資料，但該紀錄應以符合適用於興櫃、證券櫃檯買賣中心或證交所之法律及上市(櫃)法令規定為限。在股東名簿係以易於辨認之形式紀錄之前提下，如非屬於易於辨認之形式時，必須複製為易於辨認之版本。

24. 董事會得拒絕登記任何股份轉讓，除非：

(a) 股份轉讓文件及其隨附之股票(如有)，及其它任何董事會得合理要求以證明讓與人有權為此讓與之證據，已送交本公司；

(b) 股份轉讓文件只涉及一種股份類別；

(c) 股份轉讓文件已經適當用印(如經要求)；或

(d) 股份轉讓予共同持有人者，該等共同持有人數未超過 4 人。

於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市(櫃)期間，本條規定不予適用。

25. 當本公司依照第 41 條暫停辦理過戶登記手續時，股份轉讓之登記得予暫停。

26. 所有登記之股份轉讓文件應存放於本公司，但任何經董事會拒絕登記之轉讓文件(除涉及詐欺者外)則應返還給提交該文件之人。

股份轉移

27. 股東死亡時，若其股份為共同持有時其他尚生存之共同持有人或該死亡股東之法定代理人，或若其股份是單獨持有時其法定代理人，為本公司所認定唯一有權享有該股份權益之人。

28. 因股東死亡或破產而對股份享有權利的人，於董事會所可能要求的相關證據提出後，得選擇登記成為該相關股份之持有人或於該股東死亡或破產前本得轉讓該股份之範圍內轉讓該股份。如其選擇登記成為持有人，則應遞交或寄發經其簽署之書面通知予本公司，表示其做出此選擇，但無論係何種情形，董事會有權按該股東死亡或破產前轉讓其股份時的情況一樣，拒絕或中止股份轉讓之登記，或於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市(櫃)期間，依據適用於興櫃、證券櫃檯買賣中心或證交所之法律及上市(櫃)法令規定辦理。

29. 因股東死亡或破產而對股份享有權利的人，亦應享有與登記股票持有人相同的股息及其它利益，但在其登記成為該股份持有人之前不得行使任何關於本公司股東會之股東權。董事會得隨時通知此人並要求其選擇登記為該相關股份之持有人或轉讓該股份，若其未於 90 日內依該通知做出選擇，則董事會得暫不支付任何該股份應得之股息、紅利或其他款項至其依該通知做出選擇為止。惟本條規定之事項，於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市(櫃)期間，董事會應依據適用於興櫃、證券櫃檯買賣中心或證交所之法律及上市(櫃)法令規定辦理。

決議之表決

30. 本公司得不時以特別決議按該決議所規定的額度以及所增加之股份之類別和數量為增資。

本公司得不時以普通決議：

(a) 將其全部或部分資本合併並分割為較其現有股份面額更大的股份；

(b) 將所有或任何其已繳足股份轉換為股票並將該股票再轉換為任何面值的已繳足股份；

(c) 將其現有股份之全部或部分再分割為較現有股份面額更小的股份；及

(d) 銷除任何在決議通過之日尚未為任何人取得或同意取得的股份並依據該被銷除股份之數額減少資本。

31. 本公司亦得以特別決議：

(a) 變更其名稱；

(b) 除公司法另有規定外，依法律許可之方式減少其資本和資本贖回準備金；及

(c) 本公司得依照上市(櫃)法令及公司法之規定進行合併。

為免疑義，如合併同時將終止上市，第 33A 條應適用之。

32. 本公司亦得以 A 型特別決議或 B 型特別決議：

(a) 締結、變更或終止關於出租其全部營業、委託經營或與他人經常共同經營之協議；

(b) 轉讓其全部或任何主要部分之營業或財產；

(c) 受讓他人的全部營業或財產而對公司營運有重大影響者；

(d) 按上市(櫃)法令進行本公司之分割；

(e) 董事從事競業禁止行為之許可；

(f) 依據第 17B 條規定發行限制員工權利新股；

(g) 以發行新股的方式分派部分或全部的股息或紅利；為避免爭議，關於依據第 129 條提撥員工酬勞及董事酬勞所發行之新股不需要取得 A 型特別決議或 B 型特別決議；以及

(h) 股份轉換。

於本公司股票在證券櫃檯買賣中心或證交所上市(櫃)之期間，發行認股價格低於發行日標的股票之收盤價員工認股權憑證，應經代表已發行股份總數過半數股東之出席，出席股東表決權三分之二以上同意行之。

33. 除公司法、本章程及上市(櫃)法令關於法定出席數另有規定外，就本公司之解散本公司應：

(a) 如本公司因無法支應到期之債務而決議自願解散者，經 A 型特別決議或 B 型特別決議通過；或

(b) 如本公司因前款以外之事由而決議自願解散者，經特別決議通過。

33A. 就本公司之終止上市，應依據上市櫃法令經重度特別決議通過。

34. 在依據公司法之前提下，若股東會決議通過上述第 32 條之第(a)、(b) 或(c)款之事項或決議通過本公司之分割、合併、收購或股份轉換，任何就此議案於股東會投票反對或放棄表決權，並以書面或言詞(經記錄者)在股東會前或股東會進行中表示異議之股東，得於該決議日後 20 日內以書面提出，並列明請求收買價格，請求本公司以當時公平價格收買其全部之股份。若本公司未能與該股東於該決議日後 60 日內達成收買協議，本公司應於此 60 日期間經過後之 30 日內，以全體未達成協議之股東為相對人，聲請任何臺灣管轄法院為價格之裁定，並得以臺灣臺北地方法院為第一審管轄法院。此裁定於其得於台灣以外被承認並執行之限度內，於本公司及提出請求之股東間僅就裁定之價格有確定之拘束力。

本條放棄表決權之股份數，不算入已出席股東之表決權數。

就本第 34 條之目的，任何股東與公司間就收買價格達成協議者，公司應自股東會決議日起 90 日內支付價款。未達成協議者，公司應自決議日起 90 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；公司未支付者，視為同意股東請求收買之價格。

股份之贖回與買回

35. 除公司法、上市(櫃)法令及本章程另有規定外，本公司有權發行可由股東或本公司行使賣回權或贖回權的股份。於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，公司買回股份之相關事項應遵守上市(櫃)法令及英屬開曼群島法律。

36. 本公司有權依公司法和上市(櫃)法令以任何合法的資金(包括公司資本)，支付其贖回其股份之股款。

37. 可贖回股份之贖回價格或其計算方式應由董事會在該股份發行時或發行前決定。每一表彰可贖回股份之股票須記明該股份為可贖回股份。

38. 除上市(櫃)法令、第 38B 條與第 39B 條另有規定外，經普通決議通過並授權買回之方式與條件，董事會得代表本公司按照與股東的合意或股份發行的條款買回公司的任何股份(包括可贖回股份)，並依照公司法、上市(櫃)法令及普通決議授權之買回方式與條件支付買回價款。

38B. 根據上市(櫃)法令，本公司得經董事會三分之二以上董事之出席及出席董事超過二分之一同意，買回在證券櫃檯買賣中心或證交所上市(櫃)之本公司股份。前述董事會之決議及該決議之執行情形，應於最近一次之股東會向股東報告。如本公司未能依據前述董事會決議完成買回在證券櫃檯買賣中心或證交所上市(櫃)之本公司股份，應於最近一次之股東會向股東報告。

39. 贖回價款或買回價款得按公司法及本章程之規定支付之。遲延支付贖回價款或買回價款將不影響股份之贖回或買回，但如遲延超過 30 日者則應自屆期日起至實際付款時止支付利息，其利率按董事會於適當之調查後估算足以代表英屬開曼群島A類銀行對相同貨幣提供的30日存款利率計之。

