

## TaiGen Biopharmaceuticals Holdings Limited

### 太景醫藥研發控股股份有限公司

#### Best Practice Principles of Corporate Governance

#### 公司治理實務守則

Chapter 1 第一章	General rules 總則
Article 1 第一條	<p>The Best Practice Principles of Corporate Governance were instituted in accordance with the “Best Practice Principles of Corporate Governance for TWSE/TPEx-Listed Companies” for the establishment of the system of good corporate governance, and are disclosed at the website of TaiGen Biopharmaceuticals Holdings Limited (the "Company").</p> <p>本公司為建立良好之公司治理制度，茲參照「上市上櫃公司治理實務守則」相關規定，訂定本守則，以資遵循，並於太景醫藥研發控股股份有限公司（下稱「本公司」）網站揭露之。</p>
Article 2 第二條	<p>The Company's establishment of the system of corporate governance shall be in compliance with applicable legal rules, Articles of Association, the agreements executed with competent authorities and related regulations, and shall be in conformity to the following principles:</p> <p>I. The protection of the rights and privileges of all shareholders. II. The reinforcement of the functions of the Board. III. The vitalization of the function of the Audit Committee. IV. The respect of the rights and privileges of the stakeholders. V. The upgrade of information transparency.</p> <p>本公司建立公司治理制度，除應遵守法令及章程之規定，暨與主管機關所簽訂之契約及相關規範事項外，應依下列原則為之：</p> <p>一、保障股東權益。 二、強化董事會職能。 三、發揮審計委員會功能。 四、尊重利害關係人權益。 五、提昇資訊透明度。</p>
Article 3	<p>The Company shall design and properly implement its internal control system in accordance with the “Regulations Governing the Establishment of Internal Control System by Public Companies” and in consideration of the overall operation of The Company and its subsidiaries with timely review and revision for adapting to the change in the external environment for the continued effectiveness of the system in design and implementation.</p> <p>Unless the competent authority approved otherwise, the institution of or amendment to the internal control system shall be subject to the consent of at least half of the members of the Audit Committee and presentation before the Board for finalization. Any objection or qualified opinions expressed by the in-</p> <p><b>Best Practice Principles of Corporate Governance 公司治理實務守則</b></p>

dependent directors in this regard shall be kept as minutes of meeting on record. The Company shall ensure the proper enforcement of internal audit conducted by respective departments in accordance with the internal control system. The Board and the management shall review the findings of all internal audits of the departments at least once annually and the audit reports compiled by the auditing function of The Company at least once quarterly. The Audit Committee shall express concern and supervise the conduct of internal audits. The Company shall establish the communications and mechanism for the communication between the Audit Committee and the chief internal auditor. The evaluation of the effectiveness of the internal control system shall be approved by at least half of the members of the Audit Committee subject to the resolution of the Board. The management of The Company shall value the internal auditing function and the internal auditors of The Company with sufficient empowerment for performing their duties. In addition, the management of The Company shall also ensure the internal auditing function and auditors to properly review and assess the shortcomings inherent to the internal control system and the effectiveness of the system in operation to ensure the sustainability of the system. The internal auditing function shall assist the Board and the management to ensure the proper performance of the assigned duties for the realization of corporate governance.

The system of work in plurality shall be established for the internal auditors with the assignment of proxies so as to properly implement the internal control system, fortify the professional standing of the proxies of the internal auditors and upgrade and maintain the quality and result of internal audits.

The qualification requirement and regulation governing the internal auditors as stated in the "Regulations Governing the Establishment of Internal Control System by Public Companies" shall be applicable to the appointment of proxies for internal auditors.

### 第三條

本公司應依公開發行公司建立內部控制制度處理準則之規定，考量本公司及子公司整體之營運活動，設計並確實執行內部控制制度，且應隨時檢討，以因應公司內外環境之變遷，俾確保該制度之設計及執行持續有效。

本公司除經主管機關核准者外，內部控制制度之訂定或修正應經審計委員會全體成員二分之一以上同意，並提董事會決議通過；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。

本公司除應確實辦理內部控制制度之自行評估作業外，董事會及管理階層應至少每年檢討各部門自行評估結果及按季檢核稽核單位之稽核報告，審計委員會並應關注及監督之。本公司宜建立審計委員會與內部稽核主管間之溝通管道與機制。內部控制制度有效性之考核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。

本公司管理階層應重視內部稽核單位與人員，賦予充分權限，促其確實檢查、評估內部控制制度之缺失及衡量營運之效率，以確保該制度得以持續有效實施，並協助董事會及管理階層確實履行其責任，進而落實公司治理制度。為落實內部控制制度，強化內部稽核人員代理人專業能力，以提昇及維持稽核品質及執行效果，本公司應設置內部稽核人員之職務代理人。

公開發行公司建立內部控制制度處理準則有關內部稽核人員應具備條件及規定，於前項職務代理人準用之。

Article 3-1	<p>The Company may set up a full-(or part-) time corporate governance unit or personnel to be in charge of corporate governance affairs and designate a senior officer to be in charge of supervision. Said officer shall be a qualified lawyer or accountant or have at least three years' management experience gained at a public company in handling legal affairs, financial affairs, stock affairs, etc.</p> <p>It is advisable that the corporate governance affairs mentioned in the preceding paragraph include at least the following items:</p> <ol style="list-style-type: none"> <li>1. Handling corporate registration and amendment registration;</li> <li>2. Handling matters relating to board meetings and shareholders meetings according to laws, and assisting the company with compliance with laws and regulations governing such meetings;</li> <li>3. Producing minutes of board meetings and shareholders meetings;</li> <li>4. Furnishing information required for business execution by directors and Audit Committee, and updating them on developments of laws and regulations relating to the operation of the company in order to assist them with legal compliance;</li> <li>5. Affairs relating to investor relations;</li> <li>6. Other matters set out in the Articles of Association or contracts.</li> </ol>
第三條之 1	<p>本公司得設置公司治理專(兼)職單位或人員負責公司治理相關事務，並指定高階主管負責督導，其應具備律師、會計師資格或於公開發行公司從事法務、財務或股務等管理工作經驗達三年以上。</p> <p>前項公司治理相關事務，至少宜包括下列內容：</p> <ol style="list-style-type: none"> <li>一、辦理公司登記及變更登記。</li> <li>二、依法辦理董事會及股東會之會議相關事宜，並協助公司遵循董事會及股東會相關法令。</li> <li>三、製作董事會及股東會議事錄。</li> <li>四、提供董事、審計委員會執行業務所需之資料、與經營公司有關之最新法規發展，以協助董事及審計委員會遵循法令。</li> <li>五、與投資人關係相關之事務。</li> <li>六、其他依公司章程或契約所訂定之事項。</li> </ol>
Chapter 2 第二章	<p>the Rights and Privileges of the Shareholders 保障股東權益</p>
Part I 第一節	<p>Encourage shareholders in the participation of corporate governance 鼓勵股東參與公司治理</p>
Article 4	<p>The corporate governance system of the company shall be designed to protect shareholders' rights and interests and treat all shareholders equitably.</p> <p>The Company shall establish a system of corporate governance allowing for the full acknowledgement, participation and decision of the shareholders on materiality.</p>
第四條	<p>本公司之公司治理制度應保障股東權益，並公平對待所有股東。</p> <p>本公司應建立能確保股東對公司重大事項享有充分知悉、參與及決定等權利之公司治理制度。</p>

- Article 5 The Company shall call for the General Meeting of shareholders in accordance with the applicable legal rules and establish viable parliamentary procedure of the meetings. Issues required for resolution of the General Meeting of shareholders shall be resolved in accordance with the parliamentary procedure. The content for resolution of the General Meeting of shareholders shall be regulated in accordance with the Company Act and the Articles of Association of the Company.
- 第五條 本公司應依照相關法令之規定召集股東會，並制定完備之議事規則，對於應經由股東會決議之事項，須按議事規則確實執行。  
本公司之股東會決議內容，應符合法令及公司章程規定。
- Article 6 The Board shall properly arrange the agenda and procedure of the General Meeting of shareholders, and established the principles and operation procedures for the nomination of the candidates to the seats of directors, and proposal of motions by shareholders. In addition, the Board shall handle the motions presented by the shareholders appropriately. The place of the meeting shall be conveniently located with sufficient lead-time for notice. Sufficient personnel capable of performing the assigned duties of reception and registration shall be appointed to meeting for assisting shareholders in registration to attend the meeting. The Board shall not demand for the presentation of additional certification documents from the shareholders for attending the meeting, and shall allocate a reasonable span of time for discussion of the motions and grant the floor in favor of the shareholders for expressing their opinions. The Chairman shall preside over the General Meeting of shareholders convened by the Board with the presence of at least half of the directors in the meeting(including at least one independent director). In addition, each functional committee shall appoint at least one representative to attend the meeting. All details of the meeting shall be tracked as minutes of meeting on record.
- 第六條 本公司董事會應妥善安排股東會議題及程序，訂定股東提名董事及股東會提案之原則及作業流程，並對股東依法提出之議案為妥適處理；股東會開會應安排便利之開會地點、預留充足之時間及派任適足適任人員辦理報到程序，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；並應就各議題之進行酌予合理之討論時間，及給予股東適當之發言機會。  
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董事(含至少一席獨立董事)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。
- Article 7 The Company shall encourage shareholders to participate in corporate governance and appoint professional share registration and transfer institutions to help to organize the General Meeting of shareholders so that the meeting can be held legally, effectively and safely. The Company shall adopt any feasible method and mean with the application of technology to disclosure of information and voting and is advised to upload notices, agendas and supplementary information of shareholders meetings in both Chinese and English concurrently to increase the attendance of the shareholders to General Meeting of shareholders and ensure the shareholders can exercise their rights in the meeting.

