

Applied BioCode

BioCode for Better Health

Stock No.: 6598

Applied BioCode Corporation

2023 Annual Shareholder's
General Meeting

Meeting Handbook

Meeting Date: June 12, 2023 (Monday) 10 am

Meeting Venue: 2F., No. 327, Sec. 1, Tiding Blvd., Neihu Dist., Taipei
City (LI-JEN Hall of LILY Conference)

Meeting Method: Physical Shareholders' Meeting

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Procedure for the 2023 Annual Shareholder's General Meeting

1. Call the Meeting to Order
2. Chairman Remarks
3. Report items
4. Acknowledged items
5. Discussion items
6. Extemporaneous Motions
7. Meeting Adjournment

2023 Agenda of Annual Shareholder's General Meeting

Time: 10:00 a.m., June 12, 2023 (Monday)

Meeting Venue: 2F., No. 327, Sec. 1, Tiding Blvd., Neihu Dist., Taipei City (LI-JEN Hall of LILY Conference)

I. Call the Meeting to Order

II. Chairman Remarks

III. Report items

(1) 2022 Business Report

(2) 2022 Financial Statements Reviewed by the Audit Committee

(3) Amendment to the Company's "Rules of Procedures for the Board of Directors' Meeting"

IV. Acknowledged items

(1) Acknowledge 2022 Business Report and 2022 Consolidated Financial Statements

(2) Acknowledge 2022 Deficit Compensation Statement

V. Discussion items

(1) Amendment to the Company's "Memorandum and Articles of Association"

(2) Amendment to the Company's "Management of Loans to Others"

VI. Extemporaneous Motions

VII. Meeting Adjournment

Report items

Item 1

Subject: To report 2022 Business Report.

Explanatory Notes:

1. For the Company's 2022 Business Report, please refer to Exhibit (I) on page 7 of this handbook.

Item 2

Subject: To report 2022 Financial Statements Reviewed by the Audit Committee.

Explanatory Notes:

1. The Company's 2022 Financial Statements have been audited by CPAs Wendy Liang and Alan Chien of Pricewaterhouse Coopers Taiwan. The Business Report and Deficit Compensation Statement have been reviewed by the Company's Audit Committee.
2. For the Audit Committees Review Report, please refer to Exhibit (II) on page 9 of this handbook.

Item 3

Subject: To report amendment to the "Rules of Procedures for the Board of Directors' Meeting".

Explanatory Notes:

1. Pursuant to the amendment to the Rules of Procedures for the Board of Directors' Meeting made by the Financial Supervisory Commission in its letter No. Jin-Guan-Zheng-Fa-Zhi 11103832635 issued on August 5, 2022, the Company proposes to amend the Company's Rules of Procedures for the Board of Directors' Meeting.
2. Please refer to page 10 of Exhibit (III) of this Handbook for the comparison table of the amendments to the "Rules of Procedures for the Board of Directors' Meeting".

Acknowledged items

Item 1

Proposed by the Board of Directors

Subject: The 2022 Business Report and 2022 Consolidated Financial Statements have been prepared.

Propose to acknowledgement.

Explanatory Notes:

1. The 2022 Consolidated Financial Statements have been audited by CPAs Wendy Liang and Alan Chien of Pricewaterhouse Coopers Taiwan with an unqualified audit opinion.
2. For the 2022 Business Report, the independent auditors' report and the 2022 Consolidated Financial Statements, please refer to Exhibit (I) on page 7 and (IV) on page 14 of this handbook.
3. This motion has been approved by the board of directors and reviewed by the Audit Committee. Please refer to Exhibit (II) on page 9 of this handbook.
4. Please acknowledge.

Resolution:

Item 2

Proposed by the Board of Directors

Subject: The proposal for the 2022 Deficit Compensation Statement has been prepared. Propose to acknowledgement.

Explanatory Notes:

1. As of December 31, 2021, the accumulated loss was NT\$165,198,553. The loss after tax for 2022 totaled NT\$184,733,449; the total loss to be made up at the end of the period totaled NT\$349,932,002. The Company proposes to offset the loss from capital surplus in the amount of NT\$320,967,505. The remaining losses at end of the period is NT\$28,964,497 after the offsetting from capital surplus. For the Company's 2022 Deficit Compensation Statement. Please refer to Exhibit (V) on page 25 of this handbook.
2. Please acknowledge.

Resolution:

Discussion items

Item 1

Proposed by the Board of Directors

Subject: Amendment to the Company’s Memorandum and the Articles of Association, please discuss.

Explanatory Notes:

1. The Company proposes to amend the Company’s Memorandum and the Articles of Association to replace the current version of the Company’s Memorandum and the Articles of Association in accordance with the regulations on the protection of shareholders’ equity in the “Checklist of Shareholders’ Equity Protection Measures at Foreign Issuer’s Domicile” as amended by TWSE’s Tai-Zheng-Shang-Er-Zhi 11117043011 issued on January 9, 2023, and to add the provision that the Company may have a vice chairman position as per its business needs.
2. Please refer to Exhibit (VI) on page 26 of this Handbook for the comparison table of the amendment to the Company’s Memorandum and the Articles of Association.
3. Please discuss.

Resolution:

Item 2

Proposed by the Board of Directors

Subject: Amendment to the Company’s “Management of Loans to Others”, please discuss.

Explanatory Notes:

1. Based on the Taiwan Stock Exchange’s letter Tai-Zheng-Shang-Er-Zhi 1121700291 issued on February 1, 2023, the Company has checked and found that there were deficiencies in its internal control system and should amend certain provisions in accordance with Article 3, Paragraph 2 and Article 15, Paragraph 1 of the “Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.”
2. Please refer to Exhibit (VII) on page 34 of this Handbook for the comparison table of the amendment to the “Management of Loans to Others”.
3. Please discuss.

Resolution:

Extemporaneous Motions

Meeting Adjournment

Applied BioCode
CORPORATION
Applied BioCode Corporation

營業報告書

各位董事好

首先感謝各位董事一如既往對本公司的鼎力支持，使本公司得以順利營運、成長。111 年全球已逐漸脫離新冠肺炎疫情的陰霾來到後疫情時代，全球也因新冠肺炎各種檢測需求的衰退導致檢測國際大廠呈現營收 5~15%的衰退，但本集團在營收方面依然是成長 22%並改寫新高又是豐碩的一年。

本集團於 111 年 5 月 26 日與 IDexx 簽屬美金 1,200 萬之 Singulation process 技術授權，除獲得豐沛營運資金外藉此也獲得 IDexx 更深層次合作並再次向外界證明我集團之技術平台獲得國際認可。

(一) 111 年度營業成果

本集團 111 年度營業收入為新台幣 390,302 仟元，較 110 年財報之營業收入為新台幣 319,962 仟元，增加新台幣 70,340 仟元，成長率達 22%，其中數位生物條碼成長 29%、光學儀器成長 37%、腸炎檢測試劑成長 47%及上呼吸道檢測試劑成長 106%，唯新冠肺炎檢測試劑因檢測量需求下降故衰退 75%。

本集團 111 年度營業損失，不含營業外收支，為新台幣 192,603 仟元，較 110 年財報之營業損失新台幣 164,943 仟元，增加虧損新台幣 27,660 仟元，主要係除毛利增加新台幣 44,803 仟元外，佈局現今產品之營銷及未來研發計畫而增聘經營高階人才進而營業費用較 110 年增加新台幣 72,463 仟元所致。

當期損益方面，111 年度當期淨損新台幣 184,733 仟元，較 110 年財報之當期淨損新台幣 165,199 仟元，增加虧損新台幣 19,534 仟元、達 12%，主要 111 年營業費用增加所致。

(二) 111 年度財務狀況分析

本集團截至 111 年底，本公司負債占資產比率為 32.7% (新台幣 396,383 仟元 / 新台幣 1,212,449 仟元)、長期資金占不動產、廠房及設備(新台幣 129,407 仟元)比為 8.7 倍、股東權益為新台幣 816,066 仟元、每股虧損為新台幣(2.26)元、公司帳上整體現金為新台幣 831,322 仟元。

(三) 112 年度展望：

1. 本集團除了 Baylor Scott& White 幫助集團做真菌多元分子檢測試劑之 validation 及檢測 protocol 的撰寫外 John Hopkin University 也將對真菌多元分子檢測試劑之 validation 提出計畫，待 28 項真菌多元分子檢測試劑之 protocol 完成後可平行轉移至有需求之各大醫院實驗室檢測使用，並以擴增整體分子檢測試劑之檢測項目，促使醫院實驗室對全自動診斷系統 MDx3000 的使用率提升，並同時產生多項試劑營收的疊加效果。
2. 本集團除真菌多元檢測試劑外，112 年致力於開發 STI 性傳染病及抗藥性可行性研究，並期望於 112 年 STI 以 RUO 型態先行商業化，除收集市場信息外也將對集團營收產生助益。
3. 本集團 112 年針對多元檢測試劑除擴建營銷團隊外，也積極與國際大廠尋求合作機會，採混合行銷方式將對未來集團分子檢測產品市占率提高產生助益。

以上報告。

董事長：李家榮



總經理：何重人



會計主管：潘柔彤





Applied BioCode Corporation

審計委員會審查報告書

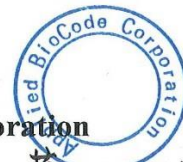
茲准 董事會造送本公司一一一年度營業報告書、合併財務報表與虧損撥補議案，其中合併財務報表業經董事會委託資誠聯合會計師事務所梁嬋女會計師及簡汎亞會計師查核完竣並出具查核報告。上開董事會造送之各項表冊，經本審計委員會審查，認為尚無不符，爰依證券交易法第十四條之四及公司法第二一九條之規定報告如上，敬請 鑒核。

此 致

本公司一一二年股東常會

Applied BioCode Corporation

審計委員會召集人：蔡文精



蔡文精

中 華 民 國 一 一 二 年 三 月 十 三 日

Exhibit (III) Comparison Table of Amendments Made to the "Rules of Procedures for the Board of Directors' Meeting"

| 修訂後條文 | 修訂前條文 | 修訂原由 |
|---|--|--|
| <p>第三條 Article 3 董事會召集及會議通知 Convening a Board meeting and meeting notice 本公司董事會應至少每季召開一次。 The Company's Board meetings shall be convened at least once every quarter. 董事會之召集，應載明召集事由，於七日前通知所有董事；但遇有緊急情事時，得隨時召集之。該召集通知經個別董事同意者，得以電子方式為之。 A notice specifying the reason for convening a Board meeting shall be sent to all Directors seven (7) days before the scheduled meeting day; provided, however, that a Board meeting may be convened on short notice in the event of emergency. Upon the consent of each Director, such notice may be sent in electronic form. 本規則第 12 條第 1 項各款之事項，應在召集事由中列舉，且不得以臨時動議提出。 The matters described in the subparagraphs under Paragraph 1, Article 12 of these Rules shall be set out in the meeting notice and may not be raised by an extraordinary motion.</p> | <p>第三條 Article 3 董事會召集及會議通知 Convening a Board meeting and meeting notice 本公司董事會應至少每季召開一次。 The Company's Board meetings shall be convened at least once every quarter. 董事會之召集，應載明召集事由，於七日前通知所有董事；但遇有緊急情事時，得隨時召集之。該召集通知經個別董事同意者，得以電子方式為之。 A notice specifying the reason for convening a Board meeting shall be sent to all Directors seven (7) days before the scheduled meeting day; provided, however, that a Board meeting may be convened on short notice in the event of emergency. Upon the consent of each Director, such notice may be sent in electronic form. 本規則第 12 條第 1 項各款之事項，<u>除有突發緊急情事或正當理由外</u>，應在召集事由中列舉，且不得以臨時動議提出。 The matters described in the subparagraphs under Paragraph 1, Article 12 of these Rules shall be set out in the meeting notice and may not be raised by an extraordinary motion, except in an emergency or for good reason.</p> | <p>一、第一項至第三項未修正。 二、鑑於第十二條第一項各款係涉及公司經營之重要事項，應於召集事由中載明，以使董事為決策前有充分之資訊及時間評估其議案，爰刪除第三項除書規定。另公司尚有緊急應提董事會討論之情事，可依第二項規定得隨時召集，對於公司業務或營運之正常運作應不致產生影響。</p> |
| <p>第七條 Article 7 董事會主席及代理人 Chairperson of Board meeting and deputy 本公司董事會由董事長召集者，由董事長擔任主席。但每屆第一次董事會，由股東會所得選票代表選舉權最多之董事召集，會議主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。</p> | <p>第七條 Article 7 董事會主席及代理人 Chairperson of Board meeting and deputy 本公司董事會應由董事長召集並擔任主席。但每屆第一次董事會，由股東會所得選票代表選舉權最多之董事召集，會議主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。</p> | <p>一、配合公司法一百零七年八月一日修正公布第二百零三條第四項規定，及第二百零三條之一第三項規定修訂。</p> |

| 修訂後條文 | 修訂前條文 | 修訂原由 |
|---|---|--|
| <p>The Company's Board meetings <u>is</u> convened by the Chairperson of the Board, who shall act as chairperson of the meeting, provided, however, that the first Board meeting of each term after an election of Directors shall be convened by the Director who received the ballots representing the highest number of votes at a general meeting, with that Director acting as the chairperson of the meeting. In the event that there is more than one Director who has the power to convene such meeting, such Directors shall agree among themselves as to who shall act as the chairperson of the meeting.</p> <p><u>依公司法第二百零三條第四項或第二百零三條之一第三項規定董事會由過半數董事自行召集者，由董事互推一人擔任主席。</u></p> <p><u>Where a meeting of the board of directors is called by a majority of directors on their own initiative in accordance with Article 203, paragraph 4 or Article 203-1, paragraph 3 of the Company Act, the directors shall choose one person by and from among themselves to chair the meeting.</u></p> <p>董事長請假或因故不能行使職權時，由董事長指定董事一人代理之，董事長未指定代理人者，由董事互推一人代理之。</p> <p>In the event that the Chairperson of the Board is unable to exercise his or her duties during his or her absence or for cause, the Chairperson shall appoint a Director to act in his or her stead. In the absence of such appointment, the chairperson of the meeting shall be elected by the Directors from among themselves.</p> | <p>The Company's Board meetings shall be convened by the Chairperson of the Board, who shall act as chairperson of the meeting, provided, however, that the first Board meeting of each term after an election of Directors shall be convened by the Director who received the ballots representing the highest number of votes at a general meeting, with that Director acting as the chairperson of the meeting. In the event that there is more than one Director who has the power to convene such meeting, such Directors shall agree among themselves as to who shall act as the chairperson of the meeting.</p> <p>董事長請假或因故不能行使職權時，由董事長指定董事一人代理之，董事長未指定代理人者，由董事互推一人代理之。</p> <p>In the event that the Chairperson of the Board is unable to exercise his or her duties during his or her absence or for cause, the Chairperson shall appoint a Director to act in his or her stead. In the absence of such appointment, the chairperson of the meeting shall be elected by the Directors from among themselves.</p> | |
| <p>第十二條 Article 12 應經董事會討論事項 Matters that must be discussed at the Board meeting 下列事項應提本公司董事會討論：</p> | <p>第十二條 Article 12 應經董事會討論事項 Matters that must be discussed at the Board meeting 下列事項應提本公司董事會討論：</p> | <p>一、依公司法第二百零八條第一項、第二項規定，董事長之選任，係屬董事</p> |

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| <p>The following matters shall be raised at the Company's Board meeting for discussion:</p> <ol style="list-style-type: none"> 1. 本公司之營運計畫。 The Company's business plan; 2. 年度財務報告及半年度財務報告。但半年度財務報告依台灣法令規定無須經會計師查核簽證者，不在此限。Annual financial report and semi-annual financial report, with the exception of semi-annual financial reports which, under relevant laws and regulations, need not be audited and attested by a certified public accountant; 3. 依台灣證券交易法（下稱證交法）第十四條之一規定訂定或修訂內部控制制度，及內部控制制度有效性之考核。 Internal control system established or amended in accordance with the provisions under Article 14-1 of the Taiwan Securities and Exchange Act (hereinafter as the "Taiwan SEA") and evaluation of the effectiveness of internal control system; 4. 依證交法第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。Establishing or amending, in accordance with the provisions under Article 36-1 of the Taiwan SEA, procedures for handling important financial and business activities such as the acquisition or disposition of assets, derivative products transactions, lending of capital, endorsement for third parties, and provision of guarantees.; 5. 募集、發行或私募具有股權性質之有價證券。 Offering, issue or private placement of equity securities; 6. <u>董事會未設常務董事者，董事長之選任或解任。</u> <u>The election or discharge of chairperson, if board of directors doesn't set up a managing director;</u> 7. 財務、會計或內部稽核主管之任免。 Appointment and/or dismissal of financial, accounting or internal audit officers; | <p>The following matters shall be raised at the Company's Board meeting for discussion:</p> <ol style="list-style-type: none"> 1. 本公司之營運計畫。 The Company's business plan; 2. 年度財務報告及半年度財務報告。但半年度財務報告依台灣法令規定無須經會計師查核簽證者，不在此限。Annual financial report and semi-annual financial report, with the exception of semi-annual financial reports which, under relevant laws and regulations, need not be audited and attested by a certified public accountant; 3. 依台灣證券交易法（下稱證交法）第十四條之一規定訂定或修訂內部控制制度，及內部控制制度有效性之考核。 Internal control system established or amended in accordance with the provisions under Article 14-1 of the Taiwan Securities and Exchange Act (hereinafter as the "Taiwan SEA") and evaluation of the effectiveness of internal control system; 4. 依證交法第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。 Establishing or amending, in accordance with the provisions under Article 36-1 of the Taiwan SEA, procedures for handling important financial and business activities such as the acquisition or disposition of assets, derivative products transactions, lending of capital, endorsement for third parties, and provision of guarantees.; 5. 募集、發行或私募具有股權性質之有價證券。 Offering, issue or private placement of equity securities; 6. 財務、會計或內部稽核主管之任免。 Appointment and/or dismissal of financial, accounting or internal audit officers; | <p>會或常務董事會之職權，而董事長之解任程序仍以由原選任之董事會或常務董事會決議為之。</p> <p>二、參酌上開公司法規定與經濟部函釋，復基於董事長之解任與選任同屬公司重要事項，爰新增第六款，明定董事會未設常務董事者，董事長之選任或解任，均應提董事會討論，現行第六款至第八款移列為第七款至第九款。</p> <p>三、第二項配合第一項所涉款次修正，第三項至第五項未修正。</p> |
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| | | |
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| <p>8. 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。</p> <p>A donation to a related party or a substantial donation to a non-related party; provided, however, that a public-interest donation for the purpose of relieving a large-scale natural disaster may be submitted to the next Board meeting for ratification.</p> <p>9. 依證交法第十四條之三、其他依台灣法令或章程規定應由股東會決議或董事會決議之事項或台灣主管機關規定之重大事項。</p> <p>Matters to be resolved at general meeting or by the Board meeting under Article 14-3 of the Taiwan SEA, other laws and regulations or the Articles of Association, or other important matters required by the competent Taiwan authority.</p> <p>前項第八款所稱關係人，指證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新台幣一億元以上，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。</p> <p>The term "related party" in subparagraph 8 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "substantial donation to a non-related party" means any donation or a series of donations within a one-year period to a single recipient that, on an individual basis or cumulatively, amount to NT\$ 100 million or more, or reach 1 percent of the net operating revenue or 5 percent of the paid-in capital as stated in the audited financial reports for the most recent fiscal year.</p> | <p>7. 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。</p> <p>A donation to a related party or a substantial donation to a non-related party; provided, however, that a public-interest donation for the purpose of relieving a large-scale natural disaster may be submitted to the next Board meeting for ratification.</p> <p>8. 依證交法第十四條之三、其他依台灣法令或章程規定應由股東會決議或董事會決議之事項或台灣主管機關規定之重大事項。</p> <p>Matters to be resolved at general meeting or by the Board meeting under Article 14-3 of the Taiwan SEA, other laws and regulations or the Articles of Association, or other important matters required by the competent Taiwan authority.</p> <p>前項第七款所稱關係人，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台幣一億元以上，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。</p> <p>The term "related party" in subparagraph 7 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "substantial donation to a non-related party" means any donation or a series of donations within a one-year period to a single recipient that, on an individual basis or cumulatively, amount to NT\$ 100 million or more, or reach 1 percent of the net operating revenue or 5 percent of the paid-in capital as stated in the audited financial reports for the most recent fiscal year.</p> | |
|--|--|--|



Exhibit (IV) 2022 Report of Independent Auditors and Consolidated Financial Statements

Applied BioCode Corporation 及子公司
合併財務報告暨會計師查核報告
西元2022年度及2021年度
(股票代碼6598)

公司地址：Grand Pavilion, Hibiscus Way, 802 West Bay Road,
P.O. Box 31119, KY1-1205, Cayman Islands

電話：(02)8791-6833



會計師查核報告

(23)財審報字第 22004283 號

Applied BioCode Corporation 公鑒：

查核意見

Applied BioCode Corporation 及子公司（以下簡稱「Applied BioCode 集團」）西元 2022 年及 2021 年 12 月 31 日之合併資產負債表，暨西元 2022 年及 2021 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表、合併現金流量表，以及合併財務報表附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，上開合併財務報表在所有重大方面係依照證券發行人財務報告編製準則暨經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達 Applied BioCode 集團西元 2022 年及 2021 年 12 月 31 日之合併財務狀況，暨西元 2022 年及 2021 年 1 月 1 日至 12 月 31 日之合併財務績效及合併現金流量。

查核意見之基礎

本會計師係依照會計師查核簽證財務報表規則及中華民國審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報表之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依中華民國會計師職業道德規範，與 Applied BioCode 集團保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對 Applied BioCode 集團西元 2022 年度合併財務報表之查核最為重要之事項。該等事項已於查核合併財務報表整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

Applied BioCode 集團西元 2022 年度合併財務報表之關鍵查核事項如下：

關鍵查核事項-現金及約當現金之存在與發生

事項說明

現金及約當現金之會計政策請詳合併財務報告附註四(六)，與現金及約當現金相關之會計項目之說明，請詳合併財務報告附註六(一)。西元 2022 年 12 月 31 日現金及約當現金餘額為新台幣 831,322 仟元，占合併總資產之 69%。由於現金及約當現金占合併總資產比重高，且存有先天性之風險，因此本會計師將此列為查核重要事項。

因應之查核程序

本會計師已執行之查核程序彙總說明如下：

1. 函證銀行帳戶與金融機構的特殊約定，確認銀行存款之存在及權利義務。
2. 驗證銀行帳戶函證對象必要資訊的真實性。
3. 測試銀行調節表計算之正確性並抽核調節項目，確認無重大異常之調節項目。
4. 抽查鉅額現金收支之交易，確認其交易性質為營業所需。

