

達明機器人股份有限公司
TECHMAN ROBOT INC.
公司治理實務守則
Corporate Governance Best Practice Principles

【第一章 總 則】

第一條（立法目的）

本公司為落實並建立良好之公司治理制度及健全經營，爰參酌「上市上櫃公司治理實務守則」及相關法令規定，訂定本守則，以資遵循。

In order to implement and establish a sound corporate governance system and solid management, the company has formulated these guidelines by referring to the *Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies* and relevant laws and regulations for compliance purposes.

第二條（公司治理之原則）

本公司建立公司治理制度，除應遵守法令及章程之規定，暨與證券交易所或櫃檯買賣中心所簽訂之契約及相關規範事項外，應依下列原則為之：

- 一、保障股東權益。
- 二、強化董事會及其轄下各功能性委員會職能。
- 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。

In establishing the company's corporate governance system, in addition to complying with laws, regulations, and the provisions of the Articles of Incorporation, as well as the contracts and relevant regulations signed with the stock exchange or over-the-counter trading center, the following principles should be adhered to:

1. Protection of shareholders' rights.
2. Enhance the functions of the board of directors and its functional committees.
3. Maximize the Function of the Audit Committee.
4. Respect the rights of interested parties
5. Enhance information transparency.

第三條（建立內部控制制度）

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，考量本公司及其子公司整體之營運活動，設計並確實執行其內部控制制度，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。董事就內部控制制度缺失檢討應定期與內部稽核人員座談，並應作成紀錄，追蹤及落實改善，並提董事會報告。本公司宜建立獨立董事、審計委員會與內部稽核主管間之溝通管道與機制，並由審計委員會召集人至股東會報告審計委員會成員及內部稽核主管之溝通情形。

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。

本公司內部稽核人員之任免、考評、薪資報酬宜提報董事會或由稽核主管簽報董事長核定。

The Company shall follow the Criteria Governing Establishment of Internal Control Systems by Public Reporting Companies and take into consideration the overall operational activities of itself and its subsidiaries to design and fully implement an internal control system, and shall conduct continuing reviews of the system, in order to ensure the continued effectiveness of its design and implementation in light of changes in the company's internal and external environment. The Company shall perform full self-assessments of its internal control system. Its board of directors and management shall review the results of the selfassessments by each department at least annually and the reports of the internal audit department on a quarterly basis. The audit committee shall also attend to and supervise these matters. Directors and supervisors shall periodically hold discussions with internal auditor about reviews of internal control system deficiencies. A record of the discussions shall be kept, and the discussions shall be followed up, improvements implemented, and a report submitted to the board of directors. TWSE/TPEX listed companies are advised to establish channels and mechanisms of communication between their independent directors, audit committees or supervisors, and chief internal auditors, and the convener of the audit committee or supervisors shall report their communication with the independent directors and chief internal auditors at the shareholders' meeting. The management of the Company shall pay special attention to the

internal audit department and its personnel, fully empower them and urge them to conduct audits effectively, to evaluate problems of the internal control system and assess the efficiency of its operations to ensure that the system can operate effectively on an on-going basis, and to assist the board of directors and the management to perform their duties effectively so as to ensure a sound corporate governance system. Appointment, dismissal, evaluation and review, salary and compensation of internal auditors of the Company shall be reported to the board of directors or shall be submitted by the chief auditor to the board chairperson for approval.

第四條（負責公司治理相關事務之人員）

本公司宜依公司規模、業務情況及管理需要，配置適任及適當人數之公司治理人員，並應依主管機關、證券交易所或櫃檯買賣中心規定指定公司治理主管一名，為負責公司治理相關事務之最高主管，其應取得律師、會計師執業資格或於證券、金融、期貨相關機構或公開發行公司從事法務、法令遵循、內部稽核、財務、股務或公司治理相關事務單位之主管職務達三年以上。

前項公司治理相關事務，至少應包括下列內容：

- 一、依法辦理董事會及股東會之會議相關事宜。
- 二、製作董事會及股東會議事錄。
- 三、協助董事就任及持續進修。
- 四、提供董事執行業務所需之資料。
- 五、協助董事遵循法令。
- 六、向董事會報告其就獨立董事於提名、選任時及任職期間內資格是否符合相關法令規章之檢視結果。
- 七、辦理董事異動相關事宜。
- 八、其他依公司章程或契約所訂定之事項。

The company is advised to have an adequate number of corporate governance personnel with appropriate qualifications based on the size of the company, business situations and management needs, and to appoint a chief corporate governance officer as the most senior officer to be in charge of corporate governance affairs. Said officer shall be a qualified, practice-eligible lawyer or accountant or have been in a managerial position for at least three years in a securities, financial, or futures related institution or a public company in handling legal affairs, financial affairs, stock affairs, or corporate governance affairs. It is required that the corporate governance affairs mentioned in the preceding paragraph include at least the following items:

1. Handle matters related to the meetings of the board of directors and shareholders in accordance with the law.
2. Prepare minutes for the board of directors and shareholders' meetings.
3. Assist directors with their appointments and ongoing training.
4. Provision of information and the development of laws and regulations related to the Company's business and finances as needed by directors to conduct business and to facilitate directors' performance of their duties.
5. Assisting directors in complying with laws and regulations.
6. Report to the board of directors on the results of the assessment of whether independent directors meet the qualifications stipulated by relevant laws and regulations during their nomination, appointment, and tenure.
7. Handle matters related to changes in the board of directors.
8. Other matters set out in the articles of incorporation or contracts.

【第二章 保障股東權益】

第一節 鼓勵股東參與公司治理

第五條（保障股東權益）

本公司執行公司治理制度應以保障股東權益，力求公平對待所有股東。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。

The corporate governance system of a company shall be designed to protect shareholders' rights and interests and treat all shareholders equitably. The Company shall establish a corporate governance system to ensure shareholders' rights of full knowledge, legal participation in and making decisions over important matters of the Company.