39B. 本公司得以 A 型特別決議或 B 型特別決議通過以本公司股本或其他合法帳戶或資金進行股份之買回並銷除該等買回之股份。依據前述規定買回並銷除之股份數量，應依據股東各自之持股比例為之。

本公司以其股本或其他合法帳戶或資金進行股份之買回時，得以支付現金或交付資產(即非現金)予股東。該等交付之資產與抵充之資本數額，應經 A 型特別決議或 B 型特別決議通過與收受該等資產之股東的同意。董事會應於股東會前將該等資產之價值與抵充之資本數額，送交中華民國會計師查核簽證。

庫藏股

40. 股份非經繳足股款不得為贖回。本公司買回、贖回或取得(透過返還或其他方式)之股份得經本公司選擇依據公司法或上市(櫃)法令規定立即註銷或以庫藏股方式持有。若董事會未指明相關股份應以庫藏股方式持有，該等股份應予以註銷。

40B. 關於庫藏股，不得發放或支付股利，亦不得發放或支付本公司資產之其他分派(包括清算時向股東分派資產)(無論以現金或其他形式)。

40C. 股東名簿中應將本公司記載為該等庫藏股之持有人，惟：

(a) 不應以任何理由將本公司視為股東，且不應行使任何關於庫藏股之權利，且任何行使該等權利之主張均應屬無效；

(b) 庫藏股在本公司之任何會議中均不應直接或間接參與表決，且於任何時候均不應將庫藏股計入已發行股份總數，無論是否基於本章程或公司法之目的，但除上市(櫃)法令或公司法另有規定外，庫藏股准以已繳足股款之紅利股配售股份，該等配售之股份應視為庫藏股。

40D 除本章程第 40E 條與上市(櫃)法令另有規定外，庫藏股得經本公司以董事會決定之條款與條件予以處分。如庫藏股之買回係依據上市(櫃)法令為轉讓予員工，該等員工得向本公司承諾在一定期間內不得轉讓，惟限制期間最長為二年。

40E. 除上市(櫃)法令另有規定外，本公司以低於實際買回股份之平均價格轉讓予員工，應經最近一次股東會有代表已發行股份總數過半數股東之出席，出席股東表決權三分之二以上之同意，並應於該次股東會召集事由中列舉並說明下列事項，不得以臨時動議提出：

(a) 所定轉讓價格、折價比率、計算依據及合理性；

(b) 轉讓股數、目的及合理性；

(c) 認股員工之資格條件及得認購之股數；以及

(d) 對股東權益影響事項：(i) 可能費用化之金額及對公司每股盈餘稀釋情形。(ii) 說明低於本公司實際買回股份之平均價格轉讓予員工對公司造成之財務負擔。

歷次股東會通過且已轉讓予員工之股數，累計不得超過本公司已發行股份總數之百分之五，且單一認股員工其受讓股數累計不得超過本公司已發行股份總數之千分之五。

股份停止過戶日或基準日

41. 為了確定有權在股東會或延期股東會召開時受通知、出席或表決或是有權領取股息的股東，或是為了任何其他理由須確定股東，董事會得規定於一定期間內停止股東名簿變更登記。於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)之期間，每年度股東常會召開日(含股東常會當日)前至少 60 日內、每一臨時股東會召開日(含臨時股東會當日)前至少 30 日內及於股息分派基準日(含股息分派基準日當日)前至少 5 日內，應停止股東名簿變更登記。

42. 除停止股東名簿變更登記外，董事會亦得決定相關基準日以確定有權在股東會或延期股東會召開時受通知、出席或表決或是有權領取股息的股東。在董事會按本條(第 42 條)決定基準日(即為召集股東會之目的)者，該基準日應訂在為股東會之前，且董事會應立即依據上市(櫃)法令，於金管會及證券櫃檯買賣中心或證交所所指定的網站上公告之。

股東會

43. 除年度股東常會外之所有股東會，應稱為臨時股東會。

44. 董事會得於任何其認為適當時召集股東會，但本公司應每一會計年度終了後 6 個月內召開年度股東常會，並應在股東會召集通知中表明為股東常會。

45. 董事會應於股東會提出報告(如有)，於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，其所有實體股東會皆應於臺灣境內召開。若於臺灣境外召開實體股東會，應於董事會決議通過該議案或依據本章程第 46 條規定提出請求之股東取得金管會召集許可後 2 日內申報證券櫃檯買賣中心或證交所同意。

46. 臨時股東會得由董事會依繼續一年以上持有本公司已發行股份總數百分之三(3%)以上，且有權出席股東會並行使表決權之股東提出於辦事處或股務代理機構載明召集目的之書面請求而召開之，於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)之期間，倘於股東提出請求後 15 日內，董事會未召集臨時股東會，則提出請求之股東得按本章程第 48 條規定之方式並儘可能按董事會得召集股東會

之方式，自行召集臨時股東會。所有因董事會不召集股東會而由提出請求之股東自行召集臨時股東會的費用皆應由本公司償還。

47. 本公司如無董事會時，於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)之期間，繼續一年以上持有本公司已發行股份總數百分之三(3%)以上之股東，得儘可能按董事會得召集股東會之方式，自行召集股東會。

股東會通知

48. 任何年度股東常會之召集，至少應於 30 日前以書面通知各股東，任何臨時股東會之召集，至少應於 15 日前以書面通知各股東。每一通知之發出日或視為發出日及送達日應不予計入。該通知應載明會議地點、日期、時間和召集事由。倘本公司取得股東之事前同意，股東會之通知得以電子通訊方式為之。

48A. 於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)之期間，本公司依第 51A 條召開股東會視訊會議者，應依據上市(櫃)法令(包括但不限於「公開發行股票公司股務處理準則」)於股東會召集通知載明股東參與視訊會議及行使權利方法、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等。本公司召開視訊股東會者，並應於股東會召集通知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。

48B. 於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)之期間，本公司應於股東常會開會至少 30 日前或臨時股東會開會至少 15 日前，公告股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事或監察人(如有)事項等各項議案之案由及說明資料。

股東會採行以書面行使表決權時，本公司應將前述資料及書面行使表決權用紙，併同寄送給股東。

49. 於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)之期間，董事會應依據上市(櫃)法令(包括但不限於「公開發行公司股東會議事手冊應行記載及遵行事項辦法」)編製股東會議事手冊，記載該股東會之議程等事項(包括所有擬於該股東會決議之議題及事項)，並應依上市(櫃)法令許可之方式將該議事手冊及其他相關資料於股東會開會當日依據上市(櫃)法令(包括但不限於「公開發行公司股東會議事手冊應行記載及遵行事項辦法」)提供股東參閱，並於股東常會開會前至少 21 日前或股東臨時會開會前至少 15 日前公告，但本公司最近會計年度終了日實收資本額達新台幣一百億元以上或最近會計年度召開股東常會股東名簿記載之外資及陸資持股比率合計達百分之三十(30%)以上者，應於股東常會開會 30 日前公告。董事會並應於該股東會將該議事手冊分發給所有親自或委託代理人出席的股東或法人股東之代表人。

50. 下列事項應於股東會召集通知中列舉並說明其主要內容，不得以臨時動議提出；其主要內容得置於證券櫃檯買賣中心或證交所或公司指定之網站，並應將其網址載明於召集通知內：