關鍵查核事項-銷貨收入之真實性

事項說明

收入認列之會計政策請詳合併財務報告附註四(二十)，與收入相關之會計項目之說明，請詳合併財務報告附註六(十五)。

Applied BioCode 集團之銷貨收入主要來自於多元體外診斷之數位生物條碼、試劑及光學儀器之銷售業務。銷貨對象主要來自第三方檢測實驗室及醫療院所。其交易條件視市場狀況及客戶需求不盡相同，考量銷貨收入為公司主要交易事項，對財務報告影響重大，故本會計師將銷貨收入之真實性列為本次查核之關鍵查核事項。

因應之查核程序

本會計師對上開關鍵查核事項所敘明之特定層面已執行之因應程序彙列如下：

1. 檢視新增重要銷售對象之基本資訊，以評估重要銷售對象之合理性。
2. 評估及測試銷貨交易內部控制制度及實際流程之執行。
3. 針對銷貨收入交易執行證實測試，包含確認客戶訂單、出貨單暨銷貨發票及後續收款情形，以確認銷貨收入交易確實發生。

管理階層與治理單位對財務報表之責任

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

於編製合併財務報表時，管理階層之責任亦包括評估 Applied BioCode 集團繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算 Applied BioCode 集團或停止營業，或除清算或停業外別無實際可行之其他方案。

Applied BioCode 集團之治理單位(含審計委員會)負有監督財務報導流程之責任。

會計師查核財務報表之責任

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

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

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



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

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

本會計師從與治理單位溝通之事項中，決定對 Applied BioCode 集團西元 2022 年度合併財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

資 誠 聯 合 會 計 師 事 務 所

梁嬋女



會計師

簡汎亞



前行政院金融監督管理委員會

核准簽證文號：金管證審字第 0990001654 號

金融監督管理委員會

核准簽證文號：金管證審字第 1070323061 號

西 元 2 0 2 3 年 3 月 1 3 日



單位：新台幣仟元

| 資 | 產 | 附註 | 2022年12月31日 | | 2021年12月31日 | | | |
|--------------|----------------|------------|-------------|------------------|-------------|----|------------------|------------|
| | | | 金 | 額 | 金 | 額 | | |
| 流動資產 | | | | | | | | |
| 1100 | 現金及約當現金 | 六(一) | \$ | 831,322 | 69 | \$ | 646,070 | 63 |
| 1170 | 應收帳款淨額 | 六(二)及十二(二) | | 70,810 | 6 | | 67,805 | 7 |
| 130X | 存貨 | 六(三) | | 106,679 | 9 | | 101,374 | 10 |
| 1479 | 其他流動資產-其他 | | | 5,477 | - | | 11,197 | 1 |
| 11XX | 流動資產合計 | | | 1,014,288 | 84 | | 826,446 | 81 |
| 非流動資產 | | | | | | | | |
| 1600 | 不動產、廠房及設備 | 六(四) | | 129,407 | 11 | | 111,830 | 11 |
| 1755 | 使用權資產 | 六(五) | | 40,216 | 3 | | 50,940 | 5 |
| 1780 | 無形資產 | 六(六) | | 10,378 | 1 | | 13,434 | 1 |
| 1840 | 遞延所得稅資產 | 六(二十一) | | 3,985 | - | | 3,513 | 1 |
| 1900 | 其他非流動資產 | 八 | | 14,175 | 1 | | 12,804 | 1 |
| 15XX | 非流動資產合計 | | | 198,161 | 16 | | 192,521 | 19 |
| 1XXX | 資產總計 | | \$ | 1,212,449 | 100 | \$ | 1,018,967 | 100 |

(續次頁)



單位：新台幣仟元

| 負債及權益 | 附註 | 2022 年 12 月 31 日 | 2021 年 12 月 31 日 |
|--------------|----------------|-------------------------|-------------------------|
| | | 金 額 % | 金 額 % |
| 負債 | | | |
| 流動負債 | | | |
| 2130 | 合約負債—流動 | 六(十五) \$ 22,766 2 | \$ 1,987 - |
| 2170 | 應付帳款 | 8,727 1 | 9,428 1 |
| 2200 | 其他應付款 | 六(八) 40,296 3 | 34,234 3 |
| 2280 | 租賃負債—流動 | 六(五) 15,664 1 | 14,195 2 |
| 2399 | 其他流動負債—其他 | 172 - | 103 - |
| 21XX | 流動負債合計 | <u>87,625 7</u> | <u>59,947 6</u> |
| 非流動負債 | | | |
| 2527 | 合約負債—非流動 | 六(十五) 271,325 23 | 7,988 1 |
| 2570 | 遞延所得稅負債 | 六(二十一) 3,985 - | 3,513 - |
| 2580 | 租賃負債—非流動 | 六(五) 33,448 3 | 44,562 4 |
| 25XX | 非流動負債合計 | <u>308,758 26</u> | <u>56,063 5</u> |
| 2XXX | 負債總計 | <u>396,383 33</u> | <u>116,010 11</u> |
| 權益 | | | |
| 股本 | | | |
| 3110 | 普通股股本 | 六(十一) 817,634 68 | 817,292 80 |
| 資本公積 | | | |
| 3200 | 資本公積 | 六(九)(十二) 359,242 29 | 351,576 35 |
| 待彌補虧損 | | | |
| 3350 | 待彌補虧損 | 六(十三) (349,932) (29) | (165,199) (16) |
| 其他權益 | | | |
| 3400 | 其他權益 | 六(九)(十四) (10,878) (1) | (100,712) (10) |
| 3XXX | 權益總計 | <u>816,066 67</u> | <u>902,957 89</u> |
| 3X2X | 負債及權益總計 | <u>\$ 1,212,449 100</u> | <u>\$ 1,018,967 100</u> |

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。

董事長：李家榮



經理人：何重人



會計主管：潘柔彤




Applied BioCode Corporation 及子公司
 合併綜合損益表
 西元2022年及2021年1月1日至12月31日


單位：新台幣仟元
 (除每股虧損為新台幣元外)

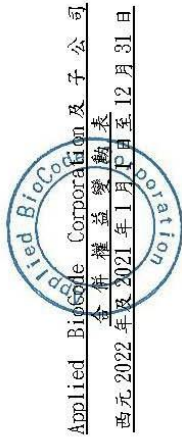
| 項目 | 附註 | 2022 年 度 | | 2021 年 度 | |
|--------------------|--------------|--------------|--------|--------------|--------|
| | | 金 額 | % | 金 額 | % |
| 4000 營業收入 | 六(七)(十五) | \$ 390,302 | 100 | \$ 319,962 | 100 |
| 5000 營業成本 | 六(三)(十九)(二十) | (156,132) | (40) | (130,595) | (41) |
| 5900 營業毛利 | | 234,170 | 60 | 189,367 | 59 |
| 營業費用 | 六(十九)(二十) | | | | |
| 6100 推銷費用 | | (79,381) | (20) | (56,941) | (18) |
| 6200 管理費用 | | (109,023) | (28) | (91,515) | (29) |
| 6300 研究發展費用 | | (238,370) | (61) | (205,854) | (64) |
| 6000 營業費用合計 | | (426,774) | (109) | (354,310) | (111) |
| 6900 營業損失 | | (192,604) | (49) | (164,943) | (52) |
| 營業外收入及支出 | | | | | |
| 7100 利息收入 | 六(十六) | 8,511 | 2 | 3,111 | 1 |
| 7020 其他利益及損失 | 六(十七) | 2,167 | 1 | (474) | - |
| 7050 財務成本 | 六(五)(十八) | (2,784) | (1) | (2,870) | (1) |
| 7000 營業外收入及支出合計 | | 7,894 | 2 | (233) | - |
| 7900 稅前淨損 | | (184,710) | (47) | (165,176) | (52) |
| 7950 所得稅費用 | 六(二十一) | (23) | - | (23) | - |
| 8200 本期淨損 | | (\$ 184,733) | (47) | (\$ 165,199) | (52) |
| 其他綜合損益(淨額) | | | | | |
| 不重分類至損益之項目 | | | | | |
| 8361 國外營運機構財務報表換算之 | 六(十四) | | | | |
| 兌換差額 | | \$ 89,834 | 23 | (\$ 28,742) | (9) |
| 8500 本期綜合損益總額 | | (\$ 94,899) | (24) | (\$ 193,941) | (61) |
| 淨利(損)歸屬於： | | | | | |
| 8610 母公司業主 | 六(二十二) | (\$ 184,733) | (47) | (\$ 165,199) | (52) |
| 綜合損益總額歸屬於： | | | | | |
| 8710 母公司業主 | | (\$ 94,899) | (24) | (\$ 193,941) | (61) |
| 基本每股虧損 | | | | | |
| 9750 基本每股虧損 | 六(二十二) | (\$ 2.26) | | (\$ 2.02) | |
| 9850 稀釋每股虧損 | 六(二十二) | (\$ 2.26) | | (\$ 2.02) | |

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。

董事長：李家榮 

經理人：何重人 

會計主管：潘柔彤 



Applied Bioscience Corporation 及 子公司
合併權益變動表
西元 2022 年及 2021 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

| | 附註 | 普通 | 股 | 本 | 公 | 積 | 待 | 彌 | 補 | 虧 | 損 | 其 | 他 | 權 | 益 | 合 | 計 | |
|--------------------|----|----|---------|---|----|-----------|------------|-----|------------|----------|----------|---------|---|----|-----------|---|---|--|
| <u>2021 年度</u> | | | | | | | | | | | | | | | | | | |
| 2021 年 1 月 1 日 | | \$ | 816,390 | | \$ | 1,394,683 | | (\$ | 1,052,108) | (\$ | 71,970) | | | \$ | 1,086,995 | | | |
| 本期淨損 | | | - | | | - | | (| 165,199) | | - | | | (| 165,199) | | | |
| 本期其他綜合損益 | | | - | | | - | | | - | | (| 28,742) | | (| 28,742) | | | |
| 本期綜合損益總額 | | | - | | | - | | | (| 165,199) | (| 28,742) | | (| 193,941) | | | |
| 員工認股權酬勞成本 | | | - | | | 8,565 | | | - | | - | | | | 8,565 | | | |
| 行使認股權 | | | 902 | | | 436 | | | - | | - | | | | 1,338 | | | |
| 資本公積彌補虧損 | | | - | | | (| 1,052,108) | | | | | | | | - | | | |
| 2021 年 12 月 31 日餘額 | | \$ | 817,292 | | \$ | 351,576 | | (\$ | 165,199) | (\$ | 100,712) | | | \$ | 902,957 | | | |
| <u>2022 年度</u> | | | | | | | | | | | | | | | | | | |
| 2022 年 1 月 1 日 | | \$ | 817,292 | | \$ | 351,576 | | (\$ | 165,199) | (\$ | 100,712) | | | \$ | 902,957 | | | |
| 本期淨損 | | | - | | | - | | (| 184,733) | | - | | | (| 184,733) | | | |
| 本期其他綜合損益 | | | - | | | - | | | - | | 89,834 | | | | 89,834 | | | |
| 本期綜合損益總額 | | | - | | | - | | | (| 184,733) | 89,834 | | | (| 94,899) | | | |
| 員工認股權酬勞成本 | | | - | | | 7,727 | | | - | | - | | | | 7,727 | | | |
| 行使認股權 | | | 342 | | | (| 61) | | - | | - | | | | 281 | | | |
| 2022 年 12 月 31 日餘額 | | \$ | 817,634 | | \$ | 359,242 | | (\$ | 349,932) | (\$ | 10,878) | | | \$ | 816,066 | | | |

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。



董事長：李家榮



經理人：何重人



會計主管：潘柔彤

Applied BioCode Corporation 及子公司
 合併現金流量表
 西元2022年及2021年1月1日至12月31日

單位：新台幣仟元

| 附註 | 2022年1月1日 至12月31日 | 2021年1月1日 至12月31日 |
|------------------|----------------------|----------------------|
| 營業活動之現金流量 | | |
| 本期稅前淨損 | (\$ 184,710) | (\$ 165,176) |
| 調整項目 | | |
| 收益費損項目 | | |
| 折舊費用 | 六(十九) 52,152 | 46,891 |
| 攤銷費用 | 六(六)(十九) 4,360 | 4,068 |
| 預期信用減損損失數 | 十二(二) 362 | 5,668 |
| 利息收入 | 六(十六) (8,511) | (3,111) |
| 利息費用 | 六(十八) 2,784 | 2,870 |
| 處分不動產、廠房及設備損失 | 六(四)(十七) - | 10 |
| 股份基礎給付酬勞成本 | 六(九)(十二) 7,727 | 8,565 |
| 與營業活動相關之資產/負債變動數 | | |
| 與營業活動相關之資產之淨變動 | | |
| 應收帳款淨額 | (3,367) | (24,001) |
| 存貨 | (25,896) | (13,383) |
| 其他流動資產—其他 | 5,720 | 6,066 |
| 與營業活動相關之負債之淨變動 | | |
| 合約負債 | 284,116 | (1,076) |
| 應付帳款 | (701) | (18,174) |
| 其他應付款 | 6,062 | (1,272) |
| 其他流動負債—其他 | 69 | 64 |
| 營運產生之現金流入(流出) | 140,167 | (151,991) |
| 收取之利息 | 8,511 | 3,111 |
| 支付之利息 | (2,784) | (2,870) |
| 支付之所得稅 | (23) | (23) |
| 營業活動之淨現金流入(流出) | 145,871 | (151,773) |
| 投資活動之現金流量 | | |
| 取得不動產、廠房及設備價款 | 六(二十三) (22,142) | (15,518) |
| 取得無形資產 | 六(六) - | (750) |
| 存出保證金增加 | - | (120) |
| 投資活動之淨現金流出 | (22,142) | (16,388) |
| 籌資活動之現金流量 | | |
| 租賃本金流出 | 六(二十四) (15,139) | (15,526) |
| 員工執行認股權 | 六(九)(十一)(十二) 281 | 1,338 |
| 籌資活動之淨現金流出 | (14,858) | (14,188) |
| 匯率影響數 | 76,381 | (19,491) |
| 本期現金及約當現金增加(減少)數 | 185,252 | (201,840) |
| 期初現金及約當現金餘額 | 646,070 | 847,910 |
| 期末現金及約當現金餘額 | \$ 831,322 | \$ 646,070 |

後附合併財務報表附註為本合併財務報告之一部分，請併同參閱。

董事長：李家榮

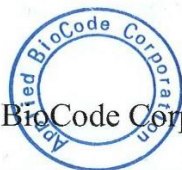


經理人：何重人



會計主管：潘柔彤





Applied BioCode Corporation

西元 2022 年度虧損撥補表

單位:新台幣/元

| | |
|----------------|----------------------|
| 期初待彌補虧損 | (165,198,553) |
| 減:本期淨損 | <u>(184,733,449)</u> |
| 期末待彌補虧損 | <u>(349,932,002)</u> |
| 彌補虧損: | |
| 資本公積-股本溢價/受領贈與 | 320,967,505 |
| 彌補虧損後: | |
| 待彌補虧損 | (28,964,497) |

董事長：李家榮



總經理：何重人



會計主管：潘柔彤



Exhibit (VI) Comparison Table of Amendments Made to Memorandum and the Articles of Association

| 修訂後條文 | 修訂前條文 | 修訂說明 |
|--|---|---------------------|
| 章程 | | |
| <p>1.1 本修訂及重述章程中，下列文字及用語於與前後文內容不抵觸之情況下，應定義如下：</p> <p>(省略)</p> <p><u>副董事長</u> 指由所有董事間選出之副董事長。</p> <p>(省略)</p> | <p>1.1 本修訂及重述章程中，下列文字及用語於與前後文內容不抵觸之情況下，應定義如下：</p> <p>(省略)</p> <p>(本項新增)</p> <p>(省略)</p> | <p>配合公司需求，予以修正。</p> |
| <p>1.1 In these Amended and Restated Articles, the following words and expressions shall, where not inconsistent with the context, have the following meanings, respectively:</p> <p>(Omitted)</p> <p>TSE the Taiwan Stock Exchange Corporation;</p> <p><u>Vice Chairman</u> <u>the Director elected amongst all the Directors as the vice chairman of the Board; and</u></p> <p>(Omitted)</p> | <p>1.1 In these Amended and Restated Articles, the following words and expressions shall, where not inconsistent with the context, have the following meanings, respectively:</p> <p>(Omitted)</p> <p>TSE the Taiwan Stock Exchange Corporation; <u>and</u></p> <p>(Omitted)</p> | |

| 修訂後條文 | 修訂前條文 | 修訂說明 |
|--|---|--|
| <p>18.3 股東會開會得以視訊會議或其他經中華民國主管機關公告之方式為之。股份登錄興櫃或於中華民國上市櫃期間，以視訊會議召開股東會之條件、作業程序及其他應遵行事項，應遵守公開發行公司規則。</p> | <p>18.3 股東會開會得以視訊會議為之。股份登錄興櫃或於中華民國上市櫃期間，以視訊會議召開股東會之條件、作業程序及其他應遵行事項，應遵守公開發行公司規則。</p> | <p>依據臺灣證券交易所於 2022 年 03 月 11 日公布之修正後</p> |
| <p>18.3 The general meeting may be held by means of video conference or other methods promulgated by the competent authority of the ROC. So long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, the conditions, operation procedures and other matters of the general meeting held by means of video conference shall be in compliance with the Applicable Public Company Rules.</p> | <p>18.3 The general meeting may be held by means of video conference. So long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, the conditions, operation procedures and other matters of the general meeting held by means of video conference shall be in compliance with the Applicable Public Company Rules.</p> | <p>「外國發行人註冊地股東權益保護事項檢查表」，修正本條。</p> |
| <p>28.1 於不違反開曼群島公司法規範下，股東會決議下列任一事項時，於會議前或會議中，已以書面通知或口頭表示異議（經紀錄）並放棄表決權或投票反對的股東，得請求本公司以當時公平價格收買其所有之股份：</p> <p>(a) 本公司擬締結、變更或終止任何營業出租契約、委託經營契約或共同經營契約；</p> <p>(b) 本公司轉讓其全部或主要部分的營業或財產，但本</p> | <p>28.1 於不違反開曼群島公司法規範下，股東會決議下列任一事項時，於會議前或會議中，已以書面通知或口頭表示異議（經紀錄）並放棄表決權的股東，得請求本公司以當時公平價格收買其所有之股份：</p> <p>(a) 本公司擬締結、變更或終止任何營業出租契約、委託經營契約或共同經營契約；</p> <p>(b) 本公司轉讓其全部或主要部分的營業或財產，</p> | <p>依據臺灣證券交易所於 2023 年 01 月 09 日公布之修正後「外國發行人註冊地股東權益保護事</p> |

| 修訂後條文 | 修訂前條文 | 修訂說明 |
|--|---|--------------------------------|
| <p>公司依解散所為之轉讓，不在此限；</p> <p>(c) 本公司取得或受讓他人全部營業或財產，對本公司營運產生重大影響者；</p> <p>(d) 本公司擬進行分割、合併、股份轉換；或</p> <p>(e) 本公司概括承受他人全部財產和負債，或概括讓與其全部財產和負債。</p> <p><u>依本章程第 28.1 條放棄表決權之股份數，不算入股東會已出席股東之表決權數，惟算入計算法定出席人數時之股份數。</u></p> | <p>但本公司依解散所為之轉讓，不在此限；</p> <p>(c) 本公司取得或受讓他人全部營業或財產，對本公司營運產生重大影響者；</p> <p>(d) 本公司擬進行分割、合併、股份轉換；或</p> <p>(e) 本公司概括承受他人全部財產和負債，或概括讓與其全部財產和負債。</p> | <p>項 檢 查 表」，修 正本條。</p> |
| <p>28.1 Subject to compliance with the Law, in the event any of the following resolutions is passed at general meetings, any Member who has abstained from voting in respect of <u>or voted against</u> such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the meeting, may request the Company to purchase all of his shares at the then prevailing fair price:</p> <p>(a) the Company proposes to enter into, amend, or terminate any Lease Contract, Management Contract</p> | <p>28.1 Subject to compliance with the Law, in the event any of the following resolutions is passed at general meetings, any Member who has abstained from voting in respect of such matter and expressed his dissent therefor, in writing or verbally (with a record) before or during the meeting, may request the Company to purchase all of his shares at the then prevailing fair price:</p> <p>(a) the Company proposes to enter into, amend, or terminate any Lease Contract, Management</p> | |

| 修訂後條文 | 修訂前條文 | 修訂說明 |
|---|---|------|
| <p>or Joint Operation Contract;</p> <p>(b) the Company transfers the whole or an essential part of its business or assets, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company;</p> <p>(c) the Company acquires or assumes the whole business or assets of another person, which has a material effect on the operation of the Company;</p> <p>(d) the Company proposes to undertake a Spin-off, Merger or Share Swap; or</p> <p>(e) the Company generally assumes all the assets and liabilities of another person or generally assigns all its assets and liabilities to another person.</p> <p><u>Shares which have been abstained from voting in accordance with this Article 28.1 shall not be counted in determining the number of votes of the Members being cast at a general meeting but shall be counted towards the quorum of the general meeting.</u></p> | <p>Contract or Joint Operation Contract;</p> <p>(b) the Company transfers the whole or an essential part of its business or assets, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company;</p> <p>(c) the Company acquires or assumes the whole business or assets of another person, which has a material effect on the operation of the Company;</p> <p>(d) the Company proposes to undertake a Spin-off, Merger or Share Swap; or</p> <p>(e) the Company generally assumes all the assets and liabilities of another person or generally assigns all its assets and liabilities to another person.</p> | |

| 修訂後條文 | 修訂前條文 | 修訂說明 |
|--|--|---------------------|
| <p>34.1 本公司董事會，設置董事人數不得少於六人，且不得多於十一人。每一董事任期不得逾三年，倘該任期屆滿將致本公司無董事，該任期得延長至任期屆滿後次一選任董事之股東會召開之日止。董事得連選連任。於符合適用法律規範及前述董事人數範圍之前提下，本公司得隨時以特別決議增加或減少董事人數。<u>董事得因本公司業務需求互選一人為副董事長。於董事長請假或因故不能行使職權時，由副董事長代理其行使職權。</u></p> | <p>34.1 本公司董事會，設置董事人數不得少於六人，且不得多於十一人。每一董事任期不得逾三年，倘該任期屆滿將致本公司無董事，該任期得延長至任期屆滿後次一選任董事之股東會召開之日止。董事得連選連任。於符合適用法律規範及前述董事人數範圍之前提下，本公司得隨時以特別決議增加或減少董事人數。</p> | <p>配合公司需求，予以修正。</p> |
| <p>34.1 There shall be a Board consisting of no less than 6 and no more than 11 persons. The term of office for each Director shall not exceed a period of three years provided that in the event the expiration of the term of office of such Directors would otherwise leave the Company with no Directors, the term of office of such Directors shall be extended automatically to the date of the general meeting next following the expiration of such term, at which new Directors will be elected to assume office. Directors may be eligible for re-election. The Company may from time to time by Special Resolution increase or reduce the number of Directors, subject to the foregoing and the Applicable Law.</p> | <p>34.1 There shall be a Board consisting of no less than 6 and no more than 11 persons. The term of office for each Director shall not exceed a period of three years provided that in the event the expiration of the term of office of such Directors would otherwise leave the Company with no Directors, the term of office of such Directors shall be extended automatically to the date of the general meeting next following the expiration of such term, at which new Directors will be elected to assume office. Directors may be eligible for re-election. The Company may from time to time by Special Resolution increase or reduce the number of</p> | |