第六條（召集股東會並制定完備之議事規則）

本公司應依「公司法」及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。股東會決議內容，應符合法令及公司章程規定。

The Company shall convene shareholders' meetings in accordance with the Company Act and relevant laws and regulations and formula comprehensive rules of order for the meetings, shall faithfully implement resolutions adopted by shareholders' meetings in accordance with the rules for the meetings.

Resolutions adopted by shareholders meetings of the Company shall comply with laws, regulations and the articles of incorporation.

第七條（董事會應妥善安排股東會議題及程序）

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並宜輔以視訊為之、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）及審計委員會召集人親自出席，其他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。

The board of directors of the Company shall properly arrange the agenda and proceedings for shareholders' meetings, formulate the rules of nominations of directors and submissions of shareholders' proposals, and shall also properly handle the proposals duly submitted by shareholders; the board of directors shall arrange convenient place to hold the shareholders' meetings and may be assisted by video conference, allow sufficient time and arrange sufficient suitable personnel to handle meetings registrations, cannot arbitrarily require additional identifications from shareholders other than those showing eligibility to attend, shall allow shareholders relatively reasonable time to express their opinion and appropriate chance to speak.

For a shareholders meeting called by the board of directors, it is advisable that the board chairperson chair the meeting, that a majority of the directors attend in person (including at least one independent director) and convener of the audit committee, or at least one member of other functional committee attend as representative. And record the status of attendance in the shareholders meeting minutes.

第八條（應鼓勵股東參與公司治理）

本公司應鼓勵股東參與公司治理，並宜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。應透過各種方式及途徑，充分採用科技化之訊息揭露方式，同步上傳中文版年報、年度財務報告、股東會開會通知、議事手冊及會議補充資料，並應採電子投票，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。

本公司宜避免於股東會提出臨時動議及原議案之修正，其當年度選舉董事(含獨立董事)者，應併採候選人提名制。

本公司宜安排股東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。

The Company shall encourage shareholders to actively participate in corporate governance and engage a professional shareholder services agent to handle shareholders meeting matters in order to hold shareholders meetings on the premise of legal, effective and safe proceedings. The Company shall seek all ways and means, including fully exploiting technologies for information disclosure and casting votes, and is advised to upload annual reports, annual financial statements, notices, agendas and supplementary information of shareholders meetings in both Chinese and English concurrently, and shall adopt electronic voting, so as to enhance the attendance rate of shareholders at the shareholders meeting and ensure the exercise of shareholders rights by shareholders at the shareholders meeting in accordance with laws.

The company shall avoid raising extempore motions and amendments to original proposals at a shareholders meeting, and adopt a candidate nomination system for the election of directors.

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

第九條（股東會議事錄）

本公司應依照「公司法」及相關法令規定，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。

股東會議事錄在公司存續期間應永久妥善保存，並宜於公司網站充分揭露。

The Company shall record minutes of the shareholders' meeting in accordance with the Company Act and other applicable laws and regulations. with respect to the election of directors, the meeting minutes shall record the method of voting adopted therefore and the total number of votes for the elected directors.

The shareholders' meeting minutes shall be properly and perpetually kept by the Company during legal existence, and fully disclose such meeting

minutes on the Company's website.

第十條（股東會主席職權）

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。

The chairman of the shareholders' meetings shall have full familiarity and comply with the rules of order governing the proceedings established by the company of the shareholders' meetings, shall maintain the proper progress of the proceedings of the meetings and may not adjourn the meetings at will.

In order to protect the interests of majority of shareholders, if the chairman declares the adjournment of the meeting in a manner in violation of rules of order of the shareholders' meetings, other members of the board of directors should better promptly assist the attending shareholders at the meeting to elect, by a resolution adopted by a majority of the votes represented by the shareholders attending the meeting in accordance with the legal procedures, a new chairperson to continue the proceedings of the meeting.

第十一條（應重視股東知的權利並防範內線交易）

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，本公司應訂定內部規範，禁止公司內部人利用市場上未公開資訊買賣有價證券。

前項規範宜包括本公司內部人於獲悉公司財務報告或相關業績內容之日起之股票交易控管措施，包括（但不限於）董事不得於年度財務報告公告前三十日，和每季財務報告公告前十五日之封閉期間交易其股票。

The Company shall attach great importance to the right of knowledge of shareholders and faithfully comply with the applicable regulations regarding the public information, to disclose regularly and timely, to the shareholders with information relating to the financial conditions, operations, the insiders' shareholdings, and corporate governance status by utilizing the Market Observatory Post System or the website established by the Company.

To treat all shareholders equally, it is advisable that the company concurrently disclose in English the information under the preceding paragraph.

To protect the rights and interests of the Company's shareholders and to ensure their equal treatment, the Company has adopted internal rules prohibiting company insiders from trading securities using information not disclosed to the market.

It is advisable that the rules mentioned in the preceding paragraph include stock trading control measures from the date that company's insiders become aware of the contents of the company's financial reports or relevant results, including (but not limited to) a prohibition against directors trading the company's stock during a blackout period of 30 days before the publication of the company's annual financial report and 15 days before the publication of each quarterly financial report.

第十二條（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「公司法」第一百八十四條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。股東會執行前揭查核時，得選任檢查人為之。

股東得依「公司法」第二百四十五條之規定聲請法院選派檢查人，檢查公司業務帳目、財產情形、特定事項、特定交易文件及紀錄。

董事會、審計委員會及經理人對於前二項檢查人之查核作業應充分配合，不得有規避、妨礙或拒絕行為。

The shareholders shall be entitled to profit distributions by the Company. In order to ensure the investment interests of shareholders, the shareholders' meeting may, pursuant to Article 184 of the Company Act, examine the statements and books prepared and submitted by the board of directors and the audit reports submitted by the audit committee, and may decide, by resolution, profit distributions and deficit off-setting plans. In order to proceed with the above examination, the shareholders' meeting may appoint inspector.