(a) 選任或解任董事或監察人(如有)；

(b) 變更備忘錄及/或本章程；

(c) 減資；

(d) 申請停止公開發行；

(e) 本公司之解散、股份轉換(依據上市(櫃)法令定義)、合併或分割；

(f) 締結、變更或終止關於出租本公司全部營業、委託經營或與他人經常共同經營之契約；

(g) 讓與本公司全部或任何主要部分營業或財產；

(h) 受讓他人全部營業或財產而對公司營運有重大影響者；

(i) 私募發行具股權性質之有價證券；

(j) 董事從事競業禁止行為之許可；

(k) 以發行新股方式分派股息及紅利之全部或一部分；

(l) 將法定盈餘公積及因發行股票溢價或受領贈與所得之資本公積之全部或一部分，以發行新股方式，按持股比例分配與原股東者；

(m) 根據公司法規定，將法定盈餘公積及因發行股票溢價所得或受領贈與所得之資本公積之全部或一部分，以發放現金方式，按持股比例分配與原股東；

(n) 本公司將庫藏股移轉予員工；

(o) 於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)之期間，發行認股價格低於發行日標的股票收盤價之員工認股權憑證；

(p) 發行限制員工權利新股；以及

(q) 終止上市。

除公司法或本章程另有規定外，股東得於股東會提案，惟僅以原議案內容範圍者為限。

股東會之程序

51. 股東會非達法定出席數，不得為任何決議。除本章程另有規定外，股東會法定出席數應有代表已發行股份總數過半數之有表決權股東親自或委託代理人出席。

51A. 於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)之期間，於符合上市(櫃)法令所定之條件、作業程序及其他應遵行事項之情形下，本公司得經董事會決議召開股東會視訊會議。股東會係由其他依據上市(櫃)法令與本章程有權召集人召集時，無須董事會決議。股東會視訊會議得為視訊輔助股東會或視訊股東會。不論係視訊輔助股東會或視訊股東會，股東以視訊方式參與股東會者，視為親自出席。

52. 截至該次停止過戶期間前合計持有已發行股份總數百分之一(1%)以上之一或多位股東，得以書面或電子受理方式向本公司提出年度股東常會議案。本公司應按上市(櫃)法令所允許之方式，於董事會認為適當的時間，公告受理股東提案之地點和期間(不得少於 10 日)。任何其提案為董事會所採納之股東，仍有權親自或由委託代理人或當該股東為法人時，由其代表人出席該年度股東常會並參與該議案之討論。

除非有下列情形之一者，董事會應將該一或多位股東之提案列入議案，於該年度股東常會討論：(一)提案的一位或多位股東於董事會訂定之股東名簿基準日或截至該次停止過戶期間前，合計持股未達已發行股份總數百分之一(1%)；(二)其提案按公司法或上市(櫃)法令非股東會所得決議者；(三)提案超過一項；(四)議案超過三百字；或(五)於董事會訂定之受理截止日期外提出者。但股東提案係為敦促公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。本公司應於發出該年度股東常會召集通知前通知股東提案之結果，並於該召集通知中列舉經採納得於該年度股東常會討論並表決之議案。董事會應於該年度股東常會說明拒絕採納股東提案之理由。

53. 除上市(櫃)法令另有規定外，股東會如由董事會所召集，其主席應由董事長(如有)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。

53A. 繼續三個月以上合計持有已發行股份總數過半數股份之一或多位股東，得自行召集股東臨時會。股東持股期間及持股數之計算，以停止股票過戶時之持股為準。

54. 除上市(櫃)法令另有規定外，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。

54A. 董事會或依第 53A 條或本章程規定之召集權人召集股東會者，得請求本公司或股務代理機構提供股東名簿。

55. 除上市(櫃)法令另有規定外，在任何股東會上進行表決的決議應以投票表決方式為之，贊成或反對該決議之表決權數或比例應記載於會議記錄。

56. 除公司法或本章程另有規定外，任何在股東會上提交決議、同意、確認或採納之事項，應經普通決議通過。

57. 在表決權數相同的情況下，股東會主席不得附議或投決定票。除本章程或上市(櫃)法令另有規定外，本公司應另遵守股東會議事規則。

股東投票

58. 除本章程另有規定或股份另附有任何權利或限制外，每一親自出席或委託代理人出席之股東於進行表決時，就其所持有的每一股份均有一表決權。除公司法或本章程另有規定外，任何股東會之決議應以普通決議為之。

於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，任何股東為其他受益股東持有股份時，該股東得根據該受益股東之請求分別行使表決權。關於前述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循事項，應遵守上市(櫃)法令之規定。

59. 股東持有之下列股份無表決權：

(a) 本公司依據公司法、本章程與上市(櫃)法令規定所持有之庫藏股；

(b) 被本公司持有已發行有表決權之股份總數或資本總額超過半數之從屬公司(定義依據上市(櫃)法令規定)，所持有本公司之股份；或

(c) 被本公司及其從屬公司直接或間接持有其已發行有表決權之股份總數或資本總額合計超過半數之他公司，所持有本公司之股份。

違反上述規定行使之表決權於計算第 51 條之法定出席數時，不計入已發行股份總數。

60. 就共同持有之股份，所有共同持有人應互推一位代表行使其股東權，由該代表親自或委託代理人行使之表決權應有排除其他共同持有人行使之表決權之效力。

61. 股東精神耗弱或經管轄法院裁定為精神失常者時，其表決權可由其委員會或由該法院所指派具有與委員會相同功能之其他人或其代理人、監護人或其他法院指定具監察人性質之人行使之。

62. 股東得以通常或一般之形式或經董事同意之其他形式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。每一股東於每一股東會以出具一上述之委託書，並以委託一人為限，應於股東會開會 5 日前送達公司，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。

62B. 委託書送達本公司後，如股東欲親自出席股東會(包括依第 51A 條規定以視訊方式參與股東會)或欲以書面或電子方式行使表決權者，應於股東會開會至少 2 日前，

以書面向公司為撤銷委託之通知。如逾前述期間為撤銷者，應以委託代理人出席行使之表決權為準。

62C. 本公司召開股東會視訊會議，股東、徵求人(如有)或受託代理人欲以視訊方式參與者，應於股東會開會至少 2 日前，向本公司登記。公司召開視訊輔助股東會，已登記以視訊方式參與之股東、徵求人(如有)或受託代理人欲親自出席實體股東會者，應於股東會開會至少 2 日前，以與登記相同之方式撤銷登記；逾期撤銷者，僅得以視訊方式參與股東會。

63. 委託書格式應經董事會批准，並載明僅使用於特定股東會，其內容至少應包括(a)填表須知；(b)股東委託行使事項；及(c)股東、徵求人(如有)、受託代理人基本資料等項目，並於寄發或以電子文件傳送股東會召集通知時同時附送股東。無論本章程是否另有規定，召集通知及委託書用紙應分發予所有股東，且無論係以寄發或以電子文件傳送，應於同日為之。

64. 委託書須由委託人或是經其書面授權之代理人親筆簽署。如委託人為一法人，則需該法人之印章或由該法人授權之經理人或代理人親筆簽署。受託代理人不需為股東。

65. 除中華民國信託事業或經中華民國證券主管機關核准的股務代理機構或依據第 68 條指派主席外，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(3%)，超過時其超過百分之三(3%)之表決權，不予計算。

66. 於上市(櫃)法令要求之範圍內，股東對於提交股東會同意之提案事項(下稱「**提案事項**」)，有自身利害關係致有害於本公司利益之虞時，就該提案事項不得親自或代理他股東或代表法人股東行使其本可行使之任何表決權，但其不得行使表決權之股份數仍應計入第 51 條之法定出席數。就該提案事項之決議，任何違反上開規定行使之表決權不算入已出席股東之表決權數。

67. 除英屬開曼群島法律另有規定外，於本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市(櫃)期間，本公司召開股東會時，應將電子方式列為股東會的表決權行使管道之一。

68. 本公司召開股東會採行以書面、電子方式行使其表決權時，其行使方法應載明於股東會召集通知。依據第 67 條規定以電子方式行使表決權之股東，視為委託股東會主席依據該電子文件之指示代表其於股東會行使其表決權，但就該次股東會之臨時動議及原議案之修正，視為棄權，惟前述之委託應視為不構成上市(櫃)法令之委託代理人規定。由主席代表股東時，不得以該電子文件未載之方式行使該股東之表決權。

