Modernity Financial Holdings, Ltd.

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Annual General Shareholders Meeting of 2026

Handbook

Time: June 24, 2026

Convention Method: Physical Shareholders Meeting

Location: 2F No. 104, Sec. 1, Bade Rd., Zhongzheng Dist., Taipei City, Taiwan

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Modernity Financial Holdings, Ltd.

Annual General Shareholders Meeting of 2026

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Modernity Financial Holdings, Ltd.

Annual General Shareholders Meeting of 2026

Agenda

Convention method: Physical Shareholders Meeting

Time: 9:30 AM, June 24, 2026

Location: 2F No. 104, Sec. 1, Bade Rd., Zhongzheng Dist., Taipei City, Taiwan

I. Call the Meeting to Order (Report on the number of shares represented)

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I. Call the Meeting to Order

(Report on the number of shares represented)

II. Chairperson Remarks

III. Reports

Proposal 1: 2025 Business Report

Explanation:

I. Please refer to Attachment 1 for the business report.

II. Please refer to Attachment 3 for the Financial Statements.

III. According to Article 211 of the Company Act of the Republic of China (Taiwan), when a company's accumulated losses reach one-half of its paid-in capital, the board of directors shall report such matter at the most recent shareholders' meeting. As of the end of 2025, the Company's paid-in capital was NT$462,078 thousand and its accumulated losses amounted to NT$1,009,242 thousand. The losses have reached one-half of the paid-in capital.

Proposal 2: Audit Committee's Review Report on the Company's 2025 Financial Statements

Explanation:

I. Please refer to Attachment 2 for the Audit Committee's review report.

Proposal 3: Report on Distribution of Employee and Director Compensation for 2025

Explanation:

I. According to Article 14 of the Company's Articles of Association, the Company shall set aside 1% to 15% of surplus profit as compensation to employees and set aside no more than 5% as remuneration for the Directors (excluding the Independent Directors).

II. As the Company recorded a net loss for the fiscal year 2025, no Compensation and remuneration for employees and directors will be appropriated.

IV. Matters for Approval

Proposal 1: 2025 Business Report and Financial Statements

Explanation:

I. The Company's 2025 business report and financial statements have been reviewed and completed by the Audit Committee and approved by the Board of Directors.

II. Please refer to Attachment 1 through Attachment 3 for the documents mentioned above.

Proposal 2: Appropriation of 2025 Deficit Compensation

Explanation:

I. The Company's 2025 Deficit Compensation Table has been reviewed and completed by the Audit Committee and approved by the Board of Directors. Please refer to the Deficit Compensation Table.

英屬開曼群島商現代財富控股有限公司

虧損撥補表

2025 年度

單位：新臺幣元

項目		金額
待彌補虧損		
期初待彌補虧損	$	(592,284,783)
本期淨損		(416,957,829)
待彌補虧損合計	$	(1,009,242,612)

說明：

(一)本公司 2025 年度為淨損，截至 2025 年度待彌補虧損為新臺幣 1,009,242,612 元，2025 年度不分配股利。

(二)依本公司章程規定，本公司年度如有獲利，應提撥 1%至 15%作為員工酬勞，另得就前述獲利數額提撥不高於 5%作為董事酬勞；本公司 2025 年度為淨損，故不予提撥員工酬勞及董事酬勞。

負責人： 經理人： 主辦會計：

V. Matters for Discussion

Proposal 1: Amend the Company’s Internal Control System

Explanation:

I. In connection with the Company’s proposed listing plan, and in accordance with Taiwan’s Securities and Exchange Act, the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, the following internal control policies and procedures are proposed to be adopted:
   1. Procedures for Acquisition or Disposal of Assets (please refer to Attachment 4)
   2. Procedures for Endorsements and Guarantees (please refer to Attachment 5)
   3. Procedures for Loaning Funds to Others (please refer to Attachment 6)
   4. Rules and Procedures for Shareholders' Meetings (please refer to Attachment 7)
   5. Rules and Procedures for Board of Directors Meetings (please refer to Attachment 8)
   6. Procedures for Election of Directors (please refer to Attachment 9)
   7. Ethical Corporate Management Best Practice Principles and Code of Conduct (please refer to Attachment 10)
   8. Sustainable Development Best Practice Principles (please refer to Attachment 11)

Proposal 2: Amend the Company’s Articles of Association

Explanation:

I. In response to the Taiwan Stock Exchange’s amendments to the Checklist for the Protection of Shareholders’ Equity in the Place of Incorporation for Foreign Issuers, the Company will amend its Articles of Association.

II. For the Table of Amendments to the Articles of Association, please refer to Attachment 12.

VI. Election Matters

Proposal 1: By-election of Independent Director

Explanation:

I. The Independent Director of the Company, Mr. Ho, has resigned on April 29, 2026, resulting in the number of Independent Directors falling below the required minimum of three. In accordance with the regulations governing public companies in Taiwan, the Company proposes a by-election for 1 seat of Independent Director

II. The newly elected Independent Director shall take office immediately upon election, and the term of office shall be limited to fulfilling the remaining term of the original Independent Director, commencing from June 24, 2026, and ending on March 30, 2029.

III. The election of the Company's Directors (including Independent Directors) shall be conducted through a candidate nomination system pursuant to Article 192-1 of the Company Act. This proposal has been reviewed and approved by the resolution of the Board of Directors on May 29, 2026, and is hereby submitted to the 2026 Annual General Meeting for election.

IV. There is a total of 1 candidate for this election; the information of candidate is provided below:

Title	Name	Education	Experience	Legal Entity Represented
Independent Director	Lee Hsang-Chen	Graduate Institute of Computer Science, University of Alabama, USA (1987 - 1989) Department of Public Safety, Central Police University (1979 - 1983)	1. National Yang Ming Chiao Tung University (2023 - Present) Adjunct Assistant Professor 2. Soochow University (2015 - Present) Adjunct Assistant Professor 3. Sinopac Financial Holdings Company Limited (2018 - 2025) Chief Information Security Officer, Head of Digital Technology Division, Director of the President Office	Not Applicable

VII. Other

Proposal 1: Release of Directors from Non-Compete Restrictions

Explanation:

I. According to Paragraph 1, Article 209 of the Company Act of Taiwan, a director who does anything for himself/herself or on behalf of another person that is within the scope of the company's business, shall explain to the shareholders' meeting the essential contents of such an act and secure its approval.

II. The Company's Directors (including Independent Directors; including legal entities and their designated representatives) and the Independent Director candidate may invest in or operate other companies whose business scopes are identical or similar to that of the Company, and may serve as or designate representatives to serve as directors, supervisors, or managers of such companies. Pursuant to Article 209 of the Company Act and provided that the interests of the Company are not compromised, it is hereby proposed to the shareholders' meeting to approve the release of the non-compete restrictions applicable to the `Company's directors.

III. For the List of the Proposed Release of Non-Compete Restrictions for Directors, please refer to Attachment 13.

VIII. Extempore Motions

IX. Adjournment

Attachment

Attachment 1: 2025 Business Report

英屬開曼群島商現代財富控股有限公司
2025年營業報告書

一、經營方針

2025年受惠於美國加密友善政策、減半週期效應及機構資金入場等因素，2024年底到2025年初幣價呈現爆炸性成長，比特幣價格突破10萬美元，2025年第三季比特幣更突破12萬美元，以太幣也突破4800美元，虛擬貨幣市場交易活絡，雖2025年第四季因經濟不確定因素減緩市場交易熱度，但集團全年仍交出5.22億營收的成績單。2025年各國主管機關亦積極推動虛擬資產相關法案，優化監管環境，推動市場穩定及交易所落地，集團雙平台延續2024年規劃，加深合作信託銀行的合作、嚴密防制詐欺、洗錢等金流，完成金管會洗錢防制登記及取得全公司 ISO 27001 國際資安認證，成為少數同時達到洗錢防制登記與國際資安標準之虛擬資產服務業者（VASP）。

集團另一子公司帳聯網路科技亦積極調整策略與發展。依據市場發展現況，放緩NFT研發，集中資源於Web3錢包的開發和優化。並強化用戶體驗與社群經營。在錢包產品上，將專注於友善介面設計，並積極與用戶互動，建立穩定的社群支持。未來將持續拓展DeFi產品線並且保守擴張。第四季開始，將研發能量投入虛擬資產保管工具，期待未來提供銀行與交易所虛擬資產託管基礎設施服務。

二、實施概況

全球幣圈經濟及台灣虛擬資產政策雖然持續面臨多方不確定因素、集團仍堅定站穩腳步強化多項風險控管，延續去年平台優化、內控措施調整等規劃，並因應虛擬通貨產業公會成立，積極參與相關自律規範討論，並預先佈局，例如：與台幣信託合作銀行推出數位存款帳戶綁定扣款、多次出金等服務，調整風控人員作業流程，將洗錢及詐欺等異常樣態透過嚴謹分析後，讓系統自動化執行管控與放行，針對虛擬資產錢包的存放、動用核准等重新配置對應流程等。此外，集團順利完成B+募資，與投資人積極展開合作，例如與萊爾富超商推出期間限定的指定飲品、註冊獎勵活動等，創造出圈的社群聲量。同時，因為虛擬資產服務法草案的推進，集團積極展開Pre IPO輪募資，預期於Pre IPO輪募資完成後，將挹注更多營運資金，擴充集團各子公司資本額，以利更加嚴謹的內控作業推動，為來年的虛擬資產登記制做準備。子公司現代財富科技亦已於 114 年 9 月完成金管會洗錢防制登記，落實資產分離管理、洗錢防制（AML)、詐欺犯罪防制等各項監管規範，成為台灣虛擬資產業合規先行者。

三、營業計畫實施成果：

本集團2025年度營業淨損為新台幣468,945千元，較2024年營業淨利的338,916千元，減少238%；在本期淨利(損)方面，2025年淨損為新台幣466,776千元，亦較2024年的淨利321,918千元大幅減少。主要係因2025年度營業收入減少231,113千元，並認列了員工認股權薪資費用約366,734千元，雲端成本及網路服務費用增加約89,933千元，虛擬貨幣損益減少104,581千元。

四、營業收支預算執行情形

(一)營業收入部份

2025年度營業收入項目主要為平台手續費收入金額為470,732千元，較2024年度670,029千元減少30%，主要原因為2025年第四季因經濟不確定因素減緩市場交易熱度，平台交易量大幅下滑。

(二)營業成本部份

2025年度營業成本為158,901千元，較2024年度132,266千元，增加約20%，主要原因為公司必須維持高規格的資料庫伺服器來支撐龐大的「歷史資料總量」（以避免系統延遲）及預留運算空間支應突來的交易高峰，並支付錢包服務必要的「區塊鏈節點」升級費用，導致雖平台交易量下滑，但雲端成本仍呈現增加趨勢。

(三)營業費用部份

2025年度營業費用為778,396千元，較2024年度329,399千元，增加136%，主要原因為2025年度認列了員工認股權薪資費用約366,734千元，另外為強化平台風控機制及資訊安全，增加資安費用及幣流監控費用等。

五、獲利能力分析

本集團在2025年度於繼續擴大平台營運規模的同時，積極投入平台合規致增加相關法遵成本與營運成本，另因應整體IPO計劃，於2025年完成員工認股，員工認股費用乃一次性的大額費用認列，此舉將有望激勵員工持續投入，同時已規劃2026年積極導入AI相關應運用以提升作業效率、樽節開銷，故，2025年營業淨利與稅後淨利雖略為下滑，但相關營運成本投資之綜效預期將於未來年度展現。

透過推出支援權限分離的「子帳戶系統」有效吸引專業量化團隊進駐，並搭配「造市商激勵計畫」優化市場深度與收窄買賣價差，顯著提升平台總交易量與每一筆交易的邊際利潤；同時，集團積極探索 RWA 與穩定幣等新興資產應用，並透過銀行等金融機構之異業結盟，預期 2026 年在 PB 機構業務開花結果與創

新動能挹注下，獲利結構將展現強大成長韌性

另，帳聯網路科技研發之虛擬資產保管工具，已與多家大型銀行接洽，預期在聯邦銀行、中國信託商業銀行等試辦助力下，提供更多銀行與交易所虛擬資產託管基礎設施服務，亦將為集團獲利增加一股新動能。

六、未來展望

本集團持續為客戶提供最安全信任的交易所平台服務，替股東創造最大的價值。2025年為國內虛擬資產業重要的法規元年，本集團之子公司現代財富科技已於2025年9月對金管會證期局正式完成登記，落實包含資產分離管理、資訊安全、洗錢防制與詐欺犯罪防制等各項管理規範。集團母公司亦積極進行在國內申請創新版上市之規劃，重新檢視並調整優化內部作業，包含財務會計流程優化、組織調整等，透過不斷地自我更新，展望未來。虛擬資產業的企業競爭力之所在在於品牌信任，本集團將於來年不斷地投入資訊、資產安全、創新及研發，包含上下架可交易虛擬資產種類、增加平台服務功能、擴大異業合作等，及持續評估法人機構服務（Prime Brokerage 虛擬資產借貸與機構託管）、在合規前提下呈作衍生性金融商品等新業務布局，以繼續深化本集團在核心競爭力的領先地位。

負責人：　　　　經理人：　　　　主辦會計：

Attachment 2: Audit Committee's Review Report

審計委員會查核報告書

董事會造送本公司 2025 年度財務報表、營業報告書及虧損撥補議案，其中 2025 年度財務報表業經國富浩華聯合會計師事務所查核完竣並出具查核報告書。上述 2025 年度財務報表、營業報告書及虧損撥補表經本審計委員會查核，認為尚無不符，爰依證券交易法第十四條之四及公司法第二一九條規定備具報告書，敬請　鑑核。

英屬開曼群島商現代財富控股有限公司

審計委員會召集人：謝明華　Signed by: 謝明華 E853C9A9A77242B...

中華民國　115　年　3　月　31　日

Attachment 3: Financial Statements

國富浩華聯合會計師事務所
Crowe (TW) CPAs
105405台北市松山區敦化北路
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會計師查核報告

英屬開曼群島商現代財富控股有限公司　公鑒：

查核意見

英屬開曼群島商現代財富控股有限公司及子公司西元2025年及2024年12月31日之合併資產負債表，暨西元2025年及2024年1月1日至12月31日之合併綜合損益表、合併權益變動表、合併現金流量表，以及合併財務報表附註(包括重大會計政策彙總)，業經本會計師查核竣事。

依本會計師之意見，上開合併財務報表在所有重大方面係依照證券發行人財務報告編製準則暨經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達英屬開曼群島商現代財富控股有限公司及子公司西元2025年及2024年12月31日之合併財務狀況，暨西元2025年及2024年1月1日至12月31日之合併財務績效及合併現金流量。

查核意見之基礎

本會計師係依照會計師受託查核簽證財務報表規則及審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報表之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範，與英屬開曼群島商現代財富控股有限公司及子公司保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對英屬開曼群島商現代財富控股有限公司及子公司西元2025年度合併財務報表之查核最為重要之事項。該等事項已於查核合併財務報表整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

茲對英屬開曼群島商現代財富控股有限公司及子公司西元 2025 年度合併財務報表之關鍵查核事項敘明如下：

<u>虛擬貨幣之「存在性」及「權利與義務」</u>

英屬開曼群島商現代財富控股有限公司及子公司於2025年12月31日所持有之虛擬貨幣資產金額為9,213,391仟元，占合併總資產93%，資產集中程度高。虛擬貨幣係運用區塊鏈技術之無實體數位資產，並無實體形態，其相關交易及餘額之確認須仰賴區塊鏈系統及私鑰控管機制，增加確認虛擬貨幣存在性之查核困難度。

此外，英屬開曼群島商現代財富控股有限公司及子公司所持有之虛擬貨幣資產中，部分具資產管理(AUM)性質，涉及自有資產與代客戶保管資產之區分，致虛擬貨幣資產及負債相關權利與義務之辨認對合併財務報表之表達具重要性。

Crowe

故本會計師將確認虛擬貨幣資產之「存在性」及「權利與義務」列為本年度關鍵查核事項，有關虛擬貨幣之會計政策及相關揭露請詳合併財務報表附註(四)9及附註(六)6。

本會計師因應上述關鍵查核事項所執行之主要查核程序包括：

1. 了解管理階層對於虛擬貨幣之保管架構，包括冷錢包管理、私鑰生成、存取權限控管及備援機制等內部控制設計。
2. 測試與冷錢包私鑰保管、授權流程、異動記錄及監控機制相關之關鍵控制是否已適當設計並有效執行。
3. 評估是否已區分自有虛擬貨幣與代客戶保管之虛擬貨幣，並設有相應之帳務及管理控管程序。
4. 取得期末錢包地址清單，並以區塊鏈瀏覽器獨立驗證各錢包地址於報導期間結束日之虛擬貨幣餘額。
5. 執行區塊鏈瀏覽器資料與帳列交易之核對程序，查核是否存在未入帳或重複入帳之情形。
6. 取得並檢視冷錢包私鑰之控制證據，以評估是否對虛擬貨幣具有實質控制權。
7. 針對具資產管理（AUM）性質之虛擬貨幣，測試帳列分類是否適當區分為公司自有資產或代客戶保管資產，並與相關揭露相互勾稽。

營業收入-手續費收入認列金額之正確性

英屬開曼群島商現代財富控股有限公司及子公司於西元 2025 年度合併財務報表中手續費收入金額為 470,732 仟元，占合併營業收入 90%。手續費收入為英屬開曼群島商現代財富控股有限公司及子公司主要營收來源。

由於英屬開曼群島商現代財富控股有限公司及子公司提供虛擬貨幣交易平台服務所收取之各項手續費收入，係由金額小但交易筆數眾多之提領及交易手續費所組成，相關交易資料量龐大。英屬開曼群島商現代財富控股有限公司及子公司之交易係仰賴自動化資訊系統執行，而交易資料之彙總、手續費計算及收入認列，則係依賴系統處理結果，並輔以人工核對內外部交易資訊後進行入帳。

基於上述特性，本會計師認為手續費收入認列金額之正確性，對合併財務報表整體具重大影響。有關收入認列之會計政策及相關揭露請詳合併財務報表附註(四)18及附註(六)20。

本會計師因應上述關鍵查核事項所執行之主要查核程序包括：

1. 藉由訪談及檢視相關憑證，以瞭解手續費收入之內部控制流程，評估手續費之攸關控制設計及執行情形，包括內外部交易資訊核對與調節，以及收入入帳之相關控制，並執行內部控制測試，以取得控制有效執行之查核證據。
2. 評估手續費收入認列之會計政策是否符合相關會計公報之規範。
3. 分析交易手續費收入之合理性，以評估其變動情形是否與相關營運活動及市場狀況具合理一致性。

管理階層與治理單位對合併財務報表之責任

管理階層之責任係依照證券發行人財務報告編製準則暨經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製允當表達之合併財務報表，且維持與合併財務報表編製有關之必要內部控制，以確保合併財務報表未存有導因於舞弊或錯誤之重大不實表達。

於編製合併財務報表時，管理階層之責任亦包括評估英屬開曼群島商現代財富控股有限公司及子公司繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算英屬開曼群島商現代財富控股有限公司及子公司或停止營業，或除清算或停業外別無實際可行之其他方案。

英屬開曼群島商現代財富控股有限公司及子公司之治理單位負有監督財務報導流程之責任。

會計師查核合併財務報表之責任

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

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

1. 辨認並評估合併財務報表導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
2. 對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對英屬開曼群島商現代財富控股有限公司及子公司內部控制之有效性表示意見。
3. 評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。
4. 依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使英屬開曼群島商現代財富控股有限公司及子公司繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒合併財務報表使用者注意合併財務報表之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致英屬開曼群島商現代財富控股有限公司及子公司不再具有繼續經營之能力。
5. 評估合併財務報表(包括相關附註)之整體表達、結構及內容，以及合併財務報表是否允當表達相關交易及事件。
6. 對於集團內組成個體之財務資訊取得足夠及適切之查核證據，以對合併財務報表表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成集團查核意見。

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

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

本會計師從與治理單位溝通之事項中，決定對英屬開曼群島商現代財富控股有限公司及子公司西元 2025 年度合併財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

國富浩華聯合會計師事務所

會計師：邱繼盛

會計師：鄭翔宇

核准文號：金管證審字第 10200032833 號

核准文號：金管證審字第 1120336269 號

西元 2026 年 3 月 26 日

Attachment 3: Financial Statements

英屬開曼群島商現代財富控股有限公司及其子公司

合併資產負債表

西元2025年及2024年12月31日

單位：新台幣仟元

代碼	資產	2025年12月31日 金額	%	2024年12月31日 金額	%
11xx	流動資產	$ 9,779,107	99	$ 8,612,120	99
1100	現金及約當現金(附註(六)1)	393,112	4	164,477	2
1170	應收帳款淨額(附註(六)4)	11,579	-	127,429	2
1197	應收融資租賃款淨額	1,176	-	1,223	-
1200	其他應收款	984	-	1,054	-
1220	本期所得稅資產	2,116	-	772	-
1300	存貨淨額(附註(六)5)	1,161	-	1,830	-
1330	虛擬貨幣資產(附註(六)6)	9,213,391	93	8,034,450	92
1410	預付款項	81,445	1	29,887	-
1476	其他金融資產-流動(附註(六)7)	73,700	1	250,699	3
1479	其他流動資產-其他	443	-	299	-
15xx	非流動資產	95,662	1	86,062	1
1510	透過損益按公允價值衡量之金融資產-非流動(附註(六)2)	16,260	-	-	-
1517	透過其他綜合損益按公允價值衡量之金融資產-非流動(附註(六)3)	4,280	-	3,189	-
1600	不動產、廠房及設備(附註(六)8)	9,409	-	10,248	-
1755	使用權資產(附註(六)9)	54,416	1	66,184	1
1840	遞延所得稅資產(附註(六)27)	382	-	333	-
1920	存出保證金	9,128	-	5,707	-
194D	長期應收融資租賃款淨額	1,711	-	-	-
1980	其他金融資產－非流動(附註(六)7)	-	-	325	-
1990	其他非流動資產－其他	76	-	76	-
1xxx	資產總計	$ 9,874,769	100	$ 8,698,182	100

代碼	負債及權益	2025年12月31日 金額	%	2024年12月31日 金額	%
21xx	流動負債	$ 9,311,559	95	$ 8,028,049	92
2100	短期借款(附註(六)10)	151,690	2	119,306	1
2170	應付帳款	442	-	202	-
2200	其他應付款(附註(六)11)	54,649	1	50,546	1
2230	本期所得稅負債	-	-	2,830	-
2280	租賃負債-流動(附註(六)9)	33,630	-	24,205	-
2399	虛擬貨幣負債(附註(六)12)	9,057,915	92	7,814,666	90
2399	其他流動負債－其他	13,233	-	16,294	-
25xx	非流動負債	29,982	-	48,716	-
2550	負債準備-非流動	7,723	-	4,937	-
2570	遞延所得稅負債(附註(六)27)	136	-	485	-
2580	租賃負債－非流動(附註(六)9)	21,924	-	43,095	-
2670	其他非流動負債-其他	199	-	199	-
2xxx	負債總計	9,341,541	95	8,076,765	92
31xx	歸屬於母公司業主之權益	608,903	6	663,533	8
3100	股本(附註(六)14)	506,863	5	1,174,470	14
3110	普通股股本	462,078	5	514	-
3120	特別股股本	-	-	1,172,766	14
3140	預收股本	44,785	-	1,190	-
3200	資本公積(附註(六)16)	1,133,718	11	104,977	1
3300	保留盈餘(附註(六)17)	(1,009,242)	(10)	(592,285)	(7)
3400	其他權益(附註(六)18)	(22,436)	-	(23,629)	-
36xx	非控制權益(附註(六)19)	(75,675)	(1)	(42,116)	-
3xxx	權益總計	533,228	5	621,417	8
	負債及權益總計	$ 9,874,769	100	$ 8,698,182	100

(後附之附註係本合併財務報告之一部分)

董事長：　　　　經理人：　　　　會計主管：

Attachment 3: Financial Statements

英屬開曼群島商現代財富控股有限公司及其子公司
合併綜合損益表
西元2025年及2024年12月31日

單位：新台幣仟元

代碼	項目	2025年度 金額	2025年度 %	2024年度 金額	2024年度 %
4000	營業收入(附註(六)20)	$ 521,659	100	$ 752,772	100
5000	營業成本	(158,901)	(30)	(132,266)	(18)
5900	營業毛利	362,758	70	620,506	82
6100	營業費用	(778,396)	(149)	(329,399)	(43)
6450	預期信用減損損失	(361)	-	-	-
6500	虛擬貨幣資產損益	(50,107)	(10)	54,474	7
6500	其他收益及費損淨額(附註(六)21)	(2,839)	(1)	(6,665)	(1)
6900	營業淨利	(468,945)	(90)	338,916	45
	營業外收入及支出				
7100	利息收入(附註(六)22)	5,337	1	6,479	1
7010	其他收入(附註(六)23)	2,275	-	335	-
7020	其他利益及損失(附註(六)24)	13,706	3	(19,180)	(2)
7050	財務成本(附註(六)25)	(18,872)	(4)	(4,126)	(1)
7000	營業外收入及支出合計	2,446	-	(16,492)	(2)
7900	本期稅前淨利	(466,499)	(90)	322,424	43
7950	所得稅費用(附註(六)27)	(277)	-	(506)	-
8200	本期淨利	(466,776)	(90)	321,918	43
8300	其他綜合損益(附註(六)28)				
8310	不重分類至損益之項目				
8316	透過其他綜合損益按公允價值衡量之權益工具投資未實現評價損益	1,091	-	-	-
8360	後續可能重分類至損益之項目				
8361	國外營運機構財務報表換算之兌換差額	102	-	(32)	-
	其他綜合損益(淨額)	1,193	-	(32)	-
8500	本期綜合損益總額	($ 465,583)	(90)	$ 321,886	43
	淨利歸屬於：				
8610	母公司業主	($ 416,957)		$ 334,089	
8620	非控制權益	(49,819)		(12,171)	
8600	本期淨利	($ 466,776)		$ 321,918	
	綜合損益總額歸屬於：				
8710	母公司業主	($ 415,764)		$ 334,057	
8720	非控制權益	(49,819)		(12,171)	
8700	綜合損益總額	($ 465,583)		$ 321,886	
	每股盈餘				
9750	基本每股盈餘(元)(附註(六)29)	($ 20.32)		$ 17.59	
9850	稀釋每股盈餘(元)(附註(六)29)	($ 20.32)		$ 7.36	

（後附之附註係本合併財務報告之一部分）

董事長：　　　　經理人：　　　　會計主管：

英屬開曼群島商現代財富控股有限公司及其子公司
合併權益變動表
西元2025年及2024年12月31日

單位：新台幣仟元

項目	股本：普通股股本	股本：特別股股本	股本：預收股本	資本公積	未分配盈餘	其他權益項目：透過其他綜合損益按公允價值衡量之金融資產未實現(損)益	其他權益項目：國外營運機構財務報表換算之兌換差額	歸屬於母公司業主之權益總計	非控制權益	權益總額
2024年1月1日餘額	$ 514	$ 855,599	$ 42,122	$ 104,168	($ 926,374)	($ 23,438)	($ 159)	$ 52,432	($ 29,945)	$ 22,487
2024年度淨利	-	-	-	-	334,089	-	-	334,089	(12,171)	321,918
2024年度其他綜合損益	-	-	-	-	-	-	(32)	(32)	-	(32)
現金增資	-	317,167	(40,932)	-	-	-	-	276,235	-	276,235
股份基礎給付交易	-	-	-	809	-	-	-	809	-	809
2024年12月31日餘額	514	1,172,766	1,190	104,977	(592,285)	(23,438)	(191)	663,533	(42,116)	621,417
可轉換特別股轉換	1,172,766	(1,172,766)	-	-	-	-	-	-	-	-
其他資本公積變動：										
變更普通股面額	(711,204)	-	-	711,204	-	-	-	-	-	-
2025年度淨利	-	-	-	-	(416,957)	-	-	(416,957)	(49,819)	(466,776)
2025年度其他綜合損益	-	-	-	-	-	1,091	102	1,193	-	1,193
對子公司所有權權益變動	-	-	-	(50,385)	-	-	-	(50,385)	50,385	-
股份基礎給付交易	2	-	43,595	367,922	-	-	-	411,519	-	411,519
非控制權益增減	-	-	-	-	-	-	-	-	(34,125)	(34,125)
2025年12月31日餘額	$ 462,078	$ -	$ 44,785	$ 1,133,718	($ 1,009,242)	($ 22,347)	($ 89)	$ 608,903	($ 75,675)	$ 533,228

（後附之附註係本合併財務報告之一部分）

董事長：　　　　經理人：　　　　會計主管：

Attachment 3: Financial Statements

英屬開曼群島商現代財富控股有限公司及其子公司
合併現金流量表
西元2025年及2024年12月31日

單位：新台幣仟元

項　　目	2025年度	2024年度
營業活動之現金流量：		
本期稅前淨利(損)	($ 466,499)	$ 322,424
調整項目		
不影響現金流量之收益費損項目		
折舊費用	31,098	31,011
利息費用	18,872	4,126
利息收入	(5,337)	(6,479)
股份基礎給付酬勞成本	366,734	809
預期信用減損損失	361	-
虛擬貨幣資產損益	50,107	(54,474)
虛擬貨幣資產放貸及投資收益	(45,156)	(21,932)
虛擬貨幣資產質押收益	(4,897)	(11,803)
虛擬貨幣資產借貸費損	52,892	40,400
與營業活動相關之資產/負債變動數		
應收帳款	115,489	83,269
其他應收款	70	4,976
存貨	669	408
虛擬貨幣資產及負債淨變動	31,639	(433,935)
預付款項	(51,558)	(3,399)
其他流動資產	(144)	(70)
其他金融資產-流動	156,999	(139,508)
合約負債	-	(410)
應付帳款	240	(120,473)
其他應付款	4,103	43,200
其他流動負債	(3,061)	6,324
營運所產生之現金流入(出)	252,621	(255,536)
收取之利息	5,320	6,442
支付之利息	(6,654)	(3,665)
支付之所得稅	(4,849)	(2,236)
營業活動之淨現金流入(出)	246,438	(254,995)