The Company adopted the electronic mean of voting in the General Meeting of shareholders and it is advised to avoid the proposal of impromptu motion and amendment to the original motions, and is advised to adopt a candidate nomination system for the election of directors.

The Company is advised to arrange for their shareholders to vote on each separate proposal in the shareholders meeting agenda, and following conclusion of the meeting, to enter the voting results the same day, namely the numbers of votes cast for and against and the number of abstentions, on the Market Observation Post System.

第七條

本公司應鼓勵股東參與公司治理，並委任專業股務代辦機構辦理股東會事務，使股東會在合法、有效、安全之前提下召開。公司應透過各種方式及途徑，並充分採用科技化之訊息揭露與投票方式，宜同步上傳中英文版股東會開會通知、議事手冊及會議補充資料，藉以提高股東出席股東會之比率，暨確保股東依法得於股東會行使其股東權。

本公司於股東會採電子投票，宜避免提出臨時動議及原議案之修正；其當年度選舉董事者，宜併採候選人提名制。

本公司宜就股東會議案逐案進行投票表決，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。

Article 8

The Company shall comply with the applicable legal rules thereby note down the year, month, date, the venue, the chairman of the General Meeting of shareholders and the method of resolution, and the summary of the discussion in the meeting and the result as the minutes of meeting on record. The election of directors, the voting method and the votes cast for the directors elected to office shall also be noted down as minutes of meeting on record.

The minutes of meetings of a General Meeting of shareholders on record shall be retained on a permanent basis within the perpetuity of The Company and shall disclose in full detail on the official website of The Company.

第八條

本公司應依照相關法令規定，於股東會議事錄記載會議之年、月、日、場所、主席姓名及決議方法，並應記載議事經過之要領及其結果。董事之選舉，應載明採票決方式及當選董事之當選權數。

股東會議事錄在本公司存續期間應永久妥善保存，並於本公司網站充分揭露。

Article 9

The chairman of the General Meeting of shareholders shall be well familiar and observe the parliamentary procedure of The Company and shall ensure the smooth running of the meeting and shall not announce for the adjournment of meetings in defiance of applicable legal rules.

In case the chairman of the General Meeting of shareholders acts in defiance of the parliamentary procedure of The Company and announces the adjournment of the meeting, other members of the Board shall act to maintain the due process of law to continue the meeting for the protection of the rights and privileges of the majority shareholders, and shall appoint another person to preside over the meeting by a simple majority of the shareholders who attended the meeting.

第九條

股東會主席應充分知悉及遵守公司所訂議事規則，並維持議程順暢，不得恣

意違法宣布散會。

為保障多數股東權益，遇有主席違反議事規則宣布散會之情事者，董事會其他成員宜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為主席，繼續開會。

Article 10

The Company shall value the right of the shareholders to access to information and shall duly observe the rules for the disclosure of information thereby upload the information on the financial position, operation highlight, the shareholding by insiders, and the status of corporate governance to MOPS or the official website of The Company timely for the reference of the shareholders.

For the nondiscriminatory treatment of shareholders, the disclosure of the aforementioned information shall also been made in English.

For the protection of the rights and privileges of the shareholders and nondiscriminatory treatment of all shareholders, The Company has instituted the "Rules for Prevention of Insider Trading" thereby the use of insider information of The Company not being disclosed in market for the trading of securities is strictly prohibited.

第十條

本公司應重視股東知的權利，並確實遵守資訊公開之相關規定，將本公司財務、業務、內部人持股及公司治理情形，經常且即時利用公開資訊觀測站或本公司設置之網站提供訊息予股東。

為平等對待股東，前項各類資訊之發布宜同步以英文揭露之。

為維護股東權益，落實股東平等對待，本公司已訂定「防範內線交易辦法」，禁止公司內部人利用市場上未公開資訊買賣有價證券。

Article 11

Shareholders are entitled to the earnings of The Company. The General Meeting of shareholders has the right to audit the financial statements compiled by the Board, the reports of the Audit Committee pursuant to the Articles of Association of the Company and the applicable law, and make decision of the distribution of earnings or covering loss carried forward.

Shareholders may petition with the court for an appointment of an auditor to audit the ledgers and financial position of The Company pursuant to Article 245 of the Company Act.

The Board, Audit Committee and managers shall fully cooperate with the audits conducted by the auditors as mentioned in the preceding paragraph, and shall not hinder, refuse or evade the audits.

第十一條

股東應有分享公司盈餘之權利。為確保股東之投資權益，股東會得依本公司章程及適用法令之規定查核董事會造具之表冊、審計委員會之報告，並決議盈餘分派或虧損撥補。

股東得依本公司章程及適用法令之規定聲請法院選派檢查人，檢查公司業務帳目及財產情形。

本公司董事會、審計委員會及經理人對於前項檢查人之查核作業應充分配合，不得有妨礙、拒絕或規避行為。

Article 12

The Company may acquire or dispose assets, loan to a third party, act as guarantor or endorser in favor of a third party, and other major financial decisions in accordance with applicable legal rules, and shall instituted related operation

**Best Practice Principles of Corporate Governance 公司治理實務守則**

procedures and report to the General Meeting of shareholders for the protection of the rights and privileges of the shareholders.

When the company is involved in a merger, acquisition or public tender offer, in addition to proceeding in accordance with the applicable laws and/or regulations, it shall not only pay attention to the fairness, rationality, etc. of the plan and transaction of the merger, acquisition or public tender offer, but information disclosure and the soundness of the company's financial structure thereafter.

The relevant personnel of the company handling the matters in the preceding paragraph shall pay attention to the occurrence of any conflicts of interest and the need for recusal.

## 第十二條

本公司取得或處分資產、資金貸與及背書保證等重大財務業務行為，應依相關法令規定辦理，並訂定相關作業程序提報股東會通過，以維護股東權益。本公司發生併購或公開收購事項時，除應依相關法令規定辦理外，應注意併購或公開收購計畫與交易之公平性、合理性等，並注意資訊公開及嗣後公司財務結構之健全性。

## Article 13

For the protection of the rights and privileges of the shareholders, The Company shall appoint designated personnel to handle the suggestions, queries and disputes of the shareholders. In case the resolution of the General Meeting of shareholders or the Board is in violation of applicable legal rules, or, the Articles of Association of The Company or the performance of the assigned duties of the directors, and managers is in violation of applicable legal rules, the extent to which the rights of the shareholders are jeopardized, The Company shall positively respond to the legal action instated by the shareholders.

The Company shall keep record on handling the situations as stated in the preceding two paragraphs and include the record as an integral part of the internal control system.

## 第十三條

為確保股東權益，本公司設專責人員妥善處理股東建議、疑義及糾紛事項。本公司之股東會、董事會決議若有違反法令或公司章程，或其董事、經理人執行職務時違反法令或公司章程之規定，致股東權益受損者，本公司對於股東依法提起訴訟情事，應妥適處理。

本公司訂定內部作業程序妥善處理前二項事宜，留存書面紀錄備查，並納入內部控制制度控管。

## Part II

### Establishing a Mechanism for Interaction with Shareholders

## 第二節

### 建立與股東互動機制

## Article 13-1

The board of directors of the company is responsible for establishing a mechanism for interaction with shareholders to enhance mutual understanding of the development of company's objectives.

## 第十三條之 1

本公司之董事會有責任建立與股東之互動機制，以增進雙方對於公司目標發展之共同瞭解。

## Article 13-2

In addition to communicating with shareholders through shareholders meetings and encouraging shareholders to participate in such meetings, the board of directors of the company together with officers and independent directors shall

**Best Practice Principles of Corporate Governance 公司治理實務守則**

engage with shareholders in an efficient manner to ascertain shareholders' views and concerns, and expound company policies explicitly, in order to gain shareholders' support.

