

共信醫藥科技控股股份有限公司



2020 年股東常會議事錄

開會時間：2020 年 6 月 09 日（星期二）上午 9 點整

開會地點：臺北市中正區杭州南路一段 24 號 2 樓(集思交通部國際會議中心/202 會議室)

出席股數：本公司已發行普通股股份共計 103,185,600 股，出席具表決權總股數為 75,794,158 股，佔本公司已發行有表決權股份之 73.45%。

董事會成員出席：

董事長 吳崇漢、董事 林懋元、董事 詹烈麟、獨立董事 簡紹峰

列席：楊銓慶；本公司研究開發處副總經理

蕭斯欣；本公司副總經理

胡威男；本公司財務長

資誠聯合會計師事務所 林玉寬 會計師

主席：吳崇漢



紀錄：楊琇雁



壹、宣佈開會（大會報告出席股數已達法定數額，主席依法宣佈開會）

貳、主席致詞（略）

## 參、報告事項

- (一) 本公司 2019 年度營業報告。(詳附件一)
- (二) 審計委員會審查 2019 年度決算表冊之報告書。(詳附件二)
- (三) 本公司健全營運計畫執行情形。(詳附件三)
- (四) 股東提案未列入議案之理由。

說明：本公司本次股東會受理股東提案申請，期間 2020 年 4 月 6 日起至 2020 年 04 月 16 日止，並未接獲任何股東提案。

- (五) 修訂本公司「誠信經營守則」報告。(詳附件六)
- (六) 修訂本公司「誠信經營作業程序及行為指南」報告。(詳附件七)
- (七) 修訂本公司「企業社會責任實務守則」報告。(詳附件八)
- (八) 修訂本公司「董事會議事辦法」報告。(附件九)

## 肆、承認事項

### 第一案 (董事會提)

案由：承認本公司 2019 年度營業報告書及財務報表案，提請 承認。

說明：一、本公司 2019 年度合併財務報表，業經資誠聯合會計師事務所鄧聖偉會計師、林玉寬會計師查核完竣，並出具無保留意見之查核報告，檢同 2019 年度營業報告書在案。

二、2019 年度營業報告書、2019 年度會計師查核報告書及合併財務報表，請參閱議事手冊第 16 頁至第 20 頁【附件一】及第 24 頁至第 30 頁【附件四】。

三、提請 承認。

**決議：經股東以投票表決方式進行決議，本案照案通過，表決結果如下：**

出席股東 總表決權數 (其中電子投票 權數)	贊成權數 (其中電子投票 權數)	反對權數 (其中電 子投票權 數)	無效權數 (其中電子 投票權數)	棄權/ 未投票權數 (其中電子投 票權數)
75,794,158 權 (1,572,721 權)	75,029,627 權 (871,371 權)	0 權 (0 權)	0 權 (0 權)	764,531 權 (701,350 權)
比率	98.99%	0%	0%	1%

## 第二案 (董事會提)

案 由：承認本公司 2019 年度虧損撥補表案，提請 承認。

說 明：一、2019 年度本期稅後淨損為新台幣 109,824 仟元，截至 2019 年底  
累積虧損為新台幣 879,810 仟元。

二、2019 年度虧損撥補表，請參閱議事手冊第 31 頁【附件五】。

三、提請 承認。

決 議：經股東以投票表決方式進行決議，本案照案通過，表決結果如下：

出席股東 總表決權數 (其中電子投票 權數)	贊成權數 (其中電子投票 權數)	反對權數 (其中電 子投票權 數)	無效權數 (其中電子 投票權數)	棄權/ 未投票權數 (其中電子投 票權數)
75,794,158 權 (1,572,721 權)	75,029,627 權 (871,371 權)	50 權 (50 權)	0 權 (0 權)	764,481 權 (701,300 權)
比率	98.99%	0%	0%	1%

## 伍、討論事項

### 第一案 (董事會提)

案 由：修訂本公司「取得或處分資產處理準則」部份條文案，提請 討論。

說 明：一、因本公司「從事衍生性商品交易處理程序」已經訂定於「取得或  
處分資產處理準則」內，故將「從事衍生性商品交易處理程序」

併入「取得或處分資產處理準則」。

二、依金管證發字第 1070341072 號函規定，擬修訂本公司「取得或處分資產處理準則」部份條文案，「取得或處分資產處理準則」修正條文對照請參閱議事手冊第 44 頁至第 45 頁【附件十】。

三、謹請 討論。

**決議：**經股東以投票表決方式進行決議，本案照案通過，表決結果如下：

出席股東 總表決權數 (其中電子投票 權數)	贊成權數 (其中電子投票 權數)	反對權數 (其中電 子投票權 數)	無效權數 (其中電子 投票權數)	棄權/ 未投票權數 (其中電子投 票權數)
75,794,158 權 (1,572,721 權)	75,029,627 權 (871,371 權)	50 權 (50 權)	0 權 (0 權)	764,481 權 (701,300 權)
比率	98.99%	0%	0%	1%

第二案 (董事會提)

案由：修訂本公司「組織備忘錄及章程」案，謹請 討論。

說明：一、為配合證券櫃檯買賣中心民國 109 年 1 月 8 日證櫃審字第 10800681282 號函公告施行之外國發行人註冊地股東權益保護事項檢查表修訂，擬修訂本公司「組織備忘錄及章程」部分條文，修訂前後條文對照表，請參閱本手冊第 46 頁至第 81 頁【附件十一】。

二、本公司「組織備忘錄及章程」以英文版本為準。

三、謹請 討論。

**決議：**經股東以投票表決方式進行決議，本案照案通過，表決結果如下：

出席股東 總表決權數 (其中電子投票 權數)	贊成權數 (其中電子投票 權數)	反對權數 (其中電 子投票權 數)	無效權數 (其中電子 投票權數)	棄權/ 未投票權數 (其中電子投 票權數)
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75,794,158 權 (1,572,721 權)	75,005,627 權 (871,371 權)	24,050 權 (50 權)	0 權 (0 權)	764,481 權 (701,300 權)
比率	98.95%	0%	0%	1%

### 第三案 (董事會提)

案 由：申請股票第一上市、櫃案，提請 討論。

說 明：一、本公司自 2017 年 1 月 18 日獲金融監督管理委員會核准公開發行，為吸引優秀人才並提高市場競爭力，以因應未來公司業務成長之需要，擬申請股票上市、櫃。

二、申請股票上市、櫃之送件時間，擬視公司營運狀況及資本市場變動情形，擬提請 2020 年度股東常會授權本公司董事會全權辦理。

三、謹請 討論。

**決 議：經股東以投票表決方式進行決議，本案照案通過，表決結果如下：**

出席股東 總表決權數 (其中電子投票 權數)	贊成權數 (其中電子投票 權數)	反對權數 (其中電 子投票權 數)	無效權數 (其中電子 投票權數)	棄權/ 未投票權數 (其中電子投 票權數)
75,794,158 權 (1,572,721 權)	74,970,177 權 (871,421 權)	0 權 (0 權)	0 權 (0 權)	823,981 權 (701,300 權)
比率	98.91%	0%	0%	1.08%

### 第四案 (董事會提)

案 由：初次申請第一上市、櫃掛牌前之現金增資提撥公開承銷及原股東放棄優先認購權案，提請 討論。

說 明：一、為配合本公司申請股票第一上市、櫃案，依相關法令之規定，擬以辦理現金增資做初次上市、櫃前公開承銷之來源。

二、本次發行之現金增資除依台灣公司法第 267 條規定，保留 10%~15% 股份由員工認購，其餘 85%~90% 股份擬依台灣證券交易法第 28 條

之 1 及相關股票上市、櫃之法令規定，由原股東放棄優先認購權，全數提撥供辦理上市、櫃前公開承銷，員工放棄或認購不足部份擬授權董事長洽特定人按發行價格認購之。

三、本次現金增資發行之新股，其權利義務與已發行普通股相同，並採無實體發行。

四、本次現金增資發行新股、發行時間、發行價格、資金運用計劃及預計產生效益，擬採用之承銷方式及其他未盡事宜，如因法令規定或主管機關核定及基於營運評估或因客觀環境須予以修正變更時，擬提請 2020 年度股東常會授權本公司董事會全權辦理。

五、謹請 討論。

**決議：**經股東以投票表決方式進行決議，本案照案通過，表決結果如下：

出席股東 總表決權數 (其中電子投票 權數)	贊成權數 (其中電子投票 權數)	反對權數 (其中電 子投票權 數)	無效權數 (其中電子 投票權數)	棄權/ 未投票權數 (其中電子投 票權數)
75,794,158 權 (1,572,721 權)	74,940,873 權 (866,117 權)	5,304 權 (5,304 權)	0 權 (0 權)	847,981 權 (701,300 權)
比率	98.87%	0%	0%	1.11%

#### 第五案 (董事會提)

案由：修訂本公司「股東會議事規則」部份條文案，謹請 討論。

說明：一、配合法令規定，擬修訂本公司「股東會議事規則」部份條文案，「股東會議事規則」修正條文對照，請參閱議事手冊第 82 頁至第 89 頁【附件十二】。

二、謹請 討論。

**決議：**經股東以投票表決方式進行決議，本案照案通過，表決結果如下：

出席股東 總表決權數	贊成權數 (其中電子投票	反對權數 (其中電	無效權數 (其中電子	棄權/ 未投票權數
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(其中電子投票 權數)	權數)	子投票權 數)	投票權數)	(其中電子投 票權數)
75,794,158 權 (1,572,721 權)	74,946,127 權 (871,371 權)	50 權 (50 權)	0 權 (0 權)	847,981 權 (701,300 權)
比率	98.88%	0%	0%	1.11%

其他議案(董事會提)

案 由：解除董事競業禁止之限制案，提請 討論。

說 明：一、依公司法第 209 條規定，董事為自己或他人屬於公司營業範圍內  
之行為，應對股東會說明其行為之重要內容並取得許可。

二、本公司董事其代表人如有上述之競業行為，在無損及本公司利益  
之前提下，擬提請股東會同意解除該董事競業禁止之限制，獨立  
董事競業行為如下：

獨立董事簡紹峰兼任博晟生醫股份有限公司獨立董事

決 議：經股東以投票表決方式進行決議，本案照案通過，表決結果如下：

出席股東 總表決權數 (其中電子投票 權數)	贊成權數 (其中電子投票 權數)	反對權數 (其中電 子投票權 數)	無效權數 (其中電子 投票權數)	棄權/ 未投票權數 (其中電子投 票權數)
75,794,158 權 (1,572,721 權)	74,890,373 權 (815,617 權)	50 權 (50 權)	0 權 (0 權)	903,735 權 (757,054 權)
比率	98.80%	0%	0%	1.19%

陸、臨時動議：無。

柒、散會：2020 年 6 月 09 日上午 09 點 57 分主席宣佈散會。

**共信醫藥控股股份有限公司**  
**Gongwin Biopharm Holdings Co., Ltd.**

**2019 年營業報告書**

**2019 Annual Business Report**

一、2019 年營業成果

I、2018 Annual Business Results

回顧 2019 年，共信-KY (6617) 秉持永續經營一家新藥開發公司必須建立核心關鍵技術基礎的理念，持續不斷的投入研發資源以達成永續經營的目標。除了各項研發計畫持續進行，並將研發成果提出專利申請之外，經營團隊在新北市五股區新北產業園區設立的「研發中心」已經順利落成，並且過去在「國防醫學院育成中心」的研發能量全部轉移到自有的五股研發基地。自此，共信-KY 已經全面地將藥物開發臨床試驗之前 (pre-IND) 的研發技術建立在台灣。

Looking back in 2019, Gongwin-KY (6617) adhered to the concept that in order to sustainably operate a new drug development company, it must establish its core key technical foundation and continuously invest in research and development resources to achieve its goal of sustainable operation. In addition to ongoing research and development programs and the filing of patent applications for its research and development results, the establishment of a "R & D Center" by the management team in New Taipei Industrial Park in Wugu District, New Taipei City was successfully completed, and the previous R & D energy from the "National Defense Medical School Incubation Center" was transferred to its self-owned R & D base in Wugu. Since then, Gongwin-KY has fully established pre-IND research and development technology in Taiwan.

在研發的各項專案開發方面，最值得一提的是共信-KY 結合了 PTS 藥物與日本 BMG Inc. 的 LYDEX® 產品特色，將共同整合成一項可應用於各類癌症胸腔、腹腔微創手術之後，可能產生癌細胞轉移、復發的複合性/預防性產品。

In terms of various research and development projects, the most worth mentioning is that Gongwin-KY has combined PTS drugs with the features of LYDEX® by BMG Inc. of Japan, and integrated them into composite/preventive products which can be applied after various minimally



invasive surgeries on cancer in thoracic and peritoneal cavities, targeting on possible metastasis and relapse of cancer cells.

在產品線各項專案的開發方面，有關治療肺癌新藥 PTS302 的補充資料已經送達中國國家食品藥品監督管理局藥品審評中心 (CDE)，並進入審核階段，PTS302 上市申請進度順利向前推進。在台灣的肝癌臨床研究方面，為增加收案速度，目前除了台大醫院在收案之外，台北榮民總醫院、台北醫學大學附設醫院也同意收案。藉由三家醫院的投入研究，肝癌 PTS100 二期臨床試驗將能加速進行，並順利完成。2019 年 7 月在美國底特律亨利福特醫學中心醫師的協助之下，已經順利的與美國 FDA 官員開過 pre-IND 會議討論有關以腺樣囊性癌申請臨床試驗，美國 FDA 原則上同意二期臨床試驗申請，且在確保其他資料亦準備齊全的前提下，是可以在二期臨床試驗結束之後即可提出產品上市申請。這些營運活動都印證了共信-KY 對於從「台灣出發/ 佈局亞洲/ 面向全球」的營運策略展現了強烈的企圖與決心，也一步一腳印的在 2019 年往這樣的佈局前進。

In terms of the development of various product line projects, supplementary information of new drug PTS302 for the treatment of lung cancer has been submitted to the Center for Drug Evaluation Center (CDE), National Medical Products Administration of China. It has entered the evaluation stage. The application to bring PTS302 to the market is progressing smoothly. In terms of the clinical research on liver cancer in Taiwan, in order to accelerate patient acceptance, in addition to National Taiwan University Hospital, Taipei Veterans General Hospital and Taipei Medical University Hospital also agreed to accept patients. With co-research by these three hospitals, the progress of Phase II clinical trial of PTS100 on liver cancer will be accelerated and successfully completed. In July 2019, with the assistance of physicians from Henry Ford Hospital in Detroit of USA, we have successfully held a pre-IND meeting with FDA officials to discuss the application of clinical trials for adenoid cystic carcinoma. In principle, US FDA has approved the application for phase II clinical trial. Under the premise that all other information is also prepared and complete, the application to bring the product to the market can be submitted after phase II clinical trial is completed. These operating activities have confirmed that Gongwin-KY has shown strong intention and determination to implement the operational strategy of "Starting from Taiwan/Expanding Layout in Asia/Prospering Globally", and has also moved forward towards such a layout step by step in 2019

## 二、財務收支及獲利能力分析

### II. Analysis of Financial Receipts, Expenditures, and Profitability

單位：新台幣仟元：%  
Unit: Thousand NT\$: %

分析項 Items Analyzed		年度 Year	2018年 Year 2018	2019年 Year 2019	增(減)比(%) Increase (Decrease) Ratio (%)	
		損益 分析 Profit and Loss Analysis	營業收入 Operating Income		62	248
營業毛利 Operating Margin			58	234	303.45	
營業淨利(損) Net Operating Profit			(123,850)	(128,823)	4.02	
獲利 能力 Profitability	資產報酬率(%) Return on Assets (%)		(14.05)	(13.34)	(5.05)	
	權益報酬率(%) Return on Equity (%)		(16.99)	(15.61)	(8.12)	
	占實收 資本比率(%) Ratio to Paid- In Capital	營業利益 Operational Profit		(12.02)	(12.49)	3.91
		稅前純益 Pre-Tax Net Profit		(11.06)	(11.18)	1.08
	純益率(%) Net Profit Rate (%)		(183,916.13)	(46,499.60)	(74.72)	
	每股盈餘(元) Earnings per Share (in Dollars)		(1.10)	(1.07)	(2.73)	

## 三、2020年營業計畫概要

### III. Outline of 2019 Annual Business Plan

全球的抗癌新藥公司琳琅滿目，但是強調以「微創靶向腫瘤/化學消融」的醫療技術平台的只有共信-KY 一家公司。因此，「微創靶向腫瘤/化學消融」在全球癌症治療裡的定位是獨一無二的。而在這項醫療技術裡，目前也僅僅只有共信-KY 的「PTS 靶向化學消融藥劑」產品獨領風騷，這是共信-KY 的利基。以下針對發展中的多項產品在 2020 年的營運工作，向各位股東報告：

There is a comprehensive list of new anti-cancer drug companies all over the world, but the only company that emphasizes on a "minimally invasive targeted tumor / chemical ablation" medical technology platform is Gongwin-KY. Therefore, Gongwin-KY's positioning of "minimally invasive targeted tumor / chemical ablation" in the field of global cancer treatment is unique. And in terms of this medical technology, only Gongwin-KY's "PTS targeted chemical ablation medicine" products are taking the lead. This is the niche of Gongwin-KY. The following are reports to the shareholders on the operations of many developing products in 2020:

- 取得以 PTS302 治療肺癌的中國藥證  
2019 年第四季已經完成中國藥證審核的補充資料，並送件至中國藥品審評中心。估計將有機會在 2020 年通過中國藥證審核，並完成 GMP 工廠的審核。
- **Obtain China Drug Certificate for treatment of lung cancer with PTS302**  
In the fourth quarter of 2019, the supplementary information for China Drug Certificate Review was completed and submitted to the Center for Drug Evaluation Center (CDE). It is expected that there will be an opportunity to pass the China Drug Certificate review in 2020 and complete GMP factory review.
- 在台灣以 PTS100 治療肝癌的臨床試驗持續收案  
在台灣執行的肝癌二期臨床試驗目前有台大醫院、台北榮民總醫院、台北醫學大學附設醫院也在收案，藉由三家醫院的投入，將可以加速肝癌 PTS100 二期臨床試驗的速度，以利試驗提早完成。
- Continue to accept patients for clinical trial for treatment of liver cancer with PTS100 in Taiwan  
Currently, National Taiwan University Hospital, Taipei Veterans General Hospital and Taipei Medical University Hospital are accepting patients for phase II liver cancer clinical trial implemented in Taiwan. With these three hospitals' joint efforts, the progress of Phase II clinical trial of PTS100 on liver cancer will be accelerated, and hopefully the trial will be completed sooner.
- 治療罕見疾病的 PTS-02 臨床試驗申請案希望順利獲得美國 FDA 的 IND  
PTS-02 早已取得美國 FDA 孤兒藥認定，經營團隊也在 2019 年 7 月面對面與美國 FDA 官員提出臨床試驗的規劃案，本案預計在 2020 年下半年提出二期臨床試驗的申請。若能順利獲得美國 FDA 核准執行臨床試驗，共信-KY 將能實現國際化的重要里程碑，奠定共信-KY 於國際授權談判中獲得較佳授權條件與收益的良好談判立基。

- Hope to successfully obtain US FDA's IND approval on FDA PTS-02 clinical trial application for treatment of rare diseases  
PTS-02 was already granted orphan drug identification by US FDA, and the management team also proposed a clinical trial plan to US FDA officials face-to-face in July 2019. The Company is expected to file a phase II clinical trial application in the second half of 2020. If the approval to carry out clinical trials can be successfully granted by US FDA, Gongwin-KY will be able to achieve an important milestone in internationalization, laying a good negotiation foundation to acquire better licensing terms and profits in international licensing negotiations.
- 行政院農業委員會動植物防疫檢疫局同意動物用藥品「對甲苯磺醯胺:PARA-TOLUENESULFONAMIDE」的田間預試驗  
本次核准的犬類研究是以神經腱鞘瘤、黑色素瘤、膀胱癌、脂肪瘤等疾病為主，而這幾項腫瘤疾病皆是毛小孩常見的棘手問題。本案預計於 2020 年底之前完成預備試驗研究，為爭取全球龐大的動物癌症藥物治療商機邁出重要的里程碑。
- Bureau of Animal and Plant Health Inspection and Quarantine, COA, Executive Yuan has approved the field pre-experiment of animal drug "p-toluenesulfonamide: PARA-TOLUENESULFONAMIDE"  
The approved canine research is mainly focused on diseases such as tenosynovoma, melanoma, bladder cancer, and lipoma. These tumor diseases are common and difficult problems for fur babies. We are expected to complete the preliminary experiment research by the end of 2020, marking an important milestone to strive for the world's huge business opportunities in animal cancer drug treatment.