(接次頁)

Attachment 3: Financial Statements

（承前頁）

項　　目	2025年度	2024年度
投資活動之現金流量：		
取得透過損益按公允價值衡量之金融資產	(16,260)	-
取得不動產、廠房及設備	(4,581)	(1,191)
存出保證金	(3,421)	250
應收融資租賃款	1,240	1,234
其他金融資產	20,325	(20,000)
投資活動之淨現金流出	(2,697)	(19,707)
籌資活動之現金流量：		
租賃負債本金償還	(25,868)	(24,017)
現金增資	-	275,045
預收股款	44,785	1,190
非控制權益變動	(34,125)	-
籌資活動之淨現金流入(出)	(15,208)	252,218
匯率變動對現金及約當現金之影響	102	(32)
本期現金及約當現金增加減少	228,635	(22,516)
期初現金及約當現金餘額	164,477	186,993
期末現金及約當現金餘額	$ 393,112	$ 164,477

（後附之附註係本合併財務報告之一部分）

董事長：　　　　經理人：　　　　會計主管：

Attachment 4: Procedures for Acquisition or Disposal of Assets

第一條、　目的

為保障資產，落實資訊公開，使本集團所屬公司取得或處分資產有所遵循，依據相關法令函釋規定，制訂本集團取得或處分資產處理作業辦法(下稱「本辦法」)。

第二條、　適用範圍

本辦法所稱資產之適用範圍如下：

一、股票、公債、公司債、金融債券、表彰基金之有價證券、存託憑證、認購（售）權證、受益證券及資產基礎證券等投資。
二、不動產（含土地、房屋及建築、投資性不動產、營建業之存貨）及設備。
三、會員證。
四、專利權、著作權、商標權、特許權等無形資產。
五、數位資產，包含虛擬資產與 NFT。
六、使用權資產。
七、金融機構之債權（含應收款項、買匯貼現及放款、催收款項）。
八、衍生性商品。
九、依法律合併、分割、收購或股份受讓而取得或處分之資產。
十、其他重要資產。

第三條、　權責

一、 本集團所屬公司應依照本辦法辦理相關事項。
二、 本辦法之管理作業專責單位為財務處，其職權如下：
(一) 負責擬訂、審議、修訂本辦法之草案。
(二) 負責辦理本辦法有關之諮詢、審議及提供建議。
(三) 負責擬訂與本辦法有關之所有文件、檔案及電子紀錄等資料之保存制度。
(四) 其他與本辦法有關之業務。

第四條、　本集團之定義

本辦法所指之「本集團」，係指MaiCoin集團，即依照中華民國公司法關係企業章節之相關規定，屬於Modernity Financial Holdings, Ltd.英屬開曼群島商現代財富控股有限公司之關係企業者，如：現代財富科技有限公司、帳聯網路科技股份有限公司、薩摩亞商魚幣金科有限公司（薩摩亞）、恆真股份有限公司、恆翠有限公司、恆阜股份有限公司、恆鈊股份有限公司等，Modernity Financial Holdings, Ltd.英屬開曼群島商現代財富控股有限公司具有實質控制及其所有關聯之事業體。

第五條、　名詞定義

一、 衍生性商品：

指其價值由特定利率、金融工具價格、商品價格、匯率、價格或費率指數、信用評等或信用指數或其他變數所衍生之遠期契約、選擇權契約、期貨契約、槓桿保證金契約、交換契約，上述契約之組合，或嵌入衍生性商品 之組合式契約或結構型商品等。所稱之遠期契約，不含保險契約、履約契約、 售後服務契約、長期租賃契約及長期進(銷)貨契約。

二、 依法律合併、分割、收購或股份受讓而取得或處分之資產：
指依相關法令進行合併、分割或收購而取得或處分之資產，或依相關法令發行新股受讓他公司股份(下稱「股份受讓」)者。

三、 關係人、子公司：
依證券發行人財務報告編製準則規定認定者。

四、 專業估價者：
指不動產估價師或其他依法律得從事不動產、設備估價業務者。

五、 事實發生日：
指交易簽約日、付款日、委託成交日、過戶日、董事會決議日或其他足以確定交易對象及交易金額之日等日期孰前者。但屬須經主管機關核准之投資，以上開日期或接獲主管機關核准日孰前者為准。

六、 大陸地區投資：
指依經濟部投資審議司在大陸地區從事投資或技術合作許可辦法規定從事之大陸投資。

七、 以投資為專業者：
指依法律規定設立，並受當地金融主管機關管理之金融控股公司、銀行、保險公司、票券金融公司、信託業、經營自營或承銷業務之證券商、經營自營業務之期貨商、證券投資信託事業、證券投資顧問事業及基金管理公司。

八、 證券交易所：
國內證券交易所，指臺灣證券交易所股份有限公司。外國證券交易所，指任何有組織且受該國證券主管機關管理之證券交易市場。

九、 證券商營業處所：
國內證券商營業所，指依證券商營業處所買賣有價證券管理辦法規定證券商專設櫃檯進行交易之處所。外國證券商營業處所，指受外國證券主管機關管理且得經營證券業務之金融機構營業處所。

第六條、 評估作業程序

本集團所屬公司取得或處分資產之評估、決定交易條件及價格等之作業程序，應依下列規定辦理：

一、 取得或處分長、短期有價證券投資，應由財務處於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考，並會同產品策略處進行相關效益之分析，以及評估可能之風險；而取得或處分不動產或其他資產，則由財務處及使用單位擬定資本支出計畫，就取得或處分之目的、預計效益等進行可行性評估。取得或處分不動產對象如為關係人，應依照本辦法第九條「向關係人取得或處分不動產或其使用權資產程序」相關規定辦理。

二、 有價證券取得與處分

於集中交易市場或證券商營業處所取得或處分之有價證券，財務處應提供擬取得或處分之緣由、標的物、價格參考依據等事項，交易金額未達新臺幣三千萬元(含)者，由總經理或董事代表簽核同意後執行，交易金額逾新臺幣三千萬元者，應呈報董事會核准後，始得辦理。非於集中交易市場、證券商營業處所取得或處分之有價證券或私募有價證券，財務處得協同產品策略處提供擬取得或處分之緣由、標的物、交易相對人、移轉價格、收付款條件、價格參考依據等事項，交易金額未達新臺幣三千萬元(含)者，由總經理或董事代表簽核同意後執行，交易金額逾新臺幣三千萬元者，應呈報董事會核准後，始得辦理。另，交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見。但該有價證券具活絡市場之公開報價或相關主管機關另有規定者，不在此限。

三、 取得或處分不動產、設備或其使用權資產：

(一) 不動產之取得或處分：

不動產應參考公告現值、評定現值、鄰近不動產實際交易價格等，並應以比價、議價或招標方式擇一為之，決議交易價格及交易條件，呈報董事會核准後，始得辦理。

(二) 本集團所轄公司及其子公司取得或處分不動產、設備或其使用權資產，除與國內政府機關交易、自地委建、租地委建，或取得、處分供營業使用之設備或其使用權資產外，交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，應於事實發生日前取得專業估價者出具之估價報告，並符合下列規定：

1. 因特殊原因須以限定價格、特定價格或特殊價格作為交易價格之參考依據時，該項交易應先呈報董事會決議通過；其嗣後有交易條件變更者，亦同。
2. 交易金額達新臺幣十億元以上者，應請二家以上之專業估價者估價。
3. 專業估價者之估價結果有下列情形之一者，除取得資產之估價結果均高於交易價格，或處分資產之估價結果均低於交易金額外，應洽請會計師對差異原因及交易價格之允當性表示具體意見：
   (1) 估價結果與交易金額差距達交易金額之百分之二十以上者。
   (2) 二家以上專業估價者之估價結果差距達交易金額百分之十以上者。
4. 專業估價者出具報告日期與契約成立日期不得逾三個月。但如其適用同一期公告現值且未逾六個月者，得由原專業估價者出具意見書。
5. 本集團所屬公司經法院拍賣程序取得或處分資產者，得以法院所出具之證明文件替代估價報告或會計師意見。

四、 取得或處分會員證，價格應考慮未來預期的增值及產生的效益綜合評估之， 單次交易金額在新臺幣一千萬元(含)以下者，由總經理或董事代表簽核同意後執行。交易金額逾新臺幣一千萬元應呈報董事會核准後，始得辦理。交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，

除與國內政府機關交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見。

五、 取得或處分專利權、著作權、商標權、特許權等無形資產或其使用權資產，價格應考慮未來預期的收益、技術開發與創新的程度、法律保護的狀態、授權與實施的情況及生產成本或實施成本等因素，並綜合權利人與被授權人相關的因素作整體的判斷後，交易金額未達新臺幣三千萬元(含)者，由總經理或董事代表簽核同意後執行，交易金額逾新臺幣三千萬元者，應呈報董事會核准後，始得辦理。交易金額達公司實收資本額百分之二十或新臺幣三億元以上者，除與國內政府機關交易外，應於事實發生日前洽請會計師就交易價格之合理性表示意見。

六、 取得或處分虛擬資產，除穩定幣交易應依據「虛擬資產採購付款及銷售收款作業辦法」執行相關作業外，其他非穩定幣交易應依據「虛擬資產風險管理指引」執行相關作業。

第七條、 取得非供營業使用之不動產及其使用權資產與投資有價證券之額度

本集團所屬公司個別取得上述資產之額度訂定如下:

一、 非供營業使用之不動產及其使用權資產，其總額不得高於合併財報淨值的百分之二十。

二、 投資長、短期有價證券之總額不得高於合併財報淨值的百分之一百。

三、 投資個別有價證券之金額不得高於合併財報淨值的百分之十五。

四、 本集團所屬公司之各投資控股子公司其投資個別有價證券之金額不得高於個別公司淨值之百分之一百。本集團所屬公司之各實質營運子公司其投資個別有價證券之金額不得高於個別公司淨值之百分之五十。

五、 有價證券投資金額之計算以原始投資成本為計算基礎。

第八條、 專業估價者限制

一、 集團母公司及子公司因取得或處分資產而需取得之估價報告或會計師、律師或證券承銷商之意見書，該專業估價者及其估價人員、會計師、律師或證券承銷商應符合下列規定

(一) 未曾因違反證券交易法、公司法、銀行法、金融控股公司法、商業會計法，或有詐欺、背信、侵占、偽造文書或因業務上犯罪行為，受一年以上有期徒刑之宣告確定。但執行完畢、緩刑期滿或赦免後已滿三年者，不在此限。

(二) 與交易當事人不得為關係人或有實質關係人之情形。

(三) 公司如應取得二家以上專業估價者之估價報告，不同專業估價者或估價人員不得互為關係人或有實質關係人之情形。

二、 前項人員於出具估價報告或意見書時，承辦人員應要求該人員依其所屬各同業公會之自律規範及下列事項辦理

(一) 承接案件前，應審慎評估自身專業能力、實務經驗及獨立性。

(二) 設定執行案件時，應妥善規劃及執行適當作業流程，以形成結論並據以出具報告或意見書，並將所執行程序、蒐集資料及結論，詳實登載於案件工作底稿。

(三) 對於所使用之資料來源、參數及資訊等，應逐項評估其適當性及合理性，以做為出具估價報告或意見書之基礎。
(四) 聲明事項，應包括相關人員具備專業性與獨立性、已評估所使用之資訊為適當且合理及遵循相關法令等事項。

第九條、　向關係人取得或處分不動產或其使用權資產程序

一、 集團母公司及子公司向關係人取得或處分資產，應依本辦法前述及本條規定辦理相關決議程序及評估交易條件合理性等事項，交易金額達公司總資產百分之十以上者，應取得專業估價師出具之估價報告或會計師意見。判斷交易對象是否為關係人時，除注意其法律形式外，並應考慮實質關係。

二、 集團母公司及子公司向關係人取得或處分不動產或其使用權資產，或與關係人取得或處分不動產或其使用權資產以外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，除買賣國內公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，應將下列資料提交並呈報董事會審議通過後，始得為之：
(一) 取得或處分資產之目的、必要性及預計效益。
(二) 選定關係人為交易對象之原因。
(三) 向關係人取得不動產或其使用權資產，依本條相關規定評估預定交易條件合理性之相關資料。
(四) 關係人原取得日期及價格、交易對象及其與集團母公司及子公司和關係人之關係等事項。
(五) 預計訂約月份開始之未來一年各月份現金收支預測表，並評估交易之必要性及資金運用之合理性。
(六) 專業估價者出具之估價報告或會計師意見。
(七) 本次交易之限制條件及其他重要約定事項。

三、 集團母公司與其子公司，或其直接或間接持有百分之百已發行股份或資本 總額之子公司彼此間從事下列交易，董事會得授權董事代表在新臺幣三億元(含)額度內先行決行，事後再提報最近期之董事會追認：
(一) 取得或處分供營業使用之設備或其使用權資產。
(二) 取得或處分供營業使用之不動產使用權資產。

於提報董事會討論時，如有獨立董事，應充分考慮各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會中提出並載明於董事會議事錄。集團母公司與其子公司有本條第二項交易，交易金額達集團母公司總資產百分之十以上者，集團母公司應將本條第二項所列各款資料提交股東會通過後，始得簽訂交易契約及支付款項。但集團母公司與子公司，或子公司彼此間交易，不在此限。

前揭第一項及第二項交易金額之計算，依本辦法第十三條第二項相關規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本辦法提交股東會、董事會通過部分免再計入。

四、 集團母公司及子公司向關係人取得不動產或其使用權資產，應按下列方法評估交易成本之合理性：

(一) 按關係人交易價格加計必要資金利息及買方依法應負擔之成本。所稱必要資金利息成本，以集團母公司及子公司購入資產年度所借款項之加權平均利率為準設算之，惟其不得高於相關主管機關公佈之非金融業最高借款利率。

(二) 關係人如曾以該標的物向金融機構設定抵押借款者，為金融機構對該標的物之貸放評估總值，惟金融機構對該標的物之實際貸放累計值應達貸放評估總值之七成以上及貸放期間已逾一年以上。但金融機構與交易之一方互為關係人者，不適用之。

合併購買或租賃同一標的之土地及房屋者，得就土地及房屋分別按前項所列任一方法評估交易成本。

(三) 集團母公司及子公司向關係人取得不動產或其使用權資產，依前述第一款及第二款規定評估不動產成本或其使用權資產，並應洽請會計師複核及表示具體意見。

五、 集團母公司及子公司向關係人取得不動產或其使用權資產，有下列情形之一者，應依本條第二項及第三項規定辦理，不適用本條第四項之規定：

(一) 關係人係因繼承或贈與而取得不動產或其使用權資產。

(二) 關係人訂約取得不動產或其使用權資產時間距本交易訂約日已逾五年。

(三) 與關係人簽訂合建契約，或自地委建、租地委建等委請關係人興建不動產而取得不動產。

(四) 集團母公司與其子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司彼此間，取得供營業使用之不動產使用權資產。

六、 集團母公司及子公司依本條第四項第一款及第二款規定評估結果均較交易價格為低時，應依本條第七項規定辦理。但如因下列情形，並提出客觀證據及取具不動產專業估價者與會計師之具體合理性意見者，不在此限：

(一) 關係人係取得素地或租地再行興建者，得舉證符合下列條件之一者：

1. 素地依第四項規定之方法評估，房屋則按關係人之營建成本加計合理營建利潤，其合計數逾實際交易價格者。所稱合理營建利潤，應以最近三年度關係人營建部門之平均營業毛利率或財政部公布之最近期建設業毛利率孰低者為準。

2. 同一標的房地之其他樓層或鄰近地區一年內之其他非關係人交易案例，其面積相近，且交易條件經按不動產買賣或租賃慣例應有之合理樓層或地區價差評估後條件相當者。

(二) 集團母公司及子公司舉證向關係人購入之不動產或租賃取得不動產使 用權資產，其交易條件與鄰近地區一年內之其他非關係人交易案例相當且面積相近者。

前第一款及第二款所稱鄰近地區交易案例，以同一或相鄰街廓且距離交易標的物方圓未逾五百公尺或其公告現值相近者為原則;所稱面積相近，則以其他非關係人交易案例之面積不低於交易標的物面積百分之五十為原則；所稱一年內係以本次取得不動產或其使用權資產事實發生之日為

基準，往前追溯推算一年。

七、 集團母公司及子公司向關係人取得不動產或其使用權資產，如經按本條第四項至第六項規定評估結果均較交易價格為低者，應辦理下列事項：

(一) 應就不動產或其使用權資產交易價格與評估成本間之差額，依相關法令規定提列特別盈餘公積，不得予以分派或轉增資配股。對集團母公司及子公司之投資採權益法評價者，如為公開發行公司，亦應就該提列數額按持股比例依相關法令規定提列特別盈餘公積。

(二) 公司如有設置審計委員會，設定審計委員會應監督集團母公司及子公司前款之執行情形。審計委員會為進行監督得隨時調查公司業務及財務狀況，查核簿冊文件，並得請求董事會或經理人提出報告。審計委員會辦理以上事務，得代表公司委託律師、會計師審核之。

(三) 應將以上相關處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書（如有）。

集團母公司及子公司經依本條第七項規定提列特別盈餘公積者，應俟高價購入或承租之資產已認列跌價損失或處分或終止租約或為適當補償或恢復原狀，或有其他證據確定無不合理者，並經主管機關同意後，始得動用該特別盈餘公積。

集團母公司及子公司向關係人取得不動產或其使用權資產，若有其他證據顯示交易有不合營業常規之情事者，亦應依本條第七項規定辦理。

第十條、 從事衍生性商品交易

集團所屬公司如有從事衍生性商品交易應依據「從事衍生性商品交易作業指引」相關辦法辦理。

第十一條、 企業合併、分割、收購及股份受讓

一、 集團母公司及子公司辦理合併、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。

但集團母公司合併其直接或間接持有百分之百已發行股份或資本總額之子公司，或其直接或間接持有百分之百已發行股份或資本總額之子公司間之合併，得免取得前開專家出具之合理性意見。

二、 集團母公司及子公司參與合併、分割或收購案時，應將合併、分割或收購 重要約定內容及相關事項，於股東會開會前製作致股東之公開文件，併同前項之專家意見及股東會之開會通知一併交付股東，以作為是否同意該合併、分割或收購案之參考。

但依其他法律規定得免召開股東會決議合併、分割或收購事項者，不在此限。

因參與合併、分割或收購案而任一方召開之股東會，因出席人數、表決權不足或其他法律限制，致無法召開、決議，或議案遭股東會否決，集團母公司及子公司應立即對外公開說明發生原因、後續處理作業及預計召開股東會之日期。

三、 集團母公司及子公司參與合併、分割或收購案，除其他法律另有規定或有特殊因素事先報經主管機關同意者外，應與其他參與公司於同一天召開董事會及股東會，決議合併、分割或收購相關事項。集團母公司及子公司參與股份受讓案，除其他法律另有規定或有特殊因素事先報經主管機關同意者外，應與其他參與公司於同一天召開董事會。

本集團公司應將下列資料作成完整書面紀錄，並保存五年，備供查核：

(一) 人員基本資料

包括消息公開前所有參與合併、分割、收購或股份受讓計畫或計畫執行之人，其職稱、姓名、身分證字號(如為外國人則為護照號碼)。

(二) 重要事項日期

包括簽訂意向書或備忘錄、委託財務或法律顧問、簽訂契約及董事會等日期。

(三) 重要書件及議事錄

包括合併、分割、收購或股份受讓計畫，意向書或備忘錄、重要契約及董事會議事錄等書件。

依相關法令規定，集團母公司應於董事會決議通過之日起二日內，將前述人員基本資料及重要事項日期資料，依規定格式以網際網路資訊系統申報相關主管機關備查。

所有參與或知悉公司合併、分割、收購或股份受讓計畫之人，應出具書面保密承諾，在訊息公開前，不得將計畫之內容對外洩露，亦不得自行或利用他人名義買賣與合併、分割、收購或股份受讓案相關之所有公司之股票及其他具有股權性質之有價證券。

四、 集團母公司及子公司參與合併、分割、收購或股份受讓，換股比例或收購價格除下列情形外，不得任意變更，且應於合併、分割、收購或股份受讓契約中訂定得變更之情況：

(一) 辦理現金增資、發行轉換公司債、無償配股、發行附認股權公司債、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。

(二) 處分公司重大資產等影響公司財務業務之行為。

(三) 發生重大災害、技術重大變革等影響公司股東權益或證券價格情事。

(四) 參與合併、分割、收購或股份受讓之公司任一方依法買回庫藏股之調整。

(五) 參與合併、分割、收購或股份受讓之主體或家數發生增減變動。

(六) 已於契約中訂定得變更之其他條件，並已對外公開揭露者。

五、 集團母公司及子公司參與合併、分割、收購或股份受讓，契約應載明參與合併、分割、收購或股份受讓公司之權利義務，並應載明下列事項：

(一) 違約之處理。

(二) 因合併而消滅或被分割之公司前已發行具有股權性質有價證券或已買回之庫藏股之處理原則。

(三) 參與公司於計算換股比例基準日後，得依法買回庫藏股之數量及其處理原則。

(四) 參與主體或家數發生增減變動之處理方式。
(五) 預計計畫執行進度、預計完成日程。
(六) 計畫逾期未完成時，依法令應召開股東會之預定召開日期等相關處理程序。

六、 集團母公司及子公司參與合併、分割、收購或股份受讓，任一方於資訊對外公開後，如擬再與其他公司進行合併、分割、收購或股份受讓，除參與家數減少，且股東會已決議並授權董事會得變更權限者，得免召開股東會重行決議外，原合併、分割、收購或股份受讓案中，已進行完成之程序或法律行為，應由所有參與公司重行為之。

七、 參與合併、分割、收購或股份受讓之公司有非屬上市或股票在證券商營業處所買賣之公司者，本公司及子公司應與其簽訂協議，並依本條相關規定辦理。

第十二條、 交易金額計算

第六條第二項、第三項、第四項及第五項交易金額之計算，依本辦法第十三條相關規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本辦法取得專業估價師出具之估價報告或會計師意見部分免再計入。

第十三條、 資訊公開

一、 集團母公司及子公司取得或處分資產，有下列情形者，應按性質依相關主管機關規定格式，於事實發生之日起二日內將相關資訊於相關主管機關指定網站辦理公告申報：
(一) 向關係人取得或處分不動產或其使用權資產，或與關係人為取得或處分不動產或其使用權資產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上。但買賣國內公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金，不在此限。
(二) 進行合併、分割、收購或股份受讓。
(三) 從事衍生性商品交易損失達所定處理程序規定之全部或個別契約之損失上限金額。
(四) 取得或處分供營業使用之設備或其使用權資產，且其交易對象非為關係人，交易金額並達下列規定之一：
1. 如集團母公司實收資本額未達新臺幣一百億元，交易金額達新臺幣五億元以上。
2. 如集團母公司實收資本額達新臺幣一百億元以上，未達五百億元，交易金額達新臺幣十億元以上。
3. 如集團母公司實收資本額達新臺幣五百億元以上，交易金額達公司實收資本額百分之五以上。
(五) 設定以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，且其交易對象非為關係人，集團母公司及子公司預計投入之交易金額達新臺幣五億元以上。
(六) 如集團母公司實收資本額達新臺幣五百億元以上，於證券交易所或證券商營業處所買賣之公債、普通公司債及未涉及股權之一般

金融債券（不含次順位債券），非屬第七款但書各目情形，且其交易對象非為關係人，交易金額達公司實收資本額百分之五以上。

(七) 除前六款以外之資產交易或金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新臺幣三億元以上。但下列情形不在此限：

1. 買賣國內公債或信用評等不低於我國主權評等等級之外國公債。
2. 以投資為專業者，於證券交易所或證券商營業處所所為之有價證券買賣，或於初級市場認購外國公債或募集發行之普通公司債及未涉及股權之一般金融債券（不含次順位債券），或申購或買回證券投資信託基金或期貨信託基金，或申購或賣回指數投資證券及依規定認購之有價證券。
3. 買賣附買回、賣回條件之債券、申購或買回國內證券投資信託事業貨幣市場基金。

二、 前項交易金額依下列方式計算之：

(一) 每筆交易金額。

(二) 一年內累積與同一相對人取得或處分同一性質標的交易之金額。

(三) 一年內累積取得或處分（取得、處分分別累積）同一開發計畫不動產或其使用權資產之金額。

(四) 一年內累積取得或處分（取得、處分分別累積）同一有價證券之金額。

(五) 所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本辦法規定公告部分免再計入。

三、 集團母公司應按月將本公司及其非屬國內公開發行公司之子公司截至上月底止從事衍生性商品交易之情形依規定格式，於每月十日前輸入相關主管機關指定之資訊申報網站。

四、 集團母公司及子公司取得或處分資產，依規定應公告項目如於公告時有錯誤或缺漏而應予補正時，應於知悉之即日起算二日內將全部項目重行公告申報。

五、 集團母公司及子公司取得或處分資產，應將相關契約、議事錄、備查檔案、估價報告、會計師、律師或證券承銷商之意見書備置於本公司，除其他法律另有規定者外，至少保存五年。

六、 集團母公司及子公司依本作業辦法第十三條相關規定公告申報之交易後，有下列情形之一者，應於事實發生之日起二日內將相關資訊於相關主管機關指定網站辦理公告申報：

一、 原交易簽訂之相關契約有變更、終止或解除情事。

二、 合併、分割、收購或股份受讓未依契約預定日程完成。

三、 原公告申報內容有變更。

七、 除相關法令另有規定外，集團母公司辦理申報公告事宜俟集團母公司辦理股票公開發行申報生效之日起適用之。

第十四條、 通過實施程序

本辦法訂定應經董事會通過後，送各監察人並提報股東會同意後實施，如有董事表示異議且有紀錄或書面聲明者，本集團應將其異議併送各監察人及提報股東會

討論，修正時亦同。

本集團若已設置獨立董事，依前項規定將本作業辦法提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。

本集團若已設置審計委員會者，訂定或修正背書保證作業管理辦法，應經審計委員會全體成員二分之一以上同意，並提董事會決議，不適用第二項規定。

前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。

第三項所稱審計委員會全體成員及前項所稱全體董事，以實際在任者計算之。

本辦法應於內部NUEIP人事管理平台「規章手冊」專區揭露。

Attachment 5: Procedures for Endorsements and Guarantees

第一條、　目的

為保障股東權益，健全本集團辦理背書保證之財務管理及降低經營風險，特訂立本辦法。

第二條、　法令依據

依據「公開發行公司資金貸與及背書保證處理準則」規定訂定本辦法。

第三條、　本集團之定義

本辦法所指之「本集團」，係指MaiCoin集團，即依照中華民國公司法關係企業章節之相關規定，屬於Modernity Financial Holdings, Ltd.英屬開曼群島商現代財富控股有限公司之關係企業者，如：現代財富科技有限公司、帳聯網路科技股份有限公司、薩摩亞商魚幣金科有限公司（薩摩亞）、恆真股份有限公司、恆翠有限公司、恆阜股份有限公司、恆鈊股份有限公司等，Modernity Financial Holdings, Ltd.英屬開曼群島商現代財富控股有限公司具有實質控制及其所有關聯之事業體。

第四條、　適用範圍

本辦法所稱之背書保證係指下列事項：

一、 融資背書保證，包括：
　(一) 客票貼現融資。
　(二) 為他公司融資之目的所為之背書或保證。
　(三) 為本集團融資之目的而另開立票據予非金融事業作擔保者。
二、 關稅背書保證，係指為本集團或他公司有關關稅事項所為之背書或保證。
三、 其他背書保證，係指無法歸類列入前二項之背書或保證事項。
四、 本集團提供動產或不動產為他公司借款之擔保設定質權、抵押權者，亦依本程序規定辦理。

第五條、　名詞定義

一、 子公司及母公司，應依證券發行人財務報告編製準則之規定認定之。
二、 淨值，係指證券發行人財務報告編製準則規定之資產負債表歸屬於母公司業主之權益。
三、 公告申報，係指輸入金融監督管理委員會指定之資訊申報網站。
四、 事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定背書保證對象及金額之日等日期孰前者。

第六條、 背書保證之對象

一、 本集團除得對下列公司為背書保證外，不得對外做任何背書保證：
 (一) 有業務往來之公司。
 (二) 公司直接及間接持有表決權之股份超過百分之五十之公司。
 (三) 直接及間接對公司持有表決權之股份超過百分之五十之公司。

二、 本集團直接及間接持有表決權股份達百之九十以上公司間，得為背書保證，且其金額不得超過本公司最近期經會計師查核簽證或核閱財務報告淨值之百分之十。但本集團直接及間接持有表決權股份百分之百之公司間背書保證，不在此限。