| 修訂後條文 | 修訂前條文 | 修訂說明 |
|--|---|---|
| <p><u>The Directors may elect a Vice Chairman amongst all the Directors based on the business needs of the Company. In case the Chairman is on leave or absent or cannot exercise his/her power and authority for any cause, the Vice Chairman shall act on his/her behalf.</u></p> | <p>Directors, subject to the foregoing and the Applicable Law.</p> | |
| <p>47.2 縱本章程第 47 條有相反規定，董事對於董事會議討論之事項或與本公司之契約、擬簽定之契約或協議有直接或間接利害關係者，應依適用法律於相關之董事會說明其自身利害關係之性質及重要內容；本公司擬進行本章程第 28.1 條所定交易或依適用法律進行其他併購，董事就該等交易有自身利害關係時，應依適用法律於相關之董事會及股東會說明其自身利害關係之重要內容及贊成或反對該等交易之理由。<u>本公司並應於股東會召集通知中敘明董事利害關係之重要內容及贊成或反對該等交易之理由；上述內容及理由得公告於證券主管機關或本公司指定之網站，並應將該網站之網址載明於股東會召集通知。</u>董事之配偶、二親等以內之血親，或與董事具有控制從屬關係之公司，就董事會討論之事項有利害關係者，視為董事就該事項有自身利害關係。「控制」及「從屬」應依公開發行公司規則認定之。</p> | <p>47.2 縱本章程第 47 條有相反規定，董事對於董事會議討論之事項或與本公司之契約、擬簽定之契約或協議有直接或間接利害關係者，應依適用法律於相關之董事會說明其自身利害關係之性質及重要內容；本公司擬進行本章程第 28.1 條所定交易或依適用法律進行其他併購，董事就該等交易有自身利害關係時，應依適用法律於相關之董事會及股東會說明其自身利害關係之重要內容及贊成或反對該等交易之理由。董事之配偶、二親等以內之血親，或與董事具有控制從屬關係之公司，就董事會討論之事項有利害關係者，視為董事就該事項有自身利害關係。「控制」及「從屬」應依公開發行公司規則認定之。</p> | <p>依據臺灣證券交易所於2023年01月09日公布之修正後「外國發行人註冊地股東權益保護事項檢查表」，修正本條。</p> |

| 修訂後條文 | 修訂前條文 | 修訂說明 |
|--|---|------|
| <p>47.2 Notwithstanding anything to the contrary contained in this Article 47, a Director who is directly or indirectly interested in any matter under discussion at a meeting of the Directors or a contract or proposed contract or arrangement with the Company shall declare the nature and the essential contents of such interest at the relevant meeting of the Directors as required by the Applicable Law. If the Company proposes to enter into any transaction specified in Article 28.1 or effect other forms of mergers and acquisitions in accordance with Applicable Law, a Director who has a personal interest in such transaction shall declare the essential contents of such personal interest and the reason why he believes that the transaction is advisable or not advisable at the relevant meeting of the Directors and the general meeting as required by the Applicable Law. <u>The Company shall, in the notice of a general meeting, disclose the essential contents of such Director's personal interest and the reason why such Director believes that the transaction is advisable or not advisable. The essential contents can be announced at the website</u></p> | <p>47.2 Notwithstanding anything to the contrary contained in this Article 47, a Director who is directly or indirectly interested in any matter under discussion at a meeting of the Directors or a contract or proposed contract or arrangement with the Company shall declare the nature and the essential contents of such interest at the relevant meeting of the Directors as required by the Applicable Law. If the Company proposes to enter into any transaction specified in Article 28.1 or effect other forms of mergers and acquisitions in accordance with Applicable Law, a Director who has a personal interest in such transaction shall declare the essential contents of such personal interest and the reason why he believes that the transaction is advisable or not advisable at the relevant meeting of the Directors and the general meeting as required by the Applicable Law. Where the spouse, the person related to a Director by blood and within the second degree, or any company which has a controlling or controlled relation with a</p> | |

| 修訂後條文 | 修訂前條文 | 修訂說明 |
|--|---|------|
| <p><u>designated by Taiwan securities authority or by the Company, and the Company shall specify the link to the website in the notice of the relevant general meeting.</u></p> <p>Where the spouse, the person related to a Director by blood and within the second degree, or any company which has a controlling or controlled relation with a Director has interests in the matters under discussion in the meeting of the Directors, such Director shall be deemed to have a personal interest in the matter. The terms "controlling" and "controlled" shall be interpreted in accordance with the Applicable Public Company Rules.</p> | <p>Director has interests in the matters under discussion in the meeting of the Directors, such Director shall be deemed to have a personal interest in the matter. The terms "controlling" and "controlled" shall be interpreted in accordance with the Applicable Public Company Rules.</p> | |

Exhibit (VII) Comparison Table of Amendments Made to the “Management of Loans to Others”

| 修訂後條文 | 修訂前條文 | 修訂原由 |
|---|---|---|
| <p>5.1 本公司資金貸與期限每次不得超過一年。</p> <p>The term of each loan extended by the Company shall not exceed one year.</p> | <p>5.1 本公司資金貸與期限每次不得超過一年；如遇特殊情形經董事會同意後，在不違反相關法令下，依實際狀況需要<u>延長貸與期限。</u></p> <p>The term of each loan extended by the Company shall not exceed one year. <u>Under any special circumstance and subject to applicable laws and regulations, the Company may extend the term of the loan with the approval of the Board of Directors.</u></p> | <p>依證交所來函臺證上二字第1121700291號及公開發行公司資金貸與及背書保證處理準則第3條第2項規定辦理。</p> |

Appendix of 2023 Annual Shareholder's General Meeting

Appendix (I) Rules of Procedure for Shareholder's Meetings

| | | |
|---|----------------------------------|------------|
| Applied BioCode Corporation 股東會議事規則 Rules of Procedure for Shareholders Meetings | Effective Date | 06/13/2022 |
| | Revision No. | 3.0 |
| | Approved by Shareholders Meeting | |
| | Approval Date | 06/13/2022 |

第一條 為建立本公司良好股東會治理制度、健全監督功能及強化管理機能，爰依
Article 1 上市上櫃公司治理實務守則第五條規定訂定本規則，以資遵循。

To establish a strong governance system and sound supervisory capabilities for this Company's Shareholders Meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the "Company Governance Best-Practice Principles for TWSE/Taipei Exchange Listed Companies".

第二條 本公司股東會之議事規則，除台灣法令或章程另有規定者外，應依本規則
Article 2 之規定。

The rules of procedures for the Company's Shareholders Meetings, except as otherwise provided by Taiwan law, regulation, or the Memorandum and Articles of Association, shall be as provided in these Rules.

第三條 股東會召集及開會通知 Convening Shareholder Meetings and Shareholder
Article 3 Meeting notice

3.1 本公司股東會除台灣法令另有規定外，由董事會召集之。

Unless otherwise provided by Taiwan law or regulation, the Company's Shareholders Meetings shall be convened by the Board of Directors.

3.2 本公司股東會召開方式之變更應經董事會決議，並最遲於股東會開會
通知書寄發前為之。

3.2 The changes to the method of convening the shareholders' meeting of the
Company shall be subject to a resolution of the board of directors and shall be
made no later than the notice of the shareholders' meeting is dispatched.

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

陳列於本公司及本公司所委任之專業股務代理機構。

3.3 The Company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of Directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. The Company shall prepare electronic versions of the shareholders meeting agenda handbook and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. The Company shall upload electronic versions of the shareholders meeting agenda handbook and supplemental meeting materials to the MOPS 30 days before the date of the regular shareholders meeting if capital stock of a company aggregates or exceeds ten billions NTD dollars or the percentages of foreign stockowners exceeds 30%. In addition, before 15 days before the date of the shareholders meeting, the Company shall also have prepared the shareholders meeting agenda handbook and supplemental meeting materials and made them available for review by shareholders at any time. The shareholders meeting agenda handbook and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated.

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

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

3.4 For the procedure manual and meeting supplemental materials mentioned in the preceding paragraph, the company shall provide shareholders with reference in the following ways on the day of the shareholders' meeting:

1. When a physical shareholders meeting is held, it shall be distributed on the spot of the shareholders meeting.
2. When holding a video-assisted shareholders' meeting, it shall be distributed on the spot of the shareholders' meeting, and sent to the video-conferencing platform as an electronic file.
3. When convening a video shareholder meeting, the electronic file should be sent to the video conference platform.

3.5 通知及公告應載明召集事由；其通知經相對人同意者，得以電子方式為之。

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

3.6 選任或解任董事、變更章程、減資、申請停止公開發行、董事競業許可、盈餘轉增資、公積轉增資、公司解散、合併、分割或公司法第一百八十五第一項各款、證券交易法第二十六條之一、第四十三條之六、發行人

募集與發行有價證券處理準則第五十六條之一及第六十條之二之事項，應在召集事由中列舉並說明其主要內容，不得以臨時動議提出。

3.6 Election or dismissal of Directors, amendments to the Memorandum and Articles of Association, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities and Exchange Act, or Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.

3.7 持有已發行股份總數百分之一以上股份之股東，得向本公司提出股東常會議案，以一項為限，提案超過一項者，均不列入議案。另股東所提議案除有台灣公司法第一百七十二條之一第四項各款情形之一，董事會得不列為議案。股東會提出為敦促本公司增進公共利益或善盡社會責任之建議性提案，程序上應依公司法第一百七十二條之一之相關規定以一項為限，提案超過一項者，均不列入議案。

3.7 A shareholder holding one percent or more of the total number of issued shares may submit to the Company a proposal for discussion at a regular shareholders meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda. A shareholder may propose a recommendation for urging the Company Act, the proposal due to urge the Company to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

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

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

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

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

3.10 本公司應於股東會召集通知日前，將處理結果通知提案股東，並將合於本條規定之議案列於開會通知。對於未列入議案之股東提案，董事會應於股東會說明未列入之理由。

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

第四條 Article 4 4.1 股東得於每次股東會，出具本公司印發之委託書，載明授權範圍，委託代理人，出席股東會。

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

4.2 一股東以出具一委託書，並以委託一人為限，應於股東會開會五日前送達本公司，委託書有重複時，以最先送達者為準。但聲明撤銷前委託者，不在此限。

4.2 A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to the Company before 5 days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

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

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

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

4.4 After a proxy form has been delivered to this Corporation, if the shareholder intends to attend the meeting by video conference, a written notice of proxy cancellation shall be submitted to this Corporation before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

第五條 Article 5 召開股東會地點及時間之原則 Principles determining the time and place of a Shareholder Meeting

5.1 股東會召開之地點，應於本公司所在地或便利股東出席且適合股

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

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

5.2 本公司召開視訊股東會時，不受前項召開地點之限制。

5.2 The venue of a shareholders meeting shall not be limited by the prior paragraph when the Company hold a video conference.

第六條
Article 6

簽名簿等文件之備置 Preparation of documents such as the attendance book

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

6.1 The Company shall specify in its shareholders meeting notices the time during which shareholder attendance, solicitor, and entrusted agent (collectively, “shareholder”) registrations will be accepted, the place to register for attendance, and other matters for attention.

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

6.2 The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. The time during which shareholder attendance registrations will be accepted, at the video conference platform, shall be at least 30 minutes prior to the time the video conference commences. Shareholders shall be considered attendance in person after they have completed attendance registrations.

6.3 股東應憑出席證、出席簽到卡或其他出席證件出席股東會，本公司對股東出席所憑依之證明文件不得任意增列要求提供其他證明文件；屬徵求委託書之徵求人並應攜帶身分證明文件，以備核對。

6.3 Shareholders shall attend Shareholders Meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

6.4 本公司應設簽名簿供出席股東簽到，或由出席股東繳交簽到卡以代簽到。

6.4 The Company shall furnish the attending shareholders with an

attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

6.5 本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股東會之股東；有選舉董事者，應另附選舉票。

6.5 The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of Directors, pre-printed ballots shall also be furnished.

6.6 政府或法人為股東時，出席股東會之代表人不限於一人。法人受託出席股東會時，僅得指派一人代表出席。

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

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

6.7 Shareholders who would like to attend meeting through video conference shall register with the Company two days before the shareholders meeting if the Company hold the shareholders meeting through video conference.

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

6.8 The time during which shareholders meeting agenda handbook, annual report, and supplemental materials will be uploaded, to the video conference platform, shall be at least 30 minutes prior to the time the video conference commences and be disclosed till the end of shareholders meeting.

第六條之一 本公司召開股東會視訊會議，應於股東會召集通知載明下列事項：
一、股東參與視訊會議及行使權利方法。

Article 6-1 二、因天災、事變或其他不可抗力情事致視訊會議平台或以視訊方式參與發生障礙之處理方式，至少包括下列事項：

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

(二)未登記以視訊參與原股東會之股東不得參與延期或續行會議。

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

(四)遇有全部議案已宣布結果，而未進行臨時動議之情形，其處理方式。

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

The following information shall be stated in notice of a shareholders meeting when the Company holds video conference of the shareholders meeting:

1. Shareholders' participation in video conference and methods of exercising their rights.

2. Handling methods for shareholders when having difficulties of using video conference platform or participating meeting through video conference, due to natural disasters, incidents, or other inevitable circumstances, shall at least include the following items:

(1) Occurrence of antecedent obstacles and continually cannot be ruled out as to the time when the meeting needs to be adjourned or resumed, and if so, the date when the meeting needs to be postponed or resumed.

(2) Shareholders who have not registered to participate in the original shareholders meeting by video conferencing shall not participate in the extension or continuation meeting.

(3) When holding a video-assisted shareholders meeting, if the video conference cannot be continued, after deducting the number of shares attending the shareholders meeting by video, the total number of shares of shareholder attendance registrations reach the statutory quota for the shareholders meeting, and the shareholders meeting shall continue. Shareholders who participate in shareholders meeting through video conference, the number of shares of shareholder attendance registrations shall be included in the total number of shares shareholder attendance registrations, and all resolutions of the shareholders' meeting shall be deemed as abstentions.

(4) The handling method for situation that no extraordinary motion has been made after all the motions have been declared results.

3. The Company shall elucidate appropriate alternatives for shareholders who have difficulties to attend meeting through video conference if the Company hold a shareholders meeting through video conference.

第七條
Article 7

股東會主席、列席人員 The chair and non-voting participants of a Shareholder Meeting

7.1 股東會如由董事會召集者，其主席由董事長擔任之，董事長請假或因故不能行使職權時，由副董事長代理之，無副董事長或副董事長亦請假或因故不能行使職權時，由董事長指定常務董事一人代理之；其未設常務董事者，指定董事一人代理之，董事長未指定代

理人者，由常務董事或董事互推一人代理之

7.1 If a Shareholders Meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairperson of the Board. When the Chairperson of the Board is on leave or for any reason unable to exercise the powers of the Chairperson, the vice Chairperson shall act in place of the Chairperson; if there is no vice Chairperson or the vice Chairperson also is on leave or for any reason unable to exercise the powers of the vice Chairperson, the Chairperson shall appoint one of the Managing Directors to act as chair, or, if there are no Managing Directors, one of the Directors shall be appointed to act as chair. Where the Chairperson does not make such a designation, the Managing Directors or the Directors shall select from among themselves one person to serve as chair.

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

7.2 When a Managing Director or a Director serves as chair, as referred to in the preceding paragraph, the Managing Director or Director shall be one who has held that position for 6 months or more and who understands the financial and business conditions of the company. The same shall be true for a representative of a juristic person director that serves as chair.

7.3 董事會所召集之股東會，董事長宜親自主持，且宜有董事會過半數之董事、至少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。

7.3 It is advisable that Shareholders Meetings convened by the Board of Directors be chaired by the Chairperson of the Board in person and attended by a majority of the Directors, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minute.

7.4 股東會如由董事會以外之其他召集權人召集者，主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。

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

7.5 本公司得指派所委任之律師、會計師或相關人員列席股東會。

7.5 The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a Shareholders Meeting in a non-voting capacity.

第八條
Article 8

股東會開會過程錄音或錄影之存證 Documentation of a Shareholder Meeting by audio or video recording

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

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

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

8.2 The recorded materials of the preceding paragraph shall be retained for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Taiwan Company Act, the recording shall be retained until the conclusion of the litigation.

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

8.3 The company shall keep records of shareholders' enroll, registration, attendance registration, questioning, voting, and company vote counting results, etc., and record and videotape the entire video conference without interruption if the shareholders meeting is held through video conference.

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

8.4 The recorded materials and information of the preceding paragraph shall be properly retained during the period of existence of the Company. In addition, recorded materials shall be provided to those who are entrusted to handle video conference affairs for preservation.

8.5 股東會以視訊會議召開者，本公司宜對視訊會議平台後台操作介面進行錄音錄影。

8.5 It is advisable for the Company to record the operation interface backstage of video conference platform, if the Company holds a shareholders meeting through video conference.

第九條
Article 9

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

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

9.2 已屆開會時間，主席應即宣布開會，並同時公布無表決權數及出席股份數等。

9.2 The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting.

9.3 惟未有代表已發行股份總數過半數之股東出席時，主席得宣布延後開會，其延後次數以二次為限，延後時間合計不得超過一小時

。延後二次仍不足有代表已發行股份總數三分之一以上股東出席時，由主席宣布流會；股東會以視訊會議召開者，本公司另應於股東會視訊會議平台公告流會。

9.3 However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. The Company shall also declare the meeting adjourned at the video conference platform, if shareholders meeting is held through a video conference.

9.4 前項延後二次仍不足額而有代表已發行股份總數三分之一以上股東出席時，得依公司法第一百七十五條第一項規定為假決議，並將假決議通知各股東於一個月內再行召集股東會；股東會以視訊會議召開者，股東欲以視訊方式出席者，應依第六條向本公司重行登記。

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

9.5 於當次會議未結束前，如出席股東所代表股數達已發行股份總數過半數時，主席得將作成之假決議，依公司法第一百七十四條規定重新提請股東會表決。

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

第十條

議案討論 Discussion of proposals

Article 10

10.1 股東會如由董事會召集者，其議程由董事會訂定之，會議應依排定之議程進行，非經股東會決議不得變更之。

10.1 If a shareholders meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.

10.2 股東會如由董事會以外之其他有召集權人召集者，準用前項之規定。

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

10.3 前二項排定之議程於議事（含臨時動議）未終結前，非經決議，主席不得逕行宣布散會；主席違反議事規則，宣布散會者，董事會其他成員應迅速協助出席股東依法定程序，以出席股東表決權過半數之同意推選一人擔任主席，繼續開會。

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

10.4 主席對於議案及股東所提之修正案或臨時動議，應給予充分說明及討論之機會，認為已達可付表決之程度時，得宣布停止討論，提付表決。

10.4 The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed and call for a vote.

第十一條

股東發言 Shareholder Speech

Article 11

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

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

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

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

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

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

the scope of the agenda item, the chair may terminate the speech.

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

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

11.5 法人股東指派二人以上之代表出席股東會時，同一議案僅得推由一人發言。

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

11.6 出席股東發言後，主席得親自或指定相關人員答覆。

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

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

11.7 Shareholders participating meeting by video conference may ask questions in written form on the video conference platform of the shareholders' meeting after the chairman announces the meeting and before the meeting is adjourned. Number of questions asked for each proposal shall not exceed two times, each time shall be limited to 200 words and Article 11.1 to 11.5 shall not apply.

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

11.8 It is advisable that the Company shall disclose the question on the video conference platform of the shareholders meeting for people to review, if the question in the preceding paragraph does not violate the regulations or does not exceed the scope of the proposal.

第十二條
Article 12

表決股數之計算、迴避制度 Calculation of voting shares and recusal system

12.1 股東會之表決，應以股份為計算基準。

12.1 Voting at a shareholders meeting shall be calculated based the number of shares.

12.2 股東會之決議，對無表決權股東之股份數，不算入已發行股份之總數。

12.2 With respect to resolutions of Shareholders Meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

12.3 股東對於會議之事項，有自身利害關係致有害於本公司利益之

虞時，不得加入表決，並不得代理他股東行使其表決權。

12.3 When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

12.4 前項不得行使表決權之股份數，不算入已出席股東之表決權數。

12.4 The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

12.5 除信託事業或經台灣證券主管機關核准之股務代理機構外，一人同時受二人以上股東委託時，其代理之表決權不得超過已發行股份總數表決權之百分之三，超過時其超過之表決權，不予計算。

12.5 With the exception of a trust enterprise or a shareholder services agent approved by the Taiwan competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3 percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

第十三條
Article 13

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

A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.

13.2 本公司召開股東會時，得採行以書面或電子方式行使其表決權（依公司法第一百七十七條之一第一項但書應採行電子投票之公司：本公司召開股東會時，應採行以電子方式並得採行以書面方式行使其表決權）；其以書面或電子方式行使表決權時，其行使方法應載明於股東會召集通知。以書面或電子方式行使表決權之股東，視為親自出席股東會。但就該次股東會之臨時動議及原議案之修正，視為棄權，故本公司宜避免提出臨時動議及原議案之修正。

13.2 When the Company holds a shareholders meeting, it may allow the shareholders to exercise voting rights by correspondence or electronic means (in accordance with the proviso of Article 177-1 of the Company Act regarding companies that shall adopt electronic voting: When the Company holds a Shareholder Meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence). When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the

extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extraordinary motions and amendments to original proposals.

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

13.3 A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company before 2 days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

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

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

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

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

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

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

13.7 議案表決之監票及計票人員，由主席指定之，但監票人員應具有股東身分。

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

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

13.8 Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

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

13.9 Shareholders who participate the meeting by video conferencing shall vote for various resolutions and voting on election proposal through the video conference platform after the chairman announces the meeting, and shall complete the voting before the chairman announces the close of voting, if the Company holds shareholders meeting through video conference.

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

13.10 Votes shall be counted at once and the voting and election results shall be announced after chairman announces the close of voting, if the Company holds shareholders meeting through video conference.

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

13.11 Shareholders, who have registered to attend the shareholders' meeting by video conference in accordance with Article 6 and would like to attend the physical shareholders' meeting in person, shall cancel the

registration in the same method as the registration two days before the shareholders' meeting, when the Company holds a video-assisted shareholder meeting ; If the cancellation is overdue, shareholders can only attend the shareholders meeting through video conferencing.

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

13.12 Shareholders, who exercise their voting rights in writing form or electronically without revoking their intentions and participate in the shareholders' meeting by video conferencing, shall not exercise their voting rights on the original proposal, propose amendments to the original proposal, or exercise the voting rights for amendments to the original proposal except for extraordinary motion.