依據第 67 條規定以電子方式行使表決權之股東，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議案之修正行使表決權。

在本公司股份已登錄興櫃或於證券櫃檯買賣中心或證交所上市(櫃)期間，本公司於中華民國境外召開股東會時，應於中華民國境內委託經金管會、證券櫃檯買賣中心或證交所核可之股務代理機構，以處理該次股東會之行政事宜(包括但不限於受理股東投票事宜)。

69. 股東應於股東會召集至少 2 日前依據第 67 條規定向本公司以電子方式提出表決。若股東向本公司提出 2 份以上之電子表決，應以依據第 68 條規定以第一份電子表決提出於股東會主席之委託為準，但之後提出之電子表決明示撤銷先前電子表決者，不在此限。

70. 如股東已以書面或電子方式提出表決後，欲親自出席股東會(包括依第 51A 條規定以視訊方式參與股東會)者，至遲應於股東會開會 2 日前，以與行使表決權相同之方式撤銷其表決，其表決之撤銷應構成第 68 條規定所稱委託股東會主席之撤銷。如股東已依據第 67 條規定提出電子表決超過前述期限撤銷其表決者，應以其電子表決及第 68 條規定所稱委託股東會主席為準。

如股東依據第 67 條規定提出電子表決後，另以委託書委託代理人代表其出席股東會者，應視為第 68 條規定所稱委託股東會主席之撤銷，並以該委託代理人出席行使之表決權為準。

71. 股東會之召集程序或其決議方法違反公司法、上市(櫃)法令或本章程時，股東得於決議日起 30 日內訴請管轄法院撤銷其決議，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。

代理人及委託書之徵求

72. 於本公司股份已登錄於興櫃或於證券櫃檯買賣中心或證交所上市(櫃)期間，任何關於股東會出席之代理人及委託書徵求等相關事宜應遵守上市(櫃)法令規定(包含但不限於「公開發行公司出席股東會使用委託書規則」)。

法人代表出席之會議

73. 股東或董事為一法人時，可經由其董事會或其他決策機關選出其認為合適之人選為其代表參與任何公司會議，或是任何個別類別股東之會議或董事會會議或董事委員會會議。該經授權之代表人得代表法人行使該法人可行使的任何股東或董事權力。

董事

74. 除股東會另有決議外，本公司董事會，設置董事不得少於五人，最多為九人，其中獨立董事人數不得少於三人且獨立董事應達全體董事席次五分之一以上，其中至少一人應在中華民國設有戶籍。於本公司股份於證券櫃檯買賣中心或證交所上市(櫃)之期間，董事會之獨立董事席次應符合相關法令或上市(櫃)法令關於外國發行人之規定。董事及獨立董事之資格條件、組成、選任、解任、職權行使及其他應遵循事項，應遵循上市(櫃)法令規定。

如股東係法人時，得由其代表人當選為董事或監察人(如有)。如法人股東之代表人有數人時，該等代表人得分別當選董事或監察人(如有)，但不得同時當選董事及監察人(如有)。

75. 獨立董事應具備專業知識，且於執行業務範圍內應保持獨立性，不得與本公司有直接或間接之利害關係。獨立董事之專業資格、持股與兼職限制、獨立性之認定應符合上市(櫃)法令之規定。

獨立董事因資格不符、辭職或因故不再擔任董事，致其人數不足本章程或上市(櫃)法令規定的人數時，應於最近一次股東會補選之。所有獨立董事均資格不符、辭職或因故不再擔任董事時，應於事實發生之日起 60 日內召開臨時股東會補選之。

76. 除經金管會核准且符合上市(櫃)法令外，董事間應有超過半數之席次不得具有配偶關係或二親等以內之親屬關係(下稱「**門檻**」)。

如於股東會上選出的董事未能達到此門檻，不符此門檻之董事中所得選票代表選舉權較低者，其當選失效。已充任董事違反此門檻者，當然解任。

77. 董事因資格不符、辭職或因故解任，致不足五人者，本公司應於最近一次股東會補選之。但董事缺額達公司股東會選出之全體董事人數的三分之一，且不論現在實際董事人數為何，應於事實發生之日起 60 日內，召開臨時股東會補選之。

股東會在現任董事任期未屆滿前改選全體董事(「**全面改選**」)者，除股東會另有決議外，視為現任董事之任期在全面改選前立即提前屆滿。前述在股東會中改選全體董事時，該股東會應有代表公司已發行股份總數過半數股東之出席。

78. 股東會可選任任一自然人或法人為董事或監察人(如有)。股東會選任董事或監察人(如有)時，每一股份有與應選出董事或監察人(如有)人數相同之選舉權，得集中選舉一人，或分配選舉數人，由所得選票代表選舉權較多者，當選為董事或監察人(如有)。

79. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，關於董事(包含獨立董事)及監察人(如有)之選任，除上市櫃法令另有規定外，本公司應採用符合上市櫃法令的候選人提名機制：(i) 董事(不包含獨立董事)或監察人(如有)應由股東在董事(不包含獨立董事)及監察人(如有)之候選人名單中選任；及(ii) 獨立董事應由股東在獨立董事之候選人名單中選任。除本章程或上市櫃法令另有規定外，本公司應另遵守董事選舉辦法之規定。

80. 除本章程另有規定外，每一董事及監察人(如有)之任期不得超過三年，但得連選連任。若董事或監察人(如有)任期屆滿而尚未選任新董事或監察人(如有)者，則該董事或監察人(如有)之任期應予延長至新董事或監察人(如有)選出並開始任職為止。

81. 股東會得隨時以 A 型特別決議或 B 型特別決議解任董事。於任期中無充分理由遭解任之董事，得向本公司請求因被解任所受之任何或全部損害。

82. 董事會應以三分之二以上董事出席、出席董事過半數之同意選任董事長。

82B. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，除上市(櫃)法令另有規定外，公司董事(不含獨立董事)或監察人(如有)，在任期中一次或多次轉讓持股超過其經股東會指派或選任為董事或監察人(視實際情況而定)當時(下稱「**當選日**」)所持有本公司股份數額二分之一時，應解除該董事或監察人(視實際情況而定)職位。

於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，除上市(櫃)法令另有規定外，如任何人被指派或選任為公司董事(不含獨立董事)或監察人(如有)，在下述任一期間內轉讓其在當選日所持有本公司股份數額二分之一時，該指派或選任應失去效力：(i) 在當選日到其就任董事或監察人(如有)前的期間；或(ii) 在召開提議指派或選任其為董事或監察人(如有)之股東會前之停止過戶期間。

83. 除相關法令及上市(櫃)法令另有要求外，董事會得不時採用、制定、修訂、修改或撤銷公司治理政策或措施。該等政策或措施應以記載本公司及董事會就董事會不時決議之各項公司治理相關事項之政策為目的。

84. 董事無須持有任何本公司之股份。

84B. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市之期間，除上市(櫃)法令另有規定外，本公司董事亦持有本公司股份時，如該董事以股份設定質權(下稱「**設質股份**」)超過其經股東會選任為董事當時所持有之本公司股份數額二分之一時，其超過之股份(即設質股份超過其經股東會選任為董事當時所持有股份數額二分之一的部分)不得行使表決權，不算入已出席股東之表決權數。

董事之酬金及費用

85. 除本章程或上市(櫃)法令另有規定外，董事之報酬(若有)應由董事會參酌同業水準決議通過之。每一位董事就其所有因出席董事會會議或董事委員會會議或股東會或任何類別股份或公司債券的個別會議，或是其他與其董事職務之履行相關之合理支出或即將支出之旅遊、住宿及附隨之花費，皆有權受償還或預支。