展望 2020 年，隨著中國藥品審評中心有機會通過治療肺癌新藥 PTS302 的中國藥證審核，共信-KY 有機會開始在中國生產並銷售治療肺癌的新藥。而經營團隊也將戮力以赴，持續為「台灣出發/ 佈局亞洲/ 面向全球」的營運策略打好基礎，並以「微創靶向腫瘤/ 化學消融」的核心技術，為各位股東打造出國際級的生技醫藥公司，並將整體營運的甜美果實與所有股東共享。

Looking forward to 2020, with the possibility that the Center for Drug Evaluation Center (CDE) may approve the China Drug Certificate review of PTS302, a new drug for lung cancer treatment, Gongwin-KY will have an opportunity to start manufacturing and selling new drugs for treatment of lung cancer in China. The management team will also go all out to continue to lay the foundation for its operational strategy of "Starting from Taiwan/Expanding Layout in Asia/Prospering Globally", use its core technology of "minimally invasive targeted tumor / chemical ablation" to create a world-class biotechnology pharmaceutical company for its shareholders, and share the sweet fruits produced by its overall operation with all shareholders.

董事長 Lester John Wu  
Chairman Lester John Wu



總經理 林懋元  
GM: Morrice Lin



財務長 胡威男  
CFO: William Hu

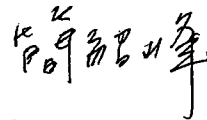


## 審計委員會審查報告書

董事會造具本公司 2019 年度營業報告書，合併財務報表及虧損撥補表議案，其中財務報表業經資誠聯合會計師事務所鄧聖偉及林玉寬會計師查核完竣，並出具查核報告，上述營業報告書、財務報表及虧損撥補表議案經本審計委員會查核，認為尚無不符，爰依台灣證券交易法第十四條之四及台灣公司法第二百一十九條之規定報告如上，敬請 鑒核。

共信醫藥科技控股股份有限公司

審計委員會召集人：簡紹峰



日 期：西元 2020 年 03 月 19 日

共信醫藥科技控股股份有限公司  
Gongwin Biopharm Holdings Co., Ltd.  
健全營運計畫書執行情形-2019 年度

Implementation Status of Sound Operation Plan – Year 2019

單位：新台幣仟元  
Unit: Thousand NT\$

年度 Year 期間 Period	2019 年度		
	預算數 Budget	實際數 Actual	差異數 Difference
營業收入 Operating Income	0	248	248
國際授權 International Licensing	0	0	0
製劑銷售 Sales of Pharmaceutical Preparation	0	0	0
營業成本 Operating Costs	0	(14)	(14)
營業毛利 Operating Gross Profit	0	234	234
毛利率 Gross Margin	0%	94%	0.94
營業費用 Operating Expenses			
推銷費用 Marketing Expenses	0	0	0
管理費用 Management Expenses	75,625	46,535	(29,090)
研究發展費用 R & D Expenses	124,041	82,522	(41,519)
營業費用合計 Total Operating Expenses	199,666	129,057	(70,609)
營業損益 Operating Prift/Loss	(199,666)	(128,823)	(70,843)
營業外收入及支出 Non-Operating Income and Expenditures	4,000	13,504	9,504
本期稅前損益 Current Pre-Tax Profit/Loss	(195,666)	(115,319)	(80,347)

差異說明 Explanations of differences :

一、營業收入實際數較預算數增加 248 仟元:

主要係預算未估列收入所致。

I. The actual operating income was NT\$ 248 thousand higher than the budgeted amount:

The main reason was because the operating income was not budgeted in the first place.

二、管理費用實際數較預算數減少 29,090 仟元:

其中 1. 主要係員工認股權證實際費用化金額較預算數少，使實際薪資費用減少約 28,260 仟元所致

II. The actual management expenses were NT\$ 29,090 thousand lower than the budgeted amount:

Among them, 1. The actual expensed amount of employee stock option is lower than the budgeted amount, as a result of the actual salary costs reduced by approximately NT\$ 28,260 thousand.

三、研究發展費用實際數較預算數減少 41,519 仟元：

其中 1. 研究發展費用減少 41,519 仟元，主要係預估各產品研究費用實際發生時間延後所致。

III. The actual research and development expenses were NT\$ 491,076,519 thousand lower than the budgeted amount:

Among them, 1. Research and development costs decreased by NT\$ 491,076,519 thousand, and this was mainly due to the delay in accruing the actual product research expenses.

四、營業外收入及支出實際數較預算數增加 9,504 仟元：

其中 1. 主要係資金妥善運用，使利息收入較預算數增加所致。

IV. The actual non-operating income and expenditure were NT\$ 9,504 thousand higher than the budgeted amount:

Among them, 1. This was mainly a result of good use of funds, so the interest income was higher than the budgeted amount.

五、本期稅前損益：實際虧損金額較預算數減少 80,347 仟元，主要係營業費用減少所致。

V. The pre-tax profit and loss for the current period: The actual loss was NT\$ 870,904,347 thousand lower than the budgeted amount, and this was mainly a result of decreased operating expenses.

會計師查核報告 Accountants' Audit Report

(20)財審報字第 19004333 號  
(20 Financial Audit Report No. 19004333)

共信醫藥科技控股股份有限公司

(Gongwin Biopharm Holdings Company Limited) 公鑒：

**查核意見**

共信醫藥科技控股股份有限公司(Gongwin Biopharm Holdings Company Limited)及子公司(以下簡稱「共信集團」)西元 2019 年 12 月 31 日之合併資產負債表，暨西元 2019 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」暨金融監督管理委員會認可之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達共信集團西元 2019 年 12 月 31 日之合併財務狀況，暨西元 2019 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」及中華民國一般公認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，與共信集團保持超然獨立，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，對共信集團西元 2019 年度合併財務報表之查核最為重要之事項。該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，本會計師並不對該事項單獨表示意見。



共信集團西元 2019 年度合併財務報表之關鍵查核事項如下：

## 授權收入之認列

### 事項說明

共信集團係從事新藥研發及授權業務為主，因客戶合約中履約義務之辨認及各項合約收入滿足履約條件涉及較多判斷，且對合併財務報告影響重大，故將授權收入之認列列為本年度查核最為重要事項。

有關授權收入認列之會計政策，請詳合併財務報表附註四(二十四)，授權收入認列之會計政策採用之重要判斷，請詳合併財務報表附註五(一)。

### 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主要查核程序彙列如下：

1. 取得管理階層授權收入認列之政策，並確認授權收入之認列已經適當覆核及核准。
2. 取得已簽署之授權合約，評估管理階層對於履約義務及收入認列時點之辨認與所簽署合約內容一致。
3. 針對管理階層所辨認之履約義務及收入認列時點，確認符合國際財務報導準則第 15 號「客戶合約之收入」。
4. 針對前述執行結果，確認應認列之收入或合約負債與入帳金額相符。

## 其他事項

共信集團西元 2018 年度之合併財務報表係由其他會計師查核，並於西元 2019 年 4 月 10 日出具無保留意見之查核報告。

## 管理階層與治理單位對合併財務報表之責任

管理階層之責任係依照「證券發行人財務報告編製準則」暨金融監督管理委員會認可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共信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共信集團或停止營業，或除清算或停業外別無實際可行之其他方案。

共信集團之治理單位(含審計委員會)負有監督財務報導流程之責任。

## 會計師查核合併財務報表之責任

本會計師查核合併財務報表之目的，係對合併財務報表整體是否存有導因於舞弊或錯誤之重大不實表達取得合理確信，並出具查核報告。合理確信係高度確信，惟依照中華民國一般公認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一般公認審計準則查核時，運用專業判斷並保持專業上之懷疑。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，惟其目的非對共信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，以及使共信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共信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）。

本會計師從與治理單位溝通之事項中，決定對共信集團西元 2019 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

鄧聖偉

會計師

林玉寬

鄧聖偉  
林玉寬



金融監督管理委員會

核准簽證文號：金管證審字第 1020013788 號

前財政部證券管理委員會

核准簽證文號：(81)台財證(六)第 81020 號

西 元 2 0 2 0 年 3 月 1 9 日

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共信醫藥科技控股股份有限公司 (Gongxin Biopharm Holdings Company Limited) 及子公司

合併資產負債表  
西元2019年及2018年12月31日

單位：新台幣仟元

資 產	附註	2019 年 12 月 31 日		2018 年 12 月 31 日	
		金 額	%	金 額	%
<b>流動資產</b>					
1100 現金及約當現金	六(一)	\$ 189,696	25	\$ 172,465	19
1110 透過損益按公允價值衡量之金融資產—流動	六(二)	33,171	4	56,837	6
1120 透過其他綜合損益按公允價值衡量之金融資產—流動	六(三)	60,997	8	57,969	6
1136 按攤銷後成本衡量之金融資產—流動	六(四)	362,207	47	465,616	50
1170 應收帳款淨額		-	-	65	-
1220 本期所得稅資產		279	-	65	-
1476 其他金融資產—流動	八	-	-	36,600	4
1479 其他流動資產—其他		9,818	1	9,231	1
11XX 流動資產合計		656,168	85	798,848	86
<b>非流動資產</b>					
1517 透過其他綜合損益按公允價值衡量之金融資產—非流動	六(三)(十五)	5,616	1	-	-
1600 不動產、廠房及設備	六(五)及八	108,304	14	107,097	11
1755 使用權資產	六(六)	3,098	-	-	-
1780 無形資產		111	-	378	-
1920 存出保證金		1,422	-	1,416	-
1980 其他金融資產—非流動	八	-	-	25,835	3
15XX 非流動資產合計		118,551	15	134,726	14
1XXX 資產總計		\$ 774,719	100	\$ 933,574	100
負債及權益					
<b>流動負債</b>					
2100 短期借款	六(七)	\$ 20,730	3	\$ 80,241	9
2200 其他應付款	六(八)	24,376	3	29,352	3
2280 租賃負債—流動		2,847	-	-	-
2300 其他流動負債		248	-	2	-
21XX 流動負債合計		48,201	6	109,595	12
<b>非流動負債</b>					
2527 合約負債—非流動	六(十五)	21,079	3	13,822	1
2540 長期借款	六(九)	-	-	18,429	2
2600 其他非流動負債	六(十六)	8,847	1	10,694	1
25XX 非流動負債合計		29,926	4	42,945	4
2XXX 負債總計		78,127	10	152,540	16
<b>權益</b>					
<b>歸屬於母公司業主之權益</b>					
<b>股本</b>					
3110 普通股股本	六(十二)	1,031,031	133	1,030,631	110
<b>資本公積</b>					
3200 資本公積	六(十三)	556,413	72	543,525	58
<b>待彌補虧損</b>					
3350 待彌補虧損	六(十四)	( 879,810)	( 114)	( 769,986)	( 82)
<b>其他權益</b>					
3400 其他權益		( 42,063)	( 5)	( 33,241)	( 3)
31XX 歸屬於母公司業主之權益合計		665,571	86	770,929	83
36XX 非控制權益		31,021	4	10,105	1
3XXX 權益總計		696,592	90	781,034	84
3X2X 重大或有負債及未認列之合約承諾	九				
負債及權益總計		\$ 774,719	100	\$ 933,574	100

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：吳崇漢 Lester John Wu



經理人：林懋元



會計主管：胡威男



共信醫藥科技控股股份有限公司 (Gongwin Biopharm Holdings Company Limited) 及子公司

合併財務報表  
西元 2019 年及 2018 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	2019 年 度		2018 年 度	
		金 額	%	金 額	%
4000 營業收入	六(十五)	\$ 248	100	\$ 62	100
5000 營業成本		( 14)	( 6)	( 4)	( 6)
5900 營業毛利		234	94	58	94
營業費用	六(五)(六)(十) (十一)(十九)及 七				
6200 管理費用		( 46,535)	( 18764)	( 49,378)	( 79642)
6300 研究發展費用		( 82,522)	( 33275)	( 74,530)	( 120210)
6000 營業費用合計		( 129,057)	( 52039)	( 123,908)	( 199852)
6900 營業損失		( 128,823)	( 51945)	( 123,850)	( 199758)
營業外收入及支出					
7010 其他收入	六(四)(十六)	14,079	5677	14,065	22687
7020 其他利益及損失	六(二)(十七)	829	334	( 1,134)	( 1829)
7050 財務成本	六(六)(十八)	( 1,404)	( 566)	( 3,109)	( 5015)
7000 營業外收入及支出合計		13,504	5445	9,822	15843
7900 稅前淨損		( 115,319)	( 46500)	( 114,028)	( 183915)
7950 所得稅費用	六(二十)	-	-	-	-
8200 本期淨損		(\$ 115,319)	( 46500)	(\$ 114,028)	( 183915)
其他綜合損益					
不重分類至損益之項目					
8341 國外營運機構財務報表換算之兌換差額		(\$ 9,871)	( 3980)	\$ 25,627	41334
後續可能重分類至損益之項目					
8367 透過其他綜合損益按公允價值衡量之債務工具投資未實現評價損益淨額	六(三)	4,397	1773	( 1,920)	( 3097)
8391 國外營運機構財務報表換算之兌換差額		284	114	( 3,562)	( 5745)
		4,681	1887	( 5,482)	( 8842)
8300 其他綜合損益(淨額)		(\$ 5,190)	( 2093)	\$ 20,145	32492
8500 本期綜合損益總額		(\$ 120,509)	( 48593)	(\$ 93,883)	( 151423)
淨利(損)歸屬於：					
8610 母公司業主		(\$ 109,824)	( 44284)	(\$ 110,747)	( 178624)
8620 非控制權益		( 5,495)	( 2216)	( 3,281)	( 5291)
		(\$ 115,319)	( 46500)	(\$ 114,028)	( 183915)
綜合損益總額歸屬於：					
8710 母公司業主		(\$ 118,646)	( 47842)	(\$ 91,128)	( 146979)
8720 非控制權益		( 1,863)	( 751)	( 2,755)	( 4444)
		(\$ 120,509)	( 48593)	(\$ 93,883)	( 151423)
基本每股虧損	六(二十一)				
9750 基本每股虧損		(\$ 1.07)		(\$ 1.10)	

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：吳崇漢 Lester John Wu



經理人：林懋元



會計主管：胡威男



共信醫藥科技控股股份有限公司 (Ching Hsin Pharmaceutical Holdings Company Limited) 及子公司

西元 2019 年及 2018 年 12 月 31 日

單位：新台幣仟元

附註	歸屬於本公司		其他業主之權益		非控制權益		總額
	普通股	資本公積	其他綜合損益	金融資產未實現損益	國外營運機構財務報表換算之兌換差額	總額	
2018 年							
2018 年 1 月 1 日餘額	\$ 972,211	\$ 257,968	\$ -	(\$ 1,511)	(\$ 51,349)	\$ 12,860	\$ 560,868
追溯適用之影響數	-	-	-	1,511	-	-	( 1,146)
2018 年 1 月 1 日重編後餘額	972,211	257,968	-	1,511	( 51,349)	12,860	559,722
本期稅後淨損	-	-	-	-	-	( 3,281)	( 114,028)
本期其他綜合損益	-	-	-	( 1,920)	21,539	526	20,145
本期綜合損益總額	-	-	-	( 1,920)	21,539	( 2,755)	( 93,883)
現金增資	55,000	242,000	-	-	-	-	297,000
現金增資保留員工認購之酬勞成本	-	-	-	-	-	-	165
本	3,420	15,834	-	-	-	-	10,106
執行員工認股權	-	-	-	-	-	-	7,924
員工認股權酬勞成本	-	-	-	-	-	-	29,810
2018 年 12 月 31 日餘額	\$ 1,030,631	\$ 515,802	\$ -	(\$ 3,431)	(\$ 29,810)	\$ 10,105	\$ 781,034
2019 年							
2019 年 1 月 1 日餘額	\$ 1,030,631	\$ 515,802	\$ -	(\$ 3,431)	(\$ 29,810)	\$ 10,105	\$ 781,034
本期稅後淨損	-	-	-	-	-	( 5,495)	( 115,319)
本期其他綜合損益	-	-	-	4,397	( 13,219)	3,632	( 5,190)
本期綜合損益總額	-	-	-	4,397	( 13,219)	( 1,863)	( 120,509)
非控制權益變動-子公司現金增資	-	-	-	-	-	24,120	24,120
非控制權益變動	-	-	-	-	-	( 1,341)	-
執行員工認股權	400	2,089	-	-	-	-	1,200
員工認股權酬勞成本	-	-	-	-	-	-	10,747
2019 年 12 月 31 日餘額	\$ 1,031,031	\$ 517,891	\$ 1,341	966	(\$ 43,029)	\$ 31,021	\$ 696,592



董事長：吳崇漢 Lester John Wu



經理人：林懋元



會計主管：胡威男

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。

共信醫藥科技股份有限公司  
 (Gongwin Biopharm Holding Company Limited) 及子公司  
 合併現金流量表  
 西元 2019 年及 2018 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