第十四條

選舉事項 Election of Directors

Article 14

14.1 股東會有選舉董事時，應依本公司所訂相關選任規範辦理，並應當場宣布選舉結果，包含當選董事之名單與其當選權數。

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

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

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

第十五條

15.1 股東會之議決事項，應作成議事錄，由主席簽名或蓋章，並於會後二十日內，將議事錄分發各股東。議事錄之製作及分發，得以電子方式為之。

Article 15

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

15.2 前項議事錄之分發，本公司得以輸入公開資訊觀測站之公告方式為之。

15.2 The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

15.3 議事錄應確實依會議之年、月、日、場所、主席姓名、決議方法、議事經過之要領及其結果記載之，在本公司存續期間，應永久保存。

15.3 The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their results, and shall be retained for the duration of the existence of the Company.

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

15.4 If shareholders meeting is held through video conference, shareholders meeting minutes shall record following items required by articles from the preceding paragraph, shareholders' meeting minutes shall also record the start and adjourned time of the shareholders' meeting, the method of holding the meeting, the name of the chairman and secretary, and handling methods for shareholders when having difficulties of using video conference platform or participating meeting through video conference, due to natural disasters, incidents, or other inevitable circumstances.

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

15.5 The Company, except for following articles in preceding paragraph, shall elucidate appropriate alternatives for shareholders who have difficulties to attend meeting through video conference in the meeting minutes, if the Company hold a shareholders meeting through video conference.

第十六條

對外公告 Public disclosure

Article 16

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

On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and number of shares represented by shareholders by correspondence or electronically, and shall make an express disclosure of the same at the place of the shareholders meeting. The time during which documents mentioned in the previous paragraph will be uploaded, to the video conference platform, shall be at least 30 minutes prior to the time

the video conference commences and be disclosed tile the end of shareholders meeting.

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

16.2 When announcing the commence of the meeting, the Company shall disclose the total number of shares of shareholder attendance registrations at the video conference platform, if the Company is held the shareholders meeting through video conference. The total number of shares of shareholder attendance registrations and voting rights shall be disclosed if statistics statements is presented during shareholders meeting.

16.3 股東會決議事項，如有屬台灣法令規定、臺灣證券交易所股份有限公司（財團法人中華民國證券櫃檯買賣中心）規定之重大訊息者，本公司應於規定時間內，將內容傳輸至公開資訊觀測站。

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

第十七條

會場秩序之維護 Maintaining order at the meeting place

Article 17

17.1 辦理股東會之會務人員應佩帶識別證或臂章。

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

17.2 主席得指揮糾察員或保全人員協助維持會場秩序。糾察員或保全人員在場協助維持秩序時，應佩戴「糾察員」字樣臂章或識別證。

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

17.3 會場備有擴音設備者，股東非以本公司配置之設備發言時，主席得制止之。

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

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

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

- 第十八條 休息、續行集會 Recess and resumption of Shareholder Meeting
- Article 18 18.1 會議進行時，主席得酌定時間宣布休息，發生不可抗拒之情事時，主席得裁定暫時停止會議，並視情況宣布續行開會之時間。
18.1 When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.
18.2 股東會排定之議程於議事（含臨時動議）未終結前，開會之場地屆時未能繼續使用，得由股東會決議另覓場地繼續開會。
18.2 If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue.
18.3 股東會得依台灣公司法第一百八十二條之規定，決議在五日内延期或續行集會。
18.3 A resolution may be adopted at a shareholders meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Taiwan Company Act.
- 第十九條 視訊會議之資訊揭露
- Article 19 Information Disclosure of Video Conference
股東會以視訊會議召開者，本公司應於投票結束後，即時將各項議案表決結果及選舉結果，依規定揭露於股東會視訊會議平台，並應於主席宣布散會後，持續揭露至少十五分鐘。
If the shareholders meeting is held through video conference, the Company shall instantly disclose voting and election results on the video conference platform of shareholders meeting, and shall continue to disclose for at least 15 minutes after the meeting is adjourned by the chairman.
- 第二十條 視訊股東會主席及紀錄人員之所在地
- Article 20 Location of the Chairman and Secretary when Holding a Shareholders Meeting through Video Conference
本公司召開視訊股東會時，主席及紀錄人員應在國內之同一地點，主席並應於開會時宣布該地點之地址。
When the Company holds shareholders meeting through video conference, the chairman and secretary shall be at the same location. In addition, the chairman shall announce the address of the location at the shareholders meeting.
- 第二十一條 斷訊之處理 Disconnection Handling
- Article 21 21.1 股東會以視訊會議召開者，本公司得於會前提供股東簡易連線

測試，並於會前及會議中即時提供相關服務，以協助處理通訊之技術問題。

21.1 If the Company hold the shareholders meeting through video conference, the Company may provide a simple connection testing to shareholders before meeting and provide relevant services immediately before and during the meeting, to assist in handling technical issues of communication.

21.2 股東會以視訊會議召開者，主席應於宣布開會時，另行宣布除公開發行股票公司股務處理準則第四十四條之二十四項所定無須延期或續行集會情事外，於主席宣布散會前，因天災、事變或其他不可抗力情事，致視訊會議平台或以視訊方式參與發生障礙，持續達三十分鐘以上時，應於五日內延期或續行集會之日期，不適用公司法第一百八十二條之規定。

21.2 When announcing the meeting, the chairman shall separately announce that there is no need for postponement or continuation of the meeting except as stipulated in Article 44-20, Item 4 of Regulations Governing the Administration of Shareholder Services of Public Companies, if before the chairman announces the dismissal of the meeting, due to natural disasters, incidents or other inevitable events, the video conference platform or participation in the video conference mode is blocked more than thirty minutes, the date on which the meeting should be postponed or renewed within five days. In addition, Article 182 of Company Act shall not apply to this situation.

21.3 發生前項應延期或續行會議，未登記以視訊參與原股東會之股東，不得參與延期或續行會議。

21.3 In the event of the occurrence of the preceding paragraph, the meeting shall be postponed or continued. Shareholders who have not registered to participate in the original shareholders meeting by video conference shall not participate in the postponed or continued meeting.

21.4 依第二項規定應延期或續行會議，已登記以視訊參與原股東會並完成報到之股東，未參與延期或續行會議者，其於原股東會出席之股數、已行使之表決權及選舉權，應計入延期或續行會議出席股東之股份總數、表決權數及選舉權數。

21.4 In accordance with Article 21.2, the meeting should be postponed or continued. Shareholders who have registered to participate in the original shareholders' meeting by video and have completed the registration, and who do not participate in the postponed or continued meeting, the number of shares of shareholder attendance registrations at the original shareholders' meeting, the voting rights they have exercised, shall be included in the total number of shares of shareholders present at the adjourned or continued meeting, voting rights, and election votes.

21.5 依第二項規定辦理股東會延期或續行集會時，對已完成投票及

計票，並宣布表決結果或董事當選名單之議案，無須重行討論及決議。

21.5 When the shareholders meeting is postponed or reconvened in accordance with the article 21.2, it is not necessary to re-discuss and resolve the resolutions for which the voting have been completed, and the voting results or the list of elected directors are announced.

21.6 本公司召開視訊輔助股東會，發生第二項無法續行視訊會議時，如扣除以視訊方式出席股東會之出席股數後，出席股份總數仍達股東會開會之法定定額者，股東會應繼續進行，無須依第二項規定延期或續行集會。

21.6 The company holds a video-assisted shareholders meeting. When video conference cannot be continued due to Article 21.2, if the total number of shares present still reaches the statutory quota for holding the shareholders meeting, after deducting the number of shares attended by video conference, the shareholders meeting shall continue. There is no need to postpone or renew the assembly in accordance with Article 21.2.

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

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

21.8 本公司依第二項規定延期或續行集會，應依公開發行股票公司股務處理準則第四十四條之二十七項所列規定，依原股東會日期及各該條規定辦理相關前置作業。

21.8 The company shall postpone or renew the meeting in accordance with the Article 21.2, and shall handle relevant matters according to the date of the original shareholders' meeting, in compliance with Article 44-20, Item 7 of Regulations Governing the Administration of Shareholder Services of Public Companies.

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

21.9 During the period define by last part of Article 12 and Article 13, Item 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, Article of 44-5, Item 2, Article 44-15, Article 44-17, Item 1 of Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall stipulate postponed or renewed meeting date following

Article 21.2.

第二十二條 數位落差之處理

Article 22 Digital Gaps Handling

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

When the Company holding a shareholders meeting through video conference, the Company shall provide appropriate alternatives for shareholders who have difficulties to attend meeting through video conference.

第二十三條 本議事規則以英文訂定。如本議事規則中、英版本不一致，應以英文版本為準。

Article 23

These Rules are established in English. In case of any discrepancy between the English version and the Chinese version, the English version shall govern.

第二十四條 本規則經股東會通過後施行，修正時亦同。

Article 24

These Rules, and any amendments hereto, shall be implemented after adoption by Shareholders Meetings.

Appendix (II) Rules of Procedure for Board Meetings (Before amendments)

| | | |
|---|----------------|-------------------|
| Applied BioCode Corporation 董事會議事規則 Management of Operation of Board Meeting | Effective Date | 03/08/2019 |
| | Revision No. | 4.0 |
| | Approver | Board of Director |
| | Approval Date | 03/08/2019 |

第一條 Article 1 為使本公司董事會建立良好治理制度，健全監督功能及管理機制，本議事規則係依據台灣公開發行公司董事會議事辦法第 2 條規定所制訂。

To develop a good governance system, supervision capabilities and management mechanism of the Company's Board of Directors, these rules and procedures (hereinafter referred as "Rules") are established in accordance with Article 2 of the Taiwan "Regulations Governing Procedure for Board of Directors Meetings of Public Companies".

第二條 Article 2 適用範圍 Scope

本公司董事會之議事規則，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，應依本規則之規定辦理。

The meeting policy of the Company's Board of Directors, the meetings' main agendas, procedures, particulars to be specified in the minutes of meetings, public announcements, and other compliance matters shall be handled in accordance with the requirements of these Rules.

第三條 Article 3 董事會召集及會議通知 Convening a Board meeting and meeting notice

本公司董事會應至少每季召開一次。

The Company's Board meetings shall be convened at least once every quarter.

董事會之召集，應載明召集事由，於七日前通知所有董事；但遇有緊急情事時，得隨時召集之。該召集通知經個別董事同意者，得以電子方式為之。

A notice specifying the reason for convening a Board meeting shall be sent to all Directors seven (7) days before the scheduled meeting day; provided, however, that a Board meeting may be convened on short notice in the event of emergency. Upon the consent of each Director, such notice may be sent in electronic form.

本規則第 12 條第 1 項各款之事項，除有突發緊急情事或正當理由外，應在召集事由中列舉，且不得以臨時動議提出。

The matters described in the subparagraphs under Paragraph 1, Article 12 of these Rules shall be set out in the meeting notice and may not be raised by an extraordinary motion, except in an emergency or for good reason.

- 第四條 會議通知及會議資料 Meeting notice and meeting materials
- Article 4 本公司董事會指定之議事事務單位為董事會秘書單位。
The Company's secretarial unit is designated to handle the administrative matters relating to the Company's Board meetings.
董事會議事事務單位應負責擬訂董事會議事內容，並提供充分之會議資料，於召集通知時一併寄送。
The secretarial unit is responsible for drafting the agenda for the Board meeting and preparing sufficient meeting materials to be mailed with the meeting notice.
董事如認為會議資料不充分，得向董事會議事事務單位請求補足。董事如認為議案資料不充足，得經董事會決議後延期審議之。
Where a Director finds the meeting materials insufficient, he or she may ask the Secretarial Unit to provide additional information. If a Director believes the agenda information is incomplete, discussion of the matters may be postponed upon approval of the Board.
- 第五條 簽名簿等文件備置及董事之委託出席 Preparation of signature book and other documents and Director's attendance by a Director's proxy
- Article 5 召開本公司董事會時，應備置簽名簿供出席董事簽到，並供查考。若會議是以視訊方式召開，其視訊錄影（含影音）視為出席記錄。
When the Company's Board meeting is convened, a signature book should be prepared to record the signatures of the Directors present at the meeting for reference. If members attend the meeting via videoconferencing, the audio and video recording are deemed as the attendance record.
董事應親自出席董事會，如不能親自出席，得依本公司章程規定以視訊參與會議或委託其他董事代理出席；如以視訊參與會議者，視為親自出席。
A Director shall attend Board meetings in person. If he or she is unable to attend the meeting in person, he or she may attend the meeting via videoconferencing or appoint another Director to attend the meeting as his or her proxy in accordance with the Company's Articles. Attendance via videoconference is deemed to be attendance in person.
董事委託其他董事代理出席董事會時，應於每次出具委託書，並列舉召集事由之授權範圍。
When a Director appoints another Director to attend a Board meeting, he or she shall, each time, issue a written proxy. The proxy form shall state therein the scope of authority of such proxy with reference to the subject matters to be discussed as listed in the Board meeting notice.
第二項之代理人，以受一人之委託為限
A Director's proxy as described in the second paragraph may act as a proxy for only one other Director.

- 第六條 董事會開會地點及時間之原則 Guidelines for the time and place of a Board meeting
Article 6 本公司董事會召開之地點與時間，應於便於董事出席且適合董事會召開之地點及時間為之。
The time and place at which each of the Company's Board meetings are convened shall be convenient for Directors' attendance and shall be a suitable time and place for holding a Board meeting.
- 第七條 董事會主席及代理人 Chairperson of Board meeting and deputy
Article 7 本公司董事會應由董事長召集並擔任主席。但每屆第一次董事會，由股東會所得選票代表選舉權最多之董事召集，會議主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。
The Company's Board meetings shall be convened by the Chairperson of the Board, who shall act as chairperson of the meeting, provided, however, that the first Board meeting of each term after an election of Directors shall be convened by the Director who received the ballots representing the highest number of votes at a general meeting, with that Director acting as the chairperson of the meeting. In the event that there is more than one Director who has the power to convene such meeting, such Directors shall agree among themselves as to who shall act as the chairperson of the meeting.
董事長請假或因故不能行使職權時，由董事長指定董事一人代理之，董事長未指定代理人者，由董事互推一人代理之。
In the event that the Chairperson of the Board is unable to exercise his or her duties during his or her absence or for cause, the Chairperson shall appoint a Director to act in his or her stead. In the absence of such appointment, the chairperson of the meeting shall be elected by the Directors from among themselves.
- 第八條 董事會參考資料，列席人員與召開董事會 Board meeting reference materials, guests at the meeting and convening the Board meeting
Article 8 本公司董事會召開時，管理階層（或董事會指定之議事單位）應備妥相關資料供與會董事隨時查考。
Upon convening the Company's Board meeting, the management (or the secretary unit appointed by the Board) shall prepare relevant information readily available to Directors present at the meeting for reference.
召開董事會，得視議案內容通知相關部門或子公司之人員列席。必要時，得邀請會計師、律師或其他專業人士列席會議及說明。但討論及表決時應離席。
Upon convening a Board meeting, personnel of the relevant departments or subsidiaries may be asked to attend the meeting as guests depending on the details of the meeting agenda. If necessary, certified public accountants, lawyers or other professionals may be invited to attend the meeting as guests and to make explanatory statements. Provided, however, that they shall leave the meeting when discussion or voting takes place.
董事會之主席於已屆開會時間並有達過半數之董事出席時，應即宣布開會。已屆開會時間，如全體董事有半數未出席時，主席得宣布延後開會，其延後次數以二次為限，延後二次仍不足額者，主席得依第3條第2項規定之程序重新召集。
A meeting shall be called to order by the Chairperson of the Board meeting when the scheduled meeting time has arrived and the majority of the Directors are present. If the

majority of the Directors are not present at the schedule commencement time of the meeting, the chairperson of the meeting may announce the postponement of the meeting not more than twice. If a quorum has not been reached after the second postponement, the Chairperson may convene a new meeting in accordance with the procedure under Paragraph 2, Article 3 of these Rules.

前項及第 16 條第 2 項第 2 款所稱全體董事，以實際在任者計算之。

For purpose of the preceding paragraph and Subparagraph 2, Paragraph 2, Article 16, "all Directors" shall refer to the Directors actually in the office at the given time.

第九條
Article 9

董事會開會過程錄音或錄影之存證 Audio recording or videotaping of the Board meeting as evidence

本公司董事會之開會過程，應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。

Any and all meetings of the Company's Board shall be audio recorded or videotaped from beginning to adjournment of the meeting as evidence and the files shall be kept for at least five (5) years. The files may be stored in the electronic form.

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

If litigation relating to a resolution of the Board meeting commences before the end of the period in which the evidence shall be kept in accordance with the preceding paragraph, the relevant audio recorded or videotaped evidence shall continually be kept until the conclusion of the litigation.

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

For a meeting convened via videoconferencing, the audio-recorded and videotaped information shall be part of the proceedings of the minutes of the meeting and be properly kept during the existence of the Company.

第十條
Article 10

議事內容 Meeting agenda

本公司定期性董事會之議事內容，至少包括下列事項：

The agenda for the Company's regular Board meetings shall include at least the following matters:

一、 報告事項：

Matters to be reported

(一) 上次會議紀錄及執行情形；

Minutes of the proceedings of the previous meeting and status of Implementation;

(二) 重要財務業務報告；

Important financial and business reports;

(三) 內部稽核業務報告；及

Internal audit reports; and

(四) 其他重要報告事項。

Other important reports.

二、 討論事項：

Matters for discussion:

(一) 上次會議保留之討論事項;及
Matters reserved for further discussion from the previous meeting;
and

(二) 本次會議討論事項。
Matters to be discussed during the meeting.

三、 臨時動議。

Extraordinary Motions

第十一條

議案討論 Agenda discussion

Article 11

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

The Company's Board meeting shall be conducted in accordance with the scheduled procedure of the meeting and may be subject to change upon consent of a majority of the Directors present at the meeting.

非經出席董事過半數同意者，主席不得逕行宣布散會。

The Chairperson of the meeting may not declare an adjournment without the consent of a majority of the Directors present at the meeting.

董事會議事進行中，若在席董事未達出席董事過半數者，經在席董事提議，主席應宣布暫停開會，並準用第 8 條第 3 項規定。

During the Board meeting, if the number of Directors present at the meeting is not more than half of the Directors attending the meeting, upon a motion being proposed by a Director present in the meeting, the Chairperson shall declare suspension of the meeting and the provisions under Paragraph 3, Article 8 of these Rules may apply.

第十二條

應經董事會討論事項 Matters that must be discussed at the Board meeting

Article 12

下列事項應提本公司董事會討論：

The following matters shall be raised at the Company's Board meeting for discussion:

1. 本公司之營運計畫。

The Company's business plan;

2. 年度財務報告及半年度財務報告。但半年度財務報告依台灣法令規定無須經會計師查核簽證者，不在此限。

Annual financial report and semi-annual financial report, with the exception of semi-annual financial reports which, under relevant laws and regulations, need not be audited and attested by a certified public accountant;

3. 依台灣證券交易法（下稱證交法）第十四條之一規定訂定或修訂內部控制制度，及內部控制制度有效性之考核。

Internal control system established or amended in accordance with the provisions under Article 14-1 of the Taiwan Securities and Exchange Act (hereinafter as the "Taiwan SEA") and evaluation of the effectiveness of internal control system;

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

Establishing or amending, in accordance with the provisions under Article 36-1 of the Taiwan SEA, procedures for handling important financial and business activities such as

the acquisition or disposition of assets, derivative products transactions, lending of capital, endorsement for third parties, and provision of guarantees.;

5. 募集、發行或私募具有股權性質之有價證券。
Offering, issue or private placement of equity securities;
6. 財務、會計或內部稽核主管之任免。
Appointment and/or dismissal of financial, accounting or internal audit officers;
7. 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。
A donation to a related party or a substantial donation to a non-related party; provided, however, that a public-interest donation for the purpose of relieving a large-scale natural disaster may be submitted to the next Board meeting for ratification.
8. 依證交法第十四條之三、其他依台灣法令或章程規定應由股東會決議或董事會決議之事項或台灣主管機關規定之重大事項。
Matters to be resolved at general meeting or by the Board meeting under Article 14-3 of the Taiwan SEA, other laws and regulations or the Articles of Association, or other important matters required by the competent Taiwan authority.

前項第七款所稱關係人，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台幣一億元以上，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。

The term "related party" in subparagraph 7 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "substantial donation to a non-related party" means any donation or a series of donations within a one-year period to a single recipient that, on an individual basis or cumulatively, amount to NT\$ 100 million or more, or reach 1 percent of the net operating revenue or 5 percent of the paid-in capital as stated in the audited financial reports for the most recent fiscal year.

前項所稱一年內，係以本次董事會召開日期為基準，往前追溯推算一年，已提董事會決議通過部分免再計入。

The term "within a one-year period" means the period between one year prior to the date of this Board meeting and the date of this Board meeting. Amount of the donations already approved by the Board should be excluded.

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

If a company has an independent director or directors, at least one independent Director shall attend the meeting in person. For matters to be resolved at a Board meeting listed in paragraph 1 of this Article, each independent Director shall attend the meeting in person or appoint another independent Director to attend the meeting on his or her behalf or appoint another independent Director to attend the meeting on his or her behalf. Any objection or reservation that an independent Director may have shall be specified in the minutes of proceedings of the

Board meeting. If an Independent Director wishing to express his or her objection or reservation is unable to attend the Board meeting in person, he or she shall provide a written statement providing his view and opinions on the relevant matters for consideration at the Board meeting and his statement shall be included in the minutes of the Board meeting, unless there is some legitimate reason to do otherwise.

第十三條
Article 13

表決(1) Voting (1)

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

The Chairperson may declare an end to discussion of a proposal in the agenda if he or she deems the proposal in discussion is ready for a vote and may then have the proposal voted on.

本公司董事會議案表決時，經主席徵詢出席董事全體無異議者，視為通過。如經主席徵詢而有異議者，即應提付表決。

When the Directors are deliberating a resolution to be adopted in a meeting of the Board, the resolution shall be deemed approved and voted on by the Board if all Directors present at the meeting consent to the passing of such resolution without raising any objection when the Chairperson puts forward the relevant resolutions for approval. If, upon the Chairperson proposing the relevant resolution for approval, a Director states his or her dissent, the resolution shall be voted on in the manner set out below.

表決方式由主席就下列各款規定擇一行之，但出席者有異議時，應徵求多數之意見決定之：

Formal votes may be cast in one of the following manners as determined by the Chairperson, provided, however, that when a person present at the meeting voices his or her objection, the decision shall be made according to a majority vote:

1. 舉手表決或投票器表決。
Vote by show of hands or a vote by voting machine;
2. 唱名表決。
Roll-call vote;
3. 投票表決。
Vote by ballots;
4. 董事會自行選用之表決方式。
Any other voting method as determined by the Board.

前述第二項所稱出席董事全體不包括依第15條第1項規定不得行使表決權之董事。 For purpose of the second paragraph, the phrase “all Directors present at the meeting” does not include Directors who may not exercise their voting rights in accordance with the provisions under Paragraph 1, Article 15 of these Rules.