第十三條之二 本公司之董事會除透過股東會與股東溝通，鼓勵股東參與股東會外，並以有效率之方式與股東聯繫，與經理人、獨立董事共同瞭解股東之意見及關注之議題、明確解釋公司之政策，以取得股東支持。

Part III Corporate Governance Relation between The Company and Affiliates  
第三節 公司與關係企業間之公司治理關係

Article 14 The rights and responsibilities of the personnel, assets, and financial management objectives of The Company and its affiliates shall be explicitly defined and differentiated with proper assessment of risks and establishment of suitable firewalls.

第十四條 本公司與關係企業間之人員、資產及財務之管理目標與權責應予明確化，並確實辦理風險評估及建立適當之防火牆。

Article 15 Unless the law specified otherwise, the managers of The Company shall not hold positions of managers of its affiliates.

In performing the duties within the scope of operation of The Company for self or for a third party, directors of The Company shall explain the summary of the performance before the General Meeting of shareholders for approval.

第十五條 本公司之經理人除法令另有規定外，不應與關係企業之經理人互為兼任。董事為自己或他人為屬於公司營業範圍內之行為，應對股東會說明其行為之重要內容，並取得其許可。

Article 16 The Company shall establish viable systems and objectives for the management of finance, business, and accounting in accordance with applicable legal rules, and shall conduct appropriate comprehensive risk assessment on the major service banks, customers, and suppliers, and take necessary control measures for reducing credit risk.

第十六條 本公司應按照相關法令規範建立健全之財務、業務及會計之管理目標與制度，並應與其關係企業就主要往來銀行、客戶及供應商妥適執行綜合之風險評估，實施必要之控管機制，以降低信用風險。

Article 17 The Company shall conduct business with its affiliates under the principle of fairness and reasonability, and shall establish relevant regulations governing the financial and business transactions of the one another to eradicate non-Arm's length transfer.

Transactions or agreements between The Company and stakeholders and between the shareholders shall be governed by the same principles as stated in the preceding paragraph.

Funneling of interest is strictly prohibited.

第十七條 本公司與其關係企業間有業務往來者，應本於公平合理之原則，就相互間之財務業務相關作業訂定書面規範，並杜絕非常規交易情事。

本公司與關係人及其股東間之交易或簽約事項，亦應依照前項原則辦理，並

**Best Practice Principles of Corporate Governance 公司治理實務守則**



嚴禁利益輸送情事。

Article 18

Institutional shareholders of The Company with dominant power shall duly observe the following:

I. No direct or indirect engagement in business falling beyond the scope of Arm's length transaction or any other transactions not in the interest of other shareholders. Honesty in an obligation to all shareholders.

II. The representatives shall duly observe rules and regulations governing the exercise of rights and participation in resolution of TWSE/GTSM-listed companies, and the best practice of ethical corporate management for the best interest of shareholder in the General Meeting of shareholders in exercising voting rights, and shall properly perform the obligations of directors in business integrity and due diligence.

III. The nomination of the candidates to the seats of directors of The Company shall be in compliance with applicable legal rules and the Articles of Association of The Company. There shall be no abusive use of power beyond the scope of authorization of the General Meeting of shareholders and the Board.

IV. No intervention to the decisions of The Company or hinder the business activities of The Company.

V. No unfair competition such as the monopolization of purchase or blockade of sales channels to restrict or obstruct the production and business operation of The Company.

VI. The representatives appointed to assume office as directors, if elected, shall meet the professional qualification requirement of The Company and shall not appoint any personnel who are not competent for the positions.

第十八條

本公司具控制能力之法人股東，應遵守下列事項：

一、對其他股東應負有誠信義務，不得直接或間接使本公司為不合營業常規或其他不利益之經營。

二、其代表人應遵循上市上櫃公司所訂定行使權利及參與議決之相關規範，於參加股東會時，本於誠信原則及所有股東最大利益，行使其投票權，並能踐行董事之忠實與注意義務。

三、對公司董事之提名，應遵循相關法令及公司章程規定辦理，不得逾越股東會、董事會之職權範圍。

四、不得當干預公司決策或妨礙經營活動。

五、不得以壟斷採購或封閉銷售管道等不公平競爭之方式限制或妨礙本公司之生產經營。

六、對於因其當選董事而指派之法人代表，應符合本公司所需之專業資格，不宜任意改派。

Article 19

The Company shall, at any time, control the list of the dominant shareholders controlling a large proportion of the stakes of The Company and can exercise dominant control of The Company and the list of the parties that eventually control these shareholders.

The Company shall disclose the information on the status of any lien, increase or decrease of the company shares held by dominant shareholders holding more than 10% of the stakes, or other important matters that may trigger significant

change of the shareholding structure at regular intervals for the supervision of other shareholders.

Dominant shareholders as referred to in the first paragraph shall be the shareholders that individually hold more than 5% of company shares or the equity ratio ranked among the Top 10 shareholders of The Company. The Company may reduce the proportion of shareholding depending on the actual control of The Company by shareholding. 8

#### 第十九條

本公司應隨時掌握持有股份比例較大以及可以實際控制公司之主要股東及主要股東之最終控制者名單。

本公司應定期揭露持有股份超過百分之十之股東有關質押、增加或減少本公司股份，或發生其他可能引起股份變動之重要事項，俾其他股東進行監督。第一項所稱主要股東，係指股權比例達百分之五以上或股權比例占前十名之股東，但本公司得依其實際控制公司之持股情形，訂定較低之股份比例。

### Chapter III 第三章

#### Fortification of the Function of the Board 強化董事會職能

#### Part I 第一節

#### Structure of the Board 董事會結構

#### Article 20

The board of directors of the company shall direct company strategies, supervise the management, and be responsible to the company and shareholders. The various procedures and arrangements of its corporate governance system shall ensure that, in exercising its authority, the board of directors complies with laws, regulations, its Articles of Association, and the resolutions of its shareholders meetings.

The structure of the Board shall reflect the scale of operation and business development of The Company and also the holding of shares by dominant shareholders with a proper balance for actual operation needs for determining the number of seats of directors. The members of the Board shall comprise a variety of elements so as to map out policy of diversity aiming at the business performance, mode of operation and development needs, and shall include but not limit to the following two major aspects:

- I. Basic qualification and value: gender, age, nationality, and cultural level.
- II. Professional knowledge and skill: background of professionalism (such as law, accounting, industry, finance, marketing or technology), professional skill and industry experience.

The members of the Board shall possess the kind of knowledge, skill and professional standing of the functional area of their duties. For the accomplishment of the desired goal of corporate governance, the Board shall, in general, be competent in the following areas:

- I. Judgment of the state of operation
- II. Accounting and financial analysis
- III. Corporate management
- IV. Crisis management
- V. Industry knowledge

VI. Knowledge of the international market

VII. Leadership skill

VIII. Decision-making

第二十條

本公司之董事會應指導公司策略、監督管理階層、對公司及股東負責，其公司治理制度之各項作業與安排，應確保董事會依照法令、公司章程之規定或股東會決議行使職權。

公司之董事會結構，應就公司經營發展規模及其主要股東持股情形，衡酌實務運作需要，決定適當董事席次。

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

一、基本條件與價值：性別、年齡、國籍及文化等。

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。

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。為達到公司治理之理想目標，董事會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。

Article 21

The company shall, according to the principles for the protection of shareholder rights and interests and equitable treatment of shareholders, establish a fair, just, and open procedure for the election of directors, encourage shareholder participation, and adopt the cumulative voting mechanism pursuant to the applicable laws in order to fully reflect shareholders' views.

Unless the competent authority permitted otherwise, more than half of directors shall not be spouses or kindred within the 2nd tier under the Civil Code to one another.

If more than 1/3 of the seats of directors were left vacant, The Company shall call for a special session of the General Meeting of shareholders within 16 days thereafter to elect qualified candidates to fill the vacancies.

The total quantity of shares held by all directors shall be complying with legal requirement. The restriction of assignment of shares and pledge of shares by directors, or the discharge and change in the directors shall be done in accordance with applicable legal rules with full disclosure of all information.

第二十一條

本公司應依保障股東權益、公平對待股東原則，制定公平、公正、公開之董事選任程序，鼓勵股東參與，並應依適用法律之規定採用累積投票制度以充分反應股東意見。

本公司除經主管機關核准者外，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。

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。

**Best Practice Principles of Corporate Governance 公司治理實務守則**

本公司董事會之全體董事合計持股比例應符合法令規定，各董事股份轉讓之限制、質權之設定或解除及變動情形均應依相關規定辦理，各項資訊並應充分揭露。

Article 22 As required by the applicable laws, the Company has explicitly stated the nomination system for the election of directors in the Articles of Association, and will conduct a preliminary review on the qualification requirements, education, and work experience of the candidates nominated by the shareholders or the directors with reference to the applicable laws. The Company shall not require additional qualification documents and shall present the review result to the shareholders as reference so that they could elect the appropriate persons to the seats of directors.