附註	2019 年 1 月 1 日 至 12 月 31 日	2018 年 1 月 1 日 至 12 月 31 日
<b>營業活動之現金流量</b>		
本期稅前淨損	(\$ 115,319)	(\$ 114,028)
調整項目		
收益費損項目		
折舊費用	六(五)(六)(十 九) 11,786	6,333
攤銷費用	六(十九) 266	236
利息費用	六(十八) 1,404	3,109
利息收入	六(十六) (12,568)	(10,138)
員工認股權酬勞成本	六(十一) 10,747	8,089
透過損益按公允價值衡量之金融資產利益	六(十七) (979)	(987)
政府補助收入	六(十六) (1,468)	(3,412)
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	65	(65)
其他流動資產	(808)	(4,105)
與營業活動相關之負債之淨變動		
其他應付款	(4,882)	237
合約負債-非流動	1,950	-
營運產生之現金流出	(109,806)	(114,731)
支付之利息	(1,630)	(3,065)
收取之利息	12,521	9,711
支付之所得稅	(214)	(58)
營業活動之淨現金流出	(99,129)	(108,143)
<b>投資活動之現金流量</b>		
取得透過損益按公允價值衡量之金融資產	-	(55,850)
處分透過損益按公允價值衡量之金融資產	24,645	-
取得按攤銷後成本衡量之金融資產	(447,005)	(457,036)
處分按攤銷後成本衡量之金融資產	545,002	307,966
取得不動產、廠房及設備	(8,324)	(59,279)
取得無形資產	-	(192)
存出保證金增加	(16)	(365)
其他金融資產減少(增加)	62,937	(2,640)
投資活動之淨現金流入(流出)	177,239	(267,396)
<b>籌資活動之現金流量</b>		
短期借款增加	228,030	65,582
短期借款減少	(287,538)	(4,404)
償還長期借款	(18,427)	-
租賃本金償還	(6,252)	-
現金增資	六(十二) -	297,000
執行員工認股權	1,200	10,260
非控制權益變動	24,120	-
籌資活動之淨現金(流出)流入	(58,867)	368,438
匯率變動對現金及約當現金之影響	(2,012)	13,021
本期現金及約當現金增加數	17,231	5,920
期初現金及約當現金餘額	172,465	166,545
期末現金及約當現金餘額	\$ 189,696	\$ 172,465

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：吳崇漢 Lester John Wu



經理人：林懋元



會計主管：胡威男



  
 共信醫藥科技控股股份有限公司  
 Gongwin Biopharm Holding Company Limited  
 二〇一九年虧損撥補表  
 2019 Annual Deficit Compensation Table

單位：新臺幣仟元  
Unit: Thousand NT\$

項 目 Items	金 額 Amount		備 註 Remarks
	小計 Subtotal	合計 Total	
期初餘額 Opening Balance		(769,986)	
本年度稅後淨損 Net Loss after tax this year	(109,824)		
可供分配盈餘 Distributable surplus		(879,810)	
期末待彌補虧損 Deficit to be compensated at end of period		(879,810)	

董事長：吳崇漢



經理人：林懋元 Morrice Lin



會計主管：胡威男 William Hu



共信醫藥科技控股股份有限公司  
誠信經營守則部分條文修正對照表

修正後	修正前	修正說明
<p>第三條： 本公司應本於廉潔、透明及負責之經營理念，制定以誠信為基礎之政策，<u>經董事會通過</u>，並建立良好之公司治理與風險控管機制，以創造永續發展之經營環境。</p>	<p>第五條： 本公司應本於廉潔、透明及負責之經營理念，制定以誠信為基礎之政策，並建立良好之公司治理與風險控管機制，以創造永續發展之經營環境。</p>	<p>配合財團法人中華民國證券櫃檯買賣中心民國108年05月31日公告施行之上市上櫃公司誠信經營守則修訂。</p>
<p>第七條： 本公司應<u>建立不誠信行為風險之評估機制</u>，定期分析及評估營業範圍內具較高不誠信行為風險之營業活動，<u>據以訂定防範方案並定期檢討防範方案之妥適性與有效性</u>。 本公司宜參酌國內外通用之標準或指引訂定防範方案至少應涵蓋下列行為之防範措施： 一、行賄及收賄。 二、提供非法政治獻金。 三、不當慈善捐贈或贊助。 四、提供或接受不合理禮物、款待或其他不正當利益。 五、侵害營業秘密、商標權、專利權、著作權及其他智慧財產權。 六、從事不公平競爭之行為。 七、產品及服務於研發、採購、製造、提供或銷售時直接或間接損害消費者或其他利害關係人之權益、健康與安全。</p>	<p>第七條： 本公司<u>訂定防範方案時</u>，應分析營業範圍內具較高不誠信行為風險之營業活動，<u>並加強相關防範措施</u>。 本公司訂定防範方案至少應涵蓋下列行為之防範措施： 一、行賄及收賄。 二、提供非法政治獻金。 三、不當慈善捐贈或贊助。 四、提供或接受不合理禮物、款待或其他不正當利益。 五、侵害營業秘密、商標權、專利權、著作權及其他智慧財產權。 六、從事不公平競爭之行為。 七、產品及服務於研發、採購、製造、提供或銷售時直接或間接損害消費者或其他利害關係人之權益、健康與安全。</p>	<p>配合財團法人中華民國證券櫃檯買賣中心民國108年05月31日公告施行之上市上櫃公司誠信經營守則修訂。</p>
<p>第八條： <u>本公司應要求董事與高階管理階層出具遵循誠信經營政策之聲明</u>，並於僱用條件要求受僱人遵守誠信經營政策。</p>	<p>第八條： 本公司及其集團企業與組織應於其規章及對外文件中明示誠信經營之政策，以及董事會與管理階</p>	<p>配合財團法人中華民國證券櫃檯買賣中心民國108年05月31日公告施行之上市上櫃公司誠信經營守則修訂。</p>



修正後	修正前	修正說明
<p>本公司及其集團企業與組織應於其規章、對外文件及公司網站中明示誠信經營之政策，以及董事會與管理階層積極落實誠信經營政策之承諾，並於內部管理及商業活動中確實執行。</p> <p><u>本公司針對第一、二項誠信經營政策、聲明、承諾及執行，應製作文件化資訊並妥善保存。</u></p>	<p>層積極落實誠信經營政策之承諾，並於內部管理及商業活動中確實執行。</p>	
<p>第十七條： 本公司之董事、經理人、受僱人、受任人及實質控制者應盡善良管理人之注意義務，督促公司防止不誠信行為，並隨時檢討其實施成效及持續改進，確保誠信經營政策之落實。</p> <p>本公司為健全誠信經營之管理，應設置隸屬於董事會之專責單位，<u>配置充足之資源及適任之人員</u>，負責誠信經營政策與防範方案之制定及監督執行，主要掌理下列事項，並定期（至少一年一次）向董事會報告：</p> <p>一、協助將誠信與道德價值融入公司經營策略，並配合法令制度訂定確保誠信經營之相關防弊措施。</p> <p>二、<u>定期分析及評估營業範圍內不誠信行為風險</u>，並據以訂定防範不誠信行為方案，及於各方案內訂定工作業務相關標準作業程序及行為指南。</p> <p>三、規劃內部組織、編制與職掌，對營業範圍內較高不誠信行為風險之營業活動，安置相互監督制衡機制。</p> <p>四、誠信政策宣導訓練之推動及協調。</p> <p>五、規劃檢舉制度，確保執行之</p>	<p>第十七條： 本公司之董事、經理人、受僱人、受任人及實質控制者應盡善良管理人之注意義務，督促公司防止不誠信行為，並隨時檢討其實施成效及持續改進，確保誠信經營政策之落實。</p> <p>本公司為健全誠信經營之管理，應設置隸屬於董事會之專責單位，負責誠信經營政策與防範方案之制定及監督執行，主要掌理下列事項，並定期向董事會報告：</p> <p>一、協助將誠信與道德價值融入公司經營策略，並配合法令制度訂定確保誠信經營之相關防弊措施。</p> <p>二、訂定防範不誠信行為方案，並於各方案內訂定工作業務相關標準作業程序及行為指南。</p> <p>三、規劃內部組織、編制與職掌，對營業範圍內較高不誠信行為風險之營業活動，安置相互監督制衡機制。</p> <p>四、誠信政策宣導訓練之推動及協調。</p> <p>五、規劃檢舉制度，確保執行之有效性。</p> <p>六、協助董事會及管理階層查核及評估落實誠信經營所建立之防</p>	<p>配合財團法人中華民國證券櫃檯買賣中心民國108年05月31日公告施行之上市上櫃公司誠信經營守則修訂。</p>

修正後	修正前	修正說明
<p>有效性。</p> <p>六、協助董事會及管理階層查核及評估落實誠信經營所建立之防範措施是否有效運作，並定期就相關業務流程進行評估遵循情形，作成報告。</p>	<p>範措施是否有效運作，並定期就相關業務流程進行評估遵循情形，作成報告。</p>	
<p>第二十條：</p> <p>本公司應就具較高不誠信行為風險之營業活動，建立有效之會計制度及內部控制制度，不得有外帳或保留秘密帳戶，並應隨時檢討，俾確保該制度之設計及執行持續有效。</p> <p><u>本公司內部稽核單位應依不誠信行為風險之評估結果，擬訂相關稽核計畫，內容包括稽核對象、範圍、項目、頻率等，並據以查核防範方案遵循情形，且得委任會計師執行查核，必要時，得委請專業人士協助。</u></p> <p><u>前項查核結果應通報高階管理階層及誠信經營專責單位，並作成稽核報告提報董事會。</u></p>	<p>第二十條：</p> <p>本公司應就具較高不誠信行為風險之營業活動，建立有效之會計制度及內部控制制度，不得有外帳或保留秘密帳戶，並應隨時檢討，俾確保該制度之設計及執行持續有效。</p> <p>本公司內部稽核單位應<u>定期查核前項制度遵循情形，並作成稽核報告提報董事會</u>，且得委任會計師執行查核，必要時，得委請專業人士協助。</p>	<p>配合財團法人中華民國證券櫃檯買賣中心民國108年05月31日公告施行之上市上櫃公司誠信經營守則修訂。</p>
<p>第二十三條：</p> <p>本公司應訂定具體檢舉制度，並應確實執行，其內容至少應涵蓋下列事項：</p> <p>一、建立並公告內部獨立檢舉信箱、專線或委託其他外部獨立機構提供檢舉信箱、專線，供公司內部及外部人員使用。</p> <p>二、指派檢舉受理專責人員或單位，檢舉情事涉及董事或高階<u>管理階層</u>，應呈報至獨立董事，並訂定檢舉事項之類別及其所屬之調查標準作業程序。</p> <p><u>三、訂定檢舉案件調查完成後，依照情節輕重所應採取之後續措施，必要時應向主管機關報告或移送司法機關偵辦。</u></p> <p>四、檢舉案件受理、調查過程、</p>	<p>第二十三條：</p> <p>本公司應訂定具體檢舉制度，並應確實執行，其內容至少應涵蓋下列事項：</p> <p>一、建立並公告內部獨立檢舉信箱、專線或委託其他外部獨立機構提供檢舉信箱、專線，供公司內部及外部人員使用。</p> <p>二、指派檢舉受理專責人員或單位，檢舉情事涉及董事或高階<u>主管</u>，應呈報至獨立董事，並訂定檢舉事項之類別及其所屬之調查標準作業程序。</p> <p>三、檢舉案件受理、調查過程、調查結果及相關文件製作之紀錄與保存。</p> <p>四、檢舉人身分及檢舉內容之保</p>	<p>配合財團法人中華民國證券櫃檯買賣中心民國108年05月31日公告施行之上市上櫃公司誠信經營守則修訂。</p>

修正後	修正前	修正說明
<p>調查結果及相關文件製作之紀錄與保存。</p> <p><u>五、檢舉人身分及檢舉內容之保密，並允許匿名檢舉。</u></p> <p><u>六、保護檢舉人不因檢舉情事而遭不當處置之措施。</u></p> <p><u>七、檢舉人獎勵措施。</u></p> <p>本公司受理檢舉專責人員或單位，如經調查發現重大違規情事或公司有受重大損害之虞時，應立即作成報告，以書面通知獨立董事。</p>	<p>密。</p> <p><u>五、保護檢舉人不因檢舉情事而遭不當處置之措施。</u></p> <p><u>六、檢舉人獎勵措施。</u></p> <p>本公司受理檢舉專責人員或單位，如經調查發現重大違規情事或公司有受重大損害之虞時，應立即作成報告，以書面通知獨立董事。</p>	
<p>第二十七條：</p> <p>本公司之誠信經營守則經審計委員會同意後，送董事會決議通過後實施，並提報股東會，修正時亦同。</p> <p><u>本公司依前項規定將誠信經營守則提報董事會討論時，應充分考量各獨立董事之意見，並將其反對或保留之意見，於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。</u></p>	<p>第二十七條：</p> <p>本公司之誠信經營守則經審計委員會同意後，送董事會決議通過後實施，並提報股東會，修正時亦同。</p>	<p>配合財團法人中華民國證券櫃檯買賣中心民國108年05月31日公告施行之上市上櫃公司誠信經營守則修訂。</p>

共信醫藥科技控股股份有限公司  
誠信經營作業程序及行為指南部分條文修正對照表

修正後	修正前	修正說明
<p>第五條： 本公司指定管理處為專責單位（以下簡稱本公司專責單位），隸屬於董事會，<u>並配置充足之資源及適任之人員</u>，辦理本作業程序及行為指南之修訂、執行、解釋、諮詢服務暨通報內容登錄建檔等相關作業及監督執行，主要職掌下列事項，並應定期（至少一年一次）向董事會報告：</p> <p>一、協助將誠信與道德價值融入公司經營策略，並配合法令制度訂定確保誠信經營之相關防弊措施。</p> <p>二、<u>定期分析及評估營業範圍內不誠信行為風險</u>，並據以訂定防範不誠信行為方案，並於各方案內訂定工作業務相關標準作業程序及行為指南。</p> <p>三、規劃內部組織、編制與職掌，對營業範圍內較高不誠信行為風險之營業活動，安置相互監督制衡機制。</p> <p>四、誠信政策宣導訓練之推動及協調。</p> <p>五、規劃檢舉制度，確保執行之有效性。</p> <p>六、協助董事會及管理階層查核及評估落實誠信經營所建立之防範措施是否有效運作，並定期就相關業務流程進行評估遵循情形，作成報告。</p> <p>七、<u>製作及妥善保存誠信經營政策及其遵循聲明、落實承諾暨執行情形等相關文件化資訊。</u></p>	<p>第五條： 本公司指定管理處及稽核室為專責單位（以下簡稱本公司專責單位），隸屬於董事會，辦理本作業程序及行為指南之修訂、執行、解釋、諮詢服務暨通報內容登錄建檔等相關作業及監督執行，主要職掌下列事項，並應定期向董事會報告：</p> <p>一、協助將誠信與道德價值融入公司經營策略，並配合法令制度訂定確保誠信經營之相關防弊措施。</p> <p>二、訂定防範不誠信行為方案，並於各方案內訂定工作業務相關標準作業程序及行為指南。</p> <p>三、規劃內部組織、編制與職掌，對營業範圍內較高不誠信行為風險之營業活動，安置相互監督制衡機制。</p> <p>四、誠信政策宣導訓練之推動及協調。</p> <p>五、規劃檢舉制度，確保執行之有效性。</p> <p>六、協助董事會及管理階層查核及評估落實誠信經營所建立之防範措施是否有效運作，並定期就相關業務流程進行評估遵循情形，作成報告。</p>	<p>配合法令修訂。</p>

修正後	修正前	修正說明
<p>第十一條</p> <p>本公司董事、經理人及其他出席或列席董事會之利害關係人對董事會會議事項，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。董事間亦應自律，不得不當相互支援。</p> <p><u>董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就前項會議之事項有利害關係者，視為董事就該事項有自身利害關係。</u></p> <p>本公司人員於執行公司業務時，發現與其自身或其所代表之法人有利害衝突之情形，或可能使其自身、配偶、父母、子女或與其有利害關係人獲得不正當利益之情形，應將相關情事同時陳報直屬主管及本公司專責單位，直屬主管應提供適當指導。</p> <p>本公司人員不得將公司資源使用於公司以外之商業活動，且不得因參與公司以外之商業活動而影響其工作表現。</p>	<p>第十一條</p> <p>本公司董事、經理人及其他出席或列席董事會之利害關係人對董事會所列議案，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。董事間亦應自律，不得不當相互支援。</p> <p>本公司人員於執行公司業務時，發現與其自身或其所代表之法人有利害衝突之情形，或可能使其自身、配偶、父母、子女或與其有利害關係人獲得不正當利益之情形，應將相關情事同時陳報直屬主管及本公司專責單位，直屬主管應提供適當指導。</p> <p>本公司人員不得將公司資源使用於公司以外之商業活動，且不得因參與公司以外之商業活動而影響其工作表現。</p>	<p>配合法令修訂。</p>
<p>第十六條</p> <p><u>本公司應要求董事與高階管理階層出具遵循誠信經營政策之聲明，並於僱用條件要求受僱人遵守誠信經營政策。</u></p> <p>本公司應於內部規章、年報、公司網站或其他文宣上揭露其誠信經營政策，並適時於產品發表會、法人說明會等對外活動上宣示，使其供應商、客戶或其他業務相關機構與人員均能清楚瞭解其誠信經營理念與規範。</p>	<p>第十六條</p> <p>本公司應於內部規章、年報、公司網站或其他文宣上揭露其誠信經營政策，並適時於產品發表會、法人說明會等對外活動上宣示，使其供應商、客戶或其他業務相關機構與人員均能清楚瞭解其誠信經營理念與規範。</p>	<p>配合法令修訂。</p>