第十四條
Article 14

表決(2) 及監票、計票方式 Vote (2) and Scrutinizing Ballots and How Ballots are counted

本公司董事會議案之決議，除證交法及台灣公司法另有規定外，應有過半數董事之出席，出席董事過半數之同意行之。

Unless a higher approval threshold is required under the Taiwan SEA and the Taiwan Company Law, a proposal to be resolved at the Company’s Board meeting shall be approved

by consent of a majority of the Directors present at the meeting attended by a majority of all Directors.

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

In the case of an amendment or substitute to a proposal and to the extent that is permissible under applicable laws, the chairperson shall decide on the order of voting by combining the amendment or substitute with the same proposal. However, if one of the proposals has been approved, the others shall be deemed over-ruled and no further vote is required.

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

If a vote on a proposal requires monitoring and counting personnel, the chair shall appoint such personnel, providing that all monitoring personnel shall be directors.

議案表決之結果，應當場報告，並做成紀錄。

Results of the votes shall be announced on the spot and recorded.

第十五條

利益衝突之迴避 Avoidance of conflict of interest

Article 15

董事對於會議事項，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，董事之配偶、依台灣民法定義之二親等內血親，或與董事具有控制從屬關係之公司，就董事會議之事項有利害關係者，視為董事就該事項有自身利害關係。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以迴避，並不得代理其他董事行使其表決權。

For any proposal in which a Director or the legal person he or she represents is an interested party, the Director shall explain the important aspects of his/her interest at the Board meeting. Where the spouse, a blood relative within the second degree of kinship of a director by Taiwan Civil Law's definition, or any company which has a controlling or subordinate relation with a director has interests in the matters under discussion in the meeting of the preceding paragraph, such director shall be deemed to have a personal interest in the matter. When his/her interest is likely to compromise the interest of the Company, the Director shall not participate in the discussion and voting on the proposal and the Director shall abstain him or herself from discussion and voting on the proposal and cannot exercise the voting right for and on behalf of another Director.

本公司董事會之決議，對依前項規定不得行使表決權之董事，應依台灣公司法第二百零六條第四項準用第一百八十條第二項規定辦理。

Paragraph 4, Article 206 of the Taiwan Company Law, under which the provisions under Paragraph 2, Article 180 of the same law may apply, shall apply to Directors who may not exercise their voting rights in the process of resolving a proposal at the Company's Board meeting as provided in the preceding paragraph.

第十六條

會議紀錄及簽署事項 Meeting minutes and signature

Article 16

本公司董事會之議事，應作成議事錄，議事錄應詳實記載下列事項：

Proceedings of the Company's Board meetings shall be recorded in the meeting minutes, which shall specify the following matters in detail:

一、會議屆次（或年次）及時間地點。

Term (or year) of the meeting, and time and place;

- 二、主席之姓名。
Chairperson's name;
- 三、董事出席狀況, 包括出席、請假及缺席者之姓名與人數。
Attendance of Directors, including names and numbers of Directors who are present at the meeting, on leave or absent from the meeting;
- 四、列席者之姓名及職稱。
Names and titles of the guests at the meeting;
- 五、記錄之姓名。
Name of the secretary of the meeting;
- 六、報告事項。
Matters to be reported;
- 七、討論事項：各議案之決議方法與結果、董事、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、反對或保留意見且有紀錄或書面聲明暨獨立董事依第十二條第四項規定出具之書面意見。
Matters for discussion: How a proposal is resolved and the result; summary of statement by Directors, experts and other persons; the name of any Director that is an interested party as referred to in paragraph 1 of the preceding article, the explanation of the important aspects of the interest, the reasons why the Director was required or not required to abstain, and whether the Director has abstained; objections and/or reservations with records or written statements; and written opinions issued by Independent Directors in accordance with the provisions under Paragraph 4, Article 12 of these Rules;
- 八、臨時動議：提案人姓名、議案之決議方法與結果、董事、專家及其他人員發言摘要、依前條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形及反對或保留意見且有紀錄或書面聲明。
Extraordinary motion: Name of the person submitting a proposal; how a proposal is resolved and the result; summary of statement by Directors, experts and other persons; the name of any Director that is an interested party as referred to in paragraph 1 of the preceding article, the explanation of the important aspects of the interest, the reasons why the Director was required or not required to abstain, and whether the Director has abstained; and objections and/or reservations with records or written statements; and
- 九、其他應記載事項。
Other matters to be included.

本公司股份登錄興櫃或於台灣上市、櫃期間，董事會議決事項，如有下列情事之一者，除應於議事錄載明外，並應於董事會之日起二日內於台灣行政院金融監督管理委員會指定之公開資訊觀測站辦理公告申報：

For so long as the Company's shares are traded on the emerging stock market or listed on the Taipei Exchange (TPEX) or the Taiwan Stock Exchange in Taiwan, if either of the following happens to the resolution of the Board meeting, the fact should be specified in the meeting minutes and be published and reported on the Market Observation Post System designated by the Taiwan Financial Supervisory Commission within two (2) days of the Board meeting:

- 一、獨立董事有反對或保留意見且有紀錄或書面聲明。

If there is any opposition or reservation by any independent Director with a record or

written statement.

二、未經本公司審計委員會通過之事項，而經全體董事三分之二以上同意通過之事項。

The Audit Committee of the Company does not approve any matter but the Board of Directors approves the matter with the votes of at least two-thirds of all of the Directors.

董事會簽到簿為議事錄之一部分，應於公司存續期間妥善保存；以視訊會議召開者，其視訊影音資料亦為議事錄之一部分。

The Board meeting attendance book is part of the minutes of the proceedings and shall be properly kept during the existence of the Company; if the meeting is held via videoconferencing, the audio and video recording also constitute part of the meeting minutes.

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，並應列入本公司重要檔案，於本公司存續期間妥善保存。

Minutes of the proceedings shall be signed or sealed by the chairperson and the secretary of the meeting, and copies thereof shall be distributed to all Directors within twenty (20) days of the meeting. The minutes shall be deemed important files of the Company and be properly kept during the existence of the Company.

第一項議事錄之製作及分發得以電子方式為之。

Preparation and distribution of the minutes of the proceedings in the first paragraph may be done electronically.

第十七條
Article 17

董事會之授權 Authorization by the Board

除第十二條第一項應提本公司董事會討論事項外，在董事會休會期間，董事會依法令或本公司章程規定，得授權董事長行使董事會職權，授權內容如下：

1. 於本公司業務範圍內對外代表本公司。
2. 依本公司「核決權限表」及相關管理辦法規定之授權事項。
3. 經股東會或董事會通過，決議授權董事長依法辦理或全權處理之事項。

Except for the matters as set forth in Paragraph 1 of Article 12 of the Rules which shall be raised at the Company's Board meeting for discussion, subject to the applicable law and the Memorandum and Articles of Association, the matters to be executed by the Chairpersons as authorized by the Board are specified as below:

1. All matters within the scope of business.
2. The matters shall be executed in accordance with the approved authority level, management policies and procedures.
3. All matters have been approved by resolution at a shareholders' meeting or board of directors to provide the authorized the Chairpersons with full power to execute in accordance with relevant law

董事長因故不能行使職權時，依本公司章程及公司法第二百零八條規定由其他董事代理之。

In the event that the Chairperson of the Board is unable to exercise his or her duties for a cause, the other director shall be appointed to act instead in accordance with Articles of Association and Article 208 of Corporate Law.

第十八條
Article 18

本議事規則以英文訂定。如本議事規則中、英版本不一致，應以英文版本為準。These Rules are established in English. In case of any discrepancy between the English version and the Chinese version, the English version shall govern.

第十九條

訂定條款 Establishment Provisions

Article 19

本議事規則之訂定應經本公司董事會同意，並提股東會報告。未來如有修正得授權本公司董事會決議之。

Establishment of these Rules shall be subject to consent of the Board and raised to report at a Shareholders' Meeting. Any amendment to these Rules shall be authorized for resolution made by the Board of Directors.

Appendix (III) Memorandum and the Articles of Association (Before amendments)

THE COMPANIES ACT (REVISED)
COMPANY LIMITED BY SHARES
FIFTH AMENDED AND RESTATED
MEMORANDUM OF ASSOCIATION
OF
Applied BioCode Corporation

(adopted by a Special Resolution passed on June 13, 2022)

1. The name of the Company is Applied BioCode Corporation.
2. The Registered Office of the Company shall be at the offices of Vistra (Cayman) Limited, P. O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1 - 1205 Cayman Islands, or at such other place within the Cayman Islands as the Board may decide.
3. The objects for which the Company is established are unrestricted and the Company shall have full power and authority to carry out any object not prohibited by any law as provided by the Companies Act (Revised).
4. The Company shall have and be capable of exercising all the functions of a natural person of full capacity irrespective of any question of corporate benefit as provided by the Companies Act (Revised).
5. Nothing in the preceding sections shall be deemed to permit the Company to carry on the business of a Bank or Trust Company without being licensed in that behalf under the provisions of the Banks and Trust Companies Act (as amended), or to carry on Insurance Business from within the Cayman Islands or the business of an Insurance Manager, Agent, Sub-agent or Broker without being licensed in that behalf under the provisions of the Insurance Act (as amended), or to carry on the business of Company Management without being licensed in that behalf under the provisions of the Companies Management Act (as amended).
6. The Company will not trade in the Cayman Islands with any person, firm or corporation except in furtherance of the business of the Company carried on outside the Cayman Islands; provided that nothing in this section shall be construed as to prevent the Company effecting and concluding contracts in the Cayman Islands, and exercising in the Cayman Islands all of its powers necessary for the carrying on of its business outside the Cayman Islands.
7. The liability of each Member is limited to the amount from time to time unpaid on such Member's shares.
8. The authorized share capital of the Company is New Taiwan Dollars 1,500,000,000 divided into 150,000,000 ordinary shares of a par value of New Taiwan Dollars 10.00 each provided always that subject to the provisions of the Companies Act (Revised) and the Articles of Association, the Company shall have power to redeem or purchase any of its shares and to sub-divide or consolidate the said shares or any of them and to issue all or any part of its capital whether original, redeemed, increased or reduced with or without any preference, priority or special privilege or subject to any postponement of rights or to any conditions or restrictions whatsoever and so that unless the conditions of issue shall otherwise expressly provide every issue of shares whether stated to be Ordinary, Preference or otherwise shall be subject to the powers on the part of the Company hereinbefore provided.
9. If the Company is registered as exempted, its operations will be carried on subject to the provisions of Section 174 of the Companies Act (Revised).

THE COMPANIES ACT (REVISED)
COMPANY LIMITED BY SHARES

FIFTH AMENDED AND RESTATED

ARTICLES OF ASSOCIATION

OF

Applied BioCode Corporation

(adopted by a Special Resolution passed on June 13, 2022)

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FIFTH AMENDED AND RESTATED ARTICLES OF ASSOCIATION

OF

Applied BioCode Corporation

(adopted by a Special Resolution passed on June 13, 2022)

Table A

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

INTERPRETATION

1. Definitions

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

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| Applicable Law | the Applicable Public Company Rules, the Law or such other rules or legislation applicable to the Company; |
| Applicable Public Company Rules | the ROC laws, rules and regulations (including, without limitation, the Company Law of the ROC, the Securities and Exchange Law of the ROC, the rules and regulations promulgated by the FSC, the rules and regulations promulgated by the TPEX and the rules and regulations promulgated by the TSE, as amended from time to time) affecting public reporting companies or companies listed on any ROC stock exchange or securities market that from time to time are required by the relevant regulator as applicable to the Company; |
| Appointed Representative | has the meaning given thereto in Article 35.5; |
| Articles | these Articles of Association as altered from time to time; |
| <u>Audit Committee</u> | <u>the audit committee of the Board, which shall comprise solely of all the Independent Directors of the Company;</u> |

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| Board | the board of directors appointed or elected pursuant to the Articles and acting at a meeting of directors at which there is a quorum in accordance with the Articles; |
| Capital Reserve | for the purpose of the Articles only, comprises of the premium paid on the issuance of any share and income from endowments received by the Company from the Members; |
| Chairman | the Director elected amongst all the Directors as the chairman of the Board; |
| Company | Applied BioCode Corporation; |
| Compensation Committee | a committee of the Board, which shall be comprised of professional individuals and having the functions, in each case, prescribed by the Applicable Public Company Rules; |
| Cumulative Voting | the voting mechanism for an election of Directors as described in Article 35.2; |
| Directors | the directors for the time being of the Company and shall include any and all Independent Director(s); |
| Directors' Remuneration | has the meaning given thereto in Article 14.4; |
| Dissenting Member | has the meaning given thereto in Article 28.2; |
| Electronic Record | has the same meaning as in the Electronic Transactions Law; |
| Electronic Transactions Law | the Electronic Transactions Act of the Cayman Islands; |
| Employees' Compensations | has the meaning given thereto in Article 14.4; |
| Employee Subscription Portion | has the meaning given thereto in Article 2.3; |
| ESM | the emerging stock market of the ROC; |
| Family Relationship within Second Degree of Kinship | in respect of a person, means another person who is related to the first person either by blood or by marriage of a member of the family and within the second degree shall include the parents, siblings, grandparents, children and grandchildren of the first person as well as the parents, siblings and grandparents of the first person's spouse; |
| FSC | the Financial Supervisory Commission of the ROC; |
| Independent Directors | the Directors who are elected as "Independent Directors" |

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

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| Memorandum | the memorandum of association of the Company; |
| Merger | means: (a) a "merger" or "consolidation" as defined under the Law; or (b) other forms of mergers and acquisitions which fall within the definition of "merger and/or consolidation" under the Applicable Public Company Rules; |
| month | calendar month; |
| Notice | written notice as further provided in the Articles unless otherwise specifically stated; |
| Officer | any person appointed by the Board to hold an office in the Company; |
| Ordinary Resolution | a resolution passed at a general meeting (or, if so specified, a meeting of Members holding a class of shares) of the Company by not less than a simple majority vote of the Members present at the meeting, in person or by proxy; |
| Preferred Shares | has the meaning given thereto in Article 6; |
| Private Placement | means, for so long as the shares are traded on the ESM or listed on the TPEX or the TSE in Taiwan, the private placement by the Company of shares or other securities of the Company as permitted by the Applicable Public Company Rules; |
| Public Offering Portion | has the meaning given thereto in Article 2.3; |
| Register of Directors and Officers | the register of directors and officers referred to in Article 42; |
| Register of Members | the register of members of the Company maintained in accordance with the Law and (as long as the shares of the Company are traded on the ESM or listed on the TPEX or the TSE in Taiwan) the Applicable Public Company Rules; |
| Registered Office | the registered office for the time being of the Company; |
| Replacement | has the meaning given thereto in Article 35.6; |

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| Restricted Shares | has the meaning given thereto in Article 2.5; |
| ROC | Taiwan, the Republic of China; |
| Seal | the common seal or any official or duplicate seal of the Company; |
| Secretary | the person appointed to perform any or all of the duties of secretary of the Company and includes any deputy or assistant secretary and any person appointed by the Board to perform any of the duties of the Secretary; |
| share(s) | share(s) of par value New Taiwan Dollars 10.00 each in the Company; |
| Share Swap | a 100% share swap as defined in the ROC Business Mergers and Acquisitions Act whereby a company (the "Acquiring Company") acquires all the issued and outstanding shares of another company with the consideration being the shares of the Acquiring Company, cash or other assets; |
| Special Resolution | Subject to the Law, means a resolution passed at a general meeting of the Company by a majority of at least two-thirds of the votes cast by such Members who, being entitled to do so, vote in person or by their proxies, or, in the case of Members that are corporations or other non-natural person, by their duly authorized representatives by computing the number of votes to which each Member is entitled; |
| Spin-off | a spin-off as defined in the ROC Business Mergers and Acquisitions Act whereby a company transfers a part or all of its business that may be operated independently to an existing company or newly incorporated company (the "Acquirer") with the consideration being the shares of the Acquirer, cash or other assets; |
| Statutory Reserve | has the meaning given thereto in Article 14.5; |
| Subsidiary | with respect to any company, (1) the entity, more than one half of whose total number of the issued voting shares or the total amount of the share capital are directly or indirectly held by such company; or (2) the entity that such |

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| | company has a direct or indirect control over its personnel, financial or business operation; |
| Supermajority Resolution | a resolution passed by a majority vote of the Members present at a general meeting attended by Members who represent two-thirds or more of the total issued shares or, if the total number of shares represented by the Members present at the general meeting is less than two-thirds of the total issued shares, but more than one half of the total issued shares, means instead, a resolution passed by two-thirds or more of votes cast by the Members present at such general meeting; |
| TPEX | the Taipei Exchange; |
| Treasury Shares | means shares of the Company held in treasury pursuant to the Law and the Articles; |
| TDCC | the Taiwan Depository & Clearing Corporation; |
| TSE | the Taiwan Stock Exchange Corporation; and |
| year | calendar year. |

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

- (a) words denoting the plural number include the singular number and vice versa;
- (b) words denoting the masculine gender include the feminine and neuter genders;
- (c) words importing persons include companies, associations or bodies of persons whether corporate or not;
- (d) the words:-
 - (i) "may" shall be construed as permissive; and
 - (ii) "shall" shall be construed as imperative;
- (e) "written" and "in writing" include all modes of representing or reproducing words in visible form, including the form of an Electronic Record;
- (f) a reference to statutory provision shall be deemed to include any amendment or re-enactment thereof;
- (g) unless otherwise provided herein, words or expressions defined in the Law shall bear the same meaning in the Articles; and
- (h) Section 8 of the Electronic Transactions Law shall not apply to the extent that it imposes obligations or requirements in addition to those set out in the Articles.

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

SHARES

2. Power to Issue Shares

- 2.1 Subject to Applicable Law, the Articles and any resolution of the Members to the contrary, and without prejudice to any special rights previously conferred on the holders of any existing shares or class of shares, the Board shall have the power to issue any unissued shares of the Company on such terms and conditions as it may determine and any shares or class of shares (including the issue or grant of options, warrants and other rights, renounceable or otherwise in respect of shares) may be issued with such preferred, deferred or other special rights or such restrictions, whether in regard to dividend, voting, return of capital, or otherwise as the Company may, subject to Article 6.1, by Ordinary Resolution of the Members prescribe, provided that no share shall be issued at a discount except in accordance with the Law and the Applicable Public Company Rules.
- 2.2 Unless otherwise provided in the Articles, the issue of new shares of the Company shall be approved by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors. The issue of new shares shall at all times be subject to the sufficiency of the authorized capital of the Company.
- 2.3 After the application for trading of the shares on the ESM or listing in the ROC has been approved by the TPEX or the TSE, as applicable, where the Company increases its issued share capital by issuing new shares for cash consideration in the ROC, the Company shall allocate 10% of the total amount of the new shares to be issued, for offering in the ROC to the public ("**Public Offering Portion**") unless it is not necessary or appropriate, as determined by the FSC, the TPEX or the TSE for the Company to conduct the aforementioned public offering or otherwise provided by Applicable Law. However, if a percentage higher than the aforementioned 10% is resolved by the Members in a general meeting by Ordinary Resolution to be offered, the percentage determined by such resolution shall prevail and shares corresponding to such percentage shall be reserved as Public Offering Portion. The Company may also reserve 10% to 15% of such new shares for subscription by the employees of the Company and its Subsidiaries ("**Employee Subscription Portion**"). The Company may prohibit such employees from transferring the shares so subscribed within a certain period; provided, however, that such a period cannot be more than two years.
- 2.4 Unless otherwise resolved by the Members in general meeting by Ordinary Resolution, where the Company increases its issued share capital by issuing new shares for cash consideration pursuant to Article 2.3, after allocation of the Public Offering Portion, including, for the avoidance of doubt, any percentage in excess of 10% of the total amount of the new shares to be issued for offering in the ROC to the public as resolved by the Members in general meeting be offered pursuant to Article 2.3, and the Employee Subscription Portion pursuant to Article 2.3, the Company shall make a public announcement and notify each Member that he is entitled to exercise a pre-emptive right to purchase his pro rata portion of the remaining new shares, to be issued in the capital increase for cash consideration. The Company shall state in such announcement and notices to the Members the procedures for exercising such pre-emptive rights. Where an exercise of the pre-emptive right may result in fractional entitlement of a Member, the entitlements (including fractional entitlements) of two or more Members may be combined to jointly subscribe for one or more whole new shares in the name of a single Member, subject to compliance with such directions and terms and conditions as determined by the Board and the Applicable Public Company Rules. If the total number of the new shares to be issued has not been fully subscribed for by the Members within the prescribed period, the Company may consolidate such shares into the public offering tranche or offer any un-subscribed new shares to a specific person or persons in such manner as is consistent with the Applicable Public Company Rules.

If any person who has subscribed the new shares (by exercising the aforesaid pre-emptive right of Members or subscribing the Public Offering Portion or the Employee Subscription Portion) fails to pay when due any amount of the subscription price in relation to such newly-issued shares within the payment period as determined by the Company, the Company shall fix a period of no less than one month and call for payment of the subscription price or the Company may declare a forfeiture of such subscription. No forfeiture of such subscription shall be declared as against any such person unless the amount due thereon shall remain unpaid_for

such period after such demand has been made. Notwithstanding the provisions of the preceding sentence, forfeiture of the subscription may be declared without the demand process if the payment period for subscription price set by the Company is one month or longer. Upon forfeiture of the subscription, the shares remaining unsubscribed to shall be offered for subscription in such manner as is consistent with the Applicable Public Company Rules.

- 2.5** Subject to the Applicable Law, the Company may issue new shares with restricted rights ("**Restricted Shares**") to employees of the Company and its Subsidiaries with the sanction of a Supermajority Resolution provided that Article 2.3 shall not apply in respect of the issue of such shares. For so long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, the terms of issue of Restricted Shares, including but not limited to the number of Restricted Shares so issued, issue price of Restricted Shares and other related matters shall be in accordance with the rules promulgated by the competent authority of securities of the ROC.
- 2.6** The pre-emptive right of employees under Article 2.3 and the pre-emptive right of Members under Article 2.4 shall not apply in the event that new shares are issued due to the following reasons or for the following purposes:
- in connection with a Merger, Share Swap, Spin-off, or pursuant to any reorganization of the Company;
 - in connection with meeting the Company's obligations under share subscription warrants and/or options, including those rendered in Articles 2.8 and 2.11;
 - in connection with the issue of Restricted Shares in accordance with Article 2.5;
 - in connection with meeting the Company's obligations under convertible bonds or corporate bonds vested with rights to acquire shares;
 - in connection with meeting the Company's obligations under Preferred Shares vested with rights to acquire shares;
 - in connection with the issue of shares in accordance with Article 14.7; or
 - in connection with Private Placement of the securities issued by the Company.
- 2.7** The Company shall not issue any unpaid shares or partly paid shares.
- 2.8** Notwithstanding Article 2.5, the Company may, upon approval by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, adopt one or more employee incentive programmes and may issue shares or options, warrants or other similar instruments, to employees of the Company and its Subsidiaries, and for the avoidance of doubt, resolution of the Members is not required.
- 2.9** Options, warrants or other similar instruments issued in accordance with Article 2.8 above are not transferable save by inheritance.
- 2.10** Directors of the Company and its Subsidiaries shall not be eligible for Restricted Shares pursuant to Article 2.5 or the incentive programmes pursuant to Article 2.8, provided that directors who are also employees of the Company or its Subsidiaries may subscribe for Restricted Shares or participate in an incentive programme in their capacity as an employee and not as a director of the Company or its Subsidiaries.
- 2.11** The Company may enter into agreements with employees of the Company and/or the employees of its Subsidiaries in relation to the incentive programme approved pursuant to Article 2.8 above, whereby employees may subscribe for, within a specific period, a specific number of the shares. The terms and conditions of such agreements shall be no less restrictive on the relevant employee than the terms specified in the applicable incentive programme.