第七條、 背書保證額度

一、 本集團背書保證之總額及對單一企業背書保證金額如下：
 (一) 本集團背書保證之總額不得超過本集團最近期經會計師查核簽證或核閱財務報告淨值百分之八十。
 (二) 本集團對單一企業背書保證金額以不超過本集團最近期經會計師查核簽證或核閱財務報告淨值百分之十為限；
 (三) 本集團對單一子公司背書保證金額以不超過本集團最近期經會計師查核簽證或核閱財務報告淨值百分之三十為限；
 (四) 本集團對單一直接及間接持有表決權股份百分之百之子公司背書保證金額以不超過本集團最近期經會計師查核簽證或核閱財務報告淨值百分之四十為限。

二、 本集團及子公司整體得為背書保證之總額及對單一企業背書保證之金額：
 (一) 本集團及子公司整體得為對外背書保證之總金額不得超過本集團最近財務報表淨值百分之八十。
 (二) 本集團及子公司整體對單一企業背書保證之金額以不超過本集團最近財務報表淨值百分之四十為限；

三、 與本集團因業務往來關係而為其背書保證者，其個別背書保證金額以不超過最近一年度雙方進貨或銷貨淨額孰高者為限，且應符合第一項第二款規定。

四、 本集團及子公司訂定整體得為背書保證之總額達本公司淨值百分之五十以上者，並應於股東會說明其必要性及合理性。

第八條、 背書保證辦理及審查程序

一、 本公司辦理背書保證事項時，被背書保證公司應備齊基本資料、財務資料及背書保證相關文件，並填寫「背書保證申請書」向本公司提出申請，財務處應就下列事項進行評估：
 (一) 背書保證之合理性及必要性。
 (二) 背書保證對象之徵信及風險評估。
 (三) 對公司之營運風險、財務狀況及股東權益之影響。
 (四) 應否取得擔保品及擔保品之評估價值。

二、 財務處將評估結果作成記錄後，依本程序第九條規定之授權層級核決辦理。
三、 本集團辦理背書保證事項，應並建立備查簿，就背書保證對象、金額、董事會通過或董事長決行日期、背書保證日期及依第一項規定應審慎評估之事項，詳予登載備查。
四、 財務處應隨時將註銷背書保證記載於背書保證備查簿，以減少背書保證之金額。

第九條、 決策及授權層級

一、 本集團為他人背書或提供保證前，應審慎評估是否符合相關法令及本程序之規定，併同第八條第一項之評估結果提報董事會決議後辦理，或經董事會授權董事代表在一定額度內決行，事後再報經最近期之董事會追認。
二、 本集團直接及間接持有表決權股份達百分之九十以上之子公司依第六條第二項規定為背書保證前，應提報本集團董事會決議後始得辦理。但本集團直接及間接持有表決權股份百分之百之公司間背書保證，不在此限。
三、 本集團辦理背書保證因業務需要而有超過本程序第七條所訂背書保證額度之必要時，應經董事會同意，並由半數以上之董事對公司超限可能產生之損失具名聯保，並修正本程序，報經股東會追認之；股東會不同意時，應訂定計畫於一定期限內消除超限部份。
四、 本集團或子公司為淨值低於實收資本額二分之一之子公司背書保證時，除依第七條第一項規定詳細審查其背書保證之必要性、合理性及該對象之風險評估外，並應訂定其續後相關管控措施，始得提報董事會決議後辦理。續後相關管控措施應包括但不限於定期檢視是否繼續給與財務支援之標準、資產保全程序(取得擔保品)及協助改善財務業務計畫等，以管控背書保證所可能產生之風險。
五、 子公司股票無面額或每股面額非屬新臺幣十元者，依前項規定計算之實收資本額，應以股本加計資本公積-發行溢價之合計數為之。
六、 本集團已設置獨立董事者，為他人背書保證於董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。

第十條、 印鑑章保管及使用程序

一、 本集團應以向經濟部申請登記之公司印章為背書保證之專用印鑑章，該印鑑應由經董事會同意之專責人員保管，專責保管人員變更時亦同。該專責保管人員不得與負責辦理背書保證事項人員互相兼任。
二、 辦理背書保證用印時應依本公司「印鑑使用作業管理辦法」之相關作業程序，始得鈐印或簽發票據。
三、 本集團若對國外公司為保證行為時，公司所出具之保證函應由董事會授權之人簽署。

第十一條、 已背書保證之後續控管措施

一、 本集團如因情事變更，致背書保證對象不符第六條規定，或背書保證金額因據以計算限額之基礎變動致超過第七條所訂額度時，則承辦單位對於該對象所背書保證之金額或超限部份，應於合約所訂期限屆滿時或訂定改善計畫於一定期限內全部消除，並將相關改善計畫送各監察人及報告於董事會，並依計畫時程完成改善。
二、 倘本集團或子公司為其子公司背書保證時，該子公司淨值尚未低於實收資本額二分之一，惟嗣後因情事變更致有低於實收資本額二分之一之情形時，亦應依第九條第四項規定訂定其續後相關管控措施，並依其所訂之續後相關管控措施予以管控。
三、 背書保證到期或展期換約需終止背書保證關係時，承辦單位應向被背書保證公司取回原被背書保證之相關文件，並加蓋”註銷”字樣，且將註銷日期及事項登載於「背書保證備查簿」，完成註銷手續。

第十二條、 對子公司辦理背書保證之控管程序

一、 本集團之子公司擬為他人背書或提供保證者，本集團應命該子公司依相關法令規定訂定背書保證作業管理辦法，經該子公司董事會通過後，送監察人並提報股東會同意後，送本集團備查，並應依所定作業程序辦理；如該子公司無成立董事會，應經董事代表同意。
二、 本集團之子公司尚未訂定背書保證作業程序者，擬為他人背書或提供保證適用本程序之規定。惟其淨值之計算，應以該子公司最近期經會計師查核簽證或核閱財務報告或該子公司最近期併入合併財務報告時經會計師查核簽證或核閱後之淨值(孰為最近期)為依據。
三、 本集團之子公司擬為他人背書或提供保證時，應經本集團董事會核准後始得為之。提報董事會前，本集團總經理應指定專責人員依第八條第一項進行評估。
四、 本集團之子公司應於每月五日前提供前一月份辦理背書保證金額、對象、期限等資料向本集團通報，俾利辦理第十三條公告申報事宜。

第十三條、 資訊公開及股票公開發行後公告申報程序

一、 本集團應於每月十日前公告申報本集團及子公司上月份背書保證餘額。
二、 背書保證金額達下列標準之一者，應於事實發生日之即日起算二日內公告申報：
(一) 本集團及其子公司背書保證之餘額達集團母公司最近期財務報表淨值百分之五十以上。
(二) 本集團及其子公司對單一企業背書保證餘額達集團母公司最近期財務報表淨值百分之二十以上。
(三) 本集團及其子公司對單一企業背書保證餘額達新臺幣一仟萬元以上且對其背書保證、採用權益法之投資帳面金額及資金貸與餘額合計數達集團母公司最近期財務報表淨值百分之三十以上。

(四) 本集團或其子公司新增背書保證金額達新臺幣三千萬元以上且達集團母公司最近期財務報表淨值百分之五以上。

三、 本集團之子公司非屬國內公開發行公司者，該子公司有前項第四款應公告申報之事項，應由集團母公司為之。

四、 財務處應定期追蹤背書保證發生違約風險控制、評估或認列背書保證之或有損失、評估損失入帳情形且於財務報告中適當揭露背書保證資訊，並提供相關資料予簽證會計師執行必要之查核程序。

第十四條、 內部稽核

一、 本集團之內部稽核人員應至少每季稽核背書保證作業程序及其執行情形，並作成書面記錄，如發生重大違規情事，應即以書面通知各監察人或獨立董事。

二、 本集團之子公司內部稽核人員應至少每季稽核背書保證作業之執行情形，並作成書面紀錄，如發現重大違規情事，應立即以書面通知本集團稽核單位，本集團稽核單位應建議子公司改善事項，並將書面資料送達監察人或獨立董事，且於該書面資料陳核後加以追蹤，至少按季作成追蹤報告至改善為止，以確定該子公司業已及時採取適當之改善措施。

第十五條、 罰則

經理人及主辦人員承辦為他人背書保證作業，若違反本辦法規定致本集團權益受損者時，依本集團人事管理規章進行懲處或調整其職務，如造成本集團之損失，亦應負賠償責任。

第十六條、 實施及修訂

本辦法訂定應經董事會通過後，送各監察人並提報股東會同意後實施，如有董事表示異議且有紀錄或書面聲明者，本集團應將其異議併送各監察人及提報股東會討論，修正時亦同。

本集團若已設置獨立董事，依前項規定將本作業辦法提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。

本集團若已設置審計委員會者，訂定或修正背書保證作業管理辦法，應經審計委員會全體成員二分之一以上同意，並提董事會決議，不適用第二項規定。

前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。

第三項所稱審計委員會全體成員及前項所稱全體董事，以實際在任者計算之。

本辦法應於內部NUEIP人事管理平台「規章手冊」專區揭露。

Attachment 6: Procedures for Loaning Funds to Others

第一條、　目的

為使本集團及子公司資金貸與他人之管理風險及作業有所遵循，特訂立本辦法。

第二條、　法令依據

依據「公開發行公司資金貸與及背書保證處理準則」規定訂定本辦法。

第三條、　本集團之定義

本辦法所指之「本集團」，係指MaiCoin集團，即依照中華民國公司法關係企業章節之相關規定，屬於Modernity Financial Holdings, Ltd.英屬開曼群島商現代財富控股有限公司之關係企業者，如：現代財富科技有限公司、帳聯網路科技股份有限公司、薩摩亞商魚幣金科有限公司（薩摩亞）、恆真股份有限公司、恆翠有限公司、恆阜股份有限公司、恆鈊股份有限公司等，Modernity Financial Holdings, Ltd.英屬開曼群島商現代財富控股有限公司具有實質控制及其所有關聯之事業體。

第四條、　名詞定義

一、 短期，係指一年。但公司之營業週期長於一年者，以營業週期為準。
二、 子公司及母公司，應依證券發行人財務報告編製準則之規定認定之。
三、 淨值，係指證券發行人財務報告編製準則規定之資產負債表歸屬於母公司業主之權益。
四、 公告申報，係指輸入金融監督管理委員會指定之資訊申報網站。
五、 事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定背書保證對象及金額之日等日期孰前者。

第五條、　貸與對象及限額

本集團之資金應依公司法規定辦理資金貸與他人作業，除有下列各款情形外，不得貸與股東或任何他人：

一、 公司間或與行號間業務往來者，貸與總額及個別貸與金額不得超過最近一年實際進貨、銷貨或顧問服務合約收支之金額。
二、 公司間或與行號間有短期融通資金之必要者，貸與總額及個別貸與金額不得超過貸與企業最近期經會計師查核簽證或核閱財務報表淨值之百分之四十。
三、 前款所稱必要者，以下列情形為限：
　(四) 本集團直接及間接持有表決權股份達百分之五十以上之公司或實質控制權公司因業務需要而有短期融通資金之必要者。
　(五) 他公司或行號因營運週轉需要而有短期融通資金之必要者。

本集團直接及間接持有表決權股份百分之百之國外公司間從事資金貸與，或本集團直接及間接持有表決權股份百分之百之國外公司對本集團從事資金貸與，不受第一項第二款之限制，但資金貸與總額及個別對象之貸與金額不得超過貸與企業最近期經會計師查核簽證或核閱財務報表淨值之百分之一百，資金貸與期限最長為五年，期限屆滿時應重新提出申請，不受第六條之限制。
公司負責人違反第一項規定時，應與借用人連帶負返還責任；如集團受有損害者，亦應由其負損害賠償責任。

第六條、　資金融通期限、計息方式及繳息

資金貸與期限自每筆貸款貸與日起，以最長不得超過一年或一營業週期(以較長者為準)為限，如遇特殊情形，得經董事會同意後，依實際狀況需要予以調整。
貸與利率以年利率計算，不得低於貸放當日臺灣銀行短期放款基本利率，如遇特殊情形，得經董事會同意後，依實際狀況需要予以調整。
利息按日計息，每日放款餘額先乘其年利率，再除以365天，即得每日利息。
放款利息之計收方式依據雙方合約之約定，每月、每季或每年繳息，惟不得超過短期融通期限，借款人應自約定繳息日起一週內繳付。

第七條、　資金貸與辦理及審查程序

資金貸與之申請與審查程序如下：

一、 本集團辦理資金貸與事項，應由借款人先檢附必要之公司資料及財務資料並填具「資金貸與申請書」，敘明資金用途、期限及金額，送交本集團之財務處申請融資額度。
二、 本集團受理申請後，財務處應就下列事項進行評估後，確認有貸與之必要且還款能力無虞擬同意貸放者，填具簽呈提出審核意見及擬妥貸放條件，依第八條規定逐級呈報核示後辦理。
   (一) 資金貸與他人之必要性及合理性
   (二) 貸與對象之徵信及風險評估
   (三) 對集團之營運風險、財務狀況及股東權益之影響
   (四) 應否取得擔保品及擔保品之評估價值。
三、 本集團辦理資金貸與事項，應建立備查簿，就資金貸與之對象、金額、董事會通過日期、資金貸放日期、還款日期、還款計畫及依前項應審慎評估之事項詳與登載於備查簿備查。
四、 本集團從事短期資金融通者，應分別對無擔保品、同一產業及同一關係企業或集團企業加強風險評估及訂定貸與限額。

借款人提供擔保品之作業程序如下：

一、 本集團辦理資金貸與事項時，除本集團母公司與子公司間，或子公司間之資金貸與外，借款人應提供同額之擔保本票、保證票據、或財產(包括不動產、動產、虛擬資產及智慧財產權等)為擔保品，或提供相當財力及信用之個人或公司為連帶保證。
二、 擔保品須辦理質押或抵押設定，除土地及有價證券外應投保，保險單應加註本集團為受益人，另須注意擔保品之保險期間是否涵蓋整個借款期間。

三、 以公司為保證者，應注意其章程須訂定得為保證之條款。

簽訂借款合約及對保之作業程序如下：

一、 借款案件核定後，通知借款人於限期內簽訂借款合約或借據，合約或借據內容應包括借款額度、期限、利率、擔保品及保證人等。

二、 合約或借據內容應與核定之借款條件相符，借款企業及連帶保證人於約據上簽章後，由財務處辦妥對保手續。

三、 動支撥款應於完成本條規定之相關手續且核對無誤後，借款人始得向本集團財務處申請動支撥款。

第八條、　決策及授權層級

本集團辦理資金貸與事項，應審慎評估是否符合公開發行公司資金貸與及背書保證處理準則及本辦法之規定，併同第七條第一項之審查結果，呈報貸與公司董事代表及總經理核准並提報董事會決議通過後辦理。

本集團母公司與子公司間，或子公司間之資金貸與，應依前項規定提董事會決議，並得授權董事代表對同一貸與對象於董事會決議之一定額度及不超過一年之期間內分次撥貸或循環動用。

前項所稱一定額度，除符合第五條第二項規定者外，本集團對單一企業之資金貸與之授權額度不得超過該公司最近期經會計師查核簽證或核閱財務報告淨值百分之十。

第一項董事會討論資金貸與他人，如貸與公司設有獨立董事，應充分考量各獨立董事之意見，將其同意或反對之明確意見及反對理由列入董事會紀錄。

第九條、　已貸與金額之後續控管措施、逾期債權處理程序

貸款撥放後，應定期取得貸與對象及保證人之財報或財務狀況，瞭解其業務及信用狀況，如有提供擔保品者，並應注意其擔保價值有無變動情形，遇有重大變化時，應立刻通報董事代表或總經理，並依指示為適當之處理。

借款人於貸款到期或提前償還借款時，應先計算應付之利息，連同本金一併清償後，方可將擔保本票或保證票據等註銷歸還借款人或辦理抵押權塗銷。

若因情事變更，致貸與對象不符本辦法規定，或資金貸與金額因據以計算限額之基礎變動致超過所訂額度時，對該對象資金貸與金額或超限部分，應訂定改善計畫，於合約所訂期限屆滿時或於一定期限內消除，並將相關改善計畫送各監察人或獨立董事，並依計劃時程完成改善。

借款人於貸款到期時，應即還清本息。如到期未能償還而需延期者，需事先提出請求，報經董事會核准後為之，每筆延期償還以不超過六個月，並以一次為限，違者本集團應即就其所提供之擔保品、擔保本票、保證票據或保證人，依法逕行處分及追償。

第十條、　對子公司資金貸與他人之控管程序

本集團之子公司，若因業務需要，擬將資金貸與他人者，應命該子公司依相關法令規定訂定資金貸與他人作業程序，經其董事會及股東會通過後，送本公司備查，並應依所定作業程序辦理。

本集團之子公司尚未訂定資金貸與他人作業程序者,原則上僅限本集團母公司與子公司間,或子公司間之資金貸與,並適用母公司資金貸與他人作業辦法之規定,如有資金貸與集團外部對象之情事，應經該子公司董事代表及總經理核准，並應訂定自有之資金貸與他人作業程序。惟其淨值之計算，應以該子(資金貸出)公司最近期經會計師查核簽證或核閱財務報告或該子公司最近期併入合併財務報告時經會計師查核簽證或核閱後之淨值(孰為最近期)為依據。

本集團之子公司擬將資金貸與他人時,本集團財務處應具體評估該項資金貸與他人之必要性及合理性、風險性、對母公司及子公司之營運風險、財務狀況及股東權益之影響，呈報本集團董事代表及總經理核准。

本集團之各子公司應於每月五日前提供各子公司前一月份資金貸與他人金額、對象、期限等資料向本公司通報，俾利辦理第十一條公告申報事宜。

財務處應定期評估各子公司對其已貸與金額之後續控管措施、逾期債權處理程序是否適當。

第十一條、 資訊公開及股票公開發行後公告申報程序

本集團應於每月十日前公告申報本集團母公司及子公司上月份資金貸與餘額。

本集團資金貸與達下列標準之一者，應於事實發生日之即日起算二日內公告申報：

一、 本集團母公司及子公司資金貸與他人之餘額達本公司最近期經會計師查核簽證或核閱財務報告淨值百分之二十以上。

二、 本集團母公司及子公司對單一企業資金貸與餘額達本公司最近期經會計師查核簽證或核閱財務報告淨值百分之十以上者。

三、 本集團母公司或子公司新增資金貸與金額達新臺幣一千萬元以上且達本公司最近期經會計師查核簽證或核閱財務報告淨值百分之二以上。

本集團之子公司若非屬國內公開發行公司者,該子公司有前項三款應公告申報之事項，應由本公司為之。

財務處應評估資金貸與情形並提列適足之備抵壞帳,且於財務報告中適當揭露有關資訊，並提供相關資料予簽證會計師執行必要之查核程序。

第十二條、 內部稽核

本集團內部稽核人員應至少每季稽核資金貸與他人作業程序及其執行情形,並作成書面紀錄，如發現有重大違規情事，應即以書面通知各監察人或獨立董事。

本集團之子公司內部稽核人員應至少每季稽核資金貸與他人作業之執行情形,並作成書面紀錄，如發現重大違規情事，應立即以書面通知本集團稽核單位，本集團稽核單位應將書面資料送達各監察人或獨立董事。

第十三條、 罰則

經理人及主辦人員承辦資金貸與他人作業,若違反本程序規定致本集團權益受損者時，依本集團人事管理規章進行懲處或調整其職務，如造成本集團之損失，亦應負賠償責任。

第十四條、 實施及修訂

本辦法訂定應經董事會通過後，送各監察人並提報股東會同意後實施，如有董事表示異議且有紀錄或書面聲明者，本集團應將其異議併送各監察人及提報股東會討論，修正時亦同。
本集團若已設置獨立董事，依前項規定將本辦法提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。
本集團若已設置審計委員會者，訂定或修正資金貸與他人作業管理辦法，應經審計委員會全體成員二分之一以上同意，並提董事會決議，不適用第二項規定。
前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。
第三項所稱審計委員會全體成員及前項所稱全體董事，以實際在任者計算之。
本辦法應於內部NUEIP人事管理平台「規章手冊」專區揭露。

Attachment 7: MaiCoin Group Rules and Procedures for Shareholders' Meetings

第一條 目的與依據

為建立良好股東會治理制度、健全監督功能及強化管理機能，爰依中華民國「上市上櫃公司治理實務守則」第五條規定訂定本規則，以資遵循。

第二條 適用範圍

本規則主要適用於本集團內之公開發行公司；非公開發行公司除本守則另有明定者外，應依其公司規模、業務性質、適用法令及內部控制制度參照辦理。

適用法令指開曼群島公司法、中華民國公開發行公司規則或其他適用法令。中華民國公開發行公司規則指本集團主管機關隨時針對公開發行公司或任何在中華民國之證券交易所或證券市場上市或上櫃公司訂定之中華民國法律、規則和規章（包括但不限於中華民國公司法、證券交易法、中華民國金融監督管理委員會發布之法令規章、臺灣證券交易所股份有限公司或財團法人中華民國證券櫃檯買賣中心發布之規章制度，及其日後之修訂版本)，而經相關主管機關要求應適用者。

第三條 股東會召集與通知

股東會除適用法令另有規定外，由董事會召集之。

公司召開股東會視訊會議，除中華民國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。

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。

應於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事、監察人事項等各項議案之案由及說明、股東會議事手冊及會議補充資料等製作成電子檔案傳送至公開資訊觀測站。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於本集團及本集團所委任之專業股務代理機構。

開會通知書應載明受理股東、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。

議事手冊及會議補充資料，本集團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。

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：

1. 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。
2. 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。
3. 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。
4. 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。除中華民國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。

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、監察人、變更章程、減資、申請停止公開發行、董事競業許可、盈餘轉增資、公積轉增資、公司解散、合併、分割或中華民國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、外國發行人募集與發行有價證券處理準則第五十四條準用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，或依本集團章程規定應在召集事由中列舉並說明其主要內容者，不得以臨時動議提出。

第四條 股東會提案

持有已發行股份總數百分之一以上股份之股東，得向本集團提出股東常會議案，以一項為限，提案超過一項者，均不列入議案。另股東所提議案有中華民國公司法第一百七十二條之一第四項各款情形之一，董事會得不列為議案。

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，程序上應依中華民國公司法第一百七十二條之一之相關規定以一項為限，提案超過一項者，均不列入議案。

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。

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。

第五條 委託出席

股東得於每次股東會，出具本集團印發之委託書，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集團，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。

委託書送達本集團後，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，以書面向本集團為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。

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

第六條 召開股東會地點及時間之原則

股東會召開之地點，應於本集團所在地或便利股東出席且適合股東會召開之地點為之，會議開始時間不得早於上午九時或晚於下午三時，召開之地點及時間，應充分考量獨立董事之意見。

本集團召開視訊股東會時，不受前項召開地點之限制。

第七條 股東會召開

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，本集團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。

本集團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。

本集團應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東，有選舉董事、監察人者，應另附選舉票。

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，向本集團登記。

股東會以視訊會議召開者，本集團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。

第八條 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、至少一席監察人親自出席，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。

本集團得指派所委任之律師、會計師或相關人員列席股東會。

第九條 股東會開會過程錄音或錄影之存證

本集團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。但經股東依本集團章程或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，本集團應對股東之註冊、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，本集團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，本集團宜對視訊會議平台後台操作介面進行錄音錄影。

第十條 出席股數之計算及開會

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。

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，本集團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，得依中華民國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七條向本集團重行登記。

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，依中華民國公司法第一百七十四條規定重新提請股東會表決。

第十一條 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。

第十二條 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。

第十三條 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集團利益之虞時，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。

第十四條 表決

股東每股有一表決權；但受限制或依本集團章程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。

本集團召開股東會時，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，故本集團宜避

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，除中華民國公司法及本集團章程另有規定外，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。

股東會有董事選舉議案且候選人人數超過應選席次、有董事解任議案、或有公司法第一百八十五條、第三百十六條、企業併購法第十八條、第

二十七條、第二十九條、第三十五條、金融控股公司法第二十四條第二項第一款、第二十六條第二項第一款所定之議案，宜由主席指定律師、會計師或公證人為監票人。

主席依前項所指定之人，不能為負責投票程序相關事務者，亦不得為公司或關係企業之董事、經理人或受僱人。

監票人應監督投票、計票過程，並於選舉結果統計表簽名。

如依本規則指定監票人，股東會議事錄應載明監票人之姓名及職稱。

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。

本集團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。

本集團召開視訊輔助股東會時，已依第七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。

第十五條 選舉事項

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

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。但經股東依中華民國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。

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

第十六條 議事錄

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，本集團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、監察人時，應揭露每位候選人之得票權數。在本集團存續期間，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。

本集團召開視訊股東會，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。

第十七條 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，本集團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，本集團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。

本集團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，如有屬適用法令規定之重大訊息者，本集團應於規定時間內，將內容傳輸至公開資訊觀測站。

第十八條 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，股東非以本集團配置之設備發言時，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。

第十九條 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。

股東會得依中華民國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。

第二十條 視訊會議之資訊揭露

股東會以視訊會議召開者，本集團應於投票結束後，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。

第二十一條 視訊股東會主席及紀錄人員之所在地

本集團召開視訊股東會時，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。

第二十二條 斷訊之處理

股東會以視訊會議召開者，本集團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，不適用中華民國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、監察人當選名單之議案，無須重行討論及決議。

本集團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。

本集團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，本集團應依第二項規定延期或續行集會之股東會日期辦理。

第二十三條 數位落差之處理

本集團召開視訊股東會時，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。除中華民國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。

第二十四條 施行與修正

本規則經董事會決議通過後，提報股東會通過後施行，修正時亦同。

本規則應於內部 NUEIP 人事管理平台「規章手冊」專區揭露。

Attachment 8: Rules and Procedures for Board of Directors Meetings

第一條　目的及法令依據

本規則依中華民國「公開發行公司董事會議事辦法」第二條規定訂定之，以建立本公司良好董事會治理制度、健全監督功能及強化管理機能。

前項所謂適用法令指開曼群島公司法、中華民國公開發行公司規則或其他適用於本公司之規則或法令。中華民國公開發行公司規則指本公司主管機關隨時針對公開發行公司或任何在中華民國之證券交易所或證券市場上市或上櫃公司訂定之中華民國法律、規則和規章（包括但不限於中華民國公司法、證券交易法、中華民國金融監督管理委員會發布之法令規章、臺灣證券交易所股份有限公司或財團法人中華民國證券櫃檯買賣中心發布之規章制度，及其日後之修訂版本)，而經相關主管機關要求應適用於本公司者。

第二條 適用範圍

適用對象：本公司集團內公開發行之公司，悉依本規範辦理；非公開發行之公司，則依其適用之相關法令及內部控制制度辦理。

本公司董事會議事規範，包含主要議事內容、作業程序、議事錄應載明事項、公告及其他應遵行事項，除適用法令或章程另有規定者外，應依本規範辦理。

第三條 董事會召集及開會通知

本公司董事會至少每季召開一次。

董事會之召集，應載明事由，於七日前通知各董事及監察人，但有緊急情事時，得隨時召集之。

前項召集之通知，經相對人同意者，得以電子方式為之。

本規範第十二條第一項各款之事項，除有突發緊急情事或正當理由外，應於召集事由中列舉，不得以臨時動議提出。

第四條 董事會開會地點及時間之原則

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

第五條 會議通知及會議資料

本公司董事會指定之議事事務單位為法務暨法令遵循處（以下簡稱議事單位)。

議事單位應擬訂董事會議事內容，並提供充分之會議資料，於召集通知時一併寄送。

董事如認為會議資料不充分，得向議事事務單位請求補足。董事如認為議案資料不充足，得經董事會決議後延期審議之。

第六條 簽名簿之備置與董事出席

召開董事會時，應設簽名簿供出席董事簽到，並供查考。

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

董事委託其他董事代理出席董事會時，應於每次出具委託書，並列舉召集事由之授權範圍。委託董事得隨時以相同方式撤銷委託，並為委託或撤銷委託之通知。

第二項代理人，以受一人之委託為限。

第七條 董事會主席及代理人

董事會由董事長召集者，由董事長擔任主席。但每屆第一次董事會，由股東會所得選票代表選舉權最多之董事召集者，會議主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。

依中華民國公司法第二百零三條第四項或第二百零三條之一第三項規定董事會由過半數之董事自行召集者，由董事互推一人擔任主席。

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。

第八條 董事會參考資料及列席人員

本公司董事會召開時，經理部門（或議事單位）應備妥相關資料供與會董事隨時查考。

本公司召開董事會，得視議案內容通知相關部門或子公司之人員列席。

必要時，亦得邀請會計師、律師或其他專業人士列席會議及說明，但討論及表決時應離席。

董事會之主席於已屆開會時間並有過半數之董事出席時，應即宣布開會。

第九條 會議延後

已屆董事會開會時間，如全體董事有半數未出席時，主席得宣布於當日延後開會，其延後次數以二次為限，延後二次仍不足額者，主席得依本規範第三條規定之程序重行召集。

前項及第十七條第二項第二款所稱全體董事，以實際在任者計算之。

第十條 開會過程全程錄音或錄影

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

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

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

第十一條 董事會議事內容

本公司定期性董事會之議事內容，至少包括下列事項：

一、報告事項：

（一） 上次會議紀錄及執行情形。

（二） 重要財務業務報告。

（三） 內部稽核業務報告。

（四） 其他重要報告事項。

二、討論事項：

（一） 上次會議保留之討論事項。

（二） 本次會議討論事項。

三、臨時動議。

第十二條 應提董事會討論事項

下列事項應提本公司董事會討論：

一、公司之營運計畫。

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

三、依中華民國證券交易法（下稱證交法）第十四條之一規定訂定或修正內部控制制度，及內部控制制度有效性之考核。

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

五、募集、發行或私募具有股權性質之有價證券。

六、董事會未設常務董事者，董事長之選任或解任。

七、財務、會計或內部稽核主管之任免。

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

九、依中華民國證交法第十四條之三、其他依法令或本公司章程規定應由股東會決議或董事會決議事項或主管機關規定之重大事項。

前項第八款所稱關係人，指證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新臺幣一億元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。（外國公司股票無面額或每股面額非屬新臺幣十元者，本項有關實收資本額百分之五之金額，以股東權益百分之二點五計算之。）