The board of directors shall assess carefully the qualifications and other matters listed in the preceding paragraph and the willingness of a candidate to act as director after it is so elected, before proposing a roster of director candidates as required.

第二十二條 本公司依適用法律之規定，於章程中載明採候選人提名制度選舉董事，就股東或董事推薦之董事候選人之資格條件、學經歷背景及有無適用法律所列情事等事項，進行事先審查，且不得任意增列其他資格條件之證明文件，並將審查結果提供股東參考，俾選出適任之董事。  
董事會依規定提出董事候選人名單前，應審慎評估前項所列資格條件等事項及候選人當選後擔任董事之意願。

Article 23 The functions of the Chairman and the President of The Company shall be clearly differentiated.

The company with a functional committee shall clearly define the responsibilities and duties of the committee.

第二十三條 本公司董事長及總經理之職責應明確劃分。  
設置功能性委員會者，應明確賦予其職責。

Part II The System of Independent Directors  
第二節 獨立董事制度

Article 24 The Company shall appoint independent directors in accordance with its Articles of Association. They shall be not less than one-fifth of the total number of directors.

Independent directors shall possess professional knowledge and there shall be restrictions on their shareholdings. Applicable laws and regulations shall be observed and, in addition, it is not advisable for an independent director to hold office concurrently as a director (including independent director) or supervisor of more than five other TWSE/TPEX listed companies. Independent directors shall also maintain independence within the scope of their directorial duties, and may not have any direct or indirect interest in the company.

The election of independent directors shall be carried out under the nomination of candidate pursuant to the applicable laws, which shall be explicitly stated in the Articles of Association. Shareholders shall elect the persons on the list of

**Best Practice Principles of Corporate Governance 公司治理實務守則**

nominated candidates to the seats of independent directors. The election of independent directors and non-independent directors shall be held simultaneously pursuant to the applicable laws and the number of persons elected to the seats will be calculated separately.

During their term of office, independent directors and non-independent directors cannot switch their identity with one another.

In the event of the discharge of independent directors for whatever reasons, to the extent that the some of the seats of independent directors were left vacant as mentioned in the first paragraph or in the Articles of Association, an election shall be held in the nearest session of the General Meeting of shareholders to elect the qualified candidates to fill the vacancies. If all the independent directors were dismissed and all seats left vacant, The Company shall call for a special session of the General Meeting of shareholders to hold an election within 60 days thereafter.

The professional qualification, limitation of holding company shares of the Company, the determination of independence, the method of nomination and other rules and regulation regulations governing independent directors shall be established in accordance with the Securities and Exchange Act, Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies and other requirements of the competent authority.

#### 第二十四條

本公司應依章程規定設置獨立董事且不得少於董事席次五分之一。

獨立董事應具備專業知識，其持股應予限制，除應依相關法令規定辦理外，不宜同時擔任超過五家上市上櫃公司之董事（含獨立董事）或監察人，且於執行業務範圍內應保持獨立性，不得與公司有直接或間接之利害關係。

本公司獨立董事選舉應依適用法律規定採候選人提名制度，並載明於章程，股東應就獨立董事候選人名單選任之。獨立董事與非獨立董事應依適用法律之規定一併進行選舉，分別計算當選名額。

獨立董事及非獨立董事於任職期間不得轉換其身分。

獨立董事因故解任，致人數不足第一項或章程規定者，應於最近一次股東會補選之。獨立董事均解任時，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。

獨立董事之專業資格、持股限制、獨立性之認定、提名方式及其他應遵行事項之辦法等事項，應依證券交易法、公開發行公司獨立董事設置及應遵循事項辦法、主管機關規定辦理。

#### Article 25

The Company shall present the following issues before the Board for resolution as required by the Securities and Exchange Act. In the event of adverse opinions or qualified opinions presented by the independent directors, specify as minutes of Board meeting on record:

I. The institution or rectification of the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.

II. The institution or amendment to the procedures for the acquisition or disposition of assets, engagement in derivative trade, loaning to a third party, acting as guarantor or endorser in favor of a third party, or other major financial decisions pursuant to Article 36-1 of the Securities and Exchange Act.

III. Matters involving the personal interest of directors.

**Best Practice Principles of Corporate Governance 公司治理實務守則**

- IV. Major transactions of assets or derivatives.  
 V. Major financing, endorsement of guarantee in favor of a third party.  
 VI. Offering, issuance or private placement of equity securities.  
 VII. The appointment, dismissal or remuneration to the certified public accountants for certification.  
 VIII. The appointment and dismissal of the administrators of finance, accounting, or internal audit.  
 IX. Any other materiality as required by the competent authority.

第二十五條 本公司應依證券交易法之規定，將下列事項應提董事會決議通過；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：

- 一、依證券交易法第十四條之一規定訂定或修正內部控制制度。
- 二、依證券交易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。
- 三、涉及董事自身利害關係之事項。
- 四、重大之資產或衍生性商品交易。
- 五、重大之資金貸與、背書或提供保證。
- 六、募集、發行或私募具有股權性質之有價證券。
- 七、簽證會計師之委任、解任或報酬。
- 八、財務、會計或內部稽核主管之任免。
- 九、其他經主管機關規定之重大事項。

Article 26 The company shall stipulate the scope of duties of the independent directors and empower them with manpower and physical support related to the exercise of their power. The company or other board members shall not restrict or obstruct the performance of duties by the independent directors.

The company shall stipulate the remuneration of the directors according to applicable laws and regulations. The remuneration of the directors shall fully reflect the personal performance and the long-term management performance of the company, and shall also take the overall operational risks of the company into consideration. Different but reasonable remuneration from that of other directors may be set forth for the independent directors.

第二十六條 本公司應明訂獨立董事之職責範疇及賦予行使職權之有關人力物力。公司或董事會其他成員，不得限制或妨礙獨立董事執行職務。

本公司應依相關法令規定明訂董事之酬金，董事之酬金應充分反映個人表現及公司長期經營績效，並應綜合考量公司經營風險，對於獨立董事得酌定與一般董事不同之合理酬金。

Part III Other functional committees  
 第三節 功能性委員會

Article 27 The Board of The Company shall consider the size of the Board and the number of independent directors for the establishment of functional committees for auditing, remuneration or others for vitalizing the function of monitoring and bolstering management mechanism, and shall establish environmental protection, corporate social responsibility or other committees for the performance of

**Best Practice Principles of Corporate Governance 公司治理實務守則**

corporate social responsibility and sustainability in corporate development. The details shall be stated in the Articles of Association.

The functional committees shall be accountable to the Board and present motions to the Board for decision except the performance of the function of the supervisors by the Audit Committee pursuant to Article 14-4-(4).

The functional committees shall establish their respective organizational codes subject to the resolution of the Board. The organization codes of these committees shall contain information on the number of committee members, the tenure, the authority and assigned duties, the parliamentary rules, and the resources availed by The Company when performing their duties.

## 第二十七條

本公司董事會為健全監督功能及強化管理機能，得考量公司規模、業務性質、董事會規模及獨立董事人數，設置審計、薪資報酬或其他各類功能性委員會，並得基於企業社會責任與永續經營之理念，設置環保、企業社會責任或其他委員會，並明定於章程。

功能性委員會應對董事會負責，並將所提議案交由董事會決議。但審計委員會依證券交易法第 14 條之 4 第 4 項規定行使監察人職權者，不在此限。

功能性委員會應訂定組織規程，經由董事會決議通過。組織規程之內容應包括委員會之人數、任期、職權事項、議事規則、行使職權時公司應提供之資源等事項。

## Article 28

The Audit Committee shall be organized by at least three independent directors of whom one shall be the convener and another one shall be an expert in accounting or finance.

The provisions of Securities and Exchange Act applied mutatis mutandis to foreign companies and other applicable legal rules applicable to the supervisors shall be applicable to the Audit Committee when organizing the Audit Committee.

The following shall be approved by at least half of the members of the Audit Committee pending on the finalization of the Board while Article 25 of this document shall not be applicable:

I. The institution or rectification of the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.

II. The evaluation of the effectiveness of the internal control system.

III. The institution or amendment to the procedures for the acquisition or disposition of assets, engagement in derivative trade, loaning to a third party, acting as guarantor or endorser in favor of a third party, or other major financial decisions pursuant to Article 36-1 of the Securities and Exchange Act.