86. 除應符合第 85 條規定外，任何董事因公司需求須出訪或移居國外，或是經董事會認定其工作超出一般董事職責時，得經董事會決定領取額外報酬，此等額外報酬應外加於或取代任何依據其他條款所提供之一般報酬。

86B. 本公司應設置薪資報酬委員會，其成員專業資格、組成、選任、解任、所定職權之行使及相關事項，應遵守上市(櫃)法令之規定。前述薪資與報酬應包括董事及經理人之薪資、股票選擇權與其他具有實質獎勵之措施。

替代

87. 除上市(櫃)法令另有規定外，任何董事得指派另一董事為其替代人，為該董事於董事會上行事。各替代董事得以其指派董事之替代人身分出席董事會並進行投票，如替代董事亦為董事，除其本身之表決權外，另具有一票表決權。

88. 除上市(櫃)法令另有規定外，前條所指之替代董事之指派應以書面為之，並附有指派董事之親筆簽名，並以標準或普通格式或是其他董事會許可之格式，在預計使用或首次使用該替代董事之董事會開會前提交予該會議主席。

董事會權力及職責

89. 每會計年度終了，董事會應編造營業報告書、財務報表、及盈餘分派或虧損撥補之議案，提出於年度股東常會請求承認，經本公司年度股東常會承認後，董事會應依本章程及上市(櫃)法令，將財務報表、盈餘分派及/或虧損撥補議案之決議，分發或公告予各股東。於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)，前述財務報表、盈餘分派及/或虧損撥補決議之分發得以本公司公告方式為之。

90. 除公司法、本章程、上市(櫃)法令以及任何股東會之決議另有規定外，本公司的事務應由董事會管理。董事會得行使本公司之所有權力，並得支付於創立及註冊本公司時所產生的所有費用。

91. 董事會得在其認為就本公司之管理有必要下隨時任命任何人(不含獨立董事在內)，無論是否為董事，依其認為合適之任期、酬勞(無論是薪資、佣金、分紅或是以上之組合)、權力和責任，出任本公司之職務，包括但不限於執行長、總經理、一名以上之副總經理或財務長，惟就董事擔任此等職務所得之酬勞應準用第 85 條規定。任何經董事會任命之人亦可由董事會解除其職務。

92. 董事會得依其認為合適的任期、報酬、條件及權力任命秘書(或如有需要，一或更多助理秘書)。任何經董事會任命之秘書或助理秘書，亦得由董事會解除其職位。

93. 董事會得於其認為適當時將其任何權力委託給由一位或多位董事所組成的委員會行使。任何因此成立之委員會就受委任權力之行使應遵守董事會加諸之規定。

94. 董事會得隨時以委任書(經蓋印章或親筆簽署)或其他方式指定任何公司、商號、個人或數人組成之機構(無論由董事會直接或間接提名)，依董事會認為適當的目的、權力、權限、裁量權(惟不得超過董事會根據本章程所擁有或得以行使的權力)、條件與期間，作為本公司之代理人。此等委任書或其他指定方式，得包含董事會為與進行此等代理人交易之人之保護與便利認為適當之規定，亦得授權此等代理人將其所受委任的權力、權限及裁量權為複委任。

95. 董事會得隨時以其認為合適的方式管理本公司事務。以下二條規定，不得限制本條所賦予的一般權力。

96. 董事會得隨時建立任何委員會以管理本公司任何事務(其中包含但不限於薪酬委員會)，除上市(櫃)法令另有規定外，董事應為該等委員會成員；如任何董事擔任委員會成員，其酬勞應準用第 85 條規定。

97. 任何前述受任人得由董事會授權複委任其當時具有之全部或部分權力、權限及裁量權。

97B. 依據英屬開曼群島法律及上市(櫃)法令，任何董事對公司均有忠實義務，且該等忠實義務應包含但不限於遵守一般忠誠與善意以及避免義務衝突與自身利益衝突等。如任何董事有違反前述忠實義務，依據英屬開曼群島法律及上市(櫃)法令，該董事應對因此所生之損害負責。

依據英屬開曼群島法律及上市(櫃)法令，如有任何董事為自己或為他人而違反前述忠實義務，股東會得決議將該等行為之任何所得視為本公司之所得。

如任何董事為本公司執行職務而有違反相關法令並致第三人有損害時，依據英屬開曼群島法律及上市(櫃)法令，該董事對該第三人應與本公司負連帶賠償責任；在此情形下，該董事應賠償本公司對第三人請求所生之損害。

依據英屬開曼群島法律及上市(櫃)法令，在各自職務範圍內，本公司之經理人與監察人(如有)應與董事負擔本條前各項所規定之相同責任。

董事會借貸權力

98. 除本章程及上市(櫃)法令另有規定外，董事會得行使公司所有權力以借款，並於借款時或作為本公司或任何第三人之債務、責任或義務之擔保，抵押其企業和財產、發行債券、公司債券和其他證券。

印章

99. 除了經董事會決議授權，該印章不得使用於任何文件，但該授權得於用印之前或之後為之，其於用印後為之者得為對數次用印之一般性確認形式。該印章之使用需有董事或秘書(或助理秘書)在場，或是任何董事為此目的任命的一或更多人在場，此等在場之人應簽署任何該印章於其在場時蓋過之文書。

100. 本公司得保留一份印章摹本於董事會指定的國家或地點。該印章摹本非經董事會決議授權不得使用於任何文件，但該授權得於使用之前或之後為之，其於使用後為之者得為對數次使用之一般性確認形式。

101. 秘書或助理秘書有權為證明文書內容真實性之目的且其內容不會對本公司產生任何義務之情形下，於任何文書蓋章，不受以上規定限制。

董事之解任

102. 有下列情形之一，任何人不得擔任董事，如已擔任董事者，應解除其董事職位：

(a) 曾犯組織犯罪，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、侵占罪經受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二年者；

(c) 曾犯貪污治罪條例之罪，經判決有罪確定，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二年者；

(d) 受宣告破產或經法院裁定開始清算程序，且尚未解除；

(e) 使用票據經拒絕往來尚未期滿者；

(f) 無行為能力或限制行為能力者；

(g) 死亡或被認為或陷入精神耗弱；

(h) 以書面通知公司辭任董事職位；

(i) 因欠缺行為能力經依相關法律受輔助宣告尚未撤銷；或

(j) 經依本章程解任者。

103. 董事執行業務，有重大損害本公司之行為或違反法令或本章程之重大事項者，股東會未為決議將其解任者，持有本公司已發行股份總數百分之三(3%)以上之股東，得於股東會後 30 日內，以本公司之費用訴請管轄法院裁判解任之，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。

董事會之程序

104. 董事得(於英屬開曼群島境內或境外)集會討論事務處理、休會或是其認為適當之其他董事會會議及其程序之規範。任何於會議中提出的問題應以出席董事之多數決決定。在得票數相等的情況下，主席不得投下第二票或決定票。董事會之召集通知應載明召集事由，並於 7 日前以寄發或電子方式通知予各董事，但有緊急情形時得依據上市(櫃)法令隨時召集。除本章程或上市(櫃)法令另有規定外，本公司應另遵守董事會議事規則之規定。

105. 董事得透過視訊或所有與會人員可同時互相交流的其他通訊設備，出席任何董事會會議或經董事會委任而其為成員之委員會會議。以此方式參加會議者，視為親自出席。

106. 除本章程另有規定外，董事會之法定出席數應為全體董事過半數。於計算法定出席數時，由替代董事代表出席之董事應視為親自出席。

107. 董事對於董事會會議相關事項(包括但不限於契約或預計與公司進行之契約或安排)有直接或間接自身利害關係者，如其知悉該利害關係當時已存在，則應於董事會會議中揭露該自身利害關係之性質，或於任何其他情況於其知悉有此自身利害關係後之首次董事會會議中為之。為本條之目的，董事對董事會關於以下之一般性通知：