修正後	修正前	修正說明
<p>第二十一條</p> <p>本公司鼓勵內部及外部人員檢舉不誠信行為或不當行為，依其檢舉情事之情節輕重，酌發獎金，內部人員如有虛報或惡意指控之情事，應予以紀律處分，情節重大者應予以革職。</p> <p>本公司於公司網站及內部網站建立並公告內部獨立檢舉信箱、專線或委託其他外部獨立機構提供檢舉信箱、專線，供本公司內部及外部人員使用。</p> <p>檢舉人應至少提供下列資訊：</p> <p>一、<u>檢舉人之姓名、身分證號碼，亦得匿名檢舉，及可聯絡到檢舉人之地址、電話、電子信箱。</u></p> <p>二、<u>被檢舉人之姓名或其他足資識別被檢舉人身分特徵之資料。</u></p> <p>三、<u>可供調查之具體事證。</u></p> <p>本公司處理檢舉情事之相關人員應以書面聲明對於檢舉人身分及檢舉內容予以保密，本公司並承諾保護檢舉人不因檢舉情事而遭不當處置。</p> <p>本公司專責單位依下列程序處理<u>檢舉情事</u>：</p> <p>一、<u>檢舉情事涉及一般員工者應呈報至部門主管，檢舉情事涉及董事或高階主管，應呈報至獨立董事。</u></p> <p>二、<u>本公司專責單位及前款受呈報之主管或人員應即刻查明相關事實，必要時由法規遵循或其他相關部門提供協助。</u></p> <p>三、<u>如經證實被檢舉人確有違反相關法令或本公司誠信經營政策與規定者，應立即要求被檢舉人停止相關行為，並為適當之處置，且必要時向主管機關報告、移送司法機關偵辦，或透</u></p>	<p>第二十一條</p> <p>本公司鼓勵內部及外部人員檢舉不誠信行為或不當行為，依其檢舉情事之情節輕重，酌發獎金，內部人員如有虛報或惡意指控之情事，應予以紀律處分，情節重大者應予以革職。</p> <p>本公司於公司網站及內部網站建立並公告內部獨立檢舉信箱、專線或委託其他外部獨立機構提供檢舉信箱、專線，供本公司內部及外部人員使用。</p> <p>檢舉人應至少提供下列資訊：</p> <p>一、<u>檢舉人之姓名、身分證號碼及可聯絡到檢舉人之地址、電話、電子信箱。</u></p> <p>二、<u>被檢舉人之姓名或其他足資識別被檢舉人身分特徵之資料。</u></p> <p>三、<u>可供調查之具體事證。</u></p> <p>本公司處理檢舉情事之相關人員應以書面聲明對於檢舉人身分及檢舉內容予以保密，本公司並承諾保護檢舉人不因檢舉情事而遭不當處置。<u>並由本公司專責單位依下列程序處理：</u></p> <p>一、<u>檢舉情事涉及一般員工者應呈報至部門主管，檢舉情事涉及董事或高階主管，應呈報至獨立董事。</u></p> <p>二、<u>本公司專責單位及前款受呈報之主管或人員應即刻查明相關事實，必要時由法規遵循或其他相關部門提供協助。</u></p> <p>三、<u>如經證實被檢舉人確有違反相關法令或本公司誠信經營政策與規定者，應立即要求被檢舉人停止相關行為，並為適當之處置，且必要時透過法律程序請求損害賠償，以維護公司之名譽及權益。</u></p>	<p>配合法令修訂。</p>

修正後	修正前	修正說明
<p>過法律程序請求損害賠償，以維護公司之名譽及權益。</p> <p>四、檢舉受理、調查過程、調查結果均應留存書面文件，並保存五年，其保存得以電子方式為之。保存期限未屆滿前，發生與檢舉內容相關之訴訟時，相關資料應續予保存至訴訟終結止。</p> <p>五、對於檢舉情事經查證屬實，應責成本公司相關單位檢討相關內部控制制度及作業程序，並提出改善措施，以杜絕相同行為再次發生。</p> <p>六、本公司專責單位應將檢舉情事、其處理方式及後續檢討改善措施，向董事會報告。</p>	<p>四、檢舉受理、調查過程、調查結果均應留存書面文件，並保存五年，其保存得以電子方式為之。保存期限未屆滿前，發生與檢舉內容相關之訴訟時，相關資料應續予保存至訴訟終結止。</p> <p>五、對於檢舉情事經查證屬實，應責成本公司相關單位檢討相關內部控制制度及作業程序，並提出改善措施，以杜絕相同行為再次發生。</p> <p>六、本公司專責單位應將檢舉情事、其處理方式及後續檢討改善措施，向董事會報告。</p>	

共信醫藥科技控股股份有限公司  
企業社會責任實務守則部分條文修正對照表

修正後	修正前	修正說明
<p>第三條： 本公司履行企業社會責任，應注意利害關係人之權益，在追求永續經營與獲利之同時，重視環境、社會與公司治理之因素，並將其納入公司管理方針與營運活動。 本公司應依重大性原則，進行與公司營運相關之環境、社會及公司治理議題之風險評估，並訂定相關風險管理政策或策略。</p>	<p>第三條： 本公司履行企業社會責任，應注意利害關係人之權益，在追求永續經營與獲利之同時，重視環境、社會與公司治理之因素，並將其納入公司管理方針與營運活動。</p>	<p>配合上市上櫃公司企業社會責任實務守則修訂。</p>
<p>第十七條 本公司宜評估氣候變遷對企業現在及未來的潛在風險與機會，並採取氣候相關議題之因應措施。 本公司宜採用國內外通用之標準或指引，執行企業溫室氣體盤查並予以揭露，其範疇宜包括： 一、直接溫室氣體排放：溫室氣體排放源為公司所擁有或控制。 二、間接溫室氣體排放：外購電力、熱或蒸汽等能源利用所產生者。 本公司宜統計溫室氣體排放量、用水量及廢棄物總重量，並制定節能減碳、溫室氣體減量、減少用水或其他廢棄物管理之政策，及將碳權之取得納入公司減碳策略規劃中，且據以推動，以降低公司營運活動對氣候變遷之衝擊。</p>	<p>第十七條 本公司宜採用國內外通用之標準或指引，執行企業溫室氣體盤查並予以揭露，其範疇宜包括： 一、直接溫室氣體排放：溫室氣體排放源為公司所擁有或控制。 二、間接溫室氣體排放：外購電力、熱或蒸汽等能源利用所產生者。 本公司宜注意氣候變遷對營運活動之影響，並依營運狀況與溫室氣體盤查結果，制定公司節能減碳及溫室氣體減量策略，及將碳權之取得納入公司減碳策略規劃中，且據以推動，以降低公司營運活動對氣候變遷之衝擊。</p>	<p>現行第二項前段修正移列第一項並配合上市上櫃公司企業社會責任實務守則修訂。</p>
<p>第二十一條 本公司宜為員工之職涯發展創造良好環境，並建立有效之職涯能力發展培訓計畫。 本公司應訂定及實施合理員工福利措施（包括薪酬、休假及其他福</p>	<p>第二十一條 本公司宜為員工之職涯發展創造良好環境，並建立有效之職涯能力發展培訓計畫。 本公司應將企業經營績效或成果，適當反映在員工薪酬政策中，以確</p>	<p>配合上市上櫃公司企業社會責任實務守則修訂。</p>



修正後	修正前	修正說明
<p>利等)，並將經營績效或成果，適當反映於員工薪酬政策中，以確保人力資源之招募、留任和鼓勵，達成永續經營之目標。</p>	<p>保人力資源之招募、留任和鼓勵，達成永續經營之目標。</p>	
<p>第二十四條 本公司應依政府法規與產業之相關規範，確保產品與服務品質。 本公司對產品與服務之顧客健康與安全、客戶隱私、行銷及標示，應遵循相關法規與國際準則，不得有欺騙、誤導、詐欺或任何其他破壞消費者信任、損害消費者權益之行為。</p>	<p>第二十四條 本公司應依政府法規與產業之相關規範，確保產品與服務品質。 本公司對產品與服務之行銷及標示，應遵循相關法規與國際準則，不得有欺騙、誤導、詐欺或任何其他破壞消費者信任、損害消費者權益之行為。</p>	<p>配合上市上櫃公司企業社會責任實務守則修訂。</p>
<p>第二十六條 本公司宜評估採購行為對供應來源社區之環境與社會之影響，並與其供應商合作，共同致力落實企業社會責任。 本公司宜訂定供應商管理政策，要求供應商在環保、職業安全衛生或勞動人權等議題遵循相關規範，於商業往來之前，宜評估其供應商是否有影響環境與社會之紀錄，避免與企業之社會責任政策牴觸者進行交易。 本公司與其主要供應商簽訂契約時，其內容宜包含遵守雙方之企業社會責任政策，及供應商如涉及違反政策，且對供應來源社區之環境與社會造成顯著影響時，得隨時終止或解除契約之條款。</p>	<p>第二十六條 本公司宜評估採購行為對供應來源社區之環境與社會之影響，並與其供應商合作，共同致力落實企業社會責任。 本公司於商業往來之前，宜評估其供應商是否有影響環境與社會之紀錄，避免與企業之社會責任政策牴觸者進行交易。 本公司與其主要供應商簽訂契約時，其內容宜包含遵守雙方之企業社會責任政策，及供應商如涉及違反政策，且對供應來源社區之環境與社會造成顯著影響時，得隨時終止或解除契約之條款。</p>	<p>配合上市上櫃公司企業社會責任實務守則修訂。</p>

共信醫藥科技控股股份有限公司  
董事會議事辦法部分條文修正對照表

修正後	修正前	修正說明
<p>第十條：董事會主席及代理 董事會應由董事長召集者，由董事長並擔任主席。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者，會議主席由該召集權人擔任之，召集權人有二人以上者，應互推一人擔任之。 <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之董事自行召集者，由董事互推一人擔任主席。</u> 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。</p>	<p>第十條：董事會主席及代理 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者，應互推一人擔任之。 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。</p>	配合公司法修訂。
<p>第十六條：董事之利益迴避 董事對於會議事項，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予以迴避，並不得代理其他董事行使其表決權。 <u>董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就前項會議之事項有利害關係者，視為董事就該事項有自身利害關係。</u></p>	<p>第十六條：董事之利益迴避 董事對於會議事項，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予以迴避，並不得代理其他董事行使其表決權。 董事會之決議，對依前項規定不得行使表決權之董事，依公司法第二百零六條第三項準用第一百八十一條第二項規定辦理。</p>	配合公司法修訂。

修正後	修正前	修正說明
<p>董事會之決議，對依前二項規定不得行使表決權之董事，依公司法第二百零六條第四項準用第一百八十八條第二項規定辦理。</p>		

共信醫藥科技控股股份有限公司  
取得與處分資產準則部分條文修正對照表

修正後	修正前	修正說明
<p>第七條：取得或處分資產之作業程序</p> <p>1. 取得或處分有價證券</p> <p>(1) 於集中交易市場或證券商營業處所取得或處分之有價證券，承辦單位應將擬取得或處分之緣由、標的物、價格參考依據等事項，依本公司「核決權限表」之權責辦理，並呈請權責單位裁決。每筆交易金額超過新台幣<u>一億</u>以上者，需提報董事會同意後方可執行。</p> <p>(2) 非於集中交易市場、證券商營業處所取得或處分之有價證券或私募有價證券，承辦單位應將擬取得或處分之緣由、標的物、交易相對人、移轉價格、收付款條件、價格參考依據等事項，依本公司「核決權限表」之權責辦理，並呈請權責單位裁決。每筆交易金額超過新台幣<u>伍千萬</u>以上者，需提報董事會同意後方可執行。</p> <p>(3) 本公司有價證券投資或處分，依公司核決權限呈核後，由財務、投資相關部門負責執行。</p>	<p>第七條：取得或處分資產之作業程序</p> <p>1. 取得或處分有價證券</p> <p>(1) 於集中交易市場或證券商營業處所取得或處分之有價證券，承辦單位應將擬取得或處分之緣由、標的物、價格參考依據等事項，依本公司「核決權限表」之權責辦理，並呈請權責單位裁決。每筆交易金額超過新台幣<u>一千萬</u>以上者，需提報董事會同意後方可執行。</p> <p>(2) 非於集中交易市場、證券商營業處所取得或處分之有價證券或私募有價證券，承辦單位應將擬取得或處分之緣由、標的物、交易相對人、移轉價格、收付款條件、價格參考依據等事項，依本公司「核決權限表」之權責辦理，並呈請權責單位裁決。每筆交易金額超過新台幣<u>一千萬</u>以上者，需提報董事會同意後方可執行。</p> <p>(3) 本公司有價證券投資或處分，依公司核決權限呈核後，由財務、投資相關部門負責執行。</p>	<p>配合本公司營運需求修訂。</p>

修正後	修正前	修正說明
<p>(4) 本公司取得或處分有價證券，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考。若交易金額達公司實收資本額百分之二十或新台幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師若需採用專家報告者，應依會計研究發展基金會所發佈之審計準則公報第二十號規定辦理。但該有價證券具活絡市場之公開報價或金融監督管理委員會另有規定者，不在此限。</p> <p>.....</p>	<p>(4) 本公司取得或處分有價證券，應於事實發生日前取具標的公司最近期經會計師查核簽證或核閱之財務報表作為評估交易價格之參考。若交易金額達公司實收資本額百分之二十或新台幣三億元以上者，應於事實發生日前洽請會計師就交易價格之合理性表示意見，會計師若需採用專家報告者，應依會計研究發展基金會所發佈之審計準則公報第二十號規定辦理。但該有價證券具活絡市場之公開報價或金融監督管理委員會另有規定者，不在此限。</p> <p>.....</p>	

共信醫藥科技控股股份有限公司  
GONGWIN BIOPHARM HOLDINGS CO., LTD  
組織備忘錄及章程部分條文修正對照表  
Company's Memorandum and Articles of Association  
Partial Article Amendment Reference Table

(中譯文僅供參考之用，正確內容應以英文版為準)

(The Chinese translation version is for reference only, and the contents in the English version shall prevail)

**Articles of Association**

條號 NO	修正條文 Amended Articles	現行條文 Original Articles	說明 Description
2	<p>(1) Unless otherwise specified, the terms in the Articles of Association are defined as follows:</p> <p>(1) 除另有規範者外，本章程之用辭定義如下：</p> <p>Applicable the relevant laws, Listing Regulations, rules and codes as amended, from time to time, applicable as a result of the original and continued trading or listing of any shares on any Taiwan stock exchange or securities market, including, without limitation the relevant provisions of the Securities and Exchange Act of the R.O.C., the Company Act of the R.O.C., <u>the Business Mergers And Acquisitions Act of the R.O.C.</u>, the Act Governing Relations Between Peoples of the Taiwan Area and the Mainland Area, and any</p>	<p>(1) Unless otherwise specified, the terms in the Articles of Association are defined as follows:</p> <p>(1) 除另有規範者外，本章程之用辭定義如下：</p> <p>Applicable the relevant laws, Listing Rules regulations, rules and codes as amended, from time to time, applicable as a result of the original and continued trading or listing of any shares on any Taiwan stock exchange or securities market, including, without limitation the relevant provisions of the Securities and Exchange Act of the R.O.C., the Company Act of the R.O.C., the Act Governing Relations Between Peoples of the Taiwan Area and the Mainland Area, and any similar laws, statutes and the rules and regulations of the R.O.C authorities thereunder, and the rules</p>	<p>為配合財團法人中華民國證券櫃檯買賣中心於2020年1月8日以證櫃審字第10800681281號公告修正「外國發行人註冊地國股東權益保護事項檢查表」(下稱「2020年1月8日股東權益保護事項檢查表」)明確納入我國企業併購法相關規定，修改第2條「上市(櫃)規範」之範圍，另參酌經濟部經商字第10802432410號函，修正「法定盈餘公積」之定義；並酌予調整其他定義文字，以杜疑義。</p>

條號 NO	修正條文 Amended Articles	現行條文 Original Articles	說明 Description
	<p>similar laws, statutes and the rules and regulations of the R.O.C authorities thereunder, and the rules and regulations promulgated by the Financial Supervisory Commission, the TPEX and the TWSE (where applicable);</p> <p>因股票在中華民國任何股票交易所或證券市場交易或掛牌而應適用之相關法律、條例、規則及準則暨其修訂版本，包括但不限於中華民國證券交易法、公司法、<u>企業併購法</u>、臺灣地區與大陸地區人民關係條例與其他類似法律、由中華民國主管機關依法制定之規章、規則及條例，以及中華民國金融監督管理委員會、櫃買中心與證交所頒布之規範（如適用）；</p> <p>Consolidation the combination of two or more constituent companies into a consolidated company <u>which is the new company that results from the consolidation of the constituent companies</u> and the vesting of the undertaking, property and liabilities of such companies in the consolidated company within the meaning of the Law and the Applicable Listing Rules;</p> <p>新設合併 在開曼法令及上市（櫃）規範定義下，由兩個以上參與合併之</p>	<p>and regulations promulgated by the Financial Supervisory Commission, the TPEX and the TWSE (where applicable);</p> <p>上市（櫃）規範 因股票在中華民國任何股票交易所或證券市場交易或掛牌而應適用之相關法律、條例、規則及準則暨其修訂版本，包括但不限於中華民國證券交易法、公司法、臺灣地區與大陸地區人民關係條例與其他類似法律、由中華民國主管機關依法制定之規章、規則及條例，以及中華民國金融監督管理委員會、櫃買中心與證交所頒布之規範（如適用）；</p> <p>Consolidation the combination of two or more constituent companies into a consolidated company and the vesting of the undertaking, property and liabilities of such companies in the consolidated company within the meaning of the Law and the Applicable Listing Rules;</p> <p>新設合併 在開曼法令及上市（櫃）規範定義下，由兩個以上參與合併之公司將其營業、財產及責任移轉並整併於</p>	<p>In order to comply with TPEX's announcement on January 8, 2020 to amend the "Checklist for the Protection of the Rights and Interests of Shareholders in the Country of Registration of Foreign Issuers" (hereinafter referred to as "Checklist for Shareholders' Rights Protection on January 8, 2020") and ensure that the amendment is clearly incorporated into the relevant provisions of our country's Business Mergers And Acquisitions Act, the scope of Article 2 "Listing (TPEX) Regulations" is amended, and referring to the official document No. 10802432410 issued by the Ministry of Economic Affairs, to amend the definition of "Statutory surplus reserve; other terminologies' definitions are also adjusted as</p>

條號 NO	修正條文 Amended Articles	現行條文 Original Articles	說明 Description
	<p>公司將其營業、財產及責任移轉並整併於其共同設立之新公司；</p> <p>the Companies Law <b>(2020 Revision)</b> of the Cayman Islands and any amendment or other statutory modification thereof and every other act, order, regulation or other instrument having statutory effect (as amended from time to time) for the time being in force in the Cayman Islands applying to or affecting the Company, the Memorandum and/or these Articles, and where in these Articles any provision of the Law is referred to, the reference is to that provision as modified by any law for the time being in force;</p> <p>開曼法令</p> <p>現行有效且適用於本公司之英屬開曼群島公司法 <b>(2020年修訂版)</b> 暨其修訂或其他變更，與其他適用或影響於本公司、組織備忘錄及/或本章程法律、命令、法令或其他在英屬開曼群島具有法效性之文書（暨其修訂）；當本章程援引開曼法令之任何條文時，應為法律所修訂之現行條文；</p> <p>Ordinary Resolution a resolution:-</p>	<p>其共同設立之新公司；</p> <p>Law</p> <p>the Companies Law of the Cayman Islands and any amendment or other statutory modification thereof and every other act, order, regulation or other instrument having statutory effect (as amended from time to time) for the time being in force in the Cayman Islands applying to or affecting the Company, the Memorandum and/or these Articles, and where in these Articles any provision of the Law is referred to, the reference is to that provision as modified by any law for the time being in force;</p> <p>開曼法令</p> <p>現行有效且適用於本公司之英屬開曼群島公司法暨其修訂或其他變更，與其他適用或影響於本公司、組織備忘錄及/或本章程法律、命令、法令或其他在英屬開曼群島具有法效性之文書（暨其修訂）；當本章程援引開曼法令之任何條文時，應為法律所修訂之現行條文；</p> <p>Ordinary Resolution a resolution:- (a) passed by a simple majority of votes cast by such Members as, being</p>	<p>appropriate to avoid ambiguity.</p>