The shareholders may, pursuant to Article 245 of the Company Act, apply with the court to select an inspector to examine the accounting records, assets, particulars, documents and records of specific transaction of the Company.

The board of directors, audit committee and managers of the Company shall fully cooperate with respect to the aforesaid two paragraphs examination conducted by the inspectors without any circumvention, obstruction or rejection.

第十三條（重大財務業務行為應經股東會通過）

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。

本公司管理階層或大股東參與併購者，審議前項併購事項之審計委員會成員是否符合公開發行公司獨立董事設置及應遵循事項辦法第三條規定，且不得與併購交易相對人為關係人或有利害關係而足以影響獨立性、相關程序之設計及執行是否符合相關法令暨資訊是否依相關法令充分揭露，應由具獨立性之律師出具法律意見書。

前項律師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三條規定，且不得與併購交易相對人為關係人，或有利害關係而足以影響獨立性。

本公司處理併購或公開收購相關事宜之人員，應注意利益衝突及迴避情事。

In entering into material financial or business transactions such as acquisition or disposal of assets, lending funds, and making endorsements or providing guarantees, the Company shall proceed in accordance with the applicable laws and/or regulations and establish operating procedures in relation to these material financial or business transactions which, in order to protect the interests of the shareholders, shall be reported to and approved by the shareholders' meeting.

When an acquisition or public takeover occurs to the company, in addition to handling it in accordance with relevant laws and regulations, it should also pay attention to the fairness and rationality of the acquisition or public takeover and transactions, as well as information disclosure and subsequent liquidation of the company's financial structure.

If the company's management or major shareholders participate in mergers and acquisitions, the members of the audit committee who review the mergers and acquisitions mentioned in the preceding paragraph are in compliance with the provisions of Article 3 of the independent director setting of public companies and should comply with the regulations on matters, and they must not be related parties or interested parties with the counterparties of the mergers and acquisitions transaction. If the relationship is enough to affect independence, whether the design and execution of relevant procedures comply with relevant laws and whether information is

fully disclosed in accordance with relevant laws, an independent lawyer should issue a legal opinion.

The qualifications of the lawyer in the preceding paragraph shall comply with the requirements for the establishment of independent directors of public companies and shall comply with the provisions of Article 3 of the Matters Regulations, and shall not be related parties to the counterparties of M&A transactions, or have any interests that may affect independence. Personnel of the Company handling matters related to mergers and acquisitions or public acquisitions should pay attention to conflicts of interest and avoidance situations.

第十四條（宜有專責人員妥善處理股東建議）

為確保股東權益，本公司宜有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，公司對於股東依法提起訴訟情事，應妥適處理。

本公司宜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。

In order to protect the interests of the shareholders, it is advisable that the Company shall designate personnel exclusively dedicated to handling proposals by, inquiries from, and disputes relating to its shareholders. If the resolutions of the company's shareholders' meeting or board of directors violate the laws or the company's articles of association, or if its directors or managers violate the laws or the company's articles of association when performing their duties, thus causing damage to the rights and interests of shareholders, the company shall properly handle any lawsuit filed by the shareholder in accordance with the law.

The company should establish internal operating procedures to properly handle the first two matters, keep written records for reference, and incorporate them into the internal control system.

第二節 建立與股東互動機制

第十五條（董事會有責任建立與股東之互動機制）

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。

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

第十六條（以有效率之方式與股東溝通聯繫，並取得支持）

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。

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

第十七條（提升企業價值）

上市上櫃公司應制定和揭露營運策略和業務計畫，闡明其提升企業價值具體措施，宜提報董事會並積極與股東溝通。

Listed companies should formulate and disclose their operational strategies and business plans, outlining specific measures to enhance corporate value. These should be reported to the board of directors and actively communicated with shareholders.

第三節 公司與關係企業間之公司治理關係

第十八條（建立防火牆）

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，並確實執行風險評估及建立適當之防火牆。

The Company shall clearly identify the objectives, allocation of management authorities and responsibilities over personnel, assets and financial matters of the Company and of the affiliated enterprises, and shall properly conduct risk evaluation and establish appropriate firewalls.

第十九條（經理人不應與關係企業之經理人互為兼任）

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。

Unless otherwise provided by law, managers of the company shall not serve concurrently with managers of related companies.

Directors who, for themselves or others, should explain the important contents of their actions to the shareholders' meeting and obtain their permission if they commit any act within the scope of the company's business.

第二十條（建立健全之財務、業務及會計管理制度）

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。

The Company shall establish a sound objectives and management system for finance, operations and accounting in accordance with the applicable laws and regulations, and, together with affiliated enterprises, the Company shall properly conduct an overall risk evaluation with the major banks they are dealing, their customers and their suppliers, and carry out the necessary risk control mechanism to reduce credit risks.

第二十一條（與關係企業間有業務往來者之原則）

本公司與其關係人及股東間有財務業務往來或交易者，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。對於簽約事項應明確訂定價格條件與支付方式，並杜絕非常規交易情事及不當利益輸送情事。

前項書面規範內容應包含進銷貨交易、取得或處分資產、資金貸與及背書保證等交易之管理程序，且相關重大交易應提董事會決議通過、提股東會同意或報告。

If the company has financial business dealings or transactions with its related parties and shareholders, it shall establish written regulations on mutual financial business-related operations based on the principle of fairness and reasonableness. Price conditions and payment methods should be clearly defined for contract signing matters, and irregular transactions and improper transfer of benefits should be eliminated.

The content of the written regulations in the preceding paragraph shall include management procedures for purchase and sale transactions, acquisition or disposal of assets, capital loans, endorsement guarantees and other transactions, and relevant major transactions shall be submitted to the board of directors for approval and the shareholders' meeting for agree or report.