前項所稱一年內，係以本次董事會召開日期為基準，往前追溯推算一

年，已提董事會決議通過部分免再計入。

本公司設獨立董事者，應有至少一席獨立董事親自出席董事會；對於第一項應提董事會決議事項，應有全體獨立董事出席董事會，獨立董事如無法親自出席，應委由其他獨立董事代理出席。獨立董事如有反對或保留意見，應於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。

第十三條 董事會之授權原則

除前條第一項應提董事會討論事項外，董事會依法令或公司章程規定，授權行使董事會職權者，其授權之層級、內容等事項，應具體明確。

第十四條 變更議程、暫停開會

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

非經出席董事過半數同意者，主席不得逕行宣布散會。

董事會議事進行中，若在席董事未達出席董事過半數者，經在席董事提議，主席應宣布暫停開會，並準用第九條第一項規定。

董事會議事進行中，主席因故無法主持會議或未依第二項規定逕行

宣布散會，其代理人之選任準用第七條第三項規定。

第十五條 議事之表決

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

董事會議案表決時，經主席徵詢出席董事全體無異議者，視為通過。如經主席徵詢而有異議者，即應提付表決，其表決方式由主席就下列各款規定擇一行之：

一、舉手表決或投票器表決

二、唱名表決。

三、投票表決。

四、公司自行選用之表決。

前二項所稱出席董事全體不包括依第十七條第一項規定不得行使表決權之董事。

第十六條 董事會決議

董事會議案之決議，除適用法令另有規定外，應有過半數董事之出席，出席董事過半數之同意行之。

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

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

表決之結果，應當場報告，並做成紀錄。

第十七條 利益迴避制度

董事對於會議事項，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。

董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就前項會議之事項有利害關係者，視為董事就該事項有自身利害關係。

董事會之決議，對依前二項規定不得行使表決權之董事，依中華民國公司法第二百零六條第四項準用第一百八十條第二項規定辦理。

第十八條 董事會議事錄

董事會之議事，應作成議事錄，議事錄應詳實記載下列事項：

一、會議屆次（或年次）及時間地點。

二、主席之姓名。

三、 董事出席狀況，包括出席、請假及缺席者之姓名與人數。

四、列席者之姓名及職稱。

五、紀錄之姓名。

六、報告事項。

七、 討論事項：各議案之決議方法與結果、董事、監察人、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、反對或保留意見且有紀錄或書面聲明及獨立董事依第七條第五項規定出具之書面意見。

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

九、其他應記載事項。

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

一、獨立董事有反對或保留意見且有紀錄或書面聲明。

二、 設置審計委員會之公司，未經審計委員會通過，而經全體董事三分之二以上同意通過。

董事會簽到簿為議事錄之一部分，應於公司存續期間妥善保存。

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

第一項議事錄之製作及分發，得以電子方式為之。

第十九條 常務董事會議

董事會設有常務董事者，其常務董事會議事準用第二條、第三條第二項、第四條至第六條、第九條及第十一條至前條規定；董事長之選任或解任準用第三條第四項規定。但常務董事會屬七日內定期召集者，得於二日前通知各常務董事。

第二十條 處理董事要求之標準作業程序

為協助董事執行職務並提升董事會效能，本公司處理董事要求相關事項，除法令或章程另有規定者外，應依下列規定辦理。

一、本公司董事應獲提供適當且適時之資訊，其形式及質量須足使董事能夠在掌握有關資料的情況下作出決定，並能履行其董事職責。

二、本公司所有董事皆應可取得公司治理主管之協助，以確保董事會程序及所有適用法令、規則均獲得遵守，並確保董事會成員之間及董事與經理部門之間資訊交流良好。

第二十一條 實施與修訂

本議事規範之訂定應經董事會同意，並提股東會報告。嗣後如有修正得授權董事會決議之。

本辦法應於內部 NUEIP 人事管理平台「規章手冊」專區揭露。

Attachment 9: Procedures for Election of Directors

第一條 目的與依據

為公平、公正、公開選任董事，依中華民國「上市上櫃公司治理實務守則」第二十一條及第四十一條規定訂定本程序，以資遵循。

適用法令指開曼群島公司法、中華民國公開發行公司規則或其他適用於本公司之規則或法令。中華民國公開發行公司規則指本公司主管機關隨時針對公開發行公司或任何在中華民國之證券交易所或證券市場上市或上櫃公司訂定之中華民國法律、規則和規章（包括但不限於中華民國公司法、證券交易法、中華民國金融監督管理委員會發布之法令規章、臺灣證券交易所股份有限公司或財團法人中華民國證券櫃檯買賣中心發布之規章制度，及其日後之修訂版本)，而經相關主管機關要求應適用於本公司者。

第二條 適用範圍

適用對象：本公司集團內公開發行之公司，悉依本規範辦理；非公開發行之公司，則依其適用之相關法令及內部控制制度辦理。

本公司董事選任程序，除適用法令或章程另有規定者外，應依本程序之規定辦理。

第三條 董事會組成

本公司董事會設置之董事人數不得少於五人，且不得多於七人，並應有超過二分之一董事於中華民國境內設有戶籍。

本公司董事之選任，應考量董事會之整體配置。

董事會成員組成應併考量多元化，並就本身運作、營運型態及發展需求以擬訂適當之多元化方針，包括但不限於以下二大面向之標準：

一、 基本條件與價值：性別、年齡、國籍及文化等，其中女性董事比率宜達董事席次三分之一。

二、 專業知識與技能：專業背景（如法律、會計、產業、財務、行銷或科技）、專業技能及產業經歷等 、產業、財務、行銷或科技）、專業技能及產業經驗等。

董事會成員應普遍具備執行職務所必須之知識、技能及素養，其整體應具備之能力如下：

一、營運判斷能力。

二、會計及財務分析能力。

三、經營管理能力。

四、危機處理能力。

五、產業知識。

六、國際市場觀。

七、領導能力。

八、決策能力。

董事間應有超過半數之席次，不得具有配偶或二親等以內之親屬關係。

本公司召開股東會選任董事者，當選人不符前項之規定時，不符規定之董事中所得選票代表選舉權較低者，於符合前項規定之必要限度內，其當選失效。已充任董事而違反前述規定者，應自違反之日起，當然解任。

本公司董事會應依據績效評估之結果，考量調整董事會成員組成。

第四條 獨立董事之資格及人數

除依公開發行公司相關規則另准許外，本公司獨立董事人數不得少於三人，且獨立董事席次不得少於董事席次五分之一，獨立董事其中至少二人應在中華民國境內設有戶籍，且至少有一名獨立董事應具有會計或財務專業知識。

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

本公司獨立董事之選任，應符合「公開發行公司獨立董事設置及應遵

循事項辦法」第五條、第六條、第七條、第八條以及第九條之規定，並應依據「上市上櫃公司治理實務守則」第二十四條規定辦理。

第五條 董事之選舉與補選

董事之選舉，應依照中華民國公司法第一百九十二條之一所規定之候選人提名制度程序為之。

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

獨立董事之人數不足前條第一項之規定者，應於最近一次股東會補選之；所有獨立董事均解任時，應自最後一位獨立董事解任之事實發生之日起六十日內，召開股東臨時會補選之。

第六條 累積投票制

本公司董事之選舉應採用累積投票制，相關投票方式悉依章程第 35.2 條之規範辦理。每一股份有與應選出董事人數相同之選舉權，得集中選舉一人，或分配選舉數人。

第七條 選舉票

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

第八條 董事當選

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

出席者由主席代為抽籤。

第九條 監票、計票與驗票

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

第十條 選舉票無效事由

選舉票有下列情事之一者無效：

一、不用有召集權人製備之選票者。

二、所填被選舉人分配選舉權數合計超過該選票總選舉權數者。

三、除填分配選舉權數外，夾寫其他文字者。

四、字跡模糊無法辨認或經塗改者。

五、所填被選舉人與董事候選人名單經核對不符者。

六、以空白之選票投入投票箱者。

七、其他違反法令、章程及相關規定者

第十一條 開票結果與選舉票保存

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

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。但經股東依中華民國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。

第十二條 董事當選通知書

當選之董事由本公司董事會發給當選通知書。

第十三條 實施與修訂

本程序經董事會決議通過後，提報股東會通過後施行，修正時亦同。

本程序應於內部 NUEIP 人事管理平台「規章手冊」專區揭露。

Attachment 10: Ethical Corporate Management Best Practice Principles and Code of Conduct

第一條　政策及訂定目的

本公司基於公平、誠實、守信、透明、廉潔及負責之原則從事商業活動，為落實誠信經營政策，並積極防範不誠信行為，依「上市上櫃公司誠信經營守則」及本公司及集團企業與組織之營運所在地相關法令，制定以誠信為基礎之政策，經董事會通過，並建立良好之公司治理與風險控管機制，以創造永續發展之經營環境。

第二條　適用對象

本守則暨行為指南所稱本公司人員，係指本公司及集團企業與組織董事、經理人、受僱人、受任人及具有實質控制能力之人。

第三條　不誠信行為

本公司人員於執行業務過程中，不得直接或間接提供、收受、承諾或要求任何不正當利益，或從事其他違反誠信、不法或違背受託義務之行為，以求獲得或維持利益（以下簡稱不誠信行為）。

前項行為之對象，包括公職人員、參政候選人、政黨或黨職人員，以及任何公、民營企業或機構及其董事（理事）、監察人（監事）、經理人、受僱人、具有實質控制能力者或其他利害關係人。

第四條　利益態樣

本守則暨行為指南所稱利益，係指任何形式或名義之金錢、餽贈、禮物、佣金、職位、服務、優待、回扣、疏通費、款待、應酬及其他有價值之事物。但屬正常社交禮俗，且係偶發而無影響特定權利義務之虞時，不在此限。

第五條　法令遵循

本公司應遵守公司法、證券交易法、商業會計法、政治獻金法、貪污治罪條例、政府採購法、公職人員利益衝突迴避法、上市上櫃相關規章或其他商業行為有關法令，以作為落實誠信經營之基本前提。

本公司董事、經理人、受僱人、受任人與實質控制者於執行業務時，應遵守法令規定及本守則暨行為指南。

第六條　專責單位及職掌

本公司之董事、經理人、受僱人、受任人及實質控制者應盡善良管理人之注意義務，督促公司防止不誠信行為，並隨時檢討其實施成效及持續改進，確保誠信經營政策之落實。

為健全誠信經營之管理，應設置隸屬於董事會之專責單位，

配置充足之資源及適任之人員，負責誠信經營政策與防範方案之制定及監督執行，主要掌理下列事項，定期（至少一年一次）向董事會報告：

一、 監督相關單位配合法令制度協助將誠信與道德價值融入公司經營策略、訂定確保誠信經營之相關防弊措施。

二、 定期分析及評估營業範圍內不誠信行為風險，並據以督導各相關單位訂定防範不誠信行為方案，及於各方案內訂定工作業務相關標準作業程序及行為指南。

三、 監督各相關單位對營業範圍內較高不誠信行為風險之營業活動，安置相互監督制衡機制。

四、 監督誠信政策宣導訓練之推動及執行。

五、 監督相關單位規劃檢舉制度，確保執行之有效性。

六、 協助董事會及管理階層查核及評估落實誠信經營所建立之防範措施是否有效運作，並定期就相關業務流程進行評估遵循情形，作成報告。

第七條　防範方案之範圍/不誠信行為風險之評估機制

本公司應建立不誠信行為風險之評估機制，定期分析及評估營業範圍內具較高不誠信行為風險之營業活動，據以訂定防範方案並定期檢討防範方案之妥適性與有效性。

本公司訂定防範方案，至少應涵蓋下列行為之防範措施：

一、行賄及收賄。

二、提供非法政治獻金。

三、不當慈善捐贈或贊助。

四、提供或接受不合理禮物、款待或其他不正當利益。

五、侵害營業秘密、商標權、專利權、著作權及其他智慧財產權。

六、從事不公平競爭之行為。

七、產品及服務於研發、採購、製造、提供或銷售時直接或間接損害消費者或其他利害關係人之權益、健康與安全。

第八條　承諾遵循及宣示誠信經營政策

本公司應要求董事與高階管理階層出具遵循誠信經營政策之聲明，並於僱用條件要求受僱人遵守誠信經營政策。

本公司及集團企業與組織應於其規章、對外文件及公司網站中明示誠信經營之政策，以及董事會與高階管理階層積極落實誠信經營政策之承諾，並於內部管理及商業活動中確實執行。

本公司針對第一、二項誠信經營政策、聲明、承諾及執行，應製作文件化資訊並妥善保存。

第九條　禁止提供或收受不正當利益

本公司董事、監察人、經理人、受僱人、受任人與實質控制者，於執行業務時，不得直接或間接向客戶、代理商、承包商、供應商、公職人員

或其他利害關係人提供、承諾、要求或收受任何不合理禮物、款待或其他不正當利益。

本公司人員直接或間接提供、收受、承諾或要求第四條所規定之利益時，除有下列各款情形外，應符合「上市上櫃公司誠信經營守則」及本守則暨行為指南之規定，並依相關程序辦理後，始得為之：

一、基於商務需要，於國內（外）訪問、接待外賓、推動業務及溝通協調時，依當地禮貌、慣例或習俗所為者。

二、基於正常社交禮俗、商業目的或促進關係參加或邀請他人舉辦之正常社交活動。

三、因業務需要而邀請客戶或受邀參加特定之商務活動、工廠參觀等，且已明訂前開活動之費用負擔方式、參加人數、住宿等級及期間等。

四、參與公開舉辦且邀請一般民眾參加之民俗節慶活動。

五、主管之獎勵、救助、慰問或慰勞等。

六、其他符合本公司規定者。

第十條　收受不正當利益之處理程序

本公司人員遇有他人直接或間接提供或承諾給予第四條所規定之利益時，除有前條各款所訂情形外，應依下列程序辦理：

一、提供或承諾之人與其無職務上利害關係者，應於收受之日起三日內，陳報其直屬主管，必要時並知會本公司專責單位。

二、提供或承諾之人與其職務有利害關係者，應予退還或拒絕，並陳報其直屬主管及知會本公司專責單位；無法退還時，應於收受之日起三日內，交本公司專責單位處理。

前項所稱與其職務有利害關係，係指具有下列情形之一者：

一、具有商業往來、指揮監督或費用補（獎）助等關係者。

二、正在尋求、進行或已訂立承攬、買賣或其他契約關係者。

三、其他因本公司業務之決定、執行或不執行，將遭受有利或不利影響者。

本公司專責單位應視第一項利益之性質及價值，提出退還、付費收受、歸公、轉贈慈善機構或其他適當建議，陳報董事長核准後執行。

第十一條　　禁止疏通費及處理程序

本公司不得提供或承諾任何疏通費。

本公司人員如因受威脅或恐嚇而提供或承諾疏通費者，應紀錄過程陳報直屬主管，並通知本公司專責單位。

本公司專責單位接獲前項通知後應立即處理，並檢討相關情事，以降低再次發生之風險。如發現涉有不法情事，並應立即通報司法單位。

第十二條　　政治獻金之處理程序

本公司董事、經理人、受僱人、受任人與實質控制者，對政黨或參與政治活動之組織或個人直接或間接提供捐獻，應符合政治獻金法及本條之相關作業程序，不得藉以謀取商業利益或交易優勢。

本公司提供政治獻金，應依下列規定辦理，於陳報首長核准並知會本公司專責單位，其金額超逾董事長權限者，應提報董事會通過後，始得為之：

一、應確認係符合政治獻金收受者所在國家之政治獻金相關法規，包括提供政治獻金之上限及形式等。

二、決策應做成書面紀錄。

三、政治獻金應依法規及會計相關處理程序予以入帳。

四、提供政治獻金時，應避免與政府相關單位從事商業往來、申請許可或辦理其他涉及公司利益之事項。

第十三條　　慈善捐贈或贊助之處理程序

本公司董事、經理人、受僱人、受任人與實質控制者，對於慈善捐贈或贊助，應符合相關法令及內部作業程序，不得為變相行賄。

本公司提供慈善捐贈或贊助，應依下列事項辦理，於陳報首長核准並知會本公司專責單位，其金額超逾董事長權限者，應提報董事會通過後，

始得為之：

一、應符合營運所在地法令之規定。

二、決策應做成書面紀錄。

三、慈善捐贈之對象應為慈善機構，不得為變相行賄。

四、因贊助所能獲得的回饋明確與合理。

五、慈善捐贈或贊助後，應確認金錢流向之用途與捐助目的相符。

第十四條　　利益迴避

本公司董事、經理人及其他出席或列席董事會之利害關係人對董事會所列議案，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。董事間亦應自律，不得不當相互支援。

本公司人員於執行公司業務時，發現與其自身或其所代表之法人有利害衝突之情形，或可能使其自身、配偶、父母、子女或與其有利害關係人獲得不正當利益之情形，應將相關情事同時陳報直屬主管及本公司專責單位，直屬主管應提供適當指導。

本公司人員不得將公司資源使用於公司以外之商業活動，且不得因參與公司以外之商業活動而影響其工作表現。

第十五條　智慧財產之管理、保存及保密

本公司人員應確實遵守公司智慧財產之相關法規、公司內部作業程序及契約規定；未經智慧財產權所有人同意，不得使用、處分、燬損或洩露所知悉之公司營業秘密、商標、專利、著作等智慧財產予他人，且不得探詢或蒐集非職務相關之公司營業秘密、商標、專利、著作等智慧財產。

第十六條　禁止從事不公平競爭行為

本公司從事營業活動，應依公平交易法及相關競爭法規，不得固定價格、操縱投標、限制產量與配額，或以分配顧客、供應商、營運區域或商業種類等方式，分享或分割市場。

第十七條　防範產品或服務損害利害關係人

本公司對於所提供之產品與服務所應遵循之相關法規與國際準則，應進行蒐集與瞭解，並彙總應注意之事項予以公告，促使本公司人員於產品與服務之研發、採購、製造、提供或銷售過程，確保產品及服務之資訊透明性及安全性。

本公司制定並於公司網站公開對消費者或其他利害關係人權益保護政策，以防止產品或服務直接或間接損害消費者或其他利害關係人之權益、健康與安全。

經媒體報導或有事實足認本公司商品、服務有危害消費者或其他利害關係人安全與健康之虞時，本公司應即停止其服務或為其他緊急處理，並調查事實是否屬實，及提出檢討改善計畫。

本公司專責單位應將前項情事、其處理方式及後續檢討改善措施，向董事會報告。

第十八條　禁止內線交易及保密協定

本公司人員應遵守證券交易法之規定，不得利用所知悉之未公開資訊從事內線交易，亦不得洩露予他人，以防止他人利用該未公開資訊從事內線交易。參與本公司合併、分割、收購及股份受讓、重要備忘錄、策略聯盟、其他業務合作計畫或重要契約之其他機構或人員，應與本公司簽署保密協定，承諾不洩露其所知悉之本公司商業機密或其他重大資訊予他人，且非經本公司同意不得使用該資訊。

第十九條　遵循及宣示誠信經營政策

本公司應要求董事與高階管理階層出具遵循誠信經營政策之聲明，並於僱用條件要求受僱人遵守誠信經營政策。

本公司應於內部規章、年報、公司網站或其他文宣上揭露其誠信經營政策，並適時於產品發表會、法人說明會等對外活動上宣示，使其供應商、客戶或其他業務相關機構與人員均能清楚瞭解其誠信經營理念與規範。

第二十條　建立商業關係前之誠信經營評估

本公司與他人建立商業關係前，應先行評估代理商、供應商、客戶或其他商業往來對象之合法性、誠信經營政策，以及是否曾涉有不誠信行為之紀錄，避免與涉有不誠信行為者進行交易。

本公司與代理商、供應商、客戶或其他商業往來交易對象簽訂之契約，其內容應包含遵守誠信經營政策及交易相對人如涉有不誠信行為時，得隨時終止或解除契約之條款。

本公司進行本條第一項評估作業時，可採行適當查核程序，就下列事項檢視其商業往來對象，以瞭解其誠信經營之狀況：

一、該企業之國別、營運所在地、組織結構、經營政策及付款地點。

二、該企業是否有訂定誠信經營政策及其執行情形。

三、該企業營運所在地是否屬於貪腐高風險之國家。

四、該企業所營業務是否屬賄賂高風險之行業。

五、該企業長期經營狀況及商譽。

六、諮詢其企業夥伴對該企業之意見。

七、該企業是否曾涉有賄賂或非法政治獻金等不誠信行為之紀錄。

第二十一條　與商業對象說明誠信經營政策

本公司人員於從事商業行為過程中，應向交易對象說明公司之誠信經

營政策與相關規定，並明確拒絕直接或間接提供、承諾、要求或收受任何形式或名義之不正當利益。

第二十二條　避免與不誠信經營者交易

本公司人員應避免與涉有不誠信行為之代理商、供應商、客戶或其他商業往來對象從事商業交易，經發現業務往來或合作對象有不誠信行為者，應立即停止與其商業往來，並將其列為拒絕往來對象，以落實公司之誠信經營政策。

第二十三條　契約明訂誠信經營

本公司與他人簽訂契約時，應充分瞭解對方之誠信經營狀況，並將遵守本公司誠信經營政策納入契約條款，於契約中至少應明訂下列事項：

一、任何一方知悉有人員違反禁止收受佣金、回扣或其他不正當利益之契約條款時，應立即據實將此等人員之身分、提供、承諾、要求或收受之方式、金額或其他不正當利益告知他方，並提供相關證據且配合他方調查。一方如因此而受有損害時，得向他方請求損害賠償，並得自應給付之契約價款中如數扣除。

二、任何一方於商業活動如涉有不誠信行為之情事，他方得隨時無條件終止或解除契約。

三、訂定明確且合理之付款內容，包括付款地點、方式、需符合之相

關稅務法規等。

第二十四條　會計與內部控制

本公司應就具較高不誠信行為風險之營業活動，建立有效之會計制度及內部控制制度，不得有外帳或保留秘密帳戶，並應隨時檢討，俾確保該制度之設計及執行持續有效。

本公司內部稽核單位應依不誠信行為風險之評估結果，擬訂相關稽核計畫，內容包括稽核對象、範圍、項目、頻率等，並據以查核防範方案遵循情形，且得委任會計師執行查核，必要時，得委請專業人士協助。

前項查核結果應通報高階管理階層及誠信經營專責單位，並作成稽核報告提報董事會。

第二十五條　涉不誠信行為之處理及檢舉制度

本公司鼓勵內部及外部人員檢舉不誠信行為或不當行為，依其檢舉情事之情節輕重，酌發獎金，內部人員如有虛報或惡意指控之情事，應予以紀律處分，情節重大者應予以革職。

本公司於公司網站及內部網站建立並公告內部獨立檢舉信箱、專線或委託其他外部獨立機構提供檢舉信箱、專線，供本公司內部及外部人員使用。

檢舉人應至少提供下列資訊：

一、檢舉人之姓名、身分證號碼及可聯絡到檢舉人之地址、電話、電子信箱。

二、被檢舉人之姓名或其他足資識別被檢舉人身分特徵之資料。

三、可供調查之具體事證。

本公司處理檢舉情事之相關人員應以書面聲明對於檢舉人身分及檢舉內容予以保密，且本公司承諾保護檢舉人不因檢舉情事而遭不當處置。

並由本公司受理檢舉單位依下列程序處理：

一、檢舉情事涉及一般員工者應呈報至單位主管，檢舉情事涉及董事或高階管理階層，應呈報至獨立董事。

二、本公司受理單位及前款受呈報之主管或人員應即刻查明相關事實，必要時由稽核部或其他相關部門提供協助。

三、如經證實被檢舉人確有違反相關法令或本公司誠信經營政策與規定者，應立即要求被檢舉人停止相關行為，並為適當之處置，且必要時透過法律程序請求損害賠償，以維護本公司之名譽及權益。

四、檢舉受理、調查過程、調查結果均應留存書面文件，並保存五年，其保存得以電子方式為之。保存期限未屆滿前，發生與檢舉內容相關之訴訟時，相關資料應續予保存至訴訟終結止。

五、對於檢舉情事經查證屬實，應責成本公司相關單位檢討相關內部控

制制度及作業程序，並提出改善措施，以杜絕相同行為再次發生，必要時應向主管機關報告或移送司法機關偵辦。

六、本公司受理單位應將檢舉情事、其處理方式及後續檢討改善措施，向董事會報告。

第二十六條　他人對公司從事不誠信行為之處理

本公司人員遇有他人對公司從事不誠信行為，其行為如涉有不法情事，本公司應將相關事實通知司法、檢察機關；如涉有公務機關或公務人員者，並應通知政府廉政機關。

第二十七條　內部宣導、建立獎懲、申訴制度及紀律處分

本公司應舉辦內部宣導，安排董事長、總經理或高階管理階層向董事、受僱人及受任人傳達誠信之重要性。

本公司應將誠信經營納入員工績效考核與人力資源政策中，設立明確有效之獎懲及申訴制度。

本公司人員違反誠信行為情節重大者，本公司應依相關法令或依本公司人事辦法予以解任或解雇。

本公司應於內部網站揭露違反誠信行為之人員職稱、姓名、違反日期、違反內容及處理情形等資訊。

第二十八條　資訊揭露

本公司應建立推動誠信經營之量化數據，持續分析評估誠信政策推動成效，於公司網站、年報及公開說明書揭露其誠信經營採行措施、履行情形及前揭量化數據與推動成效，並於公開資訊觀測站揭露誠信經營守則之內容。

第二十九條　施行

本守則暨行為指南經董事會決議通過實施；修正時亦同。

本守則暨行為指南提報董事會討論時，應充分考量各獨立董事之意見，並將其反對或保留之意見，於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。

本守則應於內部 NUEIP 人事管理平台「規章手冊」專區揭露。

Attachment 11: Sustainable Development Best Practice Principles

第一章 總則

第一條

為實踐本公司落實企業社會責任，並促成經濟、環境及社會之進步，以達永續發展之目標，爰參照「上市上櫃公司永續發展實務守則」訂定本公司永續發展實務守則(以下簡稱「本守則」)，以管理本公司對經濟、環境及社會風險與影響。

第二條

本守則之適用範圍，包括本公司及所屬子公司之整體營運活動。

本公司於從事企業經營之同時，將積極實踐永續發展，以符合國際發展趨勢，並透過企業公民擔當，提升國家經濟貢獻，改善員工、社區、社會之生活品質，促進以永續發展為本之競爭優勢。

第三條

本公司推動永續發展，應注意利害關係人之權益，在追求永續經營與獲利之同時，重視環境、社會與公司治理之因素，並將其納入公司管理方針與營運活動。本公司應依重大性原則，進行與公司營運相關之環境、社會及公司治理議題之風險評估，並訂定相關風險管理政策或策略。

第四條

本公司對於永續發展之實踐，宜依下列原則為之：

一、落實公司治理。

二、發展永續環境。

三、維護社會公益。

四、加強企業永續發展資訊揭露。

第五條

本公司應考量國內外永續議題之發展趨勢與企業核心業務之關聯性、公司本身及其子公司整體營運活動對利害關係人之影響等，訂定永續發展政策、制度或相關管理方針及具體推動計畫，經董事會通過後，並提股東會報告。

股東提出涉及永續發展之相關議案時，公司董事會宜審酌列為股東會議案。

第二章 落實公司治理

第六條

本公司宜遵循上市上櫃公司治理實務守則、上市上櫃公司誠信經營守則及上市上櫃公司訂定道德行為準則參考範例，建置有效之治理架構及相關道德標準，以健全公司治理。

第七條

本公司之董事應盡善良管理人之注意義務，督促企業實踐永續發展，並隨時檢討其實施成效及持續改進，以確保永續發展政策之落實。

本公司之董事會於公司推動永續發展目標時，宜充分考量利害關係人之利益並包括下列事項：

一、提出永續發展使命或願景，制定永續發展政策、制度或相關管理方針。

二、將永續發展納入公司之營運活動與發展方向，並核定永續發展之具體推動計畫。

三、確保永續發展相關資訊揭露之即時性與正確性。

本公司針對營運活動所產生之經濟、環境及社會議題，應由董事會授權高階管理階層處理，並向董事會報告處理情形，其作業處理流程及各相關負責之人員應具體明確。

第八條

本公司宜定期舉辦推動永續發展之教育訓練，包括宣導前條第二項等事項。

第九條

本公司為健全永續發展之管理，宜建立推動永續發展之治理架構，且設置推動永續發展之專（兼）職單位，負責永續發展政策、制度或相關管理方針及具體推動計畫之提出及執行，並定期向董事會報告。