IV. Matters involving the personal interest of directors.

V. Major transactions of assets or derivatives.

VI. Major financing, endorsement of guarantee in favor of a third party.

VII. Offering, issuance or private placement of equity securities.

VIII. The appointment, dismissal or remuneration to the certified public accountants for certification.

IX. The appointment and dismissal of the administrators of finance, accounting, or internal audit.

X. Annual financial reporting and interim reporting.

**Best Practice Principles of Corporate Governance 公司治理實務守則**

XI. Any other materiality as required by The Company and the competent authority.

The exercise of the authority and performance of the duties of the Audit Committee and its independent directors and related matters shall be governed by the provisions of Securities and Exchange Act, Regulations Governing the Exercise of Power by the Audit Committee of Public Companies and the requirements of the competent authority applied mutatis mutandis to foreign companies.

第二十八條

本公司審計委員會由全體獨立董事組成，其人數不得少於三人，其中一人為召集人，且至少一人應具備會計或財務專長。

本公司設置審計委員會，外國公司準用我國證券交易法及其他法令對於監察人之規定，於審計委員會準用之。

下列事項應經審計委員會全體成員二分之一以上同意，並提董事會決議，不適用本守則第二十五條規定：

一、依證券交易法第十四條之一規定訂定或修正內部控制制度。

二、內部控制制度有效性之考核。

三、依證券交易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。

四、涉及董事自身利害關係之事項。

五、重大之資產或衍生性商品交易。

六、重大之資金貸與、背書或提供保證。

七、募集、發行或私募具有股權性質之有價證券。

八、簽證會計師之委任、解任或報酬。

九、財務、會計或內部稽核主管之任免。

十、年度財務報告及半年度財務報告。

十一、其他公司或主管機關規定之重大事項。

審計委員會及其獨立董事成員職權之行使及相關事項，應依外國公司準用證券交易法、公開發行公司審計委員會行使職權辦法、主管機關規定辦理。

Article 28-1

The company is advised to establish and announce channels for internal and external whistleblowers and have whistleblower protection mechanisms in place. The unit that handles whistleblowers' reporting shall be independent, provide encrypted protection for the files furnished by whistleblowers, appropriately restrict access to such files and shall also formulate internal procedures and incorporate those procedures into the company's internal control system.

第二十八條之一

本公司宜設置並公告內部及外部人員檢舉管道，並建立檢舉人保護制度；其受理單位應具有獨立性，對檢舉人提供之檔案予以加密保護，妥適限制存取權限，並訂定內部作業程序及納入內部控制制度控管。

Article 29

The Company may establish a Remuneration Committee, and the professional qualification, the exercise of authority, and the organizational code of the committee and related matter shall be governed by the "Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Stock Exchange or Traded Over the Counter".



The Remuneration Committee shall perform the following duties in due diligence and sincerity and present their recommendation to the Board for discussion:

I. Establish and review the policy, system, standard and structures of the evaluation of the performance and remuneration of directors and managers at regular intervals.

II. Assess and set the standard of the remuneration to the directors, and managers at regular intervals.

The Remuneration Committee shall base on the following principles in performing the functions specified in preceding paragraphs:

I. The evaluation of the performance of and the remuneration to the directors and managers shall be relevant with industry standard and in consideration of personal performance, the business performance of The Company and the reasonable association with subsequent risk.

II. No enticement of the directors and managers in the engagement of business beyond the risk tolerable by The Company for purpose of remuneration.

III. The proportion of bonus to directors and senior managers for short-term performance and the disbursement of variable portion of incomes shall be determined on the basis of the specific nature of the industry and of the business engagement of The Company.

## 第二十九條

本公司設置薪資報酬委員會；其成員專業資格、職權之行使、組織規程之訂定及相關事項應依「股票上市或於證券商營業處所買賣公司薪資報酬委員會設置及行使職權辦法」之規定辦理。

薪資報酬委員會應以善良管理人之注意，忠實履行下列職權，並將所提建議提交董事會討論：

一、訂定並定期檢討董事及經理人績效評估與薪資報酬之政策、制度、標準與結構。

二、定期評估並訂定董事及經理人之薪資報酬。

薪資報酬委員會履行前項職權時，應依下列原則為之：

一、董事及經理人之績效評估及薪資報酬應參考同業通常水準支給情形，並考量與個人表現、公司經營績效及未來風險之關連合理性。

二、不應引導董事及經理人為追求薪資報酬而從事逾越公司風險胃納之行為。

三、針對董事及高階經理人短期績效發放酬勞之比例及部分變動薪資報酬支付時間應考量行業特性及公司業務性質予以決定。

## Article 30

The Company shall establish the position of a proxy to the chief accounting officer for upgrading the quality of financial reporting.

The aforementioned proxy of the chief accounting officer shall receive continuing education the same as the chief accounting officer for bolstering its professional capacity.

Accounting staff involved in the compilation of financial statements shall take courses of continuing education for at least 6 hours per year. They may take internal training program or professional training courses offered by accounting professional training institutions.

The Company shall select professional, responsible, and independent certified public accountants to examine the financial position and the status of internal

control of The Company at regular intervals. The Company shall properly review nonconformities or shortcomings discovered and disclosed by the certified public accountants in the examination and the opinions on corrective action and preventive actions.

The Company shall assess the independent status and suitability of the commissioned certified public accountants at regular intervals (at least once a year). If The Company does not replace its commissioned certified public accountants for 7 consecutive years or such certified public accountants are under disciplinary action or there is jeopardy to their independent status, The Company shall assess the necessity for replacement, and present the assessment result to the Board.

### 第三十條

為提升財務報告品質，本公司應設置會計主管之職務代理人。

前項會計主管之代理人應比照會計主管每年持續進修，以強化會計主管代理人專業能力。

編製財務報告相關會計人員每年亦應進修專業相關課程六小時以上，其進修方式得參加公司內部教育訓練或會計主管進修機構所舉辦專業課程。

本公司應選擇專業、負責且具獨立性之簽證會計師，定期對公司之財務狀況及內部控制實施查核。本公司針對會計師於查核過程中適時發現及揭露之異常或缺失事項，及所提具體改善或防弊意見，應確實檢討改進。

本公司應定期（至少一年一次）評估聘任會計師之獨立性及適任性。公司連續七年未更換會計師或其受有處分或有損及獨立性之情事者，應評估有無更換會計師之必要，並就評估結果提報董事會。

### Article 31

The Company shall appoint a professional and competent lawyer for appropriate legal consultation service or assistance to the Board, and the management to upgrade their legal awareness so as to protect The Company and related personnel from violation of law, and ensure the corporate governance of The Company can be pursued within related legal framework and procedure.

In the event of legal action instated against the directors, or the management in the pursuit of duties under due process of law, or there is dispute deriving among the shareholders, The Company may request the law for assistance as dictated by the circumstance.

The Audit Committee or its independent directors may act on behalf of and in the name of The Company to retain lawyers, certified public accountants, or other professionals to conduct inspection or provide consultation on matters related to their exercise of their authorized powers. The expenses incurred shall be borne by The Company.

### 第三十一條

本公司宜委任專業適任之律師，提供公司適當之法律諮詢服務，或協助董事會及管理階層提昇其法律素養，避免公司及相關人員觸犯法令，促使公司治理作業在相關法律架構及法定程序下運作。

遇有董事或管理階層依法執行業務涉有訴訟或與股東之間發生糾紛情事者，本公司應視狀況委請律師予以協助。

審計委員會或其獨立董事成員得代表公司委任律師、會計師或其他專業人員就行使職權有關之事項為必要之查核或提供諮詢，其費用由本公司負擔之。

Part IV  
第四節

Parliamentary Rules and Decision Procedures of the Board  
董事會議事規則及決策程序

Article 32

The Board of The Company shall convene a meeting at least once quarterly, and may call for a special session in case of emergency. The Board shall give 7 days notice to the directors for the meeting and specify the reasons, and provide sufficient information for the meeting at the time of notification. The directors reserve the right to demand sufficient information or postpone the meeting at the resolution of the Board in case of inadequate information for such purpose. The Company shall institute parliamentary procedures for the Board. The agenda, operation procedures, the content of the minutes of meeting on record, announcements, and other matters required by law shall be handled in accordance with the Regulations Governing the Procedure of the Board of Directors Meeting of Public Companies.

第三十二條

本公司董事會應每季至少召開一次，遇有緊急情事時並得隨時召集之。董事會之召集，應載明召集事由，於七日前通知各董事，並提供足夠之會議資料，於召集通知時一併寄送。會議資料如有不足，董事有權請求補足或經董事會決議後延期審議。

公司應訂定董事會議事規範；其主要議事內容、作業程序、議事錄應載明事項、公告及其他應遵行事項之辦法，應依公開發行公司董事會議事辦法辦理。

Article 33

The directors shall be highly disciplined. If a specific motion involves the interest of specific director of the institution the director represented, such director shall explain the point of possible conflict of interest in the meeting, and shall recuse himself/herself from discussion and voting if the participation of such director in the meeting will jeopardize the interest of The Company. In addition, such director cannot act as the proxy of another director to exercise voting right. The occasions in which directors shall be recused from discussion and voting shall be explicitly stated in the Parliamentary Procedure for Board session.