第二十二條（對本公司具控制能力之法人股東，應遵守之事項）

對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、其代表人應遵循本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，並能善盡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，應符合公司所需之專業資格，不宜任意改派。

A corporate shareholder having controlling power over the Company shall comply with the following provisions:

1. It shall bear a duty of good faith to other shareholders and shall not directly or indirectly cause the Company to conduct any business which is contrary to normal business practice or not profitable.
2. Its representative shall follow the rules implemented by the Company with respect to the exercise of rights and participation of resolution, so that at a shareholders' meeting, the representative shall exercise his/her voting right for the best interest of all shareholders and in good faith and exercise the fiduciary duty and duty of care of a director.
3. It shall comply with relevant laws, regulations, and the articles of incorporation of the Company in nominating directors and shall not act beyond the authority granted by the shareholders' meeting or the board meeting.
4. It shall not improperly intervene in corporate policy making or obstruct corporate management activities.
5. It shall not restrict or impede the management or production of the Company by methods of unfair competition such as monopolizing corporate procurement or foreclosing sales channels.
6. The representative that is designated when a corporate shareholder has been elected as a director shall meet the company's requirements for professional qualifications. Arbitrary replacement of the corporate shareholder's representative is inappropriate.

第二十三條（主要股東及主要股東之最終控制者名單）

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。

The Company shall ensure the command at any time of information on the identity of major shareholders, who own a higher percentage of shares and have an actual control over the Company, and its ultimate control persons.

The Company shall disclose periodically important information about shareholders holding more than 10 percent of the outstanding shares of the Company relating to the pledge, increase or decrease of share ownership, or other matters that may possibly trigger a change in the ownership of their shares.

The major shareholder indicated in the first paragraph refers to those who owns 5 percent or more of the outstanding shares of the Company or the shareholding stake thereof is on the top 10 list, provided however that the Company may set up a lower shareholding threshold according to the actual shareholding stake that may control the Company.

【第三章 強化董事會職能】

第一節 董事會結構

第二十四條（董事會整體應具備之能力）

本公司之董事會應指導公司策略、監督管理階層、對公司及股東會負責，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。

本公司之董事會結構，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，決定五人以上之適當董事席次。

董事會成員組成應考量多元化，除兼任公司經理人之董事不宜逾董事席次三分之一外，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，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。

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。

The board of directors of the Company shall direct company strategies, supervise the management, and be responsible to the company and shareholders. Procedures and arrangement relating to corporate governance shall ensure that, in exercising its authority, the board of directors will comply with laws, regulations, the articles of incorporation, and the resolutions of shareholders' meetings of the Company. Regarding the structure of the board of directors, the Company shall determine an appropriate number of board members not less than five persons, in consideration of business scale, the shareholding of major shareholders and practical operational needs. The composition of the board of directors shall be determined by taking diversity into consideration. It is advisable that directors concurrently serving as company officers not exceed one-third of the total number of the board members, and formulating an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs. It is advisable that the policy includes, without being limited to, the following two general standards:

1. Basic requirements and values: Gender, age, nationality, and culture.
2. Professional knowledge and skills: professional background (e.g., law, accounting, industry, finance, marketing or technology), professional skills, and industry experience.

The board members shall have the necessary knowledge, skill, and experience for performing their duties. To achieve the ideal goal of corporate governance, the board of directors shall have the following abilities:

1. Ability to make operational judgment.
2. Ability to perform accounting and financial analysis.
3. Ability to conduct management administration.
4. Ability to conduct crisis management.
5. Industrial knowledge.

6. International market perspective.
7. Ability to lead.
8. Ability to make decisions.

第二十五條（應制定公平、公正、公開之董事選任程序）

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「公司法」之規定採用累積投票制度以充分反應股東意見。

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。

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。

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 in order to fully reflect shareholders' views. A spousal relationship or a familial relationship within the second degree of kinship may not exist among more than half of the directors of the Company. Where the number of directors falls below five due to the dismissal of director(s) for any reason, the Company shall hold a by-election for director at the next following shareholders meeting. Where the number of directors falls short by one-third of the total number prescribed by the articles of incorporation, the Company shall convene a special shareholders' meeting within 60 days of the occurrence of that fact for a by-election for director(s). The aggregate shareholding percentage of all of the directors of the Company shall comply with the laws and regulations. Restrictions on the share transfer of each director and the creation, release, or changes of any pledges over the shares held by each director shall be subject to the relevant laws and regulations, and the relevant information shall be fully disclosed.

第二十六條（章程中載明採候選人提名制度選舉董事）

本公司應依主管機關法令規定，於章程中載明董事選舉應採候選人提名制度，審慎評估被提名人之資格條件及有無「公司法」第三十條所列各款情事等事項，並依「公司法」第一百九十二條之規定辦理。

The Company specifies in its articles of incorporation that it adopts the candidate nomination system for elections of directors, carefully review the qualifications and the existence of any other matters set forth in Article 30 of the Company Act, and act in accordance with Article 192-1 of the Company Act.

第二十七條（董事會對功能性委員會、董事長及總經理之授權及職責應明確劃分）

本公司董事長與總經理之職責應明確劃分。
董事長與總經理或其他相當職級者(最高經理人)不宜由同一人擔任。
有設置功能性委員會者，應明確賦予其職責。

Clear distinctions shall be drawn between the responsibilities and duties of the chairman of the board of the Company and those of its president. It would be inappropriate for the chairperson to also act as the president. If it is necessary to set up a functional committee, the responsibilities and duties of the committee shall be clearly defined

第二節 獨立董事制度

第二十八條（應依章程規定設置獨立董事）

本公司應依章程規定設置三人以上之獨立董事，且不得少於董事席次三分之一，獨立董事連續任期不宜逾三屆。
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。