條號 NO	修正條文 Amended Articles	現行條文 Original Articles	說明 Description
	<p>(a) passed by a simple majority of votes cast by such Members as, being entitled to do so, vote in person or, in the case of any Members being Juristic Persons, by their respective duly authorised representatives or, where proxies are allowed, by proxy, present at a general meeting of the Company held in accordance with these Articles;</p> <p>(b) at any time other than during the Relevant Period, approved in writing (in one or more counterparts) signed by all Members for the time being entitled to receive notice of and to attend and vote at general meetings (or being Juristic Persons by their duly authorized representatives); <u>or</u></p> <p>(c) where the Company has only one Member, approved in writing by such Member signed by such Member and the effective date of the resolution so adopted shall be the date on which the</p>	<p>entitled to do so, vote in person or, in the case of any Members being Juristic Persons, by their respective duly authorised representatives or, where proxies are allowed, by proxy, present at a general meeting of the Company held in accordance with these Articles; <u>and</u></p> <p>(b) at any time other than during the Relevant Period, approved in writing (in one or more counterparts) signed by all Members for the time being entitled to receive notice of and to attend and vote at general meetings (or being Juristic Persons by their duly authorized representatives); <u>and</u></p> <p>(c) where the Company has only one Member, approved in writing by such Member signed by such Member and the effective date of the resolution so adopted shall be the date on which the instrument is executed;</p>	

普通決議

條號 NO	修正條文 Amended Articles	現行條文 Original Articles	說明 Description
	<p>instrument is executed;</p> <p>普通決議</p> <p>指下列決議：</p> <p>(a) 於依本章程召集之股東會，由股東親自出席，如為法人股東則由其合法授權代表出席，或以委託書方式出席之股東表決權過半數通過者；</p> <p>(b) 於非掛牌期間，由當時有權出席股東會並行使表決權之股東（如為法人股東則為其合法授權代表）全體以書面（乙份或數份副本）經簽認通過者；或</p> <p>(c) 當本公司僅有一名股東時，由該股東以書面經簽認通過者；該決議有效日應以簽認之日為準；</p> <p>Special Resolution</p> <p>a special resolution of the Company passed in accordance with the Law, being a resolution:</p> <p>(a) passed by a majority of at least two-thirds of votes cast by such Members as, being entitled to do so, vote in person or, in the case of any Members being Juristic Persons, by their respective duly authorised representatives or, where proxies are</p>	<p>指下列決議：</p> <p>(a) 於依本章程召集之股東會，由股東親自出席，如為法人股東則由其合法授權代表出席，或以委託書方式出席之股東表決權過半數通過者；</p> <p>(b) 於非掛牌期間，由當時有權出席股東會並行使表決權之股東（如為法人股東則為其合法授權代表）全體以書面（乙份或數份副本）經簽認通過者；<del>與</del></p> <p>(c) 當本公司僅有一名股東時，由該股東以書面經簽認通過者；該決議有效日應以簽認之日為準；</p> <p>Special Resolution</p> <p>a special resolution of the Company passed in accordance with the Law, being a resolution:</p> <p>(a) passed by a majority of at least two-thirds of votes cast by such Members as, being entitled to do so, vote in person or, in the case of any Members being Juristic Persons, by their respective duly authorised representatives or, where proxies are allowed, by proxy, present at a</p>	

條號 NO	修正條文 Amended Articles	現行條文 Original Articles	說明 Description
	<p>allowed, by proxy, present at a general meeting of the Company held in accordance with these Articles, of which notice, specifying (without prejudice to the power contained in these Articles to amend the same) the intention to propose the resolution as a Special Resolution, has been duly given;</p> <p>(b) at any time other than during the Relevant Period, approved in writing (in one or more counterparts) signed by all Members for the time being entitled to receive notice of and to attend and vote at general meetings (or being Juristic Persons by their duly authorized representatives); <u>or</u></p> <p>(c) where the Company has only one Member, approved in writing by such Member signed by such Member and the effective date of the special resolution so adopted shall be the</p>	<p>general meeting of the Company held in accordance with these Articles, of which notice, specifying (without prejudice to the power contained in these Articles to amend the same) the intention to propose the resolution as a Special Resolution, has been duly given; <u>and</u></p> <p>(b) at any time other than during the Relevant Period, approved in writing (in one or more counterparts) signed by all Members for the time being entitled to receive notice of and to attend and vote at general meetings (or being Juristic Persons by their duly authorized representatives); <u>and</u></p> <p>(c) where the Company has only one Member, approved in writing by such Member signed by such Member and the effective date of the special resolution so adopted shall be the date on which the instrument is executed.</p>	

條號 NO	修正條文 Amended Articles	現行條文 Original Articles	說明 Description
	<p>date on which the instrument is executed.</p> <p>A Special Resolution shall be effective for any purpose for which an Ordinary Resolution is expressed to be required under any provision of these Articles;</p> <p>指本公司依據開曼法令通過之下列特別決議：</p> <p>(a) 於依本章程召集之股東會，由股東親自出席，如為法人股東則由其合法授權代表出席，或以委託書方式出席之股東表決權三分之二以上通過，且記載擬以特別決議通過有關議案事項之召集通知已合法送達者；</p> <p>(b) 於非掛牌期間，由當時有權出席股東會並行使表決權之股東（如為法人股東則為其合法授權代表）全體以書面（乙份或數份副本）經簽認通過者；<b>或</b></p> <p>(c) 當本公司僅有一名股東時，由該股東以書面經簽認通過者；該決議有效日應以簽認之日為準。</p>	<p>A Special Resolution shall be effective for any purpose for which an Ordinary Resolution is expressed to be required under any provision of these Articles;</p> <p>特別決議 指本公司依據開曼法令通過之下列特別決議：</p> <p>(a) 於依本章程召集之股東會，由股東親自出席，如為法人股東則由其合法授權代表出席，或以委託書方式出席之股東表決權三分之二以上通過，且記載擬以特別決議通過有關議案事項之召集通知已合法送達者；</p> <p>(b) 於非掛牌期間，由當時有權出席股東會並行使表決權之股東（如為法人股東則為其合法授權代表）全體以書面（乙份或數份副本）經簽認通過者；<b>與</b></p> <p>(c) 當本公司僅有一名股東時，由該股東以書面經簽認通過者；該決議有效日應以簽認之日為準。</p> <p>本章程規定應以普通決議通過之事項而以特別決議為之者，亦為有效；</p>	

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	<p>本章程規定應以普通決議通過之事項而以特別決議為之者，亦為有效；</p> <p>Statutory Reserve a reserve set aside in an amount equal to ten percent (10%) of the <u>total amount of after-tax net profit for the period and other items adjusted to the then-current year's undistributed earnings other than after-tax net profit for the period as calculated by</u> the Company under the Applicable Listing Rules;;</p> <p>法定盈餘公積 依據上市(櫃)規範自本公司當年度稅後淨利，加計當年度稅後淨利以外項目計入當年度未分配盈餘之數額提撥百分之十之盈餘公積；</p>	<p>Statutory Reserve a reserve set aside in an amount equal to ten percent (10%) of the <u>annual profits of</u> the Company under the Applicable Listing Rules;;</p> <p>法定盈餘公積 依據上市(櫃)規範自本公司當年度盈餘提撥百分之十之盈餘公積；</p>	
第 7 條	(1) The Company shall issue Shares without printing share certificates, provided that the Register shall be conclusive evidence of the entitlement of a Person to Shares recorded against his/her/its name. During the Relevant Period, whenever the Company issues Shares, the Company shall, <u>in compliance with the Law and the Applicable Listing Rules and subject to receipt of the subscription price from each subscriber,</u> deliver or cause the Shareholder Service Agent to deliver Shares by advising TDCC to record the	(1) The Company shall issue Shares without printing share certificates, provided that the Register shall be conclusive evidence of the entitlement of a Person to Shares recorded against his/her/its name. During the Relevant Period, whenever the Company issues Shares, the Company shall deliver or cause the Shareholder Service Agent to deliver Shares by advising TDCC to record the number of Shares against the name of each subscriber within thirty (30) days from the date <u>such Shares may be delivered, pursuant to the</u>	為配合 2020 年 1 月 8 日股東權益保護事項檢查表，增訂第 7 條第(2)項發行股份之股款催告期限規定，後續各項條文依次遞延，並就本條第(1)項與第(4)項(原本條第(3)項)條文酌作文字調整。 In order to comply with the checklist on matters for protection of

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	<p>number of Shares against the name of each subscriber within thirty (30) days from the date <u>the Board resolves to issue</u> Shares. The Company shall make a public announcement in accordance with the Applicable Listing Rules prior to the delivery of such Shares.</p> <p>(1) 本公司發行股份時得不印製股票，惟股東名簿之記載應為任何人對於股份權利之絕對證據。在掛牌期間，本公司發行股份時，應<u>依照開曼法令規定及上市（櫃）規範，在收訖認股人繳納股款之情形下，於董事會決議發行股份之日起三十日內，自行或促使股務代理機構將股份以通知集保結算所登記之方式交付予認股人。本公司並應於股份交付前依上市（櫃）規範公告之。</u></p> <p><u>(2) When the total number of Shares in every issuance has been subscribed to in full, the Company shall immediately request each of the subscribers for payment. Where the Company issues Shares at a premium, the amount in excess of par value shall be collected at the same time with the payment for Shares. Where a subscriber delays payment for Shares as mentioned above, the Company shall prescribe a period of not less than one (1) month and call upon each subscriber to pay up, declaring that in case of default of payment within that prescribed period the subscriber's right shall be forfeited. After the Company have made the aforesaid call, the</u></p>	<p><u>Law.</u> The Company shall make a public announcement in accordance with the Applicable Listing Rules prior to the delivery of such Shares.</p> <p>(1) 本公司發行股份時得不印製股票，惟股東名簿之記載應為任何人對於股份權利之絕對證據。在掛牌期間，本公司發行股份時，應於<u>開曼法令規定得交付</u>股份之日起三十日內，自行或促使股務代理機構將股份以通知集保結算所登記之方式交付予認股人。本公司並應於股份交付前依上市（櫃）規範公告之。</p>	<p>shareholders' rights on January 8, 2020, the provision of the time limit reminder of the payment of share equity issued in Article 7 (2) was added, the subsequent provisions were deferred in turn, and paragraph (1) and paragraph (4) (originally paragraph (3) of the article) of this article were adjusted as appropriate.</p> <p>另依據開曼群島公司法之規定，開曼群島豁免公司不得將票面金額股份轉換為無票面金額股份；反之亦然。鑒於本公司已發行股份均為票面金額股份，因應 2020 年 1 月 8 日股東權益保護事項檢查表之要求，爰於第 7 條第 (5) 項明定公司不得發行無面額股份，或將票面金額股份轉換為無面額股份。</p>

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	<p><u>subscribers who fail to pay accordingly shall forfeit their rights and the Shares subscribed to by them shall be otherwise sold. Under such circumstances, the Company may hold the subscriber liable for compensating the damage, if any, resulting from such default in payment.</u></p> <p>(2) <u>本公司於每次發行股份總數募足時，應即向各認股人催繳股款，以超過票面金額發行股票時，其溢額應與股款同時繳納。認股人延欠上開應繳之股款，經本公司定一個月以上之期限催告照繳，並聲明逾期不繳失其權利者，若認股人仍不照繳，即失其權利，其所認股份另行募集，且本公司如受有損害時，仍得向該認股人請求賠償。</u></p> <p>(4) <u>The Company shall not issue any unpaid Shares or partial paid-up Shares to any Person. For the avoidance of doubt, a subscriber who fails to pay up the Shares pursuant to Paragraph (2) of this Article will not be considered a Member until the Shares to be subscribed are paid in full, and only if the Shares the subscriber subscribed have been paid in full may the subscriber's name be entered in the Register.</u></p> <p>(4) <u>本公司不得發行任何未繳納股款或僅繳納部分股款之股份。為避免疑義，未依本條第(2)項之規定繳納股款之認股人，在未繳足其所認購股份之股款以前，不具有股東之身分，且唯有在認股人就其所認購之股份繳足股款</u></p>	<p>(3) The Company shall not issue any unpaid Shares or partial paid-up Shares to any Person.</p> <p>(3) 本公司不得發行任何未繳納股款或僅繳納部分股款之股份。</p>	<p>In addition, in accordance with the provisions of the Cayman Islands Company Law, Cayman Islands exempted companies are not allowed to convert par value shares into no par value shares, vice versa. In view of the fact that the outstanding shares of the Company are all par value shares, in accordance with the requirements of the "Checklist for Shareholders' Rights Protection on January 8, 2020", it is clearly stated in Article 7 paragraph (5) that the Company shall not issue no par value shares, or convert the par</p>

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	<p><u>後，其姓名始得被登記於股東名簿。</u></p> <p><b>(5) The Company shall neither issue Shares without par value nor convert its Shares from Shares with par value to Shares without par value.</b></p> <p><b>(5) 本公司不得發行無面額股份，或將票面金額股份轉換為無面額股份。</b></p>		value shares into no par value shares.
第 8 條	<p>(a) upon each issuance of new Shares, the Board may reserve not more than fifteen percent (15%) of the new Shares for subscription by the Employees pursuant to the Law and the Applicable Listing Rules; and</p> <p>(a) 發行新股時，董事會得依照開曼法令及上市(櫃)規範保留發行新股總數不超過百分之十五之股份由員工優先承購。</p>	<p>(a) upon each issuance of new Shares <b><u>(other than resulting from or in connection with any Merger or Consolidation of the Company, Spin-off of the Company's business, any reorganisation of the Company, asset acquisition, share swap, exercise of share options or warrants granted to the Employees, conversion of convertible securities or debt instruments, exercise of subscription warrants or rights to acquire Shares vested with preferential or special rights, where the Company issues new Shares to the existing Members by capitalisation of its reserves in accordance with these Articles, Private Placement or other issuance of Shares for consideration other than cash)</u></b>, the Board may reserve not more than fifteen percent (15%) of the new Shares for subscription by the Employees pursuant to the Law and the Applicable Listing Rules; and</p> <p>(a) 發行新股時(關於合併、分割、重整、資產收購、股份互易、員工股份選擇權或認股權之行使、可轉換有價證券或公司債之轉</p>	<p>為配合第 10 條之修訂內容，酌予調整第 8 條第(a)款之規定。</p> <p>In order to comply with the amended contents in Article 10, the provisions of Article 8 (a) are adjusted as appropriate accordingly.</p>



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		<p><u>換、具優先或特別取得股份權利之認購權或其他權利之行使或依本章程進行公積轉增資而發行新股予原股東、私募或非以現金增資發行新股者除外</u>），董事會得依照開曼法令及上市（櫃）規範保留發行新股總數不超過百分之十五之股份由員工優先承購。</p>	
第 10 條	<p>(1) <u>Subparagraph (a) of Article 8 and Article 9</u> shall not apply whenever the new Shares are issued <u>due to</u> the following <u>reasons</u>:</p> <p>(a) in connection with a Merger or a Consolidation of the Company or a Spin-off of the Company's business, or pursuant to any reorganisation of the Company <u>save as otherwise provided by these Articles</u>;</p> <p>(b) in connection with meeting the Company's obligation under Share subscription warrants and/or options granted to the Employees;</p> <p><u>(c) in connection with distribution of the Employees' compensation</u>;</p> <p><u>(d) in connection with meeting the Company's obligation under corporate bonds which are convertible bonds or vested with rights to acquire Shares</u>;</p> <p><u>(e) in connection with meeting the Company's obligation under share subscription warrant or Preferred Shares vested with rights to acquire Shares</u>; <u>or</u></p> <p><u>(f) in connection with issuance of new Shares to the existing Members by capitalisation of</u></p>	<p><u>The preceding Article</u> shall not apply whenever the new Shares are issued <u>for the following purpose</u>:</p> <p>(a) in connection with a Merger or a Consolidation of the Company or a Spin-off of the Company's business, or pursuant to any reorganisation of the Company;</p> <p>(b) in connection with meeting the Company's obligation under Share subscription warrants and/or options granted to the Employees;</p> <p><u>(c) in connection with meeting the Company's obligation under corporate bonds which are convertible bonds or vested with rights to acquire Shares</u>;</p> <p><u>(d) in connection with meeting the Company's obligation under share subscription warrant or Preferred Shares vested with rights to acquire Shares</u>;</p> <p><u>(e) in connection with any share swap arrangement entered into by the Company, or</u></p> <p><u>(f) in connection with any Private Placement conducted pursuant to Article 13; or</u></p>	<p>主要係為配合 2020 年 1 月 8 日股東權益保護事項檢查表，增訂第 10 條第 (2) 項及第 (3) 項之規定，原第 10 條本文則配合調整項次為第 10 條第 (1) 項，並參照台灣公司法之規定，修正各款條文之內容。</p> <p>Mainly for the purpose of being in compliance with the "Checklist for Shareholders' Rights Protection on January 8, 2020", the provisions in Article 10 paragraph (2) and paragraph (3) were added. The original article 10 was adjusted to be article 10 paragraph 1</p>

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	<p><u>the Company's reserves in accordance with these Articles.</u></p> <p>(1) <u>第 8 條第(a)款與第 9 條</u>規定於本公司因下列<u>事由</u>發行新股者，不適用之：</p> <p>(a) <u>除本章程另有規定外，與因合併他公司、分割或重整有關者；</u></p> <p>(b) <u>與履行員工認股權憑證或選擇權之義務有關者；</u></p> <p>(c) <u>與分派員工酬勞有關者；</u></p> <p>(d) <u>與履行可轉換公司債或附認股權公司債之義務有關者；</u></p> <p>(e) <u>與履行認股權憑證或附認股權特別股之義務有關者；或</u></p> <p>(f) <u>依本章程進行公積轉增資而發行新股予原股東者。</u></p> <p>(2) <u>Article 8 and Article 9 shall not apply to any of the following circumstances:</u></p> <p>(a) <u>the Company, as the surviving company, issues new Shares for a Merger, or the Company issues new shares for the Merger between its subsidiary and other companies;</u></p> <p>(b) <u>all new Shares are issued as consideration for being acquired by the other company with the intention of takeover;</u></p> <p>(c) <u>all new Shares are issued as consideration for the acquisition of issued shares, business, or assets of other companies;</u></p>	<p><u>(g) in connection with any other event otherwise prohibited, limited, restricted or exempted to so apply pursuant to the Law and/or the Applicable Listing Rules.</u></p> <p><u>前條</u>規定於本公司因下列<u>情形</u>發行新股者，不適用之：</p> <p>(a) <u>與合併、分割或重整有關者；</u></p> <p>(b) <u>與履行員工認股權憑證或選擇權之義務有關者；</u></p> <p>(c) <u>與履行可轉換公司債或附認股權公司債之義務有關者；</u></p> <p>(d) <u>與履行認股權憑證或附認股權特別股之義務有關者；</u></p> <p>(e) <u>與股份互易有關者；</u></p> <p>(f) <u>與第 13 條私募規定有關者；</u></p> <p><u>或</u></p> <p>(g) <u>與開曼法令及(或)上市(櫃)規範所定之其他禁止、限制或除外情事有關者。</u></p>	<p>accordingly, and the contents of some articles are amended in reference to the provisions of the Taiwan Company Act.</p>