第三十三條

董事應秉持高度之自律，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。董事自行迴避事項，應明訂於董事會議事規範。

Article 34

The independent directors of The Company shall attend the meeting in person for proposal of motions as stated in Article 14-3 of the Securities and Exchange Act and shall not appoint a non-independent director to act as proxy. In the event of adverse opinions or qualified opinions expressed by the independent directors, note down the detail as minutes of meeting on record. For independent directors that cannot attend the meeting to express adverse opinions or qualified opinions, they shall express such opinions in writing before the meeting and specify in the minutes of meeting on record unless the absence from the meeting is justifiable.

If any of the following is applicable to a motion for resolution by the Board in session, specify as the minutes of meeting on record and declare at MOPS at the start of the business day after the meeting.

**Best Practice Principles of Corporate Governance 公司治理實務守則**

I. The independent directors have expressed adverse opinions or qualified opinions tracked as minutes of meeting on record or with written declaration.

II. Any motion not passed by the Audit Committee but resolved by The Board in favor of the motion with the consent of more than 2/3 of the directors.

As required by the content of the agenda that managers who are not directors of The Company may be invited to the session of the Board as observers and report on the status of the operation and respond to the questions of the directors. Where necessary, certified public accountants, lawyers, or other professional may be invited to the session as observers for help the directors to understand the status of The Company and make appropriate decision. These observers shall be excused from the session when discussion of motion or voting is in process.

### 第三十四條

本公司之獨立董事，對於證券交易法第十四條之三應提董事會之事項，應親自出席，不得委由非獨立董事代理。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。

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次一營業日交易時間開始前，於公開資訊觀測站辦理公告申報：

一、獨立董事有反對或保留意見且有紀錄或書面聲明。

二、未經審計委員會通過之事項，如經全體董事三分之二以上同意。

董事會進行中得視議案內容通知相關部門非擔任董事之經理人員列席會議，報告目前公司業務概況及答覆董事提問事項。必要時，亦得邀請會計師、律師或其他專業人士列席會議，以協助董事瞭解公司現況，作出適當決議，但討論及表決時應離席。

### Article 35

The staff of the Board sitting in the session shall note down the minutes of the meeting on record and the summary, method of decision and the result.

The minutes of Board meeting on record shall be signed or sealed by the Chairman and the staff preparing the record, and shall be delivered to the directors and the members of the Audit Committee within 20 days after the meeting. The sign-in registry shall constitute an integral part of the minutes of Board meeting on record and shall be kept as important files of The Company for permanent retention within the perpetuity of The Company.

The compilation, circulation and retention of the minutes of Board meeting on record shall be made in electronic format.

The Company shall audio record or videotape the entire procedure of the Board in session and retain the record for at least 5 years. The record may be retained in electronic format.

In the event of legal action related to the resolution of the Board before the expiration of the aforementioned retention period, related audio records or videotapes shall be continued to retain irrespective of the aforementioned duration.

Where the Board may convene by videoconferencing, the audio record and videotape thereof shall constitute an integral part of the minutes of meeting on record and shall be retained permanently.

If specific resolution of the Board is in violation of applicable legal rules, the Articles of Association, or the resolution of the General Meeting of shareholders,

to the extent that damage is caused to The Company, directors who have expressed adverse opinions with written record or written declaration shall be exempted from legal liability to damage.

### 第三十五條

本公司董事會之議事人員應確實依相關規定詳實記錄會議報告及各議案之議事摘要、決議方法與結果。

董事會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審計委員會成員，董事會簽到簿為議事錄之一部分，並應列入公司重要檔案，在公司存續期間永久妥善保存。

議事錄之製作、分發及保存，得以電子方式為之。

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，不適用前項之規定。

以視訊會議召開董事會者，其會議錄音、錄影資料為議事錄之一部分，應永久保存。

董事會之決議違反法令、章程或股東會決議，致公司受損害時，經表示異議之董事，有紀錄或書面聲明可證者，免其賠償之責任。

### Article 36

The Company shall refer the following to the Board for discussion:

I. The business plan of The Company.

II. The annual report and interim report. Interim report that does not require the audit and certification of a certified public accountant under law can be exempted from this requirement.

III. The institution or rectification of the internal control system pursuant to 14-1 of the Securities and Exchange Act.

IV. The institution of or amendment to the procedures for the acquisition or disposition of assets, engagement in derivative trade, loaning a third party, acting as guarantor or endorser in favor of a third party, or other important financial decisions pursuant to Article 36-1 of the Securities and Exchange Act.

V. The offering, issuance, or private placement of equity securities.

VI. The evaluation of the performance of and the remuneration to the managers.

VII. The composition and system of the remuneration to the directors.

VIII. The appointment and dismissal of the administrators of finance, accounting, or internal audit.

IX. Donation to stakeholders or major donation to non-stakeholders. For charity donation for relief of disasters caused by severe natural disasters, the act of donation may be present before the Board in the next session for recognition.

X. Any other matters that shall be referred to the General Meeting of shareholders for resolution or present before the Board pursuant to Article 14-3 of the Securities and Exchange Act, or materiality as required by the competent authority.

Stakeholders as referred to in IX of the previous section shall be the related parties as stated in the Criteria for Compilation of Financial Statements by Securities Issuers. Major donation to non-stakeholders as referred to shall be the amount of each donation or the amount of donation to particular recipient in the same year exceeds NTD 100 million accumulatively, or at 1% of the corporate

earnings as stated in the audited financial statement covering the most recent period or more than 5% of the paid-in capital. One year as referred to shall be based on the day on which the session of the Board is held and count back for 1 year retroactively. The portion of donation already approved by the Board can be exempted from the calculation.

Further to the issues stated in the first paragraph that requires the discussion of the Board, the Board may authorize an agent to act on behalf of and in the name of the Board in accordance with applicable legal rules or the Articles of Association when the Board is in recess. The level of authority, the content, or the items for authorization shall be explicitly stated. There shall be no summary authorization.

### 第三十六條

本公司對於下列事項應提董事會討論：

- 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、依證券交易法第十四條之一規定訂定或修正內部控制制度。
  - 四、依證券交易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、經理人之績效考核及酬金標準。
  - 七、董事之酬金結構與制度。
  - 八、財務、會計或內部稽核主管之任免。
  - 九、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。
  - 十、依證券交易法第十四條之三、其他依法令或章程規定應由股東會決議或提董事會之事項或主管機關規定之重大事項。
- 前項第九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。所稱一年內係以當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。
- 除第一項應提董事會討論事項外，在董事會休會期間，董事會依法令或公司章程規定，授權行使董事會職權者，其授權層級、內容或事項應具體明確，不得概括授權。

### Article 37

The Company shall assigned the resolutions of the Board to appropriate functional units or personnel for execution in accordance with the planned schedule and objective, and shall be tracked for evaluation.

The Board shall keep the progress of the execution of its resolution on track and report on the status in the next meeting so that the business decision of the Board can be properly materialized.

### 第三十七條

本公司應將董事會之決議辦理事項明確交付適當之執行單位或人員，要求依計畫時程及目標執行，同時列入追蹤管理，確實考核其執行情形。董事會應充分掌握執行進度，並於下次會議進行報告，俾董事會之經營決策得以落實。