(a) 其為特定公司或商號之股東或經理人且就該通知發送後可能與該公司或商號簽署之契約或協議應認為有利害關係；或

(b) 其就該通知發送後可能與和其具有關係之特定人簽署之契約或協議應認為有利害關係；

應視為已依本條關於該等契約或協議之自身利害關係為適當之揭露，但此等通知僅有於董事會會議中為之或該董事採取合理步驟以確保該通知能於其發送後之董事會會議中被提出並審閱。

如上市(櫃)法令有所要求，董事對於董事會議之事項，包括但不限於契約或契約之提案或協議或本公司擬進行之交易，有自身利害關係(無論直接或間接)致有害於本公司利益之虞時，不得加入表決，並不得代理他董事行使表決權。董事違反前述規定親自或由代理人行使之表決權，本公司應不予計算，但該董事仍應計入該次會議之法定出席數。

不論本條第一項內容如何，如任何董事對於董事會議之事項，有自身利害關係(不論直接或間接)時，該董事應於當次董事會揭露並說明其自身利害關係之重要內容；於公司決議進行合併、收購、分割或股份轉換時，董事應向董事會及股東會說明其與合併、收購、分割或股份轉換交易自身利害關係之重要內容及贊成或反對併購決議之理由，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股東會開會通知。

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

108. 董事(不含獨立董事在內)為自己或他人從事屬於本公司業務範圍之行為，應於股東會上揭露該等行為的主要內容，並取得 A 型特別決議或 B 型特別決議許可。就未獲上述授權之董事，股東會得於該等行為發生後 1 年內，以普通決議要求該董事將其因該等行為所獲利益歸於本公司。

109. 除上市(櫃)法令另有規定外，董事(不含獨立董事在內)得依董事會所定之期間及條件(關於報酬及其他)兼任本公司任何其他給薪職位(除內部稽核人員外)，且董事或有此意圖之董事不應因就上開兼職與本公司簽訂契約而被解任，且董事因上開兼職與本公司簽訂契約或因上開兼職而有利害關係者，不應因其兼職或由該等契約或協議建立之善良管理人關係而應將其就該等契約或協議所獲利益歸於本公司。

110. 除本章程及上市(櫃)法令另有規定外，董事(不含獨立董事在內)得以個人或其商號的身份向本公司提供專業服務，該董事個人或其商號有權就其提供之專業服務收取相當於如其非為董事情況下的同等報酬。但此條款不授權該董事或其商號擔任本公司內部稽核人員。

111. 董事會應將所有會議記錄集結成冊以記錄以下事項：

(a) 董事會對高階經理人之所有任命；

(b) 每一董事會會議及委員會會議出席董事的姓名；以及

(c) 所有本公司之會議、董事會會議及委員會會議的所有決議及程序。

112. 除上市(櫃)法令另有規定外，當董事會會議主席簽署該會議之會議記錄，則該會議應視為已合法召集。

113. 除上市(櫃)法令另有規定外，無論董事會是否有缺額席次，留任董事均得行使其職權，但如其人數因而低於本章程所定之法定出席數者，留任董事僅得為召集股東會之目的行使職權。

114. 除上市(櫃)法令另有規定及董事會另有規範外，董事會任命的委員會得選任其會議主席。若未選任主席，或在任何會議該主席未能於既定開會時間 15 分鐘內抵達，則出席該會議的委員可由出席委員中選出一位擔任該會議的主席。

115. 董事會任命之委員會得依其認為適當的方式召集會議或休會。除上市(櫃)法令另有規定及董事會另有規範外，任何於會議中提出的問題及議案應以出席者多數決決定。

116. 除上市(櫃)法令另有規定及董事會另有規範外，任何董事會會議或委員會會議或任何行使董事職權之人之行為，即使其後發現此等董事或人之選任有瑕疵或其中任何董事或人資格不符，該行為仍與其每一人均經合法選任且具備董事資格之情況下所為者具有同等效力。

117. 下列事項應經至少三分之二董事出席董事會、出席董事過半數之同意：

(a) 締結、變更或終止有關出租本公司全部營業、委託經營或與他人經常共同經營的契約；

(b) 出售或轉讓其全部或主要部分的營業或財產；

(c) 受讓他人全部營業或財產，對本公司營運產生重大影響者；

(d) 按本章程選任董事長；

(e) 依據第 125A 條以現金方式分派股息及紅利之全部或一部；

(f) 依據第 129 條提撥員工酬勞及董事酬勞；以及

(g) 發行公司債券。

審計委員會

118. 本公司應設置審計委員會，其成員專業資格、組成、選任、解任、所定職權之行使及相關事項，應遵守上市(櫃)法令之規定。審計委員會應由全體獨立董事組成且其委員不得少於 3 人，其中 1 人應為審計委員會會議召集人，得隨時召集會議，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全體委員過半數之同意方為有效。

119. 不論本章程是否有相反之規定，下列事項應經審計委員會全體委員過半數之同意，並經董事會批准：

(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) 重大之資金貸與、背書或提供保證；

(g) 募集、發行或私募股份或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；

(j) 由董事長、經理人及會計主管簽名或蓋章之年度財務報告及須經會計師查核簽證之第二季財務報告；以及

(k) 其他經董事會認為或任何主管機關或上市(櫃)法令規定之重大事項。

除上市(櫃)法令另有規定外，上述各款事項如未經審計委員會全體委員過半數之同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議，但不適用於上述第(j)款事項。

除上市(櫃)法令另有規定外，如有正當理由致審計委員會無法召開時，得由全體董事三分之二以上同意行之，但上述第(j)款之事項仍應由獨立董事委員出具是否同意之意見。

119A. 公司於召開董事會決議合併、收購、分割或股份轉換事項前，應由審計委員會委請獨立專家就包括但不限於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，以便就合併、收購、分割或股份轉換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(但依公司法規定如無須召開股東會決議前述交易者，得不提報股東會)，且審議結果及獨立專家意見應於發送股東會召集通知時一併發送股東。但依公司法規定前述交易免經股東會決議者，應於最近一次股東會就併購事項提出報告。

前項應發送股東之文件，經公司於中華民國證券主管機關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。

120. 本公司帳簿每年至少應查核一次。

121. 審計委員會有權於任何合理的時間審閱、抄錄或複製本公司之所有帳簿、帳目、相關的付款憑單及任何文件。審計委員會得約訪本公司董事及高階經理人詢問任何其所持有與本公司帳簿或事務有關之資訊。

122. 按本章程備置之收支報表及資產負債表應由審計委員會查核並與本公司帳簿、帳目及有關付款憑單核對。審計委員會應就此製作書面報告，說明是否該報表和資產負債表確實反映本公司在此審查期間之財務與營運狀況，如曾向本公司董事及經理人詢問資訊，該等資訊是否已提供並符合要求。審計委員會得為本公司委任執業律師和註冊會計師以進行查核。本公司財務報表應經董事會任命之審計人員依據公認之審計標準查核。該審計人員應按公認之審計標準製作書面報告並於股東會交付股東。所稱「公認之審計標準」得為英屬開曼群島以外的國家或司法管轄區的標準，於此情形，財務報表和審計人員之報告應揭露此一事實及該國家或司法管轄區之名稱。

123. 在符合英屬開曼群島法律之情形下，繼續六個月以上持有本公司已發行股份總數百分之一(1%)以上之股東，得以書面請求監察人(如有)為本公司對董事提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。