3. Redemption and Purchase of Shares

- 3.1 Subject to the Law, the Company is authorized to issue shares which are to be redeemed or are liable to be redeemed at the option of the Company or a Member.
- 3.2 The Company is authorized to make payments in respect of the redemption of its shares out of capital or out of any other account or fund authorized for this purpose in accordance with the Law.
- 3.3 The redemption price of a redeemable share, or the method of calculation thereof, shall be fixed by the Board at or before the time of issue.
- 3.4 Every share certificate relating to redeemable share shall indicate that the share is redeemable.
- 3.5 For so long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, subject to the provisions of the Applicable Law and the Articles, the Company may, upon approval by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors, purchase its own shares (including any redeemable shares) on such terms and in such manner as the Board may determine and hold them as Treasury Shares in accordance with the Applicable Law PROVIDED THAT if any purchase of the Company's own shares from all the Members involves any immediate cancellation of shares of the Company, such repurchase of shares is subject to approval by the Members by way of an Ordinary Resolution and the number of shares of the Company to be cancelled shall be effected based on the then prevailing percentage of shareholding of all the Members as of the date of such cancellation on a pro rata basis (as rounded up or down to the nearest whole number as determined by the Board), unless otherwise provided for in the Law or the Applicable Public Company Rules.

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

- 3.6 In the event that the Company proposes to purchase any share traded on the ESM or listed on the TPEX or the TSE in the ROC and holds them as Treasury Shares pursuant to the preceding Article, the resolution of the Board approving such proposal and the implementation thereof should be reported to the Members in the next general meeting in accordance with the Applicable Public Company Rules. Such reporting obligation shall also apply even if the Company does not implement the proposal to purchase its shares traded on the ESM or listed on the TPEX or the TSE in the ROC for any reason.
- 3.7 For so long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, the Company is authorized to purchase any share traded on the ESM or listed on the TPEX or the TSE in the ROC in accordance with the following manner of purchase:
 - (a) the total price of the shares purchased by the Company shall not exceed the sum of retained earnings minus earnings distribution resolved by the Board or the general meeting, plus the following realized capital reserve:
 - (i) the premium received from the disposal of assets that has not been booked as retained earnings;
 - (ii) the premium paid on the issuance of any share and income from endowments received by the Company provided however that income from the shares shall not be included before such shares have been transferred to others;
 - (b) the maximum number of shares purchased by the Company shall not exceed ten percent of the total number of issued and outstanding shares of the Company; and

- (c) the purchase shall be at such time, at such price and on such other terms as determined and agreed by the Board in its sole discretion provided however that:
 - (i) such purchase transactions shall be in accordance with the applicable ROC securities laws and regulations and the Applicable Public Company Rules; and
 - (ii) such purchase transactions shall be in accordance with the Law.
- 3.8** Subject to Article 3.5 and the Applicable Public Company Rules, the redemption or repurchase price may be paid in any manner permissible under the Law as determined by the Board.
- 3.9** A delay in payment of the redemption price shall not affect the redemption but, in the case of a delay of more than thirty days, interest shall be paid for the period from the due date until actual payment at a rate which the Board, after due enquiry, estimates to be representative of the rates being offered by banks holding "A" licenses (as defined in the Banks and Trust Companies Act of the Cayman Islands) in the Cayman Islands for thirty day deposits in the same currency.
- 3.10** The Board may exercise as it thinks fit the powers conferred on the Company by Section 37(5) of the Law (payment out of capital) but only if and to the extent that the redemption could not otherwise be made (or not without making a fresh issue of shares for this purpose).
- 3.11** Subject as aforesaid, the Board may determine, as it thinks fit all questions that may arise concerning the manner in which the redemption of the shares shall or may be effected.
- 3.12** No share may be redeemed unless it is fully paid.
- 3.13** The Board may designate as Treasury Shares any of its shares that it purchases or redeems, or any shares surrendered to it, in accordance with the Applicable Law.
- 3.14** No dividend may be declared or paid, and no other distribution (whether in cash or otherwise) of the Company's assets (including any distribution of assets to Members on a winding up of the Company) may be made to the Company in respect of a Treasury Share.
- 3.15** The Company shall be entered in the Register of Members as the holder of the Treasury Shares provided that:
 - (a) the Company shall not be treated as a Member for any purpose and shall not exercise any right in respect of the Treasury Shares, and any purported exercise of such a right shall be void;
 - (b) a Treasury Share shall not be voted, directly or indirectly, at any meeting of the Company and shall not be counted in determining the total number of issued shares at any given time, whether for the purposes of the Articles or the Law.
- 3.16** After the Company purchases the shares traded on the ESM or listed on the TPEX or the TSE in the ROC, any proposal to transfer the Treasury Shares to the employees of the Company and its Subsidiaries at a price below the average actual repurchase price must be approved by Special Resolution in the next general meeting and the items required by the Applicable Public Company Rules shall be specified in the notice of the general meeting and may not be proposed as an extemporary motion. The aggregate number of Treasury Shares resolved at all general meetings and transferred to the employees of the Company and its Subsidiaries shall not exceed 5% of the total issued shares, and each employee may not subscribe for more than 0.5% of the total issued shares in aggregate. The Company may prohibit such employees from transferring such Treasury Shares within a certain period; provided, however, that such a period cannot be more than two years.
- 3.17** Subject to Article 3.16 and the Applicable Public Company Rules, Treasury Shares may be disposed of (by cancellation or transfer) by the Company on such terms and conditions in accordance with the Applicable Law as determined by the Board.

4. Rights Attaching to Shares

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

- (a) be entitled to one vote per share;
- (b) be entitled to such dividends as recommended by the Board and approved by the Members at general meeting;
- (c) in the event of a winding-up or dissolution of the Company, whether voluntary or involuntary or for the purpose of a reorganization or otherwise or upon any distribution of capital, be entitled to the surplus assets of the Company; and
- (d) generally be entitled to enjoy all of the rights attaching to shares.

5. Share Certificates

5.1 The Company may issue shares in uncertificated/scripless form or issue share certificates. Where share certificates are issued, every Member shall be entitled to a certificate issued under the Seal (or a facsimile thereof), which shall be affixed or imprinted with the authority of the Board, specifying the number and, where appropriate, the class of shares held by such Member. The Board may by resolution determine, either generally or in a particular case, that any or all signatures on certificates may be printed thereon or affixed by mechanical means. For so long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, shares of the Company shall be issued in uncertificated/scripless form unless the issuance of share certificates is required by the provisions of the Applicable Public Company Rules.

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

5.3 Share may not be issued in bearer form.

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

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

6. Preferred Shares

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

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

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

- (b) the order of priority and fixed amount or fixed ratio of allocation of surplus assets of the Company;
- (c) the order of priority for or restriction on the voting right(s) (including declaring no voting rights whatsoever) of the Members holding the Preferred Shares;
- (d) the method by which the Company is authorized or compelled to redeem the Preferred Shares, or a statement that redemption rights shall not apply; and
- (e) other matters concerning rights and obligations incidental to Preferred Shares.

REGISTRATION OF SHARES

7. Register of Members

- (a) For so long as shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, the Board shall cause to be kept a Register of Members which may be kept outside the Cayman Islands at such place as the Board shall appoint and which shall be maintained in accordance with the Law and the Applicable Public Company Rules.
- (b) In the event that the Company has shares that are not traded on the ESM or listed on the TPEX or the TSE in the ROC, the Company shall also cause to be kept a register of such shares in accordance with Section 40 of the Law.

8. Registered Holder Absolute Owner

Except as required by law:

- (a) no person shall be recognized by the Company as holding any share on any trust; and
- (b) no person other than the Member shall be recognized by the Company as having any right in a share.

9. Transfer of Registered Shares

- 9.1** Title to shares traded on the ESM or listed on the TPEX or the TSE in the ROC may be evidenced and transferred in a manner consistent with the Applicable Public Company Rules (including through the book-entry system of the TDCC).
- 9.2** All transfers of shares which are in certificated form may be effected by an instrument of transfer in writing in any usual form or in any other form which the Board may approve and shall be executed by or on behalf of the transferor and, if the Board so requires, by or on behalf of the transferee. Without prejudice to the foregoing, the Board may also resolve, either generally or in any particular case, upon request by either the transferor or transferee, to accept mechanically executed transfers.
- 9.3** The Board may refuse to recognize any instrument of transfer in respect of shares in certificated form unless it is accompanied by the certificate in respect of the shares to which it relates and by such other evidence as the Board may reasonably require to show the right of the transferor to make the transfer.
- 9.4** The joint holders of any share may transfer such share to one or more of such joint holders, and the surviving holder or holders of any share previously held by them jointly with a deceased Member may transfer any such share to the executors or administrators of such deceased Member.
- 9.5** The Board may in its absolute discretion and without assigning any reason therefor refuse to register the transfer of a share in certificated form in the event such registration of transfer would (i) conflict with the Applicable Law; or (ii) conflict with the Memorandum and/or the Articles. If the Board refuses to register a transfer of any share, the Secretary shall, within three months after the date on which the transfer was lodged with the Company, send to the transferor and transferee notice of the refusal.

10. Transmission of Registered Shares

- 10.1** In the case of the death of a Member, the survivor or survivors where the deceased Member was a joint holder, and the legal personal representatives of the deceased Member where the deceased Member was a sole holder, shall be the only persons recognized by the Company as having any title to the deceased Member's interest in the shares. Nothing herein contained shall release the estate of a deceased joint holder from any liability in respect of any share which had been jointly held by such deceased Member with other persons. Subject to the provisions of Section 39 of the Law, for the purpose of this Article, legal personal representative means the executor or administrator of a deceased Member or such other person as the Board may, in its absolute discretion, decide as being properly authorized to deal with the shares of a deceased Member.
- 10.2** Any person becoming entitled to a share in consequence of the death or bankruptcy of any Member may be registered as a Member upon such evidence as the Board may deem sufficient or may elect to nominate some person to be registered as a transferee of such share.
- 10.3** On the presentation of the evidence as the Board may require to prove the title of the transferor, the transferee shall be registered as a Member. Notwithstanding the foregoing, the Board shall, in any case, have the same right to decline or suspend registration or refuse registration as stipulated in Article 9.3 as it would have had in the case of a transfer of the share by that Member before such Member's death or bankruptcy, as the case may be.
- 10.4** Where two or more persons are registered as joint holders of a share or shares, then in the event of the death of any joint holder or holders the remaining joint holder or holders shall be absolutely entitled to the said share or shares and the Company shall recognize no claim in respect of the estate of any joint holder except in the case of the last survivor of such joint holders.

ORDINARY RESOLUTION, SPECIAL RESOLUTION AND SUPERMAJORITY RESOLUTION

11. Alteration of Capital

- 11.1** Subject to the Law, the Company may from time to time by Ordinary Resolution alter the conditions of its Memorandum to:
- (a) increase its share capital by new shares of such sum, to be divided into shares of such classes and amount, as the resolution shall prescribe;
 - (b) consolidate and divide all or any of its share capital into shares of a larger amount than its existing shares;
 - (c) convert all or any of its paid up shares into stock and reconvert that stock into paid up shares of any denomination for the purpose of redenominating its share capital;
 - (d) sub-divide its existing shares, or any of them into shares of a smaller amount provided that in the subdivision the proportion between the amount paid and the amount, if any, unpaid on each reduced share shall be the same as it was in case of the share from which the reduced share is derived or
 - (e) cancel any shares which, at the date of the passing of the resolution, have not been taken or agreed to be taken by any person and diminish the amount of its share capital by the amount of the shares so cancelled.
- 11.2** The Board may settle as it considers expedient any difficulty which arises in relation to any consolidation and division under the last preceding Article and in particular but without prejudice to the generality of the foregoing may issue certificates in respect of fractions of shares or arrange for the sale of the shares representing fractions and the distribution of the new proceeds of sale (after deduction of the expenses of such sale) in due proportion amongst the Members who would have been entitled to the fractions, and for this purpose the Board may authorize some person to transfer the shares representing fractions to their purchaser or resolve that such net proceeds be paid to the Company for the Company's benefit. Such purchaser will not be bound to see to the application of the purchase money nor will his title to the shares be affected by any irregularity or invalidity in the proceedings relating to the sale.

12. Special Resolution and Supermajority Resolution

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

- (a) change its name;
- (b) alter or add to the Articles;
- (c) alter or add to the Memorandum with respect to any objects, powers or other matters specified therein;
- (d) reduce its share capital and any capital redemption reserve fund; or
- (e) effect a Merger under the Law.

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

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

- (a) effecting any capitalization of distributable dividends and/or bonuses and/or any other amount prescribed under Article 17;
- (b) effecting any Merger (except for any Merger which falls within the definition of "merger" and/or "consolidation" under the Law, which requires the approval of the Company by Special Resolution only), Share Swap, or Spin-off of the Company;
- (c) entering into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;
- (d) the transferring of the whole or any essential part of the business or assets of the Company; or
- (e) acquiring or assuming the whole business or assets of another person, which has a material effect on the Company's operation.

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

- (a) if the Company resolves by Ordinary Resolution that it be wound up voluntarily because the Company is unable to pay its debts as they fall due; or
- (b) if the Company resolves by Special Resolution that it be wound up voluntarily for reasons other than set out in Article 12.4(a) above.

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

13. Variation of Rights Attaching to Shares

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

The rights conferred upon the holders of the shares of any class issued with preferred or other rights shall not, unless otherwise expressly provided by the terms of issue of the shares of that class, be deemed to be varied by the creation or issue of further shares ranking *pari passu* therewith. To any such meeting all the provisions of the Articles relating to general meetings shall apply *mutatis mutandis*.

DIVIDENDS AND CAPITALISATION

14. Dividends

- 14.1** The Board may, subject to approval by the Members by way of Ordinary Resolution or, in the case of Article 12.3(a), Supermajority Resolution and subject to the Articles and any direction of the Company in general meeting, declare a dividend to be paid to the Members in proportion to the number of shares held by them, and such dividend may be paid in cash, shares or, subject to Article 14.2, wholly or partly in specie. No unpaid Dividend shall bear interest as against the Company.
- 14.2** Subject to the Applicable Law, no dividends or other distribution shall be paid except out of profits of the Company, realized or unrealized, out of share premium account or any reserve, fund or account as otherwise permitted by the Law. Except as otherwise provided by the rights attached to any shares, all dividends and other distributions shall be paid according to the number of the shares that a Member holds. If any share is issued on terms providing that it shall rank for dividend as from a particular date, that share shall rank for dividends accordingly.
- 14.3** Subject to the Law and this Article and except as otherwise provided by the rights attached to any shares, the Company may distribute profits in accordance with a proposal for profits distribution approved by the Board and sanctioned by the Members by an Ordinary Resolution, in annual general meetings.
- 14.4** Upon the final settlement of the Company's accounts, if there is "surplus profit" (as defined below), the Company shall set aside no more than 12 per cent as compensation to employees ("**Employees' Compensations**") and Employees' Compensations may be distributed to employees of the Company and its Subsidiaries, who meet certain qualifications. The Company shall, from the surplus profit, set aside no more than 3 per cent as remuneration for the Directors (excluding the Independent Directors) ("**Directors' Remuneration**"). The distribution proposals in respect of Employees' Compensation and Directors' Remuneration shall be approved by a majority of the Directors at a meeting attended by two-thirds or more of the total number of the Directors and submitted to the shareholders' meeting for report. However, if the Company has accumulated losses, the Company shall reserve an amount thereof for making up the losses before proceeding with the abovementioned distributions and allocation. The "surplus profit" referred to above means the net profit before tax and for the avoidance of doubt, such amount is before any payment of compensation to employees and remuneration for the Directors.
- 14.5** In determining the Company's dividend policy, the Board recognizes that the Company is in the growth stage. In determining the amount, if any, of the Dividend or other distribution it recommends to Members for approval in any financial year, the Board:
- (a) may take into consideration the earnings of the Company, overall development, financial planning, capital needs, industry outlook and future prospects of the Company in the relevant financial year, so as to ensure the protection of Members' rights and interests; and
 - (b) shall set aside out of the profits of the Company for each financial year: (i) a reserve for payment of tax for the relevant financial year; (ii) an amount to offset losses incurred in previous years; (iii) ten per cent as a general reserve ("**Statutory Reserve**") (unless the Statutory Reserve has reached the total paid-up capital of the Company), and (iv) a special surplus reserve as required by the applicable securities authority under the Applicable Public Company Rules or a reserve as determined by the Board pursuant to Article 15.1.
- 14.6** Subject to compliance with the Law and after setting aside the amounts for Employees' Compensations and Directors' Remuneration

in accordance with Article 14.4 and such amounts as the Board deems fit in accordance with the distribution policy set out in Article 14.5, the Board shall recommend to Members for approval to distribute no less than 10 per cent of the earnings generated from the immediately preceding financial year (exclusive of those accumulated from previous years) out of the distributable amount as Dividend to the Members and the allocation will be made upon the passing of the resolution by the Members.

14.7 Dividends to the Members and the Employees' Compensation may be distributed, in the discretion of the Board, by way of cash or by way of applying such sum in paying up in full unissued shares or a combination of both for allocation and distribution to employees or the Members, provided that, in the case of a distribution to Members, no less than 10 per cent of the total amount of such Dividend shall be paid in cash. No unpaid Dividend and compensation shall bear interest as against the Company.

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

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

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

15. Capital Reserve and Power to Set Aside Profits

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

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

16. Method of Payment

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

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

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

17. Capitalization

Subject to the Applicable Law and Article 12.3(a), the Board may capitalize any sum for the time being standing to the credit of the Capital Reserve or other reserve accounts or to the credit of the profit and loss account or otherwise available for distribution by applying such

sum in paying up unissued shares to be allotted as fully paid bonus shares pro rata to the Members.

MEETINGS OF MEMBERS

18. Annual General Meetings

- 18.1** The Company shall hold a general meeting as its annual general meeting within six months following the end of each fiscal year, which shall be called by the Board.
- 18.2** Subject to Article 18.1, the annual general meeting of the Company may be held at such time and place as the Board shall determine. For so long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, unless otherwise provided by the Law, the physical annual general meetings shall be held in the ROC. If the Board resolves to hold a physical annual general meeting outside the ROC, the Company shall apply for the approval of the TSE/TPEX within two days after the Board adopts such resolution. Where an annual general meeting is to be held outside the ROC, the Company shall engage a professional stock affairs agent in the ROC to handle the administration of such general meeting (including but not limited to the handling of the voting of proxies submitted by Members).
- 18.3** The general meeting may be held by means of video conference. So long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, the conditions, operation procedures and other matters of the general meeting held by means of video conference shall be in compliance with the Applicable Public Company Rules.
- 18.4** Members may participate in any general meeting by means of video conference or other communication facilities, as permitted by the Applicable Law, where all persons participating in the meeting communicate with each other simultaneously and instantaneously, and participation in such a meeting shall constitute presence in person at such meeting.

19. Extraordinary General Meetings

- 19.1** General meetings other than annual general meetings shall be called extraordinary general meetings.
- 19.2** The Board may convene an extraordinary general meeting of the Company whenever in their judgment such a meeting is necessary or is desirable. Article 18.2 shall apply to extraordinary general meetings.
- 19.3** For so long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, the Board shall on a Member's requisition as defined in Article 19.4 forthwith proceed to convene an extraordinary general meeting of the Company.
- 19.4** A Member's requisition set forth in Article 19.3 is a requisition of one or more Members of the Company holding in the aggregate at the date of deposit of the requisition not less than three per cent of the total number of issued shares of the Company which as at that date have been held by such Member(s) for at least one year.
- 19.5** The Member's requisition must state in writing the matters to be discussed at the extraordinary general meeting and the reason therefor.
- 19.6** If the Board does not within fifteen days from the date of the deposit of the Member's requisition dispatch the notice of an extraordinary general meeting, the requisitionists may themselves convene an extraordinary general meeting in the same manner, as nearly as possible, as that in which general meetings may be convened by the Board. If it is proposed that the extraordinary general meeting be held outside the ROC, an application shall be submitted by such requisitionists to the TSE/TPEX for its prior approval.
- 19.7** Any one or more Member(s) may summon an extraordinary general meeting, provided that such Member or Members shall hold more than fifty per cent of the total issued Shares of the Company for a continuous period of no less than three months. The number of the Shares held by a Member and the period of which a Member holds such Shares, shall be calculated and determined based on

the Register of Members as of the first day of the period that the Register of Members shall be closed for transfers.

20. Notice

- 20.1** Before the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, at least five days' notice of a general meeting shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held and the general nature of business to be conducted at the meeting.
- 20.2** For so long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, at least thirty days' notice of an annual general meeting, and at least fifteen days' notice of an extraordinary general meeting shall be given to each Member entitled to attend and vote thereat, stating the date, place and time at which the meeting is to be held and the general nature of the business to be considered at the meeting. The notice may, as an alternative, be given by means of electronic transmission, after obtaining a prior written consent from the recipient(s) thereof.
- 20.3** For so long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, the Board shall fix a record date for determining the Members entitled to receive notice of and to vote at any general meeting of the Company in accordance with Applicable Public Company Rules and close its Register of Members accordingly in accordance with Applicable Public Company Rules.
- 20.4** Subject to Article 23.4, the accidental omission to give notice of a general meeting to, or the non-receipt of a notice of a general meeting by, any person entitled to receive notice shall not invalidate the proceedings at that meeting.
- 20.5** For so long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, the Company shall announce to the public the notice of a general meeting, the proxy instrument, agendas and materials relating to the matters to be reported and discussed in the general meetings, including but not limited to, election or discharge of Directors, in accordance with Article 20.2, and shall transmit the same via the Market Observation Post System in accordance with Applicable Public Company Rules. If the voting power of a Member at a general meeting shall be exercised by way of a written ballot, the Company shall also send the written document for the Member to exercise his voting power together with the above mentioned materials in accordance with Article 20.2. The Board shall prepare a meeting handbook of the relevant general meeting and supplemental materials, which will be made available to all Members and shall be transmitted to the Market Observation Post System in accordance with the Applicable Public Company Rules. If the Company's total paid-in capital exceeds NT\$10 billion at the most recent financial year end date, or if the shareholding of foreign and PRC investors reaches more than 30% of the total number of issued shares as recorded in the Register of Members as of the date of the general meeting held in the most recent financial year, the foregoing transmission of information and materials via or to the Market Observation Post System shall be completed at least thirty (30) days for an annual general meeting.
- 20.6** For so long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, the following matters shall be stated in the notice of a general meeting, with a summary of the major content to be discussed, and shall not be proposed as an extemporary motion:
- (a) election or discharge of Directors,
 - (b) alteration of the Memorandum or the Articles,
 - (c) capital deduction,
 - (d) application to terminate the public offering of the Shares,
 - (e) (i) dissolution, Merger, Share Swap or Spin-off, (ii) entering into, amending, or terminating any Lease Contract, Management Contract or Joint Operation Contract, (iii) transfer of the whole or any essential part of the business or assets

of the Company, and (iv) acquisition or assumption of the whole of the business or assets of another person, which has a material effect on the operations of the Company,

- (f) ratification of an action by Director(s) who engage(s) in business for himself or on behalf of another person that is within the scope of the Company's business,
- (g) distribution of the whole or part of the surplus profit of the Company in the form of new shares, capitalization of Capital Reserve and any other amount in accordance with Article 17,
- (h) making distributions of new shares or cash out of the Statutory Reserve, the premium received on the issuance of any shares and income from endowments received by the Company to its Members, and
- (i) Private Placement of any equity-related securities to be issued by the Company.