本公司宜訂定合理之薪資報酬政策，以確保薪酬規劃能符合組織策略目標及利害關係人利益。員工績效考核制度宜與永續發展政策結合，並設立明確有效之獎勵及懲戒制度。

第十條

本公司應本於尊重利害關係人權益，辨識公司之利害關係人，並於公司網站設置利害關係人專區；透過適當溝通方式，瞭解利害關係人之合理期望及需求，並妥適回應其所關切之重要永續發展議題。

第三章 發展永續環境

第十一條

本公司應遵循環境相關法規及相關之國際準則，適切地保護自然環境，且於執行營運活動及內部管理時，應致力於達成環境永續之目標。

第十二條

本公司宜致力於提升能源使用效率及使用對環境負荷衝擊低之再生物料，使地球資源能永續利用。

第十三條

本公司宜依自身產業特性建立合適之環境管理制度，該制度應包括下列項目：

一、 收集與評估營運活動對自然環境所造成影響之充分且及時之資訊。

二、 建立可衡量之環境永續目標，並定期檢討其發展之持續性及相關性。

三、 訂定具體計畫或行動方案等執行措施，定期檢討其運行之成效。

第十四條

本公司宜設立環境管理專責單位或人員，以擬訂、推動及維護相關環境管理制度及具體行動方案，相關人員應不定期參加環境教育訓練課程，並定期對管理階層及員工舉辦環境教育課程。

第十五條

本公司宜考慮營運對生態效益之影響，促進及宣導永續消費之概念，並依下列原則從事研發、採購、生產、作業及服務等營運活動，以降低公司營運對自然環境及人類之衝擊：

一、減少產品與服務之資源及能源消耗。

二、減少污染物、有毒物及廢棄物之排放，並應妥善處理廢棄物。

三、增進原料或產品之可回收性與再利用。

四、使可再生資源達到最大限度之永續使用。

五、延長產品之耐久性。

六、增加產品與服務之效能。

第十六條

為提升水資源之使用效率，本公司應妥善與永續利用水資源，並訂定相關管理措施。

本公司為避免污染水、空氣與土地，必要時應興建與強化相關環境保護處理設施；並盡最大努力減少對人類健康與環境之不利影響，採行最佳可行的污染防治和控制技術之措施。

第十七條

本公司宜評估氣候變遷對企業現在及未來的潛在風險與機會，並採取相關之因應措施。

本公司宜採用國內外通用之標準或指引，執行企業溫室氣體盤查並予以揭露，其範疇宜包括：

一、 直接溫室氣體排放：溫室氣體排放源為公司所擁有或控制。

二、 間接溫室氣體排放：輸入電力、熱或蒸汽等能源利用所產生者。

三、 其他間接排放：公司活動產生之排放，非屬能源間接排放，而係來自於其他公司所擁有或控制之排放源。

本公司宜統計溫室氣體排放量、用水量及廢棄物總重量，並制定節能減碳、溫室氣體減量、減少用水或其他廢棄物管理之政策，及將碳權之取得納入公司減碳策略規劃中，且據以推動，以降低公司營運活動對氣候變遷之衝擊。

第四章 維護社會公益

第十八條

本公司應遵守相關法規，及遵循國際人權公約，如性別平等、工作權及禁止歧視等權利。

本公司為履行保障人權之責任，應制定相關之管理政策與程序，其包括：

一、提出企業之人權政策或聲明。

二、評估公司營運活動及內部管理對人權之影響，並訂定相應之處理程序。

三、定期檢討企業人權政策或聲明之實效。

四、涉及人權侵害時，應揭露對所涉利害關係人之處理程序。

本公司應遵循國際公認之勞動人權，如結社自由、集體協商權、關懷弱勢族群、禁用童工、消除各種形式之強迫勞動、消除僱傭與就業歧視等，並確認其人力資源運用政策無性別、種族、社經階級、年齡、婚姻與家庭狀況等差別待遇，以落實就業、雇用條件、薪酬、福利、訓練、考評與升遷機會之平等及公允。

對於危害勞工權益之情事，本公司應提供有效及適當之申訴機制，確保申訴過程之平等、透明。申訴管道應簡明、便捷與暢通，且對員工之申訴應予以妥適之回應。

第十九條

本公司應提供員工資訊，使其了解依營運所在地國家之勞動法律及其所享有之權利。

第二十條

本公司宜提供員工安全與健康之工作環境，包括提供必要之健康與急救設施，並致力於降低對員工安全與健康之危害因子，以預防職業上災害。

本公司宜對員工定期實施安全與健康教育訓練。

第二十一條

本公司宜為員工之職涯發展創造良好環境，並建立有效之職涯能力發展培訓計畫。

本公司應訂定及實施合理員工福利措施(包括薪酬、休假及其他福利等)，並將企業經營績效或成果，適當反映於員工薪酬，以確保人力資源之招募、留任和鼓勵，達成永續經營之目標。

第二十二條

本公司應建立員工定期溝通對話之管道，讓員工對於公司之經營管理活動和決策，有獲得資訊及表達意見之權利。

本公司應尊重員工代表針對工作條件行使協商之權利，並提供員工必要之資訊與硬體設施，以促進雇主與員工及員工代表間之協商與合作。

本公司應以合理方式通知對員工可能造成重大影響之營運變動。

第二十三條

本公司於提供金融商品或服務之整體交易過程中，應以公平合理之方式對待金融消費者及客戶，其方式包括訂約公平誠信、注意與忠實義務、廣告招攬真實、商品或服務適合度、告知與揭露、酬金與業績衡平、申訴保障、業務人員專業性、友善服務、落實誠信經營等原則，並訂定相關執行策略及具體措施。

第二十四條

本公司應對產品與服務負責並重視行銷倫理。其研發、採購、生產、作業及服務

流程，應確保產品及服務資訊之透明性及安全性，制定且公開其消費者權益政策，並落實於營運活動，以防止產品或服務損害消費者權益、健康與安全。

第二十五條

本公司應依政府法規與產業之相關規範，確保產品與服務品質。

本公司對產品與服務之顧客健康與安全、客戶隱私、行銷及標示，應遵循相關法規與國際準則，不得有欺騙、誤導、詐欺或任何其他破壞消費者信任、損害消費者權益之行為。

第二十六條

本公司宜評估並管理可能造成營運中斷之各種風險，降低其對於消費者與社會造成之衝擊。

本公司宜對產品與服務提供透明且有效之消費者申訴程序，公平、即時處理消費者之申訴，並應遵守個人資料保護法等相關法規，確實尊重消費者之隱私權，保護消費者提供之個人資料。

第二十七條

本公司宜評估採購行為對供應來源社區之環境與社會之影響，並與供應商合作，共同致力落實企業社會責任。

本公司宜訂定供應商管理政策，要求供應商在環保、職業安全衛生或勞動人權等議題遵循相關規範，於商業往來之前，宜評估供應商是否有影響環境與社會之紀錄，避免與企業之社會責任政策牴觸者進行交易。

本公司與主要供應商簽訂契約時，其內容宜包含遵守雙方之企業社會責任政策，及供應商如涉及違反政策，且對供應來源社區之環境與社會造成顯著影響時，本公司得隨時終止或解除契約之條款。

第二十八條

本公司應評估公司經營對社區之影響，並適當聘用公司營運所在地之人力，以增進社區認同。

本公司宜經由股權投資、商業活動、捐贈、企業志工服務或其他公益專業服務等，將資源投入透過商業模式解決社會或環境問題之組織，或參與社區發展及社區教育之公民組織、慈善公益團體及地方政府機構之相關活動，以促進社區發展。

第二十九條

本公司宜經由捐贈、贊助、投資、採購、策略合作、企業志願技術服務或其他支持模式，持續將資源挹注文化藝術活動或文化創意產業，以促進文化發展。

第五章 加強企業永續發展資訊揭露

第三十條

本公司應依相關法規及上市上櫃公司治理實務守則辦理資訊公開，並應充分揭露具攸關性及可靠性之永續發展相關資訊，以提升資訊透明度。

本公司揭露永續發展之相關資訊如下：

一、經董事會決議通過之永續發展之政策、制度或相關管理方針及具體推動計畫。

二、落實公司治理、發展永續環境及維護社會公益等因素對公司營運與財務狀況所產生之風險與影響。

三、公司為永續發展所擬定之推動目標、措施及實施績效。

四、主要利害關係人及其關注之議題。

五、主要供應商對環境與社會重大議題之管理與績效資訊之揭露。

六、其他永續發展相關資訊。

第三十一條

本公司編製永續報告書應採用國際上廣泛認可之準則或指引，以揭露推動永續發展情形，並宜取得第三方確信或保證，以提高資訊可靠性。其內容宜包括：

一、實施永續發展政策、制度或相關管理方針及具體推動計畫。

二、主要利害關係人及其關注之議題。

三、公司於落實公司治理、發展永續環境、維護社會公益及促進經濟發展之執行績效與檢討。

四、未來之改進方向與目標。

前項永續報告書由本公司「永續發展委員會」轄下之各小組依環境、社會及公司

治理等面向搜集各單位年度執行永續發展情形，再交由「永續發展委員會」事務單位彙編完成，相關編製底稿應留存至少五年。

第六章 附則

第三十二條

本公司應隨時注意國內外永續發展相關準則之發展及企業環境之變遷,據以檢討並改進公司所建置之永續發展制度，以提升推動永續發展成效。

第三十三條

本守則經董事會通過後施行，修正時亦同。

本守則應於內部NUEIP人事管理平台「規章手冊」專區揭露。

Attachment 12: Table of Amendments to the Articles of Association

Existing Articles	Amended Articles	Explanation
第二次修訂及重述章程大綱和章程 SECOND AMENDED AND RESTATED MEMORANDUM AND ARTICLES OF ASSOCIATION	第~~二~~三次修訂及重述章程大綱和章程 ~~SECOND~~**THIRD** AMENDED AND RESTATED MEMORANDUM AND ARTICLES OF ASSOCIATION	Amendment to the title.
第 20.5 條 股份登錄興櫃或於中華民國上市櫃期間，本公司應依本章程第 20.2 條的規定，一併公告股東會開會通知書、委託書用紙、有關承認案與討論案（包含但不限於選任或解任董事之議案）等各項議案之案由及說明資料，並依公開發行公司規則傳輸至公開資訊觀測站；其採行書面行使表決權者，並應將上述資料及書面行使表決權用紙，併同寄送給股東。董事會並應依公開發行公司規則，備妥股東會議事手冊和補充資料供所有股東索閱，並傳輸至公開資訊觀測站。但本公司於最近會計年度終了日總實收資本額達新臺幣二十億元以上或最近會計年度召開股東常會其股東名冊記載之外資及陸資持股比率合計達已發行股份總數之百分之三十以上時，應於股東常會開會三十日前完成將前開資訊及檔案透過公開資訊觀測站傳送或傳送至公開資訊觀測站。 20.5 For so long as the shares are traded on the ESM or listed	第 20.5 條 股份登錄興櫃或於中華民國上市櫃期間，本公司應依本章程第 20.2 條的規定，**於股東常會三十日前或股東臨時會十五日前**，一併公告股東會開會通知書、委託書用紙、有關承認案與討論案（包含但不限於選任或解任董事之議案）等各項議案之案由及說明資料，並依公開發行公司規則傳輸至公開資訊觀測站；其採行書面行使表決權者，並應將上述資料及書面行使表決權用紙，併同寄送給股東。董事會並應**於股東常會三十日前或股東臨時會十五日前**，依公開發行公司規則，備妥股東會議事手冊和補充資料供所有股東索閱，並傳輸至公開資訊觀測站。~~但本公司於最近會計年度終了日總實收資本額達新臺幣二十億元以上或最近會計年度召開股東常會其股東名冊記載之外資及陸資持股比率合計達已發行股份總數之百分之三十以上時，應於股東常會開會三十日前完成將前開資訊及檔案透過~~	Adjustments are made in accordance with the "Checklist for the Protection of Shareholders' Equity in the Place of Incorporation for Foreign Issuers " as revised by the Taiwan Stock Exchange Corporation.

on the TPEx or the TWSE in the ROC, the Company shall announce to the public the notice of a general meeting, the proxy instrument, agendas and materials relating to the matters to be reported and discussed in the general meetings, including but not limited to, election or discharge of Directors, in accordance with Article 20.2, and shall transmit the same via the Market Observation Post System in accordance with Applicable Public Company Rules. If the voting power of a Member at a general meeting shall be exercised by way of a written ballot, the Company shall also send the written document for the Member to exercise his voting power together with the above-mentioned materials in accordance with Article 20.2. The Board shall prepare a meeting handbook of the relevant general meeting and supplemental materials, which will be made available to all Members and shall be transmitted to the Market Observation Post System in accordance with the Applicable Public Company Rules. If the Company's total paid-in capital exceeds NT$2 billion at the most recent financial year end date, or if the shareholding of foreign and PRC investors	~~公開資訊觀測站傳送或傳送至公開資訊觀測站。~~ For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the Company shall**, at least thirty days prior to any annual general meeting or at least fifteen days prior to any extraordinary general meeting (as the case may be),** announce to the public the notice of a general meeting, the proxy instrument, agendas and materials relating to the matters to be reported and discussed in the general meetings, including but not limited to, election or discharge of Directors, in accordance with Article 20.2, and shall transmit the same via the Market Observation Post System in accordance with Applicable Public Company Rules. If the voting power of a Member at a general meeting shall be exercised by way of a written ballot, the Company shall also send the written document for the Member to exercise his voting power together with the above-mentioned materials in accordance with Article 20.2. The Board shall**, at least thirty days prior to any annual general meeting (or fifteen days prior to any extraordinary general meeting),** prepare a meeting	

reaches more than 30% of the total number of issued shares as recorded in the Register of Members as of the date of the general meeting held in the most recent financial year, the foregoing transmission of information and materials via or to the Market Observation Post System shall be completed at least thirty days for an annual general meeting.	handbook of the relevant general meeting and supplemental materials, which will be made available to all Members and shall be transmitted to the Market Observation Post System in accordance with the Applicable Public Company Rules. ~~If the Company's total paid-in capital exceeds NT$2 billion at the most recent financial year end date, or if the shareholding of foreign and PRC investors reaches more than 30% of the total number of issued shares as recorded in the Register of Members as of the date of the general meeting held in the most recent financial year, the foregoing transmission of information and materials via or to the Market Observation Post System shall be completed at least thirty days for an annual general meeting.~~	

Attachment 13: List of the Proposed Release of Non-Compete Restrictions for Directors

Title	Name	Other Positions Currently Held
Chairman of the Board	Alexander Shih-Wei Liu	AMIS Technologies Co., Ltd., Chairman of the Board Fintech Foundry Limited, Director
Director	Yi-Tien Hu	Kyber Global Holdings Inc., CEO DeepMacro Inc., Director Heimdal Holdings Corp., Director AMIS Technologies Co., Ltd., Director
Director	CT Investment Limited Representative: Kefei Lin	SBI Onchain Co., Ltd., Director SBI Holdings, Inc., Technical Director 諜客股份有限公司, Chairman of the Board
Director	Leo Seewald	NEW GREEN POWER CO., LTD., Chairman of the Board
Independent Director	Meiling Chen	ACBEL POLYTECH INC., Independent Director Wistron Corporation, Independent Director PLANET Technology Corporation, Independent Director Witology Technology Co., Ltd., Director
Independent Director	Ming-hua Hsieh	National Chengchi University Department of Risk Management and Insurance, Professor
Independent Director (Candidate)	Hsang-Chen Lee	National Yang Ming Chiao Tung University, Adjunct Assistant Professor Soochow University, Adjunct Assistant Professor

*Company Act Article 209

A director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval.

Appendix

Appendix 1: MaiCoin Group Rules and Procedures for Shareholders' Meetings

第一條 目的與依據

為建立良好股東會治理制度、健全監督功能及強化管理機能，爰依中華民國「上市上櫃公司治理實務守則」第五條規定訂定本規則，以資遵循。

第二條 適用範圍

本規則主要適用於本集團內之公開發行公司；非公開發行公司除本守則另有明定者外，應依其公司規模、業務性質、適用法令及內部控制制度參照辦理。

適用法令指開曼群島公司法、中華民國公開發行公司規則或其他適用法令。中華民國公開發行公司規則指本集團主管機關隨時針對公開發行公司或任何在中華民國之證券交易所或證券市場上市或上櫃公司訂定之中華民國法律、規則和規章（包括但不限於中華民國公司法、證券交易法、中華民國金融監督管理委員會發布之法令規章、臺灣證券交易所股份有限公司或財團法人中華民國證券櫃檯買賣中心發布之規章制度，及其日後之修訂版本），而經相關主管機關要求應適用者。

第三條 股東會召集與通知

股東會除適用法令另有規定外，由董事會召集之。

公司召開股東會視訊會議，除中華民國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。

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。

應於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事、監察人事項等各項議案之案由及說明、股東會議事手冊及會議補充資料等製作成電子檔案傳送至公開資訊觀測站。股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於本集團及本集團所委任之專業股務代理機構。

開會通知書應載明受理股東、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。

議事手冊及會議補充資料，本集團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。

（四）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。

（五）召開視訊股東會時，應以電子檔案傳送至視訊會議平台。

召開股東會視訊會議，應於股東會召集通知載明下列事項：

（四）股東參與視訊會議及行使權利方法。

（五）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：

5. 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。

6. 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。

7. 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。

8. 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。

（六）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。除中華民國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。

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、監察人、變更章程、減資、申請停止公開發行、董事競業許可、盈餘轉增資、公積轉增資、公司解散、合併、分割或中華民國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、外國發行人募集與發行有價證券處理準則第五十四條準用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，或依本集團章程規定應在召集事由中列舉並說明其主要內容者，不得以臨時動議提出。

第四條 股東會提案

持有已發行股份總數百分之一以上股份之股東，得向本集團提出股東常會議案，以一項為限，提案超過一項者，均不列入議案。另股東所提議案有中華民國公司法第一百七十二條之一第四項各款情形之一，董事會得不列為議案。

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，程序上應依中華民國公司法第一百七十二條之一之相關規定以一項為限，提案超過一項者，均不列入議案。

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。

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。

第五條 委託出席

股東得於每次股東會，出具本集團印發之委託書，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集團，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。

委託書送達本集團後，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，以書面向本集團為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。

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

第六條 召開股東會地點及時間之原則

股東會召開之地點，應於本集團所在地或便利股東出席且適合股東會召開之地點為之，會議開始時間不得早於上午九時或晚於下午三時，召開之地點及時間，應充分考量獨立董事之意見。

本集團召開視訊股東會時，不受前項召開地點之限制。

第七條 股東會召開

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，本集團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。

本集團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。

本集團應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東，有選舉董事、監察人者，應另附選舉票。

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，向本集團登記。

股東會以視訊會議召開者，本集團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。

第八條 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、至少一席監察人親自出席，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。

本集團得指派所委任之律師、會計師或相關人員列席股東會。

第九條 股東會開會過程錄音或錄影之存證

本集團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。但經股東依本集團章程或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，本集團應對股東之註冊、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，本集團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，本集團宜對視訊會議平台後台操作介面進行錄音錄影。

第十條 出席股數之計算及開會

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。

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，本集團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，得依中華民國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七條向本集團重行登記。

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，依中華民國公司法第一百七十四條規定重新提請股東會表決。

第十一條 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。

第十二條 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。

第十三條 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集團利益之虞時，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。

第十四條 表決

股東每股有一表決權；但受限制或依本集團章程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。

本集團召開股東會時，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，故本集團宜避

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，除中華民國公司法及本集團章程另有規定外，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。

股東會有董事選舉議案且候選人人數超過應選席次、有董事解任議案、或有公司法第一百八十五條、第三百十六條、企業併購法第十八條、第

二十七條、第二十九條、第三十五條、金融控股公司法第二十四條第二項第一款、第二十六條第二項第一款所定之議案，宜由主席指定律師、會計師或公證人為監票人。

主席依前項所指定之人，不能為負責投票程序相關事務者，亦不得為公司或關係企業之董事、經理人或受僱人。

監票人應監督投票、計票過程，並於選舉結果統計表簽名。

如依本規則指定監票人，股東會議事錄應載明監票人之姓名及職稱。

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。

本集團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。

本集團召開視訊輔助股東會時，已依第七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。

第十五條 選舉事項

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

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。但經股東依中華民國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。

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

第十六條 議事錄

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，本集團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、監察人時，應揭露每位候選人之得票權數。在本集團存續期間，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。

本集團召開視訊股東會，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。

第十七條 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，本集團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，本集團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。

本集團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，如有屬適用法令規定之重大訊息者，本集團應於規定時間內，將內容傳輸至公開資訊觀測站。

第十八條 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，股東非以本集團配置之設備發言時，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。

第十九條 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。

股東會得依中華民國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。

第二十條 視訊會議之資訊揭露

股東會以視訊會議召開者，本集團應於投票結束後，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。

第二十一條 視訊股東會主席及紀錄人員之所在地

本集團召開視訊股東會時，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。

第二十二條 斷訊之處理

股東會以視訊會議召開者，本集團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，不適用中華民國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、監察人當選名單之議案，無須重行討論及決議。

本集團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。

本集團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，本集團應依第二項規定延期或續行集會之股東會日期辦理。

第二十三條 數位落差之處理

本集團召開視訊股東會時，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。除中華民國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。

第二十四條 施行與修正

本規則經董事會決議通過後，提報股東會通過後施行，修正時亦同。

本規則應於內部 NUEIP 人事管理平台「規章手冊」專區揭露。

Appendix 2: ARTICLES OF ASSOCIATION (Before Amendment)

THE COMPANIES ACT (AS REVISED)
COMPANY LIMITED BY SHARES

SECOND AMENDED AND RESTATED MEMORANDUM

AND

ARTICLES OF ASSOCIATION

OF

Modernity Financial Holdings, Ltd.

Incorporated on the 16th day of December, 2013

(adopted by a Special Resolution passed on December 12, 2025)

THE COMPANIES ACT (As Revised)
COMPANY LIMITED BY SHARES

SECOND AMENDED AND RESTATED

MEMORANDUM OF ASSOCIATION

OF

Modernity Financial Holdings, Ltd.

(adopted by a Special Resolution passed on December 12, 2025)

1. The name of the Company is Modernity Financial Holdings, Ltd.

2. The Registered Office of the Company is at the offices of Maples Corporate Services Limited, PO Box 309, Ugland House, Grand Cayman, KY1-1104, Cayman Islands, or at such other place within the Cayman Islands as the Board may decide.

3. The objects for which the Company is established are unrestricted and the Company shall have full power and authority to carry out any object not prohibited by any law as provided by the Companies Act (As Revised).

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 the Companies Act (As Revised).

5. Nothing in the preceding sections shall be deemed to permit the Company to carry on the business of a Bank or Trust Company without being licensed in that behalf under the provisions of the Banks and Trust Companies Act (As Revised), or to carry on Insurance Business from within the Cayman Islands or the business of an Insurance Manager, Agent, Sub-agent or Broker without being licensed in that behalf under the provisions of the Insurance Act (As Revised), or to carry on the business of Company Management without being licensed in that behalf under the provisions of the Companies Management Act (As Revised).

6. 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.

7. The liability of each Member is limited to the amount from time to time unpaid on such Member's shares.

8. The authorized share capital of the Company is New Taiwan Dollars 1,027,000,000 divided into 102,700,000 ordinary shares of a par value of New Taiwan Dollars 10.00 each provided always that subject to the provisions of the Companies Act (As Revised) 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 or special privilege 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.

9. If the Company is registered as exempted, its operations will be carried on subject to the provisions of Section 174 of the Companies Act (As Revised).

THE COMPANIES ACT (AS REVISED)

COMPANY LIMITED BY SHARES

SECOND AMENDED AND RESTATED

ARTICLES OF ASSOCIATION

OF

Modernity Financial Holdings, Ltd.

(adopted by a Special Resolution passed on December 12, 2025)

THE COMPANIES ACT (AS REVISED)
COMPANY LIMITED BY SHARES
SECOND AMENDED AND RESTATED ARTICLES OF ASSOCIATION

OF

Modernity Financial Holdings, Ltd.

(adopted by a Special Resolution passed on December 12, 2025)

Table A

The regulations in Table A in the First Schedule to the Law (as defined below) do not apply to the Company.

INTERPRETATION

1. Definitions

1.1 In these Articles, the following words and expressions shall, where not inconsistent with the context, have the following meanings, respectively:

Acquisition	as defined in the ROC Business Mergers and Acquisitions Act whereby a company acquires shares, business or assets of another company on exchange for shares, cash or other assets.
Applicable Law	the Applicable Public Company Rules, the Law or such other rules or legislation applicable to the Company;
Applicable Public Company Rules	the ROC laws, rules and regulations (including, without limitation, the Company Law of the ROC, the Securities and Exchange Law of the ROC, the rules and regulations promulgated by the FSC, the rules and regulations promulgated by the TPEx and the rules and regulations promulgated by the TWSE, as amended from

	time to time) affecting public reporting companies or companies listed on any ROC stock exchange or securities market that from time to time are required by the relevant regulator as applicable to the Company;
Articles	these Articles of Association as altered from time to time;
Audit Committee	the audit committee of the Board, which shall comprise solely of all the Independent Directors of the Company;
Board	the board of directors appointed or elected pursuant to the Articles and acting at a meeting of directors at which there is a quorum in accordance with the Articles;
Capital Reserve	for the purpose of the Articles only, comprises of the premium paid on the issuance of any share and income from endowments received by the Company;
Chairman	the Director elected amongst all the Directors as the chairman of the Board;
Company	Modernity Financial Holdings, Ltd.;
Compensation Committee	a committee of the Board, which shall be comprised of professional individuals and having the functions, in each case, prescribed by the Applicable Public Company Rules;
Communication Facilities	shall mean video, video-conferencing, internet or online -conferencing and/or any other video-communication facilities permitted under the Applicable Public Company Rules;
Cumulative Voting	the voting mechanism for an election of Directors as described in Article 35.2;
Directors	the directors for the time being of the Company and shall include any and all

	Independent Director(s);
Directors' Remuneration	has the meaning given thereto in Article 14.4;
Dissenting Member	has the meaning given thereto in Article 28.2;
Electronic Record	has the same meaning as in the Electronic Transactions Act;
Electronic Transactions Act	the Electronic Transactions Act (As Revised) of the Cayman Islands;
Employees' Compensations	has the meaning given thereto in Article 14.4;
Employee Subscription Portion	has the meaning given thereto in Article 2.3;
ESM	the emerging stock market of the ROC;
Family Relationship within Second Degree of Kinship	in respect of a person, means another 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 shall include the parents, siblings, grandparents, children and grandchildren of the first person as well as the parents, siblings and grandparents of the first person's spouse;
FSC	the Financial Supervisory Commission of the ROC;
Independent Directors	the Directors who are elected as "Independent Directors" in accordance with the Applicable Public Company Rules or the Articles;
Joint Operation Contract	a contract between the Company and one or more person(s) or entit(ies) where the parties thereto agree to pursue the same business venture and jointly bear losses and enjoy profits arising out of such business venture in accordance with the terms thereof;

Law	The Companies Act (As Revised) of the Cayman Islands and every modification, reenactment or revision thereof for the time being in force;
Lease Contract	a contract or arrangement between the Company and any other person(s) pursuant to which such person(s) lease or rent from the Company the necessary means and assets to operate the whole business of the Company in the name of such person, and as consideration, the Company receives a pre-determined compensation from such person;
Litigious and Non-Litigious Agent	a person appointed by the Company pursuant to the Applicable Law as the Company's process agent for purposes of service of documents in the relevant jurisdiction and the Company's responsible person in the ROC under the Securities and Exchange Law of the ROC;
Management Contract	a contract or arrangement between the Company and any other person(s) pursuant to which such person(s) manage and operate the business of the Company in the name of and for the benefit of the Company, and as consideration, such person(s) receive a pre-determined compensation from the Company while the Company continues to be entitled to the profits (or losses) of such business;
Market Observation Post System	the public company reporting system maintained by the TWSE;
Member	a person registered in the Register of Members as the holder of shares in the Company and, when two or more persons are so registered as joint holders of shares, means a person whose name stands first in the Register of Members as one of such joint holders or all of such persons, as the

	context so requires;
Memorandum	the memorandum of association of the Company as altered from time to time;
Merger	means: (a) a "merger" or "consolidation" as defined under the Law; or (b) other forms of mergers and acquisitions which fall within the definition of "merger and/or consolidation" under the Applicable Public Company Rules;
month	calendar month;
Notice	written notice as further provided in the Articles unless otherwise specifically stated;
Officer	any person appointed by the Board to hold an office in the Company;
Ordinary Resolution	a resolution passed at a general meeting (or, if so specified, a meeting of Members holding a class of shares) of the Company by not less than a simple majority vote of the Members present at the meeting, in person or by proxy;
Preferred Shares	has the meaning given thereto in Article 6;
Private Placement	means, for so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in Taiwan, the private placement by the Company of shares or other securities of the Company as permitted by the Applicable Public Company Rules;
Public Offering Portion	has the meaning given thereto in Article 2.3;
Register of Directors and Officers	the register of directors and officers referred to in Article 42;
Register of Members	the register of members of the Company maintained in accordance with the Law and

	(as long as the shares of the Company are traded on the ESM or listed on the TPEx or the TWSE in Taiwan) the Applicable Public Company Rules;
Registered Office	the registered office for the time being of the Company;
Restricted Shares	has the meaning given thereto in Article 2.5;
ROC	Taiwan, the Republic of China;
Seal	the common seal or any official or duplicate seal of the Company;
Secretary	a person appointed to perform any or all of the duties of secretary of the Company and includes any deputy or assistant secretary and any person appointed by the Board to perform any of the duties of the Secretary;
share(s)	share(s) of par value New Taiwan Dollars 10.00 each in the Company;
Share Exchange	a 100% share exchange as defined in the ROC Business Mergers and Acquisitions Act whereby a company (the "Acquiring Company") acquiring all the issued and outstanding shares of another company with the consideration being the shares of the Acquiring Company, cash or other assets;
Special Resolution	Subject to the Law, means a resolution passed at a general meeting of the Company by a majority of at least two-thirds of the votes cast by such Members who, being entitled to do so, vote in person or by their proxies, or, in the case of Members that are corporations or other non-natural person, by their duly authorized representatives by computing the number of votes to which each Member is entitled;
Spin-off	a spin-off as defined in the ROC Business Mergers and Acquisitions Act whereby a company transfers a part or all of its

	business that may be operated independently to an existing company or a newly incorporated company (the "Acquirer") with the consideration being the shares of the Acquirer, cash or other assets;
Statutory Reserve	has the meaning given thereto in Article 14.5;
Subsidiary	with respect to any company, (1) the entity, more than one half of whose total number of the issued voting shares or the total amount of the share capital are directly or indirectly held by such company; or (2) the entity that such company has a direct or indirect control over its personnel, financial or business operation;
Supermajority Resolution	a resolution passed by a majority vote of the Members present at a general meeting attended by Members who represent two-thirds or more of the total issued shares or, if the total number of shares represented by the Members present at the general meeting is less than two-thirds of the total issued shares, but more than one half of the total issued shares, means instead, a resolution passed by two-thirds or more of votes cast by the Members present at such general meeting;
TPEx	the Taipei Exchange;
Treasury Shares	means shares of the Company held in treasury pursuant to the Law and the Articles;
TDCC	the Taiwan Depository & Clearing Corporation;
TWSE	the Taiwan Stock Exchange Corporation;
Virtual Meeting	means any general meeting of the Members at which the Members (and any other

	permitted participants of such meeting, including without limitation, the Chairman of such meeting and any Directors) are permitted to attend and participate solely by means of Communication Facilities; and
year	calendar year.