Part V 第五節	Due diligence of the Board 董事之忠實注意義務與責任
Article 38	<p>The members of the Board shall perform their assigned duties and exercise their authorities with sincerity and due diligence in strict self-discipline and caution. Unless the law or the Articles of Association otherwise require that issues shall be referred to the General Meeting of shareholders for resolution, the execution of business shall be based on the decision of the Board.</p> <p>In resolving motions pertinent to the corporate development and major decision of The Company, the Board shall be cautious and shall not affect the pursuit of corporate governance.</p>
第三十八條	<p>董事會成員應忠實執行業務及盡善良管理人之注意義務，並以高度自律及審慎之態度行使職權，對於公司業務之執行，除依法律或公司章程規定應由股東會決議之事項外，應確實依董事會決議為之。</p> <p>董事會決議涉及公司之經營發展與重大決策方向者，須審慎考量，並不得影響公司治理之推動與運作。</p>
Article 39	<p>In case specific resolution of the Board is in violation of applicable legal rules or the Articles of Association, and requested by the shareholders who have held company shares for more than one year or the independent directors, or notified by the Board to halt the execution of such resolution, the members of the Board shall take appropriate action immediately or stop the execution of related resolutions.</p> <p>If the members of the Board discover major damage to The Company, proceed to the aforementioned procedure and report immediately to the Audit Committee or the independent directors of the Audit Committee.</p>
第三十九條	<p>董事會決議如違反法令、公司章程，經繼續一年以上持股之股東或獨立董事請求通知董事會停止其執行決議行為事項者，董事會成員應儘速妥適處理或停止執行相關決議。</p> <p>董事會成員發現公司有受重大損害之虞時，應依前項規定辦理，並立即向審計委員會或審計委員會之獨立董事成員報告。</p>
Article 40	<p>The Company is advised to take out directors liability insurance with respect to liabilities resulting from exercising their duties during their terms of occupancy so as to reduce and spread the risk of material harm to the company and shareholders arising from the wrongdoings or negligence of a director.</p> <p>The company is advised to report the insured amount, coverage, premium rate, and other major contents of the liability insurance it has taken out or renewed for directors, at the next board meeting.</p>
第四十條	<p>本公司宜於董事任期內就其執行業務範圍依法應負之賠償責任為其購買責任保險，以降低並分散董事因錯誤或疏失行為而造成公司及股東重大損害之風險。</p> <p>本公司購買董事責任保險或續保後，宜將其責任保險之投保金額、承保範圍及保險費率等重要內容，提最近一次董事會報告。</p>
Article 41	<p>Members of the Board are advised to take courses organized by designated</p> <p><b>Best Practice Principles of Corporate Governance 公司治理實務守則</b></p>

institutions on topics of corporate governance including finance, risk management, operation, commerce, accounting, law, or corporate social responsibility as stated in the Particulars for Continuing Education of Directors and Supervisors of TWSE/GTSM-Listed Companies at the time of assuming office or during their term of office.

第四十一條 董事會成員宜於新任時或任期中持續參加上市上櫃公司董事、監察人進修推行要點所指定機構舉辦涵蓋公司治理主題相關之財務、風險管理、業務、商務、會計、法律或企業社會責任等進修課程，並責成各階層員工加強專業及法律知識。

Chapter IV  
第四章 Functions of the Audit Committee  
發揮審計委員會功能

Article 42 Powers conferred by the Securities and Exchange Act, the Company Act and any other law to be exercised by supervisors, except for the duties as set out in Paragraph 4 of Article 14-4 of the Securities and Exchange Act, shall be exercised by the Audit Committee.

The provision of Paragraph 4 of Article 14-4 of the Securities and Exchange Act with respect to the provisions of the Company Act concerning acts done by supervisors and the role of supervisors as the Company's representatives shall apply mutatis mutandis to the independent director members of the Audit Committee.

第四十二條 證交法及其他法律規定應由監察人行使之職權事項，除證交法第十四條之四第四項之職權事項外，由審計委員會行之。  
證交法第十四條之四第四項關於公司法涉及監察人之行為或為公司代表之規定，於審計委員會之獨立董事成員準用之。

Article 43 The members of the Audit Committee shall exercise the care of a good administrator in faithfully performing its duty as specified in the Audit Committee Charter, be responsible to the Board and submit the proposals to the Board for approval.

第四十三條 審計委員會成員應以善良管理人之注意，忠實履行本公司審計委員會組織章程所訂之職責，並對董事會負責，且將所提議案交由董事會決議。

Article 44 An independent director member of the Audit Committee shall recuse himself or herself from participating in agenda items that involve personal interest where such participation is likely to prejudice the interest of the Company.

Where a matter is unable to be resolved at a Audit Committee meeting for the reason stated in the preceding paragraph, the fact shall be reported to the Board and the matter shall be resolved by the Board instead.

第四十四條 審計委員會之獨立董事成員對於會議事項，與其自身有利害關係，致有害於公司利益之虞者，應予迴避。

因前項規定，致審計委員會無法決議者，應向董事會報告，由董事會為決議。

Article 45 The Audit Committee shall be familiar with the relevant laws and regulation, understand the rights, obligations and duties of the Company's directors and the

**Best Practice Principles of Corporate Governance 公司治理實務守則**



functions, duties and operation of each department and shall regularly attend the Board meetings to supervise its operations and to state his/her opinions when appropriate so as to grasp or discover any abnormal situation early.

第四十五條

審計委員會應熟悉有關法律規定，明瞭公司董事之權利義務與責任，及各部門之職掌分工與作業內容，並經常列席董事會監督其運作情形且適時陳述意見，以先期掌握或發現異常情況。

Article 46

The Audit Committee shall supervise the implementation of the operations of the Company and the performance of duties by directors and managers and pay attention to the enforcement of the internal control system so as to reduce the financial and operational risks of the Company.

Where a director, for himself/herself or on behalf of others, enters into a sale/purchase or loan transaction, or conducts any legal act with the Company, the Audit Committee shall act as the representative of the Company.

第四十六條

審計委員會應監督公司業務之執行及董事、經理人之盡職情況，並關注公司內部控制制度之執行情形，俾降低公司財務危機及經營風險。董事為自己或他人與本公司為買賣、借貸或其他法律行為時，應由審計委員會為本公司之代表。

Article 47

The Audit Committee shall investigate the operational and financial conditions of the Company from time to time, and the relevant departments of the Company shall provide the books or documents that will be needed for the Audit Committee's review.

When reviewing the finance or operations of the Company, the Audit Committee may retain attorneys or CPAs on behalf of the Company to perform the review; however, the Company shall inform the relevant persons of their confidentiality obligations.

The Board or managers shall submit reports in accordance with the request of the Audit Committee and shall not for any reason obstruct, circumvent or refuse the inspection of the Audit Committee.

When the Audit Committee performs its duties, the Company shall provide necessary assistance as needed by the Audit Committee, and the reasonable expenses that the Audit Committee needs shall be borne by the Company.

第四十七條

審計委員會得隨時調查本公司業務及財務狀況，本公司相關部門應配合提供查核所需之簿冊文件。

審計委員會查核本公司財務、業務時得代表本公司委託律師或會計師審核之，惟本公司應告知相關人員負有保密義務。

董事會或經理人應依審計委員會之請求提交報告，不得以任何理由妨礙、規避或拒絕審計委員會之檢查行為。

審計委員會履行職責時，本公司應依其需要提供必要之協助，其所需之合理費用應由本公司負擔。

Article 48

When exercising the supervisory power, the Audit Committee may, after taking into consideration the overall interest of the Company and shareholders, convene a meeting to exchange opinions when it deems necessary, but shall not obstruct each members of the Audit Committee to exercise his/her independent

- duty.
- 第四十八條 審計委員會行使其職權時，基於公司及股東權益之整體考量，認有必要者，得以集會方式交換意見，但不得妨害各審計委員會之成員獨立行使職權。
- Article 49 The Company may take out the Audit Committee's liability insurance with respect to liability according to the Articles of Association or the shareholders resolutions, so as to reduce and spread the risk of material harm to the Company and shareholders arising from the wrongdoing or negligence of the Audit Committee.
- 第四十九條 本公司得依公司章程或股東會決議，於審計委員會任期內就其執行業務範圍依法應負之賠償責任為其購買責任保險，以降低並分散審計委員會因錯誤或疏忽行為而造成公司及股東重大損害之風險。
- Article 50 Upon becoming a member of the Audit Committee and throughout his/her term, the member is advised to participate in training courses on finance, risk management, business, commerce, accounting, law or corporate social responsibility offered by institutions designated in the "Rules Governing Implementation of Continuing Education for Directors and Supervisors of TWSE/TPEX Listed Companies" covering subjects relating to corporate governance.
- 第五十條 審計委員會成員宜於新任時或任期中持續參加「上市上櫃公司董事、審計委員會進修推行要點」所指定機構舉辦涵蓋公司治理主題相關之財務、業務、商務、會計或法律等進修課程。
- Chapter V Respecting the Rights and Privileges of Stakeholders  
第五章 尊重利害關係人權益
- Article 51 The Company shall ensure no barrier blocking the channels of communications with the service banks and other creditors, employees, consumers, suppliers, community or other stakeholders of the company, and shall respect and protect the rights and privileges provided by law. The Company shall set up a special zone for the stakeholders in its official website.  
In the event of a management buyout, The Company shall pay attention to the subsequent financial structure after the buyout.  
In case of torts against the rights and privileges of the stakeholders provided by law, The Company shall positively respond under the principle of good faith.
- 第五十一條 本公司應與往來銀行及其他債權人、員工、消費者、供應商、社區或公司之其他利害關係人，保持暢通之溝通管道，並尊重、維護其應有之合法權益，且應於公司網站設置利害關係人專區。  
當利害關係人之合法權益受到侵害時，公司應秉誠信原則妥適處理。
- Article 52 The Company shall provide sufficient information for the service banks and other creditors so that they could make proper judgment and decision on the operation and financial position of The Company. The Company shall positively respond to any act of tort against the rights and privileges of these parties provided by law, and shall be responsible for the compensation to all creditors in appropriate means.