於收到股東依前項規定提出之請求後30日內，受該股東請求之監察人(如有)不提起或拒絕提起訴訟時，除英屬開曼群島法律另有規定外，股東得為本公司提起訴訟，並得以具備管轄權之法院(包括臺灣台北地方法院，如適用)為管轄法院。

123A. 監察人(如有)除董事會不為召集或不能召集股東會外，得為公司利益，於必要時，召集股東會。

124. 除本章程或上市(櫃)法令另有規定外，本公司應另遵守審計委員會組織規程之規定。

股息

125. 在不牴觸公司法、任何股份當時另有附加權利或限制或本章程之規定下，本公司得以普通決議宣佈分派已發行股份之股息及其他分派，並授權以本公司於法律上可動用的資金支付之。

125A. 縱有第 125 條之規定，董事會得以三分之二以上董事之出席，及出席董事過半數之決議，將應分派股息或紅利之全部或一部，以發放現金之方式為之，並於最近一次股東會報告。

126. 在不牴觸公司章程第 129 條之規定下，董事會在建議任何股息分派前，得從依法得用以分配股息的資金中保留其認為合適的數額為公積金，該公積金按董事會之裁量應用於預防突發情形、平衡股息或其他得適當運用該公積金之目的，且在進行此等運用前，得依董事會之絕對裁量用於本公司之業務或進行董事會隨時認為適當之投資。

127. 任何股息之支付得以支票郵寄至股東或有權受領人或共同持有人代表之登記地址或其指定之地址。每一支票應以收件人或其所指定之人為受款人。

128. 除任何股份當時另有附加權利或限制外，所有股息應按股東持有股份數分派之。

129. 本公司處於成長階段，基於資本支出、業務擴充及健全財務規劃以求永續發展等需求，本公司之股利政策將依據本公司未來資金支出預算及資金需求情形，以現金股利及/或股票股利方式配發予本公司股東。

除上市法令另有規定外，本公司年度如有稅前獲利，本公司應在稅前獲利中提撥：(1) 至少百分之一(1%)作為員工酬勞(包含本公司員工及/或關係企業員工)(下稱「**員工酬勞**」)；及(2) 至多百分之三(3%)作為董事酬勞(下稱「**董事酬勞**」)。無論前述內容為何，如本公司年度仍有以前年度之累積虧損，本公司應在提撥員工酬勞及董事酬勞前預先保留彌補數額。依據英屬開曼法律規定及不論第 139 條規定，經董事會以董事三分之二以上之出席及出席董事過半數同意之決議，員工酬勞得以現金及/或股票方式發放，董事酬勞僅得以現金發放。前述關於發放員工酬勞及董事酬勞之董事會決議，應於董事會決議通過後在股東會中向股東報告。

除上市(櫃)法令另有規定外，本公司年度總決算如有盈餘時，董事會應以下述方式及順序擬訂盈餘分派案並提交股東會決議：

(a) 依法提撥應繳納之稅款；

(b) 彌補以前年度之累積虧損(如有)；

(c) 依據上市(櫃)法令規定提撥百分之十(10%)為法定盈餘公積，但法定盈餘公積已達本公司之實收資本額時，不在此限；

(d) 依據上市(櫃)法令規定或主管機關要求提撥特別盈餘公積；及

(e) 按當年度盈餘扣除前述第(a)項至第(d)項後之數額，加計前期累計未分配盈餘為可供分配盈餘，可供分配盈餘得經董事會提議股利分派案，送請股東常會依據上市(櫃)法令決議後通過分派之。股利之分派得以現金股利及/或股票股利方式發放，在不牴觸英屬開曼群島法律下，股利金額最低至少應為當年度盈餘扣

除前述第(a)項至第(d)項之百分之十(10%)，且現金股利分派之比例不得低於股東股利總額之百分之十(10%)，並以百分之百(100%)為上限。

130. 如任何股份登記為由數人共同持有，則其中任何一人均得就股息或其他與該股份相關之應付款項發給有效之收據。任何股息均不加計利息。

會計帳簿、審計、公司年報及申報

131. 本公司會計帳簿應按董事會不時決定之保存方式保存之。

132. 本公司會計帳簿應存於辦事處或其他董事會認為合適的存放地點，並應隨時允許董事會查閱。

133. 董事會應將其所造具之各項表冊，提出於年度股東常會請求承認。經其承認後，董事會應將營業報告書、財務報表、盈餘分派及/或虧損撥補之決議，分發各股東。於本公司股份已登錄興櫃或是在證券櫃檯買賣中心或證交所上市(櫃)，前述財務報表、盈餘分派及/或虧損撥補決議之分發得以本公司公告方式為之。

134. 除上市(櫃)法令另有規定外，董事會應於年度股東常會開會 10 日前，將年度營業報告、財務報表及其他相關文件備置於中華民國境內之股務代理機構，股東得隨時查閱。

135. 除第 134 條及第 148 條另有規定外，董事會應隨時決定本公司會計帳簿之全部或一部分是否供非董事之股東查閱，以及其範圍、時間、地點及條件或規定。除法令或董事會或普通決議另有授權外，非董事之股東無權查閱公司任何會計帳簿或文件。

136. 本公司帳簿應按董事會不時決定或上市(櫃)法令規定之審計方式和會計年度為審計。.

137. 董事會應於每年準備本公司年報及申報記載公司法所定事項並副知英屬開曼群島公司登記處。

內部稽核

138. 本公司應設置隸屬於董事會之內部稽核單位，並配置適任及適當人數之專任內部稽核人員。任何關於內部稽核之相關事宜應遵守上市(櫃)法令規定。

公積金轉增資

139. 除上市(櫃)法令或公司法另有規定外，本公司得以 A 型特別決議或 B 型特別決議：

(a) 將列入公司準備金帳戶或其他資本公積金的任何餘額(包括資本溢價科目、資本贖回準備金、盈餘、損益帳戶、資本公積、法定盈餘公積及特別盈餘公積)轉增資，無論其是否得用以分派；

(b) 將決議轉增資之金額按持股比例分配予各股東，並代表股東將此等金額充作受分配公司未發行股份或債券或其組合之相關股款，且將此等公司股份或債券或其組合依前述比例分配予股東(或其指定人)；

(c) 做出任何其認為適當的安排以解決分配公積金轉增資時所遭遇之困難，特別是，但不限於，當股份或公司債券之分配為畸零時，董事會有權以其認為適當的方式處置該畸零股份或公司債券；及

(d) 進行一切必要的行為以執行本章程規定之事項。

139B. 為避免爭議，關於依據第 129 條提撥員工酬勞及董事酬勞所發行之新股不需要取得 A 型特別決議或 B 型特別決議。

公開收購

140. 於本公司股份已登錄興櫃及/或在證券櫃檯買賣中心或證交所上市(櫃)之期間，除上市(櫃)法令另有規定外，董事會於本公司或本公司依上市(櫃)法令委任之訴訟或非訟代理人接獲公開收購申報書副本及相關書件後 15 日內，應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) 董事及持有本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、數量。

(b) 就本次公開收購人身分與財務狀況、收購條件公平性，及收購資金來源合理性之查證情形，對股東提供之建議，並應載明董事同意或反對之明確意見及其所持理由。

(c) 本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(如有)。

(d) 董事及持股超過百分之十(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。

資本溢價科目

141. 董事會應根據公司法設立資本溢價科目，並不時存入等同於任何股份發行溢價之金額或數額。

142. 除上市(櫃)法令或公司法另有規定外，贖回或買回股份之任何資本溢價科目應減除其贖回或買回價額與其面額之差額，但董事會得依其裁量決定從本公司之盈餘，或如公司法允許，從本公司之資本中支付該數額。

通知

143. 除本章程或上市(櫃)法令另有規定外，任何通知或公文得由本公司或有權發佈通知之人當面遞交或以傳真送達於股東，或以郵寄(預付郵資)或合格之快遞(運費預付)