1.2 In the Articles, where not inconsistent with the context:

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

(b) words denoting the masculine gender include the feminine and neuter genders;

(c) words importing persons include companies, associations or bodies of persons whether corporate or not;

(d) the words:-

(i) "may" shall be construed as permissive; and

(ii) "shall" shall be construed as imperative;

(e) "written" and "in writing" include all modes of representing or reproducing words in visible form, including the form of an Electronic Record;

(f) a reference to statutory provision shall be deemed to include any amendment or re-enactment thereof;

(g) unless otherwise provided herein, words or expressions defined in the Law shall bear the same meaning in the Articles; and

(h) Sections 8 and 19 (3) of the Electronic Transactions Act shall not apply to the extent that it imposes obligations or requirements in addition to those set out in the Articles.

1.3 Headings used in the Articles are for convenience only and are not to be used or relied upon in the construction hereof.

SHARES

2. Power to Issue Shares

2.1 Subject to Applicable Law, the Articles and any resolution of the Members to the contrary, and without prejudice to any special rights previously conferred on the holders of any existing shares or class of shares, the Board shall have the power to issue any unissued shares of the Company on such terms and conditions as it may determine and any shares or class of shares (including the issue or grant of options, warrants and other rights, renounceable or otherwise in respect of shares) may be issued with such preferred, deferred or other special rights or such restrictions, whether in regard to dividend, voting, return of capital, or otherwise as the Company may, subject to Article 6.1, by Ordinary Resolution of the Members prescribe, provided that no share shall be issued at a discount except in accordance with the Law and the Applicable Public Company Rules.

2.2 Unless otherwise provided in the Articles, the issue of new shares of the Company shall be approved by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors. The issue of new shares shall at all times be subject to the sufficiency of the authorized share capital of the Company.

2.3 After the application for trading of the shares on the ESM or listing in the ROC has been approved by the TPEx or the TWSE, as applicable, where the Company increases its issued share capital by issuing new shares for cash consideration in the ROC, the Company shall allocate 10% of the total amount of the new shares to be issued, for offering in the ROC to the public ("**Public Offering Portion**") unless it is not necessary or appropriate, as determined by the FSC, the TPEx or the TWSE (as applicable) for the Company to conduct the aforementioned public offering or otherwise provided by Applicable Law. However, if a percentage higher than the aforementioned 10% is resolved by the Members in a general meeting by Ordinary Resolution to be offered, the percentage determined by such resolution shall prevail and shares corresponding to such percentage shall be reserved as Public Offering Portion. The Company may also reserve no more than 10% of such new shares for subscription by the employees of the Company and its Subsidiaries ("**Employee Subscription Portion**"). The Company may prohibit such employees from transferring the shares so subscribed within a certain period; provided, however, that such a period cannot be more than two years.

2.4 Unless otherwise resolved by the Members in general meeting by Ordinary Resolution, where the Company increases its issued share capital by issuing new shares for cash consideration pursuant to Article 2.3, after allocation of the Public Offering Portion, including, for the avoidance of doubt, any percentage in excess of 10% of the total amount of the new shares to be issued for offering in the ROC to the public as resolved by the Members in general meeting be offered pursuant to Article 2.3, and the Employee Subscription Portion pursuant to Article 2.3, the Company shall make a public announcement and notify each Member that he is entitled to exercise a pre-emptive right to purchase his pro rata portion of the remaining new shares, to be issued in the capital increase for cash consideration. The Company shall state in such announcement and notices to the Members the procedures for exercising such pre-emptive rights. Where an exercise of the pre-emptive right may result in fractional entitlement of a Member, the entitlements (including fractional entitlements) of two or more Members may be combined to jointly subscribe for one or more whole new shares in the name of a single Member, subject to compliance with the Applicable Public Company Rules. If the total number of the new shares to be issued has not been fully subscribed for by the Members within the prescribed period, the Company may consolidate such shares into the public offering tranche or offer any un-subscribed new shares to a specific person or persons in such manner as is consistent with the Applicable Public Company Rules.

If any person who has subscribed the new shares (by exercising the aforesaid pre-emptive right of Members or subscribing the Public Offering Portion or the Employee Subscription Portion) fails to pay when due any amount of the subscription price in relation to such newly-issued shares within the payment period as determined by the Company, the Company shall fix a period of no less than one month and call for payment of the subscription price; otherwise, the Company may declare a forfeiture of such subscription. No forfeiture of such subscription shall be declared as against any such person unless the amount due thereon shall remain unpaid for such period after such demand has been made. Notwithstanding the provisions of the preceding sentence, forfeiture of the subscription may be declared without the demand process if the payment period for subscription price set by the Company is one month or longer. Upon forfeiture of the subscription, the shares remaining unsubscribed to shall be offered for subscription in such manner as is consistent with the Applicable Public Company Rules.

2.5 Subject to the Applicable Law, the Company may issue new shares with restricted rights ("**Restricted Shares**") to employees of the Company and its Subsidiaries with the sanction of a Supermajority Resolution provided that Article 2.3 shall not apply in respect of the issue of such shares. For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the terms of issue of Restricted Shares, including but not limited to the number of Restricted Shares so issued, issue price of Restricted Shares and other related matters shall be in accordance with the rules promulgated by the competent authority of securities of the ROC.

2.6 The pre-emptive right of employees under Article 2.3 and the pre-emptive right of Members under Article 2.4 shall not apply in the event that new shares are issued due to the following reasons or for the following purposes:

(a) in connection with a Merger, Share Exchange, Spin-off, or pursuant to any reorganization of the Company;

(b) in connection with meeting the Company's obligations under share subscription warrants and/or options, including those rendered in Articles 2.8 and 2.11;

(c) in connection with the issue of Restricted Shares in accordance with Article 2.5;

(d) in connection with meeting the Company's obligations under convertible bonds or corporate bonds vested with rights to acquire shares;

(e) in connection with meeting the Company's obligations under Preferred Shares vested with rights to acquire shares;

(f) in connection with the issue of shares in accordance with Article 14.7 or Article 17; or

(g) in connection with Private Placement of the securities issued by the Company.

2.7 The Company shall not issue any unpaid shares or partly paid shares.

2.8 Notwithstanding Article 2.5, the Company may, upon approval by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, adopt one or more employee incentive programs and may issue shares or options, warrants or other similar instruments, to employees of the Company and its Subsidiaries.

2.9 Options, warrants or other similar instruments issued in accordance with Article 2.8 above are not transferable save by inheritance.

2.10 Directors of the Company and its Subsidiaries shall not be eligible for Restricted Shares pursuant to Article 2.5 or the incentive programs pursuant to Article 2.8, provided that directors who are also employees of the Company or its Subsidiaries may subscribe for Restricted Shares or participate in an incentive program in their capacity as an employee and not as a director of the Company or its Subsidiaries.

2.11 The Company may enter into agreements with employees of the Company and/or the employees of its Subsidiaries in relation to the incentive program approved pursuant to Article 2.8 above, whereby employees may subscribe for, within a specific period, a specific number of the shares. The terms and conditions of such agreements shall be no less restrictive on the relevant employee than the terms specified in the applicable incentive program.

3. Redemption and Purchase of Shares

3.1 Subject to the Law, 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 Member.

3.2 The Company is authorized to make payments in respect of the redemption of its shares out of capital or out of any other account or fund authorized for this purpose in accordance with the Law.

3.3 The redemption price of a redeemable share, or the method of calculation thereof, shall be fixed by the Board at or before the time of issue.

3.4 Every share certificate relating to redeemable share shall indicate that the share is redeemable.

3.5 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, subject to the provisions of the Applicable Law and the Articles, the Company may, upon approval by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, purchase its own shares (including any redeemable shares) on such terms and in such manner as the Board may determine and hold them as Treasury Shares in accordance with the

Applicable Law PROVIDED THAT if any purchase of the Company's own shares from all the Members involves any immediate cancellation of shares of the Company, such repurchase of shares is subject to approval by the Members by way of an Ordinary Resolution and the number of shares of the Company to be cancelled shall be effected based on the then prevailing percentage of shareholding of all the Members as of the date of such cancellation on a pro rata basis (as rounded up or down to the nearest whole number as determined by the Board), unless otherwise provided for in the Law or the Applicable Public Company Rules.

Upon approval by Members by way of an Ordinary Resolution to repurchase and cancel shares of the Company, the repurchase price may be paid in any manner authorized by the Law, including in cash or in kind, provided that where any repurchase price is to be paid in kind, the monetary equivalent value of such payment in kind shall be (a) assessed by an ROC certified public accountant before being submitted by the Board to the Members for approval as part of the Ordinary Resolution authorizing the repurchase and cancellation of shares of the Company; and (b) agreed to individually by each Member who will be receiving the repurchase price in kind. Without prejudice to this Article 3.5, in the case of a repurchase of shares by the Company for purposes of changing the currency denomination of share capital of the Company, consent of the holders of the shares subject to such repurchase shall not be required.

3.6 In the event that the Company proposes to purchase any share traded on the ESM or listed on the TPEx or the TWSE in the ROC and holds them as Treasury Shares pursuant to the preceding Article, the resolution of the Board approving such proposal and the implementation thereof should be reported to the Members in the next general meeting in accordance with the Applicable Public Company Rules. Such reporting obligation shall also apply even if the Company does not implement the proposal to purchase its shares traded on the ESM or listed on the TPEx or the TWSE in the ROC for any reason.

3.7 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the Company is authorized to purchase any share traded on the ESM or listed on the TPEx or the TWSE in the ROC in accordance with the following manner of purchase:

(a) the total price of the shares purchased by the Company shall not exceed the sum of retained earnings minus earnings distribution resolved by the Board or the general meeting, plus the following realized capital reserve:

(i) the premium received from the disposal of assets that has not been booked as retained earnings;

(ii) the premium paid on the issuance of any share and income from endowments received by the Company provided however that income from the shares shall not be included before such shares have been transferred to others;

(b) the maximum number of shares purchased by the Company shall not exceed 10% of the total number of issued and outstanding shares of the Company; and

(c) the purchase shall be at such time, at such price and on such other terms as determined and agreed by the Board in its sole discretion provided however that:

(i) such purchase transactions shall be in accordance with the applicable ROC securities laws and regulations and the Applicable Public Company Rules; and

(ii) such purchase transactions shall be in accordance with the Law.

3.8 Subject to Article 3.5 and the Applicable Public Company Rules, the redemption or repurchase price may be paid in any manner permissible under the Law as determined by the Board.

3.9 A delay in payment of the redemption price shall not affect the redemption but, in the case of a delay of more than thirty days, interest shall be paid for the period from the due date until actual payment at a rate which the Board, after due enquiry, estimates to be representative of the rates being offered by banks holding "A" licenses (as defined in the Banks and Trust Companies Act (Revised) of the Cayman Islands) in the Cayman Islands for thirty day deposits in the same currency.

3.10 The Board may exercise as it thinks fit the powers conferred on the Company by Section 37(5) of the Law (payment out of capital) but only if and to the extent that the redemption could not otherwise be made (or not without making a fresh issue of shares for this purpose).

3.11 Subject as aforesaid, the Board may determine, as it thinks fit all questions that may arise concerning the manner in which the redemption of the shares shall or may be affected.

3.12 No share may be redeemed unless it is fully paid.

3.13 The Board may designate as Treasury Shares any of its shares that it purchases or redeems, or any shares surrendered to it, in accordance with the Applicable Law.

3.14 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 of the Company) may be made to the Company in respect of a Treasury Share.

3.15 The Company shall be entered in the Register of Members 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 the Articles or the Law.

3.16 After the Company purchases the shares traded on the ESM or listed on the TPEx or the TWSE in the ROC, any proposal to transfer the Treasury Shares to the employees of the Company and its Subsidiaries at a price below the average actual repurchase price must be approved by Special Resolution in the next general meeting and the items required by the Applicable Public Company Rules shall be specified in the notice of the general meeting and may not be proposed as an extemporary motion. The aggregate number of Treasury Shares resolved at all general meetings and transferred to the employees of the Company and its Subsidiaries shall not exceed 5% of the total issued shares, and each employee may not subscribe for more than 0.5% of the total issued shares in aggregate. The Company may prohibit such employees from transferring such Treasury Shares within a certain period; provided, however, that such a period cannot be more than two years.

3.17 Subject to Article 3.16 and the Applicable Public Company Rules, Treasury Shares may be disposed of (by cancellation or transfer) by the Company on such terms and conditions in accordance with the Applicable Law as determined by the Board.

4. Rights Attaching to Shares

Subject to Article 2.1, the Memorandum and the Articles, other contractual obligations or restrictions that the Company is bound by and any resolution of the Members to the contrary and without prejudice to any special rights conferred thereby on the holders of any other shares or class of shares, the share capital of the Company shall be divided into shares of a single class the holders of which shall, subject to the provisions of the Articles:

(a) be entitled to one vote per share;

(b) be entitled to such dividends as recommended by the Board and approved by the Members at general meeting;

(c) in the event of a winding-up or dissolution of the Company, whether voluntary or involuntary or for the purpose of a reorganization or otherwise or upon any distribution of capital, be entitled to the surplus assets of the Company; and

(d) generally be entitled to enjoy all of the rights attaching to shares.

5. Share Certificates

5.1 The Company may issue shares in uncertificated/scripless form or issue share certificates. Where share certificates are issued, every Member shall be entitled to a certificate issued under the Seal (or a facsimile thereof), which shall be affixed or imprinted with the authority of the Board, specifying the number and, where appropriate, the class of shares held by such Member. The Board may by resolution determine, either generally or in a particular case, that any or all signatures on certificates may be printed thereon or affixed by mechanical means.

For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, shares of the Company shall be issued in uncertificated/scripless form unless the issuance of share certificates is required by the provisions of the Applicable Public Company Rules.

5.2 If any share certificate shall be proved to the satisfaction of the Board to have been worn out, lost, mislaid, or destroyed the Board may cause a new certificate to be issued and request an indemnity for the lost certificate if it sees fit.

5.3 Share may not be issued in bearer form.

5.4 When the Company shall issue share certificates pursuant to Article 5.1, the Company shall deliver the share certificates to the subscribers within thirty days from the date such share certificates may be issued pursuant to the Law, the Memorandum, the Articles, and the Applicable Public Company Rules, and shall make a public announcement prior to the delivery of such share certificates pursuant to the Applicable Public Company Rules.

5.5 Where the Company shall issue the shares in uncertificated/scripless form, the Company shall comply with the Law and the Applicable Public Company Rules to handle relevant matters, and shall deliver the shares to the subscribers by book-entry transfer within thirty days after the Company is permitted by the Applicable Public Company Rules to issue such shares and make a public announcement prior to the delivery.

5.6 The Company shall issue shares with a nominal or par value and shall not convert its shares with a nominal or par value into shares without nominal or par value.

6. Preferred Shares

6.1 The Company may by Special Resolution designate one or more classes of shares with preferred or other special rights (shares with such preferred or other special rights, "**Preferred Shares**"), and may amend the Memorandum and the Articles as appropriate to reflect the designation of shares as Preferred Shares.

6.2 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the rights and obligations of Preferred Shares may include (but not limited to) the following terms and shall be consistent with the Applicable Public Company Rules:

(a) the order of priority and fixed amount or fixed ratio of allocation of dividends and bonus on Preferred Shares;

(b) the order of priority and fixed amount or fixed ratio of allocation of surplus assets of the Company;

(c) the order of priority for or restriction on the voting right(s) (including declaring no voting rights whatsoever) of the Members holding the Preferred Shares;

(d) the method by which the Company is authorized or compelled to redeem the Preferred Shares, or a statement that redemption rights shall not apply; and

(e) other matters concerning rights and obligations incidental to Preferred Shares.

REGISTRATION OF SHARES

7. Register of Members

(a) For so long as shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the Board shall cause to be kept a Register of Members which may be kept outside the Cayman Islands at such place as the Board shall appoint and which shall be maintained in accordance with the Law and the Applicable Public Company Rules.

(b) In the event that the Company has shares that are not traded on the ESM or listed on the TPEx or the TWSE in the ROC, the Company shall also cause to be kept a register of such shares in accordance with Section 40 of the Law.

8. Registered Holder Absolute Owner

Except as required by law:

(a) no person shall be recognized by the Company as holding any share on any trust; and

(b) no person other than the Member shall be recognized by the Company as having any right in a share.

9. Transfer of Registered Shares

9.1 Title to shares traded on the ESM or listed on the TPEx or the TWSE in the ROC may be evidenced and transferred in a manner consistent with the Applicable Public Company Rules (including through the book-entry system of the TDCC).

9.2 All transfers of shares which are in certificated form may be effected by an instrument of transfer in writing in any usual form or in any other form which the Board may approve and shall be executed by or on behalf of the transferor and, if the Board so requires, by or on behalf of the transferee. Without prejudice to the foregoing, any Director is delegated with the power to resolve, either generally or in any particular case, upon request by either the transferor or transferee, to accept mechanically executed transfers.

9.3 The Board be delegated with power and authorized to refuse to recognize any instrument of transfer in respect of shares in certificated form unless it is accompanied by the certificate in respect of the shares to which it relates and by such other evidence as the Board may reasonably require to show the right of the transferor to make the transfer.

9.4 The joint holders of any share may transfer such share to one or more of such joint holders, and the surviving holder or holders of any share previously held by them jointly with a deceased Member may transfer any such share to the executors or administrators of such deceased Member.

9.5 The Board may in his or her absolute discretion and without assigning any reason therefor refuse to register the transfer of a share in certificated form in the event such registration of transfer would (i) conflict with the Applicable Law; or (ii) conflict with the Memorandum and/or the Articles. If the Board refuses to register a transfer of any share, the Secretary shall, within three months after the date on which the transfer was lodged with the Company, send to the transferor and transferee notice of the refusal.

10. Transmission of Registered Shares

10.1 In the case of the death of a Member, the survivor or survivors where the deceased Member was a joint holder, and the legal personal representatives of the deceased Member where the deceased Member was a sole holder, shall be the only persons recognized by the Company as having any title to the deceased Member's interest in the shares. Nothing herein contained shall release the estate of a deceased joint holder from any liability in respect of any share which had been jointly held by such deceased Member with other persons. Subject to the provisions of Section 39 of the Law, for the purpose of this Article, legal personal representative means the executor or administrator of a deceased Member or such other person as the Board may, in its absolute discretion, decide as being properly authorized to deal with the shares of a deceased Member.

10.2 Any person becoming entitled to a share in consequence of the death or bankruptcy of any Member may be registered as a Member upon such evidence as the Board may deem sufficient or may elect to nominate some person to be registered as a transferee of such share.

10.3 On the presentation of the evidence as the Board may require to prove the title of the transferor, the transferee shall be registered as a Member. Notwithstanding the foregoing, the Board shall, in any case, have the same right to decline or suspend registration or refuse registration as stipulated in Article 9.5 as it would have had in the case of a transfer of the share by that Member before such Member's death or bankruptcy, as the case may be.

10.4 Where two or more persons are registered as joint holders of a share or shares, then in the event of the death of any joint holder or holders the remaining joint holder or holders shall be absolutely entitled to the said share or shares and the Company shall recognize no claim in respect of the estate of any joint holder except in the case of the last survivor of such joint holders.

ORDINARY RESOLUTION, SPECIAL RESOLUTION AND SUPERMAJORITY RESOLUTION

11. Alteration of Capital

11.1 Subject to the Law, the Company may from time to time by Ordinary Resolution alter the conditions of its Memorandum to:

(a) increase its share capital by new shares of such sum, to be divided into shares of such classes and amount, as the resolution shall prescribe;

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

(c) convert all or any of its paid up shares into stock and reconvert that stock into paid up shares of any denomination for the purpose of redenominating its share capital;

(d) sub-divide its existing shares, or any of them into shares of a smaller amount provided that in the subdivision the proportion between the amount paid and the amount, if any, unpaid on each reduced share shall be the same as it was in case of the share from which the reduced share is derived; or

(e) cancel any shares which, 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.

11.2 The Board may settle as it considers expedient any difficulty which arises in relation to any consolidation and division under the last preceding Article and in particular but without prejudice to the generality of the foregoing may issue certificates in respect of fractions of shares or arrange for the sale of the shares representing fractions and the distribution of the new proceeds of sale (after deduction of the expenses of such sale) in due proportion amongst the Members who would have been entitled to the fractions, and for this purpose the Board may authorize some person to transfer the shares representing fractions to their purchaser or resolve that such net proceeds be paid to the Company for the Company's benefit. Such purchaser will not be bound to see to the application of the purchase money nor will his title to the shares be affected by any irregularity or invalidity in the proceedings relating to the sale.

12. Special Resolution and Supermajority Resolution

12.1 Subject to the Law and the Articles, the Company may from time to time by Special Resolution:

(a) change its name;

(b) alter or add to the Articles;

(c) alter or add to the Memorandum with respect to any objects, powers or other matters specified therein;

(d) reduce its share capital and any capital redemption reserve fund; or

(e) effect a Merger under the Law.

12.2 Subject to the Law, the Company may, by Special Resolution, issue securities by way of Private Placement within the territory of the ROC in accordance with Applicable Public Company Rules; provided that, for issuance of corporate bonds which do not involve the grant of a warrant, option, or right of conversion or otherwise grant the holders of the bonds the right to acquire equity or similar rights by way of Private Placement within the territory of the ROC, the Company may do so by resolution of the Board in different tranches within one year from the date of the resolution of the Board in accordance with Applicable Public Company Rules.

12.3 Subject to the Law and Article 12.4, the following actions by the Company shall require the approval of the Members by a Supermajority Resolution:

(a) effecting any capitalization of distributable dividends and/or bonuses and/or any other amount prescribed under Article 17;

(b) effecting any Merger (except for any Merger which falls within the definition of "merger" and/or "consolidation" under the Law, which requires the approval of the Company by Special Resolution only), Share Exchange, or Spin-off of the Company;

(c) entering into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;

(d) the transferring of the whole or any essential part of the business or assets of the Company; or

(e) acquiring or assuming the whole business or assets of another person, which has a material effect on the Company's operation.

12.4 Subject to the Law, the Company may be wound up voluntarily:

(a) if the Company resolves by Ordinary Resolution that it be wound up voluntarily because the Company is unable to pay its debts as they fall due; or

(b) if the Company resolves by Special Resolution that it be wound up voluntarily for reasons other than set out in Article 12.4(a) above.

12.5 Subject to the Applicable Law, the Company may, with the sanction of a Supermajority Resolution, distribute its Capital Reserve, in whole or in part, by issuing new shares which shall be distributed as bonus shares to its existing Members in proportion to the number of shares being held by each of them or by cash distribution to its Members.

13. Variation of Rights Attaching to Shares

If, at any time, the share capital is divided into different classes of shares, the rights attached to any class (unless otherwise provided by the terms of issue of the shares of that class) may, whether or not the Company is being wound-up, be varied with the sanction of a Supermajority Resolution passed at a general meeting of the holders of the shares of the class. Notwithstanding the foregoing, if any modification or alteration in the Articles is prejudicial to the preferential rights of any class of shares, such modification or alteration shall be adopted by a Special Resolution passed at a general meeting and shall also be adopted by a Supermajority Resolution passed at a separate meeting of Members of that class of shares. 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 varied by the creation or issue of further shares ranking *pari passu* therewith. To any such meeting all the provisions of the Articles relating to general meetings shall apply *mutatis mutandis*.

DIVIDENDS AND CAPITALISATION

14. Dividends

14.1 The Board may declare a dividend to be paid to the Members in proportion to the number of shares held by them, and such dividend may be paid in cash or shares.

14.2 Subject to the Applicable Law, no dividends or other distribution shall be paid except out of profits of the Company, realized or unrealized, out of share premium account or any reserve, fund or account as otherwise permitted by the Law. Except as otherwise provided by the rights attached to any shares, all dividends and other distributions shall be paid according to the number of the shares that a Member holds. If any share is issued on terms providing that it shall rank for dividend as from a particular date, that share shall rank for dividends accordingly.

14.3 With respect to the dividend to be distributed at the end of each financial year, subject to the Law and this Article and except as otherwise provided by the rights attached to any shares, the Company may distribute profits after each financial year in accordance with a proposal for profit distribution approved by, in the case of dividend to be paid in cash, a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors and then reported to the Members in the next annual general meeting or, in the case of Article 12.3(a) or 12.5 (in the case of an issuance of new shares as bonus shares), a majority of the Directors at a meeting attended by a majority or more of the total number of the Directors and Supermajority Resolution in the general meeting.

14.4 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, unless otherwise provided in the Law, the Applicable Public Company Rules or the Articles, upon the final settlement of the Company's accounts, if there is "surplus profit" (as defined below), the Company shall set aside 1% to 15% of surplus profit as compensation to employees ("**Employees' Compensations**") and Employees' Compensations may be distributed to employees of the Company and its Subsidiaries who meet certain qualifications determined by the Board. The Company shall, from the surplus profit, set aside no more than 5% as remuneration for the Directors (excluding the Independent Directors) ("**Directors' Remuneration**"). The distribution proposals in respect of Employees' Compensation and Directors' Remuneration shall be approved by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors and submitted to the shareholders' meeting for report. However, if the Company has accumulated losses, the Company shall reserve an amount thereof for making up the losses before proceeding with the abovementioned distributions and allocation. The "surplus profit" referred to above means the net profit before tax and for the avoidance of doubt, such amount is before any payment of compensation to employees and remuneration for the Directors.

14.5 In determining the Company's dividend policy, the Board recognizes that the Company is in the growth stage. In determining the amount, if any, of the dividend or other distribution it recommends to Members for approval in any financial year, the Board:

(a) may take into consideration the earnings of the Company, overall development, financial planning, capital needs, industry outlook and future prospects of the Company in the relevant financial year, so as to ensure the protection of Members' rights and interests; and

(b) shall set aside out of the profits of the Company for each financial year in addition to the allocation in accordance with Article 14.4: (i) a reserve for payment of tax for the relevant financial year; (ii) an amount to offset losses incurred in previous years; (iii) 10% as a general reserve ("**Statutory Reserve**") (unless the Statutory Reserve has reached the total paid-up capital of the Company), and (iv) a special surplus reserve as required by the applicable securities authority under the Applicable Public Company Rules or a reserve as determined by the Board pursuant to Article 15.1.

14.6 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, subject to compliance with the Law and after setting aside the amounts for Employees' Compensations and Directors' Remuneration in accordance with Article 14.4 and such amounts as the Board deems fit in accordance with the dividend policy set out in Article 14.5, the Board shall recommend to Members for approval to distribute no less than 10% of the earnings generated from the immediately preceding financial year (exclusive of those accumulated from previous years) out of the distributable amount as dividend to the Members and the allocation will be made upon the passing of the resolution by the Members.

14.7 Dividends to the Members and the Employees' Compensation may be distributed, in the discretion of the Board, by way of cash, by way of applying such sum in paying up in full unissued shares, or a combination of both for allocation and distribution to employees or the Members, provided that, in the case of a distribution to Members, no less than 30% of the total amount of such dividend shall be paid in cash.

14.8 The Board shall fix any date as the record date for determining the Members entitled to receive any dividend or other distribution.

14.9 For the purpose of determining Members entitled to receive payment of any dividend or other distributions, the Board may provide that the Register of Members be closed for transfers for five days before the relevant record date or such other period consistent with the Applicable Public Company Rules subject to compliance with the Law.