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	<p><u>(d) new Shares are issued for the Share Exchange entered into by the Company;</u></p> <p><u>(e) new Shares are issued for a Spin-off effected by the transferor company;</u></p> <p><u>(f) new Shares are issued in connection with any Private Placement conducted pursuant to Article 13; or</u></p> <p><u>(g) new Shares are issued in connection with any other event otherwise prohibited, limited, restricted or exempted to so apply pursuant to the Law and/or the Applicable Listing Rules.</u></p> <p><u>(2) 第 8 條與第 9 條規定於本公司有下列情形之一者，不適用之：</u></p> <p><u>(a) 存續公司為合併而發行新股，或本公司為子公司與他公司之合併而發行新股者；</u></p> <p><u>(b) 為利進行併購之意願，發行新股全數用於被收購者；</u></p> <p><u>(c) 發行新股全數用於收購他公司已發行之股份、營業或財產者；</u></p> <p><u>(d) 因進行股份轉換而發行新股者；</u></p> <p><u>(e) 因受讓分割而發行新股者；</u></p> <p><u>(f) 因本章程第 13 條規定之私募而發行新股者；或</u></p> <p><u>(g) 或與開曼法令及（或）上市（櫃）規範所定之其他禁止、限制或除外情事有關者。</u></p> <p><u>(3) New Shares issued for any of the circumstances in the preceding Paragraph may be paid up in cash or assets as required for the business of the Company.</u></p>		

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	(3) 本公司因前項所列事由而發行之新股，得以現金或公司事業所需之財產為出資。		
第 36 條	<p>The following matters shall not be considered, discussed or proposed for approval at a general meeting unless they are specified in the notice of general meeting with the description of their material contents; the material contents may be uploaded onto the website designated by the <b>R.O.C. competent authorities</b> or the Company and such website shall be indicated on the notice of general meeting:</p> <p>下列事項，非在股東會召集事由中列舉，並說明其主要內容，不得在股東會中審議、討論或提付表決；其主要內容得置於<u>中華民國</u>證券主管機關或本公司指定之網站，並應將其網址載明於<u>召集</u>通知：</p>	<p>The following matters shall not be considered, discussed or proposed for approval at a general meeting unless they are specified in the notice of general meeting with the description of their material contents; the material contents may be uploaded onto the website designated by the <b>Commission</b> or the Company and such website shall be indicated on the notice of general meeting:</p> <p>下列事項，非在股東會召集事由中列舉，並說明其主要內容，不得在股東會中審議、討論或提付表決；其主要內容得置於證券主管機關或本公司指定之網站，並應將其網址載明於通知：</p>	<p>為杜疑義，酌予調整條文用語。 To avoid ambiguity, the terminologies in the articles are adjusted as appropriate.</p>
第 40 條	<p>(1) During the Relevant Period, one or more Member(s) holding one percent (1%) or more of the total issued Shares of the Company may submit to the Company not more than one proposal in writing or by way of electronic transmission for resolution at an annual general meeting; provided that only one matter shall be allowed in a single proposal, the number of words therein contained shall not be more than three hundred (300), and the matter of such proposal may be resolved by a general meeting, or otherwise such proposal shall not be included in the agenda.</p>	<p>(1) During the Relevant Period, one or more Member(s) holding one percent (1%) or more of the total issued <b>and outstanding</b> Shares of the Company may submit to the Company not more than one proposal in writing or by way of electronic transmission for resolution at an annual general meeting; provided that only one matter shall be allowed in a single proposal, the number of words therein contained shall not be more than three hundred (300), and the matter of such proposal may be resolved by a general meeting, or otherwise such proposal shall not be included in the agenda..</p>	<p>為杜疑義，酌予調整第(1)項及第(4)項第(b)款條文用語。 To avoid ambiguity, the terminologies in the paragraph (1) and Paragraph (4)(b) are adjusted as appropriate.</p>

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	<p>(1) 於掛牌期間，持有已發行股份總數百分之一以上股份之一位或數位股東，得以書面或電子方式向本公司提出股東常會議案；但以一項為限，不得超過三百字，且該提案須為股東會得決議之事項。提案超過一項或超過三百字或提案非股東會得決議者，均不列入議案。</p> <p>(4) Except for the following proposals, all other proposals submitted by Member(s) shall be included in the agenda in a general meeting by the Board, and if any proposal from such Shareholder(s) is to urge the Company to promote public interests or fulfil its social responsibilities, the board of the Directors may still accept such proposal to be discussed at a general meeting:</p> <p>(b) the number of Shares held by the proposing Member(s) is less than one percent (1%) of the total issued Shares in the Register upon commencement of the period in which the Register is closed for transfers before the relevant annual general meeting of the Company;</p> <p>(4) 除有下列情事之一者，股東所提股東會議案，董事會均應列入，且股東提案如係為敦促本公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案：</p> <p>(b) 提案股東於本公司股票停止過戶期間開始時，持股未達百分之一者；</p>	<p>(1) 於掛牌期間，持有已發行股份總數百分之一以上股份之一位或數位股東，得以書面或電子方式向本公司提出股東常會議案；但以一項為限，不得超過三百字，且該提案須為股東會得決議之事項。提案超過一項或超過三百字或提案非股東會得決議者，均不列入議案。</p> <p>(4) Except for the following proposals, all other proposals submitted by Member(s) shall be included in the agenda in a general meeting by the Board, and if any proposal from such Shareholder(s) is to urge the Company to promote public interests or fulfil its social responsibilities, the board of the Directors may still accept such proposal to be discussed at a general meeting:</p> <p>(b) the number of Shares held by the proposing Member(s) is less than one percent (1%) of the total issued <u>and outstanding</u> Shares in the Register upon commencement of the period in which the Register is closed for transfers before the relevant annual general meeting of the Company;</p> <p>(4) 除有下列情事之一者，股東所提股東會議案，董事會均應列入，且股東提案如係為敦促本公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案：</p> <p>(b) 提案股東於本公司股票停止過戶期間開始時，持股未達百分之一者；</p>	

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第 48 條	<p>(2) <b>Without prejudice to the Law, in the event that <u>the Company resolves to carry out</u> any Spin-Off, Consolidation, <u>Merger, acquisition,</u> or Share Exchange <u>(collectively, the "Merger and Acquisition"),</u> a Member <u>expressing his dissent in accordance with the Applicable Listing Rules</u> may request the Company to purchase all of his Shares at the then prevailing fair price.</b></p> <p>(2) <b><u>在不違反開曼法令規定之情形下，股東會決議本公司進行分割、新設合併/吸收合併、收購或股份轉換（下合稱「併購事項」）時，依上市（櫃）規範之規定表示異議之股東得請求本公司按當時公平價格收買其持有之股份。</u></b></p> <p>(3) Without prejudice to the Law, in the event the Company and a Member making a request pursuant to Paragraphs (2) of this Article fail to reach an agreement on the purchase price within sixty (60) days following the date of the resolution, the Company shall, within thirty (30) days after such sixty (60) days period, file a petition against all Members who fail to reach such an agreement (collectively, the "<b>Dissenting Members</b>") with the R.O.C. Courts for a ruling on the appraisal price, and may designate Taiwan Taipei District Court of the R.O.C. as the court of first instance.</p>	<p>(2) <b><u>In the event <u>any part of the Company's business is involved in</u> any Spin-Off, <u>Merger, Consolidation,</u> <u>General Assignment of Business</u> or Share Exchange, a Member, <u>who has forfeited his right to vote on such matter and expressed his dissent therefor, in writing before the relevant vote,</u> may request the Company to purchase all of his Shares at the then prevailing fair price <u>in accordance with the Law.</u></u></b></p> <p>(2) 股東會決議本公司分割、<b>股份轉換、概括讓與或與他公司新設合併/吸收合併時，股東在該議案表決前以書面表示異議，並就該議案放棄其表決權者，</b>得請求本公司<b>依開曼法令</b>按當時公平價格收買其持有之股份。</p> <p>(3) Without prejudice to the Law, in the event the Company and a Member making a request pursuant to Paragraphs (1) or (2) of this Article fail to reach agreement on the purchase price within sixty (60) days following the date of the resolution, the Member may, within thirty (30) days after such sixty (60) days period, file a petition to the R.O.C. Courts if and to the extent permitted under the Law, for a ruling on the appraisal price.</p>	<p>為配合 2020 年 1 月 8 日股東權益保護事項檢查表，修訂第 48 條第(2)項及第(3)項，並增訂第 48 條第(4)項。 Mainly for the purpose of being in compliance with the "Checklist for Shareholders 'Rights Protection on January 8, 2020", Article 48 paragraph (2) and (3) were amended, and Article 48 paragraph (4) was added.</p> <p>另為配合本條修訂內容，並依據英屬開曼群島公司法規定，增訂第 48 條第(5)項，以明確載示股東依本公司註冊地國公司法令規定下之異議股東股份收買請求權，不受本條規定之限制或禁止，俾保障股東權益。</p> <p>In addition, in compliance with the amendments to this article, and in accordance with the</p>

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	<p>(3) 在不違反開曼法令規定之情形下，依<b>本條第(2)項</b>行使股份收買請求權之股東，與本公司在股東會決議日起六十日內未達成協議者，<b>本公司應於</b>此期間經過後三十日內，<b>以全體未達成協議之股東為相對人</b>，向中華民國法院聲請為價格之裁定，<b>並得以臺灣臺北地方法院為第一審管轄法院。</b></p> <p><b><u>(4) Without prejudice to the Law, a Member making a request pursuant to Paragraphs (1) or (2) of this Article shall make such request in writing within twenty (20) days after the date of the general meeting adopting resolutions with respect to the matter(s) as set out in Subparagraph (a), (b) or (c) of Paragraph (1) of Article 46 or the Merger and Acquisition, and specify the repurchase price. If the Member and the Company reach an agreement on the repurchase price, the Company shall pay for the Shares to be repurchased within ninety (90) days after the date of the general meeting adopting such resolutions. In case no agreement is reached, the Company shall pay the fair repurchase price determined at its discretion to the Dissenting Members with whom the Company fail to reach an agreement within ninety (90) days after the date of the general meeting adopting such resolutions. If the Company fails to pay the price, it shall be considered to have accepted the</u></b></p>	<p>(3) 在不違反開曼法令規定之情形下，依<b>前二項</b>行使股份收買請求權之股東，與公司在股東會決議日起六十日內未達成協議者，<b>得在</b>此期間經過後三十日內，<b>在開曼法令允許之範圍內</b>，向中華民國法院聲請為價格之裁定。</p>	<p>provisions of the British Cayman Islands Companies Law, Article 48 paragraph (5) was added to clearly express the shareholders' right to request the purchase of shares of dissenting shareholders under the laws and regulations of the Company where the Company is registered shall not be subject to the restrictions or prohibitions stipulated in this article, so as to protect the rights and interests of the shareholders.</p>

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	<p><u>repurchase price proposed by such Dissenting Members.</u></p> <p>(4) <u>在不違反開曼法令規定之情形下，依本條第(1)項及第(2)項行使股份收買請求權之股東，應於股東會決議日起二十日內以書面提出，並列明請求收買價格。股東與本公司就收買價格達成協議者，本公司應自股東會決議日起九十日內支付價款。若股東與本公司未達成協議者，本公司應自決議日起九十日內，依其所認為之公平價格支付價款予未達成協議之股東；本公司未支付者，視為同意股東請求收買之價格。</u></p> <p>(5) <u>Notwithstanding Paragraphs (2), (3) and (4) of this Article, nothing under this Article shall restrict or prohibit a Member from exercising his right under section 238 of the Companies Law (2020 Revision) of the Cayman Islands and any amendment or other statutory modification thereof to payment of the fair value of his shares upon dissenting from a Consolidation or Merger.</u></p> <p>(5) <u>儘管有本條第(2)項至第(4)項之規定，就本公司進行新設合併/吸收合併表示異議之股東，仍得依照英屬開曼群島公司法（2020年修訂版）第238條行使請求本公司按公平價格收買其持有股份之權利，不受本條規定之限制或禁止。</u></p>		
第 65 條	(4) The principle of cumulative voting shall apply in any election of Directors pursuant to this Article. Each Member entitled to vote in	(4) The principle of cumulative voting shall apply in any election of Directors pursuant to this Article. Each Member entitled to vote in	酌予調整條文用語。 Adjust the terminologies in



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	<p>such election shall have a number of votes equal to the product of (a) the number of votes conferred by such Member's Shares and (b) the number of Directors to be elected at the general meeting. Each Member may divide and distribute such Member's votes, as so calculated, among any one or more candidates for the directorships to be filled, or such Member may cast such Member's votes for a single candidate. At such election, the candidates receiving the highest number of votes, up to the number of Directors to be elected, shall be elected. Notwithstanding anything to the contrary in <u>these Articles</u>, at any time other than the Relevant Period, the Company may by Ordinary Resolution appoint any Person to be a Director or remove any Director from office.</p> <p>(4) 依本章程之規定選舉董事時，應採用累積投票制。各股東於該董事選舉時，應有(a)與其持有股份數相應之投票權數，乘以(b)股東會應選出董事人數相同數量之選舉權。各股東得將其選舉權分配予多數董事候選人或集中選舉單一董事候選人。於該次選舉中，由所得選票代表選舉權較多者，當選為董事。儘管於本章程有相反之規定，於非掛牌期間，本公司得以普通決議指派任何人擔任董事或解任任何董事。</p>	<p>such election shall have a number of votes equal to the product of (i) the number of votes conferred by such Member's Shares and (ii) the number of Directors to be elected at the general meeting. Each Member may divide and distribute such Member's votes, as so calculated, among any one or more candidates for the directorships to be filled, or such Member may cast such Member's votes for a single candidate. At such election, the candidates receiving the highest number of votes, up to the number of Directors to be elected, shall be elected. Notwithstanding anything to the contrary in <u>this Paragraph (4) of this Article</u>, at any time other than the Relevant Period, the Company may by Ordinary Resolution appoint any Person to be a Director or remove any Director from office.</p> <p>(4) 依本章程之規定選舉董事時，應採用累積投票制。各股東於該董事選舉時，應有(i)與其持有股份數相應之投票權數，乘以(ii)股東會應選出董事人數相同數量之選舉權。各股東得將其選舉權分配予多數董事候選人或集中選舉單一董事候選人。於該次選舉中，由所得選票代表選舉權較多者，當選為董事。儘管於本項有相反之規定，於非掛牌期間，本公司得以普通決議指派任何人擔任董事或解任任何董事。</p>	<p>the article as appropriate.</p>

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第 73 條	<p>(1) Without prejudice to the duties owed by a Director to the Company under common law of the Cayman Islands and subject to the Law, the Directors shall assume fiduciary duties to the Company and without limitation, the due care of a good administrator, exercise due care and skill <u>and act in the best interest of the Company</u> in conducting the business operation of the Company, <u>including matters in connection with Spin-off, Consolidation, Merger, or acquisition of the Company</u>. A Director may be liable to the Company if he acts contrary to his duties. In circumstances where a Director breaches any of such duties and acts for his/her or other Person's interest, the Company may, with the sanction 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 any and all earnings derived from such act as if such misconduct is done for the benefit of the Company.</p> <p>(1) 在不影響董事依據英屬開曼群島普通法對本公司所負義務之情況下，除開曼法令另有規定外，董事應對本公司負忠實義務，且不限於善良管理人之注意義務，並應以合理之注意、技能，<u>及為公司之最大利益</u>執行本公司業務（<u>包括處理本公司進行分割、新設合併/吸收合併、收購等事宜</u>）。董事如有違反其義務者，應對本公司負擔賠償責任；若該董事違反其義務且</p>	<p>(1) Without prejudice to the duties owed by a Director to the Company under common law of the Cayman Islands and subject to the Law, the Directors shall assume fiduciary duties to the Company and without limitation, the due care of a good administrator, <u>and</u> exercise due care and skill in conducting the business operation of the Company. A Director may be liable to the Company if he acts contrary to his duties. In circumstances where a Director breaches any of such duties and acts for his/her or other Person's interest, the Company may, with the sanction 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 any and all earnings derived from such act as if such misconduct is done for the benefit of the Company.</p> <p>(1) 在不影響董事依據英屬開曼群島普通法對本公司所負義務之情況下，除開曼法令另有規定外，董事應對本公司負忠實義務，且不限於善良管理人之注意義務，並應以合理之注意<u>及</u>技能執行本公司業務。董事如有違反其義務者，應對本公司負擔賠償責任；若該董事違反其義務且係為自己或他人利益為行為時，經股東會普通決議，本公司得在法律允許之最大範</p>	<p>為配合 2020 年 1 月 8 日股東權益保護事項檢查表，修訂第 73 條第(1)項。In order to be in compliance with the "Checklist for Shareholders' Rights Protection on January 8, 2020", Article 73 paragraph (1) was amended.</p>

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	<p>係為自己或他人利益為行為時，經股東會普通決議，本公司得在法律允許之最大範圍內，為一切適當行為，以將該行為之所得歸為本公司之所得。</p>	<p>圍內，為一切適當行為，以將該行為之所得歸為本公司之所得。</p>	
<p>第 79 條</p>	<p><b><u>(2) If the Board fails to comply with the Applicable Listing Rules, these Articles and any resolutions passed in a general meeting in dealing with matters in connection with Spin-off, Consolidation, Merger, or acquisition of the Company, as a result of which the Company suffers damages, any Director involved in decision-making related thereto shall be liable to the Company in respect of the damages suffered by the Company. However, a Director may be exempted from the liability if the minutes of the Board meeting or written statement demonstrates such Director's dissent.</u></b></p> <p><b><u>(2) 董事會違反上市(櫃)規範、本章程或股東會決議進行分割、新設合併/吸收合併、收購等事宜，致本公司受有損害時，參與決議之董事，對本公司應負賠償之責。但經表示異議之董事，有紀錄或書面聲明可證者，免其責任。</u></b></p>	<p>新增第(2)項。</p>	<p>為配合 2020 年 1 月 8 日股東權益保護事項檢查表，增訂第 79 條第(2)項。 In order to be in compliance with the "Checklist for Shareholders' Rights Protection on January 8, 2020", Article 79 paragraph (2) was added.</p> <p>原第 79 條內容則拆分為前、後段，並將前、後段分別調整為第 79 條第(1)項及第(3)項。</p> <p>The contents of the original Article 79 were split into the front and back sections, the front and back sections were then adjusted to be Article 79 paragraph (1) and paragraph (3) respectively.</p>
<p>第 82.1 條</p>	<p>(1) During the Relevant Period, unless otherwise provided by the Law and the Applicable Listing Rules, the Company shall establish an audit committee; regulations governing the</p>	<p>(1) During the Relevant Period, unless otherwise provided by the Law and the Applicable Listing Rules, the Company shall establish an audit committee; regulations governing the</p>	<p>參照公開發行公司審計委員會行使職權辦法之規定，修改第(1)項條文用語，明確規範審計委員會成員</p>