In accordance with the articles of incorporation, the Company's independent directors shall not be less than three in number, the number of independent directors among the directors of the company shall not be less than one-third of the number of directors and the continuous terms of independent directors shall not more than three terms. Independent directors should have professional knowledge, and their shareholdings should be limited. In addition to complying with relevant laws and regulations, they should not serve as directors (including independent directors) or supervisors of more than five listed companies at the same time, and should remain within the scope of their business execution. Independence and no direct or indirect interest in the company. 本公司及其集團企業與組織，與他公司及其集團企業與組織，有互相提名另一方之董事、監察人或經理人為獨立董事候選人者，本公司應於受

理獨立董事候選人提名時揭露之，並說明該名獨立董事候選人之適任性。如當選為獨立董事者，應揭露其當選權數。

前項所稱集團企業與組織，其適用範圍及於本公司子公司、直接或間接捐助基金累計超過百分之五十之財團法人及其他具有實質控制能力之機構或法人。

獨立董事及非獨立董事於任職期間不得轉換其身分。

獨立董事之專業資格、持股與兼職限制、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」、證券交易所或櫃檯買賣中心規定辦理。

The Company and its group enterprises and organizations, and another company and its group enterprises and organizations nominate for each other any director, supervisor or managerial officer as a candidate for an independent director of the other, the Company shall, at the time it receives the nominations for independent directors, disclose the fact and explain the suitability of the candidacy for independent director. If the candidate is elected as an independent director, the Company shall disclose the number of votes cast in favor of the elected independent director.

The "group enterprises and organizations" in the preceding paragraph comprise the subsidiaries of the Company, any foundation to which the Company's cumulative direct or indirect contribution of funds exceeds 50 percent of its endowment, and other institutions or juristic persons that are effectively controlled by the Company.

Change of status between independent directors and non-independent directors during their term of office is prohibited.

Matters such as the professional qualifications of independent directors, shareholding and part-time restrictions, determination of independence, nomination methods and other matters to be followed shall be in accordance with the "Securities and Exchange Act" and "Regulations on the Establishment of Independent Directors of Publicly Offered Companies and Matters to be Observed", stock exchanges or over-the-counter trading center regulations.

第二十九條（應提董事會決議通過之事項）

本公司應依「證券交易法」之規定，將下列事項提董事會決議通過；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。

The Company shall submit the following matters to the board of directors for approval by resolution as provided in the Securities and Exchange Act; when an independent director has a dissenting opinion or qualified opinion, it shall be noted in the minutes of the directors meeting:

1. Adoption or amendment of the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
2. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of 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.
3. A matter bearing on the personal interest of a director.
4. A material asset or derivatives transaction.
5. A material monetary loan, endorsement, or provision of guarantee.
6. The offering, issuance, or private placement of any equity-type securities.
7. The hiring or dismissal of a certifying CPA, or the compensation given thereto.
8. The appointment or discharge of a financial, accounting, or internal auditing officer.
9. Any other material matter so required by the competent authority.

第三十條（應明定獨立董事之職責範疇）

本公司應明定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，不得妨礙、拒絕或規避獨立董事執行業務。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。對於獨立董事得酌訂與一般董事不同之合理酬金。

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 should clearly define the remuneration of directors in accordance with relevant laws and regulations. The remuneration should fully reflect individual performance and the company's long-term operating performance, and the company's operating risks should be comprehensively considered. Independent directors have the discretion to determine reasonable remuneration that is different from that of general directors.

第三節 功能性委員會

第三十一條（設置功能性委員會）

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、董事會人數，設置審計、薪資報酬、提名、風險管理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」第十四條之四第四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。

第三十二條（應設置審計委員會）

本公司審計委員會應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。

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「證券交易法」、「公開發行公司審計委員會行使職權辦法」、證券交易所或櫃檯買賣中心規定辦理。

The company shall establish an audit committee. The audit committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be convener, and at least one of whom shall have accounting or financial expertise.

For the Company to establish the audit committee, the provisions regarding supervisors in the Securities and Exchange Act, the Company Act, other laws

and regulations, and these Principles shall apply mutatis mutandis to the audit committee.

第三十三條（應設置薪資報酬委員會）

本公司應設置薪資報酬委員會，過半數成員宜由獨立董事擔任；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。

The Company shall establish the Remuneration Committee, and it is advisable that more than half of the committee members be independent directors. The professional qualifications for the committee members, the exercise of their powers of office, the adoption of the organizational charter, and related matters shall be handled pursuant to 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.

第三十四條（宜設置提名委員會）

本公司宜設置提名委員會並訂定組織規程，過半數成員宜由獨立董事擔任，並由獨立董事擔任主席。

The company should set up a nomination committee and formulate organizational rules, and it is advisable that more than half of the committee members be independent directors.

第三十五條（檢舉制度）

本公司宜設置並公告內部人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。

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, and appropriately restrict access to such files. It shall also formulate internal procedures and incorporate those procedures into the company's internal control system for management purposes.

第三十六條（強化及提升財務報告品質）

為提升財務報告品質，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。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，並宜建立獨立董事及審計委員會與簽證會計師之溝通管道或機制，並訂定內部作業程序及納入內部控制制度控管。

本公司應定期（至少一年一次）參考審計品質指標（AQIs），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。

To improve the quality of its financial reports, it is advisable that the Company establish the position of deputy to its principal accounting officer. To enhance the professional abilities of the deputy accounting officer of the preceding paragraph, the deputy's continuing education shall proceed following the schedule of the principal accounting officer. Accounting personnel handling the preparation of financial reports shall also participate in relevant professional development courses for 6 hours or more each year. Those courses may be company internal training activities or may be professional courses offered by professional development institutions for principal accounting officers.

The Company shall select a professional, responsible and independent CPA to be its external auditor, who shall perform regular reviews of the financial conditions and internal control measures of the Company. With regard to the irregularity or deficiency timely discovered and disclosed by the auditor during the review, and the concrete measures for improvement or prevention suggested by the auditor, the Company shall faithfully implement improvement actions. It is advisable that the company establish channels and mechanisms of communication between the independent directors or audit committee, and the attesting CPA, and to incorporate procedures for that purpose into the company's internal control system for management purposes.