14.10 No unpaid dividend and compensation shall bear interest as against the Company.

15. Capital Reserve and Power to Set Aside Profits

15.1 The Board may, before declaring a dividend, set aside out of the surplus or profits of the Company, such sum as it thinks proper as a reserve to be used to meet contingencies or for meeting the deficiencies for implementing dividend distribution plans or for any other purpose to which those funds may be properly applied. Pending application, such sums may be in the absolute discretion of the Board either be employed in the business of the Company or invested in such investment as the Board may from time to time think fit, and need not be kept separate from other assets of the Company. The Board may also, without placing the same to reserve, carry forward any profit which it decides not to distribute.

15.2 Subject to any direction from the Company in general meeting, the Board may on behalf of the Company exercise all the powers and options conferred on the Company by the Law in regard to the Capital Reserve. Subject to compliance with the Law, the Board may on behalf of the Company set off accumulated losses against credits standing in the Capital Reserve and make distributions out of the Capital Reserve.

16. Method of Payment

16.1 Any dividend, interest, or other monies payable in cash in respect of the shares may be paid by wire transfer to the Member's designated account or by cheque or draft sent through the post directed to the Member at such Member's address in the Register of Members, or to such person and to such address as the holder may in writing direct.

16.2 In the case of joint holders of shares, any dividend, interest or other monies payable in cash in respect of shares may be paid by cheque or draft sent through the post directed to the address of the holder first named in the Register of Members, or to such person and to such address as the holder may in writing direct. If two or more persons are registered as joint holders of any shares any one can give an effectual receipt for any dividend paid in respect of such shares.

16.3 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the payment of any dividend shall comply with the Applicable Public Company Rules and the Law.

17. Capitalization

Subject to the Applicable Law (for so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC) and Article 12.3(a) and 12.5 (in the case of an issuance of new shares as bonus shares), the Board may capitalize any sum for the time being standing to the credit of the Capital Reserve or other reserve accounts or to the credit of the profit and loss account or otherwise available for distribution by applying such sum in paying up unissued shares to be allotted as fully paid bonus shares pro rata to the Members.

MEETINGS OF MEMBERS

18. Annual General Meetings

18.1 The Company shall hold a general meeting as its annual general meeting within six months following the end of each fiscal year, which shall be called by the Board.

18.2 Subject to Article 18.1, the annual general meeting of the Company may be held at such time and place as the Board shall determine. For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, unless otherwise provided by the Law, the Company's physical annual general meetings shall be held in the ROC. If the Board resolves to hold a physical annual general meeting outside the ROC, the Company shall apply for the approval of the TWSE/TPEx within two days after the Board adopts such resolution. Where an annual general meeting is to be held outside the ROC, the Company shall engage a professional stock affairs agent in the ROC to handle the administration of such general meeting (including but not limited to the handling of the voting of proxies submitted by Members).

18.3 The general meeting may be held by Virtual Meeting or any other means announced by the competent authority of the Company Act of the ROC. So long as the shares are traded on the ESM or listed on the TPEx or the TWSE in Taiwan, the conditions, operation procedures and other matters of the general meeting held by Virtual Meeting shall be in compliance with the Applicable Public Company Rules.

18.4 In case where any general meeting is held at which Communication Facilities are permitted in accordance with these Articles, including any Virtual Meeting, any Member who attend and participate by means of such Communication Facilities in such a meeting shall be deemed to have attended and constitute presence in person.

19. Extraordinary General Meetings

19.1 General meetings other than annual general meetings shall be called extraordinary general meetings.

19.2 The Board may convene an extraordinary general meeting of the Company whenever in their judgment such a meeting is necessary or is desirable. Article 18.2 shall apply to extraordinary general meetings.

19.3 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the Board shall on a Member's requisition as defined in Article 19.4 forthwith proceed to convene an extraordinary general meeting of the Company.

19.4 A Member's requisition set forth in Article 19.3 is a requisition of one or more Members of the Company holding in the aggregate at the date of deposit of the requisition not less than 3% of the total number of issued shares of the Company which as at that date have been held by such Member(s) for at least one year.

19.5 The Member's requisition must state in writing the matters to be discussed at the extraordinary general meeting and the reason therefor.

19.6 If the Board does not within fifteen days from the date of the deposit of the Member's requisition dispatch the notice of an extraordinary general meeting, the requisitionists may themselves convene an extraordinary general meeting in the same manner, as nearly as possible, as that in which general meetings may be convened by the Board. If it is proposed that the extraordinary general meeting be held outside the ROC, an application shall be submitted by such requisitionists to the TWSE/TPEx for its prior approval.

19.7 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, any one or more Member(s) may summon an extraordinary general meeting, provided that such Member or Members shall hold more than 50% of the total issued Shares of the Company for a continuous period of no less than three months. The number of the Shares held by a Member and the period during which a Member holds such Shares, shall be calculated and determined based on the Register of Members as of the first day of the Book Closure Period. The Book Closure Period has the meaning as defined in Article 20.3.

20. Notice

20.1 Before the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, at least five days' notice of a general meeting shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held and the general nature of business to be conducted at the meeting.

20.2 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, at least thirty days' notice of an annual general meeting, and at least fifteen days' notice of an extraordinary general meeting shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held and the general nature of the business to be considered at the meeting. The notice may, as an alternative, be given by means of electronic transmission, after obtaining a prior written consent from the recipient(s) thereof.

20.3 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the Board shall fix a record date for determining the Members entitled to receive notice of and to vote at any general meeting of the Company in accordance with Applicable Public Company Rules and close its Register of Members accordingly in accordance with Applicable Public Company Rules. The Board shall fix the period that the Register of Members shall be closed for transfers (the "**Book Closure Period**").

20.4 Subject to Article 23.4, the accidental omission to give notice of a general meeting to, or the non-receipt of a notice of a general meeting by, any person entitled to receive notice shall not invalidate the proceedings at that meeting.

20.5 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the Company shall announce to the public the notice of a general meeting, the proxy instrument, agendas and materials relating to the matters to be reported and discussed in the general meetings, including but not limited to, election or discharge of Directors, in accordance with Article 20.2, and shall transmit the same via the Market Observation Post System in accordance with Applicable Public Company Rules. If the voting power of a Member at a general meeting shall be exercised by way of a written ballot, the Company shall also send the written document for the Member to exercise his voting power together with the above-mentioned materials in accordance with Article 20.2. The Board shall prepare a meeting handbook of the relevant general meeting and supplemental materials, which will be made available to all Members and shall be transmitted to the Market Observation Post System in accordance with the Applicable Public Company Rules. If the Company's total paid-in capital exceeds NT$2 billion at the most recent financial year end date, or if the shareholding of foreign and PRC investors reaches more than 30% of the total number of issued shares as recorded in the Register of Members as of the date of the general meeting held in the most recent financial year, the foregoing transmission of information and materials via or to the Market Observation Post System shall be completed at least thirty days for an annual general meeting.

20.6 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the following matters shall be stated in the notice of a general meeting, with a summary of the major content to be discussed, and shall not be proposed as an extemporary motion:

(a) election or discharge of Directors,

(b) alteration of the Memorandum or the Articles,

(c) capital reduction,

(d) application to terminate the public offering of the Shares,

(e) (i) dissolution, Merger, Share Exchange or Spin-off, (ii) entering into, amending, or terminating any Lease Contract, Management Contract or Joint Operation Contract, (iii) transfer of the whole or any essential part of the business or assets of the Company, and (iv) acquisition or assumption of the whole of the business or assets of another person, which has a material effect on the operations of the Company,

(f) ratification of an action by Director(s) who engage(s) in business for himself or on behalf of another person that is within the scope of the Company's business,

(g) distribution of the whole or part of the surplus profit of the Company in the form of new shares, capitalization of Capital Reserve and any other amount in accordance with Article 17,

(h) making distributions of new shares or cash out of the Statutory Reserve, the premium received on the issuance of any shares and income from endowments received by the Company to its Members, and

(i) Private Placement of any equity-related securities to be issued by the Company.

The major content of the above matters can be announced on the website designated by Taiwan securities authority or by the Company, and the Company shall specify the link to the website in the notice of the relevant general meeting.

20.7 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the Board shall keep the Memorandum and the Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the Registered Office (if applicable) and the Company's stock affairs agent located in the ROC. Members may request, from time to time, by submitting document(s) evidencing his interests involved and indicating the designated scope of the inspection, access to inspect, review or make copies of the foregoing documents. If the relevant documents are kept by the Company's stock affairs agent, upon the request of any Member, the Company shall order the Company's stock affairs agent to provide such Member with the requested documents.

20.8 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the Company shall make available all the statements and records prepared by the Board and the report prepared by the Audit Committee which will be submitted to the Members at the annual general meeting at the Registered Office (if applicable) and its stock affairs agent located in the ROC ten days prior to such annual general meeting in accordance with Applicable Public Company Rules. Members may inspect and review the foregoing documents from time to time and may be accompanied by their lawyers or certified public accountants for the purpose of such inspection and review.

20.9 If the general meeting is convened by the Board and other person entitled to convene a general meeting in accordance with these Articles or any Applicable Law, the Board and such person may request the Company or the Company's stock affairs agent to provide the Register of Members. Upon the request, the Company shall (and shall order the Company's stock affairs agent to) provide the Register of Members.

21. Giving Notice

21.1 Any Notice or document, whether or not to be given or issued under the Articles from the Company to a Member, shall be in writing either by delivering it to such

Member in person or by sending it by letter mail or courier service to such Member at his registered address as appearing in the Register of Members or at any other address supplied by him to the Company for the purpose or, as the case may be, by transmitting it to any such address. For the purpose of this Article, a notice may be sent via electronic means if so agreed to by the Members in writing.

21.2 Any Notice or other document shall be deemed to be effective when it is sent in accordance with Articles 20 and 21 of the Articles.

Any Notice or document may be given to a Member either in the Chinese language or the English language, subject to due compliance with all Applicable Law, rules and regulations.

This Article shall apply *mutatis mutandis* to the service of any document by a Member on the Company under the Articles.

22. Postponement of General Meeting

The Board may postpone any general meeting called in accordance with the provisions of the Articles provided that notice of postponement is given to each Member before the time for such meeting. A notice stating the date, time and place for the postponed meeting shall be given to each Member in accordance with the provisions of the Articles provided that in the event that the Members resolve to postpone the general meeting to a specified date which is not more than five days, Articles 20.1, 20.2, 20.3, 20.4, 20.5 and 21 do not apply and notice of the adjournment shall not be required.

23 Quorum and Proceedings at General Meetings

23.1 No resolutions shall be adopted unless a quorum is present. Unless otherwise provided for in the Articles, Members present in person or by proxy or in the case of a corporate Member, by corporate representative, representing more than one-half of the total issued shares of the Company, shall constitute a quorum for any general meeting.

23.2 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the Board shall submit business reports, financial statements and proposals for distribution of profits or allocation of losses prepared by it for the purposes of annual general meetings of the Company for ratification by the Members in a manner consistent with the Applicable Public Company Rules. After ratification by the Members at the general meeting, the Board shall distribute copies of or announce to the public the ratified financial statements and the Company's resolutions on distribution of profits or allocation of losses, to each Member or otherwise make the same available to the Members in accordance with the Applicable Public Company Rules.

23.3 Unless otherwise provided in the Articles, a resolution put to the vote of the meeting shall be decided on a poll.

23.4 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, if and to the extent permitted under the Law, nothing in the Articles shall prevent any Member from initiating proceedings in a court of competent jurisdiction for an appropriate remedy in connection with the convening of any general meeting or the passage of any resolution in violation of applicable laws or regulations or the Articles, including but not limited to filing a lawsuit for revocation of the resolutions of the general meeting within thirty days after passing of such resolution. The Taiwan Taipei District Court may be the court of the first instance for adjudicating any disputes arising out of the foregoing.

23.5 Unless otherwise expressly required by the Law, the Memorandum or the Articles, any matter which has been presented for resolution, approval, confirmation or adoption by the Members at any general meeting may be passed by an Ordinary Resolution.

23.6 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, Member(s) holding 1% or more of the Company's total issued shares immediately prior to the relevant Book Closure Period, during which the Company closed its Register of Members, may propose to the Company in writing or any electronic means designated by the Company one matter for discussion at an annual general meeting. The Company shall give a public notice in such manner and at such time as permitted by Applicable Law specifying the place and a period of not less than ten days for Members to submit proposals. The Board shall include the proposal in the agenda of the annual general meeting unless (a) the proposing Member(s) holds less than 1% of the Company's total issued shares, (b) the matter of such proposal may not be resolved by a general meeting or the proposal exceeds 300 Chinese words; (c) the proposing Member(s) has proposed more than one proposal; or (d) the proposal is submitted to the Company outside the period fixed and announced by the Company for accepting Member(s)' proposal(s). If the purpose of the proposal is to urge the Company to promote public interests or fulfil its social responsibilities, the Board may accept such proposal to be discussed in general meeting.

23.7 The rules and procedures of general meetings shall be established by the Board and approved by an Ordinary Resolution, and such rules and procedures shall be in accordance with the Law, the Articles and the Applicable Public Company Rules.

24. Chairman to Preside

24.1 In the event that the general meeting is convened by the Board, the Chairman shall act as chairman at all meetings of the Members at which such person is present. In his absence the Directors who are present at the general meeting shall elect one from among themselves to act as the chairman at such meeting in lieu of the Chairman.

24.2 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the chairman at all meetings of the Members shall be appointed or elected in accordance with the Applicable Public Company Rules.

25. Voting on Resolutions

25.1 Subject to any rights, privileges or restrictions attached to any share, every Member who (being an individual) is present in person or by proxy or (in the case of a corporation or other non-natural person) by duly authorized corporate representative(s) or by proxy shall have one vote for every share of which he is the holder. A Member who holds shares for benefit of others, need not use all his votes or cast all the votes he holds in the same way as he uses his votes in respect of shares he holds for himself. The qualifications, scope, methods of exercise, operating procedures and other matters with respect to exercising voting power separately shall comply with the Applicable Public Company Rules.

25.2 No person shall be entitled to vote at any general meeting or at any separate meeting of the holders of a class of shares unless he is registered as a Member on the record date for such meeting nor unless he has paid all the calls on all shares held by such Member.

25.3 Votes may be cast either in person or by proxy. A Member may appoint another person as his proxy by specifying the scope of appointment in the proxy instrument prepared by the Company to attend and vote at a general meeting, provided that a Member may appoint only one proxy under one instrument to attend and vote at such meeting.

25.4 Subject to the Law, for so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the Company shall provide the Members with a method for exercising their voting power by way of electronic transmission. The method for exercising such voting power shall be described in the general meeting notice to be given to the Members if the voting power may be exercised by way of a written ballot or electronic transmission. Any Member who intends to exercise his voting power by way of a written ballot or by way of electronic transmission shall serve the Company with his voting decision at least two days prior to the date of such general meeting. Where more than one voting decision are received from the same Member by the Company, the first voting decision shall prevail, unless an explicit written statement is made by the relevant Member to revoke the previous voting decision in the later-received voting decision. A Member who exercises his voting power at a general meeting by way of a written ballot or by electronic transmission shall be deemed to have appointed the chairman of the general meeting as his proxy to vote his shares at the general meeting only in the manner directed by his written instrument or electronic document. The chairman of the general meeting as proxy shall not have the power to exercise the voting rights of such Members with respect to any matters not referred to or indicated in the written or electronic document and/or any amendment to resolution(s) proposed at the said general meeting. For the purpose of clarification, such Members voting in such manner shall be deemed to have waived their voting rights with respect to any extemporary matters or amendment to resolution(s) proposed at the general meeting.

25.5 In the event any Member who intended to exercise his voting power by way of a written ballot or electronic transmission and has served his voting decision on the Company pursuant to Article 25.4 later intends to attend the general meetings in person, he shall, at least two days prior to the date of such general meeting, serve the Company with a separate notice revoking his previous voting decision. Such separate notice shall be sent to the Company in the same manner (e.g., by courier, registered mail or electronic transmission, as applicable) as the previous voting decision under Article 25.4 was given to the Company. Votes by way of a written ballot or electronic transmission shall remain valid if the relevant Member fails to revoke his voting decision before the prescribed time.

25.6 A Member who has served the Company with his voting decision in accordance with Article 25.4 for the purpose of exercising his voting power by way of a written ballot or by way of electronic transmission may appoint a person as his proxy to attend the meeting in accordance with the Articles, in which case the vote cast by such proxy shall be deemed to have revoked his previous voting decision served on the Company and the Company shall only count the vote(s) cast by such expressly appointed proxy at the meeting.

26. Proxies

26.1 The instrument of proxy shall be in the form approved by the Board from time to time 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 Member, proxy and the solicitor (if any). The form of proxy shall be provided to the Members together with the relevant notice for the relevant general meeting, and such notice and proxy materials shall be distributed to all Members on the same day.

26.2 An instrument of proxy shall be in writing, be executed under the hand of the appointor in writing, or, if the appointor is a corporation or other non-natural person, under the hand of an officer or attorney who is duly authorized for that purpose. A proxy need not be a Member of the Company.

26.3 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, subject to the Applicable Public Company Rules, except for an ROC trust enterprise or stock affair agents approved pursuant to Applicable Public Company Rules, save with respect to the Chairman being deemed appointed as proxy under Article 25.4, in the event a person acts as the proxy for two or more Members, the total number of issued and voting shares entitled to be voted as represented by such proxy shall be no more than 3% of the total number of issued and voting shares of the Company immediately prior to the relevant Book Closure Period, during which the Company close its Register of Member; any vote in respect of the portion in excess of such 3% threshold shall not be counted.

26.4 In the event that a Member exercises his voting power by way of a written ballot or electronic transmission and has also authorized a proxy to attend a general meeting, then the voting power exercised by the proxy at the general meeting shall prevail. In the event that any Member who has authorized a proxy to attend a general meeting later intends to attend the general meeting in person or to exercise his voting power by way of a written ballot or electronic transmission, he shall, at least two days prior to the date of such general meeting, serve the Company with a separate notice revoking his previous appointment of the proxy. Votes by way of proxy shall remain valid if the relevant Member fails to revoke his appointment of such proxy before the prescribed time.

26.5 The instrument of proxy shall be deposited at the Registered Office or the office of the Company's stock affairs agent in the ROC or at such other place as is specified for that purpose in the notice convening the meeting, or in any instrument of proxy sent out by the Company not less than five days before the time for holding the meeting or adjourned meeting at which a person named in the instrument proposes to vote, save with respect to the Chairman being deemed appointed as proxy under Article 25.4. Where more than one instrument to vote are received from the same Member by the Company, the first instrument received shall prevail, unless an explicit written statement is made by the relevant Member to revoke the previous proxy in the later-received instrument.

27. Proxy Solicitation

For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the use and solicitation of proxies shall be in compliance with the Applicable Public Company Rules, including but not limited to "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies."

28. Dissenting Member's Appraisal Right

28.1 Subject to compliance with the Law, in the event any of the following resolutions is passed at general meetings, any Member who has abstained from voting or voted against in respect of such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the meeting, may request the Company to purchase all of his shares at the then prevailing fair price:

(a) the Company proposes to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;

(b) the Company transfers the whole or an essential part of its business or assets, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company;

(c) the Company acquires or assumes the whole business or assets of another person, which has a material effect on the operation of the Company;

(d) the Company proposes to undertake a Spin-off, Merger, Acquisition or Share Exchange; or

(e) the Company generally assumes all the assets and liabilities of another person or generally assigns all its assets and liabilities to another person.

Shares which have been abstained from voting in accordance with this Article 28.1 shall not be counted in determining the number of votes of the Members being cast a general meeting but shall be counted towards the quorum of the general meeting.

28.2 Without prejudice to the Law, any Member exercising his rights in accordance with Article 28.1 (the "**Dissenting Member**") shall, within twenty days from the date of the resolution passed at the general meeting, give his written notice of objection to the Company stating the repurchase price proposed by him. If the Company and the Dissenting Member agree on a price at which the Company will purchase the Dissenting Member's shares, the Company shall make the payment within ninety days from the date of the resolution passed at the general meeting. If, within ninety days from the date of the resolution passed at the general meeting, the Company and the Dissenting Member fail to agree on a price at which the Company will purchase the Dissenting Member's shares, the Company shall pay the fair price it deems fit to the Dissenting Member within ninety days from the date of the resolution passed at the general meeting. If the Company fails to pay the fair price it deems fit to the Dissenting Member within the ninety-day period, the Company shall be deemed to have agreed on the repurchase price proposed by such Dissenting Member.

28.3 Without prejudice to the Law, if, within sixty days from the date of the resolution passed at the general meeting, the Company and the Dissenting Member fail to agree on a price at which the Company will purchase such Dissenting Member's shares, then, within thirty days immediately following the date of the expiry of such sixty-day period, the Company shall file a petition with the court against all the Dissenting Members for a determination of the fair price of the Shares held by all the Dissenting Members. The Taiwan Taipei District Court may be the court of the first instance for this matter.

28.4 Notwithstanding the above provisions under this Article 28, nothing under this Article shall restrict or prohibit a Member from exercising his right under section 238 of the Law to claim for the payment of the fair value of his shares upon dissenting from a merger or consolidation.

29. Shares that May Not be Voted

29.1 Shares held:

(a) by the Company itself;

(b) by any entity in which the Company owns, legally or beneficially, more than 50% of its total issued and voting share or share capital; or

(c) by any entity in which the Company, together with (i) the holding company of the Company and/or (ii) any Subsidiary of (a) the holding company of the Company or (b) the Company owns, legally or beneficially, directly or indirectly, more than 50% of its issued and voting share or share capital;

shall not carry any voting rights nor be counted in the total number of issued shares at any given time but only for so long as the circumstances as set out in sub-paragraphs (a) to (c) (as applicable) above continue.

29.2 A Member who has a personal interest in any motion discussed at a general meeting, which interest may be in conflict with and impair those of the Company, shall abstain from voting such Member's shares in regard to such motion and such shares shall not be counted in determining the number of votes of the Members present at the said meeting. However, such shares may be counted in determining the number of shares of the Members present at such general meeting for the purposes of determining the quorum. The aforementioned Member shall also not vote on behalf of any other Member.

29.3 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, if the number of shares pledged by a Director at any time amounts to more than 50% of the total shares held by such Director at the time of his latest appointment, such pledged shares exceeding 50% of the total shares held by such Director at the time of his latest appointment, up to 50% of the total number of shares held by the Director at the time of his latest appointment, shall not carry any voting rights and such above-threshold shares shall not be counted in determining the number of votes of the Members present at a general meeting.

30. Voting by Joint Holders of Shares

In the case of joint holders, the joint holders should appoint among themselves one person to exercise the rights of a Member pursuant to the Applicable Public Company Rules. In case no agreement is reached among the joint holders, the vote of the senior who tenders a vote (whether in person or by proxy) shall be accepted to the exclusion of the votes of the other joint holders, and for this purpose seniority shall be determined by the order in which the names stand in the Register of Members.

31. Representation of Corporate Member

31.1 A corporation or non-natural person which is a Member may, by written instrument, authorize such person or persons as it thinks fit to act as its representative at any meeting of the Members and any person so authorized shall be entitled to exercise the same powers on behalf of the corporation or such non-natural person which such person represents as that corporation or non-natural person could exercise if it were an individual Member, and that Member shall be deemed to be present in person at any such meeting attended by its authorized representative or representatives.

31.2 Notwithstanding the foregoing, the chairman of the meeting may accept such assurances as he thinks fit as to the right of any person to attend and vote at general meetings on behalf of a corporation or non-natural person which is a Member.

32. Adjournment of General Meeting

The chairman of a general meeting may, with the consent of a majority in number of the Members present at any general meeting at which a quorum is present, and shall if so directed, adjourn the meeting. Unless the meeting is adjourned to a specific date, place and time announced at the meeting being adjourned, or if the meeting is adjourned for more than five days, a notice stating the date, place and time for the resumption of the adjourned meeting shall be given to each Member entitled to attend and vote thereat in accordance with the provisions of the Articles.

33. Directors Attendance at General Meetings

The Directors of the Company shall be entitled to receive notice of, attend and be heard at any general meeting.

DIRECTORS AND OFFICERS

34. Number and Term of Office of Directors

34.1 There shall be a Board consisting of no less than five and no more than seven persons. As required under the Applicable Public Company Rules, more than half of the Directors of the Company shall be domiciled in the ROC. The term of office for each Director shall not exceed a period of three years provided that in the event the expiration of the term of office of such Directors would otherwise leave the Company with no Directors, the term of office of such Directors shall be extended automatically to the date of the general meeting next following the expiration of such term, at which new Directors will be elected to assume office. Directors may be eligible for re-election. The Company may from time to time by Special Resolution increase or reduce the number of Directors, subject to the foregoing and the Applicable Law.

34.2 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, unless otherwise approved by the ROC competent authority, the number of Directors having a spousal relationship or Familial Relationship within Second Degree of Kinship with any other Directors shall be less than half of the total number of Directors.

34.3 In the event that the Company convenes a general meeting for the election of Directors and any of the Directors elected does not meet the requirements provided in Article 34.2, the non-qualifying Director(s) who was elected with the fewest number of votes shall be deemed not to have been elected, to the extent necessary to meet the requirements provided for in Article 34.2. Any person who has already served as a Director but is in violation of the aforementioned requirements shall be automatically discharged from his office effective from such violation without any action required on behalf of the Company.

34.4 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, unless otherwise permitted under the Applicable Public Company Rules, there shall be at least three Independent Directors accounting for not less than one-fifth of the total number of Directors. To the extent required by the Applicable Public Company Rules, at least two of the Independent Directors shall be domiciled in the ROC and at least one of them shall have accounting or financial expertise. Before the shares are listed on the TPEx or the TWSE in the ROC, the Board may resolve that the Company shall hold an election of Independent Director(s) at the general meeting.

34.5 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the Directors (including Independent Directors and Directors other than Independent Directors) shall be nominated by adopting the candidate nomination system specified in the Applicable Public Company Rules.

34.6 Independent Directors shall have professional knowledge and shall maintain independence within the scope of their directorial duties, and shall not have any direct or indirect interests in the Company. The professional qualifications, restrictions on shareholdings and concurrent positions, and assessment of independence with respect to Independent Directors shall be consistent with the Applicable Public Company Rules.

35. Election of Directors

35.1 The Company may at a general meeting elect any person to be a Director, which vote shall be calculated in accordance with Article 35.2. Members present in person or by proxy, representing more than one-half of the total issued shares shall constitute a quorum for any general meeting to elect one or more Directors.

35.2 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the Director(s) shall be elected by Members upon a poll vote by way of cumulative voting (the manner of voting described in this Article to be referred to as "**Cumulative Voting**") in the following manner:

(a) on an election of Directors, the numbers of votes attached to each voting share held by a Member shall be cumulative and correspond to the number of Directors (including the Independent Directors and non-independent Directors) nominated for appointment at the general meeting;

(b) the Member(s) may vote all or part of their cumulated votes in respect of one or more Director or non-independent Director candidates;

(c) such number of Director candidates receiving the highest number of votes in the same category (namely, independent or non-independent) of Directors to be elected shall be appointed; and

(d) where two or more Director candidates in the same category receive the same number of votes and as a result the total number of new Directors in such category intended to be appointed is exceeded, there shall be a draw by such Director candidates receiving the same number of votes to determine who shall be appointed; the chairman of the meeting shall draw for a Director nominated for appointment who is not present at the general meeting.

35.3 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, if the number of Independent Directors is less than three persons due to the resignation or removal of such Independent Directors for any reason, the Company shall hold an election of Independent Directors at the next following general meeting. If all of the Independent Directors are resigned or removed, the Board shall hold, within sixty days from the date of resignation or removal of last Independent Director, a general meeting to elect succeeding Independent Directors to fill the vacancies.

35.4 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, if the number of Directors is less than five persons due to the vacancy of Director(s) for any reason, the Company shall call an election of Director(s) at the next following general meeting to fill the vacancies. When the number of vacancies in the Board of the Company equals to one third of the total number of Directors elected, the Board shall hold, within sixty days from the date of the occurrence of vacancies, a general meeting to elect succeeding Directors to fill the vacancies.

35.5 Where a government agency or corporation (or other legal entity) is a Member, and such government agency or corporation (or other legal entity) has been elected as a Director, it shall appoint an individual as its duly authorized representative to exercise the power and duties of a Director. Such representative may be replaced at any time and from time to time by the said government agency or corporation (or other legal entity) at its sole discretion.

35.6 Notwithstanding anything to the contrary, where a government agency or corporation (or other legal entity) is a Member, such government agency or corporation (or other legal entity) (each of which being referred to in these Articles as an "Appointer") is entitled to appoint one or more individual representatives to be elected as Directors (for the purpose of these Articles, the "Appointee Directors") in accordance with this Article 35.

The Appointer may, by prior written notice to the Company, remove the Appointee Directors nominated by it and appoint another individual as an Appointee Director for the remaining term of office. The provisions of the preceding sentence in the second section of Article 35.6 will not apply if the Appointee Director is removed by a Supermajority Resolution pursuant to Article 36.1.

36. Removal of Directors

36.1 The Company may from time to time by Supermajority Resolution remove any Director from office, whether or not appointing another in his stead. Where re-election of all Directors is effected prior to the expiration of the term of office of existing Directors, the term of office of all current Directors is deemed to have expired on the date of the re-election or any other date as otherwise resolved by the Members at the general meeting if the Members do not resolve that all current Directors will only retire at the expiration of their present term of office. Members present in person or by proxy, representing more than one-half of the total issued shares shall constitute a quorum for any general meeting to re-elect all Directors. If the term of office of all Directors expires at the same time and no general meeting was held before such expiry for re-election, their term of office shall continue and be extended to such time when new Directors are elected or re-elected in the next general meeting and they commence their office.