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	<p>professional qualifications for its members, <b><u>the formation of audit committee</u></b>, the exercise of their powers of office, and related matters shall be prescribed and amended from time to time by the Board in accordance with the Applicable Listing Rules.</p> <p>(1) 於掛牌期間，除開曼法令或上市（櫃）規範另有規定外，本公司應設置審計委員會；其成員專業資格、<b><u>組成</u></b>、所定職權之行使及相關事項之辦法，應授權董事會依上市（櫃）規範定之。</p>	<p>professional qualifications for its members, the exercise of their powers of office, and related matters shall be prescribed and amended from time to time by the Board in accordance with the Applicable Listing Rules.</p> <p>(1) 於掛牌期間，除開曼法令或上市（櫃）規範另有規定外，本公司應設置審計委員會；其成員專業資格、所定職權之行使及相關事項之辦法，應授權董事會依上市（櫃）規範定之。</p>	<p>組成之相關辦法，亦應符合上市（櫃）規範。</p> <p>With reference to the provisions in “Regulations Governing the Exercise of Powers by Audit Committees of Public Companies”, the terminologies in the paragraph (1) were amended, while clearly stipulating the relevant regulations for the composition of audit committee members, the listing (TPEX) regulations shall also be complied with.</p>
第 82.2 條	<p>(1) During the Relevant Period, unless otherwise provided by the Law and the Applicable Listing Rules, the Company shall establish a remuneration committee; regulations governing the professional qualifications for its members, <b><u>the formation of remuneration committee</u></b>, the exercise of their powers of office, and related matters shall be prescribed and</p>	<p>(1) During the Relevant Period, unless otherwise provided by the Law and the Applicable Listing Rules, the Company shall establish a remuneration committee; regulations governing the professional qualifications for its members, the exercise of their powers of office, and related matters shall be prescribed and amended from time to time by the Board in</p>	<p>參照股票上市或於證券商營業處所買賣公司薪資報酬委員會設置及行使職權辦法之規定，修改第(1)項條文用語，明確規範薪資報酬委員會成員組成之相關辦法，亦應符合上市（櫃）規範。</p>

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	<p>amended from time to time by the Board in accordance with the Applicable Listing Rules. Remuneration referred to in this Paragraph shall include salary, stock options, and any other substantive incentive measures for Directors and managerial officers under the Law or the Applicable Listing Rules.</p> <p>(1) 於掛牌期間，除開曼法令或上市（櫃）規範另有規定外，本公司應設置設置薪資報酬委員會；其成員專業資格、<u>組成</u>、所定職權之行使及相關事項之辦法，應授權董事會依上市（櫃）規範定之。本項所稱薪資報酬應包括董事及經理人之薪資、股票選擇權與其他依開曼法令或上市（櫃）規範具有實質獎勵之措施。</p>	<p>accordance with the Applicable Listing Rules. Remuneration referred to in this Paragraph shall include salary, stock options, and any other substantive incentive measures for Directors and managerial officers under the Law or the Applicable Listing Rules.</p> <p>(1) 於掛牌期間，除開曼法令或上市（櫃）規範另有規定外，本公司應設置設置薪資報酬委員會；其成員專業資格、所定職權之行使及相關事項之辦法，應授權董事會依上市（櫃）規範定之。本項所稱薪資報酬應包括董事及經理人之薪資、股票選擇權與其他依開曼法令或上市（櫃）規範具有實質獎勵之措施。</p>	<p>With reference to the “Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange”, the terminologies in paragraph (1) were amended to clarify the relevant measures for regulating the composition of the Remuneration Committee members, which should also comply with the listing (TPEX) regulations.</p>
第 82.3 條	<p><b><u>(1) During the Relevant Period, prior to any resolution of the Merger and Acquisition by the Board, the audit committee of the Company shall review the fairness and reasonableness of the plan and transaction of the Merger and Acquisition, and</u></b></p>	<p>本條新增。</p>	<p>為配合 2020 年 1 月 8 日股東權益保護事項檢查表，增訂第 82.3 條。 In order to be in compliance with the “Checklist for Shareholders’</p>

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	<p><u>then submit review results to the Board and the general meeting of the Company. However, the audit committee of the Company may elect not to submit the aforesaid review results to the Members at a general meeting if the Law provides that the Merger and Acquisition to be resolved requires no approval by the Members.</u></p> <p>(1) <u>於掛牌期間，本公司董事會決議併購事項前，應由審計委員會就併購事項計畫與交易之公平性、合理性進行審議，並將審議結果提報董事會及股東會。但依開曼法令規定無須召開股東會決議者，得不提報股東會。</u></p> <p>(2) <u>When reviewing the abovementioned matters, the audit committee of the Company shall seek opinions from an independent expert on the reasonableness of the share exchange ratio or the distribution of cash or other assets.</u></p> <p>(2) <u>審計委員會進行前項之審議時，應委請獨立專家就換股比例或配發股東之現金或其他財產之合理性提供意見。</u></p> <p>(3) <u>The Company shall send the review results of the audit committee of the Company and opinions of independent experts to all Members together with the notice of general meeting in which the Merger and Acquisition is to be resolved. However, the Company shall report the Merger and</u></p>		<p>Rights Protection on January 8, 2020", Article 82.3 was added.</p>

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	<p><u>Acquisition to the Members at the most recent general meeting if the Law provides that the Merger and Acquisition to be resolved requires no approval by the Members.</u></p> <p>(3) <u>審計委員會之審議結果及獨立專家之意見，應於發送決議併購事項之股東會召集通知時，一併發送予股東；但依開曼法令規定無須召開股東會決議者，應於最近一次股東會就併購事項提出報告。</u></p> <p>(4) <u>If the Company posted the aforesaid review results and opinions of independent experts on a website designated by the R.O.C. competent authorities and arranged for the same documents to be made available at the venue of the general meeting of the Company for inspection by Members, those documents shall be deemed as having been sent to all Members.</u></p> <p>(4) <u>前項審議結果及獨立專家之意見，經本公司於中華民國證券主管機關指定之網站公告同一內容，且備置於股東會會場供股東查閱者，對於股東視為已發送。</u></p>		
第 83 條	(1) During the Relevant Period, a person who is under any of the following circumstances shall not act as a Director of the Company; if he has already held office of a Director, he shall cease to act as a Director and be removed from the position of Director automatically:	(1) During the Relevant Period, a person who is under any of the following circumstances shall not act as a Director of the Company; if he has already held office of a Director, he shall cease to act as a Director and be removed from the position of Director automatically:	為杜疑義，酌予調整條文用語。 To avoid ambiguity, the terminologies in the article were adjusted as appropriate.

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	<p>(a) commits a felony (including but not limiting to an offence under Statute for Prevention of Organizational Crimes of the R.O.C.) and is subsequently adjudicated guilty by a final judgment, and <u>either (i) he</u> has not commenced to serve the term of the sentence yet, <u>(ii) he</u> has commenced to serve the term of sentence but not served the full term, or <u>(iii)</u> less than five years have elapsed from the date of completion of the full sentence, expiry of probation period or date in which he has been pardoned;</p> <p>(b) commits any criminal offence of fraud, breach of trust or misappropriation and is subsequently punished with imprisonment for a term of more than one year, and <u>either (i) he</u> has not commenced to serve the term of the sentence yet, <u>(ii) he</u> has commenced to serve the term of sentence but not served the full term, or <u>(iii)</u> less than two years have elapsed from the date of completion of the full sentence, expiry of probation period or date in which he has been pardoned;</p> <p>(c) is adjudicated guilty by a final judgment for committing the offense as specified in the Anti-corruption Act of R.O.C., and <u>either (i) he</u> has not commenced to serve the term of the sentence yet, <u>(ii) he</u> has commenced to serve the term of sentence but not served the full term, or <u>(iii)</u> less than two years have elapsed from the date of completion of the full</p>	<p>(a) commits a felony (including but not limiting to an offence under Statute for Prevention of Organizational Crimes of the R.O.C.) and is subsequently adjudicated guilty by a final judgment, and has not commenced to serve the term of the sentence yet, <u>or</u> has commenced to serve the term of sentence but not served the full term, or less than five years have elapsed from the date of completion of the full sentence, expiry of probation period or date in which he has been pardoned;</p> <p>(b) commits any criminal offence of fraud, breach of trust or misappropriation and is subsequently punished with imprisonment for a term of more than one year, and has not commenced to serve the term of the sentence yet, <u>or</u> has commenced to serve the term of sentence but not served the full term or less than two years have elapsed from the date of completion of the full sentence, expiry of probation period or date in which he has been pardoned;</p> <p>(c) is adjudicated guilty by a final judgment for committing the offense as specified in the Anti-corruption Act of R.O.C., and has not commenced to serve the term of the sentence yet, <u>or</u> has commenced to serve the term of sentence but not served the full term or less than two years have elapsed from the date of completion of the full sentence, expiry of</p>	



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	<p>sentence, expiry of probation period or date in which he has been pardoned;</p> <p>(1) 於掛牌期間，有下列情事之一者不得擔任董事，其已擔任者，當然解任：</p> <p>(a) 曾犯重罪（包括但不限於中華民國組織犯罪防制條例之罪），經有罪判決確定，<u>且(i)</u>尚未執行、<u>(ii)</u>尚未執行完畢，或<u>(iii)</u>執行完畢、緩刑期滿或赦免後尚未逾五年者；</p> <p>(b) 曾犯詐欺、背信、侵占罪經受有期徒刑一年以上之刑確定，<u>且(i)</u>尚未執行、<u>(ii)</u>尚未執行完畢，或<u>(iii)</u>執行完畢、緩刑期滿或赦免後尚未逾兩年者；</p> <p>(c) 曾犯貪污治罪條例之罪，經判決有罪確定，<u>且(i)</u>尚未執行、<u>(ii)</u>尚未執行完畢，或<u>(iii)</u>執行完畢、緩刑期滿或赦免後尚未逾兩年者；</p>	<p>probation period or date in which he has been pardoned;</p> <p>(1) 於掛牌期間，有下列情事之一者不得擔任董事，其已擔任者，當然解任：</p> <p>(a) 曾犯重罪（包括但不限於中華民國組織犯罪防制條例之罪），經有罪判決確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後尚未逾五年者；</p> <p>(b) 曾犯詐欺、背信、侵占罪經受有期徒刑一年以上之刑確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後尚未逾兩年者；</p> <p>(c) 曾犯貪污治罪條例之罪，經判決有罪確定，尚未執行、尚未執行完畢，或執行完畢、緩刑期滿或赦免後尚未逾兩年者；</p>	
第 86 條	<p>Subject to the Law, one or more Members holding one percent (1%) or more of the total number of the <u>issued</u> Shares continuously for a period of more than six months may request in writing any Independent Director of the <u>audit committee</u> to file, on behalf of the Company, an action against a Director who has, in the course of performing his/her duties, committed any act resulting in damage to the Company or in violation of the Law, the Applicable Listing Rules or these Articles, with a competent court, including the Taiwan Taipei District Court of the R.O.C. In case the Independent Director fails to file such action within</p>	<p>Subject to the Law, one or more Members holding one percent (1%) or more of the total number of the <u>outstanding</u> Shares continuously for a period of more than six months may request in writing any Independent Director of the <u>Audit Committee</u> to file, on behalf of the Company, an action against a Director who has, in the course of performing his/her duties, committed any act resulting in damage to the Company or in violation of the Law, the Applicable Listing Rules or these Articles, with a competent court, including the Taiwan Taipei District Court of the R.O.C. In case the Independent</p>	<p>為杜疑義，酌予調整條文用語。 To avoid ambiguity, the terminologies in the article were adjusted as appropriate.</p>

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	<p>thirty (30) days after receipt of such request, to the extent permitted under the laws of the Cayman Islands, the Members making such request may file the action for the Company.</p> <p>除開曼法令另有規定外，繼續六個月以上持有已發行股份總數百分之一以上之股東，得以書面請求審計委員會之任一獨立董事為本公司，向有管轄權之法院（包括臺灣臺北地方法院），對執行職務損害本公司或違反開曼法令、上市（櫃）規範或本章程之董事提起訴訟。該獨立董事自收受前述請求日起三十日內不提起訴訟時，於開曼法令允許之範圍內，該請求之股東得為本公司提起訴訟。</p>	<p>Director fails to file such action within thirty (30) days after receipt of such request, to the extent permitted under the laws of the Cayman Islands, the Members making such request may file the action for the Company.</p> <p>除開曼法令另有規定外，繼續六個月以上持有已發行股份總數百分之一以上之股東，得以書面請求審計委員會之任一獨立董事為本公司，向有管轄權之法院（包括臺灣臺北地方法院），對執行職務損害本公司或違反開曼法令、上市（櫃）規範或本章程之董事提起訴訟。該獨立董事自收受前述請求日起三十日內不提起訴訟時，於開曼法令允許之範圍內，該請求之股東得為本公司提起訴訟。</p>	
第 91 條	<p>A Director who is in any way, whether directly or indirectly, interested in a matter discussed, considered or proposed in a meeting of the Board shall declare the nature of his interest and its essential contents at such relevant meeting. <b><u>When the Company conducts any Spin-Off, Consolidation, Merger, or acquisition, a Director who bears any interest in the transaction shall explain the essential contents of such personal interest and the reason of approval or disapproval of the resolution in connection with the transaction in a meeting of the Board and the general meeting of the Company.</u></b> Any Director who bears a personal interest that may conflict with and impair the interest of the Company in respect of any matter proposed for consideration and approval at a meeting of Board shall abstain from voting, on his own behalf or as a proxy or corporate</p>	<p>A Director who is in any way, whether directly or indirectly, interested in a matter discussed, considered or proposed in a meeting of the Board shall declare the nature of his interest and its essential contents at such relevant meeting. Any Director who bears a personal interest that may conflict with and impair the interest of the Company in respect of any matter proposed for consideration and approval at a meeting of Board shall abstain from voting, on his own behalf or as a proxy or corporate representative, with respect to the said matter. Where the spouse of a Director, or a blood relative within the second degree of kinship of a Director, or any companies, which have a controlling or subordinate relation with a Director, who has a personal interests in the matters under discussion at a meeting of the board of Directors, such Director shall be</p>	<p>為配合 2020 年 1 月 8 日股東權益保護事項檢查表，修訂第 91 條。 In order to be in line with the "Checklist for Shareholders' Rights Protection on January 8, 2020", Article 91 was amended.</p>

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	<p>representative, with respect to the said matter. Where the spouse of a Director, or a blood relative within the second degree of kinship of a Director, or any companies, which have a controlling or subordinate relation with a Director, who has a personal interests in the matters under discussion at a meeting of the board of Directors, such Director shall be deemed to have a personal interest in the matter. Any and all votes cast by such Director(s) shall not be counted in determining the number of votes for or against such matter.</p> <p>董事就董事會議之事項，具有直接或間接利害關係時，應於董事會中揭露其自身利害關係之重要內容；<u>於本公司進行分割、新設合併/吸收合併、收購時，董事應於董事會及股東會說明其與該交易自身利害關係之重要內容及贊成或反對該交易決議之理由。</u>董事對於董事會之事項，有自身利害關係致有害於公司利益之虞時，不得加入表決，並不得代理他董事行使其表決權。董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就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。該不得行使表決權之董事，其表決權不算入已出席董事之表決權數。</p>	<p>deemed to have a personal interest in the matter. Any and all votes cast by such Director(s) shall not be counted in determining the number of votes for or against such matter.</p> <p>董事就董事會議之事項，具有直接或間接利害關係時，應於董事會中揭露其自身利害關係之重要內容。董事對於董事會之事項，有自身利害關係致有害於公司利益之虞時，不得加入表決，並不得代理他董事行使其表決權。董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就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。該不得行使表決權之董事，其表決權不算入已出席董事之表決權數。</p>	
100	<p>(1) 本公司現處於成長階段，本公司之股息/紅利得以現金或/及股份方式配發予本公司股東，且本公司股息/紅利之配發應考量本公司資本支出、未來業務擴充計畫、財務規劃及其他為求永續發展需求之計畫。</p> <p>(2) 於掛牌期間，除開曼法令、上市（櫃）規範或本章程另有規定外，本公司當年度如有獲利，應經董事</p>	<p>(1) 本公司現處於成長階段，本公司之股息/紅利得以現金或/及股份方式配發予本公司股東，且本公司股息/紅利之配發應考量本公司資本支出、未來業務擴充計畫、財務規劃及其他為求永續發展需求之計畫。</p> <p>(2) 於掛牌期間，除開曼法令、上市（櫃）規範或本章程另有規定外，本公司當年度如有獲利，應經董事</p>	<p>配合本公司營運需求修訂。 Amended in line with the Company's operational needs.</p>

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	<p>會三分之二以上董事之出席及出席董事過半數之決議，提撥<u>不低於</u>百分之<u>五點八</u>為員工酬勞，以股份及/或現金方式分派予員工；並得經董事會三分之二以上董事之出席及出席董事過半數之決議提撥不高於百分之<u>三點二</u>作為董事酬勞分派予董事。但本公司尚有累積虧損（包括調整未分配盈餘金額）時，應預先保留彌補數額，再就其剩餘數額依前述比例提撥員工及董事酬勞。員工及董事酬勞分配案應提股東會報告。除上市（櫃）規範另有規定外，董事酬勞不應以發行新股之方式為之。本項所稱「獲利」，係指尚未扣除分派員工酬勞及董事酬勞之稅前利益。</p> <p>(3) 於掛牌期間，除開曼法令、上市（櫃）規範或本章程另有規定，或附於股份之權利另有規範外，凡本公司於一會計年度終了時如有盈餘，於依法提繳所有相關稅款、彌補虧損（包括先前年度之虧損及調整未分配盈餘金額，如有）、按照上市（櫃）規範提撥法定盈餘公積（但若法定盈餘公積合計已達本公司已發行資本總額者不適用之），次提特別盈餘公積（如有）後，剩餘之可分配盈餘（包括經迴轉之特別盈餘公積）得由股東常會以普通決議，以不低於可分配盈餘之百分之二十，加計經本公司股東常會以普通決議所定以前年度未分配盈餘之全部或一部（包括調整未分配盈餘金額），依股東持股比例，派付股息/紅利予股東，其中現金股息/紅利之數額，不得低於該次派付股息/紅利總額之百分之二十。</p> <p>(4) 於掛牌期間，除股東會另有決議外，分派員工及董事酬勞，以及股息、紅利或其他利益予股東，均應以新台幣為計算基準。</p>	<p>會三分之二以上董事之出席及出席董事過半數之決議，提撥<u>不超過</u>百分之<u>三</u>為員工酬勞，以股份及/或現金方式分派予員工；並得經董事會三分之二以上董事之出席及出席董事過半數之決議提撥不高於百分之<u>二</u>作為董事酬勞分派予董事。但本公司尚有累積虧損（包括調整未分配盈餘金額）時，應預先保留彌補數額，再就其剩餘數額依前述比例提撥員工及董事酬勞。員工及董事酬勞分配案應提股東會報告。除上市（櫃）規範另有規定外，董事酬勞不應以發行新股之方式為之。本項所稱「獲利」，係指尚未扣除分派員工酬勞及董事酬勞之稅前利益</p> <p>(3) 於掛牌期間，除開曼法令、上市（櫃）規範或本章程另有規定，或附於股份之權利另有規範外，凡本公司於一會計年度終了時如有盈餘，於依法提繳所有相關稅款、彌補虧損（包括先前年度之虧損及調整未分配盈餘金額，如有）、按照上市（櫃）規範提撥法定盈餘公積（但若法定盈餘公積合計已達本公司已發行資本總額者不適用之），次提特別盈餘公積（如有）後，剩餘之可分配盈餘（包括經迴轉之特別盈餘公積）得由股東常會以普通決議，以不低於可分配盈餘之百分之二十，加計經本公司股東常會以普通決議所定以前年度未分配盈餘之全部或一部（包括調整未分配盈餘金額），依股東持股比例，派付股息/紅利予股東，其中現金股息/紅利之數額，不得低於該次派付股息/紅利總額之百分之二十。</p> <p>(4) 於掛牌期間，除股東會另有決議外，分派員工及董事酬勞，以及股息、紅利或其他利益予股東，均應以新台幣為計算基準。</p>	