The Company shall evaluate the independence and suitability of the auditor engaged by the Company regularly and no less frequently than once annually. In the event that the Company engages the same auditor without replacement

for 7 years consecutively, or if the auditor is subject to disciplinary actions or other circumstances prejudicial to the independence of the auditor, the Company shall evaluate the necessity of replacing the auditor, and shall submit to the board the conclusion of such review.

第三十七條（提供公司適當之法律服務）

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。

本公司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，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，其費用由公司負擔之。

The Company engage a professional and competent legal counsel to provide adequate legal consultation services to the Company, or to assist the directors and the management to improve their knowledge of the law, for the purposes of preventing any infraction by the Company or staff of laws or regulations, and ensuring the corporate governance matters will proceed pursuant to the relevant legal framework and the prescribed procedures. In the event that the directors or the management are involved in litigation as result of performing his or her duties as provided by the law or arising from shareholders disputes, depending on the circumstances the Company shall retain a legal counsel to provide assistance.

An independent director may enlist the service of legal counsel, accountant or other professionals on behalf of the Company to conduct the necessary audit or provide consultation on matters in relation to the exercise of their power, at the expense of the Company.

第四節 董事會議事規則及決策程序

第三十八條（董事會之召集）

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7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。

本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。

The board of directors of the Company shall meet at least once every quarter, or convene at any time in case of emergency. To convene a board meeting, a meeting notice which specifies the purposes of meeting shall be sent to each director at least 7 days in advance. Sufficient meeting material shall also be prepared and enclosed in the meeting notice. If the meeting material is deemed inadequate, a director may ask the unit in-charge to provide more information or request a postponement of the meeting with the consent of the board of directors.

The Company shall adopt the rules of proceedings for board meetings and follow the provisions in the Regulations Governing Procedure for Board of Directors Meetings of Public Companies with regard to the content of deliberations, procedures, matters to be recorded in the meeting minutes, public announcement, and other matters for compliance.

第三十九條（董事應秉持高度之自律）

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則。

Company directors shall exercise a high degree of self-discipline. If a director or a juristic person represented by the director is an interested party with respect to any proposal for a board meeting, the director shall state the important aspects of the interested party relationship at the meeting. When the relationship is likely to prejudice the interests of the company, the director may not participate in discussion or voting on that proposal and shall enter recusal during the discussion and voting. The director also may not act as another director's proxy to exercise voting rights on that matter. The directors shall practice self-discipline as to their internal relationship and must not support each other in an inappropriate manner.

The matters that a director shall voluntarily abstain from voting shall be clearly set forth in the rules for the proceedings of board meetings.

第四十條（獨立董事與董事會）

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，並應於事實發生日起次一營業日交易時間開始二小時前，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、設置審計委員會之公司，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。

When a board meeting is convened to consider any matter submitted to it pursuant to Article 14-3 of the Securities and Exchange Act, an independent director of the company shall attend the board meeting in person, and may not be represented by a non-independent director via proxy. When an independent director has a dissenting or qualified opinion, it shall be noted in the minutes of the board of directors meeting; if the independent director cannot attend the board meeting in person to voice his or her dissenting or qualified opinion, he or she should provide a written opinion before the board meeting unless justifiable reasons exist for failure to so comply, and the opinion shall be noted in the minutes of the board of directors meeting.

In any of the following circumstances, decisions made by the board of directors shall be noted in the meeting minutes, and in addition, publicly announced and filed on the MOPS two hours before the beginning of trading hours on the first business day after the date of the board meeting:

1. An independent director has a dissenting or qualified opinion which is on record or stated in a written statement.
2. The matter was not approved by the audit committee, but had the consent of more than two-thirds of all directors.

During the preceding of the board meetings, managers from the relevant departments who are not directors may, in view of the meeting agenda, sit in at the meetings, make report on the current business conditions of the Company and respond to inquiries raised by the directors. Where necessary, 14 accountant, legal counsel or other professionals may be invited to sit in at

the meetings to assist the directors in understanding the conditions of the Company for the purpose of adopting an appropriate resolution.

第四十一條（董事會的議事錄）

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，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。

Staff personnel of the Company attending board meetings shall collect and correctly record the meeting minutes in detail, and the summary, method of resolution, and voting results of all the proposals submitted to the board meeting in accordance with relevant regulations. The minutes of the board of directors meetings shall be signed by the chairman and secretary of the meeting and be sent to each director within 20 days after the meeting. The director attendance records shall become a part of the meeting minutes, the director attendance records should be kept completely, and be treated as important corporate records and be kept safe permanently during the life of the Company. Meeting minutes may be produced, distributed and preserved by electronic means. The Company shall record on audio or video tape the entire proceedings of a board of directors meeting, and preserve the recordings for at least 5 years, in electronic form or otherwise. If before the end of the preservation period referred to in the preceding paragraph a lawsuit arises with respect to a resolution of a board of directors meeting, the relevant audio or video recordings shall be preserved for a further period, in which case the preceding paragraph does not apply. Where a board of directors meeting is held via teleconference or video conference, the audio or video recordings of the meeting form a part of the meeting minutes and shall be preserved permanently. Where a resolution of the board of directors

violates laws, regulations, articles of incorporation, or resolutions adopted in the shareholders meeting, and thus causes an injury to the Company, dissenting directors whose dissent can be proven by minutes or written statements will not be liable for damages.

第四十二條（應提董事會討論之事項）

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，及內部控制制度有效性之考核。
- 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決議事項或主管機關規定之重大事項。

除前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。

The Company shall submit the following matters to its board of directors for discussion:

1. Corporate business plan.
2. Annual and semi-annual financial reports.
3. Adoption or amendment to an internal control system pursuant to Article 14-1 of the Securities and Exchange Act, and evaluation of effectiveness of an internal control system.
4. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, 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, and endorsements or guarantees for others.