等方式寄送至股東於股東名簿所載之地址，或於相關法令許可範圍內，以電子方式將通知或文書發送至經股東書面確認過為受通知之用之電子郵件位址。如股份為共同持有者，所有通知應向股東名簿中登記為其代表人之共同持有人為之，依此所為之通知視為已向所有其他共同持有人為之。

144. 股東親自或是委託代理人出席本公司任何會議者，應為所有目的視為已合法收到該會議及，若有必要，其目的之通知。

145. 除本章程或上市(櫃)法令另有規定外，任何通知或文件若以：

(a) 郵寄或快遞送達，則應於包含該通知或文件之信件交於郵局或快遞服務之 5 日後視為已送達；

(b) 傳真送達，則應於傳真機產生確認全部成功傳輸至收件傳真號碼之報告後視為已送達；

(c) 合格快遞送達，則應於包含該通知或文件之信件交於快遞服務 48 小時候視為已送達；或

(d) 電子郵件送達，則應於電子郵件發送之當時視為已送達。

如包含該通知或文件之信件已正確記載地址且被郵局或快遞服務收下，即足以證明已依郵寄或快遞送達。

146. 按本章程之規定以郵寄交付或寄送或置於股東登記簿所載之地址之任何通知或文件，即使該股東當時已過世或破產且不論本公司是否已受通知上情，就登記於該股東名下之單獨或共同持有之任何股份，除該股東於該通知或文件送達時已自股東名簿中除名外，均應視為已合法送達，且應為所有目的視為已送達所有該股份之利害關係人(無論是共同或經由請求或以其名義)。

147. 每一股東會的召集通知應發給：

(a) 所有有權受通知且已向本公司提供受通知之地址之股東；以及

(b) 所有因股東死亡或破產(該股東若非死亡或破產仍有權受通知者)而對其股份有權利之人。

其他人無權受股東會召集通知。

資訊

148. 董事會應將備忘錄、本章程及歷屆股東會議事錄、財務報表、股東名簿及本公司發行之公司債存根簿備置於中華民國境內之股務代理機構，股東得檢具利害關係證明文件，指定範圍，隨時請求查閱、抄錄或複製前述文件。本公司並應令股務代理機

構提供前述文件。

149. 在不影響本章程條款所列之權利下，任何股東無權要求披露任何有關公司任何交易的詳細資訊，或是任何性質為或可能為營業秘密或公司商業行為的機密程序且董事會認為對外公開並不會對公司股東有利之資訊。

150. 董事會有權向任何主管機關或是司法機關發表或揭露任何其持有、保管或控制之與本公司或其與股東之事務之資訊，包括但不限於本公司股東名簿及股票過戶登記簿所包含之資訊。

補償或保險

151. 本公司得以普通決議採用第 152(a)及(b)條規定之其中一種保護機制。

152. (a) 每一位董事以及其他本公司當時之經理人(下稱「**被補償人**」)，因其所受或產生之一切行動、程序、成本、費用、支出、損失、損害，除因被補償人關於本公司業務或事務或於執行或解除其職責、權力、權限或裁量之自身不誠實、故意違約或詐欺(包括任何判斷失誤所致者)外，得由本公司之資產與資金受補償並不受傷害，包括但在不損害前述規定的一般性的原則下，被補償人在英屬開曼群島或其他地方之法院，為防禦任何與本公司或本公司事務有關的民事程序(不論成功與否)所生之任何成本、費用、損失或責任。

(b) 為每一位董事及其他本公司當時之經理人之利益，本公司得為董事及經理人購買責任保險(下稱「**董事及經理人保險**」)。該董事及經理人保險應僅限於其因本章程、公司法及上市(櫃)法令所定之職責而產生之責任。董事及經理人保險之相關事宜，授權董事會全權處理。

會計年度

153. 除董事會另有決定外，本公司會計年度應於每年 12 月 31 日結束，並於每年 1 月 1 日開始。

清算

154. 如果本公司應進行清算，且可供股東分配的財產不足以清償全部股本，該財產應予以分配，以使股東得依其所持股份比例承擔損失。如果在清算過程中，可供股東間分配的財產顯足以抵償清算開始時的全部股本，應將超過之部分依清算開始時股東所持股份之比例在股東間進行分配。本條規定不損及依特殊條款和條件發行的股份持有者之權利。

155. 如果本公司應進行清算，經本公司特別決議同意且取得任何公司法所要求的其他許可並且符合上市(櫃)法令的情況下，清算人得將公司全部或部分之財產(無論其是否為性質相同之財產)分配予股東，並得為該目的，對此等財產設定其認為合理之價

格並決定如何在股東或不同類別之股東之間進行分配。經同前述之決議同意及許可，如清算人認為適當，清算人得為股東之利益，將此等財產之全部或一部交付信託。但股東不應被強迫接受負有債務或責任的任何財產。

156. 本公司應將所有報表、帳戶記錄以及文件從清算結束之日起保存 10 年，並由清算人或經本公司普通決議委任保管人。

變更章程

157. 除公司法及本章程另有規定外，本公司得隨時以特別決議變更備忘錄及/或本章程之全部或一部分。

訴訟及非訟代理人

158. 於本公司股份已登錄興櫃或在證券櫃檯買賣中心或證交所上市(櫃)之期間，根據上市(櫃)法令規定，本公司應在臺灣指定訴訟及非訟代理人(下稱「**訴訟及非訟代理人**」)。訴訟及非訟代理人應為本公司在臺灣之負責人，並應在臺灣有住所或居所。本公司應將訴訟及非訟代理人之姓名、住所或居所及授權文件向金管會申報。如訴訟及非訟代理人之姓名、住所或居所及授權文件有變更之情形，本公司應將該等變更向金管會申報。

企業社會責任

159. 公司經營業務，應遵守法令及商業倫理規範，得採行增進公共利益之行為，以善盡其社會責任。

附錄三：本公司全體董事持股情形

英屬開曼群島商泰福生技股份有限公司

董事名冊　　基準日：113年09月16日

職　稱	姓　名	選任日期	選任時持有股數			現在持有股數			備　註
			種類	股數	佔當時發行%	種類	股數	佔當時發行%	
董事長	Delos Capital Fund,LP 代表人：陳林正	113.06.19	普通股	4,803,510	2.93%	普通股	4,803,510	2.93%	
董事	鵬霖投資有限公司 代表人:曾達夢	113.06.19	普通股	23,539,537	14.35%	普通股	23,539,537	14.35%	
董事	鵬霖投資有限公司 代表人:陳志全								
董事	Hsia Family Trust 代表人:夏正	113.06.19	普通股	864,054	0.53%	普通股	814,738	0.50%	
董事	Allen Chao and Lee Hwa Chao Family Trust 代表人:趙宇天	113.06.19	普通股	8,498,839	5.18%	普通股	8,498,839	5.18%	
獨立董事	蔡金拋	113.06.19	普通股	0	0.00%	普通股	0	0.00%	
獨立董事	王泰昌	113.06.19	普通股	0	0.00%	普通股	0	0.00%	
獨立董事	張綺芬	113.06.19	普通股	0	0.00%	普通股	0	0.00%	
獨立董事	謝尚賢	113.06.19	普通股	0	0.00%	普通股	0	0.00%	
合　　計			普通股	37,705,940		普通股	37,656,624		

113年06月19日發行總股數：　164,026,867股
113年09月16日發行總股數：　164,071,367股

製表：英屬開曼群島商泰福生技股份有限公司股務代理人
中國信託商業銀行代理部

備註：本公司全體董事法定應持有股份：　9,844,282股 ，截至113年09月16日止持有： 37,656,624股
本公司設置審計委員會，故無監察人法定應持有股數之適用
◎獨立董事持股不計入董事持股數