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	<p>(5) 董事會得自任何股息、紅利或其他與股份有關之應付款中，抵扣股東當時到期應給付予本公司之任何款項（如有）。</p> <p>(6) 任何股息、紅利或其他與股份有關之應付款均得以電匯至股東指定之銀行帳戶，或直接將支票或匯票郵寄至股東登記地址，或至持有人以書面指定之人或地址之方式給付之。在共同持股之情形下，任一持有人均得有效收受股息、紅利或其他與股份有關之應付款。</p> <p>(7) 除開曼法令、上市（櫃）規範另有規定者外，任何特別盈餘公積得迴轉為本公司之未分配盈餘。</p> <p>(1) As the Company is in the growing stage, the dividend/bonuses of the Company may be distributed in the form of cash dividends/bonuses and/or stock dividends/bonuses. The Company shall take into consideration the Company's capital expenditures, future expansion plans, and financial structure, funds requirement and other plans for sustainable development needs in assessing the amount of dividends/bonuses the Company wish to distribute.</p> <p>(2) During the Relevant Period, subject to the Law, the Applicable Listing Rules and these Articles, where the Company has annual profits at the end of a financial year, upon the approval of a majority of the Directors present at a meeting attended by at least two-thirds or more of the total number of the Directors, the Company may distribute <u>not less than five point eight percent (5.8%)</u> of the profits</p>	<p>(5) 董事會得自任何股息、紅利或其他與股份有關之應付款中，抵扣股東當時到期應給付予本公司之任何款項（如有）。</p> <p>(6) 任何股息、紅利或其他與股份有關之應付款均得以電匯至股東指定之銀行帳戶，或直接將支票或匯票郵寄至股東登記地址，或至持有人以書面指定之人或地址之方式給付之。在共同持股之情形下，任一持有人均得有效收受股息、紅利或其他與股份有關之應付款。</p> <p>(7) 除開曼法令、上市（櫃）規範另有規定者外，任何特別盈餘公積得迴轉為本公司之未分配盈餘。</p> <p>(1) As the Company is in the growing stage, the dividend/bonuses of the Company may be distributed in the form of cash dividends/bonuses and/or stock dividends/bonuses. The Company shall take into consideration the Company's capital expenditures, future expansion plans, and financial structure, funds requirement and other plans for sustainable development needs in assessing the amount of dividends/bonuses the Company wish to distribute.</p> <p>(2) During the Relevant Period, subject to the Law, the Applicable Listing Rules and these Articles, where the Company has annual profits at the end of a financial year, upon the approval of a majority of the Directors present at a meeting attended by at least two-thirds or more of the total number of the Directors, the Company may distribute <u>not less than not more</u></p>	

條號 NO	修正條文 Amended Articles	現行條文 Original Articles	說明 Description
	<p>for such year to the Employees as the Employees' compensation in the form of shares and/or in cash and may distribute not more than <u>three point two percent (3.2%)</u> hereof to the Directors as the Directors' compensation, provided, however, that the total amount of accumulated losses of the Company (including adjusted undistributed profits) shall be reserved from the said profits in advance, and the Company shall distribute the remaining balance thereof to the Employees and Directors in the proportion set out above. A report of such distribution of Employee and Directors' compensation shall be submitted to the general meeting of the Company. Except otherwise set forth by the Applicable Listing Rules, any Directors' compensation shall not be paid in the form of shares. The term "annual profits" as used herein shall mean the annual profits for such year before tax without deducting the amount of compensation distributed to the Employees and Directors as prescribed in this Paragraph (2) of this Article.</p> <p>(3) During the Relevant Period, subject to the Law, the Applicable Listing Rules and these Articles and except as otherwise provided by the rights attaching to any Shares, where the Company still has annual net profit for the year, after paying all relevant taxes, offsetting losses (including losses of previous years and adjusted undistributed profits, if any), setting aside the Statutory</p>	<p><u>than s percent (3%)</u> of the profits for such year to the Employees as the Employees' compensation in the form of shares and/or in cash and may distribute not more than <u>two percent (2%)</u> hereof to the Directors as the Directors' compensation, provided, however, that the total amount of accumulated losses of the Company (including adjusted undistributed profits) shall be reserved from the said profits in advance, and the Company shall distribute the remaining balance thereof to the Employees and Directors in the proportion set out above. A report of such distribution of Employee and Directors' compensation shall be submitted to the general meeting of the Company. Except otherwise set forth by the Applicable Listing Rules, any Directors' compensation shall not be paid in the form of shares. The term "annual profits" as used herein shall mean the annual profits for such year before tax without deducting the amount of compensation distributed to the Employees and Directors as prescribed in this Paragraph (2) of this Article.</p> <p>(3) During the Relevant Period, subject to the Law, the Applicable Listing Rules and these Articles and except as otherwise provided by the rights attaching to any Shares, where the Company still has annual net profit for the year, after paying all relevant taxes, offsetting losses (including losses of previous years and adjusted undistributed profits, if</p>	

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	<p>Reserve of the remaining profits in accordance with the Applicable Listing Rules (provided that the setting aside of the Statutory Reserve does not apply if the aggregate amount of the Statutory Reserve amounts to the Company's total issued capital), and setting aside the Special Reserve (if any), the Company may distribute not less than twenty percent (20%) of the remaining balance (including the amounts reversed from the Special Reserve), plus undistributed profits of previous years (including adjusted undistributed profits) in part or in whole as determined by an Ordinary Resolution passed at an annual general meeting of the Company duly convened and held in accordance with these Articles to the Members as dividends/bonuses in proportion to the number of Shares held by them respectively pursuant to these Articles, provided that, cash dividends/bonuses shall not be less than twenty percent (20%) of the total amount of dividends/bonuses to Members.</p> <p>(4) During the Relevant Period, unless otherwise resolved by the general meeting of the Company, the Employees and Directors' compensations and dividends, bonuses or other forms of distributions payable to the Members shall be declared in NTD.</p> <p>(5) The Board may deduct from the dividends, bonuses or any other amount payable to the Member in</p>	<p>any), setting aside the Statutory Reserve of the remaining profits in accordance with the Applicable Listing Rules (provided that the setting aside of the Statutory Reserve does not apply if the aggregate amount of the Statutory Reserve amounts to the Company's total issued capital), and setting aside the Special Reserve (if any), the Company may distribute not less than twenty percent (20%) of the remaining balance (including the amounts reversed from the Special Reserve), plus undistributed profits of previous years (including adjusted undistributed profits) in part or in whole as determined by an Ordinary Resolution passed at an annual general meeting of the Company duly convened and held in accordance with these Articles to the Members as dividends/bonuses in proportion to the number of Shares held by them respectively pursuant to these Articles, provided that, cash dividends/bonuses shall not be less than twenty percent (20%) of the total amount of dividends/bonuses to Members.</p> <p>(4) During the Relevant Period, unless otherwise resolved by the general meeting of the Company, the Employees and Directors' compensations and dividends, bonuses or other forms of distributions payable to the Members shall be declared in NTD.</p> <p>(5) The Board may deduct from the dividends, bonuses or any other</p>	

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	<p>respect of the Share any amount (if any) due by such Member to the Company on account of calls or otherwise in relation to the Share.</p> <p>(6) Any dividend, bonus or other monies payable on or in respect of the Share may be paid by wire transfer to the bank account nominated by the Member or by cheque or warrant sent through a post to the registered address of the Member, or to such Person and to such address as the holder may nominate in writing. In the case of joint Members, any of them may give a valid receipt for the dividend, bonus or other monies payable on or in respect of the Share.</p> <p>(7) Subject to the Law and the Applicable Listing Rules, any Special Reserve may be reversed to undistributed profits of the Company.</p>	<p>amount payable to the Member in respect of the Share any amount (if any) due by such Member to the Company on account of calls or otherwise in relation to the Share.</p> <p>(6) Any dividend, bonus or other monies payable on or in respect of the Share may be paid by wire transfer to the bank account nominated by the Member or by cheque or warrant sent through a post to the registered address of the Member, or to such Person and to such address as the holder may nominate in writing. In the case of joint Members, any of them may give a valid receipt for the dividend, bonus or other monies payable on or in respect of the Share.</p> <p>(7) Subject to the Law and the Applicable Listing Rules, any Special Reserve may be reversed to undistributed profits of the Company.</p>	
第 103 條	<p>(2) If the Company keeps its accounting records and books of account at any place outside the Cayman Islands in accordance with the preceding paragraph, it shall, upon service of an order or notice pursuant to the Tax Information Authority Law and any amendment or other statutory modification thereof, make available, in electronic form or any other medium at its Registered Office copies of its books of account, or any part or parts thereof, as are specified in such order or notice.</p>	<p>新增第(2)項。</p>	<p>為配合英屬開曼群島公司法 2019 年之修訂，增訂第 103 條第(2)項。</p> <p>To comply with the 2019 amendments to the British Cayman Islands Company Law, Article 103 Paragraph (2) was added.</p>



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	<p>(2) 本公司依前項規定將會計紀錄與帳冊備置於英屬開曼群島境外者，應於收受依據英屬開曼群島稅務資訊機關法暨其修訂或其他變更所發布之命令或通知後，按該命令或通知所記載，以電子或其他方式備置帳冊或其中之任何部份於本公司註冊辦公處供查閱。</p>		

共信醫藥科技控股股份有限公司  
Gongwin Biopharm Holdings Co., Ltd.  
股東會議事規則部分條文修正對照表  
Rules of Procedure for Shareholders Meetings  
Partial Article Amendment Reference Table

修正後 After Amendment	修正前 Before Amendment	修正說明 Explanation of Amendments
<p>第三條 Article III :</p> <p>.....</p> <p>選任或解任董事、監察人、變更章程、減資、申請停止公開發行、<u>董事競業許可、盈餘轉增資、公積轉增資</u>、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；其主要內容得置於證券主管機關或公司指定之網站，並應將其網址載明於通知。<u>股東會召集事由已載明全面改選董事，並載明就任日期，該次股東會改選完成後，同次會議不得再以臨時動議或其他方式變更其就任日期。</u></p> <p>Election or dismissal of directors or supervisors, amendments to the articles of incorporation, capital reduction, application for suspension of public offering,</p>	<p>第三條 Article III :</p> <p>.....</p> <p>選任或解任董事、監察人、變更章程、減資、申請停止公開發行、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；其主要內容得置於證券主管機關或公司指定之網站，並應將其網址載明於通知。</p> <p>Election or dismissal of directors or supervisors, amendments to the articles of incorporation, capital reduction, application for suspension of public offering, company dissolution, merger, or demerger of the corporation, or matters under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the</p>	<p>配合公司法、經濟部函釋及國際相關規範與實務修訂。</p> <p>Articles are amended in accordance with the Company Act, the interpretations of law and regulation by Ministry of Economic Affairs and relevant International regulations and practices.</p>

<p style="text-align: center;">修正後 After Amendment</p>	<p style="text-align: center;">修正前 Before Amendment</p>	<p style="text-align: center;">修正說明 Explanation of Amendments</p>
<p><u>granting directors permission to carry out business within the same business scope, transfer retained earnings to capital increase, transfer reserve to capital increase,</u></p> <p>company dissolution, merger, or demerger of the corporation, or matters 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 in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an incidental motion. The main contents may be stated on the website designated by the securities authority or company, and the website address shall be specified in the notice.</p> <p><u>When the reason for convening the shareholders meeting was clearly stated for the full re-election of directors, and the date of appointment is also clearly stated, after the re-election of the shareholders is completed, the</u></p>	<p>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 in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an incidental motion. The main contents may be stated on the website designated by the securities authority or company, and the website address shall be specified in the notice.</p> <p>本公司公開發行後，持有已發行股份總數百分之一以上股份之股東，<u>得以書面或電子受理方式向本公司提出股東常會議案。但以一項為限，提案超過一項者，均不列入議案。另股東所提議案有公司法第172條之1第4項各款情形之一，董事會得不列為議案。</u></p> <p>After the company's public offering, the shareholders holding 1 percent or more of the total number of issued shares may submit to the company <u>by either correspondence or electronic means</u> for discussion at a regular shareholders meeting. Such proposals, however, are limited to one item only, and no proposal containing more than one item will</p>	

修正後 After Amendment	修正前 Before Amendment	修正說明 Explanation of Amendments
<p><u>appointment date may not be changed during the same meeting by incidental motion or any other means.</u></p> <p>本公司公開發行後，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，但以一項為限，提案超過一項者，均不列入議案。<u>但股東提案係為敦促公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。</u></p> <p>另股東所提議案有公司法第 172 條之 1 第 4 項各款情形之一，董事會得不列為議案。</p> <p>After the company's public offering, the shareholders holding 1 percent or more of the total number of issued shares may submit to the company for discussion at a regular shareholders meeting. Such proposals, however, are limited to one item only, and no proposal containing more than one item will be included in the meeting agenda. <u>However, if the shareholder's proposal is to urge the company to promote public interest or to fulfill its social responsibility, the board of directors still has to include it in the proposal.</u> In addition, when the circumstances of any subparagraph of Article 172-1, paragraph 4 of the</p>	<p>be included in the meeting agenda.</p> <p>In addition, 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.</p> <p>本公司公開發行後，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、受理處所及受理期間；其受理期間不得少於十日。股東所提議案以三百字為限，超過三百字者，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。</p> <p>.....</p> <p>After the company's public offering, prior to the book closure date before a regular shareholders meeting is held, this company shall publicly announce that it will receive shareholder proposals, and the location and time period for their submissions; the period for submission of shareholder proposals may not be less than 10 days. 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</p>	

<p style="text-align: center;">修正後 After Amendment</p>	<p style="text-align: center;">修正前 Before Amendment</p>	<p style="text-align: center;">修正說明 Explanation of Amendments</p>
<p>Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda.</p> <p>本公司公開發行後，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、<u>書面或電子受理方式</u>、受理處所及受理期間；其受理期間不得少於十日。股東所提議案以三百字為限，超過三百字者，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。</p> <p>.....</p> <p>After the company's public offering, prior to the book closure date before a regular shareholders meeting is held, this company shall publicly announce that it will receive shareholder proposals <u>by either correspondence or electronic means</u>, and the location and time period for their submissions; the period for submission of shareholder proposals may not be less than 10 days. 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</p>	<p>proxy at the regular shareholders meeting and take part in discussion of the proposal.</p>	

修正後 After Amendment	修正前 Before Amendment	修正說明 Explanation of Amendments
shareholders meeting and take part in discussion of the proposal.		
<p>第十條 Article X :</p> <p>股東會如由董事會召集者，其議程由董事會訂定之，<u>相關議案(包括臨時動議及原議案修正)均應採逐案票決</u>，會議應依排定之議程進行，非經股東會決議不得變更之。</p> <p>.....</p> <p>If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. <u>Relevant motions (including incidental motions and amendments to the original motions) shall be voted on a case-by-case basis.</u> The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.</p> <p>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，<u>並安排適足之投票時間。</u></p> <p>The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or incidental 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 <u>and arrange adequate voting time.</u></p>	<p>第十條 Article X :</p> <p>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。</p> <p>.....</p> <p>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.</p> <p>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。</p> <p>The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or incidental motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it</p>	<p>配合公司法、經濟部函釋及國際相關規範與實務修訂。</p> <p>Articles are amended in accordance with the Company Act, the interpretations of law and regulation by Ministry of Economic Affairs and relevant International regulations and practices.</p>

修正後 After Amendment	修正前 Before Amendment	修正說明 Explanation of Amendments
	to a vote, the chair may announce the discussion closed and call for a vote.	
<p>第十三條 Article XIII :</p> <p>.....</p> <p>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。</p> <p>.....</p> <p>When the company holds a shareholders meeting, it may allow the shareholders to exercise voting rights by correspondence or electronic means. 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 incidental motions and amendments to original proposals of that meeting; it is therefore advisable that the company avoid the submission of incidental</p>	<p>第十三條 Article XIII :</p> <p>.....</p> <p><u>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）</u>；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。</p> <p>.....</p> <p><u>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:</u> When the company holds a shareholder meeting, it shall adopt exercise of</p>	<p>配合公司法、經濟部函釋及國際相關規範與實務修訂。</p> <p>Articles are amended in accordance with the Company Act, the interpretations of law and regulation by Ministry of Economic Affairs and relevant International regulations and practices.</p>

<p>修正後 After Amendment</p>	<p>修正前 Before Amendment</p>	<p>修正說明 Explanation of Amendments</p>
<p>motions and amendments to original proposals.</p>	<p>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 incidental motions and amendments to original proposals of that meeting; it is therefore advisable that the company avoid the submission of incidental motions and amendments to original proposals.</p>	
<p>第十五條 Article XV : ..... 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<u>表決結果（包含統計之權數）</u>記載之，<u>有選舉董事時，應揭露每位候選人之得票權數</u>。在本公司存續期間，應永久保存。 The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which</p>	<p>第十五條 Article XV : ..... 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<u>其結果</u>記載之，在本公司存續期間，應永久保存。 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</p>	<p>配合公司法、經濟部函釋及國際相關規範與實務修訂。 Articles are amended in accordance with the Company Act, the interpretations of law and regulation by Ministry of Economic Affairs and relevant International regulations and practices.</p>



修正後 After Amendment	修正前 Before Amendment	修正說明 Explanation of Amendments
<p>resolutions were adopted, and a summary of the deliberations and <u>the voting results (including statistical numbers of votes)</u>. When <u>there is an election of directors, the number of votes for each candidate should be disclosed</u>. The meeting minutes shall be retained for the duration of the existence of the company.</p>	<p>and their results, and shall be retained for the duration of the existence of the company.</p>	