5. The offering, issuance, or private placement of any equity-type securities.
6. The performance assessment and the standard of remuneration of the managerial officers.
7. The structure and system of director's remuneration.
8. The appointment or discharge of a financial, accounting, or internal audit officer.
9. A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief for a major natural disaster may be submitted to the next board meeting for retroactive recognition.
10. Any matter required by Article 14-3 of the Securities and Exchange Act or any other law, regulation, or bylaw to be approved by resolution at a shareholders meeting or to be approved by resolution at a meeting of the board of directors, or any such significant matter as may be prescribed by the competent authority.

Apart from matters in the preceding paragraph that shall be submitted to the board of directors for discussion, the Chairman or president shall exercise the powers of the board of directors in accordance with the Company's LOA when the board of directors is adjourned. However, matters involving the Company's material interests must still be decided by resolution of the board of directors.

第四十三條（董事會之決議辦理事項應明確交付適當之執行單位或人員）

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。

The Company shall ask the appropriate corporate department or personnel to handle matters and implement actions pursuant to the board of directors resolutions in a way consistent with the program schedule and objectives. It shall also follow up on these matters and faithfully review their implementation. The board of directors shall ensure full control of the implementation and progress of these matters and make a report in subsequent meetings so as to ensure that the board's management decisions are faithfully implemented.

第五節 董事之忠實注意義務與責任

第四十四條（董事會成員應忠實執行業務及盡善良管理人之注意義務）

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。

本公司宜訂定董事會績效評估辦法及程序，除應每年定期就董事會及個別董事進行自我或同儕評鑑外，亦得委任外部專業機構或其他適當方式進行績效評估；對董事會績效之評估內容應包含下列構面，並考量公司需求訂定適合之評估指標：

- 一、對公司營運之參與程度。
- 二、提升董事會決策品質。
- 三、董事會組成與結構。
- 四、董事之選任及持續進修。
- 五、內部控制。

對董事成員（自我或同儕）績效之評估內容應包含下列構面，並考量公司需求適當調整：

- 一、公司目標與任務之掌握。
- 二、董事職責認知。
- 三、對公司營運之參與程度。
- 四、內部關係經營與溝通。
- 五、董事之專業及持續進修。
- 六、內部控制。

本公司宜對功能性委員會進行績效評估，評估內容宜包含下列構面，並考量公司需求適當調整：

- 一、對公司營運之參與程度。
- 二、功能性委員會職責認知。
- 三、提升功能性委員會決策品質。
- 四、功能性委員會組成及成員選任。
- 五、內部控制。

本公司宜將績效評估之結果提報董事會，並運用於個別董事薪資報酬及提名續任之參考。

Members of the board of directors shall conduct corporate affairs with loyalty and perform this duty of care as a good administrator. In conducting the affairs of the Company, they shall exercise their power with a high level of self-discipline and prudential attitude. Unless matters are otherwise reserved for approvals in shareholders meetings by law or in the articles of incorporation of the Company, they shall ensure that all matters be handled according to the resolutions of board of directors.

The company should establish a performance evaluation method and procedure for the board of directors. In addition to conducting annual self-evaluations or peer reviews of the board as a whole and of individual directors, the company may also appoint external professional organizations or use other appropriate methods for performance evaluations. The evaluation of the board's performance should include the following aspects, and suitable evaluation criteria should be established considering the company's needs:

1. Mastery of company goals and tasks
2. Awareness of Directors' Responsibilities
3. Participate in company operations
4. Internal relationship management and communication
5. Professional and continuing education for directors
6. Internal control

The company should conduct performance evaluation of functional committees. The evaluation content should include the following aspects, and should be adjusted appropriately taking into account the needs of the company:

1. Participate in company operations
2. Awareness of Functional Committee Responsibilities
3. Improve decision-making quality of functional committees
4. Functional committee composition and member selection
5. Internal control

The company should report the results of the performance evaluation to the board of directors and use them as a reference for individual directors' remuneration and nomination for renewal.

第四十五條（建立管理階層之繼任計畫）

本公司宜建立管理階層之繼任計畫，並由董事會定期評估該計畫之發展與執行，以確保永續經營。

The Company shall establish a succession plan for the management. The development and implementation of such plan shall be periodically evaluated by the board of directors to ensure the sustainable operation.

第四十六條（建立智慧財產管理制度）

董事會對本公司智慧財產之經營方向與績效，宜就下列構面進行評估與監督，以確保公司以「計畫、執行、檢查與行動」之管理循環，建立智慧財產管理制度：

一、制訂與營運策略有關連之智慧財產管理政策、目標與制度。

- 二、依規模、型態，建立、實施、維持其智慧財產取得、保護、維護與運用管理制度。
- 三、決定及提供足以有效實施與維持智慧財產管理制度所需之資源。
- 四、觀測內外部有關智慧財產管理之風險或機會並採取因應措施。
- 五、規劃及實施持續改善機制，以確保智慧財產管理制度運作與成效符合公司預期。

The board of directors should evaluate and supervise the company's intellectual property management direction and performance in the following aspects to ensure that the company establishes an intellectual property management system based on the management cycle of "planning, execution, inspection and action":

1. Develop intellectual property management policies, goals and systems related to operational strategies.
2. Establish, implement and maintain a management system for the acquisition, protection, maintenance and use of intellectual property according to scale and type.
3. Determine and provide resources sufficient to effectively implement and maintain the intellectual property management system.
4. Observe internal and external risks or opportunities related to intellectual property management and take corresponding measures.
5. Plan and implement continuous improvement mechanisms to ensure that the operation and effectiveness of the intellectual property management system meet company expectations.

第四十七條（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）

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。

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。

If a resolution of the board of directors violates law, regulations or the Company's articles of incorporation, at the request of shareholders holding shares continuously for a year or an independent director to discontinue the implementation of the resolution, members of the board shall take appropriate measures or discontinue the implementation of such resolution as soon as possible. Upon discovering any threat of the Company suffering material injury, members of the board of directors shall immediately report to an independent director member in accordance with the foregoing paragraph.