- 第五十二條 對於往來銀行及其他債權人，應提供充足之資訊，以便其對公司之經營及財務狀況，作出判斷及進行決策。當其合法權益受到侵害時，公司應正面回應，並以勇於負責之態度，讓債權人有適當途徑獲得補償。
- Article 53 The Company shall establish channels for communication with employees, and shall encourage employees to engage in direct communication with the management, directors, or Audit Committee for the proper reflection of the opinions of employees towards the operation and financial position of The Company or major decision that concerned the interest of employees.
- 第五十三條 本公司應建立員工溝通管道，鼓勵員工與管理階層、董事或審計委員會直接進行溝通，適度反映員工對公司經營及財務狀況或涉及員工利益重大決策之意見。
- Article 54 While The Company shall seek to ensure normal corporate development and maximize the interest of the shareholders, it shall also express its concern for the rights and privileges of the consumers, community environment, and social charity, and value corporate social responsibility.
- 第五十四條 本公司在保持正常經營發展以及實現股東利益最大化之同時，應關注消費者權益、社區環保及公益等問題，並重視公司之社會責任。
- Chapter VI Upgrade of Information Transparency  
第六章 提升資訊透明度
- Part I Reinforcement of information disclosure  
第一節 強化資訊揭露
- Article 55 Information disclosure is a vital part of the responsibility of The Company and thereby The Company shall perform its obligation in good faith as required by applicable legal rules, and/or TWSE or GTSM. The Company shall establish a system for online disclosure of information and appoint designated personnel to the duties of information gathering and disclosure. In addition, The Company shall also establish the spokesman system to ensure information that may affect the decisions of the shareholders and stakeholders being disclosed timely.
- 第五十五條 資訊公開係本公司之重要責任，公司應確實依照相關法令、證券交易所或櫃檯買賣中心之規定，忠實履行其義務。本公司應建立公開資訊之網路申報作業系統，指定專人負責公司資訊之蒐集及揭露工作，並建立發言人制度，以確保可能影響股東及利害關係人決策之資訊，能夠及時允當揭露。
- Article 56 The Company shall, for the improvement of the timing and accuracy for the disclosure of material information, appoint a person who fully understand the financial position, operation status, or can coordinate all departments in providing related information and act on behalf of the in the name of The Company in releasing information externally to assume the position of company spokesman or acting spokesman.  
The Company shall establish the positions of more than 1 acting spokesman. In case one spokesman cannot perform the assigned duties, any other acting

spokesman may act independently on behalf of and in the name of the spokesman for releasing information. The priority of the acting spokesman shall be specified to avoid confusion.

The Company shall establish the procedure for the unified release of information for the materialization of the spokesman system and require the management and employees to keep financial and business information in strict confidence and shall not disseminate any bit of news without permission.

In the event of changes in the spokesmen or the acting spokesman, The Company shall make public announcement immediately.

第五十六條 為提高重大訊息公開之正確性及時效性，本公司應選派全盤瞭解公司各項財務、業務或能協調各部門提供相關資料，並能單獨代表公司對外發言者，擔任公司發言人及代理發言人。

本公司應設有一人以上之代理發言人，且任一代理發言人於發言人未能執行其發言職務時，應能單獨代理發言人對外發言，但應確認代理順序，以免發生混淆情形。

為落實發言人制度，公司應明訂統一發言程序，並要求管理階層與員工保守財務業務機密，不得擅自任意散布訊息。

遇有發言人或代理發言人異動時，應即辦理資訊公開。

Article 57 The Company shall fully utilize the convenience given by the Internet for establishing its official website for disclosing information on financial position and operation, and on corporate governance for the reference of the shareholders and stakeholders. The content of the website on financial position, corporate governance, and other related information, shall be presented in both English and Chinese.

Designated personnel shall be appointed for the maintenance of the aforementioned website for the accuracy and timely update of information to avoid misleading.

第五十七條 本公司應運用網際網路之便捷性架設網站，建置公司財務業務相關資訊及公司治理資訊，以利股東及利害關係人等參考，並宜提供英文版財務、公司治理或其他相關資訊。

前項網站應有專人負責維護，所列資料應詳實正確並即時更新，以避免有誤導之虞。

Article 58 The Company shall call for an institutional investor conference as required by the competent authority and the minutes of meeting shall be voice recorded or videotaped for filing. The financial and business information disclosed in the investor conference shall be disclosed on the Market Observation Post System and provided for inquiry through the website established by the company, or through other channels, in accordance with the TWSE rules.

第五十八條 本公司召開法人說明會，應依主管機關之規定辦理，並應以錄音或錄影方式保存。法人說明會之財務、業務資訊應依主管機關之規定輸入公開資訊觀測站，並透過公司網站或其他適當管道提供查詢。

Part II Disclosure of information on corporate governance  
第二節 公司治理資訊揭露

**Best Practice Principles of Corporate Governance 公司治理實務守則**

## Article 59

The Company shall disclose and update from time to time related information on corporate government in the following fiscal periods in accordance with applicable legal rules and the requirements of the competent authority:

- I. The framework and rules of corporate governance.
- II. Equity structure and shareholders' equity of The Company, including specific and explicit dividend policy).
- III. Structure, professionalism and independence of the board of directors.
- IV. The duties and responsibilities of the Board and the managers.
- V. The organization, assigned duties, and independence of the Audit Committee.
- VI. The organization, assigned duties, and operation of the Remuneration Committee and other functional committees.
- VII. The remuneration paid to the directors, general manager and vice general manager in the last two fiscal years, the analysis of the percentage of total remuneration to net profit after tax in the parent company only financial reports or individual financial reports, the policy, standard and package of remuneration payment, the procedure for determination of remuneration and the connection with the operation performance and future risk.
- VIII. Continuing education of the directors.
- IX. The rights, relationships, avenues for complaint, concerns, and appropriate response mechanism regarding stakeholders.
- X. The disclosure of information as required by law in practice.
- XI. The practice of corporate governance and the variation between the Corporate Governance Best Practice Principles for TWSE/GTSM-Listed Companies and the rules set forth in this document, and the cause of the variation.
- XII. Other information on corporate governance.

The Company shall take appropriate measures for disclosure and make improvement of the substantive plans and measures for corporate governance in line with the pursuit of corporate governance.

## 第五十九條

本公司應依相關法令及主管機關規定，揭露下列年度內公司治理相關資訊，並持續更新：

- 一、公司治理之架構及規則。
- 二、公司股權結構及股東權益（含具體明確之股利政策）。
- 三、董事會之結構、成員之專業性及獨立性。
- 四、董事會及經理人之職責。
- 五、審計委員會之組成、職責及獨立性。
- 六、薪資報酬委員會及其他功能性委員會之組成、職責及運作情形。
- 七、最近二年度支付董事、總經理及副總經理之酬金、酬金總額占個體或個別財務報告稅後純益比例之分析、酬金給付政策、標準與組合、訂定酬金之程序及與經營績效及未來風險之關聯性。另於個別特殊狀況下，應揭露個別董事之酬金。
- 八、董事之進修情形。
- 九、利害關係人之權利、關係、申訴之管道、關切之議題及妥適回應機制。
- 十、對於法令規範資訊公開事項之詳細辦理情形。
- 十一、公司治理之運作情形和公司本身訂定之公司治理守則及本守則之差距與原因。
- 十二、其他公司治理之相關資訊。

**Best Practice Principles of Corporate Governance 公司治理實務守則**

本公司宜視公司治理之實際執行情形，採適當方式揭露其改進公司治理之具體計畫及措施。

Chapter VII  
第七章

Miscellaneous  
附則

Article 60

The Company shall keep abreast of the development of the system of corporate governance in the country and overseas for reviewing the corporate governance system of The Company and make improvement so as to fortify the effectiveness of the corporate governance system.

第六十條

本公司應隨時注意國內與國際公司治理制度之發展，據以檢討改進公司所建置之公司治理制度，以提昇公司治理成效。

Article 61

The “Best Practice Principles of Corporate Governance” of the Company shall be applicable to the Company and its affiliates, and shall come into full force upon the approval of the Board. The same procedure is applicable to any amendment thereto.

第六十一條

The Principles was instituted on November 10, 2017.

本公司之「公司治理實務守則」適用於本公司及從屬公司，並經董事會通過後實施，修正時亦同。

本準則訂定於中華民國 106 年 11 月 10 日。