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

- 20.7** For so long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, the Board shall keep the Memorandum and the Articles, minutes of general meetings, financial statements, the Register of Members, and the counterfoil of any corporate bonds issued by the Company at the Registered Office (if applicable) and the Company's stock affairs agent located in the ROC. Members may request, from time to time, by submitting document(s) evidencing his interests involved and indicating the designated scope of the inspection, access to inspect, review or make copies of the foregoing documents. If the relevant documents are kept by the Company's stock affairs agent, upon the request of any Member, the Company shall order the Company's stock affairs agent to provide such Member with the requested documents.
- 20.8** For so long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, the Company shall make available all the statements and records prepared by the Board and the report prepared by the Audit Committee which will be submitted to the Members at the annual general meeting at the Registered Office (if applicable) and its stock affairs agent located in the ROC ten days prior to such annual general meeting in accordance with Applicable Public Company Rules. Members may inspect and review the foregoing documents from time to time and may be accompanied by their lawyers or certified public accountants for the purpose of such inspection and review.
- 20.9** If the general meeting is convened by the Board and other person entitled to convene a general meeting in accordance with these Articles or any Applicable Law, the Board and such person may request the Company or the Company's stock affairs agent to provide the Register of Members. Upon the request, the Company shall (and shall order the Company's stock affairs agent to) provide the Register of Members.

21. Giving Notice

- 21.1** Any Notice or document, whether or not to be given or issued under the Articles from the Company to a Member, shall be in writing either by delivering it to such Member in person or by sending it by letter mail or courier service to such Member at his registered address as appearing in the Register of Members or at any other address supplied by him to the Company for the purpose or, as the case may be, by transmitting it to any such address. For the purpose of this Article, a notice may be sent via electronic means if so agreed to by the Members in writing.
- 21.2** Any Notice or other document shall be deemed to be effective when it is sent in accordance with Articles 20 and 21 of the Articles. Any Notice or document may be given to a Member either in the Chinese language or the English language, subject to due compliance with all Applicable Law, rules and regulations.

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

22. Postponement of General Meeting

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

23. Quorum and Proceedings at General Meetings

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

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

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

23.4 For so long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, if and to the extent permitted under the Law, nothing in the Articles shall prevent any Member from initiating proceedings in a court of competent jurisdiction for an appropriate remedy in connection with the convening of any general meeting or the passage of any resolution in violation of applicable laws or regulations or the Articles within thirty days after passing of such resolution. The Taipei District Court, ROC, may be the court for adjudicating any disputes arising out of the foregoing.

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

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

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

24. Chairman to Preside

- 24.1 In the event that the general meeting is convened by the Board, the Chairman shall act as chairman at all meetings of the Members at which such person is present. In his absence the Directors who are present at the general meeting shall elect one from among themselves to act as the chairman at such meeting in lieu of the Chairman.
- 24.2 For so long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, the chairman at all meetings of the Members shall be appointed or elected in accordance with the Applicable Public Company Rules.

25. Voting on Resolutions

- 25.1 Subject to any rights, privileges or restrictions attached to any share, every Member who (being an individual) is present in person or by proxy or (in the case of a corporation or other non-natural person) by duly authorized corporate representative(s) or by proxy shall have one vote for every share of which he is the holder. A Member who holds shares for benefit of others, need not use all his votes or cast all the votes he holds in the same way as he uses his votes in respect of shares he holds for himself. The qualifications, scope, methods of exercise, operating procedures and other matters with respect to exercising voting power separately shall comply with the Applicable Public Company Rules.
- 25.2 No person shall be entitled to vote at any general meeting or at any separate meeting of the holders of a class of shares unless he is registered as a Member on the record date for such meeting nor unless he has paid all the calls on all shares held by such Member.
- 25.3 Votes may be cast either in person or by proxy. A Member may appoint another person as his proxy by specifying the scope of appointment in the proxy instrument prepared by the Company to attend and vote at a general meeting, provided that a Member may appoint only one proxy under one instrument to attend and vote at such meeting.
- 25.4 Subject to the Law, for so long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, the Company shall provide the Members with a method for exercising their voting power by way of electronic transmission. The method for exercising such voting power shall be described in the general meeting notice to be given to the Members if the voting power may be exercised by way of a written ballot or electronic transmission. Any Member who intends to exercise his voting power by way of a written ballot or by way of electronic transmission shall serve the Company with his voting decision at least two days prior to the date of such general meeting. Where more than one voting decision are received from the same Member by the Company, the first voting decision shall prevail, unless an explicit written statement is made by the relevant Member to revoke the previous voting decision in the later-received voting decision. A Member who exercises his voting power at a general meeting by way of a written ballot or by electronic transmission shall be deemed to have appointed the chairman of the general meeting as his proxy to vote his shares at the general meeting only in the manner directed by his written instrument or electronic document. The chairman of the general meeting as proxy shall not have the power to exercise the voting rights of such Members with respect to any matters not referred to or indicated in the written or electronic document and/or any amendment to resolution(s) proposed at the said general meeting. For the purpose of clarification, such Members voting in such manner shall be deemed to have waived their voting rights with respect to any extemporaneous matters or amendment to resolution(s) proposed at the general meeting.
- 25.5 In the event any Member who intended to exercise his voting power by way of a written ballot or electronic transmission and has served his voting decision on the Company pursuant to Article 25.4 later intends to attend the general meetings in person, he shall, at least two days prior to the date of such general meeting, serve the Company with a separate notice revoking his previous voting decision. Such separate notice shall be sent to the Company in the same manner (e.g., by courier, registered mail or electronic transmission, as applicable) as the previous voting decision under Article 25.4 was given to the Company. Votes by way of a written ballot or electronic transmission shall remain valid if the relevant Member fails to revoke his voting decision before the prescribed time.

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

26. Proxies

26.1 The instrument of proxy shall be in the form approved by the Board from time to time and be expressed to be for a particular meeting only. The form of proxy shall include at least the following information: (a) instructions on how to complete such proxy, (b) the matters to be voted upon pursuant to such proxy, and (c) basic identification information relating to the relevant Member, proxy and the solicitor (if any). The form of proxy shall be provided to the Members together with the relevant notice for the relevant general meeting, and such notice and proxy materials shall be distributed to all Members on the same day.

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

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

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

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

27. Proxy Solicitation

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

28. Dissenting Member's Appraisal Right

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

- (a) the Company proposes to enter into, amend, or terminate any Lease Contract, Management Contract or Joint Operation Contract;
- (b) the Company transfers the whole or an essential part of its business or assets, provided that, the foregoing does not apply where such transfer is pursuant to the dissolution of the Company;
- (c) the Company acquires or assumes the whole business or assets of another person, which has a material effect on the operation of the Company;
- (d) the Company proposes to undertake a Spin-off, Merger or Share Swap; or
- (e) the Company generally assumes all the assets and liabilities of another person or generally assigns all its assets and liabilities to another person.

28.2 Without prejudice to the Law, any Member exercising his rights in accordance with Article 28.1 (the "**Dissenting Member**") shall, within twenty (20) days from the date of the resolution passed at the general meeting, give his written notice of objection with the repurchase price proposed by him. If the Company and the Dissenting Member agree on a price at which the Company will purchase the Dissenting Member's shares, the Company shall make the payment within ninety (90) days from the date of the resolution passed at the general meeting. If, within ninety (90) days from the date of the resolution passed at the general meeting, the Company and the Dissenting Member fail to agree on a price at which the Company will purchase the Dissenting Member's shares, the Company shall pay the fair price it deems fit to the Dissenting Member within ninety (90) days from the date of the resolution passed at the general meeting. If the Company fails to pay the fair price it deems fit to the Dissenting Member within the ninety-day period, the Company shall be deemed to agree on the repurchase price proposed by such Dissenting Member.

28.3 Without prejudice to the Law, if, within sixty (60) days from the date of the resolution passed at the general meeting, the Company and the Dissenting Member fail to agree on a price at which the Company will purchase such Dissenting Member's shares, then, within thirty (30) days immediately following the date of the expiry of such sixty (60)-day period, the Company shall file a petition with the court against all the Dissenting Members for a determination of the fair price of the Shares held by all the Dissenting Members. The Taiwan Taipei District Court, ROC, may be the court of the first instance for this matter.

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

29. Shares that May Not be Voted

29.1 Shares held:

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

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

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

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

30. Voting by Joint Holders of Shares

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

31. Representation of Corporate Member

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

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

32. Adjournment of General Meeting

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

33. Directors Attendance at General Meetings

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

DIRECTORS AND OFFICERS

34. Number and Term of Office of Directors

34.1 There shall be a Board consisting of no less than 6 and no more than 11 persons. The term of office for each Director shall not

exceed a period of three years provided that in the event the expiration of the term of office of such Directors would otherwise leave the Company with no Directors, the term of office of such Directors shall be extended automatically to the date of the general meeting next following the expiration of such term, at which new Directors will be elected to assume office. Directors may be eligible for re-election. The Company may from time to time by Special Resolution increase or reduce the number of Directors, subject to the foregoing and the Applicable Law.

- 34.2** For so long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, unless otherwise approved by the ROC competent authority, the number of Directors having a spousal relationship or Familial Relationship within Second Degree of Kinship with any other Directors shall be less than half of the total number of Directors.
- 34.3** In the event that the Company convenes a general meeting for the election of Directors and any of the Directors elected does not meet the requirements provided in Article 34.2, the non-qualifying Director(s) who was elected with the fewest number of votes shall be deemed not to have been elected, to the extent necessary to meet the requirements provided for in Article 34.2. Any person who has already served as a Director but is in violation of the aforementioned requirements shall be automatically discharged from his office effective from such violation without any action required on behalf of the Company.
- 34.4** For so long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, unless otherwise permitted under the Applicable Public Company Rules, there shall be at least three Independent Directors accounting for not less than one-fifth of the total number of Directors. To the extent required by the Applicable Public Company Rules, at least one of the Independent Directors shall be domiciled in the ROC and at least one of them shall have accounting or financial expertise. Before the shares are listed on the TPEX or the TSE in the ROC, the Board may resolve that the Company shall hold an election of Independent Director(s) at the general meeting.
- 34.5** The Directors (including Independent Directors and Directors other than Independent Directors) shall be nominated by adopting the candidate nomination system specified in the Applicable Public Company Rules.
- 34.6** Independent Directors shall have professional knowledge and shall maintain independence within the scope of their directorial duties, and shall not have any direct or indirect interests in the Company. The professional qualifications, restrictions on shareholdings and concurrent positions, and assessment of independence with respect to Independent Directors shall be consistent with the Applicable Public Company Rules.

35. Election of Directors

- 35.1** The Company may at a general meeting elect any person to be a Director, which vote shall be calculated in accordance with Article 35.2. Members present in person or by proxy, representing more than one-half of the total issued shares shall constitute a quorum for any general meeting to elect one or more Directors.
- 35.2** The Director(s) shall be elected by Members upon a poll vote by way of cumulative voting (the manner of voting described in this Article to be referred to as "**Cumulative Voting**") in the following manner:
- (a) on an election of Directors, the numbers of votes attached to each voting share held by a Member shall be cumulative and correspond to the number of Directors (including the Independent Directors and non-independent Directors) nominated for appointment at the general meeting;
 - (b) the Member(s) may vote all or part of their cumulated votes in respect of one or more Director or non-independent Director candidates;
 - (c) such number of Director candidates receiving the highest number of votes in the same category (namely, independent or non-independent) of Directors to be elected shall be appointed; and

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

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

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

35.5 Any corporation (or other legal entity) which is a Member shall be entitled to appoint such person or persons as its representative to be elected as a Director (the "**Appointed Representative**"). The election of an Appointed Representative as a Director is subject to the approval of Members in accordance with the provisions of this Article 35.

35.6 Where the Appointed Representative has been elected as a Director of the Company, the corporation (or other legal entity) which is a Member which has appointed the Appointed Representative to be elected as a Director, may at any time, serve notice on the Company giving notice to replace the Appointed Representative with another person. Such replacement of the Appointed Representative as a Director (the "**Replacement**") shall take effect from the date specified in the notice or in the absence of such date, from the date on which the notice was served on the Company, and will not require any shareholders' approval. Accordingly, Articles 35.1, 35.2 and 35.5 do not apply in respect of the Replacement.

36. Removal of Directors

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

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

37. Vacation of Office of Director

37.1 The office of Director shall be vacated:

- (a) if the Director is removed from office pursuant to Article 36.1;
- (b) the corporation (or other legal entity) which appointed an Appointed Representative, serves notice on the Company giving notice to remove such Appointed Representative from the office of Director, such removal shall take effect from the date specified in the notice or in the absence of such date, from the date on which the notice was served on the Company;
- (c) if the Director dies;
- (d) if the Director is automatically discharged from his office in accordance with Article 34.3;
- (e) if the Director resigns his office by notice in writing to the Company;
- (f) if the Director is the subject of a court order for his removal in accordance with Article 36.2; or
- (g) with immediate effect without any action required on behalf of the Company if
 - (i) the Director has been adjudicated bankrupt or the court has declared a liquidation process in connection with the Director, and such Director has not been reinstated to his rights and privileges;
 - (ii) an order is made by any competent court or official on the grounds that the Director has no legal capacity, or his legal capacity is restricted according to Applicable Law;
 - (iii) the Director has been adjudicated of the commencement of assistantship (as defined under the Taiwan Civil Code) or similar declaration and such assistantship/declaration has not been revoked yet;
 - (iv) the Director has committed an offence as specified in the ROC statute of prevention of organizational crimes and subsequently has been adjudicated guilty by a final judgment, and (A) has not started serving the sentence, (B) has not completed serving the sentence, (C) the time elapsed after completion of serving the sentence or expiration of the probation is less than five years, or (D) was pardoned for less than five years;
 - (v) the Director has committed an offence in terms of fraud, breach of trust or misappropriation and subsequently has been punished with imprisonment for a term of more than one year by a final judgement, and (A) has not started serving the sentence, (B) has not completed serving the sentence, (C) the time elapsed after completion of serving the sentence or expiration of the probation is less than two years, or (D) was pardoned for less than two years;
 - (vi) the Director has been adjudicated guilty by a final judgment for committing offenses under the Taiwan Anti-Corruption Act, and (A) has not started serving the sentence, (B) has not completed serving the sentence, (C) the time elapsed after completion of serving the sentence or expiration of the probation is less than two years, or (D) was pardoned for less than two years; or
 - (vii) the Director has been dishonored for use of credit instruments, and the term of such sanction has not expired yet.

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

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

37.3 For so long as the shares are traded on the ESM or listed on the TPEX or the TSE in the ROC, the election of a newly elected

Director (other than an Independent Director) shall be forthwith invalidated if said Director, before assuming office, transferred more than one half of the shares being held by him at the time of his election as a Director, or if said Director, during the book closure period prior to a general meeting, has transferred more than one half of the shares being held by him.

38. Compensation of Directors

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

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

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

39. Defect in Election of Director

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

40. Directors to Manage Business

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

41. Powers of the Board of Directors

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

- (a) appoint, suspend, or remove any manager, secretary, clerk, agent or employee of the Company and may fix their compensation and determine their duties;
- (b) exercise all the powers of the Company to borrow money and to mortgage or charge or otherwise grant a security interest in its undertaking, property and uncalled capital, or any part thereof, and may issue debentures, debenture stock and other securities whether outright or as security for any debt, liability or obligation of the Company or any third party;

- (c) appoint one or more Directors to the office of managing director or chief executive officer of the Company, who shall, subject to the control of the Board, supervise and administer all of the general business and affairs of the Company;
- (d) appoint a person to act as manager of the Company's day-to-day business and may entrust to and confer upon such manager such powers and duties as it deems appropriate for the transaction or conduct of such business;
- (e) by power of attorney, appoint any company, firm, person or body of persons, whether nominated directly or indirectly by the Board, to be an attorney of the Company for such purposes and with such powers, authorities and discretions (not exceeding those vested in or exercisable by the Board) and for such period and subject to such conditions as it may think fit and any such power of attorney may contain such provisions for the protection and convenience of persons dealing with any such attorney as the Board may think fit and may also authorize any such attorney to sub-delegate all or any of the powers, authorities and discretions so vested in the attorney. Such attorney may, if so authorized, execute any deed or instrument in any manner permitted by the Law;
- (f) procure that the Company pays all expenses incurred in promoting and incorporating the Company;
- (g) delegate any of its powers (including the power to sub-delegate) to a committee of one or more persons appointed by the Board and every such committee shall conform to such directions as the Board shall impose on them. Subject to any directions or regulations made by the Directors for this purpose, the meetings and proceedings of any such committee shall be governed by the provisions of the Articles regulating the meetings and proceedings of the Board;
- (h) delegate any of its powers (including the power to sub-delegate) to any person on such terms and in such manner as the Board sees fit;
- (i) present any petition and make any application in connection with the liquidation or reorganization of the Company;
- (j) in connection with the issue of any share, pay such commission and brokerage as may be permitted by law; and
- (k) authorize any company, firm, person or body of persons to act on behalf of the Company for any specific purpose and in connection therewith to execute any agreement, document or instrument on behalf of the Company.

42. Register of Directors and Officers

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

- (a) first name and surname; and
- (b) address.

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

- (a) any change among its Directors and Officers; or
- (b) any change in the particulars contained in the Register of Directors and Officers,

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

43. Officers

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

44. Appointment of Officers

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

45. Duties of Officers

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

46. Compensation of Officers

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

47. Conflicts of Interest

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

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

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

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

48. Indemnification and Exculpation of Directors and Officers

48.1 The Directors and Officers of the Company and any trustee for the time being acting in relation to any of the affairs of the Company and every former director, officer or trustee and their respective heirs, executors, administrators, and personal representatives (each of which persons being referred to in this Article as an "indemnified party") shall be indemnified and secured harmless out of the assets of the Company from and against all actions, costs, charges, losses, damages and expenses which they or any of them shall or may incur or sustain by or by reason of any act done, concurred in or omitted in or about the execution of their duty, or supposed duty, or in their respective offices or trusts, and no indemnified party shall be answerable for the acts, receipts, neglects or defaults of the others of them or for joining in any receipts for the sake of conformity, or for any bankers or other persons with whom any moneys or effects belonging to the Company shall or may be lodged or deposited for safe custody, or for insufficiency or deficiency of any security upon which any moneys of or belonging to the Company shall be placed out on or invested, or for any other loss,

misfortune or damage which may happen in the execution of their respective offices or trusts, or in relation thereto, PROVIDED THAT this indemnity shall not extend to any matter in respect of any fraud, dishonesty or breach of duties provided under Article 48.4 which may attach to any of the said persons.

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

48.3 To the extent permitted under the laws of the Cayman Islands, Members continuously holding one per cent or more of the total issued shares of the Company for six months or longer may:

- (a) request in writing the Board to authorize any Independent Director of the Audit Committee to file a petition with the Taipei District Court, ROC for and on behalf of the Company against any of the Directors; or
- (b) request in writing any Independent Director of the Audit Committee to file a petition with the Taipei District Court, ROC for and on behalf of the Company against any of the Directors; or

the Member(s) may, to the extent permitted under the laws of the Cayman Islands, file a petition with the Taipei District Court, ROC for and on behalf of the Company against the relevant Directors within thirty days after such Member(s) having made the request under the preceding clause (a) or (b) if (i) in the case of clause (a), the Board fails to make such authorization or the Independent Director of the Audit Committee having been authorized by the Board fails to file such petition, or (ii) in the case of clause (b), the Independent Director of the Audit Committee fails to file such petition.

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

MEETINGS OF THE BOARD OF DIRECTORS

49. Board Meetings

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

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

Rules.

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

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

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

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

50. Notice of Board Meetings

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

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

51. Participation in Meetings by Video Conference

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

52. Quorum at Board Meetings

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

53. Board to Continue in the Event of Vacancy

The Board may act notwithstanding any vacancy in its number.

54. Chairman to Preside

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

55. Validity of Prior Acts of the Board

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

CORPORATE RECORDS

56. Minutes

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

- (a) of all elections and appointments of Officers;
- (b) of the names of the Directors present at each meeting of the Board and of any committee appointed by the Board; and
- (c) of all resolutions and proceedings of general meetings of the Members, meetings of the Board, meetings of managers and meetings of committees appointed by the Board.

57. Register of Mortgages and Charges

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

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

58. Form and Use of Seal

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

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

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

TENDER OFFER AND ACCOUNTS

59. Tender Offer

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

60. Books of Account

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

- (a) all sums of money received and expended by the Company and the matters in respect of which the receipt and expenditure relates;
- (b) all sales and purchases of goods by the Company; and
- (c) all assets and liabilities of the Company.

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

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

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

61. Financial Year End

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

- (a) shall end on 31st December in the year of its incorporation and each following year; and
- (b) shall begin when it was incorporated and on 1st January each following year.

AUDIT COMMITTEE

62. Number of Audit Committee Members

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

63. Powers of Audit Committee

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

- (a) adoption of or amendment to an internal control system;
- (b) assessment of the effectiveness of the internal control system;
- (c) adoption of or amendment to the handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others;
- (d) any matter relating to the personal interest of the Directors;
- (e) a material asset or derivatives transaction;
- (f) a material monetary loan, endorsement, or provision of guarantee;
- (g) the offering, issuance, or Private Placement of any equity-related securities;
- (h) the hiring or dismissal of an attesting certified public accountant, or the compensation given thereto;
- (i) the appointment or discharge of a financial, accounting, or internal auditing officer;

- (j) approval of annual and semi-annual/second quarter financial reports (if applicable under the Applicable Public Company Rules); and
- (k) any other matter so determined by the Company from time to time or required by any competent authority overseeing the Company.