第四十八條（董事的責任保險）

本公司應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投保責任保險，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。

本公司為董事投保責任保險或續保後，應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。

The Company is advised to take out liability insurance for directors 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. The company is advised to report the insured amount, coverage, and other major contents of the liability insurance it has taken out or renewed for directors, at the next board meeting.

第四十九條（董事會成員參加進修課程）

董事會成員宜於新任時或任期中持續參加證券主管機關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。

Members of the board of directors shall 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/GTSM Listed Companies, which cover subjects relating to corporate governance upon becoming directors and throughout their terms of occupancy. They shall also ensure that company employees at all levels will enhance their professionalism and knowledge of the law.

【第四章 尊重利害關係人權益】

第五十條（與利害關係人應保持溝通並維護權益）

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。

The Company shall maintain channels of communication with its banks, other creditors, employees, consumers, suppliers, community or other stakeholders of the company, respect and safeguard their legal rights. and interests, and designate a stakeholders section on its website.

When any of a stakeholder's legal rights or interests is harmed upon, the Company shall handle such matter in a proper manner and in good faith.

第五十一條（對於往來銀行及其他債權人，應提供充足之資訊）

本公司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。

The Company shall provide sufficient information to banks and its other creditors to facilitate their evaluation of the operational and financial conditions of the Company and decision-making process. When any of their legal rights or interest is harmed upon, the Company shall respond with a responsible attitude and assist creditors in obtaining compensation through proper means.

第五十二條（應建立員工溝通管道）

本公司應建立員工溝通管道，鼓勵員工與管理階層、董事直接進行溝通，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。

The Company has established communication channels with employees, and encourages employees to appropriately express their opinions concerning the Company's operating and financial status and major decisions affecting employees' interests.

第五十三條（社會責任）

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。

While maintaining normal business development and maximizing shareholder interests, the company should also pay attention to consumer rights, community environmental protection, and public welfare issues, and place importance on the company's social responsibility.

【第五章 提升資訊透明度】

第一節 強化資訊揭露

第五十四條（資訊公開及網路申報系統）

本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。

本公司宜提早於會計年度終了後兩個月內公告並申報年度財務報告，及於規定期限前提早公告並申報第一、二、三季財務報告與各月份營運情形。

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。

The Company shall perform its obligations faithfully in accordance with the relevant laws, and related TWSE rules.

The company is advised to publish and report its annual financial report within two months after the end of a fiscal year, and publish and report its financial reports for the first, second and third quarters as well as its operating status for each month before the specified deadline.

The Company shall appoint personnel responsible for gathering and disclosing the information, and establish a spokesperson system so as to ensure the proper and timely disclosure of information about policies that might affect the decisions of shareholders and stakeholders.

第五十五條（應設置發言人）

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，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。

In order to enhance the accuracy and timeliness of the material information disclosed, the Company shall appoint a spokesperson and acting spokesperson(s) who understand thoroughly the Company's financial and business conditions and who are capable of coordinating among departments for gathering relevant information and representing the Company in making statements independently.

The Company shall appoint one or more acting spokesperson who shall represent the Company, when the spokesperson cannot perform his/her duties, in making statements independently, provided that the order of authority is established to avoid any confusion.

In order to implement the spokesperson system, the Company shall unify the process of making external statements and require the management and employees to maintain the confidentiality of financial and operational secrets and prohibit disclosure thereof by them at will.

The Company shall disclose the relevant information regarding any change to the position of a spokesperson or acting spokesperson upon such change.

第五十六條（架設公司治理網站）

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。

In order to keep shareholders and stakeholders fully informed, the Company shall utilize the convenience of the Internet and set up a website containing the information regarding the Company's finance, operation and corporate governance. It is also advisable for the Company to furnish the financial, corporate governance, and other relevant information in English. To avoid misleading information, the aforesaid website shall be maintained by specified personnel, and the recorded information shall be accurate, in detail and updated timely.

第五十七條（召開法人說明會的方式）

本公司召開法人說明會，應依證券交易所或櫃檯買賣中心之規定辦理，並應以錄音或錄影方式保存。法人說明會之財務、業務資訊應依證券交易所或櫃買中心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。

The Company shall hold an institutional investor meeting in compliance with the regulations of the TWSE, and shall keep audio or video record the meeting. The financial and business information disclosed in the institutional investor meeting shall be disclosed on the Market Observation Post System and provided for inquiry through the website established by the Company or other channels in accordance with the TWSE rules.

第二節 公司治理資訊揭露

第五十八條（揭露公司治理資訊）

本公司網站應設置專區，揭露下列公司治理相關資訊，並持續更新：

- 一、董事會：如董事會成員簡歷及其權責、董事會成員多元化政策及落實情形。
- 二、功能性委員會：如各功能性委員會成員簡歷及其職責。
- 三、公司治理相關規章：如公司章程、董事會議事辦法及功能性委員會組織規程等公司治理相關規章。
- 四、與公司治理相關之重要資訊：如設置公司治理主管等。

The Company shall set up a page on company website to disclose and update from time to time the following information regarding corporate governance:

1. Board of directors: such as the profile and powers of board members, and diversity of board members policy and implementation.
2. Functional committees: such as the profile and powers of committee members.
3. Corporate governance-related regulations: such as articles of incorporation, regulation for board meetings, the charter of functional committees, and other relevant corporate governance regulations.
4. Important information related to corporate governance: such as setting up corporate governance officer, etc.

【第六章 附則】

第五十九條（注意國內外發展）

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。

The Company shall at all times monitor domestic and international development of corporate governance and thereby review and improve the Company's corporate governance mechanism so as to enhance the performance of corporate governance.

第六十條（施行）

本守則經董事會通過後實施，修正時亦同。

These Procedures, and any amendments to them, shall be implemented upon approval by the board of directors.