36.2 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, in case a Director has, in the course of performing his duties, committed any act resulting in material damages to the Company or is in serious violation of applicable laws, regulations and/or the Articles, but has not been removed by a Supermajority Resolution, the Member(s) holding 3% or more of the total number of issued shares of the Company may, within thirty days after such general meeting, to the extent permissible under Applicable Law, institute a lawsuit to remove such Director. The Taiwan Taipei District Court may be the court of the first instance of for this matter.

37. Vacation of Office of Director

37.1 The office of Director shall be vacated:

(a) if the Director is removed from office pursuant to Article 36.1;

(b) if the Director dies;

(c) if the Director is automatically discharged from his office in accordance with Article 34.3;

(d) if the Director resigns his office by notice in writing to the Company;

(e) if the Director is the subject of a court order for his removal in accordance with Article 36.2; or

(f) with immediate effect without any action required on behalf of the Company if

(i) the Director has been adjudicated bankrupt or the court has declared a liquidation process in connection with the Director, and such Director has not been reinstated to his rights and privileges;

(ii) an order is made by any competent court or official on the grounds that the Director has no legal capacity, or his legal capacity is restricted according to Applicable Law;

(iii) the Director has been adjudicated of the commencement of assistantship (as defined under the Taiwan Civil Code) or similar declaration and such assistantship/declaration has not been revoked yet;

(iv) the Director has committed an offence as specified in the ROC Statute for Prevention of Organizational Crimes and subsequently has been adjudicated guilty by a final judgment, and (A) has not started serving the sentence, (B) has not completed serving the sentence, (C) the time elapsed after completion of serving the sentence or expiration of the probation is less than five years, or (D) was pardoned for less than five years;

(v) the Director has committed an offence in terms of fraud, breach of trust or misappropriation and subsequently has been punished with imprisonment for a term of more than one year by a final judgement, and (A) has not started serving the sentence, (B) has not completed serving the sentence, (C) the time elapsed after completion of serving the sentence or expiration of the probation is less than two years, or (D) was pardoned for less than two years;

(vi) the Director has been adjudicated guilty by a final judgment for committing offenses under the Taiwan Anti-Corruption Act, and (A) has not started serving the sentence, (B) has not completed serving the sentence, (C) the time elapsed after completion of serving the sentence or expiration of the probation is less than two years, or (D) was pardoned for less than two years; or

(vii) the Director has been dishonored for use of credit instruments, and the term of such sanction has not expired yet.

In the event that any of the foregoing events specified in Article 37.1(f) has occurred in relation to a candidate for election of Director, such person shall be disqualified from being elected as a Director.

37.2 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, in case a Director (other than an Independent Director) has, during the term of office as a Director, transferred more than one half of the Company's shares being held by him at the time he was elected, he shall, ipso facto, be removed automatically from the office of Director with immediate effect and in such case no approval from the Members shall be required.

37.3 For so long as the shares are traded on the ESM or listed on the TPEX or the TWSE in the ROC, the election of a newly elected Director (other than an Independent Director) shall be forthwith invalidated if said Director, before assuming office, transferred more than one half of the shares being held by him at the time of his election as a Director, or if said Director, during the Book Closure Period prior to a general meeting, has transferred more than one half of the shares being held by him.

38. Compensation of Directors

38.1 For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the Board shall, in accordance with the Applicable Public Company Rules, establish a Compensation Committee comprised of at least three members, one of whom shall be an Independent Director. The professional qualifications of the members of the Compensation Committee, the responsibilities, powers and other related matters of the Compensation Committee shall comply with the Applicable Public Company Rules. Upon the establishment of the Compensation Committee, the Board shall, by a resolution, adopt a charter for the Compensation Committee the provisions of which shall be consistent with the Applicable Public Company Rules. Before the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the Board may resolve to establish a Compensation Committee.

38.2 The compensation referred in the preceding Article shall include the compensation, stock option and other incentive payments of Directors and managers of the Company.

38.3 The compensation of the Directors may be decided by the Board by reference to recommendation made by the Compensation Committee (if established), the standard generally adopted by other enterprises in the same industry, and shall be paid in cash only. The Directors may also be paid all travel, hotel and other expenses properly incurred by them in attending and returning from the meetings of the Board, any committee appointed by the Board, general meetings of the Company, or in connection with the business of the Company or their duties as Directors generally. A Director is also entitled to distribution of profits of the Company if permitted by the Law, the Applicable Public Company Rules, the service agreement or other similar contract that he has entered into with the Company.

39. Defect in Election of Director

Subject to Article 23.4 and the Applicable Law, all acts done in good faith by the Board or by a committee of the Board or by any person acting as a Director shall, notwithstanding that it be afterwards discovered that there was some defect in the election of any Director, or that they or any of them were disqualified, be as valid as if every such person had been duly elected and was qualified to be a Director.

40. Directors to Manage Business

The business of the Company shall be managed and conducted by the Board. In managing the business of the Company, the Board may exercise all such powers of the Company as are not, by the Law or by the Articles, required to be exercised by the Company in general meeting subject, nevertheless, to the Articles, the provisions of the Law, and to such directions as may be prescribed by the Company in general meeting.

41. Powers of the Board of Directors

Without limiting the generality of Article 40 and subject to the Applicable Law, the Board may:

(a) appoint, suspend, or remove any manager, secretary, clerk, agent or employee of the Company and may fix their compensation and determine their duties;

(b) exercise all the powers of the Company to borrow money and to mortgage or charge or otherwise grant a security interest in its undertaking, property and uncalled capital, or any part thereof, and may issue debentures, debenture stock and other securities whether outright or as security for any debt, liability or obligation of the Company or any third party;

(c) appoint one or more Directors to the office of managing director or chief executive officer of the Company, who shall, subject to the control of the Board, supervise and administer all of the general business and affairs of the Company;

(d) appoint a person to act as manager of the Company's day-to-day business and may entrust to and confer upon such manager such powers and duties as it deems appropriate for the transaction or conduct of such business;

(e) by power of attorney, appoint any company, firm, person or body of persons, whether nominated directly or indirectly by the Board, to be an attorney of the Company for such purposes and with such powers, authorities and discretions (not exceeding those vested in or exercisable by the Board) and for such period and subject to such conditions as it may think fit and any such power of attorney may contain such provisions for the protection and convenience of persons dealing with any such attorney as the Board may think fit and may also authorize any such attorney to sub-delegate all or any of the powers, authorities and discretions so vested in the attorney. Such attorney may, if so authorized, execute any deed or instrument in any manner permitted by the Law;

(f) procure that the Company pays all expenses incurred in promoting and incorporating the Company;

(g) delegate any of its powers (including the power to sub-delegate) to a committee of one or more persons appointed by the Board and every such committee shall conform to such directions as the Board shall impose on them. Subject to any directions or regulations made by the Directors for this purpose, the meetings and proceedings of any such committee shall be governed by the provisions of the Articles regulating the meetings and proceedings of the Board;

(h) delegate any of its powers (including the power to sub-delegate) to any person on such terms and in such manner as the Board sees fit;

(i) present any petition and make any application in connection with the liquidation or reorganization of the Company;

(j) in connection with the issue of any share, pay such commission and brokerage as may be permitted by law; and

(k) authorize any company, firm, person or body of persons to act on behalf of the Company for any specific purpose and in connection therewith to execute any agreement, document or instrument on behalf of the Company.

42. Register of Directors and Officers

42.1 The Board shall cause to be kept in one or more books at the Registered Office a Register of Directors and Officers in accordance with the Law and shall enter therein the following particulars with respect to each Director and Officer:

(a) first name and surname; and

(b) address.

42.2 The Board shall, within the period of thirty days from the occurrence of:

(a) any change among its Directors and Officers; or

(b) any change in the particulars contained in the Register of Directors and Officers,

cause to be entered on the Register of Directors and Officers the particulars of such change and the date on which such change occurred, and shall notify the Registrar of Companies in accordance with the Law.

43. Officers

The Officers shall consist of a Secretary and such additional Officers as the Board may determine all of whom shall be deemed to be Officers for the purposes of the Articles.

44. Appointment of Officers

The Secretary (and additional Officers, if any) shall be appointed by the Board from time to time.

45. Duties of Officers

The Officers shall have such powers and perform such duties in the management, business and affairs of the Company as may be delegated to them by the Board from time to time.

46. Compensation of Officers

The Officers shall receive such compensation as the Board may determine.

47. Conflicts of Interest

47.1 Any Director, or any Director's firm, partner or any company with whom any Director is associated, may act in any capacity for, be employed by or render services to the Company and such Director or such Director's firm, partner or company shall be entitled to compensation as if such Director were not a Director; provided that this Article 47.1 shall not apply to Independent Directors.

47.2 Notwithstanding anything to the contrary contained in this Article 47, a Director who is directly or indirectly interested in any matter under discussion at a meeting of the Directors or a contract or proposed contract or arrangement with the Company shall declare the nature and the essential contents of such interest at the relevant meeting of the Directors as required by the Applicable Law. If the Company proposes to enter into any transaction specified in Article 28.1 or effect other forms of mergers and acquisitions in accordance with Applicable Law, a Director who has a personal interest in such transaction shall declare the essential contents of such personal interest and the reason why he believes that the transaction is advisable or not advisable at the relevant meeting of the Directors and the general meeting as required by the Applicable Law. The Company shall, in the notice of a general meeting, disclose the essential contents of such Director's personal interest and the reasons why such Director believes that the transaction is advisable or not advisable. The essential contents and the reasons can be announced at the website designated by Taiwan securities authority or by the Company, and the Company shall specify the link to the website in the notice of the relevant general meeting. Where the spouse, the person related to a Director by blood and within the second degree, or any company which has a controlling or controlled relation with a Director has interests in the matters under discussion in the meeting of the Directors, such Director shall be deemed to have a personal interest in the matter. The terms "controlling" and "controlled" shall be interpreted in accordance with the Applicable Public Company Rules.

47.3 Notwithstanding anything to the contrary contained in this Article 47, a Director who has a personal interest in the matter under discussion at a meeting of the Directors, which may conflict with and impair the interest of the Company, shall not vote nor exercise voting rights on behalf of another Director; the voting right of such Director who cannot vote or exercise any voting right as prescribed above shall not be counted in the number of votes of Directors present at the Board meeting.

47.4 Notwithstanding anything to the contrary contained in this Article 47, a Director who is engaged in anything on his own account or on behalf of another person, which is within the scope of the Company's business, shall explain to the Members in a general meeting the essential contents of such conduct and seek their approval by Supermajority Resolution.

48. Indemnification and Exculpation of Directors and Officers

48.1 The Directors and Officers of the Company and any trustee for the time being acting in relation to any of the affairs of the Company and every former director, officer or trustee and their respective heirs, executors, administrators, and personal representatives (each of which persons being referred to in this Article as an "indemnified party") shall be indemnified and secured harmless out of the assets of the Company from and against all actions, costs, charges, losses, damages and expenses which they or any of them shall or may incur or sustain by or by reason of any act done, concurred in or omitted in or about the execution of their duty, or supposed duty, or in their respective offices or trusts, and no indemnified party shall be answerable for the acts, receipts, neglects or defaults of the others of them or for joining in any receipts for the sake of conformity, or for any bankers or other persons with whom any moneys or effects belonging to the Company shall or may be lodged or deposited for safe custody, or for insufficiency or deficiency of any security upon which any moneys of or belonging to the Company shall be placed out on or invested, or for any other loss, misfortune or damage which may happen in the execution of their respective offices or trusts, or in relation thereto, PROVIDED THAT this indemnity shall not extend to any matter in respect of any fraud, dishonesty or breach of duties provided under Article 48.4 which may attach to any of the said persons.

48.2 The Company may purchase and maintain insurance for the benefit of any Director or Officer of the Company against any liability incurred by him in his capacity as a Director or Officer of the Company or indemnifying such Director or Officer in respect of any loss arising or liability attaching to him by virtue of any rule of law in respect of any negligence, default, breach of duty or breach of trust of which the Director or Officer may be guilty in relation to the Company or any Subsidiary thereof.

48.3 To the extent permitted under the laws of the Cayman Islands, Members continuously holding 1% or more of the total issued shares of the Company for six months or longer may request in writing the Audit Committee to resolve any Independent Director or Independent Directors, acting singly or collectively, to file a petition with the Taiwan Taipei District Court for and on behalf of the Company against any of the Directors. If within thirty days after the written request by the Member(s), the Audit Committee fails to make the resolution, or after the relevant resolution was passed by the Audit Committee, the relevant Independent Director(s) fail(s) to file such petition, such Member(s) may, to the extent permitted under the laws of the Cayman Islands, file a petition with the Taiwan Taipei District Court for and on behalf of the Company against the relevant Directors.

48.4 Without prejudice and subject to the general directors' duties that a Director owe to the Company and the Members under common law principals and the laws of the Cayman Islands, a Director shall perform his fiduciary duties of loyalty and due care of a good administrator, and shall indemnify the Company, to the maximum extent legally permissible, from any loss incurred or suffered by the Company arising from breach of his fiduciary duties. If a Director has made any profit for the benefit of himself or any third party as a result of any breach of his fiduciary duties, the Company shall, if so resolved by the Members by way of an Ordinary Resolution, take all such actions and steps as may be appropriate and to the maximum extent legally permissible to seek to recover such profit from such relevant Director. If a Director has violated any laws or regulations that causes the Company to become liable for any compensation or damages to any person, such Director shall become jointly and severally liable for such compensation or damages with the Company and if any reason such Director is not made jointly and severally liable with the Company, such Director shall indemnify the Company for any loss incurred or suffered by the Company caused by a breach of duties by such Director. The Officers, in the course of performing their duties to the Company, shall assume such duties and obligations to indemnify the Company in the same manner as if they are Directors.

MEETINGS OF THE BOARD OF DIRECTORS

49. Board Meetings

49.1 Board meetings shall be convened by the Chairman, and the Board may meet for the transaction of business, adjourn and otherwise regulate its meetings as it sees fit.

49.2 The Company shall hold regular meetings of the Board at least on a quarterly basis and for so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, such meetings shall be held in compliance with the Applicable Public Company Rules.

49.3 Unless otherwise provided in the Articles, A resolution shall be passed by a majority vote of the Directors present at the meeting and entitled to vote on such resolution, and in the case of equality of votes the resolution shall fail. For these purposes, where Directors present and entitled to vote at the meeting do not cast a vote at the meeting, such Directors will be deemed to vote against the resolution.

49.4 A Director may be represented at any meetings of the Board by a proxy appointed by him in writing with the authorized scope specified. The proxy shall count towards the quorum and the vote of the proxy shall for all purposes be deemed to be that of the appointing Director.

49.5 The instrument appointing a proxy shall be in writing in such form as the Board may approve and may at any time be revoked in like manner, and notice of every such appointment or revocation in like manner.

49.6 A proxy must be a Director and can only act on behalf of one appointing Director at a meeting of the Board.

50. Notice of Board Meetings

50.1 The Chairman may, and the Secretary on the requisition of the Chairman shall, at any time summon a meeting of the Board.

50.2 Before the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, at least forty-eight hours prior notice shall be given for any meeting of the Board provided that in the case of urgent circumstances as agreed by a majority of the Directors, a meeting of the Board may be convened on short notice, or be held any time after notice has been given to every Director or be convened without prior notice if all Directors agree. For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, to convene a meeting of the Board, a notice setting forth therein the matters to be considered and if appropriate, approved at the meeting shall be given to each Director no later than seven days prior to the scheduled meeting date. However, in the case of emergency as agreed by a majority of the Directors, the meeting may be convened with a shorter notice period in a manner consistent with the Applicable Public Company Rules. For the purpose of this Article, a notice may be sent via electronic means if so agreed to by the Directors.

51. Participation in Meetings by Video Conference

Directors may participate in any meeting of the Board by means of video conference or other communication facilities, as permitted by the Applicable Law, where all persons participating in the meeting to communicate with each other simultaneously and instantaneously, and participation in such a meeting shall constitute presence in person at such meeting.

52. Quorum at Board Meetings

The quorum for a meeting of the Board shall be more than one-half of the total number of the Directors.

53. Board to Continue in the Event of Vacancy

The Board may act notwithstanding any vacancy in its number.

54. Chairman to Preside

The Chairman, if there be one, shall act as chairman at all meetings of the Board at which such person is present. In his absence a chairman shall be appointed or elected in accordance with the Applicable Public Company Rules.

55. Validity of Prior Acts of the Board

No regulation or alteration to the Articles made by the Company in general meeting shall invalidate any prior act of the Board which would have been valid if that regulation or alteration had not been made.

CORPORATE RECORDS

56. Minutes

The Board shall cause minutes to be duly entered in books provided for the purpose:

(a) of all elections and appointments of Officers;

(b) of the names of the Directors present at each meeting of the Board and of any committee appointed by the Board; and

(c) of all resolutions and proceedings of general meetings of the Members, meetings of the Board, meetings of managers and meetings of committees appointed by the Board.

57. Register of Mortgages and Charges

57.1 The Directors shall cause to be kept the Register of Mortgages and Charges required by the Law.

57.2 The Register of Mortgages and Charges shall be open to inspection by Members and creditors in accordance with the Law, at the Registered Office on every business day in the Cayman Islands, subject to such reasonable restrictions as the Board may impose, so that not less than two hours in each such business day be allowed for inspection.

58. Form and Use of Seal

58.1 The Seal shall only be used by the authority of the Directors or of a committee of the Directors authorized by the Directors in that behalf; and, until otherwise determined by the Directors, the Seal shall be affixed in the presence of a Director or the Secretary or an assistant secretary or some other person authorized for this purpose by the Directors or the committee of Directors.

58.2 Notwithstanding the foregoing, the Seal may without further authority be affixed by way of authentication to any document required to be filed with the Registrar of Companies in the Cayman Islands, and may be so affixed by any Director, Secretary or assistant secretary of the Company or any other person or institution having authority to file the document as aforesaid.

58.3 The Company may have one or more duplicate Seals, as permitted by the Law; and, if the Board thinks fit, a duplicate Seal may bear on its face of the name of the country, territory, district or place where it is to be issued.

TENDER OFFER AND ACCOUNTS

59. Tender Offer

For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, any public announcement in connection with any tender offer of the Company's shares shall be in compliance with the Applicable Public Company Rules, including but not limited to "Regulations Governing Public Tender Offers for Securities of Public Companies."

60. Books of Account

60.1 The Board shall cause to be kept proper records of account with respect to all transactions of the Company and in particular with respect to:

(a) all sums of money received and expended by the Company and the matters in respect of which the receipt and expenditure relates;

(b) all sales and purchases of goods by the Company; and

(c) all assets and liabilities of the Company.

Such books of account shall be kept for at least five years from the date they are prepared.

60.2 Such records of account shall be kept and proper books of account shall not be deemed to be kept with respect to the matters aforesaid if there are not kept, at such place as the Board thinks fit, such books as are necessary to give a true and fair view of the state of the Company's affairs and to explain its transactions.

60.3 The instruments of proxy, documents, forms/statements and information in electronic media prepared in accordance with the Articles and relevant rules and regulations shall be kept for at least one year. However, if a Member institutes a lawsuit with respect to such instruments of proxy, documents, forms/statements and/or information mentioned herein, they shall be kept until the conclusion of the litigation if longer than one year.

61. Financial Year End

Unless the Directors otherwise specify, the financial year of the Company:

(a) shall end on 31st December in the year of its incorporation and each following year; and

(b) shall begin when it was incorporated and on 1st January each following year.

AUDIT COMMITTEE

62. Number of Audit Committee Members

For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the Board shall set up an Audit Committee. The Audit Committee shall comprise solely of Independent Directors and all Independent Directors shall be members of the Audit Committee. The number of Audit Committee members shall not be less than three. One 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 of the Audit Committee members shall have accounting or financial expertise. A valid resolution of the Audit Committee requires approval of one-half or more of all its members. Before the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the Board may resolve to establish an Audit Committee.

63. Powers of Audit Committee

63.1 The Audit Committee (if established) shall have the responsibilities and powers as specified under the Applicable Public Company Rules. Any of the following matters of the Company shall require the consent of one-half or more of all Audit Committee members and be submitted to the Board for resolution:

(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, extension of monetary loans to others, or endorsements or guarantees for others;

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

(e) a material asset or derivatives transaction;

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

(g) the offering, issuance, or Private Placement of any equity-related securities;

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

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

(j) approval of annual and semi-annual/second quarter financial reports (if applicable under the Applicable Public Company Rules); and

(k) any other matter so determined by the Company from time to time or required by any competent authority overseeing the Company.

With the exception of item (j), any other matter that has not been approved with the consent of one-half or more of all Audit Committee members may be undertaken upon the consent of two-thirds or more of the members of the Board, and the resolution of the Audit Committee shall be recorded in the minutes of the Directors meeting.

63.2 Subject to the Applicable Law and to the extent permitted under the laws of the Cayman Islands, the Independent Directors of the Audit Committee shall supervise the execution of business operations of the Company, and may at any time or from time to time investigate the business and financial conditions of the Company, examine, transcribe or make copies of the accounting books and documents, and request the Board or Officers to report on matters referred to above. Subject to the Applicable Law and to the extent permitted under the laws of the Cayman Islands, the Audit Committee or any Independent Director thereof when exercising their duties according to this Article may appoint on behalf of the Company, a practicing lawyer and independent auditors to conduct the examination.

63.3 The Audit Committee shall audit the various financial statements and records prepared by the Board for submission to the general meeting, and shall report their findings and opinions at such meeting.

63.4 Subject to compliance with the Law, before the meeting of Directors resolves any matter specified in Article 28.1 or other mergers and acquisitions in accordance with the Applicable Law, the Audit Committee shall review the fairness and reasonableness of the relevant merger and acquisition plan and transaction, and report its review results to the meeting of Directors and the general meeting; provided, however, that such review results need not be submitted to the general meeting if the approval of the Members is not required under the Applicable Law. When the Audit Committee conducts the review, it shall engage an independent expert to issue an opinion on the fairness of the share exchange ratio, cash consideration or other assets to be offered to the Members. The review results of the Audit Committee and the fairness opinion issued by the independent expert shall be distributed to the Members, along with the notice of the general meeting; provided, however, that the Company can only report matters relating to such merger and acquisition at the next following general meeting if the approval of the Members is not required under the Applicable Law. Such review results and fairness opinion shall be deemed to have been distributed to the Members if the same have been uploaded onto the website designated by the FSC and made available to the Members for their inspection and review at the venue of the general meeting.

VOLUNTARY DISSOLUTION AND WINDING-UP

64. Voluntary Dissolution and Winding-Up

64.1 The Company may be voluntarily wound-up in accordance with Article 12.4.

64.2 If the Company shall be wound up the liquidator may, with the sanction of a Special Resolution, divide amongst the Members in specie or in 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 Members or different classes of Members subject to the Applicable Law. The liquidator may, with the like sanction, vest the whole or any part of such assets in the trustees upon such trusts for the benefit of the Members as the liquidator shall think fit, but so that no Member shall be compelled to accept any shares or other securities or assets whereon there is any liability.

CHANGES TO CONSTITUTION

65. Changes to Articles

Subject to the Law and to the conditions contained in the Memorandum, the Company may, by Special Resolution, alter or add to the Articles.

LITIGIOUS AND NON-LITIGIOUS AGENT

66. Appointment of Litigious and Non-Litigious Agent

For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the Company shall appoint a Litigious and Non-Litigious Agent pursuant to the Applicable Law to act as the Company's responsible person in the ROC under the Securities and Exchange Law of the ROC to handle matters stipulated in the Securities and Exchange Law of the ROC and the relevant rules and regulations thereto. The Litigious and Non-Litigious Agent shall be an individual who has a residence or domicile in the ROC.

OTHERS

67. Shareholder Protection Mechanism

If the Company proposes to undertake:

(a) a merger or consolidation which will result in the Company being dissolved;

(b) a sale, transfer or assignment of all of the Company's assets and businesses to another entity;

(c) a Share Exchange; or

(d) a Spin-off,

which would result in the termination of the Company's listing on the TPEx or the TWSE or trading of the shares on the ESM, and where (in the case of (a) above) the surviving entity, (in the case of (b) above) the transferee, (in the case of (c) above) the entity whose shares has been allotted in exchange for the Company's shares and, (in the case of (d) above) the existing or newly incorporated spun-off company's shares are not listed on the TPEx or the TWSE or traded on the ESM, then in addition to any requirements to be satisfied under the Law, such action shall be first approved at a general meeting by a resolution passed by members holding two-thirds or more of the votes of the total number of issued shares of the Company.

68. ROC Securities Laws and Regulations

For so long as the shares are traded on the ESM or listed on the TPEx or the TWSE in the ROC, the qualifications, composition, appointment, removal, exercise of functions and other matters with respect to the Directors, Independent Directors, Compensation Committee and Audit Committee which are required to be followed by the Company shall comply with the applicable ROC securities laws and regulations.

69. Corporate Social Responsibilities

When the Company conducts the business, the Company shall comply with the laws and regulations as well as business ethics and may take actions which will promote public interests in order to fulfill its social responsibilities.

Appendix 3: MaiCoin Group Procedures for Election of Directors

第一條 目的與依據

為公平、公正、公開選任董事，依中華民國「上市上櫃公司治理實務守則」第二十一條及第四十一條規定訂定本程序，以資遵循。

適用法令指開曼群島公司法、中華民國公開發行公司規則或其他適用於本公司之規則或法令。中華民國公開發行公司規則指本公司主管機關隨時針對公開發行公司或任何在中華民國之證券交易所或證券市場上市或上櫃公司訂定之中華民國法律、規則和規章（包括但不限於中華民國公司法、證券交易法、中華民國金融監督管理委員會發布之法令規章、臺灣證券交易所股份有限公司或財團法人中華民國證券櫃檯買賣中心發布之規章制度，及其日後之修訂版本)，而經相關主管機關要求應適用於本公司者。

第二條 適用範圍

適用對象：本公司集團內公開發行之公司，悉依本規範辦理；非公開發行之公司，則依其適用之相關法令及內部控制制度辦理。

本公司董事選任程序，除適用法令或章程另有規定者外，應依本程序之規定辦理。

第三條 董事會組成

本公司董事會設置之董事人數不得少於五人，且不得多於七人，並應有超過二分之一董事於中華民國境內設有戶籍。

本公司董事之選任，應考量董事會之整體配置。

董事會成員組成應併考量多元化，並就本身運作、營運型態及發展需求以擬訂適當之多元化方針，包括但不限於以下二大面向之標準：

三、 基本條件與價值：性別、年齡、國籍及文化等，其中女性董事比率宜達董事席次三分之一。

四、 專業知識與技能：專業背景（如法律、會計、產業、財務、行銷或科技)、專業技能及產業經歷等 、產業、財務、行銷或科技)、專業技能及產業經驗等。

董事會成員應普遍具備執行職務所必須之知識、技能及素養，其整體應具備之能力如下：

九、營運判斷能力。

十、會計及財務分析能力。

十一、 經營管理能力。

十二、 危機處理能力。

十三、 產業知識。

十四、 國際市場觀。

十五、 領導能力。

十六、 決策能力。

董事間應有超過半數之席次，不得具有配偶或二親等以內之親屬關係。本公司召開股東會選任董事者，當選人不符前項之規定時，不符規定之董事中所得選票代表選舉權較低者，於符合前項規定之必要限度內，其當選失效。已充任董事而違反前述規定者，應自違反之日起，當然解任。

本公司董事會應依據績效評估之結果，考量調整董事會成員組成。

第四條 獨立董事之資格及人數

除依公開發行公司相關規則另准許外，本公司獨立董事人數不得少於三人，且獨立董事席次不得少於董事席次五分之一，獨立董事其中至少二人應在中華民國境內設有戶籍，且至少有一名獨立董事應具有會計或財務專業知識。

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

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

第五條 董事之選舉與補選

董事之選舉，應依照中華民國公司法第一百九十二條之一所規定之候選人提名制度程序為之。

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

獨立董事之人數不足前條第一項之規定者，應於最近一次股東會補選之；所有獨立董事均解任時，應自最後一位獨立董事解任之事實發生之日起六十日內，召開股東臨時會補選之。

第六條 累積投票制

本公司董事之選舉應採用累積投票制，相關投票方式悉依章程第 35.2 條之規範辦理。每一股份有與應選出董事人數相同之選舉權，得集中選舉一人，或分配選舉數人。

第七條 選舉票

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

第八條 董事當選

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

第九條 監票、計票與驗票

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

第十條 選舉票無效事由

選舉票有下列情事之一者無效：

一、不用有召集權人製備之選票者。

二、所填被選舉人分配選舉權數合計超過該選票總選舉權數者。

三、除填分配選舉權數外，夾寫其他文字者。

四、字跡模糊無法辨認或經塗改者。

五、所填被選舉人與董事候選人名單經核對不符者。

六、以空白之選票投入投票箱者。

七、其他違反法令、章程及相關規定者

第十一條 開票結果與選舉票保存

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

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。但經股東依中華民國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。

第十二條 董事當選通知書

當選之董事由本公司董事會發給當選通知書。

第十三條 實施與修訂

本程序經董事會決議通過後，提報股東會通過後施行，修正時亦同。

本程序應於內部 NUEIP 人事管理平台「規章手冊」專區揭露。