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

- 63.2** Subject to the Applicable Law and to the extent permitted under the laws of the Cayman Islands, the Independent Directors of the Audit Committee shall supervise the execution of business operations of the Company, and may at any time or from time to time investigate the business and financial conditions of the Company, examine the accounting books and documents, and request the Board or Officers to report on matters referred to above. Subject to the Applicable Law and to the extent permitted under the laws of the Cayman Islands, the Board may authorize any Independent Director of the Audit Committee to appoint on behalf of the Company, a practicing lawyer and independent auditors to conduct the examination.
- 63.3** The Audit Committee shall audit the various financial statements and records prepared by the Board for submission to the general meeting, and shall report their findings and opinions at such meeting.
- 63.4** Subject to compliance with the Law, before the meeting of Directors resolves any matter specified in Article 28.1 or other mergers and acquisitions in accordance with the Applicable Law, the Audit Committee shall review the fairness and reasonableness of the relevant merger and acquisition plan and transaction, and report its review results to the meeting of Directors and the general meeting; provided, however, that such review results need not be submitted to the general meeting if the approval of the Members is not required under the Applicable Law. When the Audit Committee conducts the review, it shall engage an independent expert to issue an opinion on the fairness of the share exchange ratio, cash consideration or other assets to be offered to the Members. The review results of the Audit Committee and the fairness opinion issued by the independent expert shall be distributed to the Members, along with the notice of the general meeting; provided, however, that the Company can only report matters relating to such merger and acquisition at the next following general meeting if the approval of the Members is not required under the Applicable Law. Such review results and fairness opinion shall be deemed to have been distributed to the Members if the same have been uploaded onto the website designated by Taiwan securities authority and made available to the Members for their inspection and review at the venue of the general meeting.

VOLUNTARY DISSOLUTION AND WINDING-UP

64. Voluntary Dissolution and Winding-Up

- 64.1** The Company may be voluntarily wound-up in accordance with Article 12.4.
- 64.2** If the Company shall be wound up the liquidator may, with the sanction of a Special Resolution, divide amongst the Members in specie or in kind the whole or any part of the assets of the Company (whether they shall consist of property of the same kind or not) and may, for such purpose, set such value as he deems fair upon any property to be divided as aforesaid and may determine how such division shall be carried out as between the Members or different classes of Members subject to the Applicable Law. The liquidator may, with the like sanction, vest the whole or any part of such assets in the trustees upon such trusts for the benefit of the Members as the liquidator shall think fit, but so that no Member shall be compelled to accept any shares or other securities or assets whereon there is any liability.

CHANGES TO CONSTITUTION

65. Changes to Articles

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

LITIGIOUS AND NON-LITIGIOUS AGENT

66. Appointment of Litigious and Non-Litigious Agent

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

OTHERS

67. ROC Securities Laws and Regulations

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

68. Shareholder Protection Mechanism

If the Company proposes to undertake:

- (a) a merger or consolidation which will result in the Company being dissolved;
- (b) a sale, transfer or assignment of all of the Company's assets and businesses to another entity;
- (c) a Share Swap; or
- (d) a Spin-off,

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

69. Social Responsibilities

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

Appendix (IV) Management of Loans to Others (Before amendments)

| | | |
|---|----------------------------------|------------|
| Applied BioCode Corporation 資金貸與他人作業程序 Management of Loans to Others | Effective Date | 05/27/2019 |
| | Revision No. | 5.0 |
| | Approved by Shareholders Meeting | |
| | Approval Date | 05/27/2019 |

第一條 法規依據 Applicable Laws and Regulations

Article 1 本作業程序係依台灣證券交易法第三十六條之一及「公開發行公司資金貸與及背書保證處理準則」有關規定訂定。本程序如有未盡事宜，悉依相關法令規定辦理之。

These procedures are promulgated pursuant to Article 36-1 of the Taiwan Securities and Exchange Act and Regulations governing Loaning of Funds. Any other matters not set forth in the Procedures shall be dealt with in accordance with the applicable laws, rules, and regulations.

第二條 定義 Definition

Article 2 2.1 本程序所稱子公司及母公司，應依台灣證券發行人財務報告編製準則之規定認定之。

"Subsidiary" and "parent company" as referred to in the Procedures shall be as determined under the Regulations Governing the Preparation of Financial Reports by Securities Issuers of Taiwan.

2.2 本程序所稱之淨值，係指資產負債表歸屬於母公司業主之權益。

"Net worth" as referred to in the Procedures shall be equity attributable to owners of the parent company in the balance sheet.

2.3 本程序所稱事實發生日，係指簽約日、付款日、董事會決議日或其他足資確定資金貸與對象及金額之日等日期孰前者。

The term "date of occurrence of the fact" as used in the Procedures refers to the date of contract signing, date of payment, dates of Board of Directors' resolutions, or other date that can confirm the counterpart and monetary amount of loan funded, whichever date is earlier.

第三條 資金貸與對象 Entities to which the company may loan funds.

Article 3 3.1 本公司資金除有下列各款情形外，不得貸與股東或任何他人：

The Company shall not loan funds to any of its shareholders or any other person except under the following circumstances:

3.1.1 公司間或與行號間業務往來者。

Where an inter-company or inter-firm business transaction calls for a loan arrangement; or

3.1.2 公司間或與行號間有短期融通資金之必要者。融資金額不得超過貸與企業淨值之百分之四十。

Where an inter-company or inter-firm short-term financing facility is necessary, provided that such financing amount shall not exceed 40% of the lender's net worth.

3.2 前項所稱短期，係指一年。但公司之營業週期長於一年者，以營業週期為準。第一項第二款所稱融資金額，係指本公司短期融通資金之累計餘額。

The term "short-term" as used in the preceding paragraph is a time period of one year. Where the Company's operating cycle exceeds one year, the term of "short-term" means one operating cycle. The term "financing amount" as used in Subparagraph 3.1.2 of this Article means the cumulative balance of the Company's short-term financing.

3.3 本公司直接及間接持有表決權股份百分之百之國外公司間從事資金貸與，或本公司直接及間接持有表決權股份百分之百之國外公司對本公司從事資金貸與，不受第一項第二款之限制，但仍應依第四條第三項及第五條規定訂定之資金貸與限額及期限辦理。

The restriction in Subparagraph 3.1.2 shall not apply to inter-company loans of funds between foreign companies in which the Company holds, directly or indirectly, 100% of the voting shares, or the foreign company, in which 100% voting shares be directly or indirectly held, loans the Company, but such inter-company loans of funds shall be subject to restriction of amount and term stipulated in Article 4 Paragraph 3 and Article 5.

3.4 本公司與他公司或行號間因業務往來關係從事資金貸與者，應依第四條第一項及第二項第一款之規定；因有短期融通資金之必要從事資金貸與者，以下列情形為限：

Where funds are lent to a company or business with business relationships with the Company, such loans shall be granted in accordance with Paragraph 4.1 and 4.2.1 of Article 4. Loans may be granted due to short-term financing need only under one of the following circumstances:

3.4.1 本公司持股達百分之五十以上之公司因業務需要而有短期融通資金之必要者。

A Subsidiary of the Company of which the Company holds 50% or more of its shares

having a business need for short-term financing; or

3.4.2 他公司或行號因營運週轉需要而有短期融通資金之必要者。

Where short-term financing is required for a company or business due to purchase of materials or operational needs; or

3.4.3 其他經本公司董事會同意資金貸與者。

Where the loan is approved by the Board of Directors of the Company.

3.5 公司負責人違反第一項規定時，應與借用人連帶負返還責任；如公司受有損害者，亦應由其負損害賠償責任。

The person representing the Company who has violated the provisions of the first paragraph shall be liable, jointly and severally with the borrower, for the repayment of the loan at issue and for the damages, if any, to company resulted there-from.

第四條 資金貸與總額及個別對象之限額 The aggregate amount of loans and the maximum amount permitted to a single borrower
Article 4

4.1 資金貸與總額 Aggregate amount of loans

本公司總貸與金額以不超過本公司淨值百分之五十為限，其中

(1) 公司間或與行號間有短期融通資金之必要而將資金貸與他人之總額，以不超過本公司淨值百分之四十為限。

(2) 與本公司有業務往來之公司或行號，資金貸與總額以不超過本公司淨值百分之十為限。

The accumulated total of loans granted shall not exceed 50% of the net worth of the Company.

(1) Where funds are lent to a company or business with a short-term financing need, the accumulated amount of such loans shall not exceed 40% of the net worth of the Company.

(2) Where funds are lent to a company or business with business relationship, the accumulated amount of such loan shall not exceed 10% of the net worth of the Company.

4.2 個別對象之限額 the maximum amount permitted to a single borrower

4.2.1 與本公司有業務往來之公司或行號，個別貸與金額以不超過雙方間最近一年度業務往來金額為限。所稱業務往來金額係指雙方間進貨或銷貨金額孰高者。

The amount of an individual loan granted by the Company to a company or business with business relationship with the Company shall not exceed the business transaction amount in the past year between the parties. "Business transaction amount" refers to the amount of purchase or sale between the parties, whichever is

higher.

4.2.2 有短期融通資金必要之公司或行號，個別貸與金額以不超過本公司淨值百分之四十為限。

Where funds are lent to a company or business with short-term financial need, each individual loan shall not exceed 40% of the net worth of the Company.

4.3 本公司直接及間接持有表決權股份百分之百之國外公司間從事資金貸與，個別貸與金額以不超過該資金貸與公司淨值百分之五十為限。

Each inter-company loan of funds between foreign companies in which the Company holds, directly or indirectly, 100% of the voting shares shall not exceed 50% of the net worth of the lending Company

第五條 資金貸與期限及利息計算方式 Duration of loans and calculation of interest

Article 5 5.1 本公司資金貸與期限每次不得超過一年；如遇特殊情形得經董事會同意後，在不違反相關法令下，依實際狀況需要延長貸與期限。

The term of each loan extended by the Company shall not exceed one year. Under any special circumstance and subject to applicable laws and regulations, the Company may extend the term of the loan with the approval of the Board of Directors.

5.2 資金貸與利率應以美國基本利率加上 1.5 百分比或本公司資金成本較高者為準。於董事會核准前，提交下列文件供董事會參考。

- (1) 其他融資來源、抵押品及資金需求原因
- (2) 利益衝突揭露
- (3) 抵押品或保證人
- (4) 財務風險評估
- (5) 擬定之期間及條件

The interest should be equal to or greater than US Prime Rate plus 1.5 points or the Company borrowing rate whichever is greater. Before the Board approval, the Company Executive and subsidiary should present following document for the Board consideration.

- (1) Source of other financing, asset collateral, and purpose of the fund request
- (2) Conflict of Interest Disclosure
- (3) Asset Collateral or Guarantor
- (4) Financial Due Diligent
- (5) Drafted term and conditions

第六條 資金貸與辦理程序 Procedures for handling loans of funds

Article 6

- 6.1 本公司資金貸與他人前，應審慎評估是否符合台灣證券主管機關所訂「公開發行公司資金貸與及背書保證處理準則」及本程序之規定，併同第七條第二項之審查結果提董事會決議後辦理，不得授權其他人決定。

Any lending of the Company's funds shall be evaluated with and subject to the "Guidelines for Fund-Lending and Providing Endorsements and Guarantees by Public Companies" announced by the Taiwan securities regulatory authority and the Procedures, and then submitted, together with the result of the evaluation made as described in the Paragraph 7.3 of Article 7, to the Board of Directors for its approval and no delegation shall be made to any person in this regard.

- 6.2 本公司與本公司之母公司或子公司間之資金貸與，應提董事會決議，並得授權董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期間內分次撥貸或循環動用。

When fund lending is contemplated between the Company and its parent company or when fund lending to Subsidiaries is contemplated by the Company, an approval from the Board of Directors shall be obtained, and the Chairman shall be authorized to handle the matter within the specific amount of fund lending to the same party approved by the Board of Directors and the lending is authorized in installment or revolver within one year.

- 6.3 前述所稱一定額度，除本公司直接及間接持有表決權股份百分之百之台灣境外之公司間之資金貸與外，本公司對單一企業之資金貸與之授權額度不得超過本公司最近期財務報表淨值百分之十。

"Specific amount" as referred to above shall mean that the authorized amount of loans by the Company to an individual entity shall not exceed 10% of the Company's net value in their most recent financial statement except loans between the Company's Subsidiaries outside of Taiwan of whom the Company directly or indirectly holds 100 percent of voting shares.

- 6.4 依前項規定將本程序或擬將資金貸與他人提報董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。

When the Company submits the Procedures or when fund-lending to other parties is contemplated for discussion by the Board of Directors under the preceding paragraph, the Board of Directors shall take into full consideration each independent director's opinion; independent directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the Board of Directors' meeting.

第七條

資金貸與審查程序 Procedures for scrutinizing loans of funds

Article 7

- 7.1 借款人向本公司申請貸款，應出具申請書或函，詳述借款金額、期限、用途及提供擔保情形，並應提供基本資料及財務資料予本公司以便辦理徵信工作。

Any borrower, when applying for a loan from the Company, shall submit an application or a letter describing in detail the loan amount requested, term, purpose and collateral, together with certain basic information and financial data, to the Company to facilitate the evaluation and credit checking by the Company.

有短期融通資金之必要者，應列舉貸與資金之原因及情形。

Where short-term financing is needed, the reasons for and conditions of extending loans shall be enumerated.

- 7.2 借款人依前項規定申請貸款時，本公司得要求提供同額之本票、擔保品及/或其他本公司要求之擔保，其提供擔保品者，並應辦理質權及/或抵押權設定手續，以確保本公司債權。

Any borrower shall provide a promissory note, collateral and/or other guarantee as requested by the Company in an amount equivalent to that of the loan when making an application in accordance with the preceding paragraph. If any collateral is provided, legal procedures for mortgage and/or lien must be fulfilled to protect the Company's interest.

- 7.3 財務單位應針對第一項取得之資料，就資金貸與之必要性及合理性、貸與對象之徵信及風險評估、對本公司之營運風險、財務狀況及股東權益之影響及應否取得擔保品等詳細審查，並於每季評估擔保品價值。

The Finance Unit, based on the aforesaid information of Paragraph 1, shall then evaluate the necessity and rationality of the loan application, the credibility and risk of the borrower, the impact towards the Company's operating risk, financial position and shareholders' equity, and the necessity to acquire collateral and appraisal of collateral quarterly.

第八條 已貸與金額之後續控管措施，逾期債權處理程序 Subsequent measures for management of loans, and
Article 8 procedures for handling delinquent creditor's rights

- 8.1 本公司辦理資金貸與事項，應建立備查簿，就資金貸與之對象、金額、董事會通過日期、資金貸放日期及依規定應審慎評估之事項詳予登載備查。

The Company shall establish and maintain a memorandum book for its fund-loaning activities and truthfully record the following information: borrower, amount, date of approval by the Board of Directors, lending/borrowing date, and matters to be carefully evaluated under the preceding Article.

- 8.2 貸款撥放後財務單位應定期評估借款人及保證人（如有）之財務及信用狀況等。如有發生逾期且經催討仍無法收回之債權時，財務單位應即通知及配合相關單位或外部法律顧問對債務人採取進一步追索行動，以確保本公司權益。

After a loan is extended, the Finance Unit shall periodically evaluate the financial status and credit

of the borrower and guarantor (if any). In the event that a loan is overdue and not repaid even after the Company's repeated attempt to collect payment, the Finance Unit shall immediately notify the relevant units or external legal counsel for further legal actions to protect the Company's interest.

- 8.3 本公司因情事變更，致貸與對象不符相關法律及本程序之規定或貸與餘額超限時，應訂定改善計畫，將相關改善計畫送審計委員會及董事會，並依計畫時程完成改善。

Should a borrower no longer satisfy the criteria set forth in the relevant regulations and/or the Procedures or there be any excess over the lending limit due to unexpected changes of the Company, a corrective plan has to be provided to the Audit Committee and the Board of Directors and the proposed correction actions should be implemented within the period specified in such plan.

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

The Company shall make sufficient provision based on the condition of its lending profile, adequately disclose information in the financial statements, and provide external auditors with necessary information for conducting due auditing.

第九條 公告申報程序 Announcement and Reporting Procedures

- Article 9 9.1 本公司股份登錄興櫃或於台灣上市、櫃期間，本公司應於每月十日前公告申報本公司及子公司上月份資金貸與餘額。

As the Company's shares are traded on the emerging stock market or listed on the Taipei Exchange (TPEX) or the Taiwan Stock Exchange in Taiwan, the Company shall announce and report the previous month's loan balances of its head office and Subsidiaries by the 10th day of each month.

- 9.2 本公司股份登錄興櫃或於台灣上市、櫃期間，本公司資金貸與餘額達下列標準之一者，應於事實發生日之即日起算二日內公告申報：

As the Company's shares are traded on the emerging stock market or listed on the Taipei Exchange (TPEX) or the Taiwan Stock Exchange in Taiwan, the Company whose loans of funds reach one of the following levels shall announce and report such event within two days commencing immediately from the date of occurrence of the fact:

- 9.2.1 本公司及其子公司資金貸與他人之餘額達本公司最近期財務報表淨值百分之二十以上。

The aggregate balance of loans to others by the Company and its Subsidiaries reaches 20 percent or more of the Company's net worth as stated in its latest financial statement.

9.2.2 本公司及其子公司對單一企業資金貸與餘額達本公司最近期財務報表淨值百分之十以上。

The balance of loans by the Company and its Subsidiaries to a single enterprise reaches 10 percent or more of the Company's net worth as stated in its latest financial statement.

9.2.3 本公司或其子公司新增資金貸與金額達新台幣一千萬元以上且達本公司最近期財務報表淨值百分之二以上。

The amount of new loans of funds by the Company or its Subsidiaries reaches NT\$10 million or more, and reaches 2 percent or more of the Company's net worth as stated in its latest financial statement.

9.3 本公司之子公司非屬台灣公開發行公司者，依規定有應公告申報之事項，由本公司代為公告申報之。

If there is any reporting and announcement required for the Company's Subsidiary which is not a Taiwan public company, the Company will follow the requirement on behalf of its Subsidiary.

9.4 本程序所稱之公告申報，係指輸入台灣金融監督管理委員會指定之資訊申報網站。

The term "Announcement and Report" as used in the Procedures means the process of entering data to the information reporting website designated by the Financial Supervisory Commission of Taiwan.

第十條 內部稽核 Internal audit

Article 10 本公司內部稽核人員應每季稽核本程序及其執行情形，並作成書面紀錄，如發現重大違規情事，或因情事變更致資金貸與對象不符規定或金額超限時而訂定改善計畫，應即以書面或相關改善計畫通知審計委員會及董事會。

Internal auditors shall perform auditing on the Procedures and the implementation of the Procedures every quarter and produce written auditing reports. Should there be any violation found, or due to circumstance change, an entity for which a loan made to does not meet the requirements of this Procedure or the loan balance exceeds the limit, Company shall adopt rectification plans. A written report or rectification plan is needed to notify the Audit Committee and the Board of Directors.

第十一條 對子公司資金貸與他人之控管程序 Procedures for managing loans to others by subsidiaries

Article 11 本公司之子公司擬將資金貸與他人時，應依處理準則及本程序規定訂定資金貸與他人作業程序，並應依所定作業程序辦理。

Where a Subsidiary of the Company proposes to lend funds to a third party, the Company shall require the Subsidiary to establish procedures for lending funds in accordance with relevant regulations and the

Procedures and shall conform to such procedures.

第十二條

本作業程序實施前，本公司現有貸與金額提董事會追認後按以上各款規定辦理，但如有超過第四條規定限額之貸出部份，應分期收回之。

Article 12

Any lending of the Company's funds made before the implementation of the Procedure shall be submitted to the Board of Directors for subsequent ratification and handled in accordance with the regulations described above. Amount exceeded the limitation set in Article 4 should be collected periodically.

第十三條

相關人員違反本作業程序罰則 Penalty for violation of the Procedures by personnel in charge

Article 13

本公司經理人及主辦人員於辦理資金貸與相關事宜時，應遵循本程序之規定，使本公司免於遭受作業不當之損失。如有違反相關法令或本程序規定之情事，其懲戒悉依本公司相關人事規章之規定辦理。

The Company managers and persons-in-charge shall follow the Procedures in order to prevent the Company from incurring any losses. Should there be any violation of related regulations or the Procedures, subsequent discipline is subject to the related personnel articles of the Company.

第十四條

本程序以英文訂定。如本程序中、英版本不一致，應以英文版本為準。

Article 14

The Procedures are established in English. In case of any discrepancy between the English version and the Chinese version, the English version shall govern

第十五條

15.1 本程序經呈送董事會通過後，並提報股東會以普通決議通過後實施，修正時亦同。如有董事表示異議且有紀錄或書面聲明者，公司應將其異議提報股東會討論，修正時亦同。

Article 15

The Procedures and any amendment thereof shall be effective upon approval by Board of Directors, subject to the ordinary resolution in the general meeting. Any objection by the Directors which is recorded or in writing shall be submitted for discussion by the Shareholders' Meeting. The same shall apply to any amendments to the Procedures.

15.2 本公司已設置獨立董事者，依前項規定將資金貸與他人作業程序提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。

In accordance with the provisions of the preceding paragraph, the Company with independent directors submits the operating procedures of loan to others to the board of directors for

discussion. The opinions of the independent directors should be fully considered. If the independent directors have any objections or reservations, those should be stated in the minutes of the board of directors.

- 15.3 本公司已設置審計委員會者，訂定或修正資金貸與他人作業程序，應經審計委員會全體成員二分之一以上同意，並提董事會決議，不適用第二項規定。如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。所稱審計委員會全體成員及全體董事，以實際在任者計算之。

The company with an audit committee sets or amends the operating procedures of loan to others, which should be approved by more than one-half of all members of the audit committee, and the board of directors' resolution. The second provision is not applicable. If not approved by more than one-half of the members of the audit committee, this procedure can be implemented if approved by more than two-thirds of all directors, the resolutions of the audit committee shall be stated in the minutes of the board meeting. All members of the Audit Committee and all directors are referred to as the actual incumbent.

Appendix (V) Shareholding Status of the Company's Directors and Supervisors

Shareholding Status of the Company's Directors and Supervisors

The Company's paid-in capital totaled NT\$817,683,520 with 81,768,352 shares issued. The numbers of shares held by the directors individually and by the entire bodies thereof respectively as recorded in the shareholders' register as of the book closure date for that shareholders meeting (April 14, 2023) are as the following:

| 職 稱 (Title) | 姓 名 (Name) | 持有股數 (Shareholding) | 持股比例 (Shareholding ratio) |
|------------------|-----------------|------------------------|------------------------------|
| 董 事 長 | 李家榮 | 0 | 0 |
| 董 事 | 何重人 | 108,750 | 0.13% |
| 董 事 | 任昭銘 | 0 | 0 |
| 董 事 (法人董事代理人) | 洪玟琴 | 0 | 0 |
| 董事(法人董事) | Maxwell Sensors | 8,307,042 | 10.16% |
| 獨立董事 | 蔡文精 | 0 | 0 |
| 獨立董事 | 劉承愚 | 0 | 0 |
| 獨立董事 | 蕭乃彰 | 0 | 0 |
| 全體董事持有股數合計 | | 8,415,792 | 10.29% |

Note 1: The Company does not apply to Article 26 of the Securities and Exchange Act.

Note 2: The Company has an Audit Committee; therefore, shareholdings of supervisors